

# 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, 2018





December 21, 2018

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

Members of the Board:

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

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

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

Based on the available data, the information contained in this report is accurate and fairly represents the actuarial position of the North Dakota Retiree Health Insurance Credit Fund as it relates to GASB Statement Nos. 74 and 75 as of the reporting date. All calculations have been made in conformity with generally accepted actuarial principles and practices as well as the Actuarial Standards of Practice. If you have reason to believe that the information provided in this report is inaccurate, or is in any way incomplete, or if you need further information in order to make an informed decision on the subject matter of this report, please contact the author of the report prior to making such decision.

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

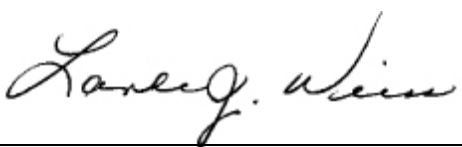


The signing actuaries are independent of the plan sponsor.

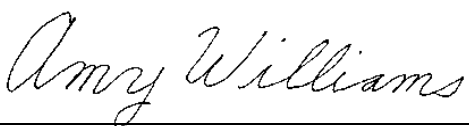
Lance J. Weiss and Amy Williams are Members of the American Academy of Actuaries (MAAA) and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

Respectfully submitted,

Gabriel, Roeder, Smith & Company

By 

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

A summary of plan provisions and actuarial assumptions can be found in the July 1, 2018 actuarial valuation report.





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# SECTION A

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## EXECUTIVE SUMMARY



# Executive Summary

## As of June 30, 2018

Actuarial Valuation Date	July 1, 2018
Measurement Date of the Net OPEB Liability	July 1, 2018
Plan's Fiscal Year Ending Date (Reporting Date) for GASB 74	June 30, 2018
Employer's Fiscal Year Ending Date (Reporting Date) for GASB 75	June 30, 2019

### Membership

Number of	
- Retirees and Beneficiaries	11,823
- Inactive, Nonretired Members	-
- Active Members	23,747
- Total	35,570
Covered Payroll	\$ 1,094,216,775

### Net OPEB Liability

Total OPEB Liability	\$ 206,662,795
Plan Fiduciary Net Position	127,905,982
Net OPEB Liability	\$ 78,756,813
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	61.89 %
Net OPEB Liability as a Percentage of Covered Payroll	7.20 %

### Development of the Single Discount Rate

Single Discount Rate	7.50 %
Long-Term Expected Rate of Investment Return	7.50 %
Long-Term Municipal Bond Rate*	3.62 %
Last year ending June 30 in the 2019 to 2118 projection period for which projected benefit payments are fully funded	2118

<b>Total OPEB Expense</b>	<b>\$ 9,733,274</b>
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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	2,357,834
Changes in assumptions	6,462,075
Net difference between projected and actual earnings on OPEB plan investments	-
Total	\$ 8,819,909

#### Deferred Inflows of Resources

Difference between expected and actual experience	1,627,206
Changes in assumptions	-
Net difference between projected and actual earnings on OPEB plan investments	1,694,267
Total	\$ 3,321,473

*\*Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GOAA Index" as of June 30, 2018. In describing this index, Fidelity notes that the municipal curves are constructed using 'option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.*



# Discussion

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## Accounting Standard

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

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

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

## Financial Statements

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

GASB Statement No. 75 states the employer contributions made to the OPEB plan subsequent to the measurement date and before the end of the employer’s reporting period should be reported as a deferred outflow of resources. The information contained in this report does not incorporate any employer contributions made subsequent to the measurement date of June 30, 2018.

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

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



## Discussion (Continued)

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### 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)

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

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

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

### Required Supplementary Information

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

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



## Discussion (Continued)

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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, 2018 and a measurement date of July 1, 2018.

### Single Discount Rate

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

For the purpose of this valuation, the expected rate of return on OPEB plan investments is 7.50%; the municipal bond rate is 3.62% (based on the daily rate closest to but not later than the measurement date of the Fidelity "20-Year Municipal GO AA Index"); and the resulting Single Discount Rate is 7.50%.



## Discussion (Continued)

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### 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

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### **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, 2018\*

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#### A. Expense

1. Service Cost	\$ 3,766,661
2. Interest on the Total OPEB Liability	14,485,170
3. Current-Period Benefit Changes	-
4. Employee Contributions (made negative for addition here) <sup>1</sup>	(762,926)
5. Projected Earnings on Plan Investments (made negative for addition here)	(8,896,904)
6. OPEB Plan Administrative Expense	480,244
7. Other Changes in Plan Fiduciary Net Position (made negative for addition here)	(225)
8. Recognition of Outflow (Inflow) of Resources due to Liabilities	1,271,744
9. Recognition of Outflow (Inflow) of Resources due to Assets	<u>(610,490)</u>
 <b>10. Total OPEB Expense</b>	 <b>\$ 9,733,274</b>

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.

<sup>1</sup> Includes repurchases of service credit.



# Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods Fiscal Year Ended June 30, 2018\*

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Net Deferred Outflows (Inflows) of Resources</u>
1. Differences between expected and actual experience	\$ 2,357,834	\$ 1,627,206	\$ 730,628
2. Assumption Changes	6,462,075	-	6,462,075
3. Net Difference between projected and actual earnings on OPEB plan investments	-	1,694,267	(1,694,267)
<b>4. Total</b>	<b>\$ 8,819,909</b>	<b>\$ 3,321,473</b>	<b>\$ 5,498,436</b>

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

<u>Year Ending June 30</u>	<u>Net Deferred Outflows (Inflows) of Resources</u>
2019	\$ 661,254
2020	661,254
2021	661,255
2022	1,408,946
2023	1,271,744
Thereafter	833,983
<b>Total</b>	<b>\$ 5,498,436</b>

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.



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

Year Ending June 30	Difference between Expected and Actual Experience	Recognition Period (Years)	Total Deferred (2019-2025)	Increase (Decrease) in OPEB Expense Arising from difference between expected and actual experience									
				Recognized in Year Ending June 30									
				2017	2018	2019	2020	2021	2022	2023	2024	2025	
2017	\$ (2,231,206)	7.3881	\$ (1,627,206)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (117,206)	\$ -	
2018	2,732,254	7.2973	2,357,834		374,420	374,420	374,420	374,420	374,420	374,420	374,420	111,314	
Total			730,628	(302,000)	72,420	72,420	72,420	72,420	72,420	72,420	257,214	111,314	

Year Ending June 30	Changes in Assumptions	Recognition Period (Years)	Total Deferred (2019-2025)	Increase (Decrease) in OPEB Expense Arising from changes in assumptions									
				Recognized in Year Ending June 30									
				2017	2018	2019	2020	2021	2022	2023	2024	2025	
2017	\$ 8,860,723	7.3881	\$ 6,462,075	\$ 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	-	-	-	-	-	-	-	-	-	-	
Total			6,462,075	1,199,324	1,199,324	1,199,324	1,199,324	1,199,324	1,199,324	1,199,324	465,455	-	

Year Ending June 30	Difference between Projected and Actual Earnings on OPEB Plan Investments	Recognition Period (Years)	Total Deferred (2019-2025)	Increase (Decrease) in OPEB Expense Arising from net difference between projected and actual earnings on OPEB plan investments									
				Recognized in Year Ending June 30									
				2017	2018	2019	2020	2021	2022	2023	2024	2025	
2017	\$ (3,738,454)	5.0000	\$ (2,243,072)	\$ (747,691)	\$ (747,691)	\$ (747,691)	\$ (747,691)	\$ (747,690)	\$ -	\$ -	\$ -	\$ -	
2018	686,006	5.0000	548,805		137,201	137,201	137,201	137,201	137,202	-	-	-	
Total			(1,694,267)	(747,691)	(610,490)	(610,490)	(610,490)	(610,489)	137,202	-	-	-	

Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2019-2025)	Increase (Decrease) in OPEB Expense Arising from All Sources									
				Recognized in Year Ending June 30									
				2017	2018	2019	2020	2021	2022	2023	2024	2025	
2017	\$ 2,891,063	Varies by Type	\$ 2,591,797	\$ 149,633	\$ 149,633	\$ 149,633	\$ 149,633	\$ 149,634	\$ 897,324	\$ 897,324	\$ 348,249	\$ -	
2018	3,418,260	Varies by Type	2,906,639	-	511,621	511,621	511,621	511,621	511,622	374,420	374,420	111,314	
Total			5,498,436	149,633	661,254	661,254	661,254	661,255	1,408,946	1,271,744	722,669	111,314	

<sup>1</sup>For 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.



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

	Total Deferred		Outflow of Resources							
			Recognized in Year Ending June 30							
	(2019-2025)	2017	2018	2019	2020	2021	2022	2023	2024	2025
Difference between expected and actual experience	\$ 2,357,834	\$ -	\$ 374,420	\$ 374,420	\$ 374,420	\$ 374,420	\$ 374,420	\$ 374,420	\$ 374,420	\$ 111,314
Changes in assumptions	6,462,075	1,199,324	1,199,324	1,199,324	1,199,324	1,199,324	1,199,324	1,199,324	465,455	-
Difference between projected and actual earnings on investments	-	-	-	-	-	-	-	-	-	-
Total	8,819,909	1,199,324	1,573,744	1,573,744	1,573,744	1,573,744	1,573,744	1,573,744	839,875	111,314

	Total Deferred		(Inflows) of Resources							
			Recognized in Year Ending June 30							
	(2019-2025)	2017	2018	2019	2020	2021	2022	2023	2024	2025
Difference between expected and actual experience	\$ (1,627,206)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (117,206)	\$ -
Changes in assumptions	-	-	-	-	-	-	-	-	-	-
Difference between projected and actual earnings on investments	(1,694,267)	(747,691)	(610,490)	(610,490)	(610,490)	(610,489)	137,202	-	-	-
Total	(3,321,473)	(1,049,691)	(912,490)	(912,490)	(912,490)	(912,489)	(164,798)	(302,000)	(117,206)	-

	Total Deferred		Increase (Decrease) in OPEB Expense Arising from Assets and Liabilities							
			Recognized in Year Ending June 30							
	(2019-2025)	2017	2018	2019	2020	2021	2022	2023	2024	2025
Total Liabilities	\$ 7,192,703	\$ 897,324	\$ 1,271,744	\$ 1,271,744	\$ 1,271,744	\$ 1,271,744	\$ 1,271,744	\$ 1,271,744	\$ 722,669	\$ 111,314
Total Assets	(1,694,267)	(747,691)	(610,490)	(610,490)	(610,490)	(610,489)	137,202	-	-	-
Total	5,498,436	149,633	661,254	661,254	661,254	661,255	1,408,946	1,271,744	722,669	111,314



# Statement of Fiduciary Net Position

## As of Fiscal Years Ending

	Fiscal Year Ending	
	June 30, 2017	June 30, 2018
<b>Assets</b>		
Cash	\$ 873,447	\$ 526,059
Receivables		
Contribution receivable	920,742	1,107,605
Interest receivable	21	35
Due from other fiduciary funds	0	29,999
Due from Uniform Group Insurance Plan	0	0
Due from other state agencies	318	311
Total receivables	921,081	1,137,950
Investments		
Equities	70,214,197	76,081,795
Fixed income	45,921,116	50,509,228
Real estate	-	-
Mutual funds	-	-
Annuities	-	-
Alternative Investments		
Invested cash	15,613	14,147
Total Investments	116,150,926	126,605,170
Prepaid expenses	(249)	(248)
Capital assets (net of depreciation/ amortization)	125,041	87,587
Total assets	118,070,246	128,356,518
<b>Liabilities</b>		
Salaries payable	-	-
Accounts payable	376,536	450,536
Due to other fiduciary funds	99,724	-
Due to Uniform Group Insurance Plan	296	-
Due to other state agencies	-	-
Accrued compensated absences	-	-
Total liabilities	476,556	450,536
<b>Net position restricted for postemployment healthcare benefits</b>	<b>\$ 117,593,690</b>	<b>\$ 127,905,982</b>



# Statement of Changes in Fiduciary Net Position

## For Fiscal Years Ending

	Fiscal Year Ending	
	June 30, 2017	June 30, 2018
<b>Additions:</b>		
Contributions:		
From employer	\$ 12,575,627	\$ 12,834,547
From employee	16,173	15,984
Total contributions	12,591,800	12,850,531
Investment income		
Net change in fair value of investments	10,061,109	5,447,995
Interest and dividends	2,348,733	3,142,489
Less investment expense	(335,760)	(379,586)
Net investment income	12,074,082	8,210,898
Repurchase service credit	464,323	746,942
Miscellaneous Income	-	225
Total additions	25,130,205	21,808,596
<b>Deductions:</b>		
Benefits paid to participants	-	-
Refunds	1,689	2,685
Prefunded credit applied	10,012,681	11,013,375
Health premiums paid	-	-
	10,014,370	11,016,060
Administrative expenses	443,220	480,244
Total deductions	10,457,590	11,496,304
Change in net position	14,672,615	10,312,292
<b>Net position restricted for postemployment healthcare benefits</b>		
Beginning of year	102,921,075	117,593,690
End of year	\$ 117,593,690	\$ 127,905,982



## SECTION C

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### **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, 2018

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#### Total OPEB Liability

Service Cost	\$ 3,766,661
Interest on the Total OPEB Liability	14,485,170
Benefit Changes	-
Difference between Expected and Actual Experience	2,732,254
Assumption Changes	-
Benefit payments and refunds	(11,016,060)
<b>Net Change in Total OPEB Liability</b>	<b>\$ 9,968,025</b>
<b>Total OPEB Liability - Beginning</b>	<b>196,694,770</b>
<b>Total OPEB Liability - Ending (a)</b>	<b>\$ 206,662,795</b>

#### Plan Fiduciary Net Position

Employer Contributions	\$ 12,834,547
Employee Contributions	15,984
Contribution - Service Credit Repurchase	746,942
OPEB Plan Net Investment Income	8,210,898
Benefit payments and refunds	(11,016,060)
OPEB Plan Administrative Expense	(480,244)
Transfers and Other Income	225
<b>Net Change in Plan Fiduciary Net Position</b>	<b>\$ 10,312,292</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>117,593,690</b>
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$ 127,905,982</b>
<b>Net OPEB Liability - Ending (a) - (b)</b>	<b>\$ 78,756,813</b>

#### Plan Fiduciary Net Position as a Percentage

61.89%

<b>Covered Employee Payroll</b>	<b>\$ 1,094,216,775</b>
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#### Net OPEB Liability as a Percentage

7.20%



## Schedule of Required Supplementary Information

### Schedule of Changes in Net OPEB Liability and Related Ratios Multiyear

Fiscal year ending June 30,	<u>2018</u>	<u>2017</u>
<b>Total OPEB Liability</b>		
Service Cost	\$ 3,766,661	\$ 3,430,578
Interest on the Total OPEB Liability	14,485,170	14,327,443
Benefit Changes	-	-
Difference between Expected and Actual Experience	2,732,254	(2,231,206)
Assumption Changes	-	8,860,723
Benefit payments and refunds	(11,016,060)	(10,014,370)
<b>Net Change in Total OPEB Liability</b>	<b>\$ 9,968,025</b>	<b>\$ 14,373,168</b>
<b>Total OPEB Liability - Beginning</b>	<b>196,694,770</b>	<b>182,321,602</b>
<b>Total OPEB Liability - Ending (a)</b>	<b><u>\$ 206,662,795</u></b>	<b><u>\$ 196,694,770</u></b>
<b>Plan Fiduciary Net Position</b>		
Employer Contributions	\$ 12,834,547	\$ 12,575,627
Employee Contributions	15,984	16,173
Contribution - Service Credit Repurchase	746,942	464,323
OPEB Plan Net Investment Income	8,210,898	12,074,082
Benefit payments and refunds	(11,016,060)	(10,014,370)
OPEB Plan Administrative Expense	(480,244)	(443,220)
Transfers and Other Income	225	-
<b>Net Change in Plan Fiduciary Net Position</b>	<b>10,312,292</b>	<b>14,672,615</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>117,593,690</b>	<b>102,921,075</b>
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b><u>\$ 127,905,982</u></b>	<b><u>\$ 117,593,690</u></b>
<b>Net OPEB Liability - Ending (a) - (b)</b>	<b>78,756,813</b>	<b>79,101,080</b>
<b>Plan Fiduciary Net Position as a Percentage</b>		
<b>of Total OPEB Liability</b>	61.89 %	59.78 %
<b>Covered Employee Payroll</b>	<b>\$ 1,094,216,775</b>	<b>\$ 1,081,841,008</b>
<b>Net OPEB Liability as a Percentage</b>		
<b>of Covered Employee Payroll</b>	7.20 %	7.31 %

<sup>1</sup>For 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.

Ten fiscal years will be built prospectively.



## Schedules of Required Supplementary Information

### Schedule of the Net OPEB Liability Multiyear

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<b>FY Ending June 30,</b>	<b>Total OPEB Liability</b>	<b>Plan Net Position</b>	<b>Net OPEB Liability</b>	<b>Plan Net Position as a % of Total OPEB Liability</b>	<b>Covered Payroll</b>	<b>Net OPEB Liability as a % of Covered Payroll</b>
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 %

*Ten fiscal years will be built prospectively.*



## Schedule of Contributions Multiyear

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<b>FY Ending June 30,</b>	<b>Actuarially Determined Contribution</b>	<b>Actual Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Covered Payroll</b>	<b>Actual Contribution as a % of Covered Payroll</b>
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 %

*Ten fiscal years will be built prospectively.*



# Notes to Schedule of Contributions

<b>Valuation Date:</b>	July 1, 2018
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:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, 40-year Closed Period (beginning July 1, 1990) Assumed annual payroll growth of 3.75%
Remaining Amortization Period	13 years remaining as of July 1, 2017 (for fiscal year 2018 contribution)
Asset Valuation Method	5-Year smoothed market
Inflation	2.50%
Salary Increases	Not Applicable
Investment Rate of Return	7.50%
Retirement Age	Age-based table of rates that are specific to the type of eligibility condition.
Mortality	RP 2000 Combined Healthy Mortality table, sex-distinct, with rates set back 2 years for males and 3 years for females. RP 2000 Disabled Mortality table, sex-distinct, with rates set back 1 year for males (no setback for females), with rates multiplied by 125% for post-retirement disabled mortality. Mortality rates are projected from 2014 using the Social Security Administration (SSA) Intermediate Cost scale.

## Other Information:

Notes	There were no benefit changes during the year. The economic assumptions (excluding salary increases) and the asset smoothing method were updated beginning with the actuarial valuation as of July 1, 2017 based on a review performed by GRS. All other actuarial assumptions were adopted by the Board based on an experience study covering the period July 1, 2009, through June 30, 2014.
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The employer rate to the System is the statutory contribution rate of 1.14% of payroll.

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

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

## Other Information:

Notes	There were no benefit changes during the year. The economic assumptions (excluding salary increases) and the asset smoothing method were updated beginning with the actuarial valuation as of July 1, 2017 based on a review performed by GRS. All other actuarial assumptions were adopted by the Board based on an experience study covering the period July 1, 2009, through June 30, 2014.
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The employer rate to the System is the statutory contribution rate of 1.14% of payroll.



## Schedule of Investment Returns Multiyear Last 10 Fiscal Years

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<b>FY Ending June 30,</b>	<b>Annual Return<sup>1</sup></b>
2017	
2018	

<sup>1</sup> 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

<b>FY Ending June 30,</b>	<b>Beginning Net OPEB Liability (1)</b>	<b>OPEB Expense (2)</b>	<b>Employer Contributions (3)</b>	<b>New Net Deferred (Inflows)/Outflows (4)</b>	<b>Recognition of Prior Net Deferred (Inflows)/Outflows (5)</b>	<b>Ending Net OPEB Liability (6)=(1)+(2)-(3)+(4)-(5)</b>
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

*Ten fiscal years will be built prospectively.*



## SECTION D

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### **NOTES TO FINANCIAL STATEMENTS**

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



## Long-Term Expected Return on Plan Assets

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return	Allocation-Weighted Long-Term Expected Real Rate of Return
Lg Cap Domestic Equities	37.00 %	5.80 %	2.15 %
Sm Cap Domestic Equities	9.00 %	7.05 %	0.63 %
International Equities	14.00 %	6.20 %	0.87 %
Core-Plus Fixed Income	40.00 %	1.46 %	0.59 %
<b>Total</b>	100.00 %		4.23 %

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

The discount rate used to measure the total OPEB liability was 7.50%. The projection of cash flows used to determine the discount rate assumed current plan member contributions will be made and no future employer contributions will be made. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be sufficient to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.



## Sensitivity of Net OPEB Liability

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### Sensitivity of Net OPEB Liability to the Single Discount Rate Assumption

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

Current Single Discount		
1% Decrease	Rate Assumption	1% Increase
6.50%	7.50%	8.50%
\$99,646,206	\$78,756,813	\$60,849,154

### 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, 2018

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Inactive Plan Members or Beneficiaries Currently Receiving Benefits	11,823
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	-
Active Plan Members	<u>23,747</u>
Total Plan Members	35,570



## SECTION E

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### SCHEDULES OF EMPLOYER ALLOCATIONS



## Schedule of Net OPEB Liability by Employer Type

As of June 30, 2017						As of June 30, 2018				
Employer	2017 Payroll	Current Contribution Rate	Estimated 2017-2018 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2018 Payroll	Current Contribution Rate	Estimated 2018-2019 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
City	\$ 109,123,666	7.12%	\$ 1,244,008	10.086847%	\$ 7,978,803	\$ 115,358,816	1.14%	\$ 1,315,088	10.542591%	\$ 8,303,007
County	203,886,549	7.12%	2,324,304	18.846257%	14,907,594	207,319,116	1.14%	2,363,440	18.946805%	14,921,901
District Health Unit	12,187,363	7.12%	138,934	1.126538%	891,104	12,626,266	1.14%	143,940	1.153910%	908,783
Political Subdivision	20,041,307	7.12%	228,470	1.852518%	1,465,361	21,258,446	1.14%	242,347	1.942800%	1,530,089
School District	170,503,222	7.12%	1,943,740	15.760466%	12,466,701	176,166,935	1.14%	2,008,304	16.099824%	12,679,708
State	273,593,787	7.12%	3,118,974	25.289649%	20,004,382	272,051,124	1.14%	3,101,385	24.862637%	19,581,024
State of ND	292,505,112	7.12%	3,334,561	27.037719%	21,387,128	289,436,080	1.14%	3,299,572	26.451436%	20,832,306
<b>Total</b>	<b>\$ 1,081,841,006</b>	<b>7.12%</b>	<b>\$ 12,332,991</b>	<b>99.999994%</b>	<b>\$ 79,101,073</b>	<b>\$ 1,094,216,783</b>	<b>1.14%</b>	<b>\$ 12,474,076</b>	<b>100.000003%</b>	<b>\$ 78,756,818</b>



## Net OPEB Liability Discount Rate Sensitivity by Employer Type

Employer	Proportionate Share	As of June 30, 2018		
		Net OPEB Liability At Discount Rate 1% Lower	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate 1% Higher
		6.50%	7.50%	8.50%
City	10.542591%	\$ 10,505,292	\$ 8,303,007	\$ 6,415,079
County	18.946805%	18,879,776	14,921,901	11,528,970
District Health Unit	1.153910%	1,149,827	908,783	702,144
Political Subdivision	1.942800%	1,935,925	1,530,089	1,182,178
School District	16.099824%	16,042,869	12,679,708	9,796,611
State	24.862637%	24,774,675	19,581,024	15,128,706
State of ND	26.451436%	26,357,851	20,832,306	16,095,475
<b>Total</b>	<b>100.000003%</b>	<b>\$ 99,646,215</b>	<b>\$ 78,756,818</b>	<b>\$ 60,849,163</b>



## Schedule of Contributions by Employer Type

Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
City	10.542591%	\$ 1,353,099	\$ 1,309,003	\$ 44,096	\$ 115,358,816	1.13%
County	18.946805%	2,431,736	2,344,946	86,790	207,319,116	1.13%
District Health Unit	1.153910%	148,101	143,333	4,768	12,626,266	1.14%
Political Subdivision	1.942800%	249,348	247,470	1,878	21,258,446	1.16%
School District	16.099824%	2,066,346	2,049,316	17,030	176,166,935	1.16%
State	24.862637%	3,191,007	3,087,731	103,276	272,051,124	1.13%
State of ND	26.451436%	3,394,921	3,237,515	157,406	289,436,080	1.12%
<b>Total</b>	<b>100.000003%</b>	<b>\$ 12,834,558</b>	<b>\$ 12,419,314</b>	<b>\$ 415,244</b>	<b>\$ 1,094,216,783</b>	<b>1.13%</b>



## Schedule of OPEB Amounts by Employer Type

Deferred Outflows of Resources										Deferred Inflows of Resources				OPEB Expense			
Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense			
City	10.542591%	\$ 248,590	\$ 681,273	\$ -	\$ 404,611	\$ 1,334,474	\$ 171,549	\$ -	\$ 178,619	\$ 168,196	\$ 518,364	\$ 1,026,131	\$ 36,848	\$ 1,062,979			
County	18.946805%	446,725	1,224,358	-	197,995	1,869,078	308,306	-	321,009	196,492	825,807	1,844,151	510	1,844,661			
District Health Unit	1.153910%	27,209	74,567	-	26,741	128,517	18,777	-	19,552	15,669	53,998	112,317	1,681	113,998			
Political Subdivision	1.942800%	45,804	125,545	-	90,244	261,593	31,613	-	32,916	37,862	102,391	189,102	8,169	197,271			
School District	16.099824%	379,617	1,040,376	-	402,284	1,822,277	261,975	-	272,775	204,235	738,985	1,567,030	31,158	1,598,188			
State	24.862637%	586,231	1,606,643	-	174,477	2,367,351	404,568	-	421,242	510,517	1,336,327	2,419,950	(52,442)	2,367,508			
State of ND	26.451436%	623,678	1,709,309	-	79,418	2,412,405	430,419	-	448,159	578,389	1,456,967	2,574,597	(78,620)	2,495,977			
Total	100.000003%	\$ 2,357,854	\$ 6,462,071	\$ -	\$ 1,375,770	\$ 10,195,695	\$ 1,627,207	\$ -	\$ 1,694,272	\$ 1,711,360	\$ 5,032,839	\$ 9,733,278	\$ (52,696)	\$ 9,680,582			



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

Employer	Proportionate Share	Schedule of Deferred Outflows/(Inflows)							2025 and Thereafter
		Total Deferred	2019	2020	2021	2022	2023	2024	
City	10.542591%	\$ 816,110	\$ 106,567	\$ 106,567	\$ 106,567	\$ 185,388	\$ 170,927	\$ 115,966	\$ 24,128
County	18.946805%	1,043,271	125,794	125,794	125,794	267,457	241,466	136,286	20,680
District Health Unit	1.153910%	74,519	9,312	9,312	9,312	17,940	16,360	10,351	1,932
Political Subdivision	1.942800%	159,202	21,013	21,013	21,013	35,541	32,882	22,847	4,893
School District	16.099824%	1,083,292	137,619	137,619	137,620	257,995	235,910	148,758	27,771
State	24.862637%	1,031,024	111,964	111,964	111,964	297,859	263,749	123,343	10,181
State of ND	26.451436%	955,438	96,290	96,290	96,291	294,069	257,772	109,913	4,813
<b>Total</b>	<b>100.000003%</b>	<b>\$ 5,162,856</b>	<b>\$ 608,559</b>	<b>\$ 608,559</b>	<b>\$ 608,561</b>	<b>\$ 1,356,249</b>	<b>\$ 1,219,066</b>	<b>\$ 667,464</b>	<b>\$ 94,398</b>



# Schedule of Net OPEB Liability by Employer\*

As of June 30, 2017										As of June 30, 2018									
Employer Type	Employer ID	Employer	2017 Payroll	Current Contribution Rate	Estimated 2017-2018 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2018 Payroll	Current Contribution Rate	Estimated 2018-2019 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate							
State of ND	010100	Governor's Office	\$ 1,178,174	1.14%	\$ 13,431	0.108905%	\$ 86,145	\$ 1,061,565	1.14%	\$ 12,102	0.097016%	\$ 76,407							
State of ND	010800	Secretary Of State	1,583,319	1.14%	18,050	0.146354%	115,768	1,505,786	1.14%	17,166	0.137613%	108,380							
State	011000	Office Of Management & Budget	3,111,186	1.14%	35,468	0.287583%	227,481	2,867,998	1.14%	32,695	0.262105%	206,426							
State	011200	Information Technology Dept	23,641,748	1.14%	269,516	2.185326%	1,728,616	23,506,837	1.14%	267,978	2.148280%	1,691,917							
State	011700	State Auditor's Office	3,866,491	1.14%	44,078	0.357399%	282,706	3,707,674	1.14%	42,267	0.338843%	266,862							
State	011800	Central Services	1,359,963	1.14%	15,504	0.125708%	99,436	1,287,202	1.14%	14,674	0.117637%	92,642							
State of ND	012000	State Treasurer's Office	441,098	1.14%	5,029	0.040773%	32,252	394,436	1.14%	4,497	0.036047%	28,389							
State	012500	Attorney General's Office	14,759,663	1.14%	168,260	1.364310%	1,079,184	15,327,118	1.14%	174,729	1.400739%	1,103,177							
State of ND	012700	Tax Department	6,924,118	1.14%	78,935	0.640031%	506,271	6,815,098	1.14%	77,692	0.622829%	490,520							
State of ND	013000	Facility Management	2,002,744	1.14%	22,831	0.185124%	146,435	1,904,182	1.14%	21,708	0.174022%	137,054							
State of ND	014000	Office Of Administrative Hearings	430,975	1.14%	4,913	0.039837%	31,511	431,832	1.14%	4,923	0.039465%	31,081							
State	016000	Legislative Council	2,796,583	1.14%	31,881	0.258502%	204,478	2,846,402	1.14%	32,449	0.260131%	204,871							
State of ND	018000	ND Supreme Court	26,023,431	1.14%	296,667	2.405476%	1,902,757	26,326,522	1.14%	300,122	2.405969%	1,894,865							
State of ND	018800	Commission On Legal Counsel For Indigents	2,507,568	1.14%	28,586	0.231787%	183,346	2,388,905	1.14%	27,234	0.218321%	171,943							
State	019000	Retirement & Investment Office	1,595,750	1.14%	18,192	0.147503%	116,676	1,577,001	1.14%	17,978	0.144121%	113,505							
State	019200	ND Public Employees Retirement System	2,102,856	1.14%	23,973	0.194378%	153,755	1,873,809	1.14%	21,361	0.171247%	134,869							
State of ND	020100	Public Instruction	5,083,088	1.14%	57,947	0.469855%	371,660	5,161,359	1.14%	58,839	0.471694%	371,491							
State	020200	Education Standards & Practice	419,483	1.14%	4,782	0.038775%	30,671	412,002	1.14%	4,697	0.037653%	29,654							
State	021500	ND University System Office	840,897	1.14%	9,586	0.077728%	61,484	973,434	1.14%	11,097	0.088962%	70,064							
State of ND	022300	ND Youth Correctional Center	3,144,266	1.14%	35,845	0.290640%	229,899	3,474,162	1.14%	39,605	0.317502%	250,054							
State of ND	022400	Juvenile Services - DOCR	1,607,078	1.14%	18,321	0.148550%	117,505	1,614,740	1.14%	18,408	0.147570%	116,221							
State	022600	Land Department	2,037,416	1.14%	23,227	0.188329%	148,970	1,762,859	1.14%	20,097	0.161107%	126,883							
State	022700	Bismarck State College	4,284,865	1.14%	48,847	0.396072%	313,297	4,413,326	1.14%	50,312	0.403332%	317,651							
State	022800	Lake Region State College	1,715,793	1.14%	19,560	0.158599%	125,454	1,636,201	1.14%	18,653	0.149532%	117,767							
State	022900	Williston State College	1,173,334	1.14%	13,376	0.108457%	85,791	1,334,005	1.14%	15,208	0.121914%	96,016							
State	023000	University Of North Dakota	39,777,269	1.14%	453,461	3.676813%	2,908,399	38,922,874	1.14%	443,721	3.557145%	2,801,494							
State	023500	North Dakota State University	32,880,362	1.14%	374,836	3.039297%	2,404,117	32,352,085	1.14%	368,814	2.956643%	2,328,558							
State	023800	ND St College Of Science	5,432,891	1.14%	61,935	0.502189%	397,237	5,261,106	1.14%	59,977	0.480810%	378,671							
State	023900	Dickinson State University	2,473,323	1.14%	28,196	0.228622%	180,842	2,620,845	1.14%	29,878	0.239518%	188,637							
State	024000	Mayville State University	2,931,373	1.14%	33,418	0.270962%	214,334	2,986,250	1.14%	34,043	0.272912%	214,937							
State	024100	Minot State University	5,316,054	1.14%	60,603	0.491390%	388,695	5,134,086	1.14%	58,529	0.469202%	369,529							
State	024200	Valley City State University	1,806,980	1.14%	20,600	0.167028%	132,121	1,815,970	1.14%	20,702	0.165961%	130,706							
State of ND	025000	ND State Library	1,202,325	1.14%	13,707	0.111137%	87,911	1,302,571	1.14%	14,849	0.119041%	93,753							
State of ND	025200	SCHOOL FOR THE DEAF	1,293,295	1.14%	14,744	0.119546%	94,562	1,267,450	1.14%	14,449	0.115832%	91,226							
State of ND	025300	School For The Blind	732,102	1.14%	8,346	0.067672%	53,529	703,379	1.14%	8,019	0.064282%	50,626							
State	026100	ND Board Of Nursing	630,221	1.14%	7,185	0.058254%	46,080	675,197	1.14%	7,697	0.061706%	48,598							
State of ND	027000	Career & Technical Education	1,577,528	1.14%	17,984	0.145819%	115,344	1,578,618	1.14%	17,996	0.144269%	113,622							
State of ND	030100	ND Department Of Health	19,986,917	1.14%	227,851	1.847491%	1,461,385	19,776,751	1.14%	225,455	1.807389%	1,423,442							
State of ND	031000	Life Skills and Transition Center	12,792,334	1.14%	145,833	1.182460%	935,339	12,317,376	1.14%	140,418	1.125680%	886,550							
State of ND	031200	North Dakota State Hospital	17,680,642	1.14%	201,559	1.634311%	1,292,758	18,045,522	1.14%	205,719	1.649172%	1,298,835							
State of ND	031300	ND Veterans Home	4,970,769	1.14%	56,667	0.459473%	363,448	4,749,250	1.14%	54,141	0.434032%	341,830							
State of ND	031600	Indian Affairs Commission	214,028	1.14%	2,440	0.019784%	15,649	270,494	1.14%	3,084	0.024720%	19,469							
State of ND	032100	Veterans Affairs Department	373,174	1.14%	4,254	0.034494%	27,285	356,338	1.14%	4,062	0.032566%	25,648							
State of ND	032500	Department Of Human Services	69,365,710	1.14%	790,769	6.411821%	5,071,820	70,040,131	1.14%	798,457	6.400937%	5,041,174							
State of ND	036000	Protection & Advocacy Project	1,884,091	1.14%	21,479	0.174156%	137,759	1,694,389	1.14%	19,316	0.154849%	121,954							
State	038000	Job Service North Dakota	8,784,521	1.14%	100,144	0.811997%	642,298	8,667,975	1.14%	98,815	0.792162%	623,882							
State	040100	Insurance Department	2,610,319	1.14%	29,758	0.241285%	190,859	2,876,232	1.14%	32,789	0.262858%	207,019							
State of ND	040500	Industrial Commission	7,291,688	1.14%	83,125	0.674007%	533,147	6,944,398	1.14%	79,166	0.634646%	499,827							
State of ND	040600	ND Department Of Labor	836,903	1.14%	9,541	0.077359%	61,192	787,549	1.14%	8,978	0.071974%	56,684							
State of ND	040800	Public Service Commission	3,163,548	1.14%	36,064	0.292423%	231,310	3,273,742	1.14%	37,321	0.299186%	235,629							
State of ND	041200	Aeronautics Commission	415,005	1.14%	4,731	0.038361%	30,344	364,126	1.14%	4,151	0.033277%	26,208							
State of ND	041300	Department Of Financial Institutions	2,318,353	1.14%	26,429	0.214297%	169,511	2,172,786	1.14%	24,770	0.198570%	156,387							
State of ND	041400	ND Securities Department	634,095	1.14%	7,229	0.058613%	46,364	633,472	1.14%	7,222	0.057893%	45,595							
State	042600	State Board Of Law Examiners	322,020	1.14%	3,671	0.029766%	23,545	326,137	1.14%	3,718	0.029806%	23,474							
State	042700	ND State Board Of Cosmetology	65,156	1.14%	743	0.006023%	4,764	67,017	1.14%	764	0.006125%	4,824							
State	042800	ND State Plumbing Board	381,492	1.14%	4,349	0.035263%	27,893	385,320	1.14%	4,393	0.035214%	27,733							
State	047100	Bank Of North Dakota	11,297,488	1.14%	128,791	1.044284%	826,040	11,254,395	1.14%	128,300	1.028534%	810,041							
State	047200	Public Finance Authority	168,672	1.14%	1,923	0.015591%	12,333	170,016	1.14%	1,938	0.015538%	12,237							
State	047300	Housing Finance Agency	2,607,652	1.14%	29,727	0.241038%	190,664	2,641,358	1.14%	30,111	0.241393%	190,113							
State	047500	Mill & Elevator Association	7,655,981	1.14%	87,278	0.707681%	559,783	8,547,332	1.14%	97,440	0.781137%	615,199							
State	048500	Workforce Safety & Insurance	16,215,229	1.14%	184,854	1.498855%	1,185,610	16,102,131	1.14%	183,564	1.471567%	1,158,959							

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.

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



# Schedule of Net OPEB Liability by Employer\* (Continued)

As of June 30, 2017										As of June 30, 2018									
Employer Type	Employer ID	Employer	2017 Payroll	Current Contribution Rate	Estimated 2017-2018 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2018 Payroll	Current Contribution Rate	Estimated 2018-2019 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate							
State of ND	050200	Field Services Division	\$ 7,340,591	1.14%	\$ 83,683	0.678528%	\$ 536,723	\$ 7,045,953	1.14%	\$ 80,324	0.643927%	\$ 507,136							
State of ND	050400	Highway Patrol	12,410,609	1.14%	141,481	1.147175%	907,428	12,553,469	1.14%	143,110	1.147256%	903,542							
State of ND	051700	Department Of Corrections Transitional Services	2,117,024	1.14%	24,134	0.195687%	154,791	1,910,964	1.14%	21,785	0.174642%	137,542							
State of ND	051800	James River Correctional Ctr	7,909,835	1.14%	90,172	0.731146%	578,344	7,762,239	1.14%	88,490	0.709388%	558,691							
State of ND	051900	State Penitentiary	10,802,536	1.14%	123,149	0.998533%	789,850	10,311,438	1.14%	117,550	0.942358%	742,171							
State	052000	Rough Rider Industries	1,322,504	1.14%	15,077	0.122246%	96,698	1,303,976	1.14%	14,865	0.119170%	93,854							
State of ND	053000	Department Of Corrections And Rehabilitation	6,916,313	1.14%	78,846	0.639310%	505,701	7,072,832	1.14%	80,630	0.646383%	509,071							
State of ND	054000	Adjutant General ND National Guard	11,962,728	1.14%	136,375	1.105775%	874,680	11,351,512	1.14%	129,407	1.037410%	817,031							
State of ND	060100	Department Of Commerce	4,487,157	1.14%	51,154	0.414770%	328,088	3,374,842	1.14%	38,473	0.308425%	242,906							
State of ND	060200	Dept Of Agriculture	3,874,256	1.14%	44,167	0.358117%	283,274	3,670,564	1.14%	41,844	0.335451%	264,191							
State of ND	060700	Milk Marketing Board	204,636	1.14%	2,333	0.018916%	14,963	204,636	1.14%	2,333	0.018702%	14,729							
State of ND	060800	ND Oilseed Council	28,700	1.14%	327	0.002653%	2,099	31,668	1.14%	361	0.002894%	2,279							
State	061100	ND Soybean Council	429,564	1.14%	4,897	0.039707%	31,409	329,664	1.14%	3,758	0.030128%	23,728							
State of ND	061400	ND Corn Utilization Council	209,156	1.14%	2,384	0.019333%	15,293	216,324	1.14%	2,466	0.019770%	15,570							
State of ND	061600	State Seed Department	1,404,156	1.14%	16,007	0.129793%	102,668	1,526,206	1.14%	17,399	0.139479%	109,849							
State	062400	Beef Commission	173,136	1.14%	1,974	0.016004%	12,659	179,880	1.14%	2,051	0.016439%	12,947							
State of ND	062500	ND Wheat Commission	437,892	1.14%	4,992	0.040477%	32,018	440,820	1.14%	5,025	0.040286%	31,728							
State of ND	062600	ND Barley Council	128,496	1.14%	1,465	0.011878%	9,396	128,496	1.14%	1,465	0.011743%	9,248							
State	066500	State Fair Association	1,060,771	1.14%	12,093	0.098052%	77,560	1,022,715	1.14%	11,659	0.093465%	73,610							
State of ND	067000	Racing Commission	133,296	1.14%	1,520	0.012321%	9,746	133,296	1.14%	1,520	0.012182%	9,594							
State of ND	070100	Historical Society	4,143,957	1.14%	47,241	0.383047%	302,994	3,966,047	1.14%	45,213	0.362455%	285,458							
State of ND	070900	ND Council On The Arts	322,944	1.14%	3,682	0.029851%	23,612	298,936	1.14%	3,408	0.027320%	21,516							
State of ND	072000	Game & Fish Department	10,305,203	1.14%	117,479	0.952562%	753,487	10,365,843	1.14%	118,171	0.947330%	746,087							
State of ND	075000	Parks & Recreation Department	3,619,789	1.14%	41,266	0.334595%	264,668	3,507,692	1.14%	39,988	0.320566%	252,468							
State of ND	077000	Water Commission	6,087,472	1.14%	69,397	0.562696%	445,099	6,205,374	1.14%	70,741	0.567106%	446,635							
State	080100	Department Of Transportation	60,987,700	1.14%	695,260	5.637400%	4,459,244	60,554,101	1.14%	690,317	5.534013%	4,358,412							
State	090000	ND State Board Of Accountancy	279,896	1.14%	3,191	0.025872%	20,465	282,904	1.14%	3,225	0.025854%	20,362							
State	090100	Board Of Medical Examiners	278,015	1.14%	3,169	0.025698%	20,327	318,798	1.14%	3,634	0.029135%	22,946							
State	090200	Board Of Pharmacy	225,704	1.14%	2,573	0.020863%	16,503	241,452	1.14%	2,753	0.022066%	17,378							
State	090600	Real Estate Commission	93,003	1.14%	1,060	0.008597%	6,800	83,642	1.14%	954	0.007644%	6,020							
State	090900	Electrical Board	1,582,152	1.14%	18,037	0.146246%	115,682	1,555,840	1.14%	17,737	0.142188%	111,983							
State	099501	ND System Information Technology Services	2,098,311	1.14%	23,921	0.193957%	153,422	1,845,958	1.14%	21,044	0.168701%	132,864							
District Health Unit	100002	McIntosh District Health Unit	66,088	1.14%	753	0.006109%	4,832	80,045	1.14%	913	0.007315%	5,761							
District Health Unit	100003	Wells County Dist Health Unit	204,870	1.14%	2,336	0.018937%	14,979	228,743	1.14%	2,608	0.020905%	16,464							
District Health Unit	100004	Central Valley Health Unit	1,159,988	1.14%	13,224	0.107224%	84,815	1,090,080	1.14%	12,427	0.099622%	78,459							
District Health Unit	100005	Dickey County Health District	191,790	1.14%	2,186	0.017728%	14,023	195,606	1.14%	2,230	0.017876%	14,079							
District Health Unit	100006	Emmons County Public Health	172,136	1.14%	1,962	0.015911%	12,586	176,812	1.14%	2,016	0.016159%	12,726							
District Health Unit	100007	Rolette County Public Health	420,392	1.14%	4,792	0.038859%	30,738	434,941	1.14%	4,958	0.039749%	31,305							
District Health Unit	100008	Towner County Public Health Unit	81,170	1.14%	925	0.007503%	5,935	89,325	1.14%	1,018	0.008163%	6,429							
District Health Unit	100009	Nelson-Griggs District Health Unit	140,532	1.14%	1,602	0.012990%	10,275	146,526	1.14%	1,670	0.013391%	10,546							
District Health Unit	100010	First District Health Unit	2,294,541	1.14%	26,158	0.212096%	167,770	2,319,767	1.14%	26,445	0.212003%	166,967							
District Health Unit	100011	Lake Region District Health Unit	784,916	1.14%	8,948	0.072554%	57,391	837,643	1.14%	9,549	0.076552%	60,290							
District Health Unit	100012	Garrison Diversion Conservancy District	1,786,725	1.14%	20,369	0.165156%	130,640	1,722,227	1.14%	19,633	0.157394%	123,958							
District Health Unit	100013	Upper Missouri Health Unit	1,005,563	1.14%	11,463	0.092949%	73,524	1,138,472	1.14%	12,979	0.104044%	81,942							
District Health Unit	100014	Kidder County District Health Unit	42,272	1.14%	482	0.003907%	3,090	60,507	1.14%	690	0.005530%	4,355							
District Health Unit	100015	Southwestern District Health Unit	1,274,746	1.14%	14,532	0.117831%	93,206	1,332,811	1.14%	15,194	0.121805%	95,930							
District Health Unit	100017	City-County Health District	537,849	1.14%	6,131	0.049716%	39,326	643,056	1.14%	7,331	0.058769%	46,285							
District Health Unit	100018	Sargent County District Health Unit	103,736	1.14%	1,183	0.009589%	7,585	137,768	1.14%	1,571	0.012591%	9,916							
District Health Unit	100019	Traill District Health Unit	164,748	1.14%	1,878	0.015228%	12,046	169,692	1.14%	1,934	0.015508%	12,214							
District Health Unit	100021	Cavalier County Health Dist	117,468	1.14%	1,339	0.010858%	8,589	121,410	1.14%	1,384	0.011096%	8,739							
District Health Unit	100022	Walsh County Health District	253,360	1.14%	2,888	0.023419%	18,525	309,285	1.14%	3,526	0.028265%	22,261							
District Health Unit	100023	Custer Health Unit	1,384,473	1.14%	15,783	0.127974%	101,229	1,391,550	1.14%	15,864	0.127173%	100,157							
Political Subdivision	100024	Southeast Water Users District	482,151	1.14%	5,497	0.044568%	35,254	487,255	1.14%	5,555	0.044530%	35,070							
City	200002	City Of Mcville	114,364	1.14%	1,304	0.010571%	8,362	114,557	1.14%	1,306	0.010469%	8,245							
City	200003	City Of Drayton	265,374	1.14%	3,025	0.024530%	19,403	259,833	1.14%	2,962	0.023746%	18,702							
City	200004	City Of Fessenden	42,560	1.14%	485	0.003934%	3,112	44,640	1.14%	509	0.004080%	3,213							
City	200005	City Of Westhope	165,641	1.14%	1,888	0.015311%	12,111	170,286	1.14%	1,941	0.015562%	12,256							
City	200006	City Of Belfield	477,282	1.14%	5,441	0.044118%	34,898	347,217	1.14%	3,958	0.031732%	24,991							
City	200008	City Of Rolla	348,887	1.14%	3,977	0.032249%	25,509	464,463	1.14%	5,295	0.042447%	33,430							
City	200009	City Of New Town	908,631	1.14%	10,358	0.083989%	66,436	1,045,374	1.14%	11,917	0.095536%	75,241							
City	200010	City Of Cavalier	564,392	1.14%	6,434	0.052170%	41,267	613,513	1.14%	6,994	0.050669%	44,155							

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# Schedule of Net OPEB Liability by Employer\* (Continued)

As of June 30, 2017								As of June 30, 2018					
Employer Type	Employer ID	Employer	2017 Payroll	Current Contribution Rate	Estimated 2017-2018 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2018 Payroll	Current Contribution Rate	Estimated 2018-2019 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	
City	200011	City Of Harvey	\$ 537,115	1.14%	\$ 6,123	0.049648%	\$ 39,272	\$ 577,628	1.14%	\$ 6,585	0.052789%	\$ 41,575	
City	200012	City Of Napoleon	72,060	1.14%	821	0.006661%	5,269	157,237	1.14%	1,793	0.014370%	11,317	
City	200014	City Of Grand Forks	22,261,865	1.14%	253,785	2.057776%	1,627,723	21,731,620	1.14%	247,740	1.986043%	1,564,144	
City	200015	City Of Killdeer	918,431	1.14%	10,470	0.084895%	67,153	887,936	1.14%	10,122	0.081148%	63,910	
City	200016	City Of Ellendale	404,377	1.14%	4,610	0.037379%	29,567	419,950	1.14%	4,787	0.038379%	30,226	
City	200017	City Of Wishek	227,190	1.14%	2,590	0.021000%	16,611	232,843	1.14%	2,654	0.021279%	16,759	
City	200018	City Of Granville	18,061	1.14%	206	0.001669%	1,320	23,109	1.14%	263	0.002112%	1,665	
City	200019	City Of Linton	241,564	1.14%	2,754	0.022329%	17,662	211,590	1.14%	2,412	0.019337%	15,229	
City	200020	City Of Finley	88,733	1.14%	1,012	0.008202%	6,488	73,679	1.14%	840	0.006733%	5,303	
City	200021	City Of Wilton	139,410	1.14%	1,589	0.012886%	10,193	141,318	1.14%	1,611	0.012915%	10,171	
City	200022	City Of Ray	205,367	1.14%	2,341	0.018983%	15,016	166,130	1.14%	1,894	0.015183%	11,958	
City	200025	City Of Medora	271,940	1.14%	3,100	0.025137%	19,884	251,097	1.14%	2,863	0.022948%	18,073	
City	200026	City Of Velva	163,395	1.14%	1,863	0.015103%	11,947	69,748	1.14%	795	0.006374%	5,020	
City	200027	City Of Mandan	1,797,528	1.14%	20,492	0.166155%	131,430	1,830,188	1.14%	20,864	0.167260%	131,729	
City	200028	City Of Thompson	170,130	1.14%	1,939	0.015726%	12,439	170,822	1.14%	1,947	0.015611%	12,295	
City	200029	City Of Williston	16,031,928	1.14%	182,764	1.481912%	1,172,208	17,658,611	1.14%	201,308	1.613813%	1,270,988	
City	200030	City Of Bowman	775,559	1.14%	8,841	0.071689%	56,707	812,535	1.14%	9,263	0.074257%	58,482	
City	200031	City Of Tioga	811,141	1.14%	9,247	0.074978%	59,308	860,358	1.14%	9,808	0.078628%	61,925	
City	200033	City Of Rhame	48,571	1.14%	554	0.004490%	3,552	62,349	1.14%	711	0.005698%	4,488	
City	200035	City Of Fargo	29,790,331	1.14%	339,610	2.753670%	2,178,183	32,464,199	1.14%	370,092	2.966889%	2,336,627	
City	200036	City Of Jamestown	5,165,421	1.14%	58,886	0.477466%	377,681	4,936,222	1.14%	56,273	0.451119%	355,287	
City	200037	City Of Beach	202,365	1.14%	2,307	0.018706%	14,797	125,006	1.14%	1,425	0.011424%	8,997	
City	200038	City Of Glenburn	59,261	1.14%	676	0.005478%	4,333	60,585	1.14%	691	0.005537%	4,361	
City	200040	City Of Kulm	74,790	1.14%	853	0.006913%	5,468	76,465	1.14%	872	0.006988%	5,504	
City	200041	City Of Harwood	140,093	1.14%	1,597	0.012949%	10,243	136,556	1.14%	1,557	0.012480%	9,829	
City	200045	City Of Mapleton	146,544	1.14%	1,671	0.013546%	10,715	96,519	1.14%	1,100	0.008821%	6,947	
City	200046	City Of Wahpeton	2,157,055	1.14%	24,590	0.199387%	157,717	2,407,727	1.14%	27,448	0.220041%	173,297	
City	200047	City Of Bottineau	-	0.00%	-	0.000000%	-	453,107	1.14%	5,165	0.041409%	32,612	
City	200049	City Of Elgin	62,352	1.14%	711	0.005764%	4,559	63,418	1.14%	723	0.005796%	4,565	
City	200050	City Of Rugby	579,756	1.14%	6,609	0.053590%	42,390	649,005	1.14%	7,399	0.059312%	46,712	
City	200051	City Of New Salem	120,851	1.14%	1,378	0.011171%	8,836	122,004	1.14%	1,391	0.011150%	8,781	
City	200052	City Of Walhalla	264,847	1.14%	3,019	0.024481%	19,365	304,589	1.14%	3,472	0.027836%	21,923	
City	200053	City Of Gwinner	150,812	1.14%	1,719	0.013940%	11,027	143,761	1.14%	1,639	0.013138%	10,347	
City	200054	City Of Kenmare	293,892	1.14%	3,350	0.027166%	21,489	198,119	1.14%	2,259	0.018106%	14,260	
City	200055	City Of Watford City	3,475,104	1.14%	39,616	0.321221%	254,089	3,526,851	1.14%	40,206	0.322317%	253,847	
City	200057	City Of Cooperstown	175,361	1.14%	1,999	0.016209%	12,821	178,576	1.14%	2,036	0.016320%	12,853	
City	200058	City Of New England	100,819	1.14%	1,149	0.009319%	7,371	97,442	1.14%	1,111	0.008905%	7,013	
City	200059	City Of Carrington	672,438	1.14%	7,666	0.062157%	49,167	689,339	1.14%	7,858	0.062998%	49,615	
City	200060	City Of Mott	115,525	1.14%	1,317	0.010679%	8,447	110,282	1.14%	1,257	0.010079%	7,938	
City	200061	City Of Larimore	104,993	1.14%	1,197	0.009705%	7,677	101,852	1.14%	1,161	0.009308%	7,331	
City	200062	City Of Sherwood	31,974	1.14%	365	0.002956%	2,338	36,498	1.14%	416	0.003336%	2,627	
City	200063	City Of Lamoure	182,670	1.14%	2,082	0.016885%	13,356	143,630	1.14%	1,637	0.013126%	10,338	
City	200064	City Of Michigan	53,616	1.14%	611	0.004956%	3,920	54,943	1.14%	626	0.005021%	3,954	
City	200065	City Of Park River	448,778	1.14%	5,116	0.041483%	32,814	454,237	1.14%	5,178	0.041513%	32,694	
City	200067	City Of Hatton	62,574	1.14%	713	0.005784%	4,575	79,122	1.14%	902	0.007231%	5,695	
City	200069	City Of Northwood	272,766	1.14%	3,110	0.025213%	19,944	242,524	1.14%	2,765	0.022164%	17,456	
City	200070	City Of Powers Lake	148,044	1.14%	1,688	0.013684%	10,824	137,314	1.14%	1,565	0.012549%	9,883	
City	200072	City Of Towner	61,385	1.14%	700	0.005674%	4,488	95,612	1.14%	1,090	0.008738%	6,882	
City	200073	City Of Pembina	91,905	1.14%	1,048	0.008495%	6,720	82,207	1.14%	937	0.007513%	5,917	
City	200075	City Of Underwood	84,978	1.14%	969	0.007855%	6,213	80,704	1.14%	920	0.007376%	5,809	
City	200076	City Of New Leipzig	26,076	1.14%	297	0.002410%	1,906	28,324	1.14%	323	0.002589%	2,039	
City	200077	City Of Stanley	690,633	1.14%	7,873	0.063839%	50,497	835,658	1.14%	9,527	0.076370%	60,147	
City	200080	City Of Crosby	189,509	1.14%	2,160	0.017517%	13,856	173,820	1.14%	1,982	0.015885%	12,511	
City	200083	City Of Grafton	1,520,716	1.14%	17,336	0.140567%	111,190	1,596,853	1.14%	18,204	0.145936%	114,935	
City	200084	City Of Emerald	72,696	1.14%	829	0.006720%	5,316	75,809	1.14%	864	0.006928%	5,456	
City	200085	City Of Lincoln	474,447	1.14%	5,409	0.043856%	34,691	425,092	1.14%	4,846	0.038849%	30,596	
City	200086	City Of Minto	82,692	1.14%	943	0.007644%	6,046	67,400	1.14%	768	0.006160%	4,851	
City	200087	City Of Ashley	121,570	1.14%	1,386	0.011237%	8,889	139,697	1.14%	1,593	0.012767%	10,055	
City	200088	City Of Neche	40,800	1.14%	465	0.003771%	2,983	42,208	1.14%	481	0.003857%	3,038	
City	200089	City Of Surrey	439,211	1.14%	5,007	0.040598%	32,113	384,878	1.14%	4,388	0.035174%	27,702	
City	200090	City Of Hankinson	208,154	1.14%	2,373	0.019241%	15,220	212,008	1.14%	2,417	0.019375%	15,255	

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.  
Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.



# Schedule of Net OPEB Liability by Employer\* (Continued)

As of June 30, 2017										As of June 30, 2018									
Employer Type	Employer ID	Employer	2017 Payroll	Current Contribution Rate	Estimated 2017-2018 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2018 Payroll	Current Contribution Rate	Estimated 2018-2019 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate							
City	200091	City Of New Rockford	\$ 201,411	1.14%	\$ 2,296	0.018617%	\$ 14,726	\$ 209,017	1.14%	\$ 2,383	0.019102%	\$ 15,044							
City	200094	City Of West Fargo	7,640,904	1.14%	87,106	0.706287%	558,681	8,915,372	1.14%	101,635	0.814772%	641,688							
City	200097	City Of Devils Lake	1,687,743	1.14%	19,240	0.156007%	123,403	1,960,331	1.14%	22,348	0.179154%	141,096							
City	200098	City Of Oakes	581,811	1.14%	6,633	0.053780%	42,541	604,072	1.14%	6,886	0.055206%	43,478							
City	200100	City Of Mohall	145,446	1.14%	1,658	0.013444%	10,634	151,167	1.14%	1,723	0.013815%	10,880							
City	200101	City Of Lidgerwood	69,684	1.14%	794	0.006441%	5,095	70,065	1.14%	799	0.006403%	5,043							
City	200102	City Of McClusky	35,120	1.14%	400	0.003246%	2,568	35,360	1.14%	403	0.003232%	2,545							
City	200103	City Of Burlington	290,925	1.14%	3,317	0.026892%	21,272	322,832	1.14%	3,680	0.029503%	23,236							
City	200104	City Of Lisbon	443,743	1.14%	5,059	0.041017%	32,445	456,919	1.14%	5,209	0.041758%	32,887							
City	200110	City Of Halliday	121,019	1.14%	1,380	0.011186%	8,848	124,649	1.14%	1,421	0.011392%	8,972							
City	200111	City Of Maddock	132,367	1.14%	1,509	0.012235%	9,678	134,219	1.14%	1,530	0.012266%	9,660							
City	200114	City Of Regent	63,186	1.14%	720	0.005841%	4,620	45,293	1.14%	516	0.004139%	3,260							
City	200115	City Of Lakota	205,708	1.14%	2,345	0.019015%	15,041	232,770	1.14%	2,654	0.021273%	16,754							
City	200117	City Of Alexander	82,893	1.14%	945	0.007662%	6,061	160,118	1.14%	1,825	0.014633%	11,524							
City	200118	City Of Berthold	87,127	1.14%	993	0.008054%	6,371	93,773	1.14%	1,069	0.008570%	6,749							
City	200119	City Of Carson	71,034	1.14%	810	0.006566%	5,194	73,650	1.14%	840	0.006731%	5,301							
City	200120	City Of Dodge	34,245	1.14%	390	0.003165%	2,504	40,416	1.14%	461	0.003694%	2,909							
County	300001	Adams County	1,185,707	1.14%	13,517	0.109601%	86,696	1,292,369	1.14%	14,733	0.118109%	93,019							
County	300002	Barnes County	3,931,825	1.14%	44,823	0.363438%	287,483	4,060,844	1.14%	46,294	0.371119%	292,281							
County	300003	Benson County	1,994,215	1.14%	22,734	0.184335%	145,811	1,964,820	1.14%	22,399	0.179564%	141,419							
County	300004	Billings County	2,712,967	1.14%	30,928	0.250773%	198,364	2,914,919	1.14%	33,230	0.266393%	209,803							
County	300005	Bottineau County	3,181,754	1.14%	36,272	0.294106%	232,641	3,220,721	1.14%	36,716	0.294340%	231,813							
County	300006	Bowman County	1,756,922	1.14%	20,029	0.162401%	128,461	1,700,372	1.14%	19,384	0.155396%	122,385							
County	300007	Burke County	1,587,088	1.14%	18,093	0.146703%	116,044	1,462,885	1.14%	16,677	0.133692%	105,292							
County	300008	Burleigh County	15,842,687	1.14%	180,607	1.464419%	1,158,371	16,698,206	1.14%	190,360	1.526042%	1,201,862							
County	300009	Cass County	23,509,251	1.14%	268,005	2.173078%	1,718,928	24,374,058	1.14%	277,864	2.227535%	1,754,336							
County	300010	Cavalier County	2,015,477	1.14%	22,976	0.186301%	147,366	2,009,422	1.14%	22,907	0.183640%	144,629							
County	300011	Dickey County	1,760,080	1.14%	20,065	0.162693%	128,692	1,856,405	1.14%	21,163	0.169656%	133,616							
County	300012	Divide County	2,572,859	1.14%	29,331	0.237822%	188,120	2,370,343	1.14%	27,022	0.216625%	170,607							
County	300013	Dunn County	4,819,128	1.14%	54,938	0.445456%	352,361	5,091,759	1.14%	58,046	0.465334%	366,482							
County	300014	Eddy County	899,207	1.14%	10,251	0.083118%	65,747	936,993	1.14%	10,682	0.085631%	67,440							
County	300015	Emmons County	1,386,606	1.14%	15,807	0.128171%	101,385	1,370,752	1.14%	15,627	0.125272%	98,660							
County	300016	Foster County	1,165,598	1.14%	13,288	0.107742%	85,225	1,210,204	1.14%	13,796	0.110600%	87,105							
County	300018	Grand Forks County	15,126,744	1.14%	172,445	1.398241%	1,106,024	15,059,060	1.14%	171,673	1.376241%	1,083,884							
County	300019	Grant County	1,142,228	1.14%	13,021	0.105582%	83,517	1,033,283	1.14%	11,779	0.094431%	74,371							
County	300020	Griggs County	907,537	1.14%	10,346	0.083888%	66,356	822,702	1.14%	9,379	0.075186%	59,214							
County	300021	Hettinger County	1,165,262	1.14%	13,284	0.107711%	85,201	1,077,700	1.14%	12,286	0.098491%	77,568							
County	300023	Lamoure County	1,742,201	1.14%	19,861	0.161040%	127,384	1,839,167	1.14%	20,967	0.168081%	132,375							
County	300024	Logan County	762,428	1.14%	8,692	0.070475%	55,746	744,131	1.14%	8,483	0.068006%	53,559							
County	300025	Mchenry County	1,380,298	1.14%	15,735	0.127588%	100,923	1,480,254	1.14%	16,875	0.135280%	106,542							
County	300026	Mcintosh County	1,083,094	1.14%	12,347	0.100116%	79,193	1,062,391	1.14%	12,111	0.097091%	76,466							
County	300027	Mckenzie County	12,371,819	1.14%	141,039	1.143589%	904,591	11,478,918	1.14%	130,860	1.049053%	826,201							
County	300028	Mclean County	5,028,834	1.14%	57,329	0.464840%	367,693	5,094,441	1.14%	58,077	0.465579%	366,675							
County	300029	Mercer County	3,532,831	1.14%	40,274	0.326557%	258,310	3,772,503	1.14%	43,007	0.344767%	271,528							
County	300030	Morton County	7,672,889	1.14%	87,471	0.709244%	561,020	7,451,469	1.14%	84,947	0.680987%	536,324							
County	300031	Mountrail County	6,416,796	1.14%	73,151	0.593137%	469,178	6,510,346	1.14%	74,218	0.594978%	468,586							
County	300032	Nelson County	1,495,567	1.14%	17,049	0.138243%	109,352	1,548,098	1.14%	17,648	0.141480%	111,425							
County	300033	Oliver County	746,193	1.14%	8,507	0.068974%	54,559	807,773	1.14%	9,209	0.073822%	58,140							
County	300034	Pembina County	2,893,300	1.14%	32,984	0.267442%	211,550	2,965,991	1.14%	33,812	0.271061%	213,479							
County	300035	Pierce County	2,306,229	1.14%	26,291	0.213176%	168,625	2,324,928	1.14%	26,504	0.212474%	167,338							
County	300036	Ramsey County	3,435,357	1.14%	39,163	0.317547%	251,183	3,529,931	1.14%	40,241	0.322599%	254,069							
County	300037	Ransom County	1,535,953	1.14%	17,510	0.141976%	112,305	1,615,718	1.14%	18,419	0.147660%	116,292							
County	300038	Renville County	1,316,790	1.14%	15,011	0.121718%	96,280	1,297,188	1.14%	14,788	0.118549%	93,365							
County	300039	Richland County	5,741,187	1.14%	65,450	0.530687%	419,779	6,037,687	1.14%	68,830	0.551782%	434,566							
County	300040	Rollette County	2,901,392	1.14%	33,076	0.268190%	212,141	2,937,028	1.14%	33,482	0.268414%	211,394							
County	300042	Sheridan County	603,025	1.14%	6,874	0.055741%	44,092	644,770	1.14%	7,350	0.058925%	46,407							
County	300044	Slope County	608,129	1.14%	6,933	0.056212%	44,464	611,688	1.14%	6,973	0.055902%	44,027							
County	300045	Stark County	7,299,507	1.14%	83,214	0.674730%	533,719	7,337,083	1.14%	83,643	0.670533%	528,090							
County	300046	Steele County	963,888	1.14%	10,988	0.089097%	70,477	1,043,771	1.14%	11,899	0.095390%	75,126							
County	300047	Stutsman County	6,410,102	1.14%	73,075	0.592518%	468,688	6,545,261	1.14%	74,616	0.598169%	471,099							
County	300048	Towner County	1,096,705	1.14%	12,502	0.101374%	80,188	1,114,350	1.14%	12,704	0.101840%	80,206							

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# Schedule of Net OPEB Liability by Employer\* (Continued)

As of June 30, 2017										As of June 30, 2018									
Employer Type	Employer ID	Employer	2017 Payroll	Current Contribution Rate	Estimated 2017-2018 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2018 Payroll	Current Contribution Rate	Estimated 2018-2019 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate							
County	300049	Traill County	\$ 2,964,411	1.14%	\$ 33,794	0.274015%	\$ 216,749	\$ 3,061,477	1.14%	\$ 34,901	0.279787%	\$ 220,351							
County	300050	Walsh County	3,363,712	1.14%	38,346	0.310925%	245,945	3,405,334	1.14%	38,821	0.311212%	245,101							
County	300051	Ward County	13,488,543	1.14%	153,769	1.246814%	986,243	13,944,962	1.14%	158,973	1.274424%	1,003,696							
County	300052	Wells County	1,543,178	1.14%	17,592	0.142644%	112,833	1,643,752	1.14%	18,739	0.150222%	118,310							
County	300053	Williams County	14,519,049	1.14%	165,517	1.342069%	1,061,591	14,940,889	1.14%	170,326	1.365441%	1,075,378							
School District	400002	McClusky Public Schools	140,249	1.14%	1,599	0.012964%	10,255	166,472	1.14%	1,898	0.015214%	11,982							
School District	400003	Lake Region Special Education Unit	591,929	1.14%	6,748	0.054715%	43,280	553,384	1.14%	6,309	0.050574%	39,830							
School District	400004	Lidgerwood Public School	328,079	1.14%	3,740	0.030326%	23,988	360,289	1.14%	4,107	0.032927%	25,932							
School District	400006	Halliday Public School	46,455	1.14%	530	0.004294%	3,397	106,010	1.14%	1,209	0.009688%	7,630							
School District	400007	Oliver-Mercer Special Education Unit	341,165	1.14%	3,889	0.031536%	24,945	398,016	1.14%	4,537	0.036375%	28,648							
School District	400008	Underwood School District #8	313,907	1.14%	3,579	0.029016%	22,952	379,814	1.14%	4,330	0.034711%	27,337							
School District	400010	New Town Public School District	1,742,309	1.14%	19,862	0.161050%	127,392	2,073,911	1.14%	23,643	0.189534%	149,271							
School District	400011	Bottineau Public School	1,420,084	1.14%	16,189	0.131265%	103,832	1,360,392	1.14%	15,508	0.124326%	97,915							
School District	400012	Peace Garden Special Services	356,741	1.14%	4,067	0.032975%	26,084	344,523	1.14%	3,928	0.031486%	24,797							
School District	400014	Beulah Public School #27	1,001,474	1.14%	11,417	0.092571%	73,225	1,048,817	1.14%	11,957	0.095851%	75,489							
School District	400016	St John School District #3	781,471	1.14%	8,909	0.072235%	57,139	747,830	1.14%	8,525	0.068344%	53,826							
School District	400017	Ellendale Public School District #40	461,068	1.14%	5,256	0.042619%	33,712	468,187	1.14%	5,337	0.042787%	33,698							
School District	400018	Rural Cass Special Education Unit	217,585	1.14%	2,480	0.020112%	15,909	225,378	1.14%	2,569	0.020597%	16,222							
School District	400019	Fargo Public Schools	22,380,148	1.14%	255,134	2.068710%	1,636,372	23,478,532	1.14%	267,655	2.145693%	1,689,879							
School District	400020	Surrey Schools	625,953	1.14%	7,136	0.057860%	45,768	614,677	1.14%	7,007	0.056175%	44,242							
School District	400021	Jamestown Public School District #1	3,163,605	1.14%	36,065	0.292428%	231,314	3,330,930	1.14%	37,973	0.304412%	239,745							
School District	400023	Warwick Public School	429,049	1.14%	4,891	0.039659%	31,371	476,500	1.14%	5,432	0.043547%	34,296							
School District	400024	Souris Valley Special Services	349,298	1.14%	3,982	0.032287%	25,539	281,809	1.14%	3,213	0.025754%	20,283							
School District	400025	Rugby Public School District #5	682,780	1.14%	7,784	0.063113%	49,923	651,066	1.14%	7,422	0.059501%	46,861							
School District	400026	Billings County School District	399,509	1.14%	4,554	0.036929%	29,211	333,152	1.14%	3,798	0.030447%	23,979							
School District	400027	Belcourt School District #7	5,243,170	1.14%	59,772	0.484653%	383,366	5,212,827	1.14%	59,426	0.476398%	375,196							
School District	400028	West Fargo Public School #6	16,844,034	1.14%	192,022	1.556979%	1,231,587	17,657,066	1.14%	201,291	1.613672%	1,270,877							
School District	400029	Minot Public School District #1	17,028,272	1.14%	194,122	1.574009%	1,245,058	17,434,897	1.14%	198,758	1.593368%	1,254,886							
School District	400030	Belfield Public School #13	376,987	1.14%	4,298	0.034847%	27,564	409,781	1.14%	4,672	0.037450%	29,494							
School District	400031	Minto Public School District #20	386,431	1.14%	4,405	0.035720%	28,255	375,951	1.14%	4,286	0.034358%	27,059							
School District	400033	Harvey Public School Dist #38	685,250	1.14%	7,812	0.063341%	50,103	642,786	1.14%	7,328	0.058744%	46,265							
School District	400034	Oakes Public Schools	638,093	1.14%	7,274	0.058982%	46,655	546,243	1.14%	6,227	0.049921%	39,316							
School District	400035	Larimore Public School District #44	596,468	1.14%	6,800	0.055135%	43,612	529,417	1.14%	6,035	0.048383%	38,105							
School District	400036	Hazen Public School District #3	619,498	1.14%	7,062	0.057263%	45,296	708,600	1.14%	8,078	0.064759%	51,002							
School District	400038	Park River Area School District	576,741	1.14%	6,575	0.053311%	42,170	576,550	1.14%	6,573	0.052691%	41,498							
School District	400039	Hillsboro Public School	580,809	1.14%	6,621	0.053687%	42,467	576,620	1.14%	6,573	0.052697%	41,502							
School District	400040	Lisbon Public School	650,275	1.14%	7,413	0.060108%	47,546	695,962	1.14%	7,934	0.063604%	50,092							
School District	400042	Northern Cass School District # 97	560,650	1.14%	6,391	0.051824%	40,993	667,829	1.14%	7,613	0.061033%	48,068							
School District	400043	Mandaree Public School #36	425,336	1.14%	4,849	0.039316%	31,099	967,441	1.14%	11,029	0.088414%	69,632							
School District	400044	Thompson Public School	373,822	1.14%	4,262	0.034554%	27,333	302,810	1.14%	3,452	0.027674%	21,795							
School District	400045	Northern Plains Special Ed Unit	124,378	1.14%	1,418	0.011497%	9,094	126,148	1.14%	1,438	0.011529%	9,080							
School District	400046	Bowman County School District #1	717,135	1.14%	8,175	0.066288%	52,435	764,575	1.14%	8,716	0.069874%	55,031							
School District	400047	Apple Creek Elementary School	34,643	1.14%	395	0.003202%	2,533	35,187	1.14%	401	0.003216%	2,533							
School District	400048	Burke Central School	184,896	1.14%	2,108	0.017091%	13,519	145,722	1.14%	1,661	0.013317%	10,488							
School District	400049	Washburn Public School	419,969	1.14%	4,788	0.038820%	30,707	438,732	1.14%	5,002	0.040096%	31,578							
School District	400050	Enderlin Area School District #24	553,483	1.14%	6,310	0.051161%	40,469	524,023	1.14%	5,974	0.047890%	37,717							
School District	400051	Midkota School	182,356	1.14%	2,079	0.016856%	13,333	218,045	1.14%	2,486	0.019927%	15,694							
School District	400052	Velva Public School	407,155	1.14%	4,642	0.037635%	29,770	437,190	1.14%	4,984	0.039955%	31,467							
School District	400053	Shenenne Valley Special Education Unit	571,039	1.14%	6,510	0.052784%	41,753	558,523	1.14%	6,367	0.051043%	40,200							
School District	400054	Center Stanton Public School	263,152	1.14%	3,000	0.024324%	19,241	282,283	1.14%	3,218	0.025798%	20,318							
School District	400055	Burleigh County Special Education Unit	51,265	1.14%	584	0.004739%	3,749	59,130	1.14%	674	0.005404%	4,256							
School District	400056	New Rockford Shenenne Public School	289,203	1.14%	3,297	0.026732%	21,145	321,885	1.14%	3,669	0.029417%	23,168							
School District	400057	James River Multidistrict Special Education Unit	449,489	1.14%	5,124	0.041549%	32,866	452,684	1.14%	5,161	0.041371%	32,582							
School District	400058	Newburg United Public School	231,470	1.14%	2,639	0.021396%	16,924	220,655	1.14%	2,515	0.020166%	15,882							
School District	400059	Napoleon Public School District #2	300,938	1.14%	3,431	0.027817%	22,004	253,783	1.14%	2,893	0.023193%	18,266							
School District	400060	Yellowstone School District # 14	187,157	1.14%	2,134	0.017300%	13,684	231,211	1.14%	2,636	0.021130%	16,641							
School District	400061	Cavalier Public Schools	443,467	1.14%	5,056	0.040992%	32,425	395,754	1.14%	4,512	0.036168%	28,485							
School District	400062	Richland School District # 44	378,939	1.14%	4,320	0.035027%	27,707	403,778	1.14%	4,603	0.036901%	29,062							
School District	400063	Fort Totten School District # 30	455,416	1.14%	5,192	0.042096%	33,298	449,650	1.14%	5,126	0.041093%	32,364							
School District	400064	Bismarck Public Schools	24,692,032	1.14%	281,489	2.282409%	1,805,410	25,361,813	1.14%	289,125	2.317805%	1,825,429							
School District	400065	Solen Public School Dist #3	461,302	1.14%	5,259	0.042640%	33,729	457,496	1.14%	5,215	0.041810%	32,928							

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.

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



# Schedule of Net OPEB Liability by Employer\* (Continued)

As of June 30, 2017										As of June 30, 2018									
Employer Type	Employer ID	Employer	2017 Payroll	Current Contribution Rate	Estimated 2017-2018 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2018 Payroll	Current Contribution Rate	Estimated 2018-2019 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate							
School District	400068	Lakota Public School District # 66	\$ 328,245	1.14%	\$ 3,742	0.030341%	\$ 24,000	\$ 307,434	1.14%	\$ 3,505	0.028096%	\$ 22,128							
School District	400069	Stanley Community Public School District # 2	1,415,591	1.14%	16,138	0.130850%	103,504	1,425,988	1.14%	16,256	0.130320%	102,636							
School District	400070	Mandan Public School District #1	7,620,748	1.14%	86,877	0.704424%	557,207	7,307,335	1.14%	83,304	0.667814%	525,949							
School District	400072	Killdeer Public School #16	612,130	1.14%	6,978	0.056582%	44,757	774,387	1.14%	8,828	0.070771%	55,737							
School District	400073	Glenburn School District	457,775	1.14%	5,219	0.042314%	33,471	498,293	1.14%	5,681	0.045539%	35,865							
School District	400074	New Public School #8	723,141	1.14%	8,244	0.066844%	52,874	851,994	1.14%	9,713	0.077863%	61,322							
School District	400075	Williston Public School #1	7,052,545	1.14%	80,399	0.651902%	515,662	7,090,552	1.14%	80,832	0.648002%	510,346							
School District	400076	Valley City Public School	1,102,702	1.14%	12,571	0.101928%	80,626	1,107,017	1.14%	12,620	0.101170%	79,678							
School District	400077	Dickinson Public Schools	5,589,699	1.14%	63,723	0.516684%	408,703	6,666,350	1.14%	75,996	0.609235%	479,814							
School District	400078	Drayton Public School #19	250,192	1.14%	2,852	0.023127%	18,294	296,116	1.14%	3,376	0.027062%	21,313							
School District	400079	Mohall Lansford Sherwood School	386,754	1.14%	4,409	0.035750%	28,279	390,832	1.14%	4,455	0.035718%	28,130							
School District	400080	Westhope Public School #17	279,861	1.14%	3,190	0.025869%	20,463	276,221	1.14%	3,149	0.025244%	19,881							
School District	400081	Kindred Public School District #2	420,638	1.14%	4,795	0.038882%	30,756	477,312	1.14%	5,441	0.043621%	34,355							
School District	400082	Grafton Public School District #3	1,656,188	1.14%	18,881	0.153090%	121,096	1,444,213	1.14%	16,464	0.131986%	103,948							
School District	400083	Wilton Public School District	272,769	1.14%	3,110	0.025213%	19,944	321,393	1.14%	3,664	0.029372%	23,132							
School District	400084	Sheyenne Valley Career And Tech Center	106,191	1.14%	1,211	0.009816%	7,765	120,791	1.14%	1,377	0.011039%	8,694							
School District	400085	White Shield School Dist #85	1,121,844	1.14%	12,789	0.103698%	82,026	1,024,344	1.14%	11,678	0.093614%	73,727							
School District	400086	Tgu School District #60	1,852,080	1.14%	21,114	0.171197%	135,419	1,821,327	1.14%	20,763	0.166450%	131,091							
School District	400087	Turtle Lake Mercer School District #72	379,694	1.14%	4,329	0.035097%	27,762	445,585	1.14%	5,080	0.040722%	32,071							
School District	400088	Lamoure School District #8	430,958	1.14%	4,913	0.039836%	31,511	486,080	1.14%	5,541	0.044423%	34,986							
School District	400089	Divide County School Dist #1	645,060	1.14%	7,354	0.059626%	47,165	723,209	1.14%	8,245	0.066094%	52,054							
School District	400090	Mott/Regent School Dist #1	402,572	1.14%	4,589	0.037212%	29,435	412,366	1.14%	4,701	0.037686%	29,680							
School District	400091	United Public School District # 7	1,111,076	1.14%	12,666	0.102702%	81,238	998,367	1.14%	11,381	0.091240%	71,858							
School District	400092	Kulm Public School District #7	341,957	1.14%	3,898	0.031609%	25,003	353,476	1.14%	4,030	0.032304%	25,442							
School District	400093	Midway Public School District #128	506,933	1.14%	5,779	0.046858%	37,065	480,760	1.14%	5,481	0.043936%	34,603							
School District	400094	Dunseith School District #1	1,607,015	1.14%	18,320	0.148544%	117,500	1,676,936	1.14%	19,117	0.153254%	120,698							
School District	400095	Carrington School District #49	447,015	1.14%	5,096	0.041320%	32,685	517,074	1.14%	5,895	0.047255%	37,217							
School District	400096	Glen Ullin Public School #48	291,304	1.14%	3,321	0.026927%	21,300	287,875	1.14%	3,282	0.026309%	20,720							
School District	400099	Manvel Public School	210,380	1.14%	2,398	0.019446%	15,382	243,042	1.14%	2,771	0.022212%	17,493							
School District	400100	Maple Valley School District	313,010	1.14%	3,568	0.028933%	22,886	308,588	1.14%	3,518	0.028202%	22,211							
School District	400101	North Border School District # 100	645,968	1.14%	7,364	0.059710%	47,231	680,029	1.14%	7,752	0.062148%	48,946							
School District	400102	Mckenzie Cty Public School #1	2,274,255	1.14%	25,927	0.210221%	166,287	2,744,360	1.14%	31,286	0.250806%	197,527							
School District	400103	Devils Lake Public School	3,122,854	1.14%	35,601	0.288661%	228,334	2,944,831	1.14%	33,571	0.269127%	211,956							
School District	400104	Mt Pleasant School Dist #4	388,451	1.14%	4,428	0.035906%	28,402	399,493	1.14%	4,554	0.036509%	28,753							
School District	400105	Central Cass Public School District #7	1,004,329	1.14%	11,449	0.092835%	73,433	1,077,836	1.14%	12,287	0.098503%	77,578							
School District	400106	Milnor Public School District #2	398,356	1.14%	4,541	0.036822%	29,127	397,307	1.14%	4,529	0.036310%	28,597							
School District	400107	Mapleton Public School	116,378	1.14%	1,327	0.010757%	8,509	95,070	1.14%	1,084	0.008688%	6,842							
School District	400108	Linton Public School District #36	515,087	1.14%	5,872	0.047612%	37,662	504,280	1.14%	5,749	0.046086%	36,296							
School District	400109	Tioga Public School District #15	760,890	1.14%	8,674	0.070333%	55,634	766,742	1.14%	8,741	0.070072%	55,186							
School District	400114	Zeeland Public Schools	76,312	1.14%	870	0.007054%	5,580	78,748	1.14%	898	0.007197%	5,668							
School District	400117	Garrison Public School District #51	604,099	1.14%	6,887	0.055840%	44,170	644,746	1.14%	7,350	0.058923%	46,406							
School District	400118	Kenmare Public School District #28	523,988	1.14%	5,973	0.048435%	38,313	462,515	1.14%	5,273	0.042269%	33,290							
School District	400119	Lewis & Clark Public Schools	406,820	1.14%	4,638	0.037604%	29,745	486,431	1.14%	5,545	0.044455%	35,011							
School District	400120	Sw Special Education Unit	102,791	1.14%	1,172	0.009501%	7,515	76,254	1.14%	869	0.006969%	5,489							
School District	400121	North Valley Career & Technology Center	186,217	1.14%	2,123	0.017213%	13,616	189,700	1.14%	2,163	0.017337%	13,654							
School District	400122	Dakota Prairie Public School	599,758	1.14%	6,837	0.055439%	43,853	580,740	1.14%	6,620	0.053074%	41,799							
School District	400123	Beach Public School District #3	821,257	1.14%	9,362	0.075913%	60,048	729,750	1.14%	8,319	0.066692%	52,524							
School District	400124	Rolette Public School	277,760	1.14%	3,166	0.025675%	20,309	316,485	1.14%	3,608	0.028923%	22,779							
School District	400125	Drake Public School District	213,415	1.14%	2,433	0.019727%	15,604	279,071	1.14%	3,181	0.025504%	20,086							
School District	400137	New Salem Almont School District #49	513,403	1.14%	5,853	0.047456%	37,538	534,136	1.14%	6,089	0.048814%	38,444							
School District	400138	Max Public School	354,517	1.14%	4,041	0.032770%	25,921	322,311	1.14%	3,674	0.029456%	23,199							
School District	400139	East Central Special Education Unit	451,962	1.14%	5,152	0.041777%	33,046	471,766	1.14%	5,378	0.043114%	33,955							
School District	400140	North Sargent School District #3	390,298	1.14%	4,449	0.036077%	28,537	397,001	1.14%	4,526	0.036282%	28,575							
School District	400141	Wahpeton Public School District 37	1,481,586	1.14%	16,890	0.136950%	108,329	1,430,730	1.14%	16,310	0.130754%	102,978							
School District	400142	Medina Public School District #3	214,401	1.14%	2,444	0.019818%	15,676	251,231	1.14%	2,864	0.022960%	18,083							
School District	400143	Pingree-Buchanan School District	274,954	1.14%	3,134	0.025415%	20,104	142,134	1.14%	1,620	0.012990%	10,231							
School District	400144	West River Student Services	127,989	1.14%	1,459	0.011831%	9,358	110,374	1.14%	1,258	0.010087%	7,944							
School District	400145	Leeds Public School District 6	165,102	1.14%	1,882	0.015261%	12,072	197,355	1.14%	2,250	0.018036%	14,205							
School District	400147	Sawyer Public School	186,809	1.14%	2,130	0.017268%	13,659	173,983	1.14%	1,983	0.015900%	12,522							
School District	400148	Wilmar Multidistrict Special Education Unit	791,181	1.14%	9,019	0.073133%	57,849	845,130	1.14%	9,634	0.077236%	60,829							
School District	400149	Great Northwest Education Cooperative	172,246	1.14%	1,964	0.015922%	12,594	142,151	1.14%	1,621	0.012991%	10,231							

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.

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# Schedule of Net OPEB Liability by Employer\* (Concluded)

As of June 30, 2017										As of June 30, 2018									
				Current	Estimated		Net OPEB Liability			Current	Estimated		Net OPEB Liability						
Employer Type	Employer ID	Employer	2017 Payroll	Contribution	2017-2018	Proportionate	Under Current			Contribution	2018-2019	Proportionate	Under Current						
				Rate	Contribution	Share	Discount Rate			Rate		Share	Discount Rate						
School District	400150	Anamoose Public School District #14	\$ 160,443	1.14%	\$ 1,829	0.014831%	\$ 11,731	\$	180,951	1.14%	\$ 2,063	0.016537%	\$ 13,024						
School District	400151	South Prairie School District #70	641,382	1.14%	7,312	0.059286%	46,896		640,229	1.14%	7,299	0.058510%	46,081						
School District	400152	South East Education Cooperative	443,914	1.14%	5,061	0.041033%	32,458		469,154	1.14%	5,348	0.042876%	37,768						
School District	400153	South Heart Public School District #9	280,968	1.14%	3,203	0.025971%	20,543		306,054	1.14%	3,489	0.027970%	22,028						
Political Subdivision	500002	Cass County Water Resource District	242,952	1.14%	2,770	0.022457%	17,764		242,354	1.14%	2,763	0.022149%	17,444						
Political Subdivision	500003	Walsh County Water Resource District	47,478	1.14%	541	0.004389%	3,472		50,471	1.14%	575	0.004613%	3,633						
Political Subdivision	500005	Ramsey County Soil Conservation District	15,760	1.14%	180	0.001457%	1,153		70,848	1.14%	808	0.006475%	5,100						
Political Subdivision	500006	James River Soil Conservation District	55,334	1.14%	631	0.005115%	4,046		56,389	1.14%	643	0.005153%	4,058						
Political Subdivision	500007	Burleigh County Soil Conservation District	159,776	1.14%	1,821	0.014769%	11,682		209,298	1.14%	2,386	0.019128%	15,065						
Political Subdivision	500008	Trall County Water Resource District	54,630	1.14%	623	0.005050%	3,995		57,600	1.14%	657	0.005264%	4,146						
Political Subdivision	500009	Grafton Park District	162,360	1.14%	1,851	0.015008%	11,871		95,512	1.14%	1,089	0.008729%	6,875						
Political Subdivision	500010	Cass County Soil Conservation District	209,391	1.14%	2,387	0.019355%	15,310		206,101	1.14%	2,350	0.018835%	14,834						
Political Subdivision	500013	Lake Metigoshe Recreation Service District	158,010	1.14%	1,801	0.014606%	11,554		156,018	1.14%	1,779	0.014258%	11,229						
Political Subdivision	500016	Greater Ramsey Water District	335,133	1.14%	3,821	0.030978%	24,504		312,054	1.14%	3,557	0.028518%	22,460						
Political Subdivision	500017	Carnegie Regional Library	57,459	1.14%	655	0.005311%	4,201		60,105	1.14%	685	0.005493%	4,326						
Political Subdivision	500018	Griggs County Public Library	45,340	1.14%	517	0.004191%	3,315		57,162	1.14%	652	0.005224%	4,114						
Political Subdivision	500019	R & T Water Supply Commerce Authority	484,665	1.14%	5,525	0.044800%	35,437		466,797	1.14%	5,321	0.042660%	33,598						
Political Subdivision	500022	Consolidated Waste Ltd	146,178	1.14%	1,666	0.013512%	10,688		149,646	1.14%	1,706	0.013676%	10,771						
Political Subdivision	500023	Walsh County Housing Authority	29,820	1.14%	340	0.002756%	2,180		29,820	1.14%	340	0.002725%	2,146						
Political Subdivision	500024	Williams County Soil Conservation District	49,619	1.14%	566	0.004587%	3,628		104,553	1.14%	1,192	0.009555%	7,525						
Political Subdivision	500025	Bowman City Park Board	83,766	1.14%	955	0.007743%	6,125		130,014	1.14%	1,482	0.011882%	9,358						
Political Subdivision	500028	Williston Housing Authority	265,556	1.14%	3,027	0.024547%	19,417		304,356	1.14%	3,470	0.027815%	21,906						
Political Subdivision	500030	Minot Rural Fire Department	149,384	1.14%	1,703	0.013808%	10,922		155,765	1.14%	1,776	0.014235%	11,211						
Political Subdivision	500031	Central Plains Water District	177,227	1.14%	2,020	0.016382%	12,958		211,816	1.14%	2,415	0.019358%	15,246						
Political Subdivision	500033	Ransom County Soil Cons Dist	55,904	1.14%	637	0.005167%	4,087		57,306	1.14%	653	0.005237%	4,124						
Political Subdivision	500038	Jamestown Regional Airport	142,066	1.14%	1,620	0.013132%	10,388		144,485	1.14%	1,647	0.013204%	10,399						
Political Subdivision	500040	Fargo Park District	3,130,157	1.14%	35,684	0.289336%	228,868		3,453,384	1.14%	39,369	0.315603%	248,559						
Political Subdivision	500041	Bismarck Rural Fire Protection	563,342	1.14%	6,422	0.052073%	41,190		585,004	1.14%	6,669	0.053463%	42,106						
Political Subdivision	500045	Dunseith Community Nursing Home	932,995	1.14%	10,636	0.086241%	68,218		911,357	1.14%	10,389	0.083289%	65,596						
Political Subdivision	500047	Mercer County Soil Conservation District	36,252	1.14%	413	0.003351%	2,651		76,449	1.14%	872	0.006987%	5,503						
Political Subdivision	500049	West Fargo Park District	1,083,177	1.14%	12,348	0.100123%	79,198		1,155,966	1.14%	13,178	0.105643%	83,201						
Political Subdivision	500053	Stutsman County Housing Authority	138,270	1.14%	1,576	0.012781%	10,110		133,184	1.14%	1,518	0.012172%	9,586						
Political Subdivision	500054	Grand Forks County Water Resource District	36,350	1.14%	414	0.003360%	2,658		49,468	1.14%	564	0.004521%	3,561						
Political Subdivision	500055	Southeast Region Career & Technology Center	95,078	1.14%	1,084	0.008789%	6,952		127,580	1.14%	1,454	0.011659%	9,182						
Political Subdivision	500056	Cavalier County Job Development Authority	46,734	1.14%	533	0.004320%	3,417		48,186	1.14%	549	0.004404%	3,468						
Political Subdivision	500057	Barnes County Soil Conservation District	74,317	1.14%	847	0.006869%	5,433		76,803	1.14%	876	0.007019%	5,528						
Political Subdivision	500059	Trall Rural Water District	106,330	1.14%	1,212	0.009829%	7,775		129,409	1.14%	1,475	0.011827%	9,315						
Political Subdivision	500061	Ward County Water Resource District	34,730	1.14%	396	0.003210%	2,539		35,178	1.14%	401	0.003215%	2,532						
Political Subdivision	500063	Southwest Water Authority	2,919,708	1.14%	33,285	0.269883%	213,480		2,848,716	1.14%	32,475	0.260343%	205,038						
Political Subdivision	500068	Burleigh County Council On Aging	665,329	1.14%	7,585	0.061500%	48,647		677,607	1.14%	7,725	0.061926%	48,771						
Political Subdivision	500072	Watford City Park District	495,203	1.14%	5,645	0.045774%	36,208		613,851	1.14%	6,998	0.056100%	44,183						
Political Subdivision	500080	Western & Central Stark Soil Conservation District	100,664	1.14%	1,148	0.009305%	7,360		103,692	1.14%	1,182	0.009476%	7,463						
Political Subdivision	500081	Ramsey County Housing Authority	235,564	1.14%	2,685	0.021774%	17,223		223,790	1.14%	2,551	0.020452%	16,107						
Political Subdivision	500082	Grand Forks Public Library	603,983	1.14%	6,885	0.055829%	44,161		614,163	1.14%	7,001	0.056128%	44,205						
Political Subdivision	500084	Rolette County Soil Conservation District	33,852	1.14%	386	0.003129%	2,475		32,028	1.14%	365	0.002927%	2,305						
Political Subdivision	500085	Jamestown Parks And Recreation District	347,250	1.14%	3,959	0.032098%	25,390		589,088	1.14%	6,716	0.053836%	42,400						
Political Subdivision	500091	Ramsey County Water Resource District	30,880	1.14%	352	0.002854%	2,258		32,824	1.14%	374	0.003000%	2,363						
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	330,435	1.14%	3,767	0.030544%	24,161		322,474	1.14%	3,676	0.029471%	23,210						
Political Subdivision	500108	North Dakota Firefighters Association	117,727	1.14%	1,342	0.010882%	8,608		150,597	1.14%	1,717	0.013763%	10,839						
Political Subdivision	500109	James River Valley Library System	308,456	1.14%	3,516	0.028512%	22,553		314,780	1.14%	3,588	0.028768%	22,657						
Political Subdivision	500110	Grand Forks Park District	1,698,443	1.14%	19,362	0.156996%	124,186		1,848,194	1.14%	21,069	0.168906%	133,025						
Political Subdivision	500111	McIntosh County Housing Authority	37,992	1.14%	433	0.003512%	2,778		36,399	1.14%	415	0.003326%	2,619						
School District	500113	Lonetree Special Education Unit	87,597	1.14%	999	0.008097%	6,405		89,873	1.14%	1,025	0.008213%	6,468						
School District	500114	Roughrider Education Services Program (RESP)	31,840	1.14%	363	0.002943%	2,328		29,991	1.14%	342	0.002741%	2,159						
Political Subdivision	500116	Western Area Water Supply Authority	983,750	1.14%	11,215	0.090933%	71,929		900,757	1.14%	10,269	0.082320%	64,833						
Political Subdivision	500118	Crosby Park District	83,147	1.14%	948	0.007686%	6,080		42,000	1.14%	479	0.003838%	3,023						
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	129,606	1.14%	1,478	0.011980%	9,476		106,479	1.14%	1,214	0.009731%	7,664						
Political Subdivision	500121	Devils Lake Park Board	373,530	1.14%	4,258	0.034527%	27,311		361,360	1.14%	4,120	0.033025%	26,009						
Political Subdivision	500122	North Central Soil Conservation District	69,480	1.14%	792	0.006422%	5,080		73,173	1.14%	834	0.006687%	5,266						
Political Subdivision	500123	Williston Rural Fire Protection District #1	55,384	1.14%	631	0.005119%	4,049		80,000	1.14%	912	0.007311%	5,758						
Political Subdivision	500124	Emmons County Soil Conservation District	-	0.00%	-	0.000000%	-		23,424	1.14%	267	0.002141%	1,686						
Political Subdivision	500125	Wahpeton Park Board	533,233	1.14%	6,079	0.049289%	38,988		529,674	1.14%	6,038	0.048407%	38,124						
Political Subdivision	500126	City Of Bottineau Park Board	-	0.00%	-	0.000000%	-		135,683	1.14%	1,547	0.012400%	9,766						
Total			\$ 1,081,841,006	1.14%	\$ 12,332,991	99.999994%	\$ 79,101,073	\$	1,094,216,783	1.14%	\$ 12,474,076	100.000003%	\$ 78,756,818						

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.

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

The sum of the values



# Net OPEB Liability Discount Rate Sensitivity by Employer\*

Employer Type	Employer ID	Employer	As of June 30, 2018			
			Proportionate Share	Net OPEB Liability At Discount Rate 1% Lower	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate 1% Higher
				6.50%	7.50%	8.50%
State of ND	010100	Governor's Office	0.097016%	\$ 96,673	\$ 76,407	\$ 59,033
State of ND	010800	Secretary Of State	0.137613%	137,126	108,380	83,736
State	011000	Office Of Management & Budget	0.262105%	261,178	206,426	159,489
State	011200	Information Technology Dept	2.148280%	2,140,680	1,691,917	1,307,210
State	011700	State Auditor's Office	0.338843%	337,644	266,862	206,183
State	011800	Central Services	0.117637%	117,221	92,647	71,581
State of ND	012000	State Treasurer's Office	0.036047%	35,919	28,389	21,934
State	012500	Attorney General's Office	1.400739%	1,395,783	1,103,177	852,338
State of ND	012700	Tax Department	0.622829%	620,625	490,520	378,986
State of ND	013000	Facility Management	0.174022%	173,406	137,054	105,891
State of ND	014000	Office Of Administrative Hearings	0.039465%	39,325	31,081	24,014
State	016000	Legislative Council	0.260131%	259,211	204,871	158,288
State of ND	018000	ND Supreme Court	2.405969%	2,397,457	1,894,865	1,464,012
State of ND	018800	Commission On Legal Counsel For Indigents	0.218321%	217,549	171,943	132,846
State	019000	Retirement & Investment Office	0.144121%	143,611	113,505	87,696
State	019200	ND Public Employees Retirement System	0.171247%	170,641	134,869	104,202
State of ND	020100	Public Instruction	0.471694%	470,025	371,491	287,022
State	020200	Education Standards & Practice	0.037653%	37,520	29,654	22,912
State	021500	ND University System Office	0.088962%	88,647	70,064	54,133
State of ND	022300	ND Youth Correctional Center	0.317502%	316,379	250,054	193,197
State of ND	022400	Juvenile Services - DOCR	0.147570%	147,048	116,221	89,795
State	022600	Land Department	0.161107%	160,537	126,883	98,032
State	022700	Bismarck State College	0.403332%	401,905	317,651	245,424
State	022800	Lake Region State College	0.149532%	149,003	117,767	90,989
State	022900	Williston State College	0.121914%	121,483	96,016	74,184
State	023000	University Of North Dakota	3.557145%	3,544,560	2,801,494	2,164,493
State	023500	North Dakota State University	2.956643%	2,946,183	2,328,558	1,799,092
State	023800	ND St College Of Science	0.480810%	479,109	378,671	292,569
State	023900	Dickinson State University	0.239518%	238,671	188,637	145,745
State	024000	Mayville State University	0.272912%	271,946	214,937	166,065
State	024100	Minot State University	0.469202%	467,542	369,529	285,505
State	024200	Valley City State University	0.165961%	165,374	130,706	100,986
State of ND	025000	ND State Library	0.119041%	118,620	93,753	72,435
State of ND	025200	SCHOOL FOR THE DEAF	0.115832%	115,422	91,226	70,483
State of ND	025300	School For The Blind	0.064282%	64,055	50,626	39,115
State	026100	ND Board Of Nursing	0.061706%	61,488	48,598	37,548
State of ND	027000	Career & Technical Education	0.144269%	143,759	113,622	87,786
State of ND	030100	ND Department Of Health	1.807389%	1,800,995	1,423,442	1,099,781
State of ND	031000	Life Skills and Transition Center	1.125680%	1,121,697	886,550	684,967
State of ND	031200	North Dakota State Hospital	1.649172%	1,643,337	1,298,835	1,003,507
State of ND	031300	ND Veterans Home	0.434032%	432,496	341,830	264,105
State of ND	031600	Indian Affairs Commission	0.024720%	24,633	19,469	15,042
State of ND	032100	Veterans Affairs Department	0.032566%	32,451	25,648	19,816
State of ND	032500	Department Of Human Services	6.400937%	6,378,291	5,041,174	3,894,916
State of ND	036000	Protection & Advocacy Project	0.154849%	154,301	121,954	94,224
State	038000	Job Service North Dakota	0.792162%	789,359	623,882	482,024
State	040100	Insurance Department	0.262858%	261,928	207,019	159,947
State of ND	040500	Industrial Commission	0.634646%	632,401	499,827	386,177
State of ND	040600	ND Department Of Labor	0.071974%	71,719	56,684	43,796
State of ND	040800	Public Service Commission	0.299186%	298,127	235,629	182,052
State of ND	041200	Aeronautics Commission	0.033277%	33,159	26,208	20,249
State of ND	041300	Department Of Financial Institutions	0.198570%	197,867	156,387	120,828
State of ND	041400	ND Securities Department	0.057893%	57,688	45,595	35,227
State	042600	State Board Of Law Examiners	0.029806%	29,701	23,474	18,137
State	042700	ND State Board Of Cosmetology	0.006125%	6,103	4,824	3,727
State	042800	ND State Plumbing Board	0.035214%	35,089	27,733	21,427
State	047100	Bank Of North Dakota	1.028534%	1,024,895	810,041	625,854
State	047200	Public Finance Authority	0.015538%	15,483	12,237	9,455
State	047300	Housing Finance Agency	0.241393%	240,539	190,113	146,886
State	047500	Mill & Elevator Association	0.781137%	778,373	615,199	475,315
State	048500	Workforce Safety & Insurance	1.471567%	1,466,361	1,158,959	895,436

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.



# Net OPEB Liability Discount Rate Sensitivity by Employer\*

## (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2018		
				Net OPEB Liability At Discount Rate 1% Lower	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate 1% Higher
				6.50%	7.50%	8.50%
State of ND	050200	Field Services Division	0.643927%	\$ 641,649	\$ 507,136	\$ 391,824
State of ND	050400	Highway Patrol	1.147256%	1,143,197	903,542	698,096
State of ND	051700	Department Of Corrections Transitional Services	0.174642%	174,024	137,542	106,268
State of ND	051800	James River Correctional Ctr	0.709388%	706,878	558,691	431,657
State of ND	051900	State Penitentiary	0.942358%	939,024	742,171	573,417
State	052000	Rough Rider Industries	0.119170%	118,748	93,854	72,514
State of ND	053000	Department Of Corrections And Rehabilitation	0.646383%	644,096	509,071	393,319
State of ND	054000	Adjutant General ND National Guard	1.037410%	1,033,740	817,031	631,255
State of ND	060100	Department Of Commerce	0.308425%	307,334	242,906	187,674
State of ND	060200	Dept Of Agriculture	0.335451%	334,264	264,191	204,119
State of ND	060700	Milk Marketing Board	0.018702%	18,636	14,729	11,380
State of ND	060800	ND Oilseed Council	0.002894%	2,884	2,279	1,761
State	061100	ND Soybean Council	0.030128%	30,021	23,728	18,333
State of ND	061400	ND Corn Utilization Council	0.019770%	19,700	15,570	12,030
State of ND	061600	State Seed Department	0.139479%	138,986	109,849	84,872
State	062400	Beef Commission	0.016439%	16,381	12,947	10,003
State of ND	062500	ND Wheat Commission	0.040286%	40,143	31,728	24,514
State of ND	062600	ND Barley Council	0.011743%	11,701	9,248	7,146
State	066500	State Fair Association	0.093465%	93,134	73,610	56,873
State of ND	067000	Racing Commission	0.012182%	12,139	9,594	7,413
State of ND	070100	Historical Society	0.362455%	361,173	285,458	220,551
State of ND	070900	ND Council On The Arts	0.027320%	27,223	21,516	16,624
State of ND	072000	Game & Fish Department	0.947330%	943,978	746,087	576,442
State of ND	075000	Parks & Recreation Department	0.320566%	319,432	252,468	195,062
State of ND	077000	Water Commission	0.567106%	565,100	446,635	345,079
State	080100	Department Of Transportation	5.534013%	5,514,434	4,358,412	3,367,400
State	090000	ND State Board Of Accountancy	0.025854%	25,763	20,362	15,732
State	090100	Board Of Medical Examiners	0.029135%	29,032	22,946	17,728
State	090200	Board Of Pharmacy	0.022066%	21,988	17,378	13,427
State	090600	Real Estate Commission	0.007644%	7,617	6,020	4,651
State	090900	Electrical Board	0.142188%	141,685	111,983	86,520
State	099501	ND System Information Technology Services	0.168701%	168,104	132,864	102,653
District Health Unit	100002	McIntosh District Health Unit	0.007315%	7,289	5,761	4,451
District Health Unit	100003	Wells County Dist Health Unit	0.020905%	20,831	16,464	12,721
District Health Unit	100004	Central Valley Health Unit	0.099622%	99,270	78,459	60,619
District Health Unit	100005	Dickey County Health District	0.017876%	17,813	14,079	10,877
District Health Unit	100006	Emmons County Public Health	0.016159%	16,102	12,726	9,833
District Health Unit	100007	Rolette County Public Health	0.039749%	39,608	31,305	24,187
District Health Unit	100008	Towner County Public Health Unit	0.008163%	8,134	6,429	4,967
District Health Unit	100009	Nelson-Griggs District Health Unit	0.013391%	13,344	10,546	8,148
District Health Unit	100010	First District Health Unit	0.212003%	211,253	166,967	129,002
District Health Unit	100011	Lake Region District Health Unit	0.076552%	76,281	60,290	46,581
District Health Unit	100012	Garrison Diversion Conservancy District	0.157394%	156,837	123,958	95,773
District Health Unit	100013	Upper Missouri Health Unit	0.104044%	103,676	81,942	63,310
District Health Unit	100014	Kidder County District Health Unit	0.005530%	5,510	4,355	3,365
District Health Unit	100015	Southwestern District Health Unit	0.121805%	121,374	95,930	74,117
District Health Unit	100017	City-County Health District	0.058769%	58,561	46,285	35,760
District Health Unit	100018	Sargent County District Health Unit	0.012591%	12,546	9,916	7,662
District Health Unit	100019	Traill District Health Unit	0.015508%	15,453	12,214	9,436
District Health Unit	100021	Cavalier County Health Dist	0.011096%	11,057	8,739	6,752
District Health Unit	100022	Walsh County Health District	0.028265%	28,165	22,261	17,199
District Health Unit	100023	Custer Health Unit	0.127173%	126,723	100,157	77,384
Political Subdivision	100024	Southeast Water Users District	0.044530%	44,372	35,070	27,096
City	200002	City Of Mcville	0.010469%	10,432	8,245	6,370
City	200003	City Of Drayton	0.023746%	23,662	18,702	14,449
City	200004	City Of Fessenden	0.004080%	4,066	3,213	2,483
City	200005	City Of Westhope	0.015562%	15,507	12,256	9,469
City	200006	City Of Belfield	0.031732%	31,620	24,991	19,309
City	200008	City Of Rolla	0.042447%	42,297	33,430	25,829
City	200009	City Of New Town	0.095536%	95,198	75,241	58,133
City	200010	City Of Cavalier	0.056069%	55,871	44,158	34,118

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.



# Net OPEB Liability Discount Rate Sensitivity by Employer\*

## (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2018		
				Net OPEB Liability At Discount Rate 1% Lower	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate 1% Higher
				6.50%	7.50%	8.50%
City	200011	City Of Harvey	0.052789%	\$ 52,602	\$ 41,575	\$ 32,122
City	200012	City Of Napoleon	0.014370%	14,319	11,317	8,744
City	200014	City Of Grand Forks	1.986043%	1,979,016	1,564,144	1,208,490
City	200015	City Of Killdeer	0.081148%	80,861	63,910	49,378
City	200016	City Of Ellendale	0.038379%	38,243	30,226	23,353
City	200017	City Of Wishek	0.021279%	21,204	16,759	12,948
City	200018	City Of Granville	0.002112%	2,105	1,663	1,285
City	200019	City Of Linton	0.019337%	19,269	15,229	11,766
City	200020	City Of Finley	0.006733%	6,709	5,303	4,097
City	200021	City Of Wilton	0.012915%	12,869	10,171	7,859
City	200022	City Of Ray	0.015183%	15,129	11,958	9,239
City	200025	City Of Medora	0.022948%	22,867	18,073	13,964
City	200026	City Of Velva	0.006374%	6,351	5,020	3,879
City	200027	City Of Mandan	0.167260%	166,668	131,729	101,776
City	200028	City Of Thompson	0.015611%	15,556	12,295	9,499
City	200029	City Of Williston	1.613813%	1,608,103	1,270,988	981,992
City	200030	City Of Bowman	0.074257%	73,994	58,482	45,185
City	200031	City Of Tioga	0.078628%	78,350	61,925	47,844
City	200033	City Of Rhame	0.005698%	5,678	4,488	3,467
City	200035	City Of Fargo	2.966889%	2,956,392	2,336,627	1,805,327
City	200036	City Of Jamestown	0.451119%	449,523	355,287	274,502
City	200037	City Of Beach	0.011424%	11,384	8,997	6,951
City	200038	City Of Glenburn	0.005537%	5,517	4,361	3,369
City	200040	City Of Kulm	0.006988%	6,963	5,504	4,252
City	200041	City Of Harwood	0.012480%	12,436	9,829	7,594
City	200045	City Of Mapleton	0.008821%	8,790	6,947	5,368
City	200046	City Of Wahpeton	0.220041%	219,263	173,297	133,893
City	200047	City Of Bottineau	0.041409%	41,262	32,612	25,197
City	200049	City Of Elgin	0.005796%	5,775	4,565	3,527
City	200050	City Of Rugby	0.059312%	59,102	46,712	36,091
City	200051	City Of New Salem	0.011150%	11,111	8,781	6,785
City	200052	City Of Walhalla	0.027836%	27,738	21,923	16,938
City	200053	City Of Gwinner	0.013138%	13,092	10,347	7,994
City	200054	City Of Kenmare	0.018106%	18,042	14,260	11,017
City	200055	City Of Watford City	0.322317%	321,177	253,847	196,127
City	200057	City Of Cooperstown	0.016320%	16,262	12,853	9,931
City	200058	City Of New England	0.008905%	8,873	7,013	5,419
City	200059	City Of Carrington	0.062998%	62,775	49,615	38,334
City	200060	City Of Mott	0.010079%	10,043	7,938	6,133
City	200061	City Of Larimore	0.009308%	9,275	7,331	5,664
City	200062	City Of Sherwood	0.003336%	3,324	2,627	2,030
City	200063	City Of Lamoure	0.013126%	13,080	10,338	7,987
City	200064	City Of Michigan	0.005021%	5,003	3,954	3,055
City	200065	City Of Park River	0.041513%	41,366	32,694	25,260
City	200067	City Of Hatton	0.007231%	7,205	5,695	4,400
City	200069	City Of Northwood	0.022164%	22,086	17,456	13,487
City	200070	City Of Powers Lake	0.012549%	12,505	9,883	7,636
City	200072	City Of Towner	0.008738%	8,707	6,882	5,317
City	200073	City Of Pembina	0.007513%	7,486	5,917	4,572
City	200075	City Of Underwood	0.007376%	7,350	5,809	4,488
City	200076	City Of New Leipzig	0.002589%	2,580	2,039	1,575
City	200077	City Of Stanley	0.076370%	76,100	60,147	46,470
City	200080	City Of Crosby	0.015885%	15,829	12,511	9,666
City	200083	City Of Grafton	0.145936%	145,420	114,935	88,801
City	200084	City Of Emerald	0.006928%	6,903	5,456	4,216
City	200085	City Of Lincoln	0.038849%	38,712	30,596	23,639
City	200086	City Of Minto	0.006160%	6,138	4,851	3,748
City	200087	City Of Ashley	0.012767%	12,722	10,055	7,769
City	200088	City Of Neche	0.003857%	3,843	3,038	2,347
City	200089	City Of Surrey	0.035174%	35,050	27,702	21,403
City	200090	City Of Hankinson	0.019375%	19,306	15,259	11,790

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.



# Net OPEB Liability Discount Rate Sensitivity by Employer\*

## (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2018		
				Net OPEB Liability At Discount Rate 1% Lower	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate 1% Higher
				6.50%	7.50%	8.50%
City	200091	City Of New Rockford	0.019102%	\$ 19,034	\$ 15,044	\$ 11,623
City	200094	City Of West Fargo	0.814772%	811,889	641,688	495,782
City	200097	City Of Devils Lake	0.179154%	178,520	141,096	109,014
City	200098	City Of Oakes	0.055206%	55,011	43,478	33,592
City	200100	City Of Mohall	0.013815%	13,766	10,880	8,406
City	200101	City Of Lidgerwood	0.006403%	6,380	5,043	3,896
City	200102	City Of Mcclusky	0.003232%	3,221	2,545	1,967
City	200103	City Of Burlington	0.029503%	29,399	23,236	17,952
City	200104	City Of Lisbon	0.041758%	41,610	32,887	25,409
City	200110	City Of Halliday	0.011392%	11,352	8,972	6,932
City	200111	City Of Maddock	0.012266%	12,223	9,660	7,464
City	200114	City of Regent	0.004139%	4,124	3,260	2,519
City	200115	City of Lakota	0.021273%	21,198	16,754	12,944
City	200117	City of Alexander	0.014633%	14,581	11,524	8,904
City	200118	City of Berthold	0.008570%	8,540	6,749	5,215
City	200119	City of Carson	0.006731%	6,707	5,301	4,096
City	200120	City of Dodge	0.003694%	3,681	2,909	2,248
County	300001	Adams County	0.118109%	117,691	93,019	71,868
County	300002	Barnes County	0.371119%	369,806	292,281	225,823
County	300003	Benson County	0.179564%	178,929	141,419	109,263
County	300004	Billings County	0.266393%	265,451	209,803	162,098
County	300005	Bottineau County	0.294340%	293,299	231,813	179,103
County	300006	Bowman County	0.155396%	154,846	122,385	94,557
County	300007	Burke County	0.133692%	133,219	105,292	81,350
County	300008	Burleigh County	1.526042%	1,520,643	1,201,862	928,584
County	300009	Cass County	2.227535%	2,219,654	1,754,336	1,355,436
County	300010	Cavalier County	0.183640%	182,990	144,629	111,743
County	300011	Dickey County	0.169656%	169,056	133,616	103,234
County	300012	Divide County	0.216625%	215,859	170,607	131,814
County	300013	Dunn County	0.465334%	463,688	366,482	283,152
County	300014	Eddy County	0.085631%	85,328	67,440	52,106
County	300015	Emmons County	0.125272%	124,829	98,660	76,227
County	300016	Foster County	0.110600%	110,209	87,105	67,299
County	300018	Grand Forks County	1.376241%	1,371,372	1,083,884	837,431
County	300019	Grant County	0.094431%	94,097	74,371	57,460
County	300020	Griggs County	0.075186%	74,920	59,214	45,750
County	300021	Hettinger County	0.098491%	98,143	77,568	59,931
County	300023	Lamoure County	0.168081%	167,486	132,375	102,276
County	300024	Logan County	0.068006%	67,765	53,559	41,381
County	300025	Mchenry County	0.135280%	134,801	106,542	82,317
County	300026	Mcintosh County	0.097091%	96,747	76,466	59,079
County	300027	Mckenzie County	1.049053%	1,045,342	826,201	638,340
County	300028	McLean County	0.465579%	463,932	366,675	283,301
County	300029	Mercer County	0.344767%	343,547	271,528	209,788
County	300030	Morton County	0.680987%	678,578	536,324	414,375
County	300031	Mountrail County	0.594978%	592,873	468,586	362,039
County	300032	Nelson County	0.141480%	140,979	111,425	86,089
County	300033	Oliver County	0.073822%	73,561	58,140	44,920
County	300034	Pembina County	0.271061%	270,102	213,479	164,938
County	300035	Pierce County	0.212474%	211,722	167,338	129,289
County	300036	Ramsey County	0.322599%	321,458	254,069	196,299
County	300037	Ransom County	0.147660%	147,138	116,292	89,850
County	300038	Renville County	0.118549%	118,130	93,365	72,136
County	300039	Richland County	0.551782%	549,830	434,566	335,755
County	300040	Rolette County	0.268414%	267,464	211,394	163,328
County	300042	Sheridan County	0.058925%	58,717	46,407	35,855
County	300044	Slope County	0.055902%	55,704	44,027	34,016
County	300045	Stark County	0.670533%	668,161	528,090	408,014
County	300046	Steele County	0.095390%	95,053	75,126	58,044
County	300047	Stutsman County	0.598169%	596,053	471,099	363,981
County	300048	Towner County	0.101840%	101,480	80,206	61,969

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# Net OPEB Liability Discount Rate Sensitivity by Employer\*

## (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2018		
				Net OPEB Liability At Discount Rate 1% Lower	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate 1% Higher
				6.50%	7.50%	8.50%
County	300049	Traill County	0.279787%	\$ 278,797	\$ 220,351	\$ 170,248
County	300050	Walsh County	0.311212%	310,111	245,101	189,370
County	300051	Ward County	1.274424%	1,269,915	1,003,696	775,476
County	300052	Wells County	0.150222%	149,691	118,310	91,409
County	300053	Williams County	1.365441%	1,360,610	1,075,378	830,859
School District	400002	Mcclusky Public Schools	0.015214%	15,160	11,982	9,258
School District	400003	Lake Region Special Education Unit	0.050574%	50,395	39,830	30,774
School District	400004	Lidgerwood Public School	0.032927%	32,811	25,932	20,036
School District	400006	Halliday Public School	0.009688%	9,654	7,630	5,895
School District	400007	Oliver-Mercer Special Education Unit	0.036375%	36,246	28,648	22,134
School District	400008	Underwood School District #8	0.034711%	34,588	27,337	21,121
School District	400010	New Town Public School District	0.189534%	188,863	149,271	115,330
School District	400011	Bottineau Public School	0.124326%	123,886	97,915	75,651
School District	400012	Peace Garden Special Services	0.031486%	31,375	24,797	19,159
School District	400014	Beulah Public School #27	0.095851%	95,512	75,489	58,325
School District	400016	St John School District #3	0.068344%	68,102	53,826	41,587
School District	400017	Ellendale Public School District #40	0.042787%	42,636	33,698	26,036
School District	400018	Rural Cass Special Education Unit	0.020597%	20,524	16,222	12,533
School District	400019	Fargo Public Schools	2.145693%	2,138,102	1,689,879	1,305,636
School District	400020	Surrey Schools	0.056175%	55,976	44,242	34,182
School District	400021	Jamestown Public School District #1	0.304412%	303,335	239,745	185,232
School District	400023	Warwick Public School	0.043547%	43,393	34,296	26,498
School District	400024	Souris Valley Special Services	0.025754%	25,663	20,283	15,671
School District	400025	Rugby Public School District #5	0.059501%	59,290	46,861	36,206
School District	400026	Billings County School District	0.030447%	30,339	23,979	18,527
School District	400027	Belcourt School District #7	0.476398%	474,713	375,196	289,884
School District	400028	West Fargo Public School #6	1.613672%	1,607,963	1,270,877	981,906
School District	400029	Minot Public School District #1	1.593368%	1,587,731	1,254,886	969,551
School District	400030	Belfield Public School #13	0.037450%	37,318	29,494	22,788
School District	400031	Minto Public School District #20	0.034358%	34,236	27,059	20,907
School District	400033	Harvey Public School Dist #38	0.058744%	58,536	46,265	35,745
School District	400034	Oakes Public Schools	0.049921%	49,744	39,316	30,377
School District	400035	Larimore Public School District #44	0.048383%	48,212	38,105	29,441
School District	400036	Hazen Public School District #3	0.064759%	64,530	51,002	39,405
School District	400038	Park River Area School District	0.052691%	52,505	41,498	32,062
School District	400039	Hillsboro Public School	0.052697%	52,511	41,502	32,066
School District	400040	Lisbon Public School	0.063604%	63,379	50,092	38,702
School District	400042	Northern Cass School District #97	0.061033%	60,817	48,068	37,138
School District	400043	Mandaree Public School #36	0.088414%	88,101	69,632	53,799
School District	400044	Thompson Public School	0.027674%	27,576	21,795	16,839
School District	400045	Northern Plains Special Ed Unit	0.011529%	11,488	9,080	7,015
School District	400046	Bowman County School District #1	0.069874%	69,627	55,031	42,518
School District	400047	Apple Creek Elementary School	0.003216%	3,205	2,533	1,957
School District	400048	Burke Central School	0.013317%	13,270	10,488	8,103
School District	400049	Washburn Public School	0.040096%	39,954	31,578	24,398
School District	400050	Enderlin Area School District #24	0.047890%	47,721	37,717	29,141
School District	400051	Midkota School	0.019927%	19,856	15,694	12,125
School District	400052	Velva Public School	0.039955%	39,814	31,467	24,312
School District	400053	Sheyenne Valley Special Education Unit	0.051043%	50,862	40,200	31,059
School District	400054	Center Stanton Public School	0.025798%	25,707	20,318	15,698
School District	400055	Burleigh County Special Education Unit	0.005404%	5,385	4,256	3,288
School District	400056	New Rockford Sheyenne Public School	0.029417%	29,313	23,168	17,900
School District	400057	James River Multidistrict Special Education Unit	0.041371%	41,225	32,582	25,174
School District	400058	Newburg United Public School	0.020166%	20,095	15,882	12,271
School District	400059	Napoleon Public School District #2	0.023193%	23,111	18,266	14,113
School District	400060	Yellowstone School District #14	0.021130%	21,055	16,641	12,857
School District	400061	Cavalier Public Schools	0.036168%	36,040	28,485	22,008
School District	400062	Richland School District #44	0.036901%	36,770	29,062	22,454
School District	400063	Fort Totten School District #30	0.041093%	40,948	32,364	25,005
School District	400064	Bismarck Public Schools	2.317805%	2,309,605	1,825,429	1,410,365
School District	400065	Solen Public School Dist #3	0.041810%	41,662	32,928	25,441

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.



# Net OPEB Liability Discount Rate Sensitivity by Employer\*

## (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2018		
				Net OPEB Liability At Discount Rate 1% Lower	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate 1% Higher
				6.50%	7.50%	8.50%
School District	400068	Lakota Public School District # 66	0.028096%	\$ 27,997	\$ 22,128	\$ 17,096
School District	400069	Stanley Community Public School District # 2	0.130320%	129,859	102,636	79,299
School District	400070	Mandan Public School District #1	0.667814%	665,451	525,949	406,359
School District	400072	Killdeer Public School #16	0.070771%	70,521	55,737	43,064
School District	400073	Glenburn School District	0.045539%	45,378	35,865	27,710
School District	400074	New Public School #8	0.077863%	77,588	61,322	47,379
School District	400075	Williston Public School #1	0.648002%	645,709	510,346	394,304
School District	400076	Valley City Public School	0.101170%	100,812	79,678	61,561
School District	400077	Dickinson Public Schools	0.609235%	607,080	479,814	370,714
School District	400078	Drayton Public School #19	0.027062%	26,966	21,313	16,467
School District	400079	Mohall Lansford Sherwood School	0.035718%	35,592	28,130	21,734
School District	400080	Westhope Public School #17	0.025244%	25,155	19,881	15,361
School District	400081	Kindred Public School District #2	0.043621%	43,467	34,355	26,543
School District	400082	Grafton Public School District #3	0.131986%	131,519	103,948	80,312
School District	400083	Wilton Public School District	0.029372%	29,268	23,132	17,873
School District	400084	Sheyenne Valley Career And Tech Center	0.011039%	11,000	8,694	6,717
School District	400085	White Shield School Dist #85	0.093614%	93,283	73,727	56,963
School District	400086	Tgu School District #60	0.166450%	165,861	131,091	101,283
School District	400087	Turtle Lake Mercer School District #72	0.040722%	40,578	32,071	24,779
School District	400088	Lamoure School District #8	0.044423%	44,266	34,986	27,031
School District	400089	Divide County School Dist #1	0.066094%	65,860	52,054	40,218
School District	400090	Mott/Regent School Dist #1	0.037686%	37,553	29,680	22,932
School District	400091	United Public School District # 7	0.091240%	90,917	71,858	55,519
School District	400092	Kulm Public School District #7	0.032304%	32,190	25,442	19,657
School District	400093	Midway Public School District #128	0.043936%	43,781	34,603	26,735
School District	400094	Dunseith School District #1	0.153254%	152,712	120,698	93,254
School District	400095	Carrington School District #49	0.047255%	47,088	37,217	28,754
School District	400096	Glen Ullin Public School #48	0.026309%	26,216	20,720	16,009
School District	400099	Manvel Public School	0.022212%	22,133	17,493	13,516
School District	400100	Maple Valley School District	0.028202%	28,102	22,211	17,161
School District	400101	North Border School District # 100	0.062148%	61,928	48,946	37,817
School District	400102	Mckenzie Cty Public School #1	0.250806%	249,919	197,527	152,613
School District	400103	Devils Lake Public School	0.269127%	268,175	211,956	163,762
School District	400104	Mt Pleasant School Dist #4	0.036509%	36,380	28,753	22,215
School District	400105	Central Cass Public School District #7	0.098503%	98,155	77,578	59,938
School District	400106	Milnor Public School District #2	0.036310%	36,182	28,597	22,094
School District	400107	Mapleton Public School	0.008688%	8,657	6,842	5,287
School District	400108	Linton Public School District #36	0.046086%	45,923	36,296	28,043
School District	400109	Tioga Public School District #15	0.070072%	69,824	55,186	42,638
School District	400114	Zeeland Public Schools	0.007197%	7,172	5,668	4,379
School District	400117	Garrison Public School District #51	0.058923%	58,715	46,406	35,854
School District	400118	Kenmare Public School District #28	0.042269%	42,119	33,290	25,720
School District	400119	Lewis & Clark Public Schools	0.044455%	44,298	35,011	27,050
School District	400120	Sw Special Education Unit	0.006969%	6,944	5,489	4,241
School District	400121	North Valley Career & Technology Center	0.017337%	17,276	13,654	10,549
School District	400122	Dakota Prairie Public School	0.053074%	52,886	41,799	32,295
School District	400123	Beach Public School District #3	0.066692%	66,456	52,524	40,582
School District	400124	Rolette Public School	0.028923%	28,821	22,779	17,599
School District	400125	Drake Public School District	0.025504%	25,414	20,086	15,519
School District	400137	New Salem Almont School District #49	0.048814%	48,641	38,444	29,703
School District	400138	Max Public School	0.029456%	29,352	23,199	17,924
School District	400139	East Central Special Education Unit	0.043114%	42,961	33,955	26,235
School District	400140	North Sargent School District #3	0.036282%	36,154	28,575	22,077
School District	400141	Wahpeton Public School District 37	0.130754%	130,291	102,978	79,563
School District	400142	Medina Public School District #3	0.022960%	22,879	18,083	13,971
School District	400143	Pingree-Buchanan School District	0.012990%	12,944	10,231	7,904
School District	400144	West River Student Services	0.010087%	10,051	7,944	6,138
School District	400145	Leeds Public School District 6	0.018036%	17,972	14,205	10,975
School District	400147	Sawyer Public School	0.015900%	15,844	12,522	9,675
School District	400148	Wilmar Multidistrict Special Education Unit	0.077236%	76,963	60,829	46,997
School District	400149	Great Northwest Education Cooperative	0.012991%	12,945	10,231	7,905

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.



# Net OPEB Liability Discount Rate Sensitivity by Employer\*

## (Concluded)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2018		
				Net OPEB Liability At Discount Rate	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate
				1% Lower	7.50%	1% Higher
				6.50%	7.50%	8.50%
School District	400150	Anamoose Public School District #14	0.016537%	\$ 16,478	\$ 13,024	\$ 10,063
School District	400151	South Prairie School District #70	0.058510%	58,303	46,081	35,603
School District	400152	South East Education Cooperative	0.042876%	42,724	33,768	26,090
School District	400153	South Heart Public School District #9	0.027970%	27,871	22,028	17,020
Political Subdivision	500002	Cass County Water Resource District	0.022149%	22,071	17,444	13,477
Political Subdivision	500003	Walsh County Water Resource District	0.004613%	4,597	3,633	2,807
Political Subdivision	500005	Ramsey County Soil Conservation District	0.006475%	6,452	5,100	3,940
Political Subdivision	500006	James River Soil Conservation District	0.005153%	5,135	4,058	3,136
Political Subdivision	500007	Burleigh County Soil Conservation District	0.019128%	19,060	15,065	11,639
Political Subdivision	500008	Traill County Water Resource District	0.005264%	5,245	4,146	3,203
Political Subdivision	500009	Grafton Park District	0.008729%	8,698	6,875	5,312
Political Subdivision	500010	Cass County Soil Conservation District	0.018835%	18,768	14,834	11,461
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.014258%	14,208	11,229	8,676
Political Subdivision	500016	Greater Ramsey Water District	0.028518%	28,417	22,460	17,353
Political Subdivision	500017	Carnegie Regional Library	0.005493%	5,474	4,326	3,342
Political Subdivision	500018	Griggs County Public Library	0.005224%	5,206	4,114	3,179
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.042660%	42,509	33,598	25,958
Political Subdivision	500022	Consolidated Waste Ltd	0.013676%	13,628	10,771	8,322
Political Subdivision	500023	Walsh County Housing Authority	0.002725%	2,715	2,146	1,658
Political Subdivision	500024	Williams County Soil Conservation District	0.009555%	9,521	7,525	5,814
Political Subdivision	500025	Bowman City Park Board	0.011882%	11,840	9,358	7,230
Political Subdivision	500028	Williston Housing Authority	0.027815%	27,717	21,906	16,925
Political Subdivision	500030	Minot Rural Fire Department	0.014235%	14,185	11,211	8,662
Political Subdivision	500031	Central Plains Water District	0.019358%	19,290	15,246	11,779
Political Subdivision	500033	Ransom County Soil Cons Dist	0.005237%	5,218	4,124	3,187
Political Subdivision	500038	Jamestown Regional Airport	0.013204%	13,157	10,399	8,035
Political Subdivision	500040	Fargo Park District	0.315603%	314,486	248,559	192,042
Political Subdivision	500041	Bismarck Rural Fire Protection	0.053463%	53,274	42,106	32,532
Political Subdivision	500045	Dunseith Community Nursing Home	0.083289%	82,994	65,596	50,681
Political Subdivision	500047	Mercer County Soil Conservation District	0.006987%	6,962	5,503	4,252
Political Subdivision	500049	West Fargo Park District	0.105643%	105,269	83,201	64,283
Political Subdivision	500053	Stutsman County Housing Authority	0.012172%	12,129	9,586	7,407
Political Subdivision	500054	Grand Forks County Water Resource District	0.004521%	4,505	3,561	2,751
Political Subdivision	500055	Southeast Region Career & Technology Center	0.011659%	11,618	9,182	7,094
Political Subdivision	500056	Cavalier County Job Development Authority	0.004404%	4,388	3,468	2,680
Political Subdivision	500057	Barnes County Soil Conservation District	0.007019%	6,994	5,528	4,271
Political Subdivision	500059	Traill Rural Water District	0.011827%	11,785	9,315	7,197
Political Subdivision	500061	Ward County Water Resource District	0.003215%	3,204	2,532	1,956
Political Subdivision	500063	Southwest Water Authority	0.260343%	259,422	205,038	158,417
Political Subdivision	500068	Burleigh County Council On Aging	0.061926%	61,707	48,771	37,681
Political Subdivision	500072	Watford City Park District	0.056100%	55,902	44,183	34,136
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.009476%	9,442	7,463	5,766
Political Subdivision	500081	Ramsey County Housing Authority	0.020452%	20,380	16,107	12,445
Political Subdivision	500082	Grand Forks Public Library	0.056128%	55,929	44,205	34,153
Political Subdivision	500084	Rolette County Soil Conservation District	0.002927%	2,917	2,305	1,781
Political Subdivision	500085	Jamestown Parks And Recreation District	0.053836%	53,646	42,400	32,759
Political Subdivision	500091	Ramsey County Water Resource District	0.003000%	2,989	2,363	1,825
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.029471%	29,367	23,210	17,933
Political Subdivision	500108	North Dakota Firefighters Association	0.013763%	13,714	10,839	8,375
Political Subdivision	500109	James River Valley Library System	0.028768%	28,666	22,657	17,505
Political Subdivision	500110	Grand Forks Park District	0.168906%	168,308	133,025	102,778
Political Subdivision	500111	Mcintosh County Housing Authority	0.003326%	3,314	2,619	2,024
School District	500113	Lonetree Special Education Unit	0.008213%	8,184	6,468	4,998
School District	500114	Roughrider Education Services Program (RESP)	0.002741%	2,731	2,159	1,668
Political Subdivision	500116	Western Area Water Supply Authority	0.082320%	82,029	64,833	50,091
Political Subdivision	500118	Crosby Park District	0.003838%	3,824	3,023	2,335
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.009731%	9,697	7,664	5,921
Political Subdivision	500121	Devils Lake Park Board	0.033025%	32,908	26,009	20,095
Political Subdivision	500122	North Central Soil Conservation District	0.006687%	6,663	5,266	4,069
Political Subdivision	500123	Williston Rural Fire Protection District #1	0.007311%	7,285	5,758	4,449
Political Subdivision	500124	Emmons County Soil Conservation District	0.002141%	2,133	1,686	1,303
Political Subdivision	500125	Wahpeton Park Board	0.048407%	48,236	38,124	29,455
Political Subdivision	500126	City Of Bottineau Park Board	0.012400%	12,356	9,766	7,545
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-	-	-
State of ND	030500	Tobacco Prevention/Control Committee	0.000000%	-	-	-
<b>Total</b>			<b>100.000003%</b>	<b>\$ 99,646,215</b>	<b>\$ 78,756,818</b>	<b>\$ 60,849,163</b>

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.  
The sum of the values by employer differ from the System totals due to rounding.



# Schedule of Contributions by Employer Type

## Fiscal Year Ended June 30, 2018\*

Employer Type	Employer ID	Employer	Proportionate Share	Contribution in Relation to the			Covered Payroll	Actual Contribution as a % of Covered Payroll
				Statutory Required Contribution	Statutory Required Contribution	Contribution Deficiency (Excess)		
State of ND	010100	Governor's Office	0.097016%	\$ 12,452	\$ 12,298	\$ 154	\$ 1,061,565	1.16%
State of ND	010800	Secretary Of State	0.137613%	17,662	17,242	420	1,505,786	1.15%
State	011000	Office Of Management & Budget	0.262105%	33,640	30,677	2,963	2,867,998	1.07%
State	011200	Information Technology Dept	2.148280%	275,722	247,403	28,319	23,506,837	1.05%
State	011700	State Auditor's Office	0.338843%	43,489	44,085	(596)	3,707,674	1.19%
State	011800	Central Services	0.117637%	15,098	14,902	196	1,287,202	1.16%
State of ND	012000	State Treasurer's Office	0.036047%	4,626	4,416	210	394,436	1.12%
State	012500	Attorney General's Office	1.400739%	179,779	170,397	9,382	15,327,118	1.11%
State of ND	012700	Tax Department	0.622829%	79,937	77,932	2,005	6,815,098	1.14%
State of ND	013000	Facility Management	0.174022%	22,335	22,409	(74)	1,904,182	1.18%
State of ND	014000	Office Of Administrative Hearings	0.039465%	5,065	4,923	142	431,832	1.14%
State	016000	Legislative Council	0.260131%	33,387	31,370	2,017	2,846,402	1.10%
State of ND	018000	ND Supreme Court	2.405969%	308,795	305,209	3,586	26,326,522	1.16%
State of ND	018800	Commission On Legal Counsel For Indigents	0.218321%	28,021	28,343	(322)	2,388,905	1.19%
State	019000	Retirement & Investment Office	0.144121%	18,497	17,815	682	1,577,001	1.13%
State	019200	ND Public Employees Retirement System	0.171247%	21,979	21,484	495	1,873,809	1.15%
State of ND	020100	Public Instruction	0.471694%	60,540	58,978	1,562	5,161,359	1.14%
State	020200	Education Standards & Practice	0.037653%	4,833	4,711	122	412,002	1.14%
State	021500	ND University System Office	0.088962%	11,418	10,708	710	973,434	1.10%
State of ND	022300	ND Youth Correctional Center	0.317502%	40,750	38,833	1,917	3,474,162	1.12%
State of ND	022400	Juvenile Services - DOCR	0.147570%	18,940	18,136	804	1,614,740	1.12%
State	022600	Land Department	0.161107%	20,677	19,745	932	1,762,859	1.12%
State	022700	Bismarck State College	0.403332%	51,766	48,015	3,751	4,413,326	1.09%
State	022800	Lake Region State College	0.149532%	19,192	20,265	(1,073)	1,636,201	1.24%
State	022900	Williston State College	0.121914%	15,647	14,949	698	1,334,005	1.12%
State	023000	University Of North Dakota	3.557145%	456,543	451,922	4,621	38,922,874	1.16%
State	023500	North Dakota State University	2.956643%	379,472	370,195	9,277	32,352,085	1.14%
State	023800	ND St College Of Science	0.480810%	61,710	60,225	1,485	5,261,106	1.14%
State	023900	Dickinson State University	0.239518%	30,741	30,020	721	2,620,845	1.15%
State	024000	Mayville State University	0.272912%	35,027	34,674	353	2,986,250	1.16%
State	024100	Minot State University	0.469202%	60,220	60,339	(119)	5,134,086	1.18%
State	024200	Valley City State University	0.165961%	21,300	20,784	516	1,815,970	1.14%
State of ND	025000	ND State Library	0.119041%	15,278	14,500	778	1,302,571	1.11%
State of ND	025200	SCHOOL FOR THE DEAF	0.115832%	14,867	15,035	(168)	1,267,450	1.19%
State of ND	025300	School For The Blind	0.064282%	8,250	8,327	(77)	703,379	1.18%
State	026100	ND Board Of Nursing	0.061706%	7,920	7,286	634	675,197	1.08%
State of ND	027000	Career & Technical Education	0.144269%	18,516	17,840	676	1,578,618	1.13%
State of ND	030100	ND Department Of Health	1.807389%	231,970	220,394	11,576	19,776,751	1.11%
State of ND	031000	Life Skills and Transition Center	1.125680%	144,476	144,730	(254)	12,317,376	1.18%
State of ND	031200	North Dakota State Hospital	1.649172%	211,664	186,663	25,001	18,045,522	1.03%
State of ND	031300	ND Veterans Home	0.434032%	55,706	55,228	478	4,749,250	1.16%
State of ND	031600	Indian Affairs Commission	0.024720%	3,173	3,022	151	270,494	1.12%
State of ND	032100	Veterans Affairs Department	0.032566%	4,180	4,062	118	356,338	1.14%
State of ND	032500	Department Of Human Services	6.400937%	821,531	726,318	95,213	70,040,131	1.04%
State of ND	036000	Protection & Advocacy Project	0.154849%	19,874	19,591	283	1,694,389	1.16%
State	038000	Job Service North Dakota	0.792162%	101,670	95,570	6,100	8,667,975	1.10%
State	040100	Insurance Department	0.262858%	33,737	29,699	4,038	2,876,232	1.03%
State of ND	040500	Industrial Commission	0.634646%	81,454	83,157	(1,703)	6,944,398	1.20%
State of ND	040600	ND Department Of Labor	0.071974%	9,238	7,592	1,646	787,549	0.96%
State of ND	040800	Public Service Commission	0.299186%	38,399	33,899	4,500	3,273,742	1.04%
State of ND	041200	Aeronautics Commission	0.033277%	4,271	4,684	(413)	364,126	1.29%
State of ND	041300	Department Of Financial Institutions	0.198570%	25,486	23,789	1,697	2,172,786	1.09%
State of ND	041400	ND Securities Department	0.057893%	7,430	6,919	511	633,472	1.09%
State	042600	State Board Of Law Examiners	0.029806%	3,825	953	2,872	326,137	0.29%
State	042700	ND State Board Of Cosmetology	0.006125%	786	763	23	67,017	1.14%
State	042800	ND State Plumbing Board	0.035214%	4,520	4,392	128	385,320	1.14%
State	047100	Bank Of North Dakota	1.028534%	132,008	121,248	10,760	11,254,395	1.08%
State	047200	Public Finance Authority	0.015538%	1,994	1,833	161	170,016	1.08%
State	047300	Housing Finance Agency	0.241393%	30,982	28,674	2,308	2,641,358	1.09%
State	047500	Mill & Elevator Association	0.781137%	100,255	113,389	(13,134)	8,547,332	1.33%
State	048500	Workforce Safety & Insurance	1.471567%	188,869	180,259	8,610	16,102,131	1.12%

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.



# Schedule of Contributions by Employer Type

## Fiscal Year Ended June 30, 2018\* (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	050200	Field Services Division	0.643927%	\$ 82,645	\$ 83,394	\$ (749)	\$ 7,045,953	1.18%
State of ND	050400	Highway Patrol	1.147256%	147,245	145,347	1,898	12,553,469	1.16%
State of ND	051700	Department Of Corrections Transitional Services	0.174642%	22,415	22,737	(322)	1,910,964	1.19%
State of ND	051800	James River Correctional Ctr	0.709388%	91,047	89,784	1,263	7,762,239	1.16%
State of ND	051900	State Penitentiary	0.942358%	120,947	123,394	(2,447)	10,311,438	1.20%
State	052000	Rough Rider Industries	0.119170%	15,295	15,092	203	1,303,976	1.16%
State of ND	053000	Department Of Corrections And Rehabilitation	0.646383%	82,960	79,313	3,647	7,072,832	1.12%
State of ND	054000	Adjutant General ND National Guard	1.037410%	133,147	129,270	3,877	11,351,512	1.14%
State of ND	060100	Department Of Commerce	0.308425%	39,585	47,854	(8,269)	3,374,842	1.42%
State of ND	060200	Dept Of Agriculture	0.335451%	43,054	42,317	737	3,670,564	1.15%
State of ND	060700	Milk Marketing Board	0.018702%	2,400	2,333	67	204,636	1.14%
State of ND	060800	ND Oilseed Council	0.002894%	371	361	10	31,668	1.14%
State	061100	ND Soybean Council	0.030128%	3,867	4,760	(893)	329,664	1.44%
State of ND	061400	ND Corn Utilization Council	0.019770%	2,537	2,466	71	216,324	1.14%
State of ND	061600	State Seed Department	0.139479%	17,901	17,617	284	1,526,206	1.15%
State	062400	Beef Commission	0.016439%	2,110	2,051	59	179,880	1.14%
State of ND	062500	ND Wheat Commission	0.040286%	5,171	5,025	146	440,820	1.14%
State of ND	062600	ND Barley Council	0.011743%	1,507	1,465	42	128,496	1.14%
State	066500	State Fair Association	0.093465%	11,996	12,010	(14)	1,022,715	1.17%
State of ND	067000	Racing Commission	0.012182%	1,564	1,520	44	133,296	1.14%
State of ND	070100	Historical Society	0.362455%	46,519	45,819	700	3,966,047	1.16%
State of ND	070900	ND Council On The Arts	0.027320%	3,506	3,478	28	298,936	1.16%
State of ND	072000	Game & Fish Department	0.947330%	121,586	118,583	3,003	10,365,843	1.14%
State of ND	075000	Parks & Recreation Department	0.320566%	41,143	40,125	1,018	3,507,692	1.14%
State of ND	077000	Water Commission	0.567106%	72,785	70,844	1,941	6,205,374	1.14%
State	080100	Department Of Transportation	5.534013%	710,265	694,452	15,813	60,554,101	1.15%
State	090000	ND State Board Of Accountancy	0.025854%	3,318	3,225	93	282,904	1.14%
State	090100	Board Of Medical Examiners	0.029135%	3,739	3,627	112	318,798	1.14%
State	090200	Board Of Pharmacy	0.022066%	2,832	2,752	80	241,452	1.14%
State	090600	Real Estate Commission	0.007644%	981	1,599	(618)	83,642	1.91%
State	090900	Electrical Board	0.142188%	18,249	16,265	1,984	1,555,840	1.05%
State	099501	ND System Information Technology Services	0.168701%	21,652	23,147	(1,495)	1,845,958	1.25%
District Health Unit	100002	McIntosh District Health Unit	0.007315%	939	901	38	80,045	1.13%
District Health Unit	100003	Wells County Dist Health Unit	0.020905%	2,683	2,616	67	228,743	1.14%
District Health Unit	100004	Central Valley Health Unit	0.099622%	12,786	14,181	(1,395)	1,090,080	1.30%
District Health Unit	100005	Dickey County Health District	0.017876%	2,294	2,230	64	195,606	1.14%
District Health Unit	100006	Emmons County Public Health	0.016159%	2,074	1,751	323	176,812	0.99%
District Health Unit	100007	Rolette County Public Health	0.039749%	5,102	4,995	107	434,941	1.15%
District Health Unit	100008	Towner County Public Health Unit	0.008163%	1,048	1,004	44	89,325	1.12%
District Health Unit	100009	Nelson-Griggs District Health Unit	0.013391%	1,719	1,665	54	146,526	1.14%
District Health Unit	100010	First District Health Unit	0.212003%	27,210	24,260	2,950	2,319,767	1.05%
District Health Unit	100011	Lake Region District Health Unit	0.076552%	9,825	9,584	241	837,643	1.14%
District Health Unit	100012	Garrison Diversion Conservancy District	0.157394%	20,201	20,908	(707)	1,722,227	1.21%
District Health Unit	100013	Upper Missouri Health Unit	0.104044%	13,354	12,327	1,027	1,138,472	1.08%
District Health Unit	100014	Kidder County District Health Unit	0.005530%	710	692	18	60,507	1.14%
District Health Unit	100015	Southwestern District Health Unit	0.121805%	15,633	15,178	455	1,332,811	1.14%
District Health Unit	100017	City-County Health District	0.058769%	7,543	7,133	410	643,056	1.11%
District Health Unit	100018	Sargent County District Health Unit	0.012591%	1,616	1,289	327	137,768	0.94%
District Health Unit	100019	Traill District Health Unit	0.015508%	1,990	1,930	60	169,692	1.14%
District Health Unit	100021	Cavalier County Health Dist	0.011096%	1,424	1,384	40	121,410	1.14%
District Health Unit	100022	Walsh County Health District	0.028265%	3,628	3,241	387	309,285	1.05%
District Health Unit	100023	Custer Health Unit	0.127173%	16,322	16,064	258	1,391,550	1.15%
Political Subdivision	100024	Southeast Water Users District	0.044530%	5,715	5,575	140	487,255	1.14%
City	200002	City Of McVillie	0.010469%	1,344	1,190	154	114,557	1.04%
City	200003	City Of Drayton	0.023746%	3,048	2,563	485	259,833	0.99%
City	200004	City Of Fessenden	0.004080%	524	509	15	44,640	1.14%
City	200005	City Of Westhope	0.015562%	1,997	1,757	240	170,286	1.03%
City	200006	City Of Belfield	0.031732%	4,073	4,841	(768)	347,217	1.39%
City	200008	City Of Rolla	0.042447%	5,448	4,523	925	464,463	0.97%
City	200009	City Of New Town	0.095536%	12,262	12,053	209	1,045,374	1.15%
City	200010	City Of Cavalier	0.056069%	7,196	6,994	202	613,513	1.14%

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.



# Schedule of Contributions by Employer Type

## Fiscal Year Ended June 30, 2018\* (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the		Contribution Deficiency (Excess)	Covered Payroll	Actual
					Statutory Required Contribution	Contribution			Contribution as a % of Covered Payroll
City	200011	City Of Harvey	0.052789%	\$ 6,775	\$ 5,815	\$ 960	\$ 577,628	1.01%	
City	200012	City Of Napoleon	0.014370%	1,844	1,660	184	157,237	1.06%	
City	200014	City Of Grand Forks	1.986043%	254,900	246,641	8,259	21,731,620	1.13%	
City	200015	City Of Killdeer	0.081148%	10,415	11,433	(1,018)	887,936	1.29%	
City	200016	City Of Ellendale	0.038379%	4,926	4,198	728	419,950	1.00%	
City	200017	City Of Wishek	0.021279%	2,731	2,655	76	232,843	1.14%	
City	200018	City Of Granville	0.002112%	271	627	(356)	23,109	2.71%	
City	200019	City Of Linton	0.019337%	2,482	2,285	197	211,590	1.08%	
City	200020	City Of Finley	0.006733%	864	834	30	73,679	1.13%	
City	200021	City Of Wilton	0.012915%	1,658	1,476	182	141,318	1.04%	
City	200022	City Of Ray	0.015183%	1,949	2,235	(286)	166,130	1.35%	
City	200025	City Of Medora	0.022948%	2,945	2,725	220	251,097	1.09%	
City	200026	City Of Velva	0.006374%	818	1,076	(258)	69,748	1.54%	
City	200027	City Of Mandan	0.167260%	21,467	20,688	779	1,830,188	1.13%	
City	200028	City Of Thompson	0.015611%	2,004	2,167	(163)	170,822	1.27%	
City	200029	City Of Williston	1.613813%	207,126	201,769	5,357	17,658,611	1.14%	
City	200030	City Of Bowman	0.074257%	9,531	8,516	1,015	812,535	1.05%	
City	200031	City Of Tioga	0.078628%	10,092	10,261	(169)	860,358	1.19%	
City	200033	City Of Rhame	0.005698%	731	711	20	62,349	1.14%	
City	200035	City Of Fargo	2.966889%	380,787	364,381	16,406	32,464,199	1.12%	
City	200036	City Of Jamestown	0.451119%	57,899	59,241	(1,342)	4,936,222	1.20%	
City	200037	City Of Beach	0.011424%	1,466	2,220	(754)	125,006	1.78%	
City	200038	City Of Glenburn	0.005537%	711	691	20	60,585	1.14%	
City	200040	City Of Kulm	0.006988%	897	872	25	76,465	1.14%	
City	200041	City Of Harwood	0.012480%	1,602	1,546	56	136,556	1.13%	
City	200045	City Of Mapleton	0.008821%	1,132	1,692	(560)	96,519	1.75%	
City	200046	City Of Wahpeton	0.220041%	28,241	24,773	3,468	2,407,727	1.03%	
City	200047	City Of Bottineau	0.041409%	5,315	4,476	839	453,107	0.99%	
City	200049	City Of Elgin	0.005796%	744	722	22	63,418	1.14%	
City	200050	City Of Rugby	0.059312%	7,612	6,987	625	649,005	1.08%	
City	200051	City Of New Salem	0.011150%	1,431	1,389	42	122,004	1.14%	
City	200052	City Of Walhalla	0.027836%	3,573	3,323	250	304,589	1.09%	
City	200053	City Of Gwinner	0.013138%	1,686	1,650	36	143,761	1.15%	
City	200054	City Of Kenmare	0.018106%	2,324	2,408	(84)	198,119	1.22%	
City	200055	City Of Watford City	0.322317%	41,368	44,132	(2,764)	3,526,851	1.25%	
City	200057	City Of Cooperstown	0.016320%	2,095	2,038	57	178,576	1.14%	
City	200058	City Of New England	0.008905%	1,143	1,112	31	97,442	1.14%	
City	200059	City Of Carrington	0.062998%	8,086	8,222	(136)	689,339	1.19%	
City	200060	City Of Mott	0.010079%	1,294	1,261	33	110,282	1.14%	
City	200061	City Of Larimore	0.009308%	1,195	1,451	(256)	101,852	1.42%	
City	200062	City Of Sherwood	0.003336%	428	416	12	36,498	1.14%	
City	200063	City Of Lamoure	0.013126%	1,685	2,080	(395)	143,630	1.45%	
City	200064	City Of Michigan	0.005021%	644	636	8	54,943	1.16%	
City	200065	City Of Park River	0.041513%	5,328	5,189	139	454,237	1.14%	
City	200067	City Of Hatton	0.007231%	928	883	45	79,122	1.12%	
City	200069	City Of Northwood	0.022164%	2,845	3,285	(440)	242,524	1.35%	
City	200070	City Of Powers Lake	0.012549%	1,611	1,530	81	137,314	1.11%	
City	200072	City Of Towner	0.008738%	1,121	840	281	95,612	0.88%	
City	200073	City Of Pembina	0.007513%	964	991	(27)	82,207	1.21%	
City	200075	City Of Underwood	0.007376%	947	1,003	(56)	80,704	1.24%	
City	200076	City Of New Leipzig	0.002589%	332	322	10	28,324	1.14%	
City	200077	City Of Stanley	0.076370%	9,802	9,201	601	835,658	1.10%	
City	200080	City Of Crosby	0.015885%	2,039	2,227	(188)	173,820	1.28%	
City	200083	City Of Grafton	0.145936%	18,730	18,369	361	1,596,853	1.15%	
City	200084	City Of Emerado	0.006928%	889	644	245	75,809	0.85%	
City	200085	City Of Lincoln	0.038849%	4,986	5,534	(548)	425,092	1.30%	
City	200086	City Of Minto	0.006160%	791	832	(41)	67,400	1.23%	
City	200087	City Of Ashley	0.012767%	1,639	1,591	48	139,697	1.14%	
City	200088	City Of Neche	0.003857%	495	477	18	42,208	1.13%	
City	200089	City Of Surrey	0.035174%	4,514	4,801	(287)	384,878	1.25%	
City	200090	City Of Hankinson	0.019375%	2,487	2,537	(50)	212,008	1.20%	

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.



# Schedule of Contributions by Employer Type

## Fiscal Year Ended June 30, 2018\* (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Contribution in Relation to the			Covered Payroll	Actual Contribution as a % of Covered Payroll
				Statutory Required Contribution	Statutory Required Contribution	Contribution Deficiency (Excess)		
City	200091	City Of New Rockford	0.019102%	\$ 2,452	\$ 2,383	\$ 69	\$ 209,017	1.14%
City	200094	City Of West Fargo	0.814772%	104,572	97,561	7,011	8,915,372	1.09%
City	200097	City Of Devils Lake	0.179154%	22,994	21,684	1,310	1,960,331	1.11%
City	200098	City Of Oakes	0.055206%	7,085	5,470	1,615	604,072	0.91%
City	200100	City Of Mohall	0.013815%	1,773	1,814	(41)	151,167	1.20%
City	200101	City Of Lidgerwood	0.006403%	822	799	23	70,065	1.14%
City	200102	City Of Mcclusky	0.003232%	415	403	12	35,360	1.14%
City	200103	City Of Burlington	0.029503%	3,787	3,680	107	322,832	1.14%
City	200104	City Of Lisbon	0.041758%	5,359	5,341	18	456,919	1.17%
City	200110	City Of Halliday	0.011392%	1,462	1,421	41	124,649	1.14%
City	200111	City Of Maddock	0.012266%	1,574	1,532	42	134,219	1.14%
City	200114	City Of Regent	0.004139%	531	676	(145)	45,293	1.49%
City	200115	City Of Lakota	0.021273%	2,730	2,121	609	232,770	0.91%
City	200117	City Of Alexander	0.014633%	1,878	1,654	224	160,118	1.03%
City	200118	City Of Berthold	0.008570%	1,100	1,059	41	93,773	1.13%
City	200119	City Of Carson	0.006731%	864	766	98	73,650	1.04%
City	200120	City Of Dodge	0.003694%	474	462	12	40,416	1.14%
County	300001	Adams County	0.118109%	15,159	14,070	1,089	1,292,369	1.09%
County	300002	Barnes County	0.371119%	47,631	46,577	1,054	4,060,844	1.15%
County	300003	Benson County	0.179564%	23,046	20,942	2,104	1,964,820	1.07%
County	300004	Billings County	0.266393%	34,190	33,501	689	2,914,919	1.15%
County	300005	Bottineau County	0.294340%	37,777	37,425	352	3,220,721	1.16%
County	300006	Bowman County	0.155396%	19,944	19,661	283	1,700,372	1.16%
County	300007	Burke County	0.133692%	17,159	18,013	(854)	1,462,885	1.23%
County	300008	Burleigh County	1.526042%	195,861	179,819	16,042	16,698,206	1.08%
County	300009	Cass County	2.227535%	285,894	275,743	10,151	24,374,058	1.13%
County	300010	Cavalier County	0.183640%	23,569	23,936	(367)	2,009,422	1.19%
County	300011	Dickey County	0.169656%	21,775	21,797	(22)	1,856,405	1.17%
County	300012	Divide County	0.216625%	27,803	29,530	(1,727)	2,370,343	1.25%
County	300013	Dunn County	0.465334%	59,724	48,823	10,901	5,091,759	0.96%
County	300014	Eddy County	0.085631%	10,990	11,145	(155)	936,993	1.19%
County	300015	Emmons County	0.125272%	16,078	15,732	346	1,370,752	1.15%
County	300016	Foster County	0.110600%	14,195	12,621	1,574	1,210,204	1.04%
County	300018	Grand Forks County	1.376241%	176,634	175,332	1,302	15,059,060	1.16%
County	300019	Grant County	0.094431%	12,120	12,037	83	1,033,283	1.16%
County	300020	Griggs County	0.075186%	9,650	10,187	(537)	822,702	1.24%
County	300021	Hettinger County	0.098491%	12,641	13,629	(988)	1,077,700	1.26%
County	300023	Lamoure County	0.168081%	21,572	20,671	901	1,839,167	1.12%
County	300024	Logan County	0.068006%	8,728	8,821	(93)	744,131	1.19%
County	300025	Mchenry County	0.135280%	17,363	17,704	(341)	1,480,254	1.20%
County	300026	Mcintosh County	0.097091%	12,461	11,884	577	1,062,391	1.12%
County	300027	Mckenzie County	1.049053%	134,641	138,603	(3,962)	11,478,918	1.21%
County	300028	McLean County	0.465579%	59,755	58,942	813	5,094,441	1.16%
County	300029	Mercer County	0.344767%	44,249	43,056	1,193	3,772,503	1.14%
County	300030	Morton County	0.680987%	87,402	85,646	1,756	7,451,469	1.15%
County	300031	Mountrail County	0.594978%	76,363	74,318	2,045	6,510,346	1.14%
County	300032	Nelson County	0.141480%	18,158	17,035	1,123	1,548,098	1.10%
County	300033	Oliver County	0.073822%	9,475	9,297	178	807,773	1.15%
County	300034	Pembina County	0.271061%	34,789	33,884	905	2,965,991	1.14%
County	300035	Pierce County	0.212474%	27,270	26,606	664	2,324,928	1.14%
County	300036	Ramsey County	0.322599%	41,404	38,934	2,470	3,529,931	1.10%
County	300037	Ransom County	0.147660%	18,951	18,304	647	1,615,718	1.13%
County	300038	Renville County	0.118549%	15,215	14,792	423	1,297,188	1.14%
County	300039	Richland County	0.551782%	70,819	75,492	(4,673)	6,037,687	1.25%
County	300040	Rolette County	0.268414%	34,450	33,225	1,225	2,937,028	1.13%
County	300042	Sheridan County	0.058925%	7,563	7,404	159	644,770	1.15%
County	300044	Slope County	0.055902%	7,175	7,491	(316)	611,688	1.22%
County	300045	Stark County	0.670533%	86,060	85,000	1,060	7,337,083	1.16%
County	300046	Steele County	0.095390%	12,243	11,987	256	1,043,771	1.15%
County	300047	Stutsman County	0.598169%	76,772	75,572	1,200	6,545,261	1.15%
County	300048	Towner County	0.101840%	13,071	12,372	699	1,114,350	1.11%

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.



# Schedule of Contributions by Employer Type

## Fiscal Year Ended June 30, 2018\* (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	300049	Traill County	0.279787%	\$ 35,909	\$ 34,518	\$ 1,391	\$ 3,061,477	1.13%
County	300050	Walsh County	0.311212%	39,943	40,424	(481)	3,405,334	1.19%
County	300051	Ward County	1.274424%	163,567	144,710	18,857	13,944,962	1.04%
County	300052	Wells County	0.150222%	19,280	18,286	994	1,643,752	1.11%
County	300053	Williams County	1.365441%	175,248	159,448	15,800	14,940,889	1.07%
School District	400002	McClusky Public Schools	0.015214%	1,953	1,952	1	166,472	1.17%
School District	400003	Lake Region Special Education Unit	0.050574%	6,491	6,404	87	553,384	1.16%
School District	400004	Lidgerwood Public School	0.032927%	4,226	3,831	395	360,289	1.06%
School District	400006	Halliday Public School	0.009688%	1,243	980	263	106,010	0.92%
School District	400007	Oliver-Mercer Special Education Unit	0.036375%	4,669	4,455	214	398,016	1.12%
School District	400008	Underwood School District #8	0.034711%	4,455	4,692	(237)	379,814	1.24%
School District	400010	New Town Public School District	0.189534%	24,326	22,443	1,883	2,073,911	1.08%
School District	400011	Bottineau Public School	0.124326%	15,957	15,433	524	1,360,392	1.13%
School District	400012	Peace Garden Special Services	0.031486%	4,041	3,590	451	344,523	1.04%
School District	400014	Beulah Public School #27	0.095851%	12,302	12,587	(285)	1,048,817	1.20%
School District	400016	St John School District #3	0.068344%	8,772	9,538	(766)	747,830	1.28%
School District	400017	Ellendale Public School District #40	0.042787%	5,492	5,432	60	468,187	1.16%
School District	400018	Rural Cass Special Education Unit	0.020597%	2,644	1,915	729	225,378	0.85%
School District	400019	Fargo Public Schools	2.145693%	275,390	273,268	2,122	23,478,532	1.16%
School District	400020	Surrey Schools	0.056175%	7,210	6,429	781	614,677	1.05%
School District	400021	Jamestown Public School District #1	0.304412%	39,070	37,515	1,555	3,330,930	1.13%
School District	400023	Warwick Public School	0.043547%	5,589	6,001	(412)	476,500	1.26%
School District	400024	Souris Valley Special Services	0.025754%	3,305	3,692	(387)	281,809	1.31%
School District	400025	Rugby Public School District #5	0.059501%	7,637	7,997	(360)	651,066	1.23%
School District	400026	Billings County School District	0.030447%	3,908	4,852	(944)	333,152	1.46%
School District	400027	Belcourt School District #7	0.476398%	61,144	59,631	1,513	5,212,827	1.14%
School District	400028	West Fargo Public School #6	1.613672%	207,107	202,783	4,324	17,657,066	1.15%
School District	400029	Minot Public School District #1	1.593368%	204,502	202,443	2,059	17,434,897	1.16%
School District	400030	Belfield Public School #13	0.037450%	4,807	4,477	330	409,781	1.09%
School District	400031	Minto Public School District #20	0.034358%	4,410	4,458	(48)	375,951	1.19%
School District	400033	Harvey Public School Dist #38	0.058744%	7,540	7,267	273	642,786	1.13%
School District	400034	Oakes Public Schools	0.049921%	6,407	6,612	(205)	546,243	1.21%
School District	400035	Larimore Public School District #44	0.048383%	6,210	6,793	(583)	529,417	1.28%
School District	400036	Hazen Public School District #3	0.064759%	8,312	7,536	776	708,600	1.06%
School District	400038	Park River Area School District	0.052691%	6,763	6,911	(148)	576,550	1.20%
School District	400039	Hillsboro Public School	0.052697%	6,763	6,877	(114)	576,620	1.19%
School District	400040	Lisbon Public School	0.063604%	8,163	7,323	840	695,962	1.05%
School District	400042	Northern Cass School District # 97	0.061033%	7,833	7,967	(134)	667,829	1.19%
School District	400043	Mandaree Public School #36	0.088414%	11,348	12,921	(1,573)	967,441	1.34%
School District	400044	Thompson Public School	0.027674%	3,552	4,129	(577)	302,810	1.36%
School District	400045	Northern Plains Special Ed Unit	0.011529%	1,480	571	909	126,148	0.45%
School District	400046	Bowman County School District #1	0.069874%	8,968	8,588	380	764,575	1.12%
School District	400047	Apple Creek Elementary School	0.003216%	413	401	12	35,187	1.14%
School District	400048	Burke Central School	0.013317%	1,709	1,485	224	145,722	1.02%
School District	400049	Washburn Public School	0.040096%	5,146	4,811	335	438,732	1.10%
School District	400050	Enderlin Area School District #24	0.047890%	6,146	6,255	(109)	524,023	1.19%
School District	400051	Midkota School	0.019927%	2,558	2,355	203	218,045	1.08%
School District	400052	Velva Public School	0.039955%	5,128	5,111	17	437,190	1.17%
School District	400053	Sheyenne Valley Special Education Unit	0.051043%	6,551	6,630	(79)	558,523	1.19%
School District	400054	Center Stanton Public School	0.025798%	3,311	3,175	136	282,283	1.12%
School District	400055	Burleigh County Special Education Unit	0.005404%	694	674	20	59,130	1.14%
School District	400056	New Rockford Sheyenne Public School	0.029417%	3,776	3,639	137	321,885	1.13%
School District	400057	James River Multidistrict Special Education Unit	0.041371%	5,310	5,161	149	452,684	1.14%
School District	400058	Newburg United Public School	0.020166%	2,588	2,553	35	220,655	1.16%
School District	400059	Napoleon Public School District #2	0.023193%	2,977	3,041	(64)	253,783	1.20%
School District	400060	Yellowstone School District # 14	0.021130%	2,712	2,028	684	231,211	0.88%
School District	400061	Cavalier Public Schools	0.036168%	4,642	5,096	(454)	395,754	1.29%
School District	400062	Richland School District # 44	0.036901%	4,736	4,771	(35)	403,778	1.18%
School District	400063	Fort Totten School District # 30	0.041093%	5,274	5,411	(137)	449,650	1.20%
School District	400064	Bismarck Public Schools	2.317805%	297,480	299,261	(1,781)	25,361,813	1.18%
School District	400065	Solen Public School Dist #3	0.041810%	5,366	6,011	(645)	457,496	1.31%

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# Schedule of Contributions by Employer Type

## Fiscal Year Ended June 30, 2018\* (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Contribution in Relation to the				Actual Contribution as a % of Covered Payroll
				Statutory Required Contribution	Statutory Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	
School District	400068	Lakota Public School District # 66	0.028096%	\$ 3,606	\$ 3,673	\$ (67)	\$ 307,434	1.19%
School District	400069	Stanley Community Public School District # 2	0.130320%	16,726	15,950	776	1,425,988	1.12%
School District	400070	Mandan Public School District #1	0.667814%	85,711	91,227	(5,516)	7,307,335	1.25%
School District	400072	Killdeer Public School #16	0.070771%	9,083	8,505	578	774,387	1.10%
School District	400073	Glenburn School District	0.045539%	5,845	5,484	361	498,293	1.10%
School District	400074	New Public School #8	0.077863%	9,993	10,120	(127)	851,994	1.19%
School District	400075	Williston Public School #1	0.648002%	83,168	76,155	7,013	7,090,552	1.07%
School District	400076	Valley City Public School	0.101170%	12,985	12,884	101	1,107,017	1.16%
School District	400077	Dickinson Public Schools	0.609235%	78,193	74,693	3,500	6,666,350	1.12%
School District	400078	Drayton Public School #19	0.027062%	3,473	3,466	7	296,116	1.17%
School District	400079	Mohall Lansford Sherwood School	0.035718%	4,584	4,412	172	390,832	1.13%
School District	400080	Westhope Public School #17	0.025244%	3,240	2,600	640	276,221	0.94%
School District	400081	Kindred Public School District #2	0.043621%	5,599	6,373	(774)	477,312	1.34%
School District	400082	Grafton Public School District #3	0.131986%	16,940	18,158	(1,218)	1,444,213	1.26%
School District	400083	Wilton Public School District	0.029372%	3,770	3,867	(97)	321,393	1.20%
School District	400084	Sheyenne Valley Career And Tech Center	0.011039%	1,417	1,251	166	120,791	1.04%
School District	400085	White Shield School Dist #85	0.093614%	12,015	13,041	(1,026)	1,024,344	1.27%
School District	400086	Tgu School District #60	0.166450%	21,363	20,321	1,042	1,821,327	1.12%
School District	400087	Turtle Lake Mercer School District #72	0.040722%	5,226	5,456	(230)	445,585	1.22%
School District	400088	Lamoure School District #8	0.044423%	5,701	5,773	(72)	486,080	1.19%
School District	400089	Divide County School Dist #1	0.066094%	8,483	7,923	560	723,209	1.10%
School District	400090	Mott/Regent School Dist #1	0.037686%	4,837	3,928	909	412,366	0.95%
School District	400091	United Public School District # 7	0.091240%	11,710	12,233	(523)	998,367	1.23%
School District	400092	Kulm Public School District #7	0.032304%	4,146	4,001	145	353,476	1.13%
School District	400093	Midway Public School District #128	0.043936%	5,639	5,546	93	480,760	1.15%
School District	400094	Dunseith School District #1	0.153254%	19,669	19,401	268	1,676,936	1.16%
School District	400095	Carrington School District #49	0.047255%	6,065	5,648	417	517,074	1.09%
School District	400096	Glen Ullin Public School #48	0.026309%	3,377	3,511	(134)	287,875	1.22%
School District	400099	Manvel Public School	0.022212%	2,851	2,818	33	243,042	1.16%
School District	400100	Maple Valley School District	0.028202%	3,620	3,502	118	308,588	1.13%
School District	400101	North Border School District # 100	0.062148%	7,976	7,586	390	680,029	1.12%
School District	400102	Mckenzie Cty Public School #1	0.250806%	32,190	29,434	2,756	2,744,360	1.07%
School District	400103	Devils Lake Public School	0.269127%	34,541	36,162	(1,621)	2,944,831	1.23%
School District	400104	Mt Pleasant School Dist #4	0.036509%	4,686	4,568	118	399,493	1.14%
School District	400105	Central Cass Public School District #7	0.098503%	12,642	12,627	15	1,077,836	1.17%
School District	400106	Milnor Public School District #2	0.036310%	4,660	4,668	(8)	397,307	1.17%
School District	400107	Mapleton Public School	0.008688%	1,115	1,636	(521)	95,070	1.72%
School District	400108	Linton Public School District #36	0.046086%	5,915	6,360	(445)	504,280	1.26%
School District	400109	Tioga Public School District #15	0.070072%	8,993	8,488	505	766,742	1.11%
School District	400114	Zeeland Public Schools	0.007197%	924	898	26	78,748	1.14%
School District	400117	Garrison Public School District #51	0.058923%	7,563	7,696	(133)	644,746	1.19%
School District	400118	Kenmare Public School District #28	0.042269%	5,425	5,639	(214)	462,515	1.22%
School District	400119	Lewis & Clark Public Schools	0.044455%	5,706	5,733	(27)	486,431	1.18%
School District	400120	Sw Special Education Unit	0.006969%	894	892	2	76,254	1.17%
School District	400121	North Valley Career & Technology Center	0.017337%	2,225	2,174	51	189,700	1.15%
School District	400122	Dakota Prairie Public School	0.053074%	6,812	7,783	(971)	580,740	1.34%
School District	400123	Beach Public School District #3	0.066692%	8,560	9,523	(963)	729,750	1.30%
School District	400124	Rolette Public School	0.028923%	3,712	3,984	(272)	316,485	1.26%
School District	400125	Drake Public School District	0.025504%	3,273	2,864	409	279,071	1.03%
School District	400137	New Salem Almont School District #49	0.048814%	6,265	6,307	(42)	534,136	1.18%
School District	400138	Max Public School	0.029456%	3,781	3,910	(129)	322,311	1.21%
School District	400139	East Central Special Education Unit	0.043114%	5,533	5,437	96	471,766	1.15%
School District	400140	North Sargent School District #3	0.036282%	4,657	4,244	413	397,001	1.07%
School District	400141	Wahpeton Public School District 37	0.130754%	16,782	16,409	373	1,430,730	1.15%
School District	400142	Medina Public School District #3	0.022960%	2,947	2,819	128	251,231	1.12%
School District	400143	Pingree-Buchanan School District	0.012990%	1,667	2,425	(758)	142,134	1.71%
School District	400144	West River Student Services	0.010087%	1,295	1,258	37	110,374	1.14%
School District	400145	Leeds Public School District 6	0.018036%	2,315	2,342	(27)	197,355	1.19%
School District	400147	Sawyer Public School	0.015900%	2,041	2,183	(142)	173,983	1.25%
School District	400148	Wilmac Multidistrict Special Education Unit	0.077236%	9,913	10,060	(147)	845,130	1.19%
School District	400149	Great Northwest Education Cooperative	0.012991%	1,667	1,650	17	142,151	1.16%

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.



# Schedule of Contributions by Employer Type

## Fiscal Year Ended June 30, 2018\* (Concluded)

Employer Type	Employer ID	Employer	Proportionate Share	Contribution in Relation to the			Covered Payroll	Actual Contribution as a % of Covered Payroll
				Statutory Required Contribution	Statutory Required Contribution	Contribution Deficiency (Excess)		
School District	400150	Anamoose Public School District #14	0.016537%	\$ 2,122	\$ 2,073	\$ 49	\$ 180,951	1.15%
School District	400151	South Prairie School District #70	0.058510%	7,509	8,395	(886)	640,229	1.31%
School District	400152	South East Education Cooperative	0.042876%	5,503	6,097	(594)	469,154	1.30%
School District	400153	South Heart Public School District #9	0.027970%	3,590	3,507	83	306,054	1.15%
Political Subdivision	500002	Cass County Water Resource District	0.022149%	2,843	2,735	108	242,354	1.13%
Political Subdivision	500003	Walsh County Water Resource District	0.004613%	592	552	40	50,471	1.09%
Political Subdivision	500005	Ramsey County Soil Conservation District	0.006475%	831	709	122	70,848	1.00%
Political Subdivision	500006	James River Soil Conservation District	0.005153%	661	642	19	56,389	1.14%
Political Subdivision	500007	Burleigh County Soil Conservation District	0.019128%	2,455	2,001	454	209,298	0.96%
Political Subdivision	500008	Traill County Water Resource District	0.005264%	676	657	19	57,600	1.14%
Political Subdivision	500009	Grafton Park District	0.008729%	1,120	1,802	(682)	95,512	1.89%
Political Subdivision	500010	Cass County Soil Conservation District	0.018835%	2,417	2,350	67	206,101	1.14%
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.014258%	1,830	1,847	(17)	156,018	1.18%
Political Subdivision	500016	Greater Ramsey Water District	0.028518%	3,660	3,996	(336)	312,054	1.28%
Political Subdivision	500017	Carnegie Regional Library	0.005493%	705	748	(43)	60,105	1.24%
Political Subdivision	500018	Griggs County Public Library	0.005224%	670	650	20	57,162	1.14%
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.042660%	5,475	5,409	66	466,797	1.16%
Political Subdivision	500022	Consolidated Waste Ltd	0.013676%	1,755	1,568	187	149,646	1.05%
Political Subdivision	500023	Walsh County Housing Authority	0.002725%	350	340	10	29,820	1.14%
Political Subdivision	500024	Williams County Soil Conservation District	0.009555%	1,226	868	358	104,553	0.83%
Political Subdivision	500025	Bowman City Park Board	0.011882%	1,525	1,110	415	130,014	0.85%
Political Subdivision	500028	Williston Housing Authority	0.027815%	3,570	3,491	79	304,356	1.15%
Political Subdivision	500030	Minot Rural Fire Department	0.014235%	1,827	1,768	59	155,765	1.14%
Political Subdivision	500031	Central Plains Water District	0.019358%	2,485	2,051	434	211,816	0.97%
Political Subdivision	500033	Ransom County Soil Cons Dist	0.005237%	672	652	20	57,306	1.14%
Political Subdivision	500038	Jamestown Regional Airport	0.013204%	1,695	1,647	48	144,485	1.14%
Political Subdivision	500040	Fargo Park District	0.315603%	40,506	38,983	1,523	3,453,384	1.13%
Political Subdivision	500041	Bismarck Rural Fire Protection	0.053463%	6,862	5,779	1,083	585,004	0.99%
Political Subdivision	500045	Dunseith Community Nursing Home	0.083289%	10,690	11,372	(682)	911,357	1.25%
Political Subdivision	500047	Mercer County Soil Conservation District	0.006987%	897	869	28	76,449	1.14%
Political Subdivision	500049	West Fargo Park District	0.105643%	13,559	12,812	747	1,155,966	1.11%
Political Subdivision	500053	Stutsman County Housing Authority	0.012172%	1,562	1,650	(88)	133,184	1.24%
Political Subdivision	500054	Grand Forks County Water Resource District	0.004521%	580	561	19	49,468	1.13%
Political Subdivision	500055	Southeast Region Career & Technology Center	0.011659%	1,496	1,426	70	127,580	1.12%
Political Subdivision	500056	Cavalier County Job Development Authority	0.004404%	565	549	16	48,186	1.14%
Political Subdivision	500057	Barnes County Soil Conservation District	0.007019%	901	876	25	76,803	1.14%
Political Subdivision	500059	Traill Rural Water District	0.011827%	1,518	1,468	50	129,409	1.13%
Political Subdivision	500061	Ward County Water Resource District	0.003215%	413	401	12	35,178	1.14%
Political Subdivision	500063	Southwest Water Authority	0.260343%	33,414	36,544	(3,130)	2,848,716	1.28%
Political Subdivision	500068	Burleigh County Council On Aging	0.061926%	7,948	7,216	732	677,607	1.06%
Political Subdivision	500072	Watford City Park District	0.056100%	7,200	7,011	189	613,851	1.14%
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.009476%	1,216	1,179	37	103,692	1.14%
Political Subdivision	500081	Ramsey County Housing Authority	0.020452%	2,625	2,351	274	223,790	1.05%
Political Subdivision	500082	Grand Forks Public Library	0.056128%	7,204	6,835	369	614,163	1.11%
Political Subdivision	500084	Rolette County Soil Conservation District	0.002927%	376	380	(4)	32,028	1.19%
Political Subdivision	500085	Jamestown Parks And Recreation District	0.053836%	6,910	6,782	128	589,088	1.15%
Political Subdivision	500091	Ramsey County Water Resource District	0.003000%	385	344	41	32,824	1.05%
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.029471%	3,782	3,676	106	322,474	1.14%
Political Subdivision	500108	North Dakota Firefighters Association	0.013763%	1,766	1,307	459	150,597	0.87%
Political Subdivision	500109	James River Valley Library System	0.028768%	3,692	3,631	61	314,780	1.15%
Political Subdivision	500110	Grand Forks Park District	0.168906%	21,678	21,511	167	1,848,194	1.16%
Political Subdivision	500111	Mcintosh County Housing Authority	0.003326%	427	415	12	36,399	1.14%
School District	500113	Lonetree Special Education Unit	0.008213%	1,054	1,024	30	89,873	1.14%
School District	500114	Roughrider Education Services Program (RESP)	0.002741%	352	379	(27)	29,991	1.26%
Political Subdivision	500116	Western Area Water Supply Authority	0.082320%	10,565	12,161	(1,596)	900,757	1.35%
Political Subdivision	500118	Crosby Park District	0.003838%	493	935	(442)	42,000	2.23%
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.009731%	1,249	1,481	(232)	106,479	1.39%
Political Subdivision	500121	Devils Lake Park Board	0.033025%	4,239	4,054	185	361,360	1.12%
Political Subdivision	500122	North Central Soil Conservation District	0.006687%	858	775	83	73,173	1.06%
Political Subdivision	500123	Williston Rural Fire Protection District #1	0.007311%	938	912	26	80,000	1.14%
Political Subdivision	500124	Emmons County Soil Conservation District	0.002141%	275	155	120	23,424	0.66%
Political Subdivision	500125	Wahpeton Park Board	0.048407%	6,213	6,075	138	529,674	1.15%
Political Subdivision	500126	City Of Bottineau Park Board	0.012400%	1,591	1,285	306	135,683	0.95%
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-	541	(541)	-	NA
State of ND	030500	Tobacco Prevention/Control Committee	0.000000%	-	-	-	-	NA
<b>Total</b>			<b>100.000003%</b>	<b>\$ 12,834,558</b>	<b>\$ 12,419,314</b>	<b>\$ 415,244</b>	<b>\$ 1,094,216,783</b>	<b>1.13%</b>

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.

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



# Schedule of OPEB Amounts by Employer\*

Deferred Outflows of Resources										Deferred Inflows of Resources										OPEB Expense			
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions								
															Proportionate Share	Total Employer Expense							
State of ND	010100	Governor's Office	0.097016%	\$ 2,290	\$ 6,269	\$ -	\$ 11	\$ 8,570	\$ 1,579	\$ -	\$ 1,644	\$ 7,967	\$ 11,190	\$ 9,442	\$ (1,263)	\$ 8,179							
State of ND	010800	Secretary Of State	0.137613%	3,244	8,893	-	-	12,137	2,239	-	2,332	6,493	11,064	13,396	(1,040)	12,356							
State	011000	Office Of Management & Budget	0.262105%	6,180	16,937	-	-	23,117	4,265	-	4,441	19,560	28,266	25,513	(3,112)	22,401							
State	011200	Information Technology Dept	2.148280%	50,655	138,823	-	-	189,478	34,957	-	36,398	49,884	121,239	209,098	(7,949)	201,149							
State	011700	State Auditor's Office	0.338843%	7,991	21,896	-	839	30,726	5,514	-	5,741	11,713	22,968	32,980	(1,704)	31,276							
State	011800	Central Services	0.117637%	2,773	7,602	-	-	10,375	1,914	-	1,993	5,767	9,674	11,450	(923)	10,527							
State of ND	012000	State Treasurer's Office	0.036047%	850	2,329	-	-	3,179	587	-	611	3,670	4,868	3,509	(593)	2,916							
State	012500	Attorney General's Office	1.400739%	33,026	90,517	-	21,262	144,805	22,793	-	23,732	-	46,525	136,339	3,519	139,858							
State of ND	012700	Tax Department	0.622829%	14,683	40,248	-	223	55,154	10,135	-	10,552	13,065	33,752	60,622	(2,034)	58,588							
State of ND	013000	Facility Management	0.174022%	4,105	11,245	-	184	15,534	2,832	-	2,948	7,251	13,031	16,936	(1,118)	15,818							
State of ND	014000	Office Of Administrative Hearings	0.039465%	931	2,550	-	-	3,481	642	-	669	439	1,750	3,841	(71)	3,770							
State	016000	Legislative Council	0.260131%	6,133	16,810	-	-	22,943	4,233	-	4,407	1,214	9,854	25,320	(208)	25,112							
State of ND	018000	ND Supreme Court	2.405969%	56,730	155,476	-	8,748	220,954	39,150	-	40,764	2,770	82,684	234,179	1,184	235,363							
State of ND	018800	Commission On Legal Counsel For Indigents	0.218321%	5,149	14,108	-	-	19,257	3,553	-	3,699	9,579	16,831	21,250	(1,548)	19,702							
State	019000	Retirement & Investment Office	0.144121%	3,399	9,313	-	-	12,712	2,345	-	2,442	3,045	7,832	14,027	(489)	13,538							
State	019200	ND Public Employees Retirement System	0.171247%	4,038	11,066	-	-	15,104	2,787	-	2,901	17,010	22,698	16,669	(2,737)	13,932							
State of ND	020100	Public Instruction	0.471694%	11,122	30,481	-	1,722	43,325	7,675	-	7,992	136	15,803	45,912	298	46,210							
State	020200	Education Standards & Practice	0.037653%	889	2,433	-	363	3,685	613	-	638	845	2,096	3,665	(67)	3,598							
State	021500	ND University System Office	0.088962%	2,096	5,749	-	6,790	14,635	1,448	-	1,507	578	3,533	8,660	971	9,631							
State of ND	022300	ND Youth Correctional Center	0.317502%	7,483	20,517	-	17,584	45,584	5,166	-	5,379	-	10,545	30,906	2,833	33,739							
State of ND	022400	Juvenile Services - DOCR	0.147570%	3,479	9,536	-	-	13,015	2,401	-	2,500	1,457	6,358	14,362	(235)	14,127							
State	022600	Land Department	0.161107%	3,798	10,411	-	-	14,209	2,622	-	2,730	18,796	24,148	15,684	(2,986)	12,698							
State	022700	Bismarck State College	0.403332%	9,510	26,064	-	3,379	38,953	6,563	-	6,834	-	13,397	39,257	586	39,843							
State	022800	Lake Region State College	0.149532%	3,526	9,663	-	696	13,885	2,433	-	2,533	5,049	10,015	14,554	(673)	13,881							
State	022900	Williston State College	0.121914%	2,875	7,878	-	8,597	19,350	1,984	-	2,066	-	4,050	11,866	1,374	13,240							
State	023000	University Of North Dakota	3.557145%	83,873	229,865	-	12,695	326,433	57,882	-	60,268	82,844	200,994	346,225	(10,799)	335,426							
State	023500	North Dakota State University	2.956643%	69,714	191,060	-	7,022	267,796	48,111	-	50,093	62,471	160,675	287,778	(8,617)	279,161							
State	023800	ND St College Of Science	0.480810%	11,336	31,070	-	2,487	44,893	7,824	-	8,146	15,369	31,339	46,801	(1,979)	44,822							
State	023900	Dickinson State University	0.239518%	5,648	15,478	-	7,325	28,451	3,897	-	4,058	-	7,955	23,312	1,183	24,495							
State	024000	Mayville State University	0.272912%	6,436	17,636	-	1,736	25,808	4,441	-	4,624	-	9,065	26,562	296	26,858							
State	024100	Minot State University	0.469202%	11,065	30,320	-	3,425	44,810	7,635	-	7,950	14,518	30,103	45,668	(1,671)	43,997							
State	024200	Valley City State University	0.165961%	3,912	10,725	-	964	15,601	2,701	-	2,812	1,149	6,662	16,156	(3)	16,153							
State of ND	025000	ND State Library	0.119041%	2,806	7,693	-	4,700	15,199	1,937	-	2,017	-	3,954	11,587	750	12,337							
State of ND	025200	SCHOOL FOR THE DEAF	0.115832%	2,732	7,485	-	-	10,218	1,885	-	1,963	2,332	6,180	11,276	(371)	10,905							
State of ND	025300	School For The Blind	0.064282%	1,517	4,154	-	106	5,777	1,046	-	1,089	2,168	4,303	6,255	(324)	5,931							
State	026100	ND Board Of Nursing	0.061706%	1,455	3,987	-	1,728	7,170	1,004	-	1,045	121	2,170	6,006	252	6,258							
State of ND	027000	Career & Technical Education	0.144269%	3,403	9,323	-	-	12,726	2,348	-	2,444	1,742	6,534	14,042	(281)	13,761							
State of ND	030100	ND Department Of Health	1.807389%	42,613	116,795	-	972	160,380	29,410	-	30,622	36,415	96,447	175,921	(5,603)	170,318							
State of ND	031000	Life Skills and Transition Center	1.125680%	26,543	72,742	-	5,265	104,550	18,317	-	19,072	37,196	74,585	109,564	(4,930)	104,634							
State of ND	031200	North Dakota State Hospital	1.649172%	38,883	106,571	-	6,508	151,962	26,835	-	27,941	11,782	66,558	160,519	(663)	159,856							
State of ND	031300	ND Veterans Home	0.434032%	10,235	28,047	-	-	38,282	7,063	-	7,354	18,176	32,593	42,246	(2,914)	39,332							
State of ND	031600	Indian Affairs Commission	0.024720%	582	1,597	-	3,337	5,516	402	-	419	-	821	2,408	536	2,944							
State of ND	032100	Veterans Affairs Department	0.032566%	767	2,104	-	367	3,238	530	-	552	1,372	2,454	3,172	(150)	3,022							
State of ND	032500	Department Of Human Services	6.400937%	150,924	413,633	-	10,320	574,877	104,156	-	108,449	89,337	301,942	623,020	(12,272)	610,748							
State of ND	036000	Protection & Advocacy Project	0.154849%	3,652	10,006	-	-	13,658	2,520	-	2,624	13,874	19,018	15,072	(2,228)	12,844							
State	038000	Job Service North Dakota	0.792162%	18,677	51,190	-	-	69,867	12,890	-	13,421	21,494	47,805	77,104	(3,497)	73,607							
State	040100	Insurance Department	0.262858%	6,199	16,986	-	10,731	33,916	4,277	-	4,454	132	8,863	25,585	1,680	27,265							
State of ND	040500	Industrial Commission	0.634646%	14,965	41,011	-	199	56,175	10,327	-	10,753	24,468	45,548	61,771	(3,848)	57,923							
State of ND	040600	ND Department Of Labor	0.071974%	1,696	4,651	-	-	6,347	1,171	-	1,219	5,727	8,117	7,006	(929)	6,077							
State of ND	040800	Public Service Commission	0.299186%	7,052	19,334	-	573	26,959	4,868	-	5,069	1,933	11,870	29,122	(268)	28,854							
State of ND	041200	Aeronautics Commission	0.033277%	784	2,150	-	-	2,934	541	-	564	-	4,166	3,240	(488)	2,752							
State of ND	041300	Department Of Financial Institutions	0.198570%	4,681	12,832	-	91	17,604	3,231	-	3,364	11,828	18,423	19,328	(1,861)	17,467							
State of ND	041400	ND Securities Department	0.057893%	1,305	3,741	-	-	5,106	922	-	981	1,458	5,635	3,240	(3,240)	2,390							
State	042600	State Board Of Law Examiners	0.029806%	702	1,926	-	-	2,628	485	-	505	4,389	5,379	2,901	(748)	2,153							
State	042700	ND State Board Of Cosmetology	0.006125%	146	396	-	47	589	100	-	104	14	218	595	6	601							
State	042800	ND State Plumbing Board	0.035214%	830	2,276	-	-	3,106	573	-	597	204	1,374	3,428	(35)	3,393							
State	047100	Bank Of North Dakota	1.028534%	24,249	66,465	-	-	90,714	16,736	-	17,426	26,482	60,644	100,113	(4,389)	95,724							
State	047200	Public Finance Authority	0.015538%	367	1,004	-	-	1,371	253	-	263	201	717	1,510	(33)	1,477							
State	047300	Housing Finance Agency	0.241393%	5,691	15,599	-	-	21,290	3,928	-	4,090	3,294	11,312	23,496	(564)	22,932							
State	047500	Mill & Elevator Association	0.781137%	18,418	50,478	-	69,866	138,762	12,711	-	13,235	-	25,946	76,030	11,365	87,395							
State	048500	Workforce Safety & Insurance	0.171567%	34,698	95,094	-	-	129,792	23,945	-	24,932	31,012	79,889	143,230	(5,075)	138,155							



# Schedule of OPEB Amounts by Employer\*

## (Continued)

Deferred Outflows of Resources										Deferred Inflows of Resources										OPEB Expense		
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference	Changes in	Total Deferred Outflows of Resources	Differences	Changes of Assumptions	Net Difference	Changes in	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense						
						between Projected and Actual Investment Earnings on OPEB Plan Investments	Proportion and Differences between Employer Contributions and Share of Contributions		between Expected and Actual Experience		between Projected and Actual Investment Earnings on OPEB Plan Investments	Proportion and Differences between Employer Contributions and Share of Contributions										
State of ND	050200	Field Services Division	0.643927%	\$ 15,183	\$ 41,611	\$ -	\$ -	\$ 56,794	\$ 10,478	\$ -	\$ 10,910	\$ 23,398	\$ 44,786	\$ 62,675	\$ (3,749)	\$ 58,926						
State of ND	050400	Highway Patrol	1.147256%	\$ 27,049	\$ 74,137	\$ -	\$ 1,639	\$ 102,825	\$ 18,668	\$ -	\$ 19,438	\$ 1,584	\$ 39,690	\$ 111,667	\$ 52	\$ 111,719						
State of ND	051700	Department Of Corrections Transitional Services	0.174642%	\$ 4,119	\$ 11,285	\$ -	-	\$ 15,404	\$ 2,842	\$ -	\$ 2,959	\$ 13,631	\$ 19,432	\$ 16,997	\$ (2,166)	\$ 14,831						
State of ND	051800	James River Correctional Ctr	0.709388%	\$ 16,728	\$ 45,841	\$ -	-	\$ 62,569	\$ 11,543	\$ -	\$ 12,019	\$ 17,509	\$ 41,071	\$ 69,045	\$ (2,836)	\$ 66,209						
State of ND	051900	State Penitentiary	0.942358%	\$ 22,217	\$ 60,896	\$ -	-	\$ 83,113	\$ 15,334	\$ -	\$ 15,966	\$ 36,158	\$ 67,458	\$ 91,724	\$ (5,775)	\$ 85,949						
State	052000	Rough Rider Industries	0.119170%	\$ 2,810	\$ 7,701	\$ -	\$ 384	\$ 10,895	\$ 1,939	\$ -	\$ 2,019	\$ 2,202	\$ 6,160	\$ 11,599	\$ (279)	\$ 11,320						
State of ND	053000	Department Of Corrections And Rehabilitation	0.646383%	\$ 15,239	\$ 41,770	\$ -	\$ 1,514	\$ 58,253	\$ 10,518	\$ -	\$ 10,951	\$ 2,229	\$ 23,698	\$ 62,915	\$ (174)	\$ 62,741						
State of ND	054000	Adjutant General ND National Guard	1.037410%	\$ 24,461	\$ 67,038	\$ -	-	\$ 91,499	\$ 16,881	\$ -	\$ 17,576	\$ 52,393	\$ 86,850	\$ 100,973	\$ (8,427)	\$ 92,546						
State of ND	060100	Department Of Commerce	0.308425%	\$ 7,271	\$ 19,931	\$ -	-	\$ 27,202	\$ 5,019	\$ -	\$ 5,226	\$ 63,989	\$ 74,234	\$ 30,021	\$ (10,190)	\$ 19,831						
State of ND	060200	Dept Of Agriculture	0.335451%	\$ 7,907	\$ 21,677	\$ -	-	\$ 29,584	\$ 5,458	\$ -	\$ 5,683	\$ 15,789	\$ 26,930	\$ 32,654	\$ (2,513)	\$ 30,141						
State of ND	060700	Milk Marketing Board	0.018702%	\$ 442	\$ 1,209	\$ -	-	\$ 1,651	\$ 304	\$ -	\$ 317	\$ 232	\$ 853	\$ 1,817	\$ (98)	\$ 1,719						
State of ND	060800	ND Oilseed Council	0.002894%	\$ 68	\$ 187	\$ -	\$ 150	\$ 405	\$ 47	\$ -	\$ 49	\$ 5	\$ 101	\$ 281	\$ 23	\$ 304						
State	061100	ND Soybean Council	0.030128%	\$ 709	\$ 1,947	\$ -	-	\$ 2,656	\$ 490	\$ -	\$ 510	\$ 5,611	\$ 6,611	\$ 2,932	\$ (893)	\$ 2,039						
State of ND	061400	ND Corn Utilization Council	0.019770%	\$ 467	\$ 1,278	\$ -	\$ 227	\$ 1,972	\$ 322	\$ -	\$ 335	\$ 30	\$ 687	\$ 1,922	\$ 30	\$ 1,952						
State of ND	061600	State Seed Department	0.139479%	\$ 3,288	\$ 9,013	\$ -	\$ 6,292	\$ 18,593	\$ 2,270	\$ -	\$ 2,363	-	\$ 4,633	\$ 13,576	\$ 1,004	\$ 14,580						
State	062400	Beef Commission	0.016439%	\$ 389	\$ 1,062	\$ -	\$ 236	\$ 1,687	\$ 267	\$ -	\$ 279	\$ 29	\$ 575	\$ 1,599	\$ 32	\$ 1,631						
State of ND	062500	ND Wheat Commission	0.040286%	\$ 950	\$ 2,603	\$ -	-	\$ 3,553	\$ 656	\$ -	\$ 683	\$ 324	\$ 1,663	\$ 3,922	\$ (53)	\$ 3,869						
State of ND	062600	ND Barley Council	0.011743%	\$ 277	\$ 759	\$ -	-	\$ 1,036	\$ 191	\$ -	\$ 199	\$ 146	\$ 536	\$ 1,142	\$ (24)	\$ 1,118						
State	066500	State Fair Association	0.093465%	\$ 2,204	\$ 6,040	\$ -	-	\$ 8,244	\$ 1,521	\$ -	\$ 1,584	\$ 3,056	\$ 6,161	\$ 9,097	\$ (487)	\$ 8,610						
State of ND	067000	Racing Commission	0.012182%	\$ 289	\$ 787	\$ -	-	\$ 1,076	\$ 198	\$ -	\$ 206	\$ 150	\$ 554	\$ 1,184	\$ (25)	\$ 1,159						
State of ND	070100	Historical Society	0.362455%	\$ 8,546	\$ 23,422	\$ -	-	\$ 31,968	\$ 5,898	\$ -	\$ 6,141	\$ 15,836	\$ 27,875	\$ 35,279	\$ (2,559)	\$ 32,720						
State of ND	070900	ND Council On The Arts	0.027320%	\$ 645	\$ 1,765	\$ -	-	\$ 2,410	\$ 445	\$ -	\$ 463	\$ 1,744	\$ 2,652	\$ 2,659	\$ (279)	\$ 2,380						
State of ND	072000	Game & Fish Department	0.947330%	\$ 22,336	\$ 61,217	\$ -	-	\$ 83,553	\$ 15,415	\$ -	\$ 16,050	\$ 7,253	\$ 38,718	\$ 92,207	\$ (1,184)	\$ 91,023						
State of ND	075000	Parks & Recreation Department	0.320566%	\$ 7,560	\$ 20,715	\$ -	-	\$ 28,275	\$ 5,216	\$ -	\$ 5,431	\$ 10,293	\$ 20,940	\$ 31,200	\$ (1,639)	\$ 29,561						
State of ND	077000	Water Commission	0.567106%	\$ 13,370	\$ 36,647	\$ -	\$ 3,217	\$ 53,234	\$ 9,228	\$ -	\$ 9,608	-	\$ 18,836	\$ 55,198	\$ 563	\$ 55,761						
State	080100	Department Of Transportation	5.534013%	\$ 130,483	\$ 357,612	\$ 10,220	-	\$ 498,315	\$ 90,050	\$ -	\$ 93,761	\$ 81,774	\$ 265,585	\$ 538,641	\$ (11,088)	\$ 527,553						
State	090000	ND State Board Of Accountancy	0.025854%	\$ 610	\$ 1,671	\$ -	-	\$ 2,281	\$ 421	\$ -	\$ 438	\$ 138	\$ 997	\$ 2,516	\$ (23)	\$ 2,493						
State	090100	Board Of Medical Examiners	0.029135%	\$ 688	\$ 1,883	\$ -	\$ 2,687	\$ 5,258	\$ 474	\$ -	\$ 494	-	\$ 968	\$ 2,835	\$ 440	\$ 3,275						
State	090200	Board Of Pharmacy	0.022066%	\$ 521	\$ 1,426	\$ -	\$ 724	\$ 2,671	\$ 359	\$ -	\$ 374	\$ 37	\$ 770	\$ 2,146	\$ 108	\$ 2,254						
State	090600	Real Estate Commission	0.007644%	\$ 182	\$ 494	\$ -	\$ 274	\$ 950	\$ 124	\$ -	\$ 130	\$ 95	\$ 349	\$ 743	\$ 36	\$ 779						
State	090900	Electrical Board	0.142188%	\$ 3,352	\$ 9,188	\$ -	-	\$ 12,540	\$ 2,314	\$ -	\$ 2,409	\$ 4,581	\$ 9,304	\$ 13,841	\$ (733)	\$ 13,108						
State	099501	ND System Information Technology Services	0.168701%	\$ 3,978	\$ 10,902	\$ -	-	\$ 14,880	\$ 2,745	\$ -	\$ 2,858	\$ 15,839	\$ 21,442	\$ 16,419	\$ (2,529)	\$ 13,890						
District Health Unit	100002	McIntosh District Health Unit	0.007315%	\$ 171	\$ 473	\$ -	\$ 762	\$ 1,406	\$ 119	\$ -	\$ 124	\$ 10	\$ 253	\$ 713	\$ 119	\$ 832						
District Health Unit	100003	Wells County Dist Health Unit	0.020905%	\$ 492	\$ 1,351	\$ -	\$ 1,239	\$ 3,082	\$ 340	\$ -	\$ 354	\$ 406	\$ 1,100	\$ 2,036	\$ 121	\$ 2,157						
District Health Unit	100004	Central Valley Health Unit	0.099622%	\$ 2,350	\$ 6,438	\$ -	-	\$ 8,788	\$ 1,621	\$ -	\$ 1,688	\$ 5,069	\$ 8,378	\$ 9,695	\$ (839)	\$ 8,856						
District Health Unit	100005	Dickey County Health District	0.017876%	\$ 421	\$ 1,155	\$ -	\$ 42	\$ 1,618	\$ 291	\$ -	\$ 303	\$ 31	\$ 625	\$ 1,741	\$ 1	\$ 1,742						
District Health Unit	100006	Emmons County Public Health	0.016159%	\$ 383	\$ 1,044	\$ -	-	\$ 1,427	\$ 263	\$ -	\$ 274	\$ 124	\$ 661	\$ 1,571	\$ (20)	\$ 1,551						
District Health Unit	100007	Rollette County Public Health	0.039749%	\$ 937	\$ 2,569	\$ -	\$ 494	\$ 4,000	\$ 647	\$ -	\$ 673	\$ 180	\$ 1,500	\$ 3,868	\$ 46	\$ 3,914						
District Health Unit	100008	Towner County Public Health Unit	0.008163%	\$ 193	\$ 527	\$ -	\$ 397	\$ 1,117	\$ 133	\$ -	\$ 138	\$ 110	\$ 381	\$ 795	\$ 42	\$ 837						
District Health Unit	100009	Nelson-Griggs District Health Unit	0.013391%	\$ 318	\$ 865	\$ -	\$ 217	\$ 1,400	\$ 218	\$ -	\$ 227	\$ 28	\$ 473	\$ 1,301	\$ 30	\$ 1,331						
District Health Unit	100010	First District Health Unit	0.212003%	\$ 4,999	\$ 13,700	\$ -	-	\$ 18,699	\$ 3,450	\$ -	\$ 3,592	\$ 3,292	\$ 10,334	\$ 20,636	\$ (541)	\$ 20,095						
District Health Unit	100011	Lake Region District Health Unit	0.076552%	\$ 1,805	\$ 4,947	\$ -	\$ 2,427	\$ 9,179	\$ 1,246	\$ -	\$ 1,297	\$ 24	\$ 2,567	\$ 7,451	\$ 381	\$ 7,832						
District Health Unit	100012	Garrison Diversion Conservancy District	0.157394%	\$ 3,712	\$ 10,171	\$ -	-	\$ 13,883	\$ 2,561	\$ -	\$ 2,667	\$ 5,007	\$ 10,235	\$ 15,319	\$ (808)	\$ 14,511						
District Health Unit	100013	Upper Missouri Health Unit	0.104044%	\$ 2,454	\$ 6,723	\$ -	\$ 6,425	\$ 15,602	\$ 1,693	\$ -	\$ 1,763	\$ 148	\$ 3,604	\$ 10,127	\$ 993	\$ 11,120						
District Health Unit	100014	Kidder County District Health Unit	0.005530%	\$ 132	\$ 357	\$ -	\$ 1,138	\$ 1,627	\$ 90	\$ -	\$ 94	-	\$ 184	\$ 538	\$ 182	\$ 720						
District Health Unit	100015	Southwestern District Health Unit	0.121805%	\$ 2,871	\$ 7,871	\$ -	\$ 2,226	\$ 12,968	\$ 1,982	\$ -	\$ 2,064	\$ 185	\$ 4,231	\$ 11,857	\$ 320	\$ 12,177						
District Health Unit	100017	City-County Health District	0.058769%	\$ 1,386	\$ 3,798	\$ -	\$ 6,056	\$ 11,240	\$ 956	\$ -	\$ 996	-	\$ 1,952	\$ 5,720	\$ 974	\$ 6,694						
District Health Unit	100018	Sargent County District Health Unit	0.012591%	\$ 295	\$ 814	\$ -	\$ 1,696	\$ 2,805	\$ 205	\$ -	\$ 213	\$ 47	\$ 465	\$ 1,227	\$ 260	\$ 1,487						
District Health Unit	100019	Trail District Health Unit	0.015508%	\$ 366	\$ 1,002	\$ -	\$ 133	\$ 1,501	\$ 252	\$ -	\$ 263	\$ 29	\$ 544	\$ 1,509	\$ 15	\$ 1,524						
District Health Unit	100021	Cavalier County Health Dist	0.011096%	\$ 260	\$ 717	\$ -	\$ 123	\$ 1,100	\$ 181	\$ -	\$ 188	\$ 18	\$ 387	\$ 1,082	\$ 15	\$ 1,097						
District Health Unit	100022	Walsh County Health District	0.028265%	\$ 665	\$ 1,827	\$ -	\$ 3,366	\$ 5,858	\$ 460	\$ -	\$ 479	-	\$ 939	\$ 2,753	\$ 548	\$ 3,301						
District Health Unit	100023	Custer Health Unit	0.127173%	\$ 2,999	\$ 8,218	\$ -	-	\$ 11,217	\$ 2,069	\$ -	\$ 2,155	\$ 961	\$ 5,185	\$ 12,378	\$ (158)	\$ 12,220						
Political Subdivision	100024	Southeast Water Users District	0.044530%	\$ 1,048	\$ 2,878	\$ -	-	\$ 3,926	\$ 725	\$ -	\$ 754	\$ 3,231	\$ 4,710	\$ 4,335	\$ (596)	\$ 3,739						
City	200002	City Of McVie	0.010469%	\$ 246	\$ 677	\$ -	\$ 161	\$ 1,084	\$ 170	\$ -	\$ 177	\$ 200	\$ 547	\$ 1,019	\$ (2)	\$ 1,017						
City	200003	City Of Drayton	0.023746%	\$ 560	\$ 1,534	\$ -	\$ 51	\$ 2,145	\$ 386	\$ -	\$ 402	\$ 935	\$ 1,723	\$ 2,312	\$ (140)	\$ 2,172						
City	200004	City Of Fessenden	0.004080%	\$ 95	\$ 264	\$ -	\$ 83	\$ 442	\$ 66	\$ -	\$ 69	\$ 8	\$ 143	\$ 397	\$ 12	\$ 409						
City	200005	City Of Westhope	0.015562%	\$ 366	\$ 1,006	\$ -	-	\$ 1,372	\$ 253	\$ -	\$ 264	\$ 59	\$ 576	\$ 1,515	\$ (11)	\$ 1,504						
City	200006	City Of Belfield	0.031732%	\$ 748	\$ 2,051	\$ -	-	\$ 2,799	\$ 516	\$ -	\$ 538	\$ 7,649	\$ 8,703	\$ 3,089	\$ (1,219)	\$ 1,870						
City	200008	City Of Rolla	0.042447%	\$ 1,002	\$ 2,743	\$ -	\$ 6,384	\$ 10,129	\$ 691	\$ -	\$ 719	-	\$ 1,410	\$ 4,132	\$ 1,026	\$ 5,158						
City	200009	City Of New Town	0.095536%	\$ 2,253	\$ 6,174	\$ -	\$ 8,381	\$ 16,808	\$ 1,555	\$ -	\$ 1,619	-	\$ 3,174	\$ 9,300	\$ 1,357	\$ 10,657						
City	200010	City Of Cavalier	0.056069%	\$ 1,322	\$ 3,623	\$ -	\$ 2,883	\$ 7,828	\$ 912	\$ -	\$ 950	-	\$ 1,862	\$ 5,458	\$ 471	\$ 5,929						

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.



# Schedule of OPEB Amounts by Employer\* (Continued)

Deferred Outflows of Resources										Deferred Inflows of Resources										OPEB Expense		
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions							
															Share of Contributions	Total Employer Expense						
City	200011	City Of Harvey	0.052789%	\$ 1,244	\$ 3,411	\$ -	\$ 1,374	\$ 6,029	\$ 859	\$ -	\$ 894	\$ -	\$ 1,753	\$ 5,139	\$ 221	\$ 5,360						
City	200012	City Of Napoleon	0.014370%	338	929	-	5,792	7,059	234	-	243	-	477	1,397	943	2,340						
City	200014	City Of Grand Forks	1.986043%	46,828	128,340	-	-	175,168	32,317	-	33,649	81,852	147,818	193,306	(13,734)	179,572						
City	200015	City Of Killdeer	0.081148%	1,913	5,244	-	-	7,157	1,320	-	1,375	1,964	4,659	7,898	(323)	7,575						
City	200016	City Of Ellendale	0.038379%	906	2,480	-	31	3,417	625	-	650	499	1,774	3,735	(87)	3,648						
City	200017	City Of Wishek	0.021279%	504	1,375	-	118	1,997	346	-	361	37	744	2,070	12	2,082						
City	200018	City Of Granville	0.002112%	50	136	-	877	1,063	34	-	36	-	70	206	147	353						
City	200019	City Of Linton	0.019337%	457	1,250	-	-	1,707	328	-	328	2,182	2,825	1,882	(347)	1,535						
City	200020	City Of Finley	0.006733%	161	435	-	-	596	110	-	114	1,167	1,391	654	(190)	464						
City	200021	City Of Wilton	0.012915%	302	835	-	73	1,210	210	-	219	138	567	1,259	(8)	1,251						
City	200022	City Of Ray	0.015183%	357	981	-	-	1,338	247	-	257	2,292	2,796	1,479	(364)	1,115						
City	200025	City Of Medora	0.022948%	542	1,483	-	202	2,227	373	-	389	1,633	2,395	2,232	(221)	2,011						
City	200026	City Of Velva	0.006374%	150	412	-	191	753	104	-	108	5,529	5,741	620	(843)	(223)						
City	200027	City Of Mandan	0.167260%	3,945	10,808	-	56	14,809	2,722	-	2,834	820	6,376	16,281	(143)	16,138						
City	200028	City Of Thompson	0.015611%	367	1,009	-	65	1,441	254	-	264	114	632	1,522	(11)	1,511						
City	200029	City Of Williston	1.613813%	38,050	104,286	-	89,069	231,405	26,260	-	27,342	-	53,602	157,079	14,326	171,405						
City	200030	City Of Bowman	0.074257%	1,750	4,799	-	829	7,378	1,208	-	1,258	-	2,466	7,227	133	7,360						
City	200031	City Of Tioga	0.078628%	1,854	5,081	-	3,298	10,233	1,279	-	1,332	-	2,611	7,654	543	8,197						
City	200033	City Of Rhame	0.005698%	135	368	-	778	1,281	93	-	97	96	286	555	106	661						
City	200035	City Of Fargo	2.966889%	69,955	191,723	-	126,344	388,022	48,277	-	50,267	8,363	106,907	288,774	18,511	307,285						
City	200036	City Of Jamestown	0.451119%	10,636	29,152	-	-	39,788	7,341	-	7,643	16,839	31,823	43,909	(2,691)	41,218						
City	200037	City Of Beach	0.011424%	272	738	-	-	1,010	186	-	194	4,173	4,553	1,110	(663)	447						
City	200038	City Of Glenburn	0.005537%	131	358	-	22	511	90	-	94	9	193	539	1	540						
City	200040	City Of Kulm	0.006988%	164	452	-	471	1,087	114	-	118	-	232	682	86	768						
City	200041	City Of Harwood	0.012480%	296	806	-	-	1,102	203	-	211	553	967	1,213	(93)	1,120						
City	200045	City Of Mapleton	0.008821%	207	570	-	-	777	144	-	149	2,790	3,083	860	(448)	412						
City	200046	City Of Wahpeton	0.220041%	5,188	14,219	-	11,930	31,337	3,581	-	3,728	-	7,309	21,418	1,930	23,348						
City	200047	City Of Bottineau	0.041409%	977	2,676	-	26,563	30,216	674	-	702	-	1,376	4,030	4,218	8,248						
City	200049	City Of Elgin	0.005796%	135	375	-	2	512	94	-	98	9	201	567	(1)	566						
City	200050	City Of Rugby	0.059312%	1,398	3,833	-	4,146	9,377	965	-	1,005	-	1,970	5,773	683	6,456						
City	200051	City Of New Salem	0.011150%	263	721	-	-	984	181	-	189	183	553	1,084	(32)	1,052						
City	200052	City Of Walhalla	0.027836%	656	1,799	-	1,995	4,450	453	-	472	100	1,025	2,711	299	3,010						
City	200053	City Of Gwinner	0.013138%	311	849	-	41	1,201	214	-	223	559	996	1,277	(82)	1,195						
City	200054	City Of Kenmare	0.018106%	428	1,170	-	-	1,598	295	-	307	6,188	6,790	1,762	(991)	771						
City	200055	City Of Watford City	0.322317%	7,599	20,828	-	3,108	31,535	5,245	-	5,461	1,741	12,447	31,374	170	31,544						
City	200057	City Of Cooperstown	0.016320%	386	1,055	-	24	1,465	266	-	277	30	573	1,588	(2)	1,586						
City	200058	City Of New England	0.008905%	210	575	-	-	785	145	-	151	317	613	867	(51)	816						
City	200059	City Of Carrington	0.062998%	1,486	4,071	-	1,526	7,083	1,025	-	1,067	-	2,092	6,131	266	6,397						
City	200060	City Of Mott	0.010079%	239	651	-	-	890	164	-	171	586	921	981	(97)	884						
City	200061	City Of Larimore	0.009308%	220	601	-	219	1,040	151	-	158	41	350	907	34	941						
City	200062	City Of Sherwood	0.003336%	78	216	-	256	550	54	-	57	-	111	325	41	366						
City	200063	City Of Lamoure	0.013126%	311	848	-	-	1,159	214	-	222	2,171	2,607	1,277	(345)	932						
City	200064	City Of Michigan	0.005021%	119	324	-	36	479	82	-	85	8	175	488	4	492						
City	200065	City Of Park River	0.041513%	980	2,683	-	-	3,663	676	-	703	205	1,584	4,038	(35)	4,003						
City	200067	City Of Hatton	0.007231%	172	467	-	1,103	1,742	118	-	123	-	241	703	180	883						
City	200069	City Of Northwood	0.022164%	525	1,432	-	56	2,013	361	-	376	1,629	2,366	2,157	(249)	1,908						
City	200070	City Of Powers Lake	0.012549%	297	811	-	-	1,108	204	-	213	1,096	1,513	1,221	(182)	1,039						
City	200072	City Of Towner	0.008738%	206	565	-	2,135	2,906	142	-	148	-	290	850	349	1,199						
City	200073	City Of Pembina	0.007513%	178	485	-	1	664	122	-	127	624	873	730	(99)	631						
City	200075	City Of Underwood	0.007376%	174	477	-	-	651	120	-	125	285	530	718	(45)	673						
City	200076	City Of New Leipzig	0.002589%	61	167	-	110	338	42	-	44	6	92	253	16	269						
City	200077	City Of Stanley	0.076370%	1,801	4,935	-	9,058	15,794	1,243	-	1,294	-	2,537	7,434	1,474	8,908						
City	200080	City Of Crosby	0.015885%	374	1,027	-	40	1,441	258	-	269	913	1,440	1,546	(138)	1,408						
City	200083	City Of Grafton	0.145936%	3,442	9,430	-	3,327	16,199	2,375	-	2,473	-	4,848	14,204	530	14,734						
City	200084	City Of Emerald	0.006928%	164	448	-	-	612	113	-	117	86	316	672	(14)	658						
City	200085	City Of Lincoln	0.038849%	916	2,510	-	-	3,426	632	-	658	3,069	4,359	3,780	(494)	3,286						
City	200086	City Of Minto	0.006160%	146	398	-	-	544	100	-	104	956	1,160	599	(152)	447						
City	200087	City Of Ashley	0.012767%	299	825	-	967	2,091	208	-	216	46	470	1,245	145	1,390						
City	200088	City Of Neche	0.003857%	92	249	-	50	391	63	-	65	-	128	374	8	382						
City	200089	City Of Surrey	0.035174%	830	2,273	-	115	3,218	572	-	596	3,327	4,495	3,423	(506)	2,917						
City	200090	City Of Hankinson	0.019375%	456	1,252	-	233	1,941	315	-	328	-	643	1,887	40	1,927						

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.



# Schedule of OPEB Amounts by Employer\*

## (Continued)

Deferred Outflows of Resources										Deferred Inflows of Resources					OPEB Expense			
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense		
						Plan Investments	Contributions		Experience		Actual Investments	Contributions			Contributions			
City	200091	City Of New Rockford	0.019102%	\$ 450	\$ 1,234	\$ -	\$ 260	\$ 1,944	\$ 311	\$ -	\$ 324	\$ 33	\$ 668	\$ 1,861	\$ 35	\$ 1,896		
City	200094	City Of West Fargo	0.814772%	19,212	52,651	-	65,437	137,300	13,258	-	13,804	1,966	29,028	79,301	10,026	89,327		
City	200097	City Of Devils Lake	0.179154%	4,224	11,577	-	14,593	30,394	2,915	-	3,035	-	5,950	17,437	2,330	19,767		
City	200098	City Of Oakes	0.055206%	1,301	3,567	-	562	5,430	898	-	935	454	2,287	5,372	32	5,404		
City	200100	City Of Mohall	0.013815%	325	893	-	280	1,498	225	-	234	29	488	1,346	39	1,385		
City	200101	City Of Lidgerwood	0.006403%	148	414	-	-	562	104	-	108	57	269	625	(9)	616		
City	200102	City Of McClusky	0.003232%	76	209	-	-	285	53	-	55	27	135	315	(4)	311		
City	200103	City Of Burlington	0.029503%	695	1,907	-	1,628	4,230	480	-	500	47	1,027	2,872	250	3,122		
City	200104	City Of Lisbon	0.041758%	983	2,698	-	473	4,154	679	-	707	422	1,808	4,064	(4)	4,060		
City	200110	City Of Halliday	0.011392%	268	736	-	100	1,104	185	-	193	19	397	1,109	12	1,121		
City	200111	City Of Maddock	0.012266%	290	793	-	-	1,083	200	-	208	41	449	1,192	(7)	1,185		
City	200114	City Of Regent	0.004139%	97	267	-	76	440	67	-	70	997	1,134	404	(144)	260		
City	200115	City Of Lakota	0.021273%	503	1,375	-	1,066	2,944	346	-	360	-	706	2,068	172	2,240		
City	200117	City Of Alexander	0.014633%	345	946	-	4,876	6,167	238	-	248	-	486	1,423	787	2,210		
City	200118	City Of Berthold	0.008570%	203	554	-	305	1,062	139	-	145	15	299	832	45	877		
City	200119	City Of Carson	0.006731%	161	435	-	24	620	110	-	114	13	237	653	1	654		
City	200120	City Of Dodge	0.003694%	86	239	-	357	682	60	-	63	-	123	359	58	417		
County	300001	Adams County	0.118109%	2,785	7,632	-	4,810	15,227	1,922	-	2,001	-	3,923	11,496	767	12,263		
County	300002	Barnes County	0.371119%	8,751	23,982	-	4,432	37,165	6,039	-	6,288	-	12,327	36,121	711	36,832		
County	300003	Benson County	0.179564%	4,233	11,604	-	-	15,837	2,922	-	3,042	5,708	11,672	17,478	(927)	16,551		
County	300004	Billings County	0.266393%	6,282	17,215	-	9,698	33,195	4,335	-	4,513	706	9,554	25,928	1,409	27,337		
County	300005	Bottineau County	0.294340%	6,940	19,020	-	16	25,976	4,790	-	4,987	149	9,926	28,650	(21)	28,629		
County	300006	Bowman County	0.155396%	3,665	10,042	-	-	13,707	2,529	-	2,633	4,954	10,116	15,124	(789)	14,335		
County	300007	Burke County	0.133692%	3,152	8,639	-	-	11,791	2,175	-	2,265	7,850	12,290	13,013	(1,246)	11,767		
County	300008	Burlleigh County	1.526042%	35,981	98,614	-	33,775	168,370	24,832	-	25,855	-	50,687	148,535	5,552	154,087		
County	300009	Cass County	2.227535%	52,524	143,945	-	27,125	223,594	36,247	-	37,740	4,250	78,237	216,810	3,518	220,328		
County	300010	Cavalier County	0.183640%	4,327	11,867	-	-	16,194	2,988	-	3,111	1,660	7,759	17,876	(270)	17,606		
County	300011	Dickey County	0.169656%	4,001	10,963	-	5,294	20,258	2,761	-	2,874	-	5,635	16,513	860	17,373		
County	300012	Divide County	0.216625%	5,106	13,998	-	933	20,037	3,525	-	3,670	12,478	19,673	21,086	(1,808)	19,278		
County	300013	Dunn County	0.465334%	10,972	30,070	-	3,692	44,734	7,572	-	7,884	344	15,800	45,291	522	45,813		
County	300014	Eddy County	0.085631%	2,017	5,534	-	1,806	9,357	1,393	-	1,451	-	2,844	8,335	287	8,622		
County	300015	Emmons County	0.125272%	2,951	8,095	-	-	11,046	2,038	-	2,122	2,852	7,012	12,195	(470)	11,725		
County	300016	Foster County	0.110600%	2,607	7,147	-	1,733	11,487	1,800	-	1,874	-	3,674	10,767	307	11,074		
County	300018	Grand Forks County	1.376241%	32,447	88,934	-	9,494	130,875	22,394	-	23,317	15,620	61,331	133,955	(719)	133,236		
County	300019	Grant County	0.094431%	2,225	6,102	-	-	8,327	1,537	-	1,600	7,553	10,690	9,193	(1,203)	7,990		
County	300020	Griggs County	0.075186%	1,771	4,859	-	129	6,759	1,223	-	1,274	5,271	7,768	7,320	(813)	6,507		
County	300021	Hettinger County	0.098491%	2,323	6,365	-	-	8,688	1,603	-	1,669	5,237	8,509	9,585	(832)	8,753		
County	300023	Lamoure County	0.168081%	3,962	10,862	-	3,862	18,686	2,735	-	2,848	292	5,875	16,361	559	16,920		
County	300024	Logan County	0.068006%	1,604	4,395	-	-	5,999	1,107	-	1,152	1,765	4,024	6,617	(286)	6,331		
County	300025	Mchenry County	0.135280%	3,191	8,742	-	6,590	18,523	2,201	-	2,292	-	4,493	13,166	1,080	14,246		
County	300026	McIntosh County	0.097091%	2,290	6,274	-	-	8,564	1,580	-	1,645	2,695	5,920	9,450	(434)	9,016		
County	300027	Mckenzie County	1.049053%	24,735	67,791	-	-	92,526	17,070	-	17,774	75,200	110,044	102,107	(12,379)	89,728		
County	300028	McLean County	0.465579%	10,979	30,086	-	-	41,065	7,576	-	7,888	694	16,158	45,315	(123)	45,192		
County	300029	Mercer County	0.344767%	8,131	22,279	-	12,977	43,387	5,610	-	5,841	-	11,451	33,555	2,114	35,669		
County	300030	Morton County	0.680987%	16,056	44,006	-	-	60,062	11,081	-	11,538	23,350	45,969	66,283	(3,794)	62,489		
County	300031	Mountrail County	0.594978%	14,029	38,448	-	-	52,477	9,682	-	10,081	2,987	22,750	57,912	(540)	57,372		
County	300032	Nelson County	0.141480%	3,335	9,143	-	1,164	13,642	2,302	-	2,397	392	5,091	13,769	112	13,881		
County	300033	Oliver County	0.073822%	1,740	4,770	-	3,211	9,721	1,201	-	1,251	-	2,452	7,186	515	7,701		
County	300034	Pembina County	0.271061%	6,390	17,516	-	2,129	26,035	4,411	-	4,592	-	9,003	26,383	352	26,735		
County	300035	Pierce County	0.212474%	5,010	13,730	-	467	19,207	3,457	-	3,600	1,036	8,093	20,679	(77)	20,602		
County	300036	Ramsey County	0.322599%	7,605	20,847	-	1,198	29,650	5,249	-	5,466	2,257	12,972	31,401	(229)	31,172		
County	300037	Ransom County	0.147660%	3,480	9,542	-	3,292	16,314	2,403	-	2,502	-	4,905	14,373	525	14,898		
County	300038	Renville County	0.118549%	2,796	7,661	-	-	10,457	1,929	-	2,009	2,824	6,762	11,538	(459)	11,079		
County	300039	Richland County	0.551782%	13,011	35,657	-	17,933	66,601	8,979	-	9,349	1,388	19,716	53,706	2,591	56,297		
County	300040	Rolette County	0.268414%	6,331	17,345	-	-	23,676	4,368	-	4,548	1,081	9,997	26,124	(176)	25,948		
County	300042	Sheridan County	0.058925%	1,390	3,808	-	1,981	7,179	959	-	998	-	1,957	5,735	315	6,050		
County	300044	Slope County	0.055902%	1,320	3,612	-	68	5,000	910	-	947	133	1,990	5,442	(14)	5,428		
County	300045	Stark County	0.670533%	15,810	43,330	-	1,254	60,394	10,911	-	11,361	3,681	25,953	65,265	(351)	64,914		
County	300046	Steele County	0.095390%	2,249	6,164	-	3,926	12,339	1,552	-	1,616	30	3,198	9,284	618	9,902		
County	300047	Stutsman County	0.598169%	14,103	38,654	-	2,688	55,445	9,733	-	10,135	289	20,157	58,222	373	58,595		
County	300048	Towner County	0.101840%	2,399	6,581	-	-	8,980	1,657	-	1,725	527	3,909	9,914	(90)	9,824		

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.



# Schedule of OPEB Amounts by Employer\* (Continued)

Deferred Outflows of Resources										Deferred Inflows of Resources										OPEB Expense			
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments		Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments		Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions		Total Employer Expense						
						between Employer Contributions and Share of Contributions					between Employer Contributions and Share of Contributions												
County	300049	Traill County	0.279787%	\$ 6,596	\$ 18,080	\$ -	\$ 2,603	\$ 27,279	\$ 4,553	\$ -	\$ 4,740	\$ 1,239	\$ 10,532	\$ 27,233	\$ 183	\$ 27,416							
County	300050	Walsh County	0.311212%	7,338	20,111	-	1,063	28,512	5,064	-	5,273	-	10,337	30,292	181	30,473							
County	300051	Ward County	1.274424%	30,049	82,354	-	7,344	119,747	20,738	-	21,592	-	42,330	124,044	1,312	125,356							
County	300052	Wells County	0.150222%	3,541	9,707	-	5,044	18,292	2,444	-	2,545	-	4,989	14,622	825	15,447							
County	300053	Williams County	1.365441%	32,195	88,236	-	16,264	136,695	22,219	-	23,134	-	45,353	132,902	2,972	135,874							
School District	400002	Mccluskey Public Schools	0.015214%	360	983	-	1,482	2,825	248	-	258	13	519	1,480	233	1,713							
School District	400003	Lake Region Special Education Unit	0.050574%	1,191	3,268	-	-	4,459	823	-	857	2,901	4,581	4,924	(463)	4,461							
School District	400004	Lidgerwood Public School	0.032927%	778	2,128	-	1,443	4,349	536	-	558	-	1,094	3,203	231	3,434							
School District	400006	Halliday Public School	0.009688%	228	626	-	3,513	4,367	158	-	164	-	322	943	562	1,505							
School District	400007	Oliver-Mercer Special Education Unit	0.036375%	859	2,351	-	3,346	6,556	592	-	616	-	1,208	3,540	540	4,080							
School District	400008	Underwood School District #8	0.034711%	820	2,243	-	3,958	7,021	565	-	588	231	1,384	3,376	585	3,961							
School District	400010	New Town Public School District	0.189534%	4,467	12,248	-	17,144	33,859	3,084	-	3,211	1,496	7,791	18,450	2,446	20,896							
School District	400011	Botineau Public School	0.124326%	2,930	8,034	-	-	10,964	2,023	-	2,106	6,896	11,025	12,103	(1,145)	10,958							
School District	400012	Peace Garden Special Services	0.031486%	741	2,035	-	-	2,776	512	-	533	1,457	2,502	3,064	(234)	2,830							
School District	400014	Beulah Public School #27	0.095851%	2,261	6,194	-	2,408	10,863	1,560	-	1,624	90	3,274	9,327	365	9,692							
School District	400016	St John School District #3	0.068344%	1,612	4,416	-	-	6,028	1,112	-	1,158	2,142	4,412	6,652	(346)	6,306							
School District	400017	Ellendale Public School District #40	0.042787%	1,009	2,765	-	59	3,833	696	-	725	168	1,589	4,165	(22)	4,143							
School District	400018	Rural Cass Special Education Unit	0.020597%	485	1,331	-	-	1,816	335	-	349	576	1,260	2,006	(99)	1,907							
School District	400019	Fargo Public Schools	2.145693%	50,592	138,656	-	48,897	238,145	34,915	-	36,354	754	72,023	208,846	7,625	216,471							
School District	400020	Surrey Schools	0.056175%	1,323	3,630	-	-	4,953	914	-	952	2,350	4,216	5,471	(388)	5,083							
School District	400021	Jamestown Public School District #1	0.304412%	7,178	19,671	-	7,851	34,700	4,953	-	5,158	-	10,111	29,628	1,282	30,910							
School District	400023	Warwick Public School	0.043547%	1,028	2,814	-	3,141	6,983	709	-	738	-	1,447	4,237	505	4,742							
School District	400024	Souris Valley Special Services	0.025754%	607	1,664	-	1,526	3,797	419	-	436	3,971	4,826	2,507	(348)	2,159							
School District	400025	Rugby Public School District #5	0.059501%	1,401	3,845	-	-	5,246	968	-	1,008	2,303	4,279	5,792	(372)	5,420							
School District	400026	Billings County School District	0.030447%	716	1,968	-	24	2,708	495	-	516	3,457	4,468	2,966	(544)	2,422							
School District	400027	Belcourt School District #7	0.476398%	11,232	30,785	-	-	42,017	7,752	-	8,071	12,114	27,937	46,369	(2,067)	44,302							
School District	400028	West Fargo Public School #6	1.613672%	38,047	104,277	-	33,794	176,118	26,258	-	27,340	-	53,598	157,063	5,371	162,434							
School District	400029	Minot Public School District #1	1.593368%	37,569	102,965	-	10,979	151,513	25,927	-	26,996	9,613	62,536	155,087	(40)	155,047							
School District	400030	Belfield Public School #13	0.037450%	885	2,420	-	1,431	4,736	609	-	635	106	1,350	3,644	208	3,852							
School District	400031	Minto Public School District #20	0.034358%	809	2,220	-	61	3,090	559	-	582	856	1,997	3,346	(124)	3,222							
School District	400033	Harvey Public School Dist #38	0.058744%	1,384	3,796	-	-	5,180	956	-	995	3,409	5,360	9,720	(545)	9,175							
School District	400034	Oakes Public Schools	0.049921%	1,177	3,226	-	-	4,403	812	-	846	5,986	7,644	4,859	(956)	6,893							
School District	400035	Larimore Public School District #44	0.048383%	1,141	3,127	-	-	4,268	787	-	820	3,981	5,588	4,709	(614)	4,075							
School District	400036	Hazen Public School District #3	0.064759%	1,526	4,185	-	4,940	10,651	1,054	-	1,097	-	2,151	6,303	802	7,105							
School District	400038	Park River Area School District	0.052691%	1,241	3,405	-	-	4,646	857	-	893	293	2,043	5,130	(48)	5,082							
School District	400039	Hillsboro Public School	0.052697%	1,241	3,405	-	240	4,886	857	-	893	554	2,304	5,129	(44)	5,085							
School District	400040	Lisbon Public School	0.063604%	1,502	4,110	-	1,619	7,231	1,035	-	1,078	-	2,113	6,187	259	6,446							
School District	400042	Northern Cass School District # 97	0.061033%	1,440	3,944	-	6,957	12,341	993	-	1,034	-	2,027	5,939	1,125	7,064							
School District	400043	Mandaree Public School #36	0.088414%	2,086	5,713	-	34,160	41,959	1,439	-	1,498	-	2,937	8,606	5,437	14,043							
School District	400044	Thompson Public School	0.027674%	653	1,788	-	-	2,441	450	-	469	4,077	4,996	2,693	(648)	2,045							
School District	400045	Northern Plains Special Ed Unit	0.011529%	271	745	-	-	1,016	188	-	195	1,333	1,716	1,124	(227)	897							
School District	400046	Bowman County School District #1	0.069874%	1,648	4,515	-	2,035	8,198	1,137	-	1,184	268	2,589	6,801	273	7,074							
School District	400047	Apple Creek Elementary School	0.003216%	74	208	-	241	523	52	-	54	1	107	313	45	358							
School District	400048	Burke Central School	0.013317%	314	861	-	-	1,175	217	-	226	2,770	3,213	1,296	(443)	853							
School District	400049	Wasburn Public School	0.040096%	945	2,591	-	551	4,087	652	-	679	273	1,604	3,902	37	3,939							
School District	400050	Enderlin Area School District #24	0.047890%	1,129	3,095	-	-	4,224	779	-	811	2,193	3,783	4,661	(351)	4,310							
School District	400051	Midkota School	0.019927%	470	1,288	-	1,848	3,606	324	-	338	41	703	1,940	287	2,227							
School District	400052	Velva Public School	0.039955%	941	2,582	-	1,515	5,038	650	-	677	51	1,378	3,888	230	4,118							
School District	400053	Sheyenne Valley Special Education Unit	0.051043%	1,206	3,298	-	138	4,642	831	-	865	1,079	2,775	4,966	(145)	4,821							
School District	400054	Center Stanton Public School	0.025798%	609	1,667	-	854	3,130	420	-	437	180	1,037	2,511	102	2,613							
School District	400055	Burleigh County Special Education Unit	0.005404%	129	349	-	421	899	88	-	92	8	188	525	65	590							
School District	400056	New Rockford Sheyenne Public School	0.029417%	695	1,901	-	1,726	4,322	479	-	498	-	977	2,863	276	3,139							
School District	400057	James River Multidistrict Special Education Unit	0.041371%	977	2,673	-	276	3,926	673	-	701	246	1,620	4,024	12	4,036							
School District	400058	Newburg United Public School	0.020166%	474	1,303	-	51	1,828	328	-	342	841	1,511	1,964	(124)	1,840							
School District	400059	Napoleon Public School District #2	0.023133%	546	1,499	-	278	2,323	377	-	393	2,992	3,762	2,257	(424)	1,833							
School District	400060	Yellowstone School District # 14	0.021130%	501	1,365	-	2,055	3,921	344	-	358	-	702	2,054	329	2,383							
School District	400061	Cavallier Public Schools	0.036168%	853	2,337	-	217	3,407	589	-	613	2,787	3,989	3,522	(403)	3,119							
School District	400062	Richland School District # 44	0.036901%	869	2,385	-	1,265	4,519	600	-	625	56	1,281	3,591	191	3,782							
School District	400063	Fort Totten School District # 30	0.041093%	971	2,655	-	-	3,626	669	-	696	976	2,341	3,999	(167)	3,832							
School District	400064	Bismarck Public Schools	2.317805%	54,652	149,778	-	25,434	229,864	37,715	-	39,270	-	76,985	225,597	4,054	229,651							
School District	400065	Solen Public School Dist #3	0.041810%	984	2,702	-	686	4,372	680	-	708	-	1,388	4,070	128	4,198							

\*\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.



# Schedule of OPEB Amounts by Employer\*

## (Continued)

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense				
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
School District	400068	Lakota Public School District # 66	0.028096%	\$ 662	\$ 1,816	\$ -	\$ 116	\$ 2,594	\$ 457	\$ -	\$ 476	\$ 1,421	\$ 2,354	\$ 2,736	\$ (204)	\$ 2,532
School District	400069	Stanley Community Public School District # 2	0.130320%	3,074	8,421	-	2,363	13,858	2,121	-	2,208	1,019	5,348	12,685	277	12,962
School District	400070	Mandan Public School District #1	0.667814%	15,746	43,155	-	1,869	60,770	10,867	-	11,315	19,364	41,546	65,000	(2,728)	62,272
School District	400072	Killdeer Public School #16	0.070771%	1,669	4,573	-	8,891	15,133	1,152	-	1,199	-	2,351	6,888	1,414	8,302
School District	400073	Glenburn School District	0.045539%	1,074	2,943	-	1,814	5,831	741	-	772	46	1,559	4,432	279	4,711
School District	400074	New Public School #8	0.077863%	1,836	5,032	-	7,960	14,828	1,267	-	1,319	-	2,586	7,577	1,280	8,857
School District	400075	Williston Public School #1	0.648002%	15,279	41,874	-	-	57,153	10,544	-	10,979	9,778	31,301	63,071	(1,584)	61,487
School District	400076	Valley City Public School	0.101170%	2,385	6,538	-	-	8,923	1,646	-	1,714	647	4,007	9,848	(104)	9,744
School District	400077	Dickinson Public Schools	0.609235%	14,367	39,369	-	57,967	111,703	9,914	-	10,322	2,080	22,316	59,296	8,819	68,115
School District	400078	Drayton Public School #19	0.027062%	638	1,749	-	-	2,587	440	-	459	8	907	2,633	410	3,043
School District	400079	Mohall Lansford Sherwood School	0.035718%	841	2,308	-	259	3,408	581	-	605	169	1,355	3,476	21	3,497
School District	400080	Westhope Public School #17	0.025244%	596	1,631	-	-	2,227	411	-	428	1,188	2,027	2,456	(195)	2,261
School District	400081	Kindred Public School District #2	0.043621%	1,028	2,819	-	4,180	8,027	710	-	739	-	1,449	4,247	674	4,921
School District	400082	Grafton Public School District #3	0.131986%	3,114	8,529	-	-	11,643	2,148	-	2,236	13,740	18,124	12,845	(2,205)	10,640
School District	400083	Wilton Public School District	0.029372%	693	1,898	-	2,824	5,415	478	-	498	40	1,016	2,859	441	3,300
School District	400084	Sheyenne Valley Career And Tech Center	0.011039%	261	713	-	663	1,637	180	-	187	17	384	1,074	102	1,176
School District	400085	White Shield School Dist #85	0.093614%	2,208	6,049	-	-	8,257	1,523	-	1,586	6,246	9,355	9,111	(1,006)	8,105
School District	400086	Tgu School District #60	0.166450%	3,925	10,756	-	-	14,681	2,708	-	2,820	4,052	9,580	16,200	(644)	15,556
School District	400087	Turtle Lake Mercer School District #72	0.040722%	960	2,631	-	4,167	7,758	663	-	690	-	1,353	3,964	668	4,632
School District	400088	Lamoure School District #8	0.044423%	1,048	2,871	-	3,612	7,531	723	-	753	-	1,476	4,322	588	4,910
School District	400089	Divide County School Dist #1	0.066094%	1,559	4,271	-	3,779	9,609	1,075	-	1,120	134	2,329	6,433	575	7,008
School District	400090	Mott/Regent School Dist #1	0.037686%	888	2,435	-	54	3,377	613	-	639	472	1,724	3,669	(65)	3,604
School District	400091	United Public School District # 7	0.091240%	2,151	5,896	-	-	8,047	1,485	-	1,546	7,180	10,211	8,881	(1,143)	7,738
School District	400092	Kulm Public School District #7	0.032304%	762	2,088	-	333	3,183	526	-	547	62	1,135	3,144	41	3,185
School District	400093	Midway Public School District #128	0.043936%	1,038	2,839	-	790	4,667	715	-	744	2,006	3,465	4,275	(171)	4,104
School District	400094	Dunseith School District #1	0.153254%	3,614	9,903	-	2,873	16,390	2,494	-	2,597	547	5,638	14,916	355	15,271
School District	400095	Carrington School District #49	0.047255%	1,113	3,054	-	3,551	7,718	769	-	801	10	1,580	4,601	562	5,163
School District	400096	Glen Ullin Public School #48	0.026309%	621	1,700	-	-	2,321	428	-	446	318	1,192	2,561	(51)	2,510
School District	400099	Manvel Public School	0.022212%	524	1,435	-	1,794	3,753	361	-	376	115	852	2,161	263	2,424
School District	400100	Maple Valley School District	0.028202%	664	1,822	-	251	2,737	459	-	478	583	1,520	2,748	(46)	2,702
School District	400101	North Border School District # 100	0.062148%	1,465	4,016	-	1,270	6,751	1,011	-	1,053	251	2,315	6,049	155	6,204
School District	400102	Mckenzia City Public School #1	0.250806%	5,912	16,207	-	25,829	47,948	4,081	-	4,249	-	8,330	24,413	4,141	28,554
School District	400103	Devils Lake Public School	0.269127%	6,348	17,391	-	-	23,739	4,379	-	4,560	11,622	20,561	26,192	(1,849)	24,343
School District	400104	Mt Pleasant School Dist #4	0.036509%	860	2,359	-	295	3,514	594	-	619	124	1,337	3,555	24	3,579
School District	400105	Central Cass Public School District #7	0.098503%	2,323	6,365	-	3,722	12,410	1,603	-	1,669	173	3,445	9,588	559	10,147
School District	400106	Milnor Public School District #2	0.036310%	856	2,346	-	-	3,202	591	-	615	555	1,761	3,535	(94)	3,441
School District	400107	Mapleton Public School	0.008688%	203	561	-	138	902	141	-	147	914	1,202	846	(120)	726
School District	400108	Uinton Public School District #36	0.046086%	1,087	2,978	-	207	4,272	750	-	781	621	2,152	4,485	(61)	4,424
School District	400109	Tioga Public School District #15	0.070072%	1,650	4,528	-	520	6,698	1,140	-	1,187	608	2,935	6,821	-	6,821
School District	400114	Zeeland Public Schools	0.007197%	171	465	-	72	708	117	-	122	13	252	699	9	708
School District	400117	Garrison Public School District #51	0.058923%	1,390	3,808	-	2,399	7,597	959	-	998	-	1,957	5,735	388	6,123
School District	400118	Kenmare Public School District #28	0.042269%	999	2,731	-	-	3,730	688	-	716	4,141	5,545	4,112	(665)	3,447
School District	400119	Lewis & Clark Public Schools	0.044455%	1,046	2,873	-	5,569	9,488	723	-	753	-	1,476	4,329	913	5,242
School District	400120	Sw Special Education Unit	0.006969%	164	450	-	217	831	113	-	118	1,670	1,901	679	(225)	454
School District	400121	North Valley Career & Technology Center	0.017337%	409	1,120	-	38	1,567	282	-	294	66	642	1,687	(6)	1,681
School District	400122	Dakota Prairie Public School	0.053074%	1,252	3,430	-	252	4,934	864	-	899	721	2,484	5,164	(67)	5,097
School District	400123	Beach Public School District #3	0.066692%	1,572	4,310	-	515	6,397	1,085	-	1,130	5,245	7,460	6,491	(737)	5,754
School District	400124	Rolette Public School	0.028923%	682	1,869	-	2,375	4,926	471	-	490	395	1,356	2,816	304	3,120
School District	400125	Drake Public School District	0.025504%	601	1,648	-	3,512	5,761	415	-	432	-	847	2,482	559	3,041
School District	400137	New Salem Almont School District #49	0.048814%	1,152	3,154	-	931	5,237	794	-	827	251	1,872	4,750	101	4,851
School District	400138	Max Public School	0.029456%	696	1,903	-	-	2,599	479	-	499	2,129	3,107	2,868	(340)	2,528
School District	400139	East Central Special Education Unit	0.043114%	1,016	2,786	-	798	4,600	702	-	730	477	1,909	4,197	39	4,236
School District	400140	North Sargent School District #3	0.036282%	854	2,345	-	27	3,226	590	-	615	221	1,426	3,533	(30)	3,503
School District	400141	Wahpeton Public School District 37	0.130754%	3,085	8,449	-	388	11,922	2,128	-	2,215	4,405	8,748	12,725	(627)	12,098
School District	400142	Medina Public School District #3	0.022960%	542	1,484	-	1,960	3,986	374	-	389	84	847	2,235	296	2,531
School District	400143	Pingree-Buchanan School District	0.012909%	306	839	-	-	1,145	211	-	220	7612	8,043	1,265	(1,211)	54
School District	400144	West River Student Services	0.010087%	238	652	-	176	1,066	164	-	171	1,181	1,516	982	(156)	826
School District	400145	Leeds Public School District 6	0.018036%	424	1,165	-	1,946	3,535	293	-	306	-	599	1,758	311	2,069
School District	400147	Sawyer Public School	0.015900%	375	1,027	-	146	1,548	259	-	269	779	1,307	1,549	(97)	1,452
School District	400148	Wilmar Multidistrict Special Education Unit	0.077236%	1,822	4,991	-	2,831	9,644	1,257	-	1,309	265	2,831	7,518	400	7,918
School District	400149	Great Northwest Education Cooperative	0.012991%	306	839	-	32	1,177	211	-	220	1,946	2,377	1,265	(303)	962

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.



# Schedule of OPEB Amounts by Employer\* (Concluded)

Deferred Outflows of Resources										Deferred Inflows of Resources										OPEB Expense			
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Share of Contributions								
															Proportionate Share of Contributions	Total Employer Expense							
School District	400150	Anamoose Public School District #14	0.016537%	\$ 388	\$ 1,069	\$ -	\$ 1,082	\$ 2,539	\$ 269	\$ -	\$ 280	\$ 99	\$ 648	\$ 1,610	\$ 154	\$ 1,764							
School District	400151	South Prairie School District #70	0.058510%	1,379	3,781	-	253	5,413	952	-	991	265	2,208	5,695	(9)	5,686							
School District	400152	South East Education Cooperative	0.042876%	1,012	2,771	-	2,227	6,010	698	-	726	-	1,424	4,172	367	4,539							
School District	400153	South Heart Public School District #9	0.027970%	660	1,807	-	1,245	3,712	455	-	474	142	1,071	2,723	171	2,894							
Political Subdivision	500002	Cass County Water Resource District	0.022149%	521	1,431	-	110	2,062	360	-	375	296	1,031	2,157	(27)	2,130							
Political Subdivision	500003	Walsh County Water Resource District	0.004613%	110	298	-	163	571	75	-	78	-	153	447	27	474							
Political Subdivision	500005	Ramsey County Soil Conservation District	0.006475%	153	418	-	3,212	3,783	105	-	110	-	215	630	510	1,140							
Political Subdivision	500006	James River Soil Conservation District	0.005153%	122	333	-	9	464	84	-	87	11	182	500	(1)	499							
Political Subdivision	500007	Burleigh County Soil Conservation District	0.019128%	449	1,236	-	2,481	4,166	311	-	324	102	737	1,864	375	2,239							
Political Subdivision	500008	Traill County Water Resource District	0.005264%	125	340	-	302	767	86	-	89	-	175	513	53	566							
Political Subdivision	500009	Grafton Park District	0.008729%	207	564	-	-	771	142	-	148	3,575	3,865	849	(569)	280							
Political Subdivision	500010	Cass County Soil Conservation District	0.018835%	445	1,217	-	-	1,662	306	-	319	435	1,060	1,832	(70)	1,762							
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.014258%	336	921	-	-	1,257	232	-	242	468	942	1,388	(81)	1,307							
Political Subdivision	500016	Greater Ramsey Water District	0.028518%	674	1,843	-	-	2,517	464	-	483	1,386	2,333	2,773	(221)	2,552							
Political Subdivision	500017	Carnegie Regional Library	0.005493%	128	355	-	159	642	89	-	93	-	182	536	25	561							
Political Subdivision	500018	Griggs County Public Library	0.005224%	125	338	-	664	1,127	85	-	89	51	225	506	96	602							
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.042660%	1,005	2,757	-	-	3,762	694	-	723	2,051	3,468	4,153	(342)	3,811							
Political Subdivision	500022	Consolidated Waste Ltd	0.013676%	322	884	-	75	1,281	223	-	232	54	509	1,332	6	1,338							
Political Subdivision	500023	Walsh County Housing Authority	0.002725%	64	176	-	-	240	44	-	46	-	94	266	(6)	260							
Political Subdivision	500024	Williams County Soil Conservation District	0.009555%	226	617	-	2,965	3,808	155	-	162	13	330	929	469	1,398							
Political Subdivision	500025	Bowman City Park Board	0.011882%	280	768	-	2,380	3,428	193	-	201	-	394	1,155	378	1,533							
Political Subdivision	500028	Williston Housing Authority	0.027815%	657	1,797	-	2,651	5,105	453	-	471	-	924	2,707	436	3,143							
Political Subdivision	500030	Minot Rural Fire Department	0.014235%	336	920	-	230	1,486	232	-	241	25	498	1,386	32	1,418							
Political Subdivision	500031	Central Plains Water District	0.019358%	457	1,251	-	1,586	3,294	315	-	328	33	676	1,885	246	2,131							
Political Subdivision	500033	Ransom County Soil Cons Dist	0.005237%	126	338	-	28	492	85	-	89	9	183	507	3	510							
Political Subdivision	500038	Jamestown Regional Airport	0.013204%	311	853	-	6	1,170	215	-	224	23	462	1,286	(3)	1,283							
Political Subdivision	500040	Fargo Park District	0.315603%	7,442	20,395	-	15,994	43,831	5,136	-	5,347	2,863	13,346	30,718	2,008	32,726							
Political Subdivision	500041	Bismarck Rural Fire Protection	0.053463%	1,262	3,455	-	-	4,717	870	-	906	736	2,512	5,204	(136)	5,068							
Political Subdivision	500045	Dunseith Community Nursing Home	0.083289%	1,964	5,382	-	1,442	8,788	1,355	-	1,411	1,357	4,123	8,106	53	8,159							
Political Subdivision	500047	Mercer County Soil Conservation District	0.006987%	163	452	-	2,815	3,430	114	-	118	-	232	682	459	1,141							
Political Subdivision	500049	West Fargo Park District	0.105643%	2,492	6,827	-	2,993	12,312	1,719	-	1,790	461	3,970	10,282	389	10,671							
Political Subdivision	500053	Stutsman County Housing Authority	0.012172%	285	787	-	-	1,072	198	-	206	353	757	1,185	(57)	1,128							
Political Subdivision	500054	Grand Forks County Water Resource District	0.004521%	108	292	-	833	1,233	74	-	77	-	151	439	134	573							
Political Subdivision	500055	Southeast Region Career & Technology Center	0.011659%	275	753	-	1,831	2,859	190	-	198	15	403	1,134	288	1,422							
Political Subdivision	500056	Cavaler County Job Development Authority	0.004404%	104	285	-	41	430	72	-	75	8	155	429	6	435							
Political Subdivision	500057	Barnes County Soil Conservation District	0.007019%	164	454	-	370	988	114	-	119	-	233	684	66	750							
Political Subdivision	500059	Traill Rural Water District	0.011827%	277	764	-	1,318	2,359	192	-	200	-	392	1,152	210	1,362							
Political Subdivision	500061	Ward County Water Resource District	0.003215%	74	208	-	-	282	52	-	54	13	119	314	(2)	312							
Political Subdivision	500063	Southwest Water Authority	0.260343%	6,139	16,824	-	-	22,963	4,236	-	4,411	4,159	12,806	25,339	(676)	24,663							
Political Subdivision	500068	Burleigh County Council On Aging	0.061926%	1,460	4,002	-	143	5,605	1,008	-	1,049	351	2,408	6,029	(30)	5,999							
Political Subdivision	500072	Watford City Park District	0.056100%	1,321	3,625	-	7,608	12,554	913	-	950	-	1,863	5,462	1,235	6,697							
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.009476%	226	612	-	95	933	154	-	161	-	315	920	15	935							
Political Subdivision	500081	Ramsey County Housing Authority	0.020452%	482	1,322	-	57	1,861	333	-	347	1,107	1,787	1,991	(166)	1,825							
Political Subdivision	500082	Grand Forks Public Library	0.056128%	1,323	3,627	-	-	4,950	913	-	951	386	2,250	5,464	(68)	5,396							
Political Subdivision	500084	Rolette County Soil Conservation District	0.002927%	68	189	-	-	257	48	-	50	141	239	287	(23)	264							
Political Subdivision	500085	Jamestown Parks And Recreation District	0.053836%	1,270	3,479	-	14,214	18,963	876	-	912	503	2,291	5,240	2,164	7,404							
Political Subdivision	500091	Ramsey County Water Resource District	0.003000%	71	194	-	60	325	49	-	51	5	105	293	9	302							
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.029471%	696	1,904	-	-	2,600	480	-	499	852	1,831	2,867	(137)	2,730							
Political Subdivision	500108	North Dakota Firefighters Association	0.013763%	324	889	-	2,025	3,238	224	-	233	-	457	1,340	336	1,676							
Political Subdivision	500109	James River Valley Library System	0.028768%	677	1,859	-	265	2,801	468	-	487	-	955	2,801	45	2,846							
Political Subdivision	500110	Grand Forks Park District	0.168906%	3,983	10,915	-	7,892	22,790	2,748	-	2,862	-	5,610	16,439	1,258	17,697							
Political Subdivision	500111	McIntosh County Housing Authority	0.003326%	78	215	-	-	293	54	-	56	140	250	323	(22)	301							
School District	500113	Lonetree Special Education Unit	0.008213%	192	531	-	51	774	134	-	139	13	286	800	5	805							
School District	500114	Roughrider Education Services Program (RESP)	0.002741%	65	177	-	-	242	45	-	46	-	94	266	(18)	248							
Political Subdivision	500116	Western Area Water Supply Authority	0.082320%	1,941	5,320	-	320	7,581	1,340	-	1,395	4,298	7,033	8,013	(623)	7,390							
Political Subdivision	500118	Crosby Park District	0.003838%	89	248	-	1,089	1,426	62	-	65	2,154	2,281	375	(140)	235							
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.009731%	228	629	-	-	857	158	-	165	1,581	1,904	949	(258)	691							
Political Subdivision	500121	Devils Lake Park Board	0.033025%	778	2,134	-	-	2,912	537	-	560	1,211	2,308	3,215	(194)	3,021							
Political Subdivision	500122	North Central Soil Conservation District	0.006687%	156	432	-	320	908	109	-	113	-	222	652	56	708							
Political Subdivision	500123	Williston Rural Fire Protection District #1	0.007311%	172	472	-	1,422	2,066	119	-	124	9	252	712	224	936							
Political Subdivision	500124	Emmons County Soil Conservation District	0.002141%	49	138	-	1,307	1,494	35	-	36	-	71	210	208	418							
Political Subdivision	500125	Wahpeton Park Board	0.048407%	1,142	3,128	-	-	4,270	788	-	820	3,362	4,970	4,711	(605)	4,106							
Political Subdivision	500126	City Of Bottineau Park Board	0.012400%	294	801	-	7,907	9,002	202	-	210	-	412	1,205	1,256	2,461							
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-	-	-	-	862	-	-	-	-	-	-	-	147							
State of ND	030500	Tobacco Prevention/Control Committee	0.000000%	-	-	-	-	5,469	5,469	-	-	-	-	-	1,015	1,015							
Total			100.000003%	\$ 2,357,854	\$ 6,462,071	\$ -	\$ 1,375,770	\$ 10,195,695	\$ 1,627,207	\$ -	\$ 1,694,272	\$ 1,711,360	\$ 5,032,839	\$ 9,733,278	\$ (52,696)	\$ 9,680,582							

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019. 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\*

			Schedule of Deferred Outflows/(Inflows)												2025 and
Employer Type	Employer ID	Employer	Proportionate Share	Total Deferred	2019	2020	2021	2022	2023	2024	2025 and Thereafter				
State of ND	010100	Governor's Office	0.097016%	\$ (2,620)	\$ (621)	\$ (621)	\$ (621)	\$ 104	\$ (29)	\$ (563)	\$ (269)				
State of ND	010800	Secretary Of State	0.137613%	1,073	(130)	(130)	(130)	899	710	(8)	(138)				
State	011000	Office Of Management & Budget	0.262105%	(5,149)	(1,379)	(1,379)	(1,379)	581	221	(1,192)	(622)				
State	011200	Information Technology Dept	2.148280%	68,239	6,257	6,257	6,257	22,319	19,372	7,694	83				
State	011700	State Auditor's Office	0.338843%	7,758	537	537	537	3,070	2,605	648	(176)				
State	011800	Central Services	0.117637%	701	(145)	(145)	(145)	734	573	(40)	(131)				
State of ND	012000	State Treasurer's Office	0.036047%	(1,689)	(355)	(355)	(355)	(85)	(135)	(286)	(118)				
State	012500	Attorney General's Office	1.400739%	98,280	12,781	12,781	12,781	23,255	21,333	13,037	2,312				
State of ND	012700	Tax Department	0.622829%	21,402	2,084	2,084	2,084	6,741	5,887	2,444	78				
State of ND	013000	Facility Management	0.174022%	2,503	33	33	33	1,334	1,095	120	(145)				
State of ND	014000	Office Of Administrative Hearings	0.039465%	1,731	190	190	190	485	431	221	24				
State	016000	Legislative Council	0.260131%	13,089	1,512	1,512	1,512	3,457	3,100	1,737	259				
State of ND	018000	ND Supreme Court	2.405969%	138,270	17,094	17,094	17,094	35,083	31,782	17,575	2,548				
State of ND	018800	Commission On Legal Counsel For Indigents	0.218321%	2,426	(104)	(104)	(104)	1,528	1,228	145	(163)				
State	019000	Retirement & Investment Office	0.144121%	4,880	464	464	464	1,542	1,344	577	25				
State	019200	ND Public Employees Retirement System	0.171247%	(7,594)	(1,605)	(1,605)	(1,605)	(324)	(559)	(1,345)	(551)				
State of ND	020100	Public Instruction	0.471694%	27,522	3,417	3,417	3,417	6,944	6,297	3,509	521				
State	020200	Education Standards & Practice	0.037653%	1,589	182	182	182	464	412	166	1				
State	021500	ND University System Office	0.088962%	11,102	1,559	1,559	1,559	2,224	2,102	1,678	421				
State of ND	022300	ND Youth Correctional Center	0.317502%	35,039	4,932	4,932	4,932	7,306	6,871	4,954	1,112				
State of ND	022400	Juvenile Services - DOCR	0.147570%	6,657	741	741	741	1,844	1,642	845	103				
State	022600	Land Department	0.161107%	(9,939)	(1,921)	(1,921)	(1,921)	(716)	(937)	(1,815)	(708)				
State	022700	Bismarck State College	0.403332%	25,556	3,253	3,253	3,253	6,269	5,715	3,293	520				
State	022800	Lake Region State College	0.149532%	3,870	316	316	316	1,434	1,229	330	(71)				
State	022900	Williston State College	0.121914%	15,300	2,180	2,180	2,180	3,092	2,924	2,221	523				
State	023000	University Of North Dakota	3.557145%	125,439	12,723	12,723	12,723	39,319	34,439	13,466	46				
State	023500	North Dakota State University	2.956643%	107,121	10,934	10,934	10,934	33,041	28,984	11,954	340				
State	023800	ND St College Of Science	0.488010%	13,554	1,200	1,200	1,200	4,795	4,136	1,211	(188)				
State	023900	Dickinson State University	0.239518%	20,496	2,767	2,767	2,767	4,558	4,229	2,829	579				
State	024000	Mayville State University	0.272912%	16,743	2,101	2,101	2,101	4,141	3,767	2,184	348				
State	024100	Minot State University	0.469202%	14,707	1,432	1,432	1,432	4,940	4,296	1,335	(160)				
State	024200	Valley City State University	0.165961%	8,939	1,094	1,094	1,094	2,335	2,108	1,086	128				
State of ND	025000	ND State Library	0.119041%	11,245	1,537	1,537	1,537	2,427	2,264	1,593	350				
State of ND	025200	SCHOOL FOR THE DEAF	0.115832%	4,037	395	395	395	1,261	1,102	466	23				
State of ND	025300	School For The Blind	0.064282%	1,474	101	101	101	582	494	127	(32)				
State	026100	ND Board Of Nursing	0.061706%	5,000	660	660	660	1,121	1,037	709	153				
State of ND	027000	Career & Technical Education	0.144269%	6,192	673	673	673	1,752	1,554	781	86				
State of ND	030100	ND Department Of Health	1.807389%	63,933	6,348	6,348	6,348	19,862	17,382	7,350	295				
State of ND	031000	Life Skills and Transition Center	1.125680%	29,965	2,514	2,514	2,514	10,930	9,386	2,608	(501)				
State of ND	031200	North Dakota State Hospital	1.649172%	85,404	10,242	10,242	10,242	22,573	20,310	10,515	1,280				
State of ND	031300	ND Veterans Home	0.434032%	5,689	(44)	(44)	(44)	3,201	2,606	340	(326)				
State of ND	031600	Indian Affairs Commission	0.024720%	4,695	699	699	699	884	850	690	174				
State of ND	032100	Veterans Affairs Department	0.032566%	784	65	65	65	309	264	44	(28)				
State of ND	032500	Department Of Human Services	6.400937%	272,935	30,054	30,054	30,055	77,914	69,132	32,816	2,910				
State of ND	036000	Protection & Advocacy Project	0.154849%	(5,360)	(1,204)	(1,204)	(1,204)	(46)	(259)	(1,002)	(441)				
State	038000	Job Service North Dakota	0.792162%	22,062	1,741	1,741	1,741	7,664	6,577	2,585	13				
State	040100	Insurance Department	0.262858%	25,053	3,418	3,418	3,418	5,384	5,023	3,592	800				
State of ND	040500	Industrial Commission	0.634646%	10,627	349	349	349	5,094	4,223	715	(452)				
State of ND	040600	ND Department Of Labor	0.071974%	(1,770)	(453)	(453)	(453)	85	(14)	(327)	(155)				
State of ND	040800	Public Service Commission	0.299186%	15,089	1,710	1,710	1,710	3,947	3,537	2,115	360				
State of ND	041200	Aeronautics Commission	0.033277%	(1,232)	(268)	(268)	(268)	(19)	(65)	(237)	(107)				
State of ND	041300	Department Of Financial Institutions	0.198570%	(819)	(548)	(548)	(548)	937	664	(437)	(339)				
State of ND	041400	ND Securities Department	0.057893%	1,725	138	138	138	571	491	231	18				
State	042600	State Board Of Law Examiners	0.029806%	(2,751)	(551)	(551)	(551)	(328)	(369)	(316)	(85)				
State	042700	ND State Board Of Cosmetology	0.006125%	371	47	47	47	92	84	49	5				
State	042800	ND State Plumbing Board	0.035214%	1,732	198	198	198	461	413	229	35				
State	047100	Bank Of North Dakota	1.028534%	30,070	2,412	2,412	2,412	10,102	8,691	3,822	219				
State	047200	Public Finance Authority	0.015538%	654	70	70	70	186	165	81	12				
State	047300	Housing Finance Agency	0.241393%	9,978	1,032	1,032	1,032	2,837	2,506	1,354	185				
State	047500	Mill & Elevator Association	0.781137%	112,816	16,530	16,530	16,530	22,371	21,299	15,863	3,693				
State	048500	Workforce Safety & Insurance	1.471567%	49,903	4,656	4,656	4,656	15,659	13,640	6,200	436				

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.



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

Employer Type	Employer ID	Employer	Proportionate Share	Schedule of Deferred Outflows/(Inflows)							2025 and Thereafter
				Total Deferred	2019	2020	2021	2022	2023	2024	
State of ND	050200	Field Services Division	0.643927%	\$ 12,008	\$ 509	\$ 509	\$ 509	\$ 5,324	\$ 4,440	\$ 1,046	\$ (329)
State of ND	050400	Highway Patrol	1.147256%	63,135	7,638	7,638	7,638	16,216	14,642	8,158	1,205
State of ND	051700	Department Of Corrections Transitional Services	0.174642%	(4,028)	(1,011)	(1,011)	(1,011)	295	55	(897)	(448)
State of ND	051800	James River Correctional Ctr	0.709388%	21,498	1,855	1,855	1,855	7,159	6,186	2,525	63
State of ND	051900	State Penitentiary	0.942358%	15,655	456	456	456	7,502	6,209	1,174	(598)
State	052000	Rough Rider Industries	0.119170%	4,735	509	509	509	1,400	1,237	540	31
State of ND	053000	Department Of Corrections And Rehabilitation	0.646383%	34,825	4,100	4,100	4,100	8,933	8,046	4,752	794
State of ND	054000	Adjutant General ND National Guard	1.037410%	4,649	(1,567)	(1,567)	(1,567)	6,190	4,766	(476)	(1,130)
State of ND	060100	Department Of Commerce	0.308425%	(47,032)	(8,151)	(8,151)	(8,151)	(5,844)	(6,268)	(7,839)	(2,628)
State of ND	060200	Dept Of Agriculture	0.335451%	2,654	(295)	(295)	(295)	2,213	1,753	(66)	(361)
State of ND	060700	Milk Marketing Board	0.018702%	798	86	86	86	226	200	99	15
State of ND	060800	ND Oilseed Council	0.002894%	304	42	42	42	64	60	45	9
State	061100	ND Soybean Council	0.030128%	(3,955)	(694)	(694)	(694)	(469)	(510)	(667)	(227)
State of ND	061400	ND Corn Utilization Council	0.019770%	1,285	161	161	161	309	281	179	33
State of ND	061600	State Seed Department	0.139479%	13,960	1,926	1,926	1,926	2,969	2,778	1,993	442
State	062400	Beef Commission	0.016439%	1,112	141	141	141	264	241	152	32
State of ND	062500	ND Wheat Commission	0.040286%	1,890	213	213	213	515	459	244	33
State of ND	062600	ND Barley Council	0.011743%	500	54	54	54	141	125	64	8
State	066500	State Fair Association	0.093465%	2,083	131	131	131	830	702	197	(39)
State of ND	067000	Racing Commission	0.021822%	522	56	56	56	147	130	66	11
State of ND	070100	Historical Society	0.362455%	4,093	(162)	(162)	(162)	2,548	2,050	245	(264)
State of ND	070900	ND Council On The Arts	0.027320%	(242)	(98)	(98)	(98)	106	68	(74)	(48)
State of ND	072000	Game & Fish Department	0.947330%	44,835	5,080	5,080	5,080	12,163	10,864	5,798	770
State of ND	075000	Parks & Recreation Department	0.320566%	7,335	481	481	481	2,878	2,438	700	(124)
State of ND	077000	Water Commission	0.567106%	34,398	4,313	4,313	4,313	8,553	7,775	4,439	692
State	080100	Department Of Transportation	5.534013%	232,730	25,506	25,506	25,506	66,883	59,290	27,743	2,296
State	090000	ND State Board Of Accountancy	0.025854%	1,284	148	148	148	341	306	166	27
State	090100	Board Of Medical Examiners	0.029135%	4,290	633	633	633	850	811	594	136
State	090200	Board Of Pharmacy	0.022066%	1,901	254	254	254	419	389	272	59
State	090600	Real Estate Commission	0.007644%	601	87	87	87	144	133	59	4
State	090900	Electrical Board	0.142188%	3,236	207	207	207	1,270	1,075	316	(46)
State	099501	ND System Information Technology Services	0.168701%	(6,562)	(1,413)	(1,413)	(1,413)	(152)	(384)	(1,251)	(536)
District Health Unit	100002	McIntosh District Health Unit	0.007315%	1,153	167	167	167	222	212	174	44
District Health Unit	100003	Wells County Dist Health Unit	0.020905%	1,982	259	259	259	416	387	322	80
District Health Unit	100004	Central Valley Health Unit	0.099622%	410	(180)	(180)	(180)	565	428	28	(71)
District Health Unit	100005	Dickey County Health District	0.017876%	993	119	119	119	253	228	135	20
District Health Unit	100006	Emmons County Public Health	0.016159%	766	87	87	87	208	188	99	10
District Health Unit	100007	Rolette County Public Health	0.039749%	2,500	309	309	309	606	552	351	64
District Health Unit	100008	Towner County Public Health Unit	0.008163%	736	96	96	96	157	146	117	28
District Health Unit	100009	Nelson-Griggs District Health Unit	0.013391%	927	119	119	119	219	200	129	22
District Health Unit	100010	First District Health Unit	0.212003%	8,365	861	861	861	2,446	2,155	1,068	113
District Health Unit	100011	Lake Region District Health Unit	0.076552%	6,612	887	887	887	1,460	1,355	934	202
District Health Unit	100012	Garrison Diversion Conservancy District	0.157394%	3,648	233	233	233	1,410	1,194	385	(40)
District Health Unit	100013	Upper Missouri Health Unit	0.104044%	11,998	1,681	1,681	1,681	2,459	2,316	1,759	421
District Health Unit	100014	Kidder County District Health Unit	0.005530%	1,443	219	219	219	260	252	216	58
District Health Unit	100015	Southwestern District Health Unit	0.121805%	8,737	1,125	1,125	1,125	2,036	1,869	1,219	238
District Health Unit	100017	City-County Health District	0.058769%	9,288	1,363	1,363	1,363	1,802	1,721	1,345	331
District Health Unit	100018	Sargent County District Health Unit	0.012591%	2,340	343	343	343	437	420	358	96
District Health Unit	100019	Traill District Health Unit	0.015508%	957	118	118	118	233	213	133	24
District Health Unit	100021	Cavalier County Health Dist	0.011096%	713	88	88	88	171	158	99	21
District Health Unit	100022	Walsh County Health District	0.028265%	4,919	735	735	735	946	907	695	166
District Health Unit	100023	Custer Health Unit	0.127173%	6,032	683	683	683	1,634	1,459	785	105
Political Subdivision	100024	Southeast Water Users District	0.044530%	(784)	(302)	(302)	(302)	31	(30)	79	42
City	200002	City Of Mcville	0.010469%	537	67	67	67	146	131	55	4
City	200003	City Of Drayton	0.023746%	422	17	17	17	195	162	29	(15)
City	200004	City Of Fessenden	0.004080%	299	39	39	39	69	64	41	8
City	200005	City Of Westhope	0.015562%	796	92	92	92	208	189	106	17
City	200006	City Of Belfield	0.031732%	(5,904)	(1,009)	(1,009)	(1,009)	(772)	(815)	(972)	(318)
City	200008	City Of Rolla	0.042447%	8,719	1,307	1,307	1,307	1,624	1,566	1,279	329
City	200009	City Of New Town	0.095536%	13,634	1,989	1,989	1,989	2,703	2,572	1,938	454
City	200010	City Of Cavalier	0.056069%	5,966	842	842	842	1,261	1,184	818	177

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.



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

Employer Type	Employer ID	Employer	Proportionate Share	Schedule of Deferred Outflows/(Inflows)										2025 and Thereafter
				Total Deferred	2019	2020	2021	2022	2023	2024	2025	2026	2027	
City	200011	City Of Harvey	0.052789%	\$ 4,276	\$ 570	\$ 570	\$ 570	\$ 965	\$ 892	\$ 591	\$ 118			
City	200012	City Of Napoleon	0.014370%	6,582	1,038	1,038	1,038	1,145	1,126	952	245			
City	200014	City Of Grand Forks	1.986043%	27,350	(601)	(601)	(601)	14,248	11,523	3,739	(357)			
City	200015	City Of Killdeer	0.081148%	2,498	214	214	214	820	709	309	18			
City	200016	City Of Ellendale	0.038379%	1,643	167	167	167	454	401	243	44			
City	200017	City of Wishek	0.021279%	1,253	153	153	153	312	283	171	28			
City	200018	City Of Granville	0.002112%	993	161	161	161	177	174	128	31			
City	200019	City Of Linton	0.019337%	(1,118)	(219)	(219)	(219)	(75)	(101)	(205)	(80)			
City	200020	City Of Finley	0.006733%	(795)	(145)	(145)	(145)	(95)	(104)	(122)	(39)			
City	200021	City Of Wilton	0.012915%	643	77	77	77	174	156	74	8			
City	200022	City Of Ray	0.015183%	(1,458)	(264)	(264)	(264)	(150)	(171)	(252)	(93)			
City	200025	City Of Medora	0.022948%	(168)	(69)	(69)	(69)	102	71	(81)	(53)			
City	200026	City of Vela	0.006374%	(4,988)	(801)	(801)	(801)	(753)	(762)	(816)	(254)			
City	200027	City of Mandan	0.167260%	8,433	963	963	963	2,214	1,984	1,158	188			
City	200028	City Of Thompson	0.015611%	809	92	92	92	209	188	114	22			
City	200029	City Of Williston	1.613813%	177,803	24,997	24,997	24,997	37,064	34,850	25,216	5,682			
City	200030	City Of Bowman	0.074257%	4,912	624	624	624	1,179	1,075	667	119			
City	200031	City Of Tioga	0.078628%	7,622	1,063	1,063	1,063	1,651	1,543	1,030	209			
City	200033	City Of Rhame	0.005698%	995	144	144	144	186	178	159	40			
City	200035	City Of Fargo	2.966889%	281,115	38,130	38,130	38,130	60,313	56,242	40,901	9,269			
City	200036	City Of Jamestown	0.451119%	7,965	292	292	292	3,665	3,046	641	(263)			
City	200037	City Of Beach	0.011424%	(3,543)	(587)	(587)	(587)	(502)	(518)	(580)	(182)			
City	200038	City Of Glenburn	0.005537%	318	38	38	38	79	72	43	10			
City	200040	City Of Kulm	0.006988%	855	132	132	132	184	175	88	12			
City	200041	City Of Harwood	0.012480%	135	(10)	(10)	(10)	83	66	17	(1)			
City	200045	City Of Mapleton	0.008821%	(2,306)	(390)	(390)	(390)	(324)	(336)	(364)	(112)			
City	200046	City Of Wahpeton	0.220041%	24,028	3,385	3,385	3,385	5,030	4,728	3,369	746			
City	200047	City Of Bottineau	0.041409%	28,840	4,492	4,492	4,492	4,801	4,745	4,517	1,301			
City	200049	City Of Elgin	0.005796%	311	37	37	37	81	73	41	5			
City	200050	City Of Rugby	0.059312%	7,407	1,075	1,075	1,075	1,519	1,437	1,007	219			
City	200051	City Of New Salem	0.011150%	431	42	42	42	125	110	60	10			
City	200052	City Of Walhalla	0.027836%	3,425	483	483	483	691	653	508	124			
City	200053	City Of Gwinner	0.013138%	205	5	5	5	103	85	12	(10)			
City	200054	City Of Kenmare	0.018106%	(5,192)	(871)	(871)	(871)	(736)	(761)	(827)	(255)			
City	200055	City Of Watford City	0.322317%	19,088	2,301	2,301	2,301	4,711	4,269	2,696	509			
City	200057	City Of Cooperstown	0.016320%	892	106	106	106	228	206	122	18			
City	200058	City Of New England	0.008905%	172	8	8	8	74	62	13	(1)			
City	200059	City Of Carrington	0.062998%	4,991	683	683	683	1,154	1,067	622	99			
City	200060	City Of Mott	0.010079%	(31)	(30)	(30)	(30)	45	31	(6)	(11)			
City	200061	City Of Larimore	0.009308%	690	96	96	96	165	152	80	5			
City	200062	City Of Sherwood	0.003336%	439	63	63	63	88	83	63	16			
City	200063	City Of Lamoure	0.013126%	(1,448)	(258)	(258)	(258)	(160)	(178)	(249)	(87)			
City	200064	City Of Michigan	0.005021%	304	37	37	37	75	70	42	6			
City	200065	City Of Park River	0.041513%	2,079	240	240	240	550	493	274	42			
City	200067	City Of Hatton	0.007231%	1,501	228	228	228	282	272	210	53			
City	200069	City Of Northwood	0.022164%	(353)	(102)	(102)	(102)	63	33	(93)	(50)			
City	200070	City Of Powers Lake	0.012549%	(405)	(99)	(99)	(99)	(5)	(22)	(57)	(24)			
City	200072	City Of Towner	0.008738%	2,616	407	407	407	472	460	368	95			
City	200073	City Of Pembina	0.007513%	(209)	(49)	(49)	(49)	7	(3)	(45)	(21)			
City	200075	City Of Underwood	0.007376%	121	4	4	4	59	49	9	(8)			
City	200076	City Of New Leipzig	0.002589%	246	33	33	33	52	49	35	11			
City	200077	City Of Stanley	0.076370%	13,257	1,979	1,979	1,979	2,550	2,445	1,875	450			
City	200080	City Of Crosby	0.015885%	1	(33)	(33)	(33)	86	64	(25)	(25)			
City	200083	City Of Grafton	1.145936%	11,351	1,495	1,495	1,495	2,586	2,386	1,577	317			
City	200084	City Of Emerald	0.006928%	296	32	32	32	84	74	36	6			
City	200085	City Of Lincoln	0.038849%	(933)	(237)	(237)	(237)	53	-	(186)	(89)			
City	200086	City Of Minto	0.006160%	(616)	(111)	(111)	(111)	(65)	(74)	(107)	(37)			
City	200087	City Of Ashley	0.012767%	1,621	229	229	229	325	307	239	63			
City	200088	City Of Neche	0.003857%	263	34	34	34	62	57	35	7			
City	200089	City Of Surrey	0.035174%	(1,277)	(273)	(273)	(273)	(10)	(59)	(269)	(120)			
City	200090	City Of Hankinson	0.019375%	1,298	168	168	168	313	286	168	27			

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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)							2025 and Thereafter
				Total Deferred	2019	2020	2021	2022	2023	2024	
City	200091	City Of New Rockford	0.019102%	\$ 1,276	\$ 161	\$ 161	\$ 161	\$ 304	\$ 278	\$ 176	\$ 35
City	200094	City Of West Fargo	0.814772%	108,272	15,414	15,414	15,414	21,506	20,388	16,138	3,998
City	200097	City Of Devils Lake	0.179154%	24,444	3,515	3,515	3,515	4,854	4,608	3,574	863
City	200098	City Of Oakes	0.055206%	3,143	397	397	397	810	734	369	39
City	200100	City Of Mohall	0.013815%	1,010	130	130	130	234	215	140	31
City	200101	City Of Lidgerwood	0.006403%	293	33	33	33	81	72	37	4
City	200102	City Of McClusky	0.003232%	150	17	17	17	42	37	19	1
City	200103	City Of Burlington	0.029503%	3,203	445	445	445	666	625	470	107
City	200104	City Of Lisbon	0.041758%	2,346	272	272	272	584	527	350	69
City	200110	City Of Halliday	0.011392%	707	87	87	87	173	158	98	17
City	200111	City Of Maddock	0.012266%	634	74	74	74	166	149	87	10
City	200114	City Of Regent	0.004139%	(694)	(117)	(117)	(117)	(86)	(91)	(122)	(44)
City	200115	City Of Lakota	0.021273%	2,238	313	313	313	472	443	316	68
City	200117	City Of Alexander	0.014633%	5,681	884	884	884	993	973	841	222
City	200118	City Of Berthold	0.008570%	763	102	102	102	166	154	110	27
City	200119	City Of Carson	0.006731%	383	46	46	46	96	89	53	7
City	200120	City Of Dodge	0.003694%	559	82	82	82	110	104	81	18
County	300001	Adams County	0.118109%	11,304	1,548	1,548	1,548	2,431	2,269	1,608	352
County	300002	Barnes County	0.371119%	24,838	3,165	3,165	3,165	5,940	5,431	3,361	611
County	300003	Benson County	0.179564%	4,165	260	260	260	1,603	1,357	456	(31)
County	300004	Billings County	0.266393%	23,641	3,171	3,171	3,171	5,162	4,797	3,414	755
County	300005	Bottineau County	0.294340%	16,050	1,925	1,925	1,925	4,126	3,722	2,104	323
County	300006	Bowman County	0.155396%	3,591	239	239	239	1,400	1,187	342	(55)
County	300007	Burke County	0.133692%	(499)	(362)	(362)	(362)	638	454	(280)	(225)
County	300008	Burleigh County	1.526042%	117,683	15,643	15,643	15,643	27,053	24,959	15,780	2,962
County	300009	Cass County	2.227535%	145,357	18,248	18,248	18,248	34,903	31,847	20,100	3,763
County	300010	Cavalier County	0.183640%	8,435	944	944	944	2,317	2,065	1,086	135
County	300011	Dickey County	0.169656%	14,623	1,982	1,982	1,982	3,250	3,018	2,005	404
County	300012	Divide County	0.216625%	364	(376)	(376)	(376)	1,244	947	(348)	(351)
County	300013	Dunn County	0.465334%	28,934	3,599	3,599	3,599	7,078	6,440	3,925	694
County	300014	Eddy County	0.085631%	6,513	853	853	853	1,493	1,376	904	181
County	300015	Emmons County	0.125272%	4,034	358	358	358	1,295	1,123	506	36
County	300016	Foster County	0.110600%	7,813	1,038	1,038	1,038	1,865	1,714	970	150
County	300018	Grand Forks County	1.376241%	69,544	8,381	8,381	8,381	18,671	16,783	8,149	798
County	300019	Grant County	0.094431%	(2,363)	(579)	(579)	(579)	127	(2)	(504)	(247)
County	300020	Griggs County	0.075186%	(1,009)	(316)	(316)	(316)	246	143	(285)	(165)
County	300021	Hettinger County	0.098491%	179	(181)	(181)	(181)	556	422	(117)	(139)
County	300023	Lamoure County	0.168081%	12,811	1,670	1,670	1,670	2,927	2,697	1,806	371
County	300024	Logan County	0.068006%	1,975	164	164	164	672	579	226	6
County	300025	Mchenry County	0.135280%	14,030	1,975	1,975	1,975	2,986	2,800	1,917	402
County	300026	McIntosh County	0.097091%	2,644	208	208	208	934	801	292	(7)
County	300027	Mckenzie County	1.049053%	(17,518)	(5,442)	(5,442)	(5,442)	2,402	962	(2,942)	(1,614)
County	300028	McLean County	0.465579%	24,907	2,956	2,956	2,956	6,437	5,798	3,297	507
County	300029	Mercer County	0.344767%	31,936	4,394	4,394	4,394	6,972	6,499	4,381	902
County	300030	Morton County	0.680987%	14,093	709	709	709	5,801	4,866	1,495	(196)
County	300031	Mountrail County	0.594978%	29,727	3,394	3,394	3,394	7,843	7,027	4,036	639
County	300032	Nelson County	0.141480%	8,551	1,048	1,048	1,048	2,105	1,911	1,180	211
County	300033	Oliver County	0.073822%	7,269	1,003	1,003	1,003	1,555	1,454	1,026	225
County	300034	Pembina County	0.271061%	17,032	2,144	2,144	2,144	4,171	3,799	2,255	375
County	300035	Pierce County	0.212474%	11,114	1,328	1,328	1,328	2,917	2,625	1,403	185
County	300036	Ramsey County	0.322599%	16,678	1,904	1,904	1,904	4,316	3,874	2,359	417
County	300037	Ransom County	0.147660%	11,409	1,501	1,501	1,501	2,605	2,403	1,583	315
County	300038	Renville County	0.118549%	3,695	325	325	325	1,211	1,049	441	19
County	300039	Richland County	0.551782%	46,885	6,240	6,240	6,240	10,365	9,608	6,733	1,459
County	300040	Rollette County	0.268414%	13,679	1,599	1,599	1,599	3,606	3,238	1,785	253
County	300042	Sheridan County	0.058925%	5,222	705	705	705	1,145	1,064	737	161
County	300044	Slope County	0.055902%	3,010	356	356	356	774	697	407	64
County	300045	Stark County	0.670533%	34,441	4,083	4,083	4,083	9,096	8,176	4,351	569
County	300046	Steele County	0.095390%	9,141	1,249	1,249	1,249	1,962	1,831	1,307	294
County	300047	Stutsman County	0.598169%	35,288	4,328	4,328	4,328	8,801	7,980	4,731	792
County	300048	Towner County	0.101840%	5,071	583	583	583	1,345	1,205	673	99

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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)								2025 and Thereafter
				Total Deferred	2019	2020	2021	2022	2023	2024		
County	300049	Traill County	0.279787%	\$ 16,747	\$ 2,033	\$ 2,033	\$ 2,033	\$ 4,125	\$ 3,741	\$ 2,346	\$	436
County	300050	Walsh County	0.311212%	18,175	2,239	2,239	2,239	4,566	4,139	2,379		374
County	300051	Ward County	1.274424%	77,417	9,739	9,739	9,739	19,268	17,519	9,903		1,510
County	300052	Wells County	0.150222%	13,303	1,818	1,818	1,818	2,942	2,735	1,811		361
County	300053	Williams County	1.365441%	91,342	12,001	12,001	12,001	22,210	20,337	11,192		1,600
School District	400002	McClusky Public Schools	0.015214%	2,306	334	334	334	447	426	343		88
School District	400003	Lake Region Special Education Unit	0.050574%	(122)	(129)	(129)	(129)	250	180	(87)		(78)
School District	400004	Lidgerwood Public School	0.032927%	3,255	449	449	449	695	650	461		102
School District	400006	Halliday Public School	0.009688%	4,045	626	626	626	698	685	613		171
School District	400007	Oliver-Mercer Special Education Unit	0.036375%	5,348	781	781	781	1,053	1,003	767		182
School District	400008	Underwood School District #8	0.034711%	5,637	815	815	815	1,074	1,026	863		229
School District	400010	New Town Public School District	0.189534%	26,068	3,699	3,699	3,699	5,116	4,856	3,982		1,017
School District	400011	Bottineau Public School	0.124326%	(61)	(323)	(323)	(323)	607	436	(36)		(99)
School District	400012	Peace Garden Special Services	0.031486%	274	(26)	(26)	(26)	210	166	3		(27)
School District	400014	Beulah Public School #27	0.095851%	7,589	999	999	999	1,715	1,584	1,070		223
School District	400016	St John School District #3	0.068344%	1,616	106	106	106	617	523	173		(15)
School District	400017	Ellendale Public School District #40	0.042787%	2,244	261	261	261	581	522	305		53
School District	400018	Rural Cass Special Education Unit	0.020597%	556	37	37	37	191	163	84		7
School District	400019	Fargo Public Schools	2.145693%	166,122	21,813	21,813	21,814	37,857	34,913	23,217		4,695
School District	400020	Surrey Schools	0.056175%	737	(17)	(17)	(17)	403	326	83		(24)
School District	400021	Jamestown Public School District #1	0.304412%	24,589	3,295	3,295	3,295	5,571	5,153	3,332		648
School District	400023	Warwick Public School	0.043547%	5,536	793	793	793	1,119	1,059	791		188
School District	400024	Souris Valley Special Services	0.025754%	(1,029)	(178)	(178)	(178)	15	(20)	(334)		(156)
School District	400025	Rugby Public School District #5	0.059501%	967	21	21	21	466	385	82		(29)
School District	400026	Billings County School District	0.030447%	(1,760)	(343)	(343)	(343)	(115)	(158)	(329)		(129)
School District	400027	Belcourt School District #7	0.476398%	14,080	1,083	1,083	1,083	4,645	3,992	1,983		211
School District	400028	West Fargo Public School #6	1.613672%	122,520	16,041	16,041	16,041	28,107	25,893	17,014		3,383
School District	400029	Minot Public School District #1	1.593368%	88,977	10,496	10,496	10,496	22,410	20,224	12,566		2,289
School District	400030	Belfield Public School #13	0.037450%	3,386	456	456	456	736	684	487		111
School District	400031	Minto Public School District #20	0.034358%	1,093	103	103	103	360	313	113		(2)
School District	400033	Harvey Public School District #38	0.058744%	(180)	(157)	(157)	(157)	283	202	(102)		(92)
School District	400034	Oakes Public Schools	0.049921%	(3,241)	(626)	(626)	(626)	(253)	(321)	(571)		(218)
School District	400035	Larimore Public School District #44	0.048383%	(1,320)	(314)	(314)	(314)	48	(19)	(277)		(130)
School District	400036	Hazen Public School District #3	0.064759%	8,500	1,230	1,230	1,230	1,714	1,626	1,196		274
School District	400038	Park River Area School District	0.052691%	2,603	300	300	300	694	624	336		49
School District	400039	Hillsboro Public School	0.052697%	2,582	304	304	304	698	626	313		33
School District	400040	Lisbon Public School	0.063604%	5,118	680	680	680	1,155	1,068	711		144
School District	400042	Northern Cass School District #97	0.061033%	10,314	1,529	1,529	1,529	1,985	1,901	1,481		360
School District	400043	Mandaree Public School #36	0.088414%	39,022	6,022	6,022	6,022	6,683	6,561	6,021		1,691
School District	400044	Thompson Public School	0.027674%	(2,555)	(465)	(465)	(465)	(258)	(296)	(447)		(159)
School District	400045	Northern Plains Special Ed Unit	0.011529%	(700)	(151)	(151)	(151)	(65)	(80)	(77)		(25)
School District	400046	Bowman County School District #1	0.069874%	5,609	735	735	735	1,257	1,162	810		175
School District	400047	Apple Creek Elementary School	0.003216%	416	66	66	66	90	86	39		3
School District	400048	Burke Central School	0.013317%	(2,038)	(355)	(355)	(355)	(255)	(274)	(335)		(109)
School District	400049	Washburn Public School	0.040096%	2,483	302	302	302	602	547	360		68
School District	400050	Enderlin Area School District #24	0.047890%	441	(34)	(34)	(34)	324	258	8		(47)
School District	400051	Midkota School	0.019927%	2,903	419	419	419	568	540	432		106
School District	400052	Velva Public School	0.039955%	3,660	494	494	494	793	738	528		119
School District	400053	Sheyenne Valley Special Education Unit	0.051043%	1,867	193	193	193	574	504	206		4
School District	400054	Center Stanton Public School	0.025798%	2,093	273	273	273	465	430	312		67
School District	400055	Burleigh County Special Education Unit	0.005404%	711	101	101	101	141	136	106		25
School District	400056	New Rockford Sheyenne Public School	0.029417%	3,345	471	471	471	690	650	480		112
School District	400057	James River Multidistrict Special Education Unit	0.041371%	2,306	286	286	286	595	538	281		34
School District	400058	Newburg United Public School	0.020166%	317	9	9	9	160	132	19		(21)
School District	400059	Napoleon Public School District #2	0.023193%	(1,439)	(271)	(271)	(271)	(97)	(129)	(284)		(116)
School District	400060	Yellowstone School District #14	0.021130%	3,219	469	469	469	627	598	471		116
School District	400061	Cavalier Public Schools	0.036168%	(582)	(164)	(164)	(164)	107	57	(165)		(89)
School District	400062	Richland School District #44	0.036901%	3,238	435	435	435	711	660	462		100
School District	400063	Fort Totten School District #30	0.041093%	1,285	105	105	105	412	356	183		19
School District	400064	Bismarck Public Schools	2.317805%	152,879	19,381	19,381	19,381	36,711	33,531	20,741		3,753
School District	400065	Solen Public School Dist #3	0.041810%	2,984	404	404	404	717	660	351		44

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

			Schedule of Deferred Outflows/(Inflows)										2025 and
Employer Type	Employer ID	Employer	Proportionate Share	Total Deferred	2019	2020	2021	2022	2023	2024	2025 and Thereafter		
School District	400068	Lakota Public School District # 66	0.028096%	\$ 240	\$ (18)	\$ (18)	\$ (18)	\$ 192	\$ 153	\$ (17)	\$ (34)		
School District	400069	Stanley Community Public School District # 2	0.130320%	8,510	1,139	1,139	1,139	2,113	1,934	948	98		
School District	400070	Mandan Public School District #1	0.667814%	19,224	1,688	1,688	1,688	6,681	5,765	1,885	(171)		
School District	400072	Killdeer Public School #16	0.070771%	12,782	1,882	1,882	1,882	2,411	2,314	1,917	494		
School District	400073	Glenburn School District	0.045539%	4,272	580	580	580	921	858	616	137		
School District	400074	New Public School #8	0.077863%	12,242	1,795	1,795	1,795	2,377	2,270	1,772	438		
School District	400075	Williston Public School #1	0.648002%	25,852	2,701	2,701	2,701	7,546	6,657	3,233	313		
School District	400076	Valley City Public School	0.101170%	4,916	565	565	565	1,321	1,183	633	84		
School District	400077	Dickinson Public Schools	0.609235%	89,387	12,848	12,848	12,848	17,403	16,567	13,458	3,415		
School District	400078	Drayton Public School #19	0.027062%	4,067	589	589	589	791	754	606	149		
School District	400079	Mohall Lansford Sherwood School	0.035718%	2,053	257	257	257	524	475	250	33		
School District	400080	Westhope Public School #17	0.025244%	200	(28)	(28)	(28)	161	126	15	(18)		
School District	400081	Kindred Public School District #2	0.043621%	6,578	962	962	962	1,289	1,229	946	228		
School District	400082	Grafton Public School District #3	0.131986%	(6,481)	(1,332)	(1,332)	(1,332)	(345)	(526)	(1,151)	(463)		
School District	400083	Wilton Public School District	0.029372%	4,399	635	635	635	855	815	661	163		
School District	400084	Sheyenne Valley Career And Tech Center	0.011039%	1,253	175	175	175	258	242	183	45		
School District	400085	White Shield School Dist #85	0.093614%	(1,098)	(387)	(387)	(387)	313	185	(270)	(165)		
School District	400086	Tgu School District #60	0.166450%	5,101	457	457	457	1,701	1,473	559	(3)		
School District	400087	Turtle Lake Mercer School District #72	0.040722%	6,405	937	937	937	1,242	1,186	936	230		
School District	400088	Lamoure School District #8	0.044423%	6,055	882	882	882	1,214	1,153	848	194		
School District	400089	Divide County School Dist #1	0.066094%	7,280	1,012	1,012	1,012	1,506	1,416	1,069	253		
School District	400090	Mott/Regent School Dist #1	0.037686%	1,653	184	184	184	466	414	201	20		
School District	400091	United Public School District # 7	0.091240%	(2,164)	(540)	(540)	(540)	143	17	(473)	(231)		
School District	400092	Kulm Public School District #7	0.032304%	2,048	255	255	255	496	452	284	51		
School District	400093	Midway Public School District #128	0.043936%	1,202	120	120	120	448	388	55	(49)		
School District	400094	Dunseith School District #1	0.153254%	10,752	1,368	1,368	1,368	2,514	2,304	1,522	308		
School District	400095	Carrington School District #49	0.047255%	6,138	874	874	874	1,228	1,163	905	220		
School District	400096	Glen Ullin Public School #48	0.026309%	1,129	123	123	123	320	284	143	13		
School District	400099	Manvel Public School	0.022212%	2,901	410	410	410	576	545	441	109		
School District	400100	Maple Valley School District	0.028202%	1,217	140	140	140	351	313	127	6		
School District	400101	North Border School District # 100	0.062148%	4,436	566	566	566	1,031	945	635	127		
School District	400102	Mckenzie Cty Public School #1	0.250806%	39,618	5,799	5,799	5,799	7,675	7,331	5,784	1,431		
School District	400103	Devils Lake Public School	0.269127%	3,178	(69)	(69)	(69)	1,943	1,574	109	(241)		
School District	400104	Mt Pleasant School Dist #4	0.036509%	2,177	265	265	265	538	488	302	54		
School District	400105	Central Cass Public School District #7	0.098503%	8,965	1,210	1,210	1,210	1,947	1,812	1,290	286		
School District	400106	Milnor Public School District #2	0.036310%	1,441	146	146	146	418	368	196	21		
School District	400107	Mapleton Public School	0.008688%	(300)	(63)	(63)	(63)	2	(10)	(69)	(34)		
School District	400108	Linton Public School District #36	0.046086%	2,120	244	244	244	588	525	251	24		
School District	400109	Tioga Public School District #15	0.070072%	3,763	463	463	463	987	891	450	46		
School District	400114	Zeeland Public Schools	0.007197%	456	57	57	57	110	101	61	13		
School District	400117	Garrison Public School District #51	0.058923%	5,640	778	778	778	1,218	1,137	785	166		
School District	400118	Kenmare Public School District #28	0.042269%	(1,815)	(385)	(385)	(385)	(69)	(127)	(329)	(135)		
School District	400119	Lewis & Clark Public Schools	0.044455%	8,012	1,207	1,207	1,207	1,539	1,478	1,114	260		
School District	400120	Sw Special Education Unit	0.006969%	(1,070)	(179)	(179)	(179)	(127)	(136)	(198)	(72)		
School District	400121	North Valley Career & Technology Center	0.017337%	925	109	109	109	238	214	125	21		
School District	400122	Dakota Prairie Public School	0.053074%	2,450	284	284	284	681	608	287	22		
School District	400123	Beach Public School District #3	0.066692%	(1,063)	(296)	(296)	(296)	203	111	(316)	(173)		
School District	400124	Rolette Public School	0.028923%	3,570	495	495	495	712	672	556	145		
School District	400125	Drake Public School District	0.025504%	4,914	728	728	728	918	883	735	194		
School District	400137	New Salem Almont School District #49	0.048814%	3,365	424	424	424	789	722	485	97		
School District	400138	Max Public School	0.029456%	(508)	(145)	(145)	(145)	75	35	(117)	(66)		
School District	400139	East Central Special Education Unit	0.043114%	2,691	324	324	324	646	587	402	84		
School District	400140	North Sargent School District #3	0.036282%	1,800	210	210	210	481	431	229	29		
School District	400141	Wahpeton Public School District 37	0.130754%	3,174	238	238	238	1,215	1,036	274	(65)		
School District	400142	Medina Public School District #3	0.022960%	3,139	448	448	448	619	588	468	120		
School District	400143	Pingree-Buchanan School District	0.012990%	(6,898)	(1,125)	(1,125)	(1,125)	(1,028)	(1,046)	(1,105)	(344)		
School District	400144	West River Student Services	0.010087%	(450)	(89)	(89)	(89)	(14)	(28)	(99)	(42)		
School District	400145	Leeds Public School District 6	0.018036%	2,936	430	430	430	565	540	433	108		
School District	400147	Sawyer Public School	0.015900%	241	8	8	8	127	105	2	(17)		
School District	400148	Wilmac Multidistrict Special Education Unit	0.077236%	6,813	911	911	911	1,488	1,382	987	223		
School District	400149	Great Northwest Education Cooperative	0.012991%	(1,200)	(217)	(217)	(217)	(120)	(138)	(213)	(78)		

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.



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

			Schedule of Deferred Outflows/(Inflows)											2025 and
Employer Type	Employer ID	Employer	Proportionate Share	Total Deferred	2019	2020	2021	2022	2023	2024				Thereafter
School District	400150	Anamoose Public School District #14	0.016537%	\$ 1,891	\$ 263	\$ 263	\$ 263	\$ 387	\$ 364	\$ 283	\$			68
School District	400151	South Prairie School District #70	0.058510%	3,205	378	378	378	815	735	443				78
School District	400152	South East Education Cooperative	0.042876%	4,586	651	651	651	971	912	619				131
School District	400153	South Heart Public School District #9	0.027970%	2,641	356	356	356	565	527	393				88
Political Subdivision	500002	Cass County Water Resource District	0.022149%	1,031	119	119	119	285	255	123				11
Political Subdivision	500003	Walsh County Water Resource District	0.004613%	418	58	58	58	92	86	56				10
Political Subdivision	500005	Ramsey County Soil Conservation District	0.006475%	3,568	553	553	553	601	592	555				161
Political Subdivision	500006	James River Soil Conservation District	0.005153%	282	33	33	33	72	65	37				9
Political Subdivision	500007	Burleigh County Soil Conservation District	0.019128%	3,429	501	501	501	645	618	525				138
Political Subdivision	500008	Traill County Water Resource District	0.005264%	592	88	88	88	127	120	71				10
Political Subdivision	500009	Grafton Park District	0.008729%	(3,094)	(511)	(511)	(511)	(446)	(458)	(502)				(155)
Political Subdivision	500010	Cass County Soil Conservation District	0.018835%	602	55	55	55	195	170	67				5
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.014258%	315	13	13	13	120	100	51				5
Political Subdivision	500016	Greater Ramsey Water District	0.028518%	184	(32)	(32)	(32)	181	142	(10)				(33)
Political Subdivision	500017	Carnegie Regional Library	0.005493%	460	61	61	61	102	95	65				15
Political Subdivision	500018	Griggs County Public Library	0.005224%	902	131	131	131	170	162	137				40
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.042660%	294	(60)	(60)	(60)	259	201	36				(22)
Political Subdivision	500022	Consolidated Waste Ltd	0.013676%	772	96	96	96	199	180	96				9
Political Subdivision	500023	Walsh County Housing Authority	0.002725%	116	12	12	12	32	29	16				3
Political Subdivision	500024	Williams County Soil Conservation District	0.009555%	3,478	532	532	532	604	591	538				149
Political Subdivision	500025	Bowman City Park Board	0.011882%	3,034	457	457	457	545	529	462				127
Political Subdivision	500028	Williston Housing Authority	0.027815%	4,181	620	620	620	828	790	573				130
Political Subdivision	500030	Minot Rural Fire Department	0.014235%	988	126	126	126	233	213	140				24
Political Subdivision	500031	Central Plains Water District	0.019358%	2,618	374	374	374	519	492	389				96
Political Subdivision	500033	Ransom County Soil Cons Dist	0.005237%	309	38	38	38	77	71	41				6
Political Subdivision	500038	Jamestown Regional Airport	0.013204%	708	84	84	84	183	165	93				15
Political Subdivision	500040	Fargo Park District	0.315603%	30,485	4,095	4,095	4,095	6,455	6,022	4,618				1,105
Political Subdivision	500041	Bismarck Rural Fire Protection	0.053463%	2,205	218	218	218	617	544	331				59
Political Subdivision	500045	Dunseith Community Nursing Home	0.083289%	4,665	604	604	604	1,226	1,112	489				26
Political Subdivision	500047	Mercer County Soil Conservation District	0.006987%	3,198	505	505	505	557	548	461				117
Political Subdivision	500049	West Fargo Park District	0.105643%	8,342	1,088	1,088	1,088	1,877	1,733	1,207				261
Political Subdivision	500053	Stutsman County Housing Authority	0.012172%	315	23	23	23	114	98	33				1
Political Subdivision	500054	Grand Forks County Water Resource District	0.004521%	1,082	164	164	164	198	191	161				40
Political Subdivision	500055	Southeast Region Career & Technology Center	0.011659%	2,456	365	365	365	452	436	375				98
Political Subdivision	500056	Cavalier County Job Development Authority	0.004404%	275	35	35	35	68	62	37				3
Political Subdivision	500057	Barnes County Soil Conservation District	0.007019%	755	112	112	112	165	155	85				14
Political Subdivision	500059	Traill Rural Water District	0.011827%	1,967	288	288	288	377	360	291				75
Political Subdivision	500061	Ward County Water Resource District	0.003215%	163	19	19	19	43	39	21				3
Political Subdivision	500063	Southwest Water Authority	0.260343%	10,157	1,046	1,046	1,046	2,992	2,635	1,274				118
Political Subdivision	500068	Burleigh County Council On Aging	0.061926%	3,197	379	379	379	843	758	405				54
Political Subdivision	500072	Watford City Park District	0.056100%	10,691	1,606	1,606	1,606	2,025	1,948	1,527				373
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.009476%	618	78	78	78	149	136	83				16
Political Subdivision	500081	Ramsey County Housing Authority	0.020452%	74	(31)	(31)	(31)	122	94	(21)				(28)
Political Subdivision	500082	Grand Forks Public Library	0.056128%	2,700	303	303	303	723	646	368				54
Political Subdivision	500084	Rolette County Soil Conservation District	0.002927%	18	(4)	(4)	(4)	18	14	(2)				-
Political Subdivision	500085	Jamestown Parks And Recreation District	0.053836%	16,672	2,520	2,520	2,520	2,923	2,849	2,608				732
Political Subdivision	500091	Ramsey County Water Resource District	0.003000%	220	29	29	29	51	47	32				3
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.029471%	769	58	58	58	278	238	82				(3)
Political Subdivision	500108	North Dakota Firefighters Association	0.013763%	2,781	427	427	427	530	511	376				83
Political Subdivision	500109	James River Valley Library System	0.028768%	1,846	235	235	235	450	411	240				40
Political Subdivision	500110	Grand Forks Park District	0.168906%	17,180	2,375	2,375	2,375	3,638	3,406	2,457				554
Political Subdivision	500111	McIntosh County Housing Authority	0.003326%	43	-	-	-	25	20	2				(4)
School District	500113	Lonetree Special Education Unit	0.008213%	488	59	59	59	121	111	67				12
School District	500114	Roughrider Education Services Program (RESP)	0.002741%	35	-	-	-	21	17	2				(5)
Political Subdivision	500116	Western Area Water Supply Authority	0.082320%	548	(79)	(79)	(79)	537	424	(68)				(108)
Political Subdivision	500118	Crosby Park District	0.003838%	(855)	(115)	(115)	(115)	(86)	(91)	(235)				(98)
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.009731%	(1,047)	(194)	(194)	(194)	(121)	(134)	(157)				(53)
Political Subdivision	500121	Devils Lake Park Board	0.033025%	604	24	24	24	271	226	49				(14)
Political Subdivision	500122	North Central Soil Conservation District	0.006687%	686	100	100	100	150	141	81				14
Political Subdivision	500123	Williston Rural Fire Protection District #1	0.007311%	1,814	272	272	272	327	318	279				74
Political Subdivision	500124	Emmons County Soil Conservation District	0.002141%	1,423	222	222	222	238	235	223				61
Political Subdivision	500125	Wahpeton Park Board	0.048407%	(700)	(285)	(285)	(285)	77	11	47				20
Political Subdivision	500126	City Of Bottineau Park Board	0.012400%	8,590	1,338	1,338	1,338	1,431	1,414	1,346				385
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	862	147	147	147	147	147	104				23
State of ND	030500	Tobacco Prevention/Control Committee	0.000000%	5,469	1,015	1,015	1,015	1,015	1,015	394				-
Total				100.000003%	\$ 5,162,856	\$ 608,559	\$ 608,559	\$ 608,561	\$ 1,356,249	\$ 1,219,066	\$ 667,464	\$		94,398

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019. 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	2017	2018	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions									
			7,388.1	7,297.3	7,388.1	7,297.3										
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions		Changes in Proportionate Share		Total Deferred	2019	2020	2021	2022	2023	2024	2025 and Thereafter		
State of ND	010100	Governor's Office	\$ 15	\$ (154)	\$ -	\$ (9,078)	\$ (7,956)	\$ (1,263)	\$ (1,263)	\$ (1,263)	\$ (1,263)	\$ (1,263)	\$ (1,264)	\$ (377)		
State of ND	010800	Secretary Of State	(506)	(420)	-	(6,675)	(6,493)	(1,040)	(1,040)	(1,040)	(1,040)	(1,040)	(1,040)	(1,002)	(291)	
State	011000	Office Of Management & Budget	(294)	(2,963)	-	(19,455)	(19,560)	(3,112)	(3,112)	(3,112)	(3,112)	(3,112)	(3,112)	(3,086)	(914)	
State	011200	Information Technology Dept	(1,418)	(28,319)	-	(28,288)	(49,884)	(7,949)	(7,949)	(7,949)	(7,949)	(7,949)	(7,949)	(7,831)	(2,308)	
State	011700	State Auditor's Office	1,151	596	-	(14,169)	(10,874)	(1,704)	(1,704)	(1,704)	(1,704)	(1,704)	(1,704)	(1,801)	(553)	
State	011800	Central Services	(883)	(196)	-	(6,163)	(5,767)	(923)	(923)	(923)	(923)	(923)	(923)	(890)	(262)	
State of ND	012000	State Treasurer's Office	(514)	(210)	-	(3,609)	(3,670)	(593)	(593)	(593)	(593)	(593)	(593)	(547)	(158)	
State	012500	Attorney General's Office	7,339	(9,382)	-	27,817	21,262	3,519	3,519	3,519	3,519	3,519	3,519	2,914	753	
State of ND	012700	Tax Department	305	(2,005)	-	(13,135)	(12,842)	(2,034)	(2,034)	(2,034)	(2,034)	(2,034)	(2,034)	(2,057)	(615)	
State of ND	013000	Facility Management	252	74	-	(8,477)	(7,067)	(1,118)	(1,118)	(1,118)	(1,118)	(1,118)	(1,118)	(1,138)	(339)	
State of ND	014000	Office Of Administrative Hearings	(97)	(142)	-	(284)	(439)	(71)	(71)	(71)	(71)	(71)	(71)	(64)	(20)	
State	016000	Legislative Council	(751)	(2,017)	-	1,244	(1,214)	(208)	(208)	(208)	(208)	(208)	(208)	(143)	(31)	
State of ND	018000	ND Supreme Court	11,996	(3,586)	-	376	5,978	1,184	1,184	1,184	1,184	1,184	1,184	188	(130)	
State of ND	018800	Commission On Legal Counsel For Indigents	(1,349)	322	-	(10,283)	(9,579)	(1,548)	(1,548)	(1,548)	(1,548)	(1,548)	(1,548)	(1,433)	(406)	
State	019000	Retirement & Investment Office	(312)	(682)	-	(2,582)	(3,045)	(489)	(489)	(489)	(489)	(489)	(489)	(465)	(135)	
State	019200	ND Public Employees Retirement System	(1,838)	(495)	-	(17,663)	(17,010)	(2,737)	(2,737)	(2,737)	(2,737)	(2,737)	(2,737)	(2,583)	(742)	
State of ND	020100	Public Instruction	2,362	(1,562)	-	1,404	1,586	298	298	298	298	298	298	100	(4)	
State	020200	Education Standards & Practice	497	(122)	-	(857)	(482)	(67)	(67)	(67)	(67)	(67)	(67)	(106)	(41)	
State	021500	ND University System Office	(792)	(710)	-	8,578	6,212	971	971	971	971	971	971	1,035	322	
State of ND	022300	ND Youth Correctional Center	2,107	(1,917)	-	20,512	17,584	2,833	2,833	2,833	2,833	2,833	2,833	2,660	759	
State of ND	022400	Juvenile Services - DOCR	(162)	(804)	-	(748)	(1,457)	(235)	(235)	(235)	(235)	(235)	(235)	(221)	(61)	
State	022600	Land Department	(773)	(933)	-	(20,797)	(18,796)	(2,986)	(2,986)	(2,986)	(2,986)	(2,986)	(2,986)	(2,979)	(887)	
State	022700	Bismarck State College	2,512	(3,751)	-	5,544	3,379	586	586	586	586	586	586	378	71	
State	022800	Lake Region State College	954	1,073	-	(6,924)	(4,353)	(673)	(673)	(673)	(673)	(673)	(673)	(751)	(237)	
State	022900	Williston State College	454	(698)	-	10,276	8,597	1,374	1,374	1,374	1,374	1,374	1,374	1,340	387	
State	023000	University Of North Dakota	17,407	(4,621)	-	(91,378)	(70,149)	(10,799)	(10,799)	(10,799)	(10,799)	(10,799)	(10,799)	(12,240)	(3,914)	
State	023500	North Dakota State University	9,628	(9,277)	-	(63,114)	(55,449)	(8,617)	(8,617)	(8,617)	(8,617)	(8,617)	(8,617)	(9,413)	(2,951)	
State	023800	ND St College Of Science	3,411	(1,485)	-	(16,325)	(12,882)	(1,979)	(1,979)	(1,979)	(1,979)	(1,979)	(1,979)	(2,264)	(723)	
State	023900	Dickinson State University	1,051	(721)	-	8,320	7,325	1,183	1,183	1,183	1,183	1,183	1,183	1,098	312	
State	024000	Mayville State University	1,036	(353)	-	1,489	1,736	296	296	296	296	296	296	212	44	
State	024100	Minot State University	4,695	119	-	(16,943)	(11,093)	(1,671)	(1,671)	(1,671)	(1,671)	(1,671)	(1,671)	(2,056)	(682)	
State	024200	Valley City State University	1,322	(516)	-	(815)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(113)	(57)	
State of ND	025000	ND State Library	223	(778)	-	6,035	4,700	750	750	750	750	750	750	733	217	
State of ND	025200	SCHOOL FOR THE DEAF	(40)	168	-	(2,836)	(2,332)	(371)	(371)	(371)	(371)	(371)	(371)	(106)	(106)	
State of ND	025300	School For The Blind	146	77	-	(2,589)	(2,062)	(324)	(324)	(324)	(324)	(324)	(324)	(338)	(104)	
State	026100	ND Board Of Nursing	(165)	(634)	-	2,636	1,607	252	252	252	252	252	252	263	84	
State of ND	027000	Career & Technical Education	(189)	(676)	-	(1,184)	(1,742)	(281)	(281)	(281)	(281)	(281)	(281)	(262)	(75)	
State of ND	030100	ND Department Of Health	1,332	(11,576)	-	(30,622)	(35,443)	(5,603)	(5,603)	(5,603)	(5,603)	(5,603)	(5,603)	(5,711)	(1,717)	
State of ND	031000	Life Skills and Transition Center	7,219	254	-	(43,357)	(31,931)	(4,930)	(4,930)	(4,930)	(4,930)	(4,930)	(4,930)	(5,527)	(1,754)	
State of ND	031200	North Dakota State Hospital	8,924	(25,001)	-	11,348	(5,274)	(663)	(663)	(663)	(663)	(663)	(663)	(1,403)	(556)	
State of ND	031300	ND Veterans Home	(1,371)	(4,787)	-	(19,427)	(18,176)	(2,914)	(2,914)	(2,914)	(2,914)	(2,914)	(2,914)	(2,797)	(809)	
State of ND	031600	Indian Affairs Commission	295	(151)	-	3,769	3,337	536	536	536	536	536	536	511	146	
State of ND	032100	Veterans Affairs Department	503	(118)	-	(1,472)	(1,005)	(150)	(150)	(150)	(150)	(150)	(150)	(191)	(64)	
State of ND	032500	Department Of Human Services	14,150	(95,213)	-	(8,311)	(79,017)	(12,272)	(12,272)	(12,272)	(12,272)	(12,272)	(12,272)	(13,442)	(4,215)	
State of ND	036000	Protection & Advocacy Project	(1,245)	(283)	-	(14,743)	(13,874)	(2,228)	(2,228)	(2,228)	(2,228)	(2,228)	(2,228)	(2,121)	(613)	
State	038000	Job Service North Dakota	(4,331)	(6,100)	-	(15,146)	(21,494)	(3,497)	(3,497)	(3,497)	(3,497)	(3,497)	(3,497)	(3,140)	(869)	
State	040100	Insurance Department	(180)	(4,038)	-	16,473	10,599	1,680	1,680	1,680	1,680	1,680	1,680	1,692	507	
State of ND	040500	Industrial Commission	273	1,703	-	(30,056)	(24,269)	(3,848)	(3,848)	(3,848)	(3,848)	(3,848)	(3,848)	(3,871)	(1,158)	
State of ND	040600	ND Department Of Labor	(1,038)	(1,646)	-	(4,112)	(5,727)	(929)	(929)	(929)	(929)	(929)	(929)	(847)	(235)	
State of ND	040800	Public Service Commission	(2,651)	(4,500)	-	5,164	(1,360)	(268)	(268)	(268)	(268)	(268)	(268)	(47)	27	
State of ND	041200	Aeronautics Commission	(93)	413	-	(3,882)	(3,061)	(488)	(488)	(488)	(488)	(488)	(488)	(477)	(144)	
State of ND	041300	Department Of Financial Institutions	125	(1,697)	-	(12,009)	(11,737)	(1,861)	(1,861)	(1,861)	(1,861)	(1,861)	(1,861)	(1,872)	(560)	
State of ND	041400	ND Securities Department	(742)	(511)	-	(550)	(1,458)	(245)	(245)	(245)	(245)	(245)	(245)	(187)	(46)	
State	042600	State Board Of Law Examiners	(2,655)	(2,872)	-	31	(4,389)	(748)	(748)	(748)	(748)	(748)	(748)	(531)	(118)	
State	042700	ND State Board Of Cosmetology	(18)	(23)	-	78	33	6	6	6	6	6	6	5	(2)	
State	042800	ND State Plumbing Board	(86)	(128)	-	(37)	(204)	(35)	(35)	(35)	(35)	(35)	(35)	(25)	(4)	
State	047100	Bank Of North Dakota	(9,350)	(10,760)	-	(12,027)	(26,482)	(4,389)	(4,389)	(4,389)	(4,389)	(4,389)	(4,389)	(3,611)	(926)	
State	047200	Public Finance Authority	(38)	(161)	-	(40)	(201)	(33)	(33)	(33)	(33)	(33)	(33)	(31)	(5)	
State	047300	Housing Finance Agency	(2,106)	(2,308)	-	271	(3,294)	(564)	(564)	(564)	(564)	(564)	(564)	(390)	(84)	
State	047500	Mill & Elevator Association	13,885	13,134	-	56,091	69,866	11,365	11,365	11,365	11,365	11,365	11,365	10,218	2,823	
State	048500	Workforce Safety & Insurance	(7,680)	(8,610)	-	(20,837)	(31,012)	(5,075)	(5,075)	(5,075)	(5,075)	(5,075)	(5,075)	(4,435)	(1,202)	

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.



# 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	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions									
		Recognition Period	7.3881	7.2973	7.3881	7.2973								
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions		Changes in Proportionate Share		Total Deferred	2019	2020	2021	2022	2023	2024	2025 and Thereafter
State of ND	050200	Field Services Division	\$ (1,706)	\$ 749	\$ -	\$ (26,421)	\$ (23,398)	\$ (3,749)	\$ (3,749)	\$ (3,749)	\$ (3,749)	\$ (3,749)	\$ (3,607)	\$ (1,046)
State of ND	050400	Highway Patrol	2,247	(1,898)	-	62	55	52	52	52	52	52	(133)	(72)
State of ND	051700	Department Of Corrections Transitional Services	(57)	322	-	(16,070)	(13,631)	(2,166)	(2,166)	(2,166)	(2,166)	(2,166)	(2,159)	(642)
State of ND	051800	James River Correctional Ctr	(2,854)	(1,263)	-	(16,614)	(17,509)	(2,836)	(2,836)	(2,836)	(2,836)	(2,836)	(2,602)	(727)
State of ND	051900	State Penitentiary	(1,717)	2,447	-	(42,895)	(36,158)	(5,775)	(5,775)	(5,775)	(5,775)	(5,775)	(5,636)	(1,647)
State	052000	Rough Rider Industries	526	(203)	-	(2,349)	(1,818)	(279)	(279)	(279)	(279)	(279)	(321)	(102)
State of ND	053000	Department Of Corrections And Rehabilitation	(3,057)	(3,647)	-	5,401	(715)	(174)	(174)	(174)	(174)	(174)	81	7
State of ND	054000	Adjutant General ND National Guard	(5,482)	(3,877)	-	(52,203)	(52,393)	(8,427)	(8,427)	(8,427)	(8,427)	(8,427)	(7,973)	(2,285)
State of ND	060100	Department Of Commerce	(1,438)	8,269	-	(81,205)	(63,989)	(10,190)	(10,190)	(10,190)	(10,190)	(10,190)	(10,068)	(2,971)
State of ND	060200	Dept Of Agriculture	(297)	(737)	-	(17,308)	(15,789)	(2,513)	(2,513)	(2,513)	(2,513)	(2,513)	(2,490)	(734)
State of ND	060700	Milk Marketing Board	(46)	(67)	-	(163)	(232)	(38)	(38)	(38)	(38)	(38)	(36)	(6)
State of ND	060800	ND Oilseed Council	(7)	(10)	-	184	145	23	23	23	23	23	24	6
State	061100	ND Soybean Council	(96)	893	-	(7,314)	(5,611)	(893)	(893)	(893)	(893)	(893)	(885)	(261)
State of ND	061400	ND Corn Utilization Council	(42)	(71)	-	334	197	30	30	30	30	30	36	11
State of ND	061600	State Seed Department	213	(284)	-	7,396	6,292	1,004	1,004	1,004	1,004	1,004	985	287
State	062400	Beef Commission	(39)	(59)	-	332	207	32	32	32	32	32	33	14
State of ND	062500	ND Wheat Commission	(98)	(146)	-	(146)	(324)	(53)	(53)	(53)	(53)	(53)	(47)	(12)
State of ND	062600	ND Barley Council	(29)	(42)	-	(103)	(146)	(24)	(24)	(24)	(24)	(24)	(21)	(5)
State	066500	State Fair Association	(63)	14	-	(3,503)	(3,056)	(487)	(487)	(487)	(487)	(487)	(478)	(143)
State of ND	067000	Racing Commission	(29)	(44)	-	(106)	(150)	(25)	(25)	(25)	(25)	(25)	(22)	(3)
State of ND	070100	Historical Society	(2,279)	(700)	-	(15,724)	(15,836)	(2,559)	(2,559)	(2,559)	(2,559)	(2,559)	(2,374)	(667)
State of ND	070900	ND Council On The Arts	(72)	(28)	-	(1,933)	(1,744)	(279)	(279)	(279)	(279)	(279)	(271)	(78)
State of ND	072000	Game & Fish Department	(1,664)	(3,003)	-	(3,995)	(7,253)	(1,184)	(1,184)	(1,184)	(1,184)	(1,184)	(1,048)	(285)
State of ND	075000	Parks & Recreation Department	(234)	(1,018)	-	(10,712)	(10,293)	(1,639)	(1,639)	(1,639)	(1,639)	(1,639)	(1,617)	(481)
State of ND	077000	Water Commission	2,722	(1,941)	-	3,367	3,217	563	563	563	563	563	341	61
State	080100	Department Of Transportation	14,014	(15,813)	-	(78,946)	(71,554)	(11,088)	(11,088)	(11,088)	(11,088)	(11,088)	(12,250)	(3,864)
State	090000	ND State Board Of Accountancy	(62)	(93)	-	(14)	(138)	(23)	(23)	(23)	(23)	(23)	(21)	(2)
State	090100	Board Of Medical Examiners	711	(112)	-	2,624	2,687	440	440	440	440	440	383	104
State	090200	Board Of Pharmacy	(51)	(80)	-	919	687	108	108	108	108	108	113	34
State	090600	Real Estate Commission	376	618	-	(728)	179	36	36	36	36	36	4	(5)
State	090900	Electrical Board	(267)	(1,984)	-	(3,099)	(4,581)	(733)	(733)	(733)	(733)	(733)	(712)	(204)
State	099501	ND System Information Technology Services	(669)	1,495	-	(19,285)	(15,839)	(2,529)	(2,529)	(2,529)	(2,529)	(2,529)	(2,470)	(724)
District Health Unit	100002	McIntosh District Health Unit	(14)	(38)	-	921	752	119	119	119	119	119	121	36
District Health Unit	100003	Wells County Dist Health Unit	(558)	(67)	-	1,503	833	121	121	121	121	121	171	57
District Health Unit	100004	Central Valley Health Unit	(1,733)	1,395	-	(5,805)	(5,069)	(839)	(839)	(839)	(839)	(839)	(692)	(182)
District Health Unit	100005	Dickey County Health District	(43)	(64)	-	113	11	1	1	1	1	1	6	-
District Health Unit	100006	Emmons County Public Health	(12)	(323)	-	189	(124)	(20)	(20)	(20)	(20)	(18)	(8)	(8)
District Health Unit	100007	Rollette County Public Health	(246)	(107)	-	680	314	46	46	46	46	46	64	20
District Health Unit	100008	Towner County Public Health Unit	(152)	(44)	-	504	287	42	42	42	42	42	58	19
District Health Unit	100009	Nelson-Griggs District Health Unit	(38)	(54)	-	306	189	30	30	30	30	30	32	7
District Health Unit	100010	First District Health Unit	(939)	(2,950)	-	(71)	(3,292)	(541)	(541)	(541)	(541)	(541)	(464)	(123)
District Health Unit	100011	Lake Region District Health Unit	(32)	(241)	-	3,053	2,403	381	381	381	381	381	381	117
District Health Unit	100012	Garrison Diversion Conservancy District	(688)	707	-	(5,927)	(5,007)	(808)	(808)	(808)	(808)	(808)	(752)	(215)
District Health Unit	100013	Upper Missouri Health Unit	(202)	(1,027)	-	8,472	6,277	993	993	993	993	993	1,007	305
District Health Unit	100014	Kidder County District Health Unit	114	(18)	-	1,239	1,138	182	182	182	182	182	176	52
District Health Unit	100015	Southwestern District Health Unit	(253)	(455)	-	3,035	2,041	320	320	320	320	320	339	102
District Health Unit	100017	City-County Health District	610	(410)	-	6,913	6,056	974	974	974	974	974	920	266
District Health Unit	100018	Sargent County District Health Unit	(65)	(327)	-	2,292	1,649	260	260	260	260	260	267	82
District Health Unit	100019	Trallil District Health Unit	(41)	(60)	-	214	104	15	15	15	15	15	21	7
District Health Unit	100021	Cavalier County Health Dist	(26)	(40)	-	182	105	15	15	15	15	15	19	9
District Health Unit	100022	Walsh County Health District	695	(387)	-	3,700	3,366	548	548	548	548	548	491	135
District Health Unit	100023	Custer Health Unit	(288)	(258)	-	(612)	(961)	(158)	(158)	(158)	(158)	(158)	(134)	(37)
Political Subdivision	100024	Southeast Water Users District	(4,231)	(140)	-	(29)	(3,231)	(596)	(596)	(596)	(596)	(596)	(243)	(8)
City	200002	City Of McVie	221	(154)	-	(78)	(39)	(2)	(2)	(2)	(2)	(2)	(21)	(8)
City	200003	City Of Drayton	69	(485)	-	(599)	(884)	(140)	(140)	(140)	(140)	(140)	(143)	(41)
City	200004	City Of Fessenden	(10)	(15)	-	111	75	12	12	12	12	12	12	3
City	200005	City Of Westhope	(26)	(240)	-	192	(59)	(11)	(11)	(11)	(11)	(9)	(6)	-
City	200006	City Of Belfield	(206)	768	-	(9,458)	(7,649)	(1,219)	(1,219)	(1,219)	(1,219)	(1,219)	(1,201)	(353)
City	200008	City Of Rolla	634	(925)	-	7,787	6,384	1,026	1,026	1,026	1,026	1,026	972	282
City	200009	City Of New Town	1,307	(209)	-	8,817	8,381	1,357	1,357	1,357	1,357	1,357	1,248	348
City	200010	City Of Cavalier	670	(202)	-	2,977	2,883	471	471	471	471	471	413	111

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.



# 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	2017	2018	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions									
			7.3881	7.2973	7.3881	7.2973										
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions		Changes in Proportionate Share		Total Deferred	2019	2020	2021	2022	2023	2024	2025 and Thereafter		
City	200011	City Of Harvey	\$ 181	\$ (960)	\$ -	\$ 2,398	\$ 1,374	\$ 221	\$ 221	\$ 221	\$ 221	\$ 221	\$ 210	\$ 59		
City	200012	City Of Napoleon	1,193	(184)	-	5,887	5,792	943	943	943	943	943	848	229		
City	200014	City Of Grand Forks	(37,648)	(8,259)	-	(54,775)	(81,852)	(13,734)	(13,734)	(13,734)	(13,734)	(13,734)	(10,614)	(2,568)		
City	200015	City Of Killdeer	(514)	1,018	-	(2,861)	(1,964)	(323)	(323)	(323)	(323)	(323)	(277)	(72)		
City	200016	City Of Ellendale	(683)	(728)	-	764	(468)	(87)	(87)	(87)	(87)	(87)	(34)	1		
City	200017	City Of Wishek	(51)	(76)	-	213	81	12	12	12	12	12	17	4		
City	200018	City Of Granville	382	356	-	338	877	147	147	147	147	147	113	29		
City	200019	City Of Linton	(54)	(197)	-	(2,285)	(2,182)	(347)	(347)	(347)	(347)	(347)	(345)	(102)		
City	200020	City Of Finley	(237)	(30)	-	(1,122)	(1,167)	(190)	(190)	(190)	(190)	(190)	(171)	(46)		
City	200021	City Of Wilton	101	(182)	-	22	(65)	(8)	(8)	(8)	(8)	(8)	(19)	(6)		
City	200022	City Of Ray	(46)	286	-	(2,902)	(2,292)	(364)	(364)	(364)	(364)	(364)	(362)	(110)		
City	200025	City Of Medora	278	(220)	-	(1,672)	(1,431)	(221)	(221)	(221)	(221)	(221)	(247)	(79)		
City	200026	City Of Velva	261	258	-	(6,665)	(5,338)	(843)	(843)	(843)	(843)	(843)	(862)	(261)		
City	200027	City Of Mandan	(1,124)	(779)	-	844	(764)	(143)	(143)	(143)	(143)	(143)	(51)	2		
City	200028	City Of Thompson	(156)	163	-	(88)	(49)	(11)	(11)	(11)	(11)	(11)	1	5		
City	200029	City Of Williston	9,291	(5,357)	-	100,719	89,069	14,326	14,326	14,326	14,326	14,326	13,553	3,886		
City	200030	City Of Bowman	19	(1,015)	-	1,961	829	133	133	133	133	133	130	36		
City	200031	City Of Tioga	1,023	169	-	2,787	3,298	543	543	543	543	543	462	121		
City	200033	City Of Rhame	(132)	(20)	-	922	682	106	106	106	106	106	118	34		
City	200035	City Of Fargo	(11,467)	(16,406)	-	162,813	117,981	18,511	18,511	18,511	18,511	18,511	19,460	5,966		
City	200036	City Of Jamestown	(872)	1,342	-	(20,118)	(16,839)	(2,691)	(2,691)	(2,691)	(2,691)	(2,691)	(2,619)	(765)		
City	200037	City Of Beach	(33)	754	-	(5,561)	(4,173)	(663)	(663)	(663)	(663)	(663)	(663)	(195)		
City	200038	City Of Glenburn	(13)	(20)	-	45	13	1	1	1	1	2	3	4		
City	200040	City Of Kulm	607	(25)	-	57	471	86	86	86	86	86	86	37		
City	200041	City Of Harwood	(268)	(56)	-	(358)	(553)	(93)	(93)	(93)	(93)	(93)	(73)	(15)		
City	200045	City Of Mapleton	(220)	560	-	(3,608)	(2,790)	(448)	(448)	(448)	(448)	(448)	(428)	(122)		
City	200046	City Of Wahpeton	1,801	(3,468)	-	15,771	11,930	1,930	1,930	1,930	1,930	1,930	1,779	501		
City	200047	City Of Bottineau	-	(839)	-	31,620	26,563	4,218	4,218	4,218	4,218	4,218	4,218	1,255		
City	200049	City Of Elgin	(11)	(22)	-	24	(7)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
City	200050	City Of Rugby	1,255	(625)	-	4,369	4,146	683	683	683	683	683	578	153		
City	200051	City Of New Salem	(181)	(42)	-	(16)	(183)	(32)	(32)	(32)	(32)	(32)	(21)	(2)		
City	200052	City Of Walhalla	(136)	(250)	-	2,562	1,895	299	299	299	299	299	307	93		
City	200053	City Of Gwinner	55	(36)	-	(612)	(518)	(82)	(82)	(82)	(82)	(82)	(83)	(25)		
City	200054	City Of Kenmare	(399)	84	-	(6,918)	(6,188)	(991)	(991)	(991)	(991)	(991)	(958)	(275)		
City	200055	City Of Watford City	(2,387)	2,764	-	837	1,367	170	170	170	170	170	367	150		
City	200057	City Of Cooperstown	(42)	(57)	-	85	(6)	(2)	(2)	(2)	(2)	(2)	4	-		
City	200058	City Of New England	(24)	(31)	-	(316)	(317)	(51)	(51)	(51)	(51)	(51)	(51)	(11)		
City	200059	City Of Carrington	1,173	136	-	642	1,526	266	266	266	266	266	167	29		
City	200060	City Of Mott	(222)	(33)	-	(458)	(586)	(97)	(97)	(97)	(97)	(97)	(79)	(22)		
City	200061	City Of Larimore	299	256	-	(303)	178	34	34	34	34	34	13	(5)		
City	200062	City Of Sherwood	22	(12)	-	290	256	41	41	41	41	41	39	12		
City	200063	City Of Lamoure	(47)	395	-	(2,870)	(2,171)	(345)	(345)	(345)	(345)	(345)	(344)	(102)		
City	200064	City Of Michigan	(12)	(8)	-	50	28	4	4	4	4	6	6	-		
City	200065	City Of Park River	(143)	(139)	-	23	(205)	(35)	(35)	(35)	(35)	(35)	(26)	(4)		
City	200067	City Of Hatton	258	(45)	-	1,105	1,103	180	180	180	180	180	158	45		
City	200069	City Of Northwood	76	440	-	(2,328)	(1,573)	(249)	(249)	(249)	(249)	(249)	(253)	(75)		
City	200070	City Of Powers Lake	(382)	(81)	-	(867)	(1,096)	(182)	(182)	(182)	(182)	(182)	(148)	(38)		
City	200072	City Of Towner	492	(281)	-	2,340	2,135	349	349	349	349	349	305	85		
City	200073	City Of Pembina	1	27	-	(750)	(623)	(99)	(99)	(99)	(99)	(99)	(99)	(29)		
City	200075	City Of Underwood	(23)	56	-	(366)	(285)	(45)	(45)	(45)	(45)	(45)	(44)	(16)		
City	200076	City Of New Leipzig	(8)	(10)	-	137	104	16	16	16	16	16	16	8		
City	200077	City Of Stanley	1,809	(601)	-	9,569	9,058	1,474	1,474	1,474	1,474	1,474	1,323	365		
City	200080	City Of Crosby	54	188	-	(1,246)	(873)	(138)	(138)	(138)	(138)	(138)	(140)	(43)		
City	200083	City Of Grafton	136	(361)	-	4,100	3,327	530	530	530	530	530	522	155		
City	200084	City Of Emerald	(16)	(245)	-	159	(86)	(14)	(14)	(14)	(14)	(14)	(14)	(2)		
City	200085	City Of Lincoln	(333)	548	-	(3,823)	(3,069)	(494)	(494)	(494)	(494)	(494)	(467)	(132)		
City	200086	City Of Minto	(18)	41	-	(1,133)	(956)	(152)	(152)	(152)	(152)	(152)	(152)	(44)		
City	200087	City Of Ashley	(62)	(48)	-	1,168	921	145	145	145	145	145	147	49		
City	200088	City Of Neche	11	(18)	-	66	50	8	8	8	8	8	7	3		
City	200089	City Of Surrey	159	287	-	(4,142)	(3,212)	(506)	(506)	(506)	(506)	(506)	(523)	(159)		
City	200090	City Of Hankinson	140	50	-	102	233	40	40	40	40	40	28	5		

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.



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

During Year Ending Recognition Period			2017 7.3881	2018 7.2973	2017 7.3881	2018 7.2973	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions															
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions		Changes in Proportionate Share		Total Deferred	2019		2020		2021		2022		2023		2024		2025 and Thereafter		
City	200091	City Of New Rockford	\$	(45)	\$	(69)	\$	370	\$	227	\$	35	\$	35	\$	35	\$	35	\$	38	\$	14
City	200094	City Of West Fargo		(2,696)		(7,011)		82,839		63,471		10,026		10,026		10,026		10,026		10,250		3,091
City	200097	City Of Devils Lake		645		(1,310)		17,675		14,593		2,330		2,330		2,330		2,330		2,279		664
City	200098	City Of Oakes		770		(1,615)		1,089		108		32		32		32		32		(30)		(22)
City	200100	City Of Mohall		(39)		41		283		251		39		39		39		39		40		16
City	200101	City Of Lidgerwood		(16)		(23)		(29)		(57)		(9)		(9)		(9)		(9)		(9)		(3)
City	200102	City Of McClusky		(9)		(12)		(11)		(27)		(4)		(4)		(4)		(4)		(4)		(3)
City	200103	City Of Burlington		(65)		(107)		1,994		1,581		250		250		250		250		257		74
City	200104	City Of Lisbon		(580)		(18)		566		51		(4)		(4)		(4)		(4)		48		23
City	200110	City Of Halliday		(27)		(41)		157		81		12		12		12		13		16		4
City	200111	City Of Maddock		(35)		(42)		24		(41)		(7)		(7)		(7)		(7)		(2)		(4)
City	200114	City Of Regent		104		145		(1,300)		(921)		(144)		(144)		(144)		(144)		(152)		(49)
City	200115	City Of Lakota		142		(609)		1,724		1,066		172		172		172		172		162		44
City	200117	City Of Alexander		652		(224)		5,323		4,876		787		787		787		787		735		206
City	200118	City Of Berthold		(21)		(41)		394		290		45		45		45		45		48		17
City	200119	City Of Carson		(19)		(98)		126		11		1		1		1		3		4		-
City	200120	City Of Dodge		27		(12)		404		357		58		58		58		57		54		14
County	300001	Adams County		195		(1,089)		6,497		4,810		767		767		767		767		754		221
County	300002	Barnes County		384		(1,054)		5,865		4,432		711		711		711		711		679		198
County	300003	Benson County		(1,027)		(2,104)		(3,643)		(5,708)		(927)		(927)		(927)		(927)		(842)		(231)
County	300004	Billings County		(968)		(689)		11,927		8,992		1,409		1,409		1,409		1,409		1,489		458
County	300005	Bottineau County		22		(352)		179		(133)		(21)		(21)		(21)		(21)		(23)		(5)
County	300006	Bowman County		(128)		(283)		(5,349)		(4,954)		(789)		(789)		(789)		(789)		(781)		(228)
County	300007	Burke County		(17)		854		(9,935)		(7,850)		(1,246)		(1,246)		(1,246)		(1,246)		(1,246)		(374)
County	300008	Burleigh County		9,616		(16,042)		47,055		33,775		5,552		5,552		5,552		5,552		4,752		1,263
County	300009	Cass County		(5,828)		(10,151)		41,583		22,875		3,518		3,518		3,518		3,518		4,002		1,283
County	300010	Cavalier County		(307)		367		(2,032)		(1,660)		(270)		(270)		(270)		(270)		(241)		(69)
County	300011	Dickey County		943		22		5,317		5,294		860		860		860		860		779		215
County	300012	Divide County		1,279		1,727		(16,186)		(11,545)		(1,808)		(1,808)		(1,808)		(1,808)		(1,913)		(592)
County	300013	Dunn County		(472)		(10,901)		15,179		3,348		522		522		522		522		562		176
County	300014	Eddy County		22		155		1,919		1,806		287		287		287		287		285		86
County	300015	Emmons County		(881)		(346)		(2,214)		(2,852)		(470)		(470)		(470)		(470)		(399)		(103)
County	300016	Foster County		1,656		(1,574)		2,182		1,733		307		307		307		307		307		27
County	300018	Grand Forks County		13,018		(1,302)		(16,799)		(6,126)		(719)		(719)		(719)		(719)		(1,797)		(734)
County	300019	Grant County		(183)		(83)		(8,515)		(7,553)		(1,203)		(1,203)		(1,203)		(1,203)		(1,186)		(352)
County	300020	Griggs County		177		537		(6,645)		(5,142)		(813)		(813)		(813)		(813)		(828)		(249)
County	300021	Hettinger County		(20)		988		(7,040)		(5,237)		(832)		(832)		(832)		(831)		(829)		(249)
County	300023	Lamoure County		(400)		(901)		5,376		3,570		559		559		559		559		591		184
County	300024	Logan County		(299)		93		(1,885)		(1,765)		(286)		(286)		(286)		(286)		(265)		(70)
County	300025	Mchenry County		1,683		341		5,874		6,590		1,080		1,080		1,080		1,080		939		251
County	300026	Mcintosh County		(280)		(577)		(2,310)		(2,695)		(434)		(434)		(434)		(434)		(410)		(115)
County	300027	McKenzie County		(22,384)		3,962		(72,187)		(75,200)		(12,379)		(12,379)		(12,379)		(12,379)		(10,523)		(2,782)
County	300028	McLean County		(657)		(813)		564		(694)		(123)		(123)		(123)		(123)		(68)		(11)
County	300029	Mercer County		2,751		(1,193)		13,905		12,977		2,114		2,114		2,114		2,114		1,889		518
County	300030	Morton County		(4,408)		(1,756)		(21,577)		(23,350)		(3,794)		(3,794)		(3,794)		(3,794)		(3,426)		(954)
County	300031	Mountrail County		(3,340)		(2,045)		1,406		(2,987)		(540)		(540)		(540)		(540)		(264)		(23)
County	300032	Nelson County		(538)		(1,123)		2,472		772		112		112		112		112		158		54
County	300033	Oliver County		234		(178)		3,702		3,211		515		515		515		515		493		143
County	300034	Pembina County		720		(905)		2,763		2,129		352		352		352		352		296		73
County	300035	Pierce County		641		(664)		(536)		(569)		(77)		(77)		(77)		(77)		(132)		(52)
County	300036	Ramsey County		(3,095)		(2,470)		3,858		(1,059)		(229)		(229)		(229)		(229)		28		58
County	300037	Ransom County		143		(647)		4,340		3,292		525		525		525		525		516		151
County	300038	Renville County		(423)		(423)		(2,420)		(2,824)		(459)		(459)		(459)		(459)		(416)		(113)
County	300039	Richland County		(1,902)		4,673		16,108		16,545		2,591		2,591		2,591		2,591		2,745		845
County	300040	Rollette County		(235)		(1,225)		171		(1,081)		(176)		(176)		(176)		(176)		(155)		(46)
County	300042	Sheridan County		28		(159)		2,431		1,981		315		315		315		315		311		95
County	300044	Slope County		(183)		316		(237)		(65)		(14)		(14)		(14)		(14)		3		2
County	300045	Stark County		1,720		(1,060)		(3,205)		(2,427)		(351)		(351)		(351)		(351)		(495)		(177)
County	300046	Steele County		(40)		(256)		4,805		3,896		618		618		618		618		618		188
County	300047	Stutsman County		(397)		(1,200)		4,315		2,399		373		373		373		373		408		126
County	300048	Towner County		(317)		(699)		356		(527)		(90)		(90)		(90)		(90)		(63)		(14)

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.



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

## (Continued)

During Year Ending Recognition Period		2017 7,3881	2018 7,2973	2017 7,3881	2018 7,2973	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions									
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions		Changes in Proportionate Share		Total Deferred	2019	2020	2021	2022	2023	2024	2025 and Thereafter	
County	300049	Traill County	\$ (1,699)	\$ (1,391)	\$ -	\$ 4,407	\$ 1,364	\$ 183	\$ 183	\$ 183	\$ 183	\$ 183	\$ 324	\$ 125	
County	300050	Walsh County	629	481	-	219	1,063	181	181	181	181	181	130	28	
County	300051	Ward County	7,437	(18,857)	-	21,083	7,344	1,312	1,312	1,312	1,312	1,312	693	91	
County	300052	Wells County	1,244	(994)	-	5,787	5,044	825	825	825	825	825	725	194	
County	300053	Williams County	19,880	(15,800)	-	17,847	16,264	2,972	2,972	2,972	2,972	2,972	1,324	80	
School District	400002	Mcclusky Public Schools	(17)	(1)	-	1,718	1,469	233	233	233	233	233	233	71	
School District	400003	lake Region Special Education Unit	(133)	(87)	-	(3,162)	(2,901)	(463)	(463)	(463)	(463)	(463)	(452)	(134)	
School District	400004	Lidgerwood Public School	96	(395)	-	1,986	1,443	231	231	231	231	231	223	65	
School District	400006	Halliday Public School	253	(263)	-	4,119	3,513	562	562	562	562	562	543	160	
School District	400007	Oliver-Mercer Special Education Unit	468	(214)	-	3,695	3,346	540	540	540	540	540	504	142	
School District	400008	Underwood School District #8	(317)	237	-	4,349	3,727	585	585	585	585	585	612	190	
School District	400010	New Town Public School District	(2,050)	(1,883)	-	21,750	15,648	2,446	2,446	2,446	2,446	2,446	2,612	806	
School District	400011	Bottineau Public School	(2,565)	(524)	-	(5,299)	(6,896)	(1,145)	(1,145)	(1,145)	(1,145)	(1,145)	(934)	(237)	
School District	400012	Peace Garden Special Services	(119)	(451)	-	(1,137)	(1,457)	(234)	(234)	(234)	(234)	(234)	(225)	(62)	
School District	400014	Beulah Public School #27	(124)	285	-	2,505	2,318	365	365	365	365	365	377	116	
School District	400016	St John School District #3	(327)	766	-	(2,971)	(2,142)	(346)	(346)	(346)	(346)	(346)	(321)	(91)	
School District	400017	Ellendale Public School District #40	(230)	(60)	-	128	(109)	(22)	(22)	(22)	(22)	(22)	(4)	5	
School District	400018	Rural Cass Special Education Unit	(366)	(729)	-	370	(576)	(99)	(99)	(99)	(99)	(99)	(65)	(16)	
School District	400019	Fargo Public Schools	(1,034)	(2,122)	-	58,784	48,143	7,625	7,625	7,625	7,625	7,625	7,711	2,307	
School District	400020	Surrey Schools	(775)	(781)	-	(1,287)	(2,350)	(388)	(388)	(388)	(388)	(388)	(323)	(87)	
School District	400021	Jameson Public School District #1	1,778	(1,555)	-	9,151	7,851	1,282	1,282	1,282	1,282	1,282	1,132	309	
School District	400023	Warwick Public School	307	412	-	2,969	3,141	505	505	505	505	505	476	140	
School District	400024	Souris Valley Special Services	2,092	387	-	(4,989)	(2,445)	(348)	(348)	(348)	(348)	(348)	(520)	(185)	
School District	400025	Rugby Public School District #5	(320)	360	-	(2,758)	(2,303)	(372)	(372)	(372)	(372)	(372)	(348)	(95)	
School District	400026	Billings County School District	34	944	-	(4,950)	(3,433)	(544)	(544)	(544)	(544)	(544)	(549)	(163)	
School District	400027	Belcourt School District #7	(7,361)	(1,513)	-	(6,303)	(12,114)	(2,067)	(2,067)	(2,067)	(2,067)	(2,067)	(1,460)	(319)	
School District	400028	West Fargo Public School #6	229	(4,324)	-	43,291	33,794	5,371	5,371	5,371	5,371	5,371	5,352	1,587	
School District	400029	Minot Public School District #1	(13,181)	(2,059)	-	14,782	1,366	(40)	(40)	(40)	(40)	(40)	1,051	515	
School District	400030	Belfield Public School #13	(144)	(330)	-	1,988	1,325	208	208	208	208	208	216	69	
School District	400031	Minto Public School District #20	85	48	-	(1,040)	(795)	(124)	(124)	(124)	(124)	(124)	(135)	(40)	
School District	400033	Harvey Public School Dist #38	(198)	(273)	-	(3,510)	(3,409)	(545)	(545)	(545)	(545)	(545)	(527)	(157)	
School District	400034	Oakes Public Schools	(264)	205	-	(6,919)	(5,986)	(956)	(956)	(956)	(956)	(956)	(932)	(274)	
School District	400035	Larimore Public School District #44	(49)	583	-	(5,156)	(3,981)	(634)	(634)	(634)	(634)	(634)	(627)	(184)	
School District	400036	Hazen Public School District #3	918	(776)	-	5,724	4,940	802	802	802	802	802	728	202	
School District	400038	Park River Area School District	(19)	148	-	(473)	(293)	(88)	(48)	(48)	(48)	(46)	(45)	(10)	
School District	400039	Hillsboro Public School	328	114	-	(756)	(314)	(44)	(44)	(44)	(44)	(44)	(68)	(26)	
School District	400040	Lisbon Public School	56	(840)	-	2,670	1,619	259	259	259	259	259	251	73	
School District	400042	Northern Cass School District #97	1,059	134	-	7,032	6,957	1,125	1,125	1,125	1,125	1,125	1,040	292	
School District	400043	Mandaree Public School #36	617	1,573	-	37,491	34,160	5,437	5,437	5,437	5,437	5,437	5,382	1,593	
School District	400044	Thompson Public School	(55)	577	-	(5,254)	(4,077)	(648)	(648)	(648)	(648)	(648)	(647)	(190)	
School District	400045	Northern Plains Special Ed Unit	(781)	(909)	-	24	(1,333)	(227)	(227)	(227)	(227)	(227)	(160)	(38)	
School District	400046	Bowman County School District #1	(368)	(380)	-	2,738	1,767	273	273	273	273	273	305	97	
School District	400047	Apple Creek Elementary School	331	(12)	-	11	240	45	45	45	45	45	16	(1)	
School District	400048	Burke Central School	(124)	(224)	-	(2,882)	(2,770)	(443)	(443)	(443)	(443)	(443)	(431)	(124)	
School District	400049	Washburn Public School	(375)	(335)	-	974	278	37	37	37	37	37	70	23	
School District	400050	Enderlin Area School District #24	(179)	109	-	(2,498)	(2,193)	(351)	(351)	(351)	(351)	(351)	(338)	(100)	
School District	400051	Midkota School	(55)	(203)	-	2,345	1,807	287	287	287	287	287	288	84	
School District	400052	Velva Public School	(71)	(17)	-	1,772	1,464	230	230	230	230	230	239	75	
School District	400053	Sheyenne Valley Special Education Unit	190	79	-	(1,329)	(941)	(145)	(145)	(145)	(145)	(145)	(163)	(53)	
School District	400054	Center Stanton Public School	(248)	(136)	-	1,126	674	102	102	102	102	102	126	38	
School District	400055	Burleigh County Special Education Unit	(12)	(20)	-	508	413	65	65	65	65	67	67	19	
School District	400056	New Rockford Sheyenne Public School	103	(137)	-	2,050	1,726	276	276	276	276	276	267	79	
School District	400057	James River Multidistrict Special Education Unit	378	(149)	-	(136)	30	12	12	12	12	12	(18)	(12)	
School District	400058	Newburg United Public School	69	(35)	-	(939)	(790)	(124)	(124)	(124)	(124)	(124)	(127)	(43)	
School District	400059	Napoleon Public School District #2	380	64	-	(3,531)	(2,714)	(424)	(424)	(424)	(424)	(424)	(452)	(142)	
School District	400060	Yellowstone School District #14	165	(684)	-	2,925	2,055	329	329	329	329	329	318	92	
School District	400061	Cavallier Public Schools	297	454	-	(3,684)	(2,570)	(403)	(403)	(403)	(403)	(403)	(426)	(129)	
School District	400062	Richland School District #44	(76)	35	-	1,431	1,209	191	191	191	191	191	195	59	
School District	400063	Fort Totten School District #30	(595)	137	-	(766)	(976)	(167)	(167)	(167)	(167)	(167)	(114)	(27)	
School District	400064	Bismarck Public Schools	785	1,781	-	27,028	25,434	4,054	4,054	4,054	4,054	4,054	3,991	1,173	
School District	400065	Solen Public School Dist #3	929	645	-	(634)	686	128	128	128	128	128	49	(3)	

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.



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

During Year Ending Recognition Period		2017 7.3881	2018 7.2973	2017 7.3881	2018 7.2973	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions											2025 and Thereafter
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions		Changes in Proportionate Share		Total Deferred	2019	2020	2021	2022	2023	2024				
School District	400068	Lakota Public School District #66	\$	160	\$	67	-\$	(1,714)	\$(1,305)	\$(204)	\$(204)	\$(204)	\$(204)	\$(220)	\$(65)		
School District	400069	Stanley Community Public School District # 2		3,241		(776)	-	(405)	1,344	277	277	277	277	6	(47)		
School District	400070	Mandan Public School District #1		2,563		5,516	-	(27,955)	(17,495)	(2,728)	(2,728)	(2,728)	(2,728)	(2,941)	(914)		
School District	400072	Killdeer Public School #16		56		(578)	-	10,835	8,891	1,414	1,414	1,414	1,414	1,406	415		
School District	400073	Glenburn School District		(64)		(361)	-	2,463	1,768	279	279	279	279	287	86		
School District	400074	New Public School #8		809		127	-	8,414	7,960	1,280	1,280	1,280	1,280	1,209	351		
School District	400075	Williston Public School #1		(1,586)		(7,013)	-	(2,978)	(9,778)	(1,584)	(1,584)	(1,584)	(1,584)	(1,450)	(408)		
School District	400076	Valley City Public School		(82)		(101)	-	(579)	(647)	(104)	(104)	(104)	(104)	(98)	(29)		
School District	400077	Dickinson Public Schools		(2,852)		(3,500)	-	70,672	55,887	8,819	8,819	8,819	8,819	9,055	2,737		
School District	400078	Drayton Public School #19		(10)		(7)	-	3,005	2,579	410	410	410	410	410	119		
School District	400079	Mohall Lansford Sherwood School		355		(172)	-	(24)	90	21	21	21	21	(8)	(7)		
School District	400080	Westhope Public School #17		(308)		(640)	-	(477)	(1,188)	(195)	(195)	(195)	(195)	(167)	(46)		
School District	400081	Kindred Public School District #2		533		774	-	3,619	4,180	674	674	674	674	631	179		
School District	400082	Grafton Public School District #3		(1,212)		1,218	-	(16,115)	(13,740)	(2,205)	(2,205)	(2,205)	(2,205)	(2,105)	(610)		
School District	400083	Wilton Public School District		(56)		97	-	3,176	2,784	441	441	441	441	449	130		
School District	400084	Sheyenne Valley Career And Tech Center		(23)		(166)	-	934	646	102	102	102	102	103	33		
School District	400085	White Shield School Dist #85		(669)		1,026	-	(7,700)	(6,246)	(1,006)	(1,006)	(1,006)	(1,006)	(947)	(269)		
School District	400086	Tgu School District #60		(33)		(1,042)	-	(3,625)	(4,052)	(644)	(644)	(644)	(644)	(644)	(188)		
School District	400087	Turtle Lake Mercer School District #72		358		230	-	4,295	4,167	668	668	668	668	642	145		
School District	400088	Lamoure School District #8		723		72	-	3,503	3,612	588	588	588	588	527	145		
School District	400089	Divide County School Dist #1		(184)		(560)	-	4,939	3,645	575	575	575	575	591	179		
School District	400090	Mott/Regent School Dist #1		74		(909)	-	362	(418)	(65)	(65)	(65)	(65)	(71)	(22)		
School District	400091	United Public School District # 7		(109)		523	-	(8,752)	(7,180)	(1,143)	(1,143)	(1,143)	(1,143)	(1,132)	(333)		
School District	400092	Kulm Public School District #7		(86)		(145)	-	531	271	41	41	41	41	51	15		
School District	400093	Midway Public School District #128		1,084		(93)	-	(2,231)	(1,216)	(171)	(171)	(171)	(171)	(263)	(98)		
School District	400094	Dunseith School District #1		(749)		(268)	-	3,597	2,326	355	355	355	355	414	137		
School District	400095	Carrington School District #49		(14)		(417)	-	4,532	3,541	562	562	562	562	564	167		
School District	400096	Glen Ullin Public School #48		(36)		134	-	(472)	(318)	(51)	(51)	(51)	(51)	(47)	(16)		
School District	400099	Manvel Public School		(159)		(33)	-	2,112	1,679	263	263	263	263	280	84		
School District	400100	Maple Valley School District		345		(118)	-	(558)	(332)	(46)	(46)	(46)	(46)	(77)	(25)		
School District	400101	North Border School District # 100		(345)		(390)	-	1,862	1,019	155	155	155	155	186	58		
School District	400102	Mckenzie City Public School #1		2,007		(2,756)	-	30,991	25,829	4,141	4,141	4,141	4,141	3,972	1,152		
School District	400103	Devils Lake Public School		(203)		1,621	-	(14,916)	(11,622)	(1,849)	(1,849)	(1,849)	(1,849)	(1,836)	(541)		
School District	400104	Mt Pleasant School Dist #4		(170)		(118)	-	460	171	24	24	24	24	38	13		
School District	400105	Central Cass Public School District #7		(237)		(15)	-	4,328	3,549	559	559	559	559	578	176		
School District	400106	Milnor Public School District #2		(308)		8	-	(391)	(555)	(94)	(94)	(94)	(94)	(66)	(19)		
School District	400107	Mapleton Public School		188		521	-	(1,580)	(776)	(120)	(120)	(120)	(120)	(132)	(44)		
School District	400108	Linton Public School District #36		283		445	-	(1,165)	(414)	(61)	(61)	(61)	(61)	(82)	(27)		
School District	400109	Tioga Public School District #15		712		(505)	-	(199)	(88)	-	-	-	-	(56)	(32)		
School District	400114	Zeeland Public Schools		(17)		(26)	-	109	59	9	9	9	9	9	5		
School District	400117	Garrison Public School District #51		347		133	-	2,354	2,399	388	388	388	388	359	100		
School District	400118	Kenmare Public School District #28		(361)		214	-	(4,708)	(4,141)	(665)	(665)	(665)	(665)	(634)	(182)		
School District	400119	Lewis & Clark Public Schools		1,416		27	-	5,231	5,569	913	913	913	913	793	211		
School District	400120	Sw Special Education Unit		297		(2)	-	(1,933)	(1,453)	(225)	(225)	(225)	(225)	(248)	(80)		
School District	400121	North Valley Career & Technology Center		(90)		(51)	-	95	(28)	(6)	(6)	(6)	(6)	-	2		
School District	400122	Dakota Prairie Public School		346		971	-	(1,806)	(469)	(67)	(67)	(67)	(67)	(97)	(37)		
School District	400123	Beach Public School District #3		707		963	-	(7,041)	(4,730)	(737)	(737)	(737)	(737)	(798)	(247)		
School District	400124	Rolette Public School		(541)		272	-	2,480	1,980	304	304	304	304	347	113		
School District	400125	Drake Public School District		80		(409)	-	4,411	3,512	559	559	559	559	551	166		
School District	400137	New Salem Almont School District #49		(345)		42	-	1,037	680	101	101	101	101	132	43		
School District	400138	Max Public School		(78)		129	-	(2,531)	(2,129)	(340)	(340)	(340)	(340)	(330)	(99)		
School District	400139	East Central Special Education Unit		(653)		(96)	-	1,021	321	39	39	39	39	90	36		
School District	400140	North Sargent School District #3		37		(413)	-	157	(194)	(30)	(30)	(30)	(30)	(33)	(11)		
School District	400141	Walhpeton Public School District #37		532		(373)	-	(4,731)	(4,017)	(627)	(627)	(627)	(627)	(671)	(211)		
School District	400142	Medina Public School District #3		(114)		(128)	-	2,399	1,876	296	296	296	296	302	94		
School District	400143	Pingree-Buchanan School District		(108)		758	-	(9,488)	(7,612)	(1,211)	(1,211)	(1,211)	(1,211)	(1,199)	(358)		
School District	400144	West River Student Services		240		(37)	-	(1,332)	(1,005)	(156)	(156)	(156)	(156)	(172)	(53)		
School District	400145	Leeds Public School District #6		128		27	-	2,119	1,946	311	311	311	311	303	88		
School District	400147	Sawyer Public School		200		142	-	(1,045)	(633)	(97)	(97)	(97)	(97)	(113)	(35)		
School District	400148	Willmac Multidistrict Special Education Unit		(363)		147	-	3,133	2,566	400	400	400	400	429	137		
School District	400149	Great Northwest Education Cooperative		44		(17)	-	(2,238)	(1,914)	(303)	(303)	(303)	(303)	(307)	(92)		

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.



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

During Year Ending Recognition Period			2017	2018	2017	2018	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions									
			7,3881	7,2973	7,3881	7,2973										
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions		Changes in Proportionate Share		Total Deferred	2019	2020	2021	2022	2023	2024	2025 and Thereafter		
School District	400150	Anamoose Public School District #14	\$ (135)	\$ (49)	\$ -	\$ 1,303	\$ 983	\$ 154	\$ 154	\$ 154	\$ 154	\$ 154	\$ 163	\$ 50		
School District	400151	South Prairie School District #70	(363)	886	-	(593)	(12)	(9)	(9)	(9)	(9)	(9)	20	13		
School District	400152	South East Education Cooperative	686	524	-	1,407	2,227	367	367	367	367	367	369	83		
School District	400153	South Heart Public School District #9	(196)	(83)	-	1,526	1,103	171	171	171	171	171	191	57		
Political Subdivision	500002	Cass County Water Resource District	150	(108)	-	(235)	(186)	(27)	(27)	(27)	(27)	(27)	(37)	(14)		
Political Subdivision	500003	Walsh County Water Resource District	68	(40)	-	171	163	27	27	27	27	27	23	5		
Political Subdivision	500005	Ramsey County Soil Conservation District	14	(122)	-	3,832	3,212	510	510	510	510	510	508	154		
Political Subdivision	500006	James River Soil Conservation District	(15)	(19)	-	29	(2)	(1)	(1)	(1)	(1)	(1)	-	3		
Political Subdivision	500007	Burleigh County Soil Conservation District	(140)	(454)	-	3,329	2,379	375	375	375	375	375	387	117		
Political Subdivision	500008	Trail County Water Resource District	244	(19)	-	163	302	53	53	53	53	53	33	4		
Political Subdivision	500009	Grafton Park District	(36)	682	-	(4,795)	(3,575)	(569)	(569)	(569)	(569)	(569)	(565)	(165)		
Political Subdivision	500010	Cass County Soil Conservation District	(47)	(67)	-	(397)	(435)	(70)	(70)	(70)	(70)	(70)	(69)	(16)		
Political Subdivision	500013	Lake Metigoshe Recreation Service District	(347)	17	-	(266)	(468)	(81)	(81)	(81)	(81)	(81)	(52)	(11)		
Political Subdivision	500016	Greater Ramsey Water District	(75)	336	-	(1,878)	(1,386)	(221)	(221)	(221)	(221)	(221)	(216)	(65)		
Political Subdivision	500017	Carnegie Regional Library	2	43	-	139	159	25	25	25	25	25	25	9		
Political Subdivision	500018	Griggs County Public Library	(69)	(20)	-	789	613	96	96	96	96	96	99	34		
Political Subdivision	500019	R & T Water Supply Commerce Authority	(802)	(66)	-	(1,634)	(2,051)	(342)	(342)	(342)	(342)	(342)	(272)	(69)		
Political Subdivision	500022	Consolidated Waste Ltd	103	(187)	-	125	21	6	6	6	6	6	6	(3)		
Political Subdivision	500023	Walsh County Housing Authority	(7)	(10)	-	(24)	(34)	(6)	(6)	(6)	(6)	(6)	(4)	-		
Political Subdivision	500024	Williams County Soil Conservation District	(17)	(358)	-	3,794	2,952	469	469	469	469	469	469	138		
Political Subdivision	500025	Bowman City Park Board	14	(415)	-	3,161	2,380	378	378	378	378	378	376	114		
Political Subdivision	500028	Williston Housing Authority	776	(79)	-	2,495	2,651	436	436	436	436	436	372	99		
Political Subdivision	500030	Minot Rural Fire Department	(35)	(59)	-	326	205	32	32	32	32	32	37	8		
Political Subdivision	500031	Central Plains Water District	(45)	(434)	-	2,272	1,553	246	246	246	246	246	249	74		
Political Subdivision	500033	Ransom County Soil Cons Dist	(13)	(20)	-	53	19	3	3	3	3	3	4	3		
Political Subdivision	500038	Jamestown Regional Airport	(31)	(48)	-	55	(17)	(3)	(3)	(3)	(3)	(3)	(2)	-		
Political Subdivision	500040	Fargo Park District	(3,927)	(1,523)	-	20,057	13,131	2,008	2,008	2,008	2,008	2,008	2,337	754		
Political Subdivision	500041	Bismarck Rural Fire Protection	(983)	(1,083)	-	1,061	(736)	(136)	(136)	(136)	(136)	(136)	(55)	(1)		
Political Subdivision	500045	Dunsmuir Community Nursing Home	1,978	682	-	(2,254)	85	53	53	53	53	53	(113)	(67)		
Political Subdivision	500047	Merced County Soil Conservation District	608	(28)	-	2,776	2,815	459	459	459	459	459	411	109		
Political Subdivision	500049	West Fargo Park District	(633)	(747)	-	4,215	2,532	389	389	389	389	389	444	143		
Political Subdivision	500053	Stutsman County Housing Authority	(18)	88	-	(465)	(353)	(57)	(57)	(57)	(57)	(57)	(55)	(13)		
Political Subdivision	500054	Grand Forks County Water Resource District	114	(19)	-	887	833	134	134	134	134	134	128	35		
Political Subdivision	500055	Southeast Region Career & Technology Center	(21)	(70)	-	2,192	1,816	288	288	288	288	288	291	85		
Political Subdivision	500056	Cavalier County Job Development Authority	(10)	(16)	-	64	33	6	6	6	6	6	5	(2)		
Political Subdivision	500057	Barnes County Soil Conservation District	400	(25)	-	115	370	66	66	66	66	66	34	6		
Political Subdivision	500059	Trail Rural Water District	60	(50)	-	1,526	1,318	210	210	210	210	210	206	62		
Political Subdivision	500061	Ward County Water Resource District	(8)	(12)	-	4	(13)	(2)	(2)	(2)	(2)	(2)	(2)	(1)		
Political Subdivision	500063	Southwest Water Authority	(787)	3,130	-	(7,285)	(4,159)	(676)	(676)	(676)	(676)	(676)	(607)	(172)		
Political Subdivision	500068	Burleigh County Council On Aging	195	(732)	-	325	(208)	(30)	(30)	(30)	(30)	(30)	(43)	(15)		
Political Subdivision	500072	Watford City Park District	1,327	(189)	-	7,885	7,608	1,235	1,235	1,235	1,235	1,235	1,122	311		
Political Subdivision	500080	Western & Central Stark Soil Conservation District	18	(37)	-	131	95	15	15	15	15	15	15	5		
Political Subdivision	500081	Ramsey County Housing Authority	77	(274)	-	(1,009)	(1,050)	(166)	(166)	(166)	(166)	(166)	(169)	(51)		
Political Subdivision	500082	Grand Forks Public Library	(362)	(369)	-	228	(386)	(68)	(68)	(68)	(68)	(68)	(38)	(8)		
Political Subdivision	500084	Rollette County Soil Conservation District	(16)	4	-	(154)	(141)	(23)	(23)	(23)	(23)	(23)	(23)	(3)		
Political Subdivision	500085	Jamestown Parks And Recreation District	(689)	(128)	-	16,599	13,711	2,164	2,164	2,164	2,164	2,164	2,219	672		
Political Subdivision	500091	Ramsey County Water Resource District	(7)	(41)	-	111	55	9	9	9	9	9	10	-		
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	(74)	(106)	-	(819)	(852)	(137)	(137)	(137)	(137)	(137)	(131)	(36)		
Political Subdivision	500108	North Dakota Firefighters Association	717	(459)	-	2,200	2,025	336	336	336	336	336	277	68		
Political Subdivision	500109	James River Valley Library System	203	(61)	-	195	265	45	45	45	45	45	45	32		
Political Subdivision	500110	Grand Forks Park District	258	(167)	-	9,094	7,892	1,258	1,258	1,258	1,258	1,258	1,236	366		
Political Subdivision	500111	McIntosh County Housing Authority	(9)	(12)	-	(142)	(140)	(22)	(22)	(22)	(22)	(22)	(22)	(8)		
School District	500113	Lonetree Special Education Unit	(19)	(30)	-	89	38	5	5	5	5	7	8	3		
School District	500114	Roughrider Education Services Program (RESP)	(8)	27	-	(154)	(116)	(18)	(18)	(18)	(18)	(18)	(18)	(8)		
Political Subdivision	500116	Western Area Water Supply Authority	440	1,596	-	(6,577)	(3,978)	(623)	(623)	(623)	(623)	(623)	(663)	(200)		
Political Subdivision	500118	Crosby Park District	1,493	442	-	(2,938)	(1,065)	(140)	(140)	(140)	(140)	(140)	(263)	(102)		
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	(409)	232	-	(1,717)	(1,581)	(258)	(258)	(258)	(258)	(258)	(227)	(64)		
Political Subdivision	500121	Devils Lake Park Board	(84)	(185)	-	(1,147)	(1,211)	(194)	(194)	(194)	(194)	(194)	(190)	(51)		
Political Subdivision	500122	North Central Soil Conservation District	297	(83)	-	202	320	56	56	56	56	56	33	7		
Political Subdivision	500123	Williston Rural Fire Protection District #1	(13)	(26)	-	1,674	214	224	224	224	224	225	226	66		
Political Subdivision	500124	Emmons County Soil Conservation District	-	(120)	-	1,635	1,307	208	208	208	208	208	208	59		
Political Subdivision	500125	Wahpeton Park Board	(3,650)	(138)	-	(673)	(3,362)	(605)	(605)	(605)	(605)	(605)	(303)	(34)		
Political Subdivision	500126	City Of Bottineau Park Board	-	(306)	-	9,469	7,907	1,256	1,256	1,256	1,256	1,256	1,256	371		
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	541	541	-	-	862	147	147	147	147	147	104	23		
State of ND	030500	Tobacco Prevention/Control Committee	7,499	-	-	-	5,469	1,015	1,015	1,015	1,015	1,015	394	-		
Total			\$ 31,159	\$ (415,244)	\$ -	\$ 7	\$ (335,590)	\$ (52,696)	\$ (52,696)	\$ (52,696)	\$ (52,696)	\$ (52,678)	\$ (55,209)	\$ (16,919)		

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019. The sum of the values by employer differ from the System totals due to rounding.



## SECTION F

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### GLOSSARY OF TERMS



## Glossary of Terms

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<b>Accrued Service</b>	Service credited under the system that was rendered before the date of the actuarial valuation.
<b>Actuarial Accrued Liability (AAL)</b>	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."
<b>Actuarial Assumptions</b>	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.
<b>Actuarial Cost Method</b>	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.
<b>Actuarial Equivalent</b>	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.
<b>Actuarial Gain (Loss)</b>	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.
<b>Actuarial Present Value (APV)</b>	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.
<b>Actuarial Valuation</b>	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.
<b>Actuarial Valuation Date</b>	The date as of which an actuarial valuation is performed.
<b>Actuarially Determined Contribution (ADC)</b>	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)

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<b>Amortization Method</b>	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).
<b>Amortization Payment</b>	The amortization payment is the periodic payment required to pay off an interest-discounted amount with payments of interest and principal.
<b>Cost-of-Living Adjustments</b>	Postemployment benefit changes intended to adjust benefit payments for the effects of inflation.
<b>Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan (cost-sharing OPEB plan)</b>	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.
<b>Covered-Employee Payroll</b>	The payroll of employees that are provided with benefits through the OPEB plan.
<b>Deferred Inflows and Outflows</b>	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.
<b>Discount Rate</b>	<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"><li>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; and</li><li>2. The present value of the benefit payments not in (1) above, discounted using the municipal bond rate.</li></ol>
<b>Entry Age Actuarial Cost Method (EAN)</b>	The EAN is a cost method for allocating the costs of the plan between the normal cost and the accrued liability. The actuarial present value of the projected benefits of each individual included in an actuarial valuation is allocated on a level basis (either level dollar or level percent of pay) over the earnings or service of the individual between entry age and assumed exit ages(s). The portion of the actuarial present value allocated to an actuarial valuation year is the normal cost. The portion of this actuarial present value not provided for at an actuarial valuation date by the actuarial present value of future normal costs is the actuarial accrued liability. The sum of the accrued liability plus the present value of all future normal costs is the present value of all benefits.
<b>Fiduciary Net Position</b>	The fiduciary net position is the market value of the assets of the trust dedicated to the defined benefit provisions.



## Glossary of Terms (Continued)

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<b>GASB</b>	The Governmental Accounting Standards Board is an organization that exists in order to promulgate accounting standards for governmental entities.
<b>Long-Term Expected Rate of Return</b>	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.
<b>Money-Weighted Rate of Return</b>	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.
<b>Multiple-Employer Defined Benefit OPEB Plan</b>	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.
<b>Municipal Bond Rate</b>	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.
<b>Net OPEB Liability (NOL)</b>	The NOL is the liability of employers and non-employer contributing entities to plan members for benefits provided through a defined benefit OPEB plan.
<b>Non-Employer Contributing Entities</b>	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.
<b>Normal Cost</b>	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.
<b>Other Postemployment Benefits (OPEB)</b>	All postemployment benefits other than retirement income (such as death benefits, life insurance, disability and long-term care) that are provided separately from a pension plan, as well as post-employment healthcare benefits regardless of the manner in which they are provided. Other post-employment benefits do not include termination benefits.
<b>Real Rate of Return</b>	The real rate of return is the rate of return on an investment after adjustment to eliminate inflation.
<b>Service Cost</b>	The service cost is the portion of the actuarial present value of projected benefit payments that is attributed to an actuarial valuation year.
<b>Total OPEB Expense</b>	<p>The total OPEB expense is the sum of the following items that are recognized at the end of the employer's fiscal year:</p> <ol style="list-style-type: none"><li>1. Service Cost</li><li>2. Interest on the Total OPEB Liability</li><li>3. Current-Period Benefit Changes</li><li>4. Employee Contributions (made negative for addition here)</li><li>5. Projected Earnings on Plan Investments (made negative for addition here)</li><li>6. OPEB Plan Administrative Expense</li></ol>



## Glossary of Terms (Continued)

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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.