

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, 2020





January 21, 2021

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

Members of the Board:

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

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

This report is based upon information, furnished to us by NDPERS, concerning other postemployment benefits (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.

This report was prepared using our proprietary valuation model and related software which in our professional judgment has the capability to provide results that are consistent with the purposes of the valuation. We performed tests to ensure that the model reasonably represents that which is intended to be modeled.

This report does not fully reflect the recent and still developing impact of COVID-19, which is likely to influence demographic experience and economic expectations, at least in the short term. We will continue to monitor these developments and their impact.

The signing actuaries are independent of the plan sponsor.

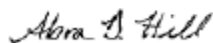
Bonita J. Wurst and Abra D. Hill are Members of the American Academy of Actuaries (MAAA) and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

Respectfully submitted,

Gabriel, Roeder, Smith & Company



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



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

A summary of plan provisions and actuarial assumptions can be found in the July 1, 2020 actuarial valuation report.



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SECTION A

EXECUTIVE SUMMARY

Executive Summary as of June 30, 2020

Actuarial Valuation Date	July 1, 2020
Measurement Date of the Net OPEB Liability	July 1, 2020
Plan's Fiscal Year Ending Date (Reporting Date) for GASB 74	July 1, 2020
Employer's Fiscal Year Ending Date (Reporting Date) for GASB 75	July 1, 2021

Membership

Number of	
- Retirees and Beneficiaries	13,092
- Inactive, Nonretired Members	6,734
- Active Members	23,495
- Total	43,321
Covered Payroll	\$ 1,139,970,530

Net OPEB Liability

Total OPEB Liability	\$ 229,740,674
Plan Fiduciary Net Position	145,620,917
Net OPEB Liability	\$ 84,119,757
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	63.38 %
Net OPEB Liability as a Percentage of Covered Payroll	7.38 %

Development of the Single Discount Rate

Single Discount Rate	6.50 %
Long-Term Expected Rate of Investment Return	6.50 %
Long-Term Municipal Bond Rate*	2.45 %
Last year ending June 30 in the 2021 to 2120 projection period for which projected benefit payments are fully funded	2120

Total OPEB Expense	\$ 12,306,868
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Deferred Outflows and Deferred Inflows of Resources by Source to be recognized in Future OPEB Expenses

Deferred Outflows of Resources

Difference between expected and actual experience	1,868,017
Changes in assumptions	11,278,845
Net difference between projected and actual earnings on OPEB plan investments	2,892,774
Total	<u>\$ 16,039,636</u>

Deferred Inflows of Resources

Difference between expected and actual experience	2,016,770
Changes in assumptions	-
Net difference between projected and actual earnings on OPEB plan investments	-
Total	<u>\$ 2,016,770</u>

*Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GOAA Index" as of June 30, 2020. In describing this index, Fidelity notes that the municipal curves are constructed using 'option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.



Accounting Standard

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

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

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

Financial Statements

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

GASB Statement No. 75 states the employer contributions made to the OPEB plan subsequent to the measurement date and before the end of the employer’s reporting period should be reported as a deferred outflow of resources. The information contained in this report does not incorporate any employer contributions made subsequent to the measurement date of July 1, 2020.

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

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

Notes to Financial Statements

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

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

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

Discussion (Continued)

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

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

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

Required Supplementary Information

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

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

Discussion (Continued)

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

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

Measurement of the Net OPEB Liability

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

Frequency and Timing of the Actuarial Valuation

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

The total OPEB liability shown in this report is based on an actuarial valuation performed as of July 1, 2020 and a measurement date of July 1, 2020.

Single Discount Rate

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

For the purpose of this valuation, the expected rate of return on OPEB plan investments is 6.50%; the municipal bond rate is 2.45% (based on the daily rate closest to but not later than the measurement date of the Fidelity "20-Year Municipal GO AA Index"); and the resulting Single Discount Rate is 6.50%.



Future Uncertainty or Risk

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

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

Effective Date and Transition

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

SECTION B

FINANCIAL STATEMENTS

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

Statement of OPEB Expense Under GASB Statement No. 75

Fiscal Year Ended June 30, 2020*

A. Expense

1. Service Cost	\$	4,041,849
2. Interest on the Total OPEB Liability		15,498,021
3. Current-Period Benefit Changes		-
4. Employee Contributions (made negative for addition here) ¹		(572,904)
5. Projected Earnings on Plan Investments (made negative for addition here)		(10,012,514)
6. OPEB Plan Administrative Expense		453,913
7. Other Changes in Plan Fiduciary Net Position (made negative for addition here)		(9,580)
8. Recognition of Outflow (Inflow) of Resources due to Liabilities		2,603,729
9. Recognition of Outflow (Inflow) of Resources due to Assets		<u>304,354</u>
10. Total OPEB Expense	\$	12,306,868

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

At the end of the current measurement period, the average expected remaining service lives of the 23,495 active employees in the plan was approximately 10.4178 years. Additionally, the total plan membership (active employees and inactive employees) was 43,321. As a result, the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the current measurement period is 5.6501 years.

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

**Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.*

¹ Includes repurchases of service credit.



Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods Fiscal Year Ended June 30, 2020*

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
1. Differences between expected and actual experience	\$ 1,868,017	\$ 2,016,770	\$ (148,753)
2. Assumption Changes	11,278,845	-	11,278,845
3. Net Difference between projected and actual earnings on OPEB plan investments	2,892,774	-	2,892,774
4. Total	\$ 16,039,636	\$ 2,016,770	\$ 14,022,866

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

Year Ending July 1	Net Deferred Outflows (Inflows) of Resources
2021	\$ 2,908,084
2022	3,655,775
2023	3,518,573
2024	2,676,183
2025	1,153,052
Thereafter	111,199
Total	\$ 14,022,866

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.



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 (2021-2027)	Increase (Decrease) in OPEB Expense Arising from difference between expected and actual experience										
				Recognized in Year Ending June 30										
				2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
2017	\$ (2,231,206)	7.3881	\$ (1,023,206)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (117,206)	\$ -	\$ -	-
2018	2,732,254	7.2973	1,608,994	-	374,420	374,420	374,420	374,420	374,420	374,420	374,420	111,314	-	-
2019	(1,374,146)	7.2213	(993,564)	-	-	(190,291)	(190,291)	(190,291)	(190,291)	(190,291)	(190,291)	(190,291)	(42,109)	-
2020	314,726	5.6501	259,023	-	-	-	55,703	55,703	55,703	55,703	55,703	36,211	-	-
Total			(148,753)	(302,000)	72,420	(117,871)	(62,168)	(62,168)	(62,168)	(62,168)	122,626	(42,766)	(42,109)	-

Year Ending June 30	Changes in Assumptions	Recognition Period (Years)	Total Deferred (2021-2027)	Increase (Decrease) in OPEB Expense Arising from changes in assumptions ¹										
				Recognized in Year Ending June 30										
				2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
2017	\$ 8,860,723	7.3881	\$ 4,063,427	\$ 1,199,324	\$ 1,199,324	\$ 1,199,324	\$ 1,199,324	\$ 1,199,324	\$ 1,199,324	\$ 1,199,324	\$ 465,455	\$ -	\$ -	-
2018	-	7.2973	-	-	-	-	-	-	-	-	-	-	-	-
2019	5,002,621	7.2213	3,617,103	-	-	692,759	692,759	692,759	692,759	692,759	692,759	692,759	153,308	-
2020	4,372,129	5.6501	3,598,315	-	-	-	773,814	773,814	773,814	773,814	773,814	503,059	-	-
Total			11,278,845	1,199,324	1,199,324	1,892,083	2,665,897	2,665,897	2,665,897	2,665,897	1,932,028	1,195,818	153,308	-

Year Ending June 30	Difference between Projected and Actual Earnings on OPEB Plan Investments	Recognition Period (Years)	Total Deferred (2021-2027)	Increase (Decrease) in OPEB Expense Arising from net difference between projected and actual earnings on OPEB plan investments										
				Recognized in Year Ending June 30										
				2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
2017	\$ (3,738,454)	5.0000	\$ (747,690)	\$ (747,691)	\$ (747,691)	\$ (747,691)	\$ (747,691)	\$ (747,690)	\$ -	\$ -	\$ -	\$ -	\$ -	-
2018	686,006	5.0000	274,403	-	137,201	137,201	137,201	137,201	137,202	-	-	-	-	-
2019	1,466,575	5.0000	879,945	-	-	293,315	293,315	293,315	293,315	293,315	-	-	-	-
2020	3,107,645	5.0000	2,486,116	-	-	-	621,529	621,529	621,529	621,529	621,529	-	-	-
Total			2,892,774	(747,691)	(610,490)	(317,175)	304,354	304,355	1,052,046	914,844	621,529	-	-	-

Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2021-2027)	Increase (Decrease) in OPEB Expense Arising from All Sources										
				Recognized in Year Ending June 30										
				2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
2017	\$ 2,891,063	Varies by Type	\$ 2,292,531	\$ 149,633	\$ 149,633	\$ 149,633	\$ 149,633	\$ 149,634	\$ 897,324	\$ 897,324	\$ 348,249	\$ -	\$ -	-
2018	3,418,260	Varies by Type	1,883,397	-	511,621	511,621	511,621	511,621	511,622	374,420	374,420	111,314	-	-
2019	5,095,050	Varies by Type	3,503,484	-	-	795,783	795,783	795,783	795,783	795,783	502,468	502,468	111,199	-
2020	7,794,500	Varies by Type	6,343,454	-	-	-	1,451,046	1,451,046	1,451,046	1,451,046	1,451,046	539,270	-	-
Total			14,022,866	149,633	661,254	1,457,037	2,908,083	2,908,084	3,655,775	3,518,573	2,676,183	1,153,052	111,199	-

¹For fiscal year ending June 30, 2017, includes difference in liability due to a change in the investment return assumption from 8.00 percent to 7.50 percent.
For fiscal year ending June 30, 2019, includes difference in liability due to a change in the investment return assumption from 7.50 percent to 7.25 percent.
For fiscal year ending June 30, 2020, includes difference in liability due to changes in the assumptions from the 2020 experience study.



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

	Total Deferred		Outflow of Resources										
			Recognized in Year Ending June 30										
	(2021-2027)	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	
Difference between expected and actual experience	\$ 1,868,017	\$ -	\$ 374,420	\$ 374,420	\$ 430,123	\$ 430,123	\$ 430,123	\$ 430,123	\$ 430,123	\$ 147,525	\$ -	\$ -	
Changes in assumptions	11,278,845	1,199,324	1,199,324	1,892,083	2,665,897	2,665,897	2,665,897	2,665,897	1,932,028	1,195,818	153,308	-	
Difference between projected and actual earnings on investments	2,892,774	(747,691)	(610,490)	(317,175)	304,354	304,355	1,052,046	914,844	621,529	-	-	-	
Total	16,039,636	451,633	963,254	1,949,328	3,400,374	3,400,375	4,148,066	4,010,864	2,983,680	1,343,343	153,308	-	

	Total Deferred		(Inflows) of Resources										
			Recognized in Year Ending June 30										
	(2021-2027)	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	
Difference between expected and actual experience	\$ (2,016,770)	\$ (302,000)	\$ (302,000)	\$ (492,291)	\$ (492,291)	\$ (492,291)	\$ (492,291)	\$ (492,291)	\$ (307,497)	\$ (190,291)	\$ (42,109)	\$ -	
Changes in assumptions	-	-	-	-	-	-	-	-	-	-	-	-	
Difference between projected and actual earnings on investments	-	-	-	-	-	-	-	-	-	-	-	-	
Total	(2,016,770)	(302,000)	(302,000)	(492,291)	(492,291)	(492,291)	(492,291)	(492,291)	(307,497)	(190,291)	(42,109)	-	

	Total Deferred		Increase (Decrease) in OPEB Expense Arising from Assets and Liabilities										
			Recognized in Year Ending June 30										
	(2021-2027)	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	
Total Liabilities	\$ 11,130,092	\$ 897,324	\$ 1,271,744	\$ 1,774,212	\$ 2,603,729	\$ 2,603,729	\$ 2,603,729	\$ 2,603,729	\$ 2,054,654	\$ 1,153,052	\$ 111,199	\$ -	
Total Assets	2,892,774	(747,691)	(610,490)	(317,175)	304,354	304,355	1,052,046	914,844	621,529	-	-	-	
Total	14,022,866	149,633	661,254	1,457,037	2,908,083	2,908,084	3,655,775	3,518,573	2,676,183	1,153,052	111,199	-	



Statement of Fiduciary Net Position as of Fiscal Years Ending

	Fiscal Year Ending	
	June 30, 2019	June 30, 2020
Assets		
Cash	\$ 927,624	\$814,077
Receivables		
Contribution receivable	1,050,419	1,007,849
Interest receivable	22	252
Due from other fiduciary funds	0	0
Due from Uniform Group Insurance Plan	0	0
Due from other state agencies	294	291
Total receivables	1,050,735	1,008,392
Investments		
Equities	84,480,446	88,768,471
Fixed income	51,472,649	54,676,415
Real estate	-	-
Mutual funds	-	-
Annuities	-	-
Alternative Investments		
Invested cash	9,404	792,184
Total Investments	135,962,499	144,237,070
Prepaid expenses	-	-
Capital assets (net of depreciation/ amortization)	50,134	17,873
Total assets	137,990,992	146,077,412
Liabilities		
Salaries payable	-	-
Accounts payable	478,706	456,495
Due to other fiduciary funds	-	-
Due to Uniform Group Insurance Plan	-	-
Due to other state agencies	-	-
Accrued compensated absences	-	-
Total liabilities	478,706	456,495
Net position restricted for postemployment healthcare benefits	<u>\$ 137,512,286</u>	<u>\$ 145,620,917</u>



Statement of Changes in Fiduciary Net Position for Fiscal Years Ending

	Fiscal Year Ending	
	June 30, 2019	June 30, 2020
Additions:		
Contributions:		
From employer	\$ 12,977,460	\$13,392,266
From employee	15,859	16,319
Total contributions	12,993,319	13,408,585
Investment income		
Net change in fair value of investments	5,197,140	3,791,934
Interest and dividends	3,373,208	3,530,531
Less investment expense	(391,416)	(417,596)
Net investment income	8,178,932	6,904,869
Repurchase service credit	377,329	556,585
Miscellaneous Income	(857)	9,580
Total additions	21,548,723	20,879,619
Deductions:		
Benefits paid to participants	-	-
Refunds	7,180	4,614
Prefunded credit applied	11,497,890	12,312,461
Health premiums paid	-	-
	11,505,070	12,317,075
Administrative expenses	437,349	453,913
Total deductions	11,942,419	12,770,988
Change in net position	9,606,304	8,108,631
Net position restricted for postemployment healthcare benefits		
Beginning of year	127,905,982	137,512,286
End of year	\$ 137,512,286	\$ 145,620,917



SECTION C

REQUIRED SUPPLEMENTARY INFORMATION

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

Schedule of Changes in Net OPEB Liability and Related Ratios

Current Period

Fiscal Year Ended June 30, 2020

Total OPEB Liability

Service Cost	\$ 4,041,849
Interest on the Total OPEB Liability	15,498,021
Benefit Changes	-
Difference between Expected and Actual Experience	314,726
Assumption Changes	4,372,129
Benefit payments and refunds	(12,317,075)
Net Change in Total OPEB Liability	\$ 11,909,650
Total OPEB Liability - Beginning	217,831,024
Total OPEB Liability - Ending (a)	\$ 229,740,674

Plan Fiduciary Net Position

Employer Contributions	\$ 13,392,266
Employee Contributions	16,319
Contribution - Service Credit Repurchase	556,585
OPEB Plan Net Investment Income	6,904,869
Benefit payments and refunds	(12,317,075)
OPEB Plan Administrative Expense	(453,913)
Transfers and Other Income	9,580
Net Change in Plan Fiduciary Net Position	\$ 8,108,631
Plan Fiduciary Net Position - Beginning	137,512,286
Plan Fiduciary Net Position - Ending (b)	\$ 145,620,917
Net OPEB Liability - Ending (a) - (b)	\$ 84,119,757

Plan Fiduciary Net Position as a Percentage

63.38%

Covered Employee Payroll	\$ 1,139,970,530
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Net OPEB Liability as a Percentage

7.38%



Schedule of Required Supplementary Information

Schedule of Changes in Net OPEB Liability and Related Ratios Multiyear

Fiscal year ending July 1,	2020	2019	2018	2017
Total OPEB Liability				
Service Cost	\$ 4,041,849	\$ 3,827,807	\$ 3,766,661	\$ 3,430,578
Interest on the Total OPEB Liability	15,498,021	15,217,017	14,485,170	14,327,443
Benefit Changes	-	-	-	-
Difference between Expected and Actual Experience Assumption Changes ¹	314,726	(1,374,146)	2,732,254	(2,231,206)
	4,372,129	5,002,621	-	8,860,723
Benefit payments and refunds	(12,317,075)	(11,505,070)	(11,016,060)	(10,014,370)
Net Change in Total OPEB Liability	\$ 11,909,650	\$ 11,168,229	\$ 9,968,025	\$ 14,373,168
Total OPEB Liability - Beginning	217,831,024	206,662,795	196,694,770	182,321,602
Total OPEB Liability - Ending (a)	\$ 229,740,674	\$ 217,831,024	\$ 206,662,795	\$ 196,694,770
Plan Fiduciary Net Position				
Employer Contributions	\$ 13,392,266	\$ 12,977,460	\$ 12,834,547	\$ 12,575,627
Employee Contributions	16,319	15,859	15,984	16,173
Contribution - Service Credit Repurchase	556,585	377,329	746,942	464,323
OPEB Plan Net Investment Income	6,904,869	8,178,932	8,210,898	12,074,082
Benefit payments and refunds	(12,317,075)	(11,505,070)	(11,016,060)	(10,014,370)
OPEB Plan Administrative Expense	(453,913)	(437,349)	(480,244)	(443,220)
Transfers and Other Income	9,580	(857)	225	-
Net Change in Plan Fiduciary Net Position	8,108,631	9,606,304	10,312,292	14,672,615
Plan Fiduciary Net Position - Beginning	137,512,286	127,905,982	117,593,690	102,921,075
Plan Fiduciary Net Position - Ending (b)	\$ 145,620,917	\$ 137,512,286	\$ 127,905,982	\$ 117,593,690
Net OPEB Liability - Ending (a) - (b)	84,119,757	80,318,738	78,756,813	79,101,080
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	63.38 %	63.13 %	61.89 %	59.78 %
Covered Employee Payroll	\$ 1,139,970,530	\$ 1,115,857,588	\$ 1,094,216,775	\$ 1,081,841,008
Net OPEB Liability as a Percentage of Covered Employee Payroll	7.38 %	7.20 %	7.20 %	7.31 %

¹For fiscal year ending June 30, 2017, includes difference in liability due to a change in the investment return assumption from 8.00 percent to 7.50 percent.
For fiscal year ending June 30, 2019, includes difference in liability due to a change in the investment return assumption from 7.50 percent to 7.25 percent.
For fiscal year ending June 30, 2020, includes difference in liability due to changes in the assumptions from the 2020 experience study.

Ten fiscal years will be built prospectively.



Schedules of Required Supplementary Information

Schedule of the Net OPEB Liability Multiyear

FY Ending July 1,	Total OPEB Liability	Plan Net Position	Net OPEB Liability	Plan Net Position as a % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as a % of Covered Payroll
2017	\$ 196,694,770	\$ 117,593,690	\$ 79,101,080	59.78 %	\$ 1,081,841,008	7.31 %
2018	206,662,795	127,905,982	78,756,813	61.89 %	1,094,216,775	7.20 %
2019	217,831,024	137,512,286	80,318,738	63.13 %	1,115,857,588	7.20 %
2020	229,740,674	145,620,917	84,119,757	63.38 %	1,139,970,530	7.38 %

Ten fiscal years will be built prospectively.

Schedule of Contributions Multiyear

FY Ending July 1,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2017	\$ 11,696,450	\$ 12,575,627	\$ (879,177)	\$ 1,081,841,008	1.16 %
2018	12,251,732	12,834,547	(582,815)	1,094,216,775	1.17 %
2019	12,707,111	12,977,460	(270,349)	1,115,857,588	1.16 %
2020	12,145,328	13,392,266	(1,246,938)	1,139,970,530	1.17 %

Ten fiscal years will be built prospectively.

Notes to Schedule of Contributions

Valuation Date: July 1, 2020
Notes The actuarially determined contribution amount is calculated as of June 30, 12 months prior to the end of the fiscal year in which the contributions are reported.

Methods and Assumptions Used to Determine Actuarially Determined Contribution Rates (for fiscal year 2020 contribution):

Actuarial Cost Method	Entry Age Normal
Amortization Method	NA
Asset Valuation Method	5-Year smoothed market
Inflation	2.50%
Salary Increases	Not Applicable
Investment Rate of Return	7.25%
Retirement Age	Age-based table of rates that are specific to the type of eligibility condition.
Mortality	RP-2000 Combined Healthy Mortality table, sex-distinct, with rates set back 2 years for males and 3 years for females. RP-2000 Disabled Mortality table, sex-distinct, with rates set back 1 years for males (no setback for females), with rates multiplied by 125% for post-retirement disabled mortality. Mortality rates are projected from 2014 using the Social Security Administration (SSA) Intermediate Cost scale.

Other Information:

Notes Beginning January 1, 2020, members first enrolled in the NDPERS Main System and the Defined Contribution Plan on or after that date will not be eligible to participate in RHIC. Therefore, RHIC will become for the most part a closed plan. There were no other benefit changes during the year.

The economic assumptions (excluding salary increases) and the asset smoothing method were updated beginning with the actuarial valuation as of July 1, 2017 based on a review performed by GRS. The investment return assumption was decreased from 7.50% to 7.25% beginning with the actuarial valuation as of July 1, 2019. All other actuarial assumptions were adopted by the Board based on an experience study covering the period July 1, 2009, through June 30, 2014.

The determination of the actuarial rate was changed effective July 1, 2019 to equal the rate needed to pay off the unfunded liability and future NC contributions at the end of 20 years as a level percent of closed group (decreasing) payroll.

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

Other Information:

Notes RHIC is for the most part a closed plan. There were no benefit changes during the year.

The employer rate to the System is the statutory contribution rate of 1.14% of payroll.



Schedule of Investment Returns Multiyear Last 10 Fiscal Years

FY Ending July 1,	Annual Return¹
2017	
2018	
2019	
2020	

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

Schedule of Reconciliation of Net OPEB Liability

FY Ending June 30,	Beginning Net OPEB Liability (1)	OPEB Expense (2)	Employer Contributions (3)	New Net Deferred (Inflows)/Outflows (4)	Recognition of Prior Net Deferred (Inflows)/Outflows (5)	Ending Net OPEB Liability (6)=(1)+(2)-(3)+(4)-(5)
2017	\$ 79,400,527	\$ 9,534,750	\$ 12,575,627	\$ 2,741,430	\$ -	\$ 79,101,080
2018	79,101,080	9,733,274	12,834,547	2,906,639	149,633	78,756,813
2019	78,756,813	10,901,372	12,977,460	4,299,267	661,254	80,318,738
2020	80,318,738	12,306,868	13,392,266	6,343,454	1,457,037	84,119,757

Ten fiscal years will be built prospectively.

SECTION D

NOTES TO FINANCIAL STATEMENTS

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

Long-Term Expected Return on Plan Assets

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return	Allocation-Weighted Long-Term Expected Real Rate of Return
Large Cap Domestic Equities	33.00 %	6.10 %	2.01 %
Sm Cap Domestic Equities	6.00 %	7.00 %	0.42 %
International Equities	21.00 %	6.45 %	1.35 %
Core-Plus Fixed Income	40.00 %	1.15 %	0.46 %
Total	100.00 %		4.25 %

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

The discount rate used to measure the total OPEB liability was 6.50%. The projection of cash flows used to determine the discount rate assumed statutory/Board approved employer contributions will be made at the statutory rates described in this report. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries are not included. Based on those actuarial assumptions, the OPEB plan's fiduciary net position was projected to be sufficient to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of Net OPEB Liability

Sensitivity of Net OPEB Liability to the Single Discount Rate Assumption

Regarding the sensitivity of the net OPEB liability to changes in the Single Discount Rate, the following presents the plan's net OPEB liability, calculated using a Single Discount Rate of 6.50%, as well as what the plan's net OPEB liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

1% Decrease	Current Single Discount Rate Assumption	1% Increase
5.50%	6.50%	7.50%
\$110,324,972	\$84,119,757	\$61,959,773

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, 2020

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	13,092
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	6,734
Active Plan Members	<u>23,495</u>
Total Plan Members	43,321

SECTION E

SCHEDULES OF EMPLOYER ALLOCATIONS

Schedule of Net OPEB Liability by Employer Type

	As of June 30, 2019					As of June 30, 2020				
		Current Contribution	Estimated 2019-2020 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate		Current Contribution	Estimated 2020-2021 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Employer	2019 Payroll	Rate	Contribution	Share	Discount Rate	2020 Payroll	Rate	Contribution	Share	Discount Rate
City	\$ 132,103,392	1.14%	\$ 1,505,983	11.838731%	\$ 9,508,717	\$ 140,115,459	1.14%	\$ 1,597,316	12.291152%	\$ 10,339,288
County	211,636,691	1.14%	2,412,658	18.966284%	15,233,483	209,479,226	1.14%	2,388,064	18.375845%	15,457,711
District Health Unit	13,011,759	1.14%	148,335	1.166079%	936,580	13,061,162	1.14%	148,898	1.145745%	963,799
Political Subdivision	23,324,577	1.14%	265,900	2.090284%	1,678,890	24,220,170	1.14%	276,110	2.124631%	1,787,235
School District	185,293,892	1.14%	2,112,348	16.605507%	13,337,338	192,546,482	1.14%	2,195,033	16.890487%	14,208,238
State	265,085,216	1.14%	3,021,975	23.756186%	19,080,669	269,356,256	1.14%	3,070,661	23.628354%	19,876,116
State of ND	285,402,067	1.14%	3,253,583	25.576925%	20,543,062	291,191,783	1.14%	3,319,588	25.543798%	21,487,383
Total	\$ 1,115,857,594	1.14%	\$ 12,720,782	99.999996%	\$ 80,318,739	\$ 1,139,970,538	1.14%	\$ 12,995,670	100.000012%	\$ 84,119,770

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



Net OPEB Liability Discount Rate Sensitivity by Employer Type

Employer	Proportionate Share	As of June 30, 2020		
		Net OPEB Liability At Discount Rate 1% Lower	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate 1% Higher
		5.50%	6.50%	7.50%
City	12.291152%	\$ 13,560,211	\$ 10,339,288	\$ 7,615,570
County	18.375845%	20,273,144	15,457,711	11,385,632
District Health Unit	1.145745%	1,264,045	963,799	709,899
Political Subdivision	2.124631%	2,343,997	1,787,235	1,316,412
School District	16.890487%	18,634,422	14,208,238	10,465,314
State	23.628354%	26,067,975	19,876,116	14,640,076
State of ND	25.543798%	28,181,189	21,487,383	15,826,881
Total	100.000012%	\$ 110,324,983	\$ 84,119,770	\$ 61,959,784

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

Schedule of Contributions by Employer Type

Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
City	12.291152%	\$ 1,646,062	\$ 1,587,513	\$ 58,549	\$ 140,115,459	1.13%
County	18.375845%	2,460,942	2,525,766	(64,824)	209,479,226	1.21%
District Health Unit	1.145745%	153,441	153,848	(407)	13,061,162	1.18%
Political Subdivision	2.124631%	284,539	290,983	(6,444)	24,220,170	1.20%
School District	16.890487%	2,262,019	2,268,596	(6,577)	192,546,482	1.18%
State	23.628354%	3,164,374	3,173,151	(8,777)	269,356,256	1.18%
State of ND	25.543798%	3,420,895	3,393,014	27,881	291,191,783	1.17%
Total	100.000012%	\$ 13,392,272	\$ 13,392,871	\$ (599)	\$ 1,139,970,538	1.17%

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

Schedule of OPEB Amounts by Employer Type

	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense				
Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
City	12.291152%	\$ 229,604	\$ 1,386,302	\$ 355,558	\$ 1,339,434	\$ 3,310,898	\$ 247,885	\$ -	\$ -	\$ 306,535	\$ 554,420	\$ 1,512,658	\$ 208,606	\$ 1,721,264	
County	18.375845%	343,269	2,072,584	531,569	795,450	3,742,872	370,604	-	-	1,071,484	1,442,088	2,261,486	(59,328)	2,202,158	
District Health Unit	1.145745%	21,405	129,224	33,143	44,814	228,586	23,107	-	-	42,606	65,713	141,008	357	141,365	
Political Subdivision	2.124631%	39,685	239,634	61,460	238,604	579,383	42,850	-	-	108,866	151,716	261,484	26,710	288,194	
School District	16.890487%	315,530	1,905,049	488,604	1,059,516	3,768,699	340,647	-	-	452,102	792,749	2,078,689	125,557	2,204,246	
State	23.628354%	441,388	2,665,004	683,516	479,698	4,269,606	476,532	-	-	1,291,654	1,768,186	2,907,913	(165,270)	2,742,643	
State of ND	25.543798%	477,163	2,881,044	738,924	810,753	4,907,884	515,162	-	-	1,576,044	2,091,206	3,143,649	(160,737)	2,982,912	
Total	100.000012%	\$ 1,868,044	\$ 11,278,841	\$ 2,892,774	\$ 4,768,269	\$ 20,807,928	\$ 2,016,787	\$ -	\$ -	\$ 4,849,291	\$ 6,866,078	\$ 12,306,887	\$ (24,105)	\$ 12,282,782	

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



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

Employer	Proportionate Share	Schedule of Deferred Outflows/(Inflows)							
		Total Deferred	2021	2022	2023	2024	2025	2026	2027 and Thereafter
City	12.291152%	\$ 2,756,478	\$ 566,046	\$ 657,943	\$ 641,088	\$ 540,461	\$ 309,596	\$ 41,344	\$ -
County	18.375845%	2,300,784	475,061	612,452	587,239	431,294	173,642	21,096	-
District Health Unit	1.145745%	162,873	33,675	42,244	40,675	31,351	13,390	1,538	-
Political Subdivision	2.124631%	427,667	88,501	104,378	101,466	84,205	43,870	5,247	-
School District	16.890487%	2,975,950	616,748	743,035	719,869	578,816	286,022	31,460	-
State	23.628354%	2,501,420	521,860	698,532	666,113	463,174	147,228	4,513	-
State of ND	25.543798%	2,816,678	582,097	773,088	738,036	520,240	190,981	12,236	-
Total	100.000012%	\$ 13,941,850	\$ 2,883,988	\$ 3,631,672	\$ 3,494,486	\$ 2,649,541	\$ 1,164,729	\$ 117,434	\$ -

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

Schedule of Net OPEB Liability by Employer*

As of June 30, 2019										As of June 30, 2020									
Employer Type	Employer ID	Employer	2019 Payroll	Current	Estimated	Proportionate	Net OPEB Liability	2020 Payroll	Current	Estimated 2020-	Proportionate	Net OPEB Liability							
				Contribution	2019-2020		Under Current		Contribution	2021		Under Current							
				Rate	Contribution	Share	Discount Rate		Rate	Contribution	Share	Discount Rate							
State of ND	010100	Governor's Office	\$ 1,155,822	1.14%	\$ 13,176	0.103581%	\$ 83,195	\$ 1,164,195	1.14%	\$ 13,272	0.102125%	\$ 85,907							
State of ND	010800	Secretary Of State	1,552,948	1.14%	17,704	0.139171%	111,780	1,480,720	1.14%	16,880	0.129891%	109,264							
State	011000	Office Of Management & Budget	2,825,927	1.14%	32,216	0.253252%	203,409	3,072,342	1.14%	35,025	0.269511%	226,712							
State	011200	Information Technology Dept	22,825,183	1.14%	260,207	2.045528%	1,642,942	28,024,108	1.14%	319,475	2.458319%	2,067,932							
State	011700	State Auditor's Office	3,492,017	1.14%	39,809	0.312945%	251,353	3,265,454	1.14%	37,226	0.286451%	240,962							
State	011800	Central Services	1,258,901	1.14%	14,351	0.112819%	90,615	1,267,012	1.14%	14,444	0.111144%	93,494							
State of ND	012000	State Treasurer's Office	442,883	1.14%	5,049	0.039690%	31,879	466,183	1.14%	5,314	0.040894%	34,400							
State	012500	Attorney General's Office	15,121,949	1.14%	172,390	1.355186%	1,088,468	15,417,754	1.14%	175,762	1.352470%	1,137,694							
State of ND	012700	Tax Department	6,413,768	1.14%	73,117	0.574784%	461,659	5,962,067	1.14%	67,968	0.523002%	439,948							
State of ND	013000	Facility Management	1,621,301	1.14%	18,483	0.145296%	116,700	1,609,307	1.14%	18,346	0.141171%	118,753							
State of ND	014000	Office Of Administrative Hearings	421,300	1.14%	4,803	0.037756%	30,325	441,165	1.14%	5,029	0.038700%	32,554							
State	016000	Legislative Council	2,740,237	1.14%	31,239	0.245572%	197,240	2,929,811	1.14%	33,400	0.257008%	216,195							
State of ND	018000	ND Supreme Court	26,402,632	1.14%	300,990	2.366129%	1,900,445	26,560,199	1.14%	302,786	2.329902%	1,959,908							
State of ND	018800	Commission On Legal Counsel For Indigents	2,255,420	1.14%	25,712	0.202124%	162,343	2,357,955	1.14%	26,881	0.206844%	173,997							
State	019000	Retirement & Investment Office	1,576,097	1.14%	17,968	0.141245%	113,446	1,396,881	1.14%	15,924	0.122537%	103,078							
State	019200	ND Public Employees Retirement System	1,710,539	1.14%	19,500	0.153294%	123,124	1,981,844	1.14%	22,593	0.173850%	146,242							
State of ND	019500	ND Ethics Commission	-	0.00%	-	0.000000%	-	-	1.14%	-	0.000000%	-							
State of ND	020100	Public Instruction	4,586,703	1.14%	52,288	0.411047%	330,148	4,035,181	1.14%	46,001	0.353972%	297,760							
State	020200	Education Standards & Practice	494,877	1.14%	5,642	0.044349%	35,621	506,304	1.14%	5,772	0.044414%	37,361							
State	021500	ND University System Office	962,495	1.14%	10,972	0.086256%	69,280	1,080,395	1.14%	12,317	0.094774%	79,724							
State of ND	022300	ND Youth Correctional Center	3,523,801	1.14%	40,171	0.315793%	253,641	3,129,694	1.14%	35,679	0.274542%	230,944							
State of ND	022400	Juvenile Services - DOCR	1,683,933	1.14%	19,197	0.150909%	121,208	1,701,662	1.14%	19,399	0.149272%	125,567							
State	022600	Land Department	1,503,712	1.14%	17,142	0.134758%	108,236	1,708,677	1.14%	19,479	0.149888%	126,085							
State	022700	Bismarck State College	4,658,051	1.14%	53,102	0.417441%	335,283	4,786,263	1.14%	54,563	0.419858%	353,184							
State	022800	Lake Region State College	1,934,108	1.14%	22,049	0.173299%	139,216	1,835,220	1.14%	20,922	0.160988%	135,423							
State	022900	Williston State College	1,174,605	1.14%	13,390	0.105265%	84,548	880,999	1.14%	10,043	0.077283%	65,010							
State	023000	University Of North Dakota	37,912,333	1.14%	432,201	3.397596%	2,728,906	36,896,594	1.14%	420,621	3.236627%	2,722,643							
State	023500	North Dakota State University	31,174,907	1.14%	355,394	2.793807%	2,243,951	31,499,204	1.14%	359,091	2.763159%	2,324,363							
State	023800	ND St College Of Science	5,337,698	1.14%	60,850	0.478349%	384,204	5,209,777	1.14%	59,391	0.457010%	384,436							
State	023900	Dickinson State University	2,667,006	1.14%	30,404	0.239010%	191,970	2,321,430	1.14%	26,464	0.203639%	171,301							
State	024000	Mayville State University	3,040,211	1.14%	34,658	0.272455%	218,832	2,993,877	1.14%	34,130	0.262628%	220,922							
State	024100	Minot State University	5,165,006	1.14%	58,881	0.462873%	371,774	5,266,206	1.14%	60,035	0.461960%	388,600							
State	024200	Valley City State University	1,802,926	1.14%	20,553	0.161573%	129,773	1,963,639	1.14%	22,385	0.172253%	144,899							
State of ND	025000	ND State Library	1,217,389	1.14%	13,878	0.109099%	87,627	1,190,911	1.14%	13,576	0.104469%	87,879							
State of ND	025200	SCHOOL FOR THE DEAF	1,247,060	1.14%	14,216	0.111758%	89,763	1,333,650	1.14%	15,204	0.116990%	98,412							
State of ND	025300	School For The Blind	617,011	1.14%	7,034	0.055295%	44,412	631,217	1.14%	7,196	0.055371%	46,578							
State	026100	ND Board Of Nursing	629,327	1.14%	7,174	0.056399%	45,299	671,855	1.14%	7,659	0.058936%	49,577							
State of ND	027000	Career & Technical Education	1,591,440	1.14%	18,142	0.142620%	114,551	1,775,082	1.14%	20,236	0.155713%	130,985							
State of ND	030100	ND Department Of Health	19,206,245	1.14%	218,951	1.721209%	1,382,453	11,242,803	1.14%	128,168	0.986236%	829,619							
State	030300	Mental Health	-	0.00%	-	0.000000%	-	8,707,576	1.14%	99,266	0.763842%	642,542							
State of ND	031000	Life Skills and Transition Center	11,954,154	1.14%	136,277	1.071297%	860,452	11,681,871	1.14%	133,173	1.024752%	862,019							
State of ND	031200	North Dakota State Hospital	17,162,170	1.14%	195,649	1.538025%	1,235,322	15,970,021	1.14%	182,058	1.400915%	1,178,446							
State of ND	031300	ND Veterans Home	4,604,654	1.14%	52,493	0.412656%	331,440	4,505,146	1.14%	51,359	0.395198%	332,440							
State of ND	031600	Indian Affairs Commission	225,957	1.14%	2,576	0.020250%	16,265	292,037	1.14%	3,329	0.025618%	21,550							
State of ND	032100	Veterans Affairs Department	391,840	1.14%	4,467	0.035116%	28,205	355,848	1.14%	4,057	0.031216%	26,259							
State of ND	032500	Department Of Human Services	70,823,963	1.14%	807,393	6.347043%	5,097,865	74,754,196	1.14%	852,198	6.557555%	5,516,199							
State of ND	036000	Protection & Advocacy Project	1,788,180	1.14%	20,385	0.160252%	128,712	1,795,772	1.14%	20,472	0.157528%	132,512							
State	038000	Job Service North Dakota	8,405,339	1.14%	95,821	0.753263%	605,011	8,563,907	1.14%	97,629	0.751239%	631,940							
State	040100	Insurance Department	2,491,895	1.14%	28,408	0.223317%	179,365	2,201,562	1.14%	25,098	0.193124%	162,455							
State of ND	040500	Industrial Commission	6,616,670	1.14%	75,430	0.592967%	476,264	7,164,994	1.14%	81,681	0.628524%	528,713							
State of ND	040600	ND Department Of Labor	906,556	1.14%	10,335	0.081243%	65,253	724,564	1.14%	8,260	0.063560%	53,467							
State of ND	040800	Public Service Commission	2,770,224	1.14%	31,581	0.248260%	199,399	3,101,561	1.14%	35,358	0.272074%	228,868							
State of ND	041200	Aeronautics Commission	475,787	1.14%	5,424	0.042639%	34,247	405,029	1.14%	4,617	0.035530%	29,888							
State of ND	041300	Department Of Financial Institutions	2,066,009	1.14%	23,553	0.185150%	148,710	1,966,138	1.14%	22,414	0.172473%	145,084							
State of ND	041400	ND Securities Department	594,037	1.14%	6,772	0.053236%	42,758	685,723	1.14%	7,817	0.060153%	50,601							
State	042600	State Board Of Law Examiners	337,348	1.14%	3,846	0.030232%	24,282	313,616	1.14%	3,575	0.027511%	23,142							
State	042700	ND State Board Of Cosmetology	82,103	1.14%	936	0.007358%	5,910	104,316	1.14%	1,189	0.009151%	7,698							
State	042800	ND State Plumbing Board	389,172	1.14%	4,437	0.034876%	28,012	401,088	1.14%	4,572	0.035184%	29,597							
State	047100	Bank Of North Dakota	11,311,225	1.14%	128,948	1.013680%	814,175	11,228,306	1.14%	128,003	0.984965%	828,550							
State	047200	Public Finance Authority	169,644	1.14%	1,934	0.015203%	12,211	151,100	1.14%	1,723	0.013255%	11,150							
State	047300	Housing Finance Agency	2,623,947	1.14%	29,913	0.235151%	188,870	2,415,255	1.14%	27,534	0.211870%	178,225							
State	047500	Mill & Elevator Association	8,768,169	1.14%	99,957	0.785778%	631,127	8,852,437	1.14%	100,918	0.776550%	653,232							
State	048500	Workforce Safety & Insurance	15,917,029	1.14%	181,454	1.426439%	1,145,698	15,559,329	1.14%	177,376	1.364889%	1,148,141							
State of ND	050200	Field Services Division	7,112,506	1.14%	81,083	0.637403%	511,954	7,363,470	1.14%	83,944	0.645935%	543,359							

* Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.
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, 2019										As of June 30, 2020									
Employer Type	Employer ID	Employer	2019 Payroll	Current Contribution Rate	Estimated 2019-2020 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2020 Payroll	Current Contribution Rate	Estimated 2020-2021 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate							
State of ND	050400	Highway Patrol	12,222,289	1.14%	139,334	1.095327%	879,753	13,241,363	1.14%	150,952	1.161553%	977,096							
State of ND	051700	Department Of Corrections Transitional Services	1,941,351	1.14%	22,131	0.173978%	139,737	2,015,624	1.14%	22,978	0.176814%	148,736							
State of ND	051800	James River Correctional Ctr	7,954,751	1.14%	90,684	0.712882%	572,578	7,902,365	1.14%	90,087	0.693208%	583,125							
State of ND	051900	State Penitentiary	10,165,114	1.14%	115,882	0.910969%	731,679	10,606,154	1.14%	120,910	0.930388%	782,640							
State	052000	Rough Rider Industries	1,310,508	1.14%	14,940	0.117444%	94,330	1,446,285	1.14%	16,488	0.126870%	106,723							
State of ND	053000	Department Of Corrections And Rehabilitation	6,692,694	1.14%	76,297	0.599780%	481,736	7,424,293	1.14%	84,637	0.651271%	547,848							
State of ND	054000	Adjutant General ND National Guard	11,020,599	1.14%	125,635	0.987635%	793,256	10,985,842	1.14%	125,239	0.963695%	810,658							
State of ND	060100	Department Of Commerce	3,636,935	1.14%	41,461	0.325932%	261,784	3,733,568	1.14%	42,563	0.327514%	275,504							
State of ND	060200	Dept Of Agriculture	3,932,355	1.14%	44,829	0.352407%	283,049	4,166,512	1.14%	47,498	0.365493%	307,452							
State of ND	060700	Milk Marketing Board	127,730	1.14%	1,456	0.011447%	9,194	136,800	1.14%	1,560	0.012000%	10,094							
State of ND	060800	ND Oilseed Council	32,616	1.14%	372	0.002923%	2,348	33,594	1.14%	383	0.002947%	2,479							
State	061100	ND Soybean Council	407,860	1.14%	4,650	0.036551%	29,357	321,216	1.14%	3,662	0.028178%	23,703							
State of ND	061400	ND Corn Utilization Council	129,568	1.14%	1,477	0.011612%	9,327	147,252	1.14%	1,679	0.012917%	10,866							
State of ND	061600	State Seed Department	1,463,781	1.14%	16,687	0.131180%	105,362	1,537,252	1.14%	17,525	0.134850%	113,435							
State	062400	Beef Commission	184,369	1.14%	2,102	0.016523%	13,271	189,480	1.14%	2,160	0.016621%	13,982							
State of ND	062500	ND Wheat Commission	441,922	1.14%	5,038	0.039604%	31,809	462,948	1.14%	5,278	0.040611%	34,162							
State of ND	062600	ND Barley Council	132,000	1.14%	1,505	0.011829%	9,501	152,004	1.14%	1,733	0.013334%	11,217							
State	066500	State Fair Association	1,089,664	1.14%	12,422	0.097653%	78,434	913,866	1.14%	10,418	0.080166%	67,435							
State of ND	067000	Racing Commission	127,691	1.14%	1,456	0.011443%	9,191	130,632	1.14%	1,489	0.011459%	9,639							
State of ND	070100	Historical Society	3,657,614	1.14%	41,697	0.327785%	263,273	3,778,190	1.14%	43,071	0.331429%	278,797							
State of ND	070900	ND Council On The Arts	303,984	1.14%	3,465	0.027242%	21,880	326,002	1.14%	3,716	0.028597%	24,056							
State of ND	072000	Game & Fish Department	10,567,072	1.14%	120,465	0.946991%	760,611	10,771,563	1.14%	122,796	0.944898%	794,846							
State of ND	075000	Parks & Recreation Department	3,571,706	1.14%	40,717	0.320086%	257,089	3,267,585	1.14%	37,250	0.286638%	241,119							
State of ND	077000	Water Commission	5,847,932	1.14%	66,666	0.524075%	420,930	5,816,303	1.14%	66,306	0.510215%	429,192							
State	080100	Department Of Transportation	57,144,181	1.14%	651,444	5.121100%	4,113,203	56,931,628	1.14%	649,021	4.994132%	4,201,052							
State	090000	ND State Board Of Accountancy	97,588	1.14%	1,113	0.008746%	7,025	100,200	1.14%	1,142	0.008790%	7,394							
State	090100	Board Of Medical Examiners	325,242	1.14%	3,708	0.029147%	23,411	342,964	1.14%	3,910	0.030085%	25,307							
State	090200	Board Of Pharmacy	251,100	1.14%	2,863	0.022503%	18,074	261,144	1.14%	2,977	0.022908%	19,270							
State	090600	Real Estate Commission	174,096	1.14%	1,985	0.015602%	12,531	191,688	1.14%	2,185	0.016815%	14,145							
State	090900	Electrical Board	1,663,120	1.14%	18,960	0.149044%	119,710	1,815,540	1.14%	20,697	0.159262%	133,971							
State	095501	ND System Information Technology Services	1,933,505	1.14%	22,042	0.173275%	139,172	2,075,683	1.14%	23,663	0.182082%	153,167							
District Health Unit	100002	McIntosh District Health Unit	85,035	1.14%	969	0.007621%	6,121	92,287	1.14%	1,052	0.008096%	6,810							
District Health Unit	100003	Wells County Dist Health Unit	224,697	1.14%	2,562	0.020137%	16,174	194,721	1.14%	2,220	0.017081%	14,368							
District Health Unit	100004	Central Valley Health Unit	1,109,345	1.14%	12,647	0.099416%	79,850	1,001,122	1.14%	11,413	0.087820%	73,874							
District Health Unit	100005	Dickey County Health District	172,756	1.14%	1,969	0.015482%	12,435	228,731	1.14%	2,608	0.020065%	16,879							
District Health Unit	100006	Emmons County Public Health	180,295	1.14%	2,055	0.016158%	12,978	194,843	1.14%	2,221	0.017092%	14,378							
District Health Unit	100007	Rosette County Public Health	452,245	1.14%	5,156	0.040529%	32,552	493,485	1.14%	5,626	0.043289%	36,415							
District Health Unit	100008	Towner County Public Health Unit	98,836	1.14%	1,127	0.008857%	7,114	152,634	1.14%	1,740	0.013389%	11,263							
District Health Unit	100009	Nelson-Griggs District Health Unit	152,394	1.14%	1,737	0.013657%	10,969	160,839	1.14%	1,834	0.014109%	11,868							
District Health Unit	100010	First District Health Unit	2,371,685	1.14%	27,037	0.212544%	170,713	2,144,378	1.14%	24,446	0.188108%	158,236							
District Health Unit	100011	Lake Region District Health Unit	880,253	1.14%	10,035	0.078886%	63,360	944,074	1.14%	10,762	0.082816%	69,665							
District Health Unit	100012	Garrison Diversion Conservancy District	1,948,956	1.14%	22,218	0.174660%	140,285	2,069,933	1.14%	23,597	0.181578%	152,743							
District Health Unit	100013	Upper Missouri Health Unit	1,136,626	1.14%	12,958	0.101861%	81,813	1,158,506	1.14%	13,207	0.101626%	85,488							
District Health Unit	100014	Kidder County District Health Unit	62,661	1.14%	714	0.005616%	4,511	64,125	1.14%	731	0.005625%	4,732							
District Health Unit	100015	Southwestern District Health Unit	1,326,944	1.14%	15,127	0.118917%	95,513	1,295,779	1.14%	14,772	0.113668%	95,617							
District Health Unit	100017	City-County Health District	648,309	1.14%	7,391	0.058100%	46,665	675,048	1.14%	7,696	0.059216%	49,812							
District Health Unit	100018	Sargent County District Health Unit	147,138	1.14%	1,677	0.013186%	10,591	154,654	1.14%	1,763	0.013566%	11,412							
District Health Unit	100019	Trail District Health Unit	174,786	1.14%	1,993	0.015664%	12,581	180,024	1.14%	2,052	0.015792%	13,284							
District Health Unit	100021	Cavalier County Health Dist	125,346	1.14%	1,429	0.011233%	9,022	114,147	1.14%	1,301	0.010013%	8,423							
District Health Unit	100022	Walsh County Health District	307,241	1.14%	3,503	0.027534%	22,115	320,412	1.14%	3,653	0.028107%	23,644							
District Health Unit	100023	Custer Health Unit	1,406,211	1.14%	16,031	0.126021%	101,218	1,421,420	1.14%	16,204	0.124689%	104,888							
Political Subdivision	100024	Southeast Water Users District	507,027	1.14%	5,780	0.045438%	36,495	464,084	1.14%	5,291	0.040710%	34,245							
City	200002	City Of McVie	108,109	1.14%	1,232	0.009688%	7,781	68,477	1.14%	781	0.006007%	5,053							
City	200003	City Of Drayton	218,935	1.14%	2,496	0.019620%	15,759	137,362	1.14%	1,566	0.012050%	10,136							
City	200004	City Of Fessenden	46,560	1.14%	531	0.004173%	3,352	-	1.14%	-	0.000000%	-							
City	200005	City Of Westhope	164,350	1.14%	1,874	0.014729%	11,830	166,242	1.14%	1,895	0.014583%	12,267							
City	200006	City Of Belfield	313,918	1.14%	3,579	0.028132%	22,595	247,378	1.14%	2,820	0.021700%	18,254							
City	200007	City Of Beulah	39,139	1.14%	446	0.003508%	2,818	696,694	1.14%	7,942	0.061115%	51,410							
City	200008	City Of Rolla	363,874	1.14%	4,148	0.032609%	26,191	382,492	1.14%	4,360	0.033553%	28,225							
City	200009	City Of New Town	1,180,753	1.14%	13,461	0.105816%	84,990	1,052,500	1.14%	11,999	0.092327%	77,665							
City	200010	City Of Cavalier	566,887	1.14%	6,463	0.050803%	40,804	618,747	1.14%	7,054	0.054277%	45,658							
City	200011	City Of Harvey	572,142	1.14%	6,522	0.051274%	41,183	611,215	1.14%	6,968	0.053617%	45,102							
City	200012	City Of Napoleon	163,498	1.14%	1,864	0.014652%	11,768	166,590	1.14%	1,899	0.014614%	12,293							
City	200014	City Of Grand Forks	23,350,573	1.14%	266,197	2.092612%	1,680,760	24,393,949	1.14%	278,091	2.139875%	1,800,058							

* Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.
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, 2019							As of June 30, 2020						
Employer Type	Employer ID	Employer	2019 Payroll	Current Contribution Rate	Estimated 2019-2020 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2020 Payroll	Current Contribution Rate	Estimated 2020-2021 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	
City	200015	City Of Killdeer	845,496	1.14%	9,639	0.075771%	60,858	922,327	1.14%	10,515	0.080908%	68,060	
City	200016	City Of Ellendale	440,268	1.14%	5,019	0.039456%	31,691	427,928	1.14%	4,878	0.037539%	31,578	
City	200017	City Of Wishek	223,227	1.14%	2,545	0.020005%	16,068	253,988	1.14%	2,895	0.022280%	18,742	
City	200018	City Of Granville	62,079	1.14%	708	0.005563%	4,468	45,011	1.14%	513	0.003948%	3,321	
City	200019	City Of Unton	230,250	1.14%	2,625	0.020634%	16,573	178,557	1.14%	2,036	0.015663%	13,176	
City	200020	City Of Finley	77,094	1.14%	879	0.006909%	5,549	80,940	1.14%	923	0.007100%	5,973	
City	200021	City Of Wilton	144,546	1.14%	1,648	0.012954%	10,404	135,096	1.14%	1,540	0.011851%	9,969	
City	200022	City Of Ray	172,995	1.14%	1,972	0.015503%	12,452	179,911	1.14%	2,051	0.015782%	13,276	
City	200025	City Of Medora	269,519	1.14%	3,073	0.024154%	19,400	225,937	1.14%	2,576	0.019820%	16,673	
City	200026	City Of Veva	172,348	1.14%	1,965	0.015445%	12,405	193,656	1.14%	2,208	0.016988%	14,290	
City	200027	City Of Mandan	2,658,757	1.14%	30,310	0.238270%	191,375	2,735,341	1.14%	31,183	0.239948%	201,844	
City	200028	City Of Thompson	177,349	1.14%	2,022	0.015894%	12,766	185,739	1.14%	2,117	0.016293%	13,706	
City	200029	City Of Williston	19,420,626	1.14%	221,395	1.740422%	1,397,885	21,137,284	1.14%	240,965	1.854196%	1,559,745	
City	200030	City Of Bowman	867,573	1.14%	9,890	0.077749%	62,447	701,500	1.14%	7,997	0.061537%	51,765	
City	200031	City Of Tioga	1,049,389	1.14%	11,963	0.094043%	75,534	1,022,714	1.14%	11,659	0.089714%	75,467	
City	200033	City Of Rhame	51,391	1.14%	586	0.004606%	3,699	54,706	1.14%	624	0.004799%	4,037	
City	200035	City Of Fargo	34,308,827	1.14%	391,121	3.074660%	2,469,528	35,579,046	1.14%	405,601	3.121050%	2,625,420	
City	200036	City Of Jamestown	5,070,567	1.14%	57,804	0.454410%	364,976	5,066,010	1.14%	57,753	0.444398%	373,827	
City	200037	City Of Beach	266,375	1.14%	3,037	0.023872%	19,174	267,917	1.14%	3,054	0.023502%	19,770	
City	200038	City Of Glenburn	62,527	1.14%	713	0.005603%	4,500	64,695	1.14%	738	0.005675%	4,774	
City	200040	City Of Kulm	77,309	1.14%	881	0.006928%	5,564	83,021	1.14%	946	0.007283%	6,126	
City	200041	City Of Harwood	141,476	1.14%	1,613	0.012679%	10,184	150,880	1.14%	1,720	0.013235%	11,133	
City	200043	City Of Dickinson	5,726,298	1.14%	65,280	0.513175%	412,176	7,101,387	1.14%	80,956	0.622945%	524,020	
City	200045	City Of Mapleton	139,789	1.14%	1,594	0.012527%	10,062	153,081	1.14%	1,745	0.013429%	11,296	
City	200046	City Of Wahpeton	2,335,145	1.14%	26,621	0.209269%	168,082	2,478,497	1.14%	28,255	0.217418%	182,891	
City	200047	City Of Bottineau	487,485	1.14%	5,557	0.043687%	35,089	490,513	1.14%	5,592	0.043029%	36,196	
City	200049	City Of Elgin	68,810	1.14%	784	0.006167%	4,953	73,352	1.14%	836	0.006435%	5,413	
City	200050	City Of Rugby	616,442	1.14%	7,027	0.055244%	44,371	566,870	1.14%	6,462	0.049727%	41,830	
City	200051	City Of New Salem	152,422	1.14%	1,738	0.013660%	10,972	109,064	1.14%	1,243	0.009567%	8,048	
City	200052	City Of Walhalla	247,168	1.14%	2,818	0.022150%	17,791	176,213	1.14%	2,009	0.015458%	13,003	
City	200053	City Of Gwinner	157,170	1.14%	1,792	0.014085%	11,313	162,899	1.14%	1,857	0.014290%	12,021	
City	200054	City Of Kenmare	209,391	1.14%	2,387	0.018765%	15,072	287,943	1.14%	3,283	0.025259%	21,248	
City	200055	City Of Watford City	3,789,680	1.14%	43,202	0.339620%	272,778	2,775,429	1.14%	31,640	0.243465%	204,802	
City	200057	City Of Cooperstown	181,957	1.14%	2,074	0.016306%	13,097	153,936	1.14%	1,755	0.013504%	11,360	
City	200058	City Of New England	96,832	1.14%	1,104	0.008678%	6,970	101,766	1.14%	1,160	0.008927%	7,509	
City	200059	City Of Carrington	510,733	1.14%	5,822	0.045770%	36,762	572,240	1.14%	6,524	0.050198%	42,226	
City	200060	City Of Mott	121,770	1.14%	1,388	0.010913%	8,765	125,814	1.14%	1,434	0.011037%	9,284	
City	200061	City Of Larimore	177,052	1.14%	2,018	0.015867%	12,744	174,404	1.14%	1,988	0.015299%	12,869	
City	200062	City Of Sherwood	40,548	1.14%	462	0.003634%	2,919	40,548	1.14%	462	0.003557%	2,992	
City	200063	City Of Lamoure	114,258	1.14%	1,303	0.010239%	8,224	61,771	1.14%	704	0.005419%	4,558	
City	200064	City Of Michigan	56,240	1.14%	641	0.005040%	4,048	68,575	1.14%	782	0.006016%	5,061	
City	200065	City Of Park River	447,973	1.14%	5,107	0.040146%	32,245	471,724	1.14%	5,378	0.041380%	34,809	
City	200067	City Of Hutton	81,800	1.14%	933	0.007331%	5,888	84,338	1.14%	961	0.007398%	6,223	
City	200069	City Of Northwood	215,314	1.14%	2,455	0.019296%	15,498	249,693	1.14%	2,847	0.021903%	18,425	
City	200070	City Of Powers Lake	108,398	1.14%	1,236	0.009714%	7,802	105,680	1.14%	1,205	0.009270%	7,798	
City	200072	City Of Towner	102,418	1.14%	1,168	0.009178%	7,372	98,420	1.14%	1,122	0.008634%	7,263	
City	200073	City Of Pembina	81,504	1.14%	929	0.007304%	5,866	81,575	1.14%	930	0.007156%	6,020	
City	200075	City Of Underwood	90,570	1.14%	1,032	0.008117%	6,519	93,288	1.14%	1,063	0.008183%	6,884	
City	200076	City Of New Leipzig	40,866	1.14%	466	0.003662%	2,941	38,240	1.14%	436	0.003354%	2,821	
City	200077	City Of Stanley	855,739	1.14%	9,755	0.076689%	61,596	824,932	1.14%	9,404	0.072364%	60,872	
City	200080	City Of Crosby	141,246	1.14%	1,610	0.012658%	10,167	156,964	1.14%	1,789	0.013769%	11,582	
City	200083	City Of Grafton	1,591,581	1.14%	18,144	0.142633%	114,561	1,635,656	1.14%	18,646	0.143482%	120,697	
City	200084	City Of Emerald	80,230	1.14%	915	0.007190%	5,775	108,893	1.14%	1,241	0.009552%	8,035	
City	200085	City Of Lincoln	589,700	1.14%	6,723	0.052847%	42,446	635,050	1.14%	7,240	0.055708%	46,861	
City	200086	City Of Minto	81,130	1.14%	925	0.007271%	5,840	82,568	1.14%	941	0.007243%	6,093	
City	200087	City Of Ashley	113,642	1.14%	1,296	0.010184%	8,180	121,174	1.14%	1,381	0.010630%	8,942	
City	200088	City Of Neche	43,464	1.14%	495	0.003895%	3,128	44,112	1.14%	503	0.003870%	3,255	
City	200089	City Of Surrey	217,697	1.14%	2,482	0.019509%	15,669	343,904	1.14%	3,921	0.030168%	25,377	
City	200090	City Of Hankinson	211,945	1.14%	2,416	0.018994%	15,256	212,319	1.14%	2,420	0.018625%	15,667	
City	200091	City Of New Rockford	216,366	1.14%	2,467	0.019390%	15,574	221,039	1.14%	2,520	0.019390%	16,311	
City	200092	City Of Minot	2,360,950	1.14%	26,915	0.211582%	169,940	5,171,035	1.14%	58,950	0.453611%	381,576	
City	200094	City Of West Fargo	10,646,871	1.14%	121,374	0.954142%	766,355	10,445,327	1.14%	119,077	0.916280%	770,773	
City	200097	City Of Devils Lake	2,139,743	1.14%	24,393	0.191758%	154,018	2,316,034	1.14%	26,403	0.203166%	170,903	
City	200098	City Of Oakes	565,841	1.14%	6,451	0.050709%	40,729	566,502	1.14%	6,458	0.049694%	41,802	

* Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.
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, 2019										As of June 30, 2020				
Employer Type	Employer ID	Employer	2019 Payroll	Current Contribution Rate	Estimated 2019-2020 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2020 Payroll	Current Contribution Rate	Estimated 2020-2021 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate		
City	200100	City Of Mohall	206,380	1.14%	2,353	0.018495%	14,855	160,652	1.14%	1,831	0.014093%	11,855		
City	200101	City Of Lidgerwood	74,256	1.14%	847	0.006655%	5,345	78,586	1.14%	896	0.006894%	5,799		
City	200102	City Of McClusky	35,360	1.14%	403	0.003169%	2,545	35,360	1.14%	403	0.003102%	2,609		
City	200103	City Of Burlington	274,163	1.14%	3,125	0.024570%	19,734	266,586	1.14%	3,039	0.023385%	19,671		
City	200104	City Of Lisbon	468,869	1.14%	5,345	0.042019%	33,749	458,646	1.14%	5,229	0.040233%	33,844		
City	200110	City Of Halliday	112,416	1.14%	1,282	0.010074%	8,091	89,739	1.14%	1,023	0.007872%	6,622		
City	200111	City Of Maddock	90,539	1.14%	1,032	0.008114%	6,517	95,490	1.14%	1,089	0.008377%	7,047		
City	200114	City Of Regent	40,295	1.14%	459	0.003611%	2,900	47,806	1.14%	545	0.004194%	3,528		
City	200115	City Of Lakota	174,441	1.14%	1,989	0.015633%	12,556	180,999	1.14%	2,063	0.015878%	13,357		
City	200117	City Of Alexander	136,245	1.14%	1,553	0.012210%	9,807	139,468	1.14%	1,590	0.012234%	10,291		
City	200118	City Of Berthold	98,988	1.14%	1,128	0.008871%	7,125	66,136	1.14%	754	0.005802%	4,881		
City	200119	City Of Carson	76,393	1.14%	871	0.006846%	5,499	78,784	1.14%	898	0.006911%	5,814		
City	200120	City Of Dodge	42,638	1.14%	486	0.003821%	3,069	44,159	1.14%	503	0.003874%	3,259		
City	200123	City Of Grenora	139,505	1.14%	1,590	0.012502%	10,041	101,579	1.14%	1,158	0.008911%	7,496		
City	200124	City Of Kindred	-	0.00%	-	0.000000%	-	93,863	1.14%	1,070	0.008234%	6,926		
City	200125	City Of Richardton	-	0.00%	-	0.000000%	-	98,096	1.14%	1,118	0.008605%	7,239		
City	200126	City Of Garrison	-	0.00%	-	0.000000%	-	62,891	1.14%	717	0.005517%	4,641		
County	300001	Adams County	1,076,897	1.14%	12,277	0.096508%	77,514	740,799	1.14%	8,445	0.064984%	54,664		
County	300002	Barnes County	4,006,081	1.14%	45,669	0.359014%	288,356	3,251,812	1.14%	37,071	0.285254%	239,955		
County	300003	Benson County	1,925,135	1.14%	21,947	0.172525%	138,570	1,381,115	1.14%	15,745	0.121154%	101,914		
County	300004	Billings County	2,880,812	1.14%	32,841	0.258170%	207,359	5,864,612	1.14%	66,857	0.514453%	432,757		
County	300005	Bottineau County	3,177,026	1.14%	36,218	0.284716%	228,680	3,469,970	1.14%	39,558	0.304391%	256,053		
County	300006	Bowman County	1,764,772	1.14%	20,118	0.158154%	127,027	1,260,785	1.14%	14,373	0.110598%	93,035		
County	300007	Burke County	1,668,057	1.14%	19,016	0.149487%	120,066	1,558,408	1.14%	17,766	0.136706%	114,997		
County	300008	Burleigh County	17,347,366	1.14%	197,760	1.554622%	1,248,653	16,226,713	1.14%	184,985	1.423433%	1,197,388		
County	300009	Cass County	25,232,693	1.14%	287,653	2.261283%	1,816,234	24,117,652	1.14%	274,941	2.115638%	1,779,670		
County	300010	Cavalier County	2,081,858	1.14%	23,733	0.186570%	149,851	3,351,077	1.14%	38,202	0.293962%	247,280		
County	300011	Dickey County	1,828,968	1.14%	20,850	0.163907%	131,648	1,243,254	1.14%	14,173	0.109060%	91,741		
County	300012	Divide County	2,409,362	1.14%	27,467	0.215920%	173,424	2,195,958	1.14%	25,034	0.192633%	162,042		
County	300013	Dunn County	5,362,394	1.14%	61,131	0.480563%	385,982	5,227,602	1.14%	59,595	0.458573%	385,750		
County	300014	Eddy County	818,775	1.14%	9,334	0.073376%	58,935	739,976	1.14%	8,436	0.064912%	54,604		
County	300015	Emmons County	1,481,324	1.14%	16,887	0.132752%	106,625	2,191,300	1.14%	24,981	0.192224%	161,698		
County	300016	Foster County	988,943	1.14%	11,274	0.088626%	71,183	951,797	1.14%	10,850	0.083493%	70,234		
County	300017	Golden Valley County	-	0.00%	-	0.000000%	-	804,410	1.14%	9,170	0.070564%	59,358		
County	300018	Grand Forks County	15,190,399	1.14%	173,171	1.361321%	1,093,396	14,444,471	1.14%	164,667	1.267092%	1,065,875		
County	300019	Grant County	1,061,990	1.14%	12,107	0.095173%	76,442	937,557	1.14%	10,688	0.082244%	69,183		
County	300020	Griggs County	771,532	1.14%	8,795	0.069143%	55,535	707,440	1.14%	8,065	0.062058%	52,203		
County	300021	Hettinger County	1,247,791	1.14%	14,225	0.111823%	89,815	993,193	1.14%	11,322	0.087124%	73,288		
County	300023	Lamoure County	1,707,321	1.14%	19,463	0.153005%	122,892	1,529,793	1.14%	17,440	0.134196%	112,885		
County	300024	Logan County	782,711	1.14%	8,923	0.070144%	56,339	594,544	1.14%	6,778	0.052154%	43,872		
County	300025	Mchenry County	1,443,928	1.14%	16,461	0.129401%	103,933	1,156,066	1.14%	13,179	0.101412%	85,308		
County	300026	McIntosh County	1,014,011	1.14%	11,560	0.090873%	72,988	890,070	1.14%	10,147	0.078078%	65,679		
County	300027	Mckenzie County	11,572,501	1.14%	131,927	1.037095%	832,982	11,915,666	1.14%	135,839	1.045261%	879,271		
County	300028	McLean County	5,002,285	1.14%	57,026	0.448291%	360,062	4,887,428	1.14%	55,717	0.428733%	360,649		
County	300029	Mercer County	3,542,702	1.14%	40,387	0.317487%	255,002	3,626,445	1.14%	41,341	0.318117%	267,599		
County	300030	Morton County	7,394,862	1.14%	84,301	0.662707%	532,278	7,240,502	1.14%	82,542	0.635148%	534,285		
County	300031	Mountrail County	6,503,005	1.14%	74,134	0.582781%	468,082	7,484,782	1.14%	85,327	0.656577%	552,311		
County	300032	Nelson County	1,608,185	1.14%	18,333	0.144121%	115,756	1,592,104	1.14%	18,150	0.139662%	117,483		
County	300033	Oliver County	844,854	1.14%	9,631	0.075713%	60,812	829,546	1.14%	9,457	0.072769%	61,213		
County	300034	Pembina County	2,901,088	1.14%	33,072	0.259987%	208,818	2,289,542	1.14%	26,101	0.200842%	168,948		
County	300035	Pierce County	2,154,032	1.14%	24,556	0.193038%	155,046	2,054,652	1.14%	23,423	0.180237%	151,615		
County	300036	Ramsay County	3,532,434	1.14%	40,270	0.316567%	254,263	4,809,337	1.14%	54,826	0.421883%	354,887		
County	300037	Ransom County	1,625,124	1.14%	18,526	0.145639%	116,975	1,528,799	1.14%	17,428	0.134109%	112,812		
County	300038	Renville County	1,346,060	1.14%	15,345	0.120630%	96,888	1,145,734	1.14%	13,061	0.100506%	84,545		
County	300039	Richland County	6,021,477	1.14%	68,645	0.539628%	433,422	6,605,249	1.14%	75,300	0.579423%	487,409		
County	300040	Rolette County	3,017,280	1.14%	34,397	0.270400%	217,182	1,887,650	1.14%	21,519	0.165588%	139,292		
County	300041	Sargent County	791,449	1.14%	9,023	0.070927%	56,968	693,666	1.14%	7,908	0.060849%	51,186		
County	300042	Sheridan County	708,182	1.14%	8,073	0.063465%	50,974	718,901	1.14%	8,195	0.063063%	53,048		
County	300044	Slope County	577,910	1.14%	6,588	0.051791%	41,598	1,189,771	1.14%	13,563	0.104369%	87,795		
County	300045	Stark County	7,372,478	1.14%	84,046	0.660701%	530,667	5,477,128	1.14%	62,439	0.480462%	404,163		
County	300046	Steele County	971,612	1.14%	11,076	0.087073%	69,936	947,581	1.14%	10,802	0.083123%	69,923		
County	300047	Stutsman County	6,582,988	1.14%	75,046	0.589949%	473,840	7,149,012	1.14%	81,499	0.627123%	527,534		
County	300048	Towner County	1,295,500	1.14%	14,769	0.116099%	93,249	1,378,988	1.14%	15,720	0.120967%	101,757		
County	300049	Traill County	3,352,422	1.14%	38,218	0.300435%	241,306	3,208,300	1.14%	36,575	0.281437%	236,744		

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



Schedule of Net OPEB Liability by Employer* (Continued)

As of June 30, 2019										As of June 30, 2020									
Employer Type	Employer ID	Employer	2019 Payroll	Current Contribution Rate	Estimated 2019-2020 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2020 Payroll	Current Contribution Rate	Estimated 2020-2021 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate							
County	300050	Walsh County	3,541,217	1.14%	40,370	0.317354%	254,895	2,688,717	1.14%	30,651	0.235858%	198,403							
County	300051	Ward County	13,540,257	1.14%	154,359	1.213440%	974,620	13,266,742	1.14%	151,241	1.163779%	978,968							
County	300052	Wells County	2,188,029	1.14%	24,944	0.196085%	157,493	2,147,288	1.14%	24,479	0.188363%	158,450							
County	300053	Williams County	16,378,612	1.14%	186,716	1.467805%	1,178,922	16,885,322	1.14%	192,493	1.481207%	1,245,988							
School District	400002	Mcclusky Public Schools	194,258	1.14%	2,215	0.017409%	13,983	155,660	1.14%	1,775	0.013655%	11,487							
School District	400003	Lake Region Special Education Unit	517,964	1.14%	5,905	0.046418%	37,282	453,761	1.14%	5,173	0.039805%	33,484							
School District	400004	Lidgerwood Public School	416,581	1.14%	4,749	0.037333%	29,985	390,663	1.14%	4,454	0.034270%	28,828							
School District	400006	Halliday Public School	175,301	1.14%	1,998	0.015710%	12,618	82,826	1.14%	944	0.007266%	6,112							
School District	400007	Oliver-Mercer Special Education Unit	381,690	1.14%	4,351	0.034206%	27,474	437,322	1.14%	4,985	0.038363%	32,271							
School District	400008	Underwood School District #8	376,190	1.14%	4,289	0.033713%	27,078	421,769	1.14%	4,808	0.036998%	31,123							
School District	400010	New Town Public School District	1,868,728	1.14%	21,303	0.167470%	134,510	1,661,379	1.14%	18,940	0.145739%	122,595							
School District	400011	Bottineau Public School	1,377,880	1.14%	15,708	0.123482%	99,179	1,372,438	1.14%	15,646	0.120392%	101,273							
School District	400012	Peace Garden Special Services	329,305	1.14%	3,754	0.029511%	23,703	344,790	1.14%	3,931	0.030246%	25,443							
School District	400014	Beulah Public School #27	1,009,781	1.14%	11,512	0.090494%	72,684	1,091,213	1.14%	12,440	0.095723%	80,522							
School District	400016	St John School District #3	798,930	1.14%	9,108	0.071598%	57,507	781,046	1.14%	8,904	0.068515%	57,635							
School District	400017	Ellendale Public School District #40	452,461	1.14%	5,158	0.040548%	32,568	473,806	1.14%	5,401	0.041563%	34,963							
School District	400018	Rural Cass Special Education Unit	224,600	1.14%	2,560	0.020128%	16,167	237,421	1.14%	2,707	0.020827%	17,520							
School District	400019	Fargo Public Schools	24,771,329	1.14%	282,393	2.219936%	1,783,025	25,171,541	1.14%	286,956	2.208087%	1,857,437							
School District	400020	Surrey Schools	610,876	1.14%	6,964	0.054745%	43,970	552,785	1.14%	6,302	0.048491%	40,791							
School District	400021	Jamestown Public School District #1	3,257,099	1.14%	37,131	0.291892%	234,444	3,446,782	1.14%	39,293	0.302357%	254,342							
School District	400023	Warwick Public School	726,950	1.14%	8,287	0.065147%	52,325	850,394	1.14%	9,694	0.074598%	62,752							
School District	400024	Souris Valley Special Services	352,579	1.14%	4,019	0.031597%	25,378	417,940	1.14%	4,765	0.036662%	30,840							
School District	400025	Rugby Public School District #5	628,763	1.14%	7,168	0.056348%	45,258	808,247	1.14%	9,214	0.070901%	59,642							
School District	400026	Billings County School District	348,503	1.14%	3,973	0.031232%	25,085	353,115	1.14%	4,026	0.030976%	26,057							
School District	400027	Belcourt School District #7	5,289,467	1.14%	60,300	0.474027%	380,733	5,542,411	1.14%	63,183	0.486189%	408,981							
School District	400028	West Fargo Public School #6	19,273,761	1.14%	219,721	1.727260%	1,387,313	19,542,516	1.14%	222,785	1.714300%	1,442,065							
School District	400029	Minot Public School District #1	18,201,913	1.14%	207,502	1.631204%	1,310,162	18,403,232	1.14%	209,797	1.614360%	1,357,996							
School District	400030	Belfield Public School #13	322,915	1.14%	3,681	0.028939%	23,243	392,430	1.14%	4,474	0.034425%	28,958							
School District	400031	Minto Public School District #20	379,255	1.14%	4,324	0.033988%	27,299	341,352	1.14%	3,891	0.029944%	25,189							
School District	400033	Harvey Public School Dist #38	667,560	1.14%	7,610	0.059825%	48,051	720,745	1.14%	8,216	0.063225%	53,185							
School District	400034	Oakes Public Schools	599,707	1.14%	6,837	0.053744%	43,167	519,756	1.14%	5,925	0.045594%	38,354							
School District	400035	Larimore Public School District #44	511,925	1.14%	5,836	0.045877%	36,848	551,504	1.14%	6,287	0.048379%	40,696							
School District	400036	Hazen Public School District #3	587,509	1.14%	6,698	0.052651%	42,289	642,143	1.14%	7,320	0.056330%	47,385							
School District	400038	Park River Area School District	615,130	1.14%	7,012	0.055126%	44,277	645,228	1.14%	7,356	0.056600%	47,612							
School District	400039	Hillsboro Public School	608,049	1.14%	6,932	0.054492%	43,767	571,306	1.14%	6,513	0.050116%	42,157							
School District	400040	Usbon Public School	769,188	1.14%	8,769	0.068932%	55,365	879,154	1.14%	10,022	0.077121%	64,874							
School District	400042	Northern Cass School District #97	640,738	1.14%	7,304	0.057421%	46,120	799,894	1.14%	9,119	0.070168%	59,025							
School District	400043	Mandaree Public School #36	963,847	1.14%	10,988	0.086377%	69,377	1,046,781	1.14%	11,933	0.091825%	77,243							
School District	400044	Thompson Public School	317,297	1.14%	3,617	0.028435%	22,839	392,305	1.14%	4,472	0.034414%	28,949							
School District	400045	Northern Plains Special Ed Unit	128,930	1.14%	1,470	0.011554%	9,280	141,220	1.14%	1,610	0.012388%	10,421							
School District	400046	Bowman County School District #1	789,977	1.14%	9,006	0.070796%	56,862	730,613	1.14%	8,329	0.064091%	53,913							
School District	400047	Apple Creek Elementary School	35,833	1.14%	408	0.003211%	2,579	35,906	1.14%	409	0.003150%	2,650							
School District	400048	Burke Central School	166,066	1.14%	1,893	0.014882%	11,953	195,708	1.14%	2,231	0.017168%	14,442							
School District	400049	Washburn Public School	427,768	1.14%	4,877	0.038335%	30,790	379,223	1.14%	4,323	0.033266%	27,983							
School District	400050	Enderlin Area School District #24	581,023	1.14%	6,624	0.052070%	41,822	527,476	1.14%	6,013	0.046271%	38,923							
School District	400051	Midkota School	299,418	1.14%	3,413	0.026833%	21,552	310,368	1.14%	3,538	0.027226%	22,902							
School District	400052	Velva Public School	411,969	1.14%	4,696	0.036919%	29,653	416,731	1.14%	4,751	0.036556%	30,751							
School District	400053	Sheneyne Valley Special Education Unit	568,601	1.14%	6,482	0.050956%	40,927	750,968	1.14%	8,561	0.065876%	55,415							
School District	400054	Center Stanton Public School	276,787	1.14%	3,155	0.024805%	19,923	289,085	1.14%	3,296	0.025359%	21,332							
School District	400055	Burleigh County Special Education Unit	61,531	1.14%	701	0.005514%	4,429	62,085	1.14%	708	0.005446%	4,581							
School District	400056	New Rockford Sheneyne Public School	419,714	1.14%	4,785	0.037614%	30,211	422,302	1.14%	4,814	0.037045%	31,162							
School District	400057	James River Multidistrict Special Education Unit	348,797	1.14%	3,976	0.031258%	25,106	518,354	1.14%	5,909	0.045471%	38,250							
School District	400058	Newburg United Public School	248,633	1.14%	2,834	0.022282%	17,897	259,094	1.14%	2,954	0.022782%	19,119							
School District	400059	Napoleon Public School District #2	223,054	1.14%	2,543	0.019989%	16,055	338,933	1.14%	3,864	0.029732%	25,010							
School District	400060	Yellowstone School District #14	176,229	1.14%	2,009	0.015793%	12,685	234,889	1.14%	2,678	0.020605%	17,333							
School District	400061	Cavalier Public Schools	510,854	1.14%	5,824	0.045781%	36,771	460,998	1.14%	5,255	0.040439%	34,017							
School District	400062	Richland School District #44	412,056	1.14%	4,697	0.036927%	29,659	407,853	1.14%	4,650	0.035778%	30,096							
School District	400063	Fort Totten School District #30	361,603	1.14%	4,122	0.032406%	26,028	406,932	1.14%	4,639	0.035697%	30,028							
School District	400064	Bismarck Public Schools	26,437,584	1.14%	301,388	2.369261%	1,902,961	27,910,448	1.14%	318,179	2.448348%	2,059,544							
School District	400065	Solen Public School Dist #3	534,177	1.14%	6,090	0.047871%	38,449	596,619	1.14%	6,801	0.052336%	44,025							
School District	400068	Lakota Public School District #66	273,476	1.14%	3,118	0.024508%	19,685	255,662	1.14%	2,915	0.022427%	18,866							
School District	400069	Stanley Community Public School District #2	1,390,810	1.14%	15,855	0.124640%	100,109	1,644,797	1.14%	18,751	0.144284%	121,371							
School District	400070	Mandan Public School District #1	7,537,233	1.14%	85,924	0.675465%	542,525	8,333,036	1.14%	94,997	0.730987%	614,904							
School District	400072	Killdeer Public School #16	1,040,707	1.14%	11,864	0.093265%	74,909	1,025,945	1.14%	11,696	0.089998%	75,706							

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Schedule of Net OPEB Liability by Employer* (Continued)

As of June 30, 2019							As of June 30, 2020						
Employer Type	Employer ID	Employer	2019 Payroll	Current Contribution Rate	Estimated 2019-2020 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2020 Payroll	Current Contribution Rate	Estimated 2020-2021 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	
School District	400073	Glenburn School District	415,663	1.14%	4,739	0.037251%	29,920	434,016	1.14%	4,948	0.038073%	32,027	
School District	400074	New Public School #8	799,682	1.14%	9,116	0.071665%	57,560	738,246	1.14%	8,416	0.064760%	54,476	
School District	400075	Williston Public School #1	8,077,040	1.14%	92,078	0.723841%	581,380	9,409,987	1.14%	107,274	0.825459%	694,374	
School District	400076	Valley City Public School	1,104,814	1.14%	12,595	0.099010%	79,524	1,032,628	1.14%	11,772	0.090584%	76,199	
School District	400077	Dickinson Public Schools	7,619,621	1.14%	86,864	0.682849%	548,456	7,294,849	1.14%	83,161	0.639916%	538,296	
School District	400078	Drayton Public School #19	331,258	1.14%	3,776	0.029686%	23,843	450,521	1.14%	5,136	0.039520%	33,244	
School District	400079	Mohall Lansford Sherwood School	380,856	1.14%	4,342	0.034131%	27,414	404,456	1.14%	4,611	0.035480%	29,846	
School District	400080	Westhope Public School #17	238,025	1.14%	2,713	0.021331%	17,133	299,205	1.14%	3,411	0.026247%	22,079	
School District	400081	Kindred Public School District #2	514,498	1.14%	5,865	0.046108%	37,033	582,991	1.14%	6,646	0.051141%	43,020	
School District	400082	Grafton Public School District #3	1,393,708	1.14%	15,888	0.124900%	100,318	1,387,565	1.14%	15,818	0.121719%	102,390	
School District	400083	Wilton Public School District	391,740	1.14%	4,466	0.035107%	28,197	420,066	1.14%	4,789	0.036849%	30,997	
School District	400084	Sheyenne Valley Career And Tech Center	133,765	1.14%	1,525	0.011988%	9,629	150,026	1.14%	1,710	0.013161%	11,071	
School District	400085	White Shield School Dist #85	1,109,895	1.14%	12,653	0.099466%	79,890	1,097,796	1.14%	12,515	0.096300%	81,007	
School District	400086	Tgu School District #60	1,855,173	1.14%	21,149	0.166255%	133,534	1,807,062	1.14%	20,601	0.158518%	133,345	
School District	400087	Turtle Lake Mercer School District #72	377,260	1.14%	4,301	0.033809%	27,155	407,492	1.14%	4,645	0.035746%	30,069	
School District	400088	Lamoure School District #8	451,876	1.14%	5,151	0.040496%	32,526	550,469	1.14%	6,275	0.048288%	40,620	
School District	400089	Divide County School Dist #1	773,122	1.14%	8,814	0.069285%	55,649	760,712	1.14%	8,672	0.066731%	56,134	
School District	400090	Mott/Regent School Dist #1	499,628	1.14%	5,696	0.044775%	35,963	361,117	1.14%	4,117	0.031678%	26,647	
School District	400091	United Public School District # 7	993,854	1.14%	11,330	0.089066%	71,537	1,056,738	1.14%	12,047	0.092699%	77,978	
School District	400092	Kulm Public School District #7	302,178	1.14%	3,445	0.027080%	21,750	279,480	1.14%	3,186	0.024516%	20,623	
School District	400093	Midway Public School District #128	540,645	1.14%	6,163	0.048451%	38,915	571,511	1.14%	6,515	0.050134%	42,173	
School District	400094	Dunseith School District #1	1,748,691	1.14%	19,935	0.156713%	125,870	1,559,552	1.14%	17,779	0.136806%	115,081	
School District	400095	Carrington School District #49	551,822	1.14%	6,291	0.049453%	39,720	512,889	1.14%	5,847	0.044991%	37,846	
School District	400096	Glen Ullin Public School #48	310,151	1.14%	3,536	0.027795%	22,325	286,360	1.14%	3,265	0.025120%	21,131	
School District	400099	Manvel Public School	314,703	1.14%	3,588	0.028203%	22,652	378,134	1.14%	4,311	0.033171%	27,903	
School District	400100	Maple Valley School District	314,209	1.14%	3,582	0.028159%	22,617	276,302	1.14%	3,150	0.024238%	20,389	
School District	400101	North Border School District # 100	651,014	1.14%	7,422	0.058342%	46,860	705,294	1.14%	8,040	0.061869%	52,044	
School District	400102	Mckenzie Cty Public School #1	2,877,824	1.14%	32,807	0.257902%	207,144	2,799,617	1.14%	31,916	0.245587%	206,587	
School District	400103	Devils Lake Public School	2,993,064	1.14%	34,121	0.268230%	215,439	2,938,203	1.14%	33,496	0.257744%	216,814	
School District	400104	Mt Pleasant School Dist #4	416,182	1.14%	4,744	0.037297%	29,956	501,586	1.14%	5,718	0.044000%	37,013	
School District	400105	Central Cass Public School District #7	1,123,956	1.14%	12,813	0.100726%	80,902	1,251,745	1.14%	14,270	0.109805%	92,368	
School District	400106	Milnor Public School District #2	420,902	1.14%	4,798	0.037720%	30,296	400,644	1.14%	4,567	0.035145%	29,564	
School District	400107	Mapleton Public School	99,497	1.14%	1,134	0.008917%	7,162	105,664	1.14%	1,205	0.009269%	7,797	
School District	400108	Linton Public Schools	478,043	1.14%	5,450	0.042841%	34,409	457,175	1.14%	5,212	0.040104%	33,735	
School District	400109	Tioga Public School District #15	726,329	1.14%	8,280	0.065092%	52,281	943,540	1.14%	10,756	0.082769%	69,625	
School District	400114	Zeeland Public Schools	99,756	1.14%	1,137	0.008940%	7,180	101,212	1.14%	1,154	0.008878%	7,468	
School District	400117	Garrison Public School District #51	637,896	1.14%	7,272	0.057166%	45,915	633,607	1.14%	7,223	0.055581%	46,755	
School District	400118	Kenmare Public School District #28	454,883	1.14%	5,186	0.040765%	32,742	393,193	1.14%	4,482	0.034492%	29,015	
School District	400119	Lewis & Clark Public Schools	661,439	1.14%	7,540	0.059276%	47,610	665,270	1.14%	7,584	0.058359%	49,091	
School District	400120	Sw Special Education Unit	78,828	1.14%	899	0.007064%	5,674	83,931	1.14%	957	0.007363%	6,194	
School District	400121	North Valley Career & Technology Center	203,638	1.14%	2,321	0.018249%	14,657	142,297	1.14%	1,622	0.012483%	10,501	
School District	400122	Dakota Prairie Public School	702,578	1.14%	8,009	0.062963%	50,571	744,423	1.14%	8,486	0.065302%	54,932	
School District	400123	Beach Public School District #3	786,741	1.14%	8,969	0.070506%	56,630	771,847	1.14%	8,799	0.067708%	56,956	
School District	400124	Rollette Public School	306,161	1.14%	3,490	0.027437%	22,037	275,707	1.14%	3,143	0.024185%	20,344	
School District	400125	Drake Public School District	284,699	1.14%	3,246	0.025514%	20,493	243,457	1.14%	2,775	0.021356%	17,965	
School District	400137	New Salem Almont School District #49	584,914	1.14%	6,668	0.052418%	42,101	597,872	1.14%	6,816	0.052446%	44,117	
School District	400138	Max Public School	327,506	1.14%	3,734	0.029350%	23,574	352,585	1.14%	4,019	0.030929%	26,017	
School District	400139	East Central Special Education Unit	504,727	1.14%	5,754	0.045232%	36,330	429,537	1.14%	4,897	0.037680%	31,696	
School District	400140	North Sargent School District #3	373,336	1.14%	4,256	0.033457%	26,872	387,179	1.14%	4,414	0.033964%	28,570	
School District	400141	Wahpeton Public School District 37	1,368,978	1.14%	15,606	0.122684%	98,538	1,496,478	1.14%	17,060	0.131273%	110,427	
School District	400142	Medina Public School District #3	257,265	1.14%	2,933	0.023055%	18,517	274,158	1.14%	3,125	0.024050%	20,231	
School District	400143	Pingree-Buchanan School District	226,387	1.14%	2,581	0.020288%	16,295	171,984	1.14%	1,961	0.015087%	12,691	
School District	400144	West River Student Services	165,524	1.14%	1,887	0.014834%	11,914	149,554	1.14%	1,705	0.013119%	11,036	
School District	400145	Leeds Public School District 6	228,558	1.14%	2,606	0.020483%	16,452	295,528	1.14%	3,369	0.025924%	21,807	
School District	400147	Sawyer Public School	156,566	1.14%	1,785	0.014031%	11,270	173,258	1.14%	1,975	0.015198%	12,785	
School District	400148	Willmac Multidistrict Special Education Unit	709,112	1.14%	8,084	0.063549%	51,042	1,032,911	1.14%	11,775	0.090609%	76,220	
School District	400149	Great Northwest Education Cooperative	130,645	1.14%	1,489	0.011708%	9,404	141,757	1.14%	1,616	0.012435%	10,460	
School District	400150	Anamossee Public School District #14	184,145	1.14%	2,099	0.016503%	13,255	173,942	1.14%	1,983	0.015258%	12,835	
School District	400151	South Prairie School District #70	701,061	1.14%	7,992	0.062827%	50,462	668,325	1.14%	7,619	0.058627%	49,317	
School District	400152	South East Education Cooperative	668,955	1.14%	7,626	0.059950%	48,151	751,081	1.14%	8,562	0.065886%	55,423	
School District	400153	South Heart Public School District #9	416,153	1.14%	4,744	0.037294%	29,954	467,523	1.14%	5,330	0.041012%	34,499	
School District	400154	Sargent Central Public School District #6	287,116	1.14%	3,273	0.025731%	20,667	223,751	1.14%	2,551	0.019628%	16,511	
School District	400155	Fairmount Public School	106,858	1.14%	1,218	0.009576%	7,691	97,657	1.14%	1,113	0.008567%	7,207	
School District	400156	South Central Prairie Special Education Unit	-	0.00%	-	0.000000%	-	125,524	1.14%	1,431	0.011011%	9,262	

* Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.
Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.



Schedule of Net OPEB Liability by Employer* (Concluded)

As of June 30, 2019								As of June 30, 2020							
Employer Type	Employer ID	Employer	2019 Payroll	Current Contribution Rate	Estimated 2019-2020 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2020 Payroll	Current Contribution Rate	Estimated 2020-2021 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate			
School District	400157	Pembina Special Education Cooperative	-	0.00%	-	0.000000%	-	72,109	1.14%	822	0.006326%	5,321			
School District	400158	Central Regional Education Association	-	0.00%	-	0.000000%	-	572,150	1.14%	6,523	0.050190%	42,220			
School District	400159	Oberon Public School #16	-	0.00%	-	0.000000%	-	43,475	1.14%	496	0.003814%	3,208			
Political Subdivision	500002	Cass County Water Resource District	247,140	1.14%	2,817	0.022148%	17,789	212,604	1.14%	2,424	0.018650%	15,688			
Political Subdivision	500003	Walsh County Water Resource District	53,572	1.14%	611	0.004801%	3,856	51,568	1.14%	588	0.004524%	3,806			
Political Subdivision	500005	Ramsey County Soil Conservation District	80,637	1.14%	919	0.007226%	5,804	42,343	1.14%	483	0.003714%	3,124			
Political Subdivision	500006	James River Soil Conservation District	59,119	1.14%	674	0.005298%	4,255	62,954	1.14%	718	0.005522%	4,645			
Political Subdivision	500007	Burleigh County Soil Conservation District	212,304	1.14%	2,420	0.019026%	15,281	166,293	1.14%	1,896	0.014587%	12,271			
Political Subdivision	500008	Trail County Water Resource District	57,600	1.14%	657	0.005162%	4,146	58,602	1.14%	668	0.005141%	4,325			
Political Subdivision	500009	Grafton Park District	180,002	1.14%	2,052	0.016131%	12,956	188,040	1.14%	2,144	0.016495%	13,876			
Political Subdivision	500010	Cass County Soil Conservation District	192,466	1.14%	2,194	0.017248%	13,853	218,975	1.14%	2,496	0.019209%	16,159			
Political Subdivision	500013	Lake Metigoshe Recreation Service District	156,889	1.14%	1,789	0.014060%	11,293	135,653	1.14%	1,546	0.011900%	10,010			
Political Subdivision	500016	Greater Ramsey Water District	367,476	1.14%	4,189	0.032932%	26,451	384,900	1.14%	4,388	0.033764%	28,402			
Political Subdivision	500017	Carnegie Regional Library	79,916	1.14%	911	0.007162%	5,752	69,395	1.14%	791	0.006087%	5,120			
Political Subdivision	500018	Griggs County Public Library	41,544	1.14%	474	0.003723%	2,990	43,206	1.14%	493	0.003790%	3,188			
Political Subdivision	500019	R & T Water Supply Commerce Authority	504,261	1.14%	5,749	0.045190%	36,296	446,600	1.14%	5,091	0.039176%	32,955			
Political Subdivision	500022	Consolidated Waste Ltd	124,279	1.14%	1,417	0.011138%	8,946	162,263	1.14%	1,850	0.014234%	11,974			
Political Subdivision	500023	Walsh County Housing Authority	29,820	1.14%	340	0.002672%	2,146	29,820	1.14%	340	0.002616%	2,201			
Political Subdivision	500024	Williams County Soil Conservation District	163,307	1.14%	1,862	0.014635%	11,755	109,569	1.14%	1,249	0.009612%	8,086			
Political Subdivision	500025	Bowman City Park Board	91,387	1.14%	1,042	0.008190%	6,578	96,667	1.14%	1,102	0.008480%	7,133			
Political Subdivision	500028	Williston Housing Authority	287,434	1.14%	3,277	0.025759%	20,689	268,979	1.14%	3,066	0.023595%	19,848			
Political Subdivision	500030	Minot Rural Fire Department	163,252	1.14%	1,861	0.014630%	11,751	175,955	1.14%	2,006	0.015435%	12,984			
Political Subdivision	500031	Central Plains Water District	236,271	1.14%	2,693	0.021174%	17,007	250,853	1.14%	2,860	0.022005%	18,511			
Political Subdivision	500033	Ransom County Soil Cons Dist	61,370	1.14%	700	0.005500%	4,418	43,031	1.14%	491	0.003775%	3,176			
Political Subdivision	500038	Jamestown Regional Airport	213,998	1.14%	2,440	0.019178%	15,404	223,605	1.14%	2,549	0.019615%	16,500			
Political Subdivision	500040	Fargo Park District	3,712,310	1.14%	42,320	0.332687%	267,210	3,920,379	1.14%	44,692	0.343902%	289,290			
Political Subdivision	500041	Bismarck Rural Fire Protection	660,239	1.14%	7,527	0.059169%	47,524	652,222	1.14%	7,435	0.057214%	48,128			
Political Subdivision	500045	Dunseith Community Nursing Home	986,458	1.14%	11,246	0.088404%	71,005	824,252	1.14%	9,396	0.072305%	60,823			
Political Subdivision	500047	Mercer County Soil Conservation District	82,750	1.14%	943	0.007416%	5,956	82,908	1.14%	945	0.007273%	6,118			
Political Subdivision	500049	West Fargo Park District	1,211,281	1.14%	13,809	0.108522%	87,188	1,306,932	1.14%	14,899	0.114646%	96,440			
Political Subdivision	500053	Stutsman County Housing Authority	161,621	1.14%	1,842	0.014484%	11,633	203,867	1.14%	2,324	0.017884%	15,044			
Political Subdivision	500054	Grand Forks County Water Resource District	49,818	1.14%	568	0.004465%	3,586	51,186	1.14%	584	0.004490%	3,777			
Political Subdivision	500055	Southeast Region Career & Technology Center	130,108	1.14%	1,483	0.011660%	9,365	101,269	1.14%	1,154	0.008883%	7,472			
Political Subdivision	500056	Cavalier County Job Development Authority	48,900	1.14%	557	0.004382%	3,520	49,632	1.14%	566	0.004354%	3,663			
Political Subdivision	500057	Barnes County Soil Conservation District	79,673	1.14%	908	0.007140%	5,735	79,967	1.14%	912	0.007015%	5,901			
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	-	1.14%	-	0.000000%	-	-	1.14%	-	0.000000%	-			
Political Subdivision	500061	Ward County Water Resource District	35,379	1.14%	403	0.003171%	2,547	36,243	1.14%	413	0.003179%	2,674			
Political Subdivision	500063	Southwest Water Authority	2,781,628	1.14%	31,711	0.249282%	200,220	2,711,416	1.14%	30,910	0.237850%	200,079			
Political Subdivision	500068	Burleigh County Council On Aging	711,317	1.14%	8,109	0.063746%	51,200	759,507	1.14%	8,658	0.066625%	56,045			
Political Subdivision	500072	Watford City Park District	621,093	1.14%	7,080	0.055661%	44,706	913,453	1.14%	10,413	0.080130%	67,405			
Political Subdivision	500080	Western & Central Stark Soil Conservation District	107,312	1.14%	1,223	0.009617%	7,724	112,936	1.14%	1,287	0.009907%	8,334			
Political Subdivision	500081	Ramsey County Housing Authority	232,112	1.14%	2,646	0.020801%	16,707	263,208	1.14%	3,001	0.023089%	19,422			
Political Subdivision	500082	Grand Forks Public Library	882,654	1.14%	10,062	0.079101%	63,533	856,331	1.14%	9,762	0.075119%	63,190			
Political Subdivision	500084	Rolette County Soil Conservation District	34,680	1.14%	395	0.003108%	2,496	38,760	1.14%	442	0.003400%	2,860			
Political Subdivision	500085	Jamestown Parks And Recreation District	659,087	1.14%	7,514	0.059066%	47,441	781,167	1.14%	8,905	0.068525%	57,643			
Political Subdivision	500091	Ramsey County Water Resource District	33,157	1.14%	378	0.002971%	2,386	34,152	1.14%	389	0.002996%	2,520			
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	326,406	1.14%	3,721	0.029252%	23,495	257,029	1.14%	2,930	0.022547%	18,966			
Political Subdivision	500108	North Dakota Firefighters Association	173,467	1.14%	1,978	0.015546%	12,486	180,309	1.14%	2,056	0.015817%	13,305			
Political Subdivision	500109	James River Valley Library System	324,868	1.14%	3,703	0.029114%	23,384	393,291	1.14%	4,484	0.034500%	29,021			
Political Subdivision	500110	Grand Forks Park District	1,945,558	1.14%	22,179	0.174355%	140,040	1,937,198	1.14%	22,084	0.169934%	142,948			
Political Subdivision	500111	McIntosh County Housing Authority	36,465	1.14%	416	0.003268%	2,625	-	1.14%	-	0.000000%	-			
Political Subdivision	500112	Foster County Soil Conservation District	-	0.00%	-	0.000000%	-	-	1.14%	-	0.000000%	-			
School District	500113	Lonetree Special Education Unit	89,553	1.14%	1,021	0.008025%	6,446	28,662	1.14%	327	0.002514%	2,115			
School District	500114	Roughrider Education Services Program (RESP)	28,367	1.14%	323	0.002542%	2,042	-	1.14%	-	0.000000%	-			
Political Subdivision	500115	Agassiz Water Users District	-	0.00%	-	0.000000%	-	48,863	1.14%	557	0.004286%	3,605			
Political Subdivision	500116	Western Area Water Supply Authority	987,001	1.14%	11,252	0.088452%	71,044	754,183	1.14%	8,598	0.066158%	55,652			
Political Subdivision	500118	Crosby Park District	74,415	1.14%	848	0.006669%	5,356	43,749	1.14%	499	0.003838%	3,229			
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	138,525	1.14%	1,579	0.012414%	9,971	152,396	1.14%	1,737	0.013368%	11,245			
Political Subdivision	500121	Devils Lake Park Board	348,540	1.14%	3,973	0.031235%	25,088	393,048	1.14%	4,481	0.034479%	29,004			
Political Subdivision	500122	North Central Soil Conservation District	102,632	1.14%	1,170	0.009198%	7,388	87,642	1.14%	999	0.007688%	6,467			
Political Subdivision	500125	Wahpeton Park Board	505,553	1.14%	5,763	0.045306%	36,389	532,117	1.14%	6,066	0.046678%	39,265			
Political Subdivision	500126	City Of Bottineau Park Board	132,148	1.14%	1,506	0.011843%	9,512	116,838	1.14%	1,332	0.010249%	8,621			
Political Subdivision	500128	Logan County Soil Conservation District	57,857	1.14%	660	0.005185%	4,165	60,903	1.14%	693	0.005343%	4,495			
Political Subdivision	500129	Park District - City of New Rockford	50,408	1.14%	575	0.004517%	3,628	47,298	1.14%	539	0.004149%	3,490			
Political Subdivision	500131	Minot Park District	481,887	1.14%	5,494	0.043185%	34,686	1,131,540	1.14%	12,900	0.099260%	83,497			
Political Subdivision	500132	Valley City Park District	306,199	1.14%	3,491	0.027441%	22,040	398,020	1.14%	4,537	0.034915%	29,370			
Total			\$ 1,115,857,594	1.14%	\$ 12,720,782	99.999996%	\$ 80,318,739	\$ 1,139,970,538	1.14%	\$ 12,995,670	100.000012%	\$ 84,119,770			

* Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.

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

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



Net OPEB Liability Discount Rate Sensitivity by Employer*

Employer Type	Employer ID	Employer	As of June 30, 2020			
			Proportionate	Net OPEB Liability At	Net OPEB Liability Under	Net OPEB Liability At
			Share	Discount Rate 1% Lower	Current Discount Rate	Discount Rate 1% Higher
				5.50%	6.50%	7.50%
State of ND	010100	Governor's Office	0.102125%	\$ 112,669	\$ 85,907	\$ 63,276
State of ND	010800	Secretary Of State	0.129891%	143,302	109,264	80,480
State	011000	Office Of Management & Budget	0.269511%	297,338	226,712	166,988
State	011200	Information Technology Dept	2.458319%	2,712,140	2,067,932	1,523,169
State	011700	State Auditor's Office	0.286451%	316,027	240,962	177,484
State	011800	Central Services	0.111144%	122,620	93,494	68,865
State of ND	012000	State Treasurer's Office	0.040894%	45,116	34,400	25,338
State	012500	Attorney General's Office	1.352470%	1,492,112	1,137,694	837,987
State of ND	012700	Tax Department	0.523002%	577,002	439,948	324,051
State of ND	013000	Facility Management	0.141171%	155,747	118,753	87,469
State of ND	014000	Office Of Administrative Hearings	0.038700%	42,696	32,554	23,978
State	016000	Legislative Council	0.257008%	283,544	216,195	159,242
State of ND	018000	ND Supreme Court	2.329902%	2,570,464	1,959,908	1,443,602
State of ND	018800	Commission On Legal Counsel For Indigents	0.206844%	228,201	173,997	128,160
State	019000	Retirement & Investment Office	0.122537%	135,189	103,078	75,924
State	019200	ND Public Employees Retirement System	0.173850%	191,800	146,242	107,717
State of ND	019500	ND Ethics Commission	0.000000%	-	-	-
State of ND	020100	Public Instruction	0.353972%	390,520	297,760	219,320
State	020200	Education Standards & Practice	0.044414%	49,000	37,361	27,519
State	021500	ND University System Office	0.094774%	104,559	79,724	58,722
State of ND	022300	ND Youth Correctional Center	0.274542%	302,888	230,944	170,106
State of ND	022400	Juvenile Services - DOCR	0.149272%	164,684	125,567	92,489
State	022600	Land Department	0.149888%	165,364	126,085	92,870
State	022700	Bismarck State College	0.419858%	463,208	353,184	260,143
State	022800	Lake Region State College	0.160988%	177,610	135,423	99,748
State	022900	Williston State College	0.077283%	85,262	65,010	47,884
State	023000	University Of North Dakota	3.236627%	3,570,808	2,722,643	2,005,407
State	023500	North Dakota State University	2.763159%	3,048,454	2,324,363	1,712,047
State	023800	ND St College Of Science	0.457010%	504,196	384,436	283,162
State	023900	Dickinson State University	0.203639%	224,665	171,301	126,174
State	024000	Mayville State University	0.262628%	289,744	220,922	162,724
State	024100	Minot State University	0.461960%	509,657	388,600	286,229
State	024200	Valley City State University	0.172253%	190,038	144,899	106,728
State of ND	025000	ND State Library	0.104469%	115,255	87,879	64,729
State of ND	025200	SCHOOL FOR THE DEAF	0.116990%	129,069	98,412	72,487
State of ND	025300	School For The Blind	0.055371%	61,088	46,578	34,308
State	026100	ND Board Of Nursing	0.058936%	65,021	49,577	36,517
State of ND	027000	Career & Technical Education	0.155713%	171,790	130,985	96,479
State of ND	030100	ND Department Of Health	0.986236%	1,088,065	829,619	611,070
State of ND	030300	Mental Health	0.763842%	842,708	642,542	473,275
State of ND	031000	Life Skills and Transition Center	1.024752%	1,130,557	862,019	634,934
State of ND	031200	North Dakota State Hospital	1.400915%	1,545,559	1,178,446	868,004
State of ND	031300	ND Veterans Home	0.395198%	436,002	332,440	244,864
State of ND	031600	Indian Affairs Commission	0.025618%	28,263	21,550	15,873
State of ND	032100	Veterans Affairs Department	0.031216%	34,439	26,259	19,341
State of ND	032500	Department Of Human Services	6.557555%	7,234,621	5,516,199	4,063,046
State of ND	036000	Protection & Advocacy Project	0.157528%	173,793	132,512	97,604
State	038000	Job Service North Dakota	0.751239%	828,804	631,940	465,466
State	040100	Insurance Department	0.193124%	213,064	162,455	119,659
State of ND	040500	Industrial Commission	0.628524%	693,419	528,713	389,432
State of ND	040600	ND Department Of Labor	0.063560%	70,123	53,467	39,382
State of ND	040800	Public Service Commission	0.272074%	300,166	228,868	168,576
State of ND	041200	Aeronautics Commission	0.035530%	39,198	29,888	22,014
State of ND	041300	Department Of Financial Institutions	0.172473%	190,281	145,084	106,864
State of ND	041400	ND Securities Department	0.060153%	66,364	50,601	37,271
State	042600	State Board Of Law Examiners	0.027511%	30,352	23,142	17,046
State	042700	ND State Board Of Cosmetology	0.009151%	10,096	7,698	5,670
State	042800	ND State Plumbing Board	0.035184%	38,817	29,597	21,800
State	047100	Bank Of North Dakota	0.984965%	1,086,662	828,550	610,282
State	047200	Public Finance Authority	0.013255%	14,624	11,150	8,213
State	047300	Housing Finance Agency	0.211870%	233,746	178,225	131,274
State	047500	Mill & Elevator Association	0.776550%	856,729	653,232	481,149
State	048500	Workforce Safety & Insurance	1.364889%	1,505,813	1,148,141	845,682
State of ND	050200	Field Services Division	0.645935%	712,628	543,359	400,220

* Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.

Net OPEB Liability Discount Rate Sensitivity by Employer*

(Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2020		
				Net OPEB Liability At Discount Rate 1% Lower	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate 1% Higher
				5.50%	6.50%	7.50%
State of ND	050400	Highway Patrol	1.161553%	1,281,483	977,096	719,696
State of ND	051700	Department Of Corrections Transitional Services	0.176814%	195,070	148,736	109,554
State of ND	051800	James River Correctional Ctr	0.693208%	764,782	583,125	429,510
State of ND	051900	State Penitentiary	0.930388%	1,026,450	782,640	576,466
State	052000	Rough Rider Industries	0.126870%	139,969	106,723	78,608
State of ND	053000	Department Of Corrections And Rehabilitation	0.651271%	718,515	547,848	403,526
State of ND	054000	Adjutant General ND National Guard	0.963695%	1,063,196	810,658	597,103
State of ND	060100	Department Of Commerce	0.327514%	361,330	275,504	202,927
State of ND	060200	Dept Of Agriculture	0.365493%	403,230	307,452	226,459
State of ND	060700	Milk Marketing Board	0.012000%	13,239	10,094	7,435
State of ND	060800	ND Oilseed Council	0.002947%	3,251	2,479	1,826
State	061100	ND Soybean Council	0.028178%	31,087	23,703	17,459
State of ND	061400	ND Corn Utilization Council	0.012917%	14,251	10,866	8,003
State of ND	061600	State Seed Department	0.134850%	148,773	113,435	83,553
State	062400	Beef Commission	0.016621%	18,337	13,982	10,298
State of ND	062500	ND Wheat Commission	0.040611%	44,804	34,162	25,162
State of ND	062600	ND Barley Council	0.013334%	14,711	11,217	8,262
State	066500	State Fair Association	0.080166%	88,443	67,435	49,671
State of ND	067000	Racing Commission	0.011459%	12,642	9,639	7,100
State of ND	070100	Historical Society	0.331429%	365,649	278,797	205,353
State of ND	070900	ND Council On The Arts	0.028597%	31,550	24,056	17,719
State of ND	072000	Game & Fish Department	0.944898%	1,042,458	794,846	585,457
State of ND	075000	Parks & Recreation Department	0.286638%	316,233	241,119	177,600
State of ND	077000	Water Commission	0.510215%	562,895	429,192	316,128
State	080100	Department Of Transportation	4.994132%	5,509,775	4,201,052	3,094,353
State	090000	ND State Board Of Accountancy	0.008790%	9,698	7,394	5,446
State	090100	Board Of Medical Examiners	0.030085%	33,191	25,307	18,641
State	090200	Board Of Pharmacy	0.022908%	25,273	19,270	14,194
State	090600	Real Estate Commission	0.016815%	18,551	14,145	10,419
State	090900	Electrical Board	0.159262%	175,706	133,971	98,678
State	099501	ND System Information Technology Services	0.182082%	200,882	153,167	112,818
District Health Unit	100002	McIntosh District Health Unit	0.008096%	8,932	6,810	5,016
District Health Unit	100003	Wells County Dist Health Unit	0.017081%	18,845	14,368	10,583
District Health Unit	100004	Central Valley Health Unit	0.087820%	96,887	73,874	54,413
District Health Unit	100005	Dickey County Health District	0.020065%	22,137	16,879	12,432
District Health Unit	100006	Emmons County Public Health	0.017092%	18,857	14,378	10,590
District Health Unit	100007	Rolette County Public Health	0.043289%	47,759	36,415	26,822
District Health Unit	100008	Towner County Public Health Unit	0.013389%	14,771	11,263	8,296
District Health Unit	100009	Nelson-Griggs District Health Unit	0.014109%	15,566	11,868	8,742
District Health Unit	100010	First District Health Unit	0.188108%	207,530	158,236	116,551
District Health Unit	100011	Lake Region District Health Unit	0.082816%	91,367	69,665	51,313
District Health Unit	100012	Garrison Diversion Conservancy District	0.181578%	200,326	152,743	112,505
District Health Unit	100013	Upper Missouri Health Unit	0.101626%	112,119	85,488	62,967
District Health Unit	100014	Kidder County District Health Unit	0.005625%	6,206	4,732	3,485
District Health Unit	100015	Southwestern District Health Unit	0.113668%	125,404	95,617	70,428
District Health Unit	100017	City-County Health District	0.059216%	65,330	49,812	36,690
District Health Unit	100018	Sargent County District Health Unit	0.013566%	14,967	11,412	8,405
District Health Unit	100019	Traill District Health Unit	0.015792%	17,423	13,284	9,785
District Health Unit	100021	Cavalier County Health Dist	0.010013%	11,047	8,423	6,204
District Health Unit	100022	Walsh County Health District	0.028107%	31,009	23,644	17,415
District Health Unit	100023	Custer Health Unit	0.124689%	137,563	104,888	77,257
Political Subdivision	100024	Southeast Water Users District	0.040710%	44,913	34,245	25,224
City	200002	City Of Mcville	0.006007%	6,627	5,053	3,722
City	200003	City Of Drayton	0.012050%	13,294	10,136	7,466
City	200004	City Of Fessenden	0.000000%	-	-	-
City	200005	City Of Westhope	0.014583%	16,089	12,267	9,036
City	200006	City Of Belfield	0.021700%	23,941	18,254	13,445
City	200007	City Of Beulah	0.061115%	67,425	51,410	37,867
City	200008	City Of Rolla	0.033553%	37,017	28,225	20,789
City	200009	City Of New Town	0.092327%	101,860	77,665	57,206
City	200010	City Of Cavalier	0.054277%	59,881	45,658	33,630
City	200011	City Of Harvey	0.053617%	59,153	45,102	33,221
City	200012	City Of Napoleon	0.014614%	16,123	12,293	9,055
City	200014	City Of Grand Forks	2.139875%	2,360,816	1,800,058	1,325,862

* Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.

Net OPEB Liability Discount Rate Sensitivity by Employer*

(Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2020		
				Net OPEB Liability At Discount Rate 1% Lower	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate 1% Higher
				5.50%	6.50%	7.50%
City	200015	City Of Killdeer	0.080908%	89,262	68,060	50,130
City	200016	City Of Ellendale	0.037539%	41,415	31,578	23,259
City	200017	City Of Wishek	0.022280%	24,580	18,742	13,805
City	200018	City Of Granville	0.003948%	4,356	3,321	2,446
City	200019	City Of Linton	0.015663%	17,280	13,176	9,705
City	200020	City Of Finley	0.007100%	7,833	5,973	4,399
City	200021	City Of Wilton	0.011851%	13,075	9,969	7,343
City	200022	City Of Ray	0.015782%	17,411	13,276	9,778
City	200025	City Of Medora	0.019820%	21,866	16,673	12,280
City	200026	City Of Velva	0.016988%	18,742	14,290	10,526
City	200027	City Of Mandan	0.239948%	264,723	201,844	148,671
City	200028	City Of Thompson	0.016293%	17,975	13,706	10,095
City	200029	City Of Williston	1.854196%	2,045,641	1,559,745	1,148,856
City	200030	City Of Bowman	0.061537%	67,891	51,765	38,128
City	200031	City Of Tioga	0.089714%	98,977	75,467	55,587
City	200033	City Of Rhame	0.004799%	5,294	4,037	2,973
City	200035	City Of Fargo	3.121050%	3,443,298	2,625,420	1,933,795
City	200036	City Of Jamestown	0.444398%	490,282	373,827	275,348
City	200037	City Of Beach	0.023502%	25,929	19,770	14,562
City	200038	City Of Glenburn	0.005675%	6,261	4,774	3,516
City	200040	City Of Kulm	0.007283%	8,035	6,126	4,513
City	200041	City Of Harwood	0.013235%	14,602	11,133	8,200
City	200043	City Of Dickinson	0.622945%	687,264	524,020	385,975
City	200045	City Of Mapleton	0.013429%	14,816	11,296	8,321
City	200046	City Of Wahpeton	0.217418%	239,866	182,891	134,712
City	200047	City Of Bottineau	0.043029%	47,472	36,196	26,661
City	200049	City Of Elgin	0.006435%	7,099	5,413	3,987
City	200050	City Of Rugby	0.049727%	54,861	41,830	30,811
City	200051	City Of New Salem	0.009567%	10,555	8,048	5,928
City	200052	City Of Walhalla	0.015458%	17,054	13,003	9,578
City	200053	City Of Gwinner	0.014290%	15,765	12,021	8,854
City	200054	City Of Kenmare	0.025259%	27,867	21,248	15,650
City	200055	City Of Watford City	0.243465%	268,603	204,802	150,850
City	200057	City Of Cooperstown	0.013504%	14,898	11,360	8,367
City	200058	City Of New England	0.008927%	9,849	7,509	5,531
City	200059	City Of Carrington	0.050198%	55,381	42,226	31,103
City	200060	City Of Mott	0.011037%	12,177	9,284	6,839
City	200061	City Of Larimore	0.015299%	16,879	12,869	9,479
City	200062	City Of Sherwood	0.003557%	3,924	2,992	2,204
City	200063	City Of Lamoure	0.005419%	5,979	4,558	3,358
City	200064	City Of Michigan	0.006016%	6,637	5,061	3,727
City	200065	City Of Park River	0.041380%	45,652	34,809	25,639
City	200067	City Of Hatton	0.007398%	8,162	6,223	4,584
City	200069	City Of Northwood	0.021903%	24,164	18,425	13,571
City	200070	City Of Powers Lake	0.009270%	10,227	7,798	5,744
City	200072	City Of Towner	0.008634%	9,525	7,263	5,350
City	200073	City Of Pembina	0.007156%	7,895	6,020	4,434
City	200075	City Of Underwood	0.008183%	9,028	6,884	5,070
City	200076	City Of New Leipzig	0.003354%	3,700	2,821	2,078
City	200077	City Of Stanley	0.072364%	79,836	60,872	44,837
City	200080	City Of Crosby	0.013769%	15,191	11,582	8,531
City	200083	City Of Grafton	0.143482%	158,296	120,697	88,901
City	200084	City Of Emerado	0.009552%	10,538	8,035	5,918
City	200085	City Of Lincoln	0.055708%	61,460	46,861	34,517
City	200086	City Of Minto	0.007243%	7,991	6,093	4,488
City	200087	City Of Ashley	0.010630%	11,728	8,942	6,586
City	200088	City Of Neche	0.003870%	4,270	3,255	2,398
City	200089	City Of Surrey	0.030168%	33,283	25,377	18,692
City	200090	City Of Hankinson	0.018625%	20,548	15,667	11,540
City	200091	City Of New Rockford	0.019390%	21,392	16,311	12,014
City	200092	City Of Minot	0.453611%	500,446	381,576	281,056
City	200094	City Of West Fargo	0.916280%	1,010,886	770,773	567,725
City	200097	City Of Devils Lake	0.203166%	224,143	170,903	125,881
City	200098	City Of Oakes	0.049694%	54,825	41,802	30,790

* Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.



Net OPEB Liability Discount Rate Sensitivity by Employer*

(Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2020		
				Net OPEB Liability At Discount Rate 1% Lower	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate 1% Higher
				5.50%	6.50%	7.50%
City	200100	City Of Mohall	0.014093%	15,548	11,855	8,732
City	200101	City Of Lidgerwood	0.006894%	7,606	5,799	4,272
City	200102	City Of Mcclusky	0.003102%	3,422	2,609	1,922
City	200103	City Of Burlington	0.023385%	25,799	19,671	14,489
City	200104	City Of Lisbon	0.040233%	44,387	33,844	24,928
City	200110	City Of Halliday	0.007872%	8,685	6,622	4,877
City	200111	City Of Maddock	0.008377%	9,242	7,047	5,190
City	200114	City Of Regent	0.004194%	4,627	3,528	2,599
City	200115	City Of Lakota	0.015878%	17,517	13,357	9,838
City	200117	City Of Alexander	0.012234%	13,497	10,291	7,580
City	200118	City Of Berthold	0.005802%	6,401	4,881	3,595
City	200119	City Of Carson	0.006911%	7,625	5,814	4,282
City	200120	City Of Dodge	0.003874%	4,274	3,259	2,400
City	200123	City Of Grenora	0.008911%	9,831	7,496	5,521
City	200124	City Of Kindred	0.008234%	9,084	6,926	5,102
City	200125	City Of Richardton	0.008605%	9,493	7,239	5,332
City	200126	City Of Garrison	0.005517%	6,087	4,641	3,418
County	300001	Adams County	0.064984%	71,694	54,664	40,264
County	300002	Barnes County	0.285254%	314,706	239,955	176,743
County	300003	Benson County	0.121154%	133,663	101,914	75,067
County	300004	Billings County	0.514453%	567,570	432,757	318,754
County	300005	Bottineau County	0.304391%	335,819	256,053	188,600
County	300006	Bowman County	0.110598%	122,017	93,035	68,526
County	300007	Burke County	0.136706%	150,821	114,997	84,703
County	300008	Burleigh County	1.423433%	1,570,402	1,197,388	881,956
County	300009	Cass County	2.115638%	2,334,077	1,779,670	1,310,844
County	300010	Cavalier County	0.293962%	324,313	247,280	182,138
County	300011	Dickey County	0.109060%	120,320	91,741	67,573
County	300012	Divide County	0.192633%	212,522	162,042	119,355
County	300013	Dunn County	0.458573%	505,921	385,750	284,131
County	300014	Eddy County	0.064912%	71,614	54,604	40,219
County	300015	Emmons County	0.192224%	212,071	161,698	119,102
County	300016	Foster County	0.083493%	92,114	70,234	51,732
County	300017	Golden Valley County	0.070564%	77,850	59,358	43,721
County	300018	Grand Forks County	1.267092%	1,397,919	1,065,875	785,087
County	300019	Grant County	0.082244%	90,736	69,183	50,958
County	300020	Griggs County	0.062058%	68,465	52,203	38,451
County	300021	Hettinger County	0.087124%	96,120	73,288	53,982
County	300023	Lamoure County	0.134196%	148,052	112,885	83,148
County	300024	Logan County	0.052154%	57,539	43,872	32,314
County	300025	Mchenry County	0.101412%	111,883	85,308	62,835
County	300026	Mcintosh County	0.078078%	86,140	65,679	48,377
County	300027	Mckenzie County	1.045261%	1,153,184	879,271	647,641
County	300028	Mclean County	0.428733%	473,000	360,649	265,642
County	300029	Mercer County	0.318117%	350,962	267,599	197,105
County	300030	Morton County	0.635148%	700,727	534,285	393,536
County	300031	Mountrail County	0.656577%	724,368	552,311	406,814
County	300032	Nelson County	0.139662%	154,082	117,483	86,534
County	300033	Oliver County	0.072769%	80,282	61,213	45,088
County	300034	Pembina County	0.200842%	221,579	168,948	124,441
County	300035	Pierce County	0.180237%	198,846	151,615	111,674
County	300036	Ramsey County	0.421883%	465,442	354,887	261,398
County	300037	Ransom County	0.134109%	147,956	112,812	83,094
County	300038	Renville County	0.100506%	110,883	84,545	62,273
County	300039	Richland County	0.579423%	639,248	487,409	359,009
County	300040	Rolette County	0.165588%	182,685	139,292	102,598
County	300041	Sargent County	0.060849%	67,132	51,186	37,702
County	300042	Sheridan County	0.063063%	69,574	53,048	39,074
County	300044	Slope County	0.104369%	115,145	87,795	64,667
County	300045	Stark County	0.480462%	530,070	404,163	297,693
County	300046	Steele County	0.083123%	91,705	69,923	51,503
County	300047	Stutsman County	0.627123%	691,873	527,534	388,564
County	300048	Towner County	0.120967%	133,457	101,757	74,951
County	300049	Traill County	0.281437%	310,495	236,744	174,378

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Net OPEB Liability Discount Rate Sensitivity by Employer*

(Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2020		
				Net OPEB Liability At Discount Rate 1% Lower	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate 1% Higher
				5.50%	6.50%	7.50%
County	300050	Walsh County	0.235858%	260,210	198,403	146,137
County	300051	Ward County	1.163779%	1,283,939	978,968	721,075
County	300052	Wells County	0.188363%	207,811	158,450	116,709
County	300053	Williams County	1.481207%	1,634,141	1,245,988	917,752
School District	400002	Mcclusky Public Schools	0.013655%	15,065	11,487	8,461
School District	400003	Lake Region Special Education Unit	0.039805%	43,915	33,484	24,663
School District	400004	Lidgerwood Public School	0.034270%	37,808	28,828	21,234
School District	400006	Halliday Public School	0.007266%	8,016	6,112	4,502
School District	400007	Oliver-Mercer Special Education Unit	0.038363%	42,324	32,271	23,770
School District	400008	Underwood School District #8	0.036998%	40,818	31,123	22,924
School District	400010	New Town Public School District	0.145739%	160,787	122,595	90,300
School District	400011	Bottineau Public School	0.120392%	132,822	101,273	74,595
School District	400012	Peace Garden Special Services	0.030246%	33,369	25,443	18,740
School District	400014	Beulah Public School #27	0.095723%	105,606	80,522	59,310
School District	400016	St John School District #3	0.068515%	75,589	57,635	42,452
School District	400017	Ellendale Public School District #40	0.041563%	45,854	34,963	25,752
School District	400018	Rural Cass Special Education Unit	0.020827%	22,977	17,520	12,904
School District	400019	Fargo Public Schools	2.208087%	2,436,071	1,857,437	1,368,126
School District	400020	Surrey Schools	0.048491%	53,498	40,791	30,045
School District	400021	Jamestown Public School District #1	0.302357%	333,575	254,342	187,340
School District	400023	Warwick Public School	0.074598%	82,300	62,752	46,221
School District	400024	Souris Valley Special Services	0.036662%	40,447	30,840	22,716
School District	400025	Rugby Public School District #5	0.070901%	78,222	59,642	43,930
School District	400026	Billings County School District	0.030976%	34,174	26,057	19,193
School District	400027	Belcourt School District #7	0.486189%	536,388	408,981	301,242
School District	400028	West Fargo Public School #6	1.714300%	1,891,301	1,442,065	1,062,176
School District	400029	Minot Public School District #1	1.614360%	1,781,042	1,357,996	1,000,254
School District	400030	Belfield Public School #13	0.034425%	37,979	28,958	21,330
School District	400031	Minto Public School District #20	0.029944%	33,036	25,189	18,553
School District	400033	Harvey Public School Dist #38	0.063225%	69,753	53,185	39,174
School District	400034	Oakes Public Schools	0.045594%	50,302	38,354	28,250
School District	400035	Larimore Public School District #44	0.048379%	53,374	40,696	29,976
School District	400036	Hazen Public School District #3	0.056330%	62,146	47,385	34,902
School District	400038	Park River Area School District	0.056600%	62,444	47,612	35,069
School District	400039	Hillsboro Public School	0.050116%	55,290	42,157	31,052
School District	400040	Lisbon Public School	0.077121%	85,084	64,874	47,784
School District	400042	Northern Cass School District #97	0.070168%	77,413	59,025	43,476
School District	400043	Mandaree Public School #36	0.091825%	101,306	77,243	56,895
School District	400044	Thompson Public School	0.034414%	37,967	28,949	21,323
School District	400045	Northern Plains Special Ed Unit	0.012388%	13,667	10,421	7,676
School District	400046	Bowman County School District #1	0.064091%	70,708	53,913	39,711
School District	400047	Apple Creek Elementary School	0.003150%	3,475	2,650	1,952
School District	400048	Burke Central School	0.017168%	18,941	14,442	10,637
School District	400049	Washburn Public School	0.033266%	36,701	27,983	20,612
School District	400050	Enderlin Area School District #24	0.046271%	51,048	38,923	28,669
School District	400051	Midkota School	0.027226%	30,037	22,902	16,869
School District	400052	Velva Public School	0.036556%	40,330	30,751	22,650
School District	400053	Sheyenne Valley Special Education Unit	0.065876%	72,678	55,415	40,817
School District	400054	Center Stanton Public School	0.025359%	27,977	21,332	15,712
School District	400055	Burleigh County Special Education Unit	0.005446%	6,008	4,581	3,374
School District	400056	New Rockford Sheyenne Public School	0.037045%	40,870	31,162	22,953
School District	400057	James River Multidistrict Special Education Unit	0.045471%	50,166	38,250	28,174
School District	400058	Newburg United Public School	0.022728%	25,075	19,119	14,082
School District	400059	Napoleon Public School District #2	0.029732%	32,802	25,010	18,422
School District	400060	Yellowstone School District # 14	0.020605%	22,732	17,333	12,767
School District	400061	Cavalier Public Schools	0.040439%	44,614	34,017	25,056
School District	400062	Richland School District # 44	0.035778%	39,472	30,096	22,168
School District	400063	Fort Totten School District # 30	0.035697%	39,383	30,028	22,118
School District	400064	Bismarck Public Schools	2.448348%	2,701,139	2,059,544	1,516,991
School District	400065	Solen Public School Dist #3	0.052336%	57,740	44,025	32,427
School District	400068	Lakota Public School District # 66	0.022427%	24,743	18,866	13,896
School District	400069	Stanley Community Public School District # 2	0.144284%	159,181	121,371	89,398
School District	400070	Mandan Public School District #1	0.730987%	806,461	614,904	452,918
School District	400072	Killdeer Public School #16	0.089998%	99,290	75,706	55,763

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Net OPEB Liability Discount Rate Sensitivity by Employer*

(Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2020		
				Net OPEB Liability At Discount Rate 1% Lower	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate 1% Higher
				5.50%	6.50%	7.50%
School District	400073	Glenburn School District	0.038073%	42,004	32,027	23,590
School District	400074	New Public School #8	0.064760%	71,446	54,476	40,125
School District	400075	Williston Public School #1	0.825459%	910,687	694,374	511,453
School District	400076	Valley City Public School	0.090584%	99,937	76,199	56,126
School District	400077	Dickinson Public Schools	0.639916%	705,987	538,296	396,490
School District	400078	Drayton Public School #19	0.039520%	43,600	33,244	24,487
School District	400079	Mohall Lansford Sherwood School	0.035480%	39,143	29,846	21,983
School District	400080	Westhope Public School #17	0.026247%	28,957	22,079	16,263
School District	400081	Kindred Public School District #2	0.051141%	56,421	43,020	31,687
School District	400082	Grafton Public School District #3	0.121719%	134,286	102,390	75,417
School District	400083	Wilton Public School District	0.036849%	40,654	30,997	22,832
School District	400084	Sheyenne Valley Career And Tech Center	0.013161%	14,520	11,071	8,155
School District	400085	White Shield School Dist #85	0.096300%	106,243	81,007	59,667
School District	400086	Tgu School District #60	0.158518%	174,885	133,345	98,217
School District	400087	Turtle Lake Mercer School District #72	0.035746%	39,437	30,069	22,148
School District	400088	Lamoure School District #8	0.048288%	53,274	40,620	29,919
School District	400089	Divide County School Dist #1	0.066731%	73,621	56,134	41,346
School District	400090	Mott/Regent School Dist #1	0.031678%	34,949	26,647	19,628
School District	400091	United Public School District # 7	0.092699%	102,270	77,978	57,436
School District	400092	Kulm Public School District #7	0.024516%	27,047	20,623	15,190
School District	400093	Midway Public School District #128	0.050134%	55,310	42,173	31,063
School District	400094	Dunseith School District #1	0.136806%	150,931	115,081	84,765
School District	400095	Carrington School District #49	0.044991%	49,636	37,846	27,876
School District	400096	Glen Ullin Public School #48	0.025120%	27,714	21,131	15,564
School District	400099	Manvel Public School	0.033171%	36,596	27,903	20,553
School District	400100	Maple Valley School District	0.024238%	26,741	20,389	15,018
School District	400101	North Border School District # 100	0.061869%	68,257	52,044	38,334
School District	400102	Mckenzie Cty Public School #1	0.245587%	270,944	206,587	152,165
School District	400103	Devils Lake Public School	0.257744%	284,356	216,814	159,698
School District	400104	Mt Pleasant School Dist #4	0.044000%	48,543	37,013	27,262
School District	400105	Central Cass Public School District #7	0.109805%	121,142	92,368	68,035
School District	400106	Milnor Public School District #2	0.035145%	38,774	29,564	21,776
School District	400107	Mapleton Public School	0.009269%	10,226	7,797	5,743
School District	400108	Linton Public School District #36	0.040104%	44,245	33,735	24,848
School District	400109	Tioga Public School District #15	0.082769%	91,315	69,625	51,283
School District	400114	Zeeland Public Schools	0.008878%	9,795	7,468	5,501
School District	400117	Garrison Public School District #51	0.055581%	61,320	46,755	34,438
School District	400118	Kenmare Public School District #28	0.034492%	38,053	29,015	21,371
School District	400119	Lewis & Clark Public Schools	0.058359%	64,385	49,091	36,159
School District	400120	Sw Special Education Unit	0.007363%	8,123	6,194	4,562
School District	400121	North Valley Career & Technology Center	0.012483%	13,772	10,501	7,734
School District	400122	Dakota Prairie Public School	0.065302%	72,044	54,932	40,461
School District	400123	Beach Public School District #3	0.067708%	74,699	56,956	41,952
School District	400124	Rolette Public School	0.024185%	26,682	20,344	14,985
School District	400125	Drake Public School District	0.021356%	23,561	17,965	13,232
School District	400137	New Salem Almont School District #49	0.052446%	57,861	44,117	32,495
School District	400138	Max Public School	0.030929%	34,122	26,017	19,164
School District	400139	East Central Special Education Unit	0.037680%	41,570	31,696	23,346
School District	400140	North Sargent School District #3	0.033964%	37,471	28,570	21,044
School District	400141	Wahpeton Public School District 37	0.131273%	144,827	110,427	81,336
School District	400142	Medina Public School District #3	0.024050%	26,533	20,231	14,901
School District	400143	Pingree-Buchanan School District	0.015087%	16,645	12,691	9,348
School District	400144	West River Student Services	0.013119%	14,474	11,036	8,129
School District	400145	Leeds Public School District 6	0.025924%	28,601	21,807	16,062
School District	400147	Sawyer Public School	0.015198%	16,767	12,785	9,417
School District	400148	Wilmac Multidistrict Special Education Unit	0.090609%	99,964	76,220	56,141
School District	400149	Great Northwest Education Cooperative	0.012435%	13,719	10,460	7,705
School District	400150	Anamoose Public School District #14	0.015258%	16,833	12,835	9,454
School District	400151	South Prairie School District #70	0.058627%	64,680	49,317	36,325
School District	400152	South East Education Cooperative	0.065886%	72,689	55,423	40,823
School District	400153	South Heart Public School District #9	0.041012%	45,246	34,499	25,411
School District	400154	Sargent Central Public School District #6	0.019628%	21,655	16,511	12,161
School District	400155	Fairmount Public School	0.008567%	9,452	7,207	5,308
School District	400156	South Central Prairie Special Education Unit	0.011011%	12,148	9,262	6,822

* Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.

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

				As of June 30, 2020		
			Proportionate Share	Net OPEB Liability At Discount Rate 1% Lower	Net OPEB Liability Under Current Discount Rate 6.50%	Net OPEB Liability At Discount Rate 1% Higher
Employer Type	Employer ID	Employer		5.50%	6.50%	7.50%
School District	400157	Pembina Special Education Cooperative	0.006326%	6,979	5,321	3,920
School District	400158	Central Regional Education Association	0.050190%	55,372	42,220	31,098
School District	400159	Oberon Public School #16	0.003814%	4,208	3,208	2,363
Political Subdivision	500002	Cass County Water Resource District	0.018650%	20,576	15,688	11,555
Political Subdivision	500003	Walsh County Water Resource District	0.004524%	4,991	3,806	2,803
Political Subdivision	500005	Ramsey County Soil Conservation District	0.003714%	4,097	3,124	2,301
Political Subdivision	500006	James River Soil Conservation District	0.005522%	6,092	4,645	3,421
Political Subdivision	500007	Burleigh County Soil Conservation District	0.014587%	16,093	12,271	9,038
Political Subdivision	500008	Truill County Water Resource District	0.005141%	5,672	4,325	3,185
Political Subdivision	500009	Grafton Park District	0.016495%	18,198	13,876	10,220
Political Subdivision	500010	Cass County Soil Conservation District	0.019209%	21,192	16,159	11,902
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.011900%	13,129	10,010	7,373
Political Subdivision	500016	Greater Ramsey Water District	0.033764%	37,250	28,402	20,920
Political Subdivision	500017	Carnegie Regional Library	0.006087%	6,715	5,120	3,771
Political Subdivision	500018	Griggs County Public Library	0.003790%	4,181	3,188	2,348
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.039176%	43,221	32,955	24,273
Political Subdivision	500022	Consolidated Waste Ltd	0.014234%	15,704	11,974	8,819
Political Subdivision	500023	Walsh County Housing Authority	0.002616%	2,886	2,201	1,621
Political Subdivision	500024	Williams County Soil Conservation District	0.009612%	10,604	8,086	5,956
Political Subdivision	500025	Bowman City Park Board	0.008480%	9,356	7,133	5,254
Political Subdivision	500028	Williston Housing Authority	0.023595%	26,031	19,848	14,619
Political Subdivision	500030	Minot Rural Fire Department	0.015435%	17,029	12,984	9,563
Political Subdivision	500031	Central Plains Water District	0.022005%	24,277	18,511	13,634
Political Subdivision	500033	Ransom County Soil Cons Dist	0.003775%	4,165	3,176	2,339
Political Subdivision	500038	Jamestown Regional Airport	0.019615%	21,640	16,500	12,153
Political Subdivision	500040	Fargo Park District	0.343902%	379,410	289,290	213,081
Political Subdivision	500041	Bismarck Rural Fire Protection	0.057214%	63,121	48,128	35,450
Political Subdivision	500045	Dunseith Community Nursing Home	0.072305%	79,770	60,823	44,800
Political Subdivision	500047	Mercer County Soil Conservation District	0.007273%	8,024	6,118	4,506
Political Subdivision	500049	West Fargo Park District	0.114646%	126,483	96,440	71,034
Political Subdivision	500053	Stutsman County Housing Authority	0.017884%	19,731	15,044	11,081
Political Subdivision	500054	Grand Forks County Water Resource District	0.004490%	4,954	3,777	2,782
Political Subdivision	500055	Southeast Region Career & Technology Center	0.008883%	9,800	7,472	5,504
Political Subdivision	500056	Cavalier County Job Development Authority	0.004354%	4,804	3,663	2,698
Political Subdivision	500057	Barnes County Soil Conservation District	0.007015%	7,739	5,901	4,346
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-	-	-
Political Subdivision	500061	Ward County Water Resource District	0.003179%	3,507	2,674	1,970
Political Subdivision	500063	Southwest Water Authority	0.237850%	262,408	200,079	147,371
Political Subdivision	500068	Burleigh County Council On Aging	0.066625%	73,504	56,045	41,281
Political Subdivision	500072	Watford City Park District	0.080130%	88,403	67,405	49,648
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.009907%	10,930	8,334	6,138
Political Subdivision	500081	Ramsey County Housing Authority	0.023089%	25,473	19,422	14,306
Political Subdivision	500082	Grand Forks Public Library	0.075119%	82,875	63,190	46,544
Political Subdivision	500084	Rolette County Soil Conservation District	0.003400%	3,751	2,860	2,107
Political Subdivision	500085	Jamestown Parks And Recreation District	0.068525%	75,600	57,643	42,458
Political Subdivision	500091	Ramsey County Water Resource District	0.002996%	3,305	2,520	1,856
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.022547%	24,875	18,966	13,970
Political Subdivision	500108	North Dakota Firefighters Association	0.015817%	17,450	13,305	9,800
Political Subdivision	500109	James River Valley Library System	0.034500%	38,062	29,021	21,376
Political Subdivision	500110	Grand Forks Park District	0.169934%	187,480	142,948	105,291
Political Subdivision	500111	McIntosh County Housing Authority	0.000000%	-	-	-
Political Subdivision	500112	Foster County Soil Conservation District	0.000000%	-	-	-
School District	500113	Lonetree Special Education Unit	0.002514%	2,774	2,115	1,558
School District	500114	Roughrider Education Services Program (RESP)	0.000000%	-	-	-
Political Subdivision	500115	Agassiz Water Users District	0.004286%	4,729	3,605	2,656
Political Subdivision	500116	Western Area Water Supply Authority	0.066158%	72,989	55,652	40,991
Political Subdivision	500118	Crosby Park District	0.003838%	4,234	3,229	2,378
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.013368%	14,748	11,245	8,283
Political Subdivision	500121	Devils Lake Park Board	0.034479%	38,039	29,004	21,363
Political Subdivision	500122	North Central Soil Conservation District	0.007688%	8,482	6,467	4,763
Political Subdivision	500125	Wahpeton Park Board	0.046678%	51,497	39,265	28,922
Political Subdivision	500126	City Of Bottineau Park Board	0.010249%	11,307	8,621	6,350
Political Subdivision	500128	Logan County Soil Conservation District	0.005343%	5,895	4,495	3,311
Political Subdivision	500129	Park District - City of New Rockford	0.004149%	4,577	3,490	2,571
Political Subdivision	500131	Minot Park District	0.099260%	109,509	83,497	61,501
Political Subdivision	500132	Valley City Park District	0.034915%	38,520	29,370	21,633
Total			100.000012%	\$ 110,324,983	\$ 84,119,770	\$ 61,959,784

* Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.
The sum of the values by employer differ from the System totals due to rounding.



Schedule of Contributions by Employer

Fiscal Year Ended June 30, 2020*

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	0.102125%	\$ 13,677	\$ 14,572	\$ (895)	\$ 1,164,195	1.25%
State of ND	010800	Secretary Of State	0.129891%	17,395	16,559	836	1,480,720	1.12%
State	011000	Office Of Management & Budget	0.269511%	36,094	34,606	1,488	3,072,342	1.13%
State	011200	Information Technology Dept	2.458319%	329,225	320,225	9,000	28,024,108	1.14%
State	011700	State Auditor's Office	0.286451%	38,362	38,829	(467)	3,265,454	1.19%
State	011800	Central Services	0.111144%	14,885	14,376	509	1,267,012	1.13%
State of ND	012000	State Treasurer's Office	0.040894%	5,477	5,258	219	466,183	1.13%
State	012500	Attorney General's Office	1.352470%	181,126	164,104	17,022	15,417,754	1.06%
State of ND	012700	Tax Department	0.523002%	70,042	73,263	(3,221)	5,962,067	1.23%
State of ND	013000	Facility Management	0.141171%	18,906	18,761	145	1,609,307	1.17%
State of ND	014000	Office Of Administrative Hearings	0.038700%	5,183	5,029	154	441,165	1.14%
State	016000	Legislative Council	0.257008%	34,419	33,400	1,019	2,929,811	1.14%
State of ND	018000	ND Supreme Court	2.329902%	312,027	316,781	(4,754)	26,560,199	1.19%
State of ND	018800	Commission On Legal Counsel For Indigents	0.206844%	27,701	28,071	(370)	2,357,955	1.19%
State	019000	Retirement & Investment Office	0.122537%	16,410	17,988	(1,578)	1,396,881	1.29%
State	019200	ND Public Employees Retirement System	0.173850%	23,282	22,211	1,071	1,981,844	1.12%
State of ND	019500	ND Ethics Commission	0.000000%	-	708	(708)	-	NA
State of ND	020100	Public Instruction	0.353972%	47,405	55,913	(8,508)	4,035,181	1.39%
State	020200	Education Standards & Practice	0.044414%	5,948	5,739	209	506,304	1.13%
State	021500	ND University System Office	0.094774%	12,692	12,069	623	1,080,395	1.12%
State of ND	022300	ND Youth Correctional Center	0.274542%	36,767	38,212	(1,445)	3,129,694	1.22%
State of ND	022400	Juvenile Services - DOCR	0.149272%	19,991	19,598	393	1,701,662	1.15%
State	022600	Land Department	0.149888%	20,073	17,433	2,640	1,708,677	1.02%
State	022700	Bismarck State College	0.419858%	56,229	55,026	1,203	4,786,263	1.15%
State	022800	Lake Region State College	0.160988%	21,560	22,342	(782)	1,835,220	1.22%
State	022900	Williston State College	0.077283%	10,350	12,868	(2,518)	880,999	1.46%
State	023000	University Of North Dakota	3.236627%	433,458	456,765	(23,307)	36,896,594	1.24%
State	023500	North Dakota State University	2.763159%	370,050	372,605	(2,555)	31,499,204	1.18%
State	023800	ND St College Of Science	0.457010%	61,204	60,273	931	5,209,777	1.16%
State	023900	Dickinson State University	0.203639%	27,272	29,391	(2,119)	2,321,430	1.27%
State	024000	Mayville State University	0.262628%	35,172	39,934	(4,762)	2,993,877	1.33%
State	024100	Minot State University	0.461960%	61,867	62,152	(285)	5,266,206	1.18%
State	024200	Valley City State University	0.172253%	23,069	22,648	421	1,963,639	1.15%
State of ND	025000	ND State Library	0.104469%	13,991	14,771	(780)	1,190,911	1.24%
State of ND	025200	SCHOOL FOR THE DEAF	0.116990%	15,668	15,297	371	1,333,650	1.15%
State of ND	025300	School For The Blind	0.055371%	7,415	8,157	(742)	631,217	1.29%
State	026100	ND Board Of Nursing	0.058936%	7,893	7,612	281	671,855	1.13%
State of ND	027000	Career & Technical Education	0.155713%	20,853	22,700	(1,847)	1,775,082	1.28%
State of ND	030100	ND Department Of Health	0.986236%	132,079	132,209	(130)	11,242,803	1.18%
State of ND	030300	Mental Health	0.763842%	102,296	102,596	(300)	8,707,576	1.18%
State of ND	031000	Life Skills and Transition Center	1.024752%	137,238	137,606	(368)	11,681,871	1.18%
State of ND	031200	North Dakota State Hospital	1.400915%	187,614	179,688	7,926	15,970,021	1.13%
State of ND	031300	ND Veterans Home	0.395198%	52,926	54,645	(1,719)	4,505,146	1.21%
State of ND	031600	Indian Affairs Commission	0.025618%	3,431	3,297	134	292,037	1.13%
State of ND	032100	Veterans Affairs Department	0.031216%	4,181	4,502	(321)	355,848	1.27%
State of ND	032500	Department Of Human Services	6.557555%	878,205	848,921	29,284	74,754,196	1.14%
State of ND	036000	Protection & Advocacy Project	0.157528%	21,097	21,026	71	1,795,772	1.17%
State	038000	Job Service North Dakota	0.751239%	100,608	99,079	1,529	8,563,907	1.16%
State	040100	Insurance Department	0.193124%	25,864	27,304	(1,440)	2,201,562	1.24%
State of ND	040500	Industrial Commission	0.628524%	84,174	82,085	2,089	7,164,994	1.15%
State of ND	040600	ND Department Of Labor	0.063560%	8,512	8,721	(209)	724,564	1.20%
State of ND	040800	Public Service Commission	0.272074%	36,437	34,458	1,979	3,101,561	1.11%
State of ND	041200	Aeronautics Commission	0.035530%	4,758	5,144	(386)	405,029	1.27%
State of ND	041300	Department Of Financial Institutions	0.172473%	23,098	23,493	(395)	1,966,138	1.19%
State of ND	041400	ND Securities Department	0.060153%	8,056	7,817	239	685,723	1.14%
State	042600	State Board Of Law Examiners	0.027511%	3,684	1,037	2,647	313,616	0.33%
State	042700	ND State Board Of Cosmetology	0.009151%	1,226	1,155	71	104,316	1.11%
State	042800	ND State Plumbing Board	0.035184%	4,712	4,572	140	401,088	1.14%
State	047100	Bank Of North Dakota	0.984965%	131,909	131,449	460	11,228,306	1.17%
State	047200	Public Finance Authority	0.013255%	1,775	1,650	125	151,100	1.09%
State	047300	Housing Finance Agency	0.211870%	28,374	29,411	(1,037)	2,415,255	1.22%
State	047500	Mill & Elevator Association	0.776550%	103,998	123,090	(19,092)	8,852,437	1.39%
State	048500	Workforce Safety & Insurance	1.364889%	182,790	183,529	(739)	15,559,329	1.18%
State of ND	050200	Field Services Division	0.645935%	86,505	85,723	782	7,363,470	1.16%

* Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.



Schedule of Contributions by Employer

Fiscal Year Ended June 30, 2020* (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Contribution in Relation to the			Covered Payroll	Actual Contribution as a % of Covered Payroll
				Statutory Required Contribution	Statutory Required Contribution	Contribution Deficiency (Excess)		
State of ND	050400	Highway Patrol	1.161553%	155,558	146,986	8,572	13,241,363	1.11%
State of ND	051700	Department Of Corrections Transitional Services	0.176814%	23,679	22,923	756	2,015,624	1.14%
State of ND	051800	James River Correctional Ctr	0.693208%	92,836	94,964	(2,128)	7,902,365	1.20%
State of ND	051900	State Penitentiary	0.930388%	124,600	130,431	(5,831)	10,606,154	1.23%
State	052000	Rough Rider Industries	0.126870%	16,991	16,504	487	1,446,285	1.14%
State of ND	053000	Department Of Corrections And Rehabilitation	0.651271%	87,220	87,324	(104)	7,424,293	1.18%
State of ND	054000	Adjutant General ND National Guard	0.963695%	129,061	126,800	2,261	10,985,842	1.15%
State of ND	060100	Department Of Commerce	0.327514%	43,862	37,095	6,767	3,733,568	0.99%
State of ND	060200	Dept Of Agriculture	0.365493%	48,948	48,415	533	4,166,512	1.16%
State of ND	060700	Milk Marketing Board	0.012000%	1,607	1,560	47	136,800	1.14%
State of ND	060800	ND Oilseed Council	0.002947%	395	383	12	33,594	1.14%
State	061100	ND Soybean Council	0.028178%	3,774	4,095	(321)	321,216	1.27%
State of ND	061400	ND Corn Utilization Council	0.012917%	1,730	1,679	51	147,252	1.14%
State of ND	061600	State Seed Department	0.134850%	18,059	17,525	534	1,537,252	1.14%
State	062400	Beef Commission	0.016621%	2,226	1,980	246	189,480	1.04%
State of ND	062500	ND Wheat Commission	0.040611%	5,439	5,278	161	462,948	1.14%
State of ND	062600	ND Barley Council	0.013334%	1,786	1,733	53	152,004	1.14%
State	066500	State Fair Association	0.080166%	10,736	11,820	(1,084)	913,866	1.29%
State of ND	067000	Racing Commission	0.011459%	1,535	1,489	46	130,632	1.14%
State of ND	070100	Historical Society	0.331429%	44,386	46,269	(1,883)	3,778,190	1.22%
State of ND	070900	ND Council On The Arts	0.028597%	3,830	3,723	107	326,002	1.14%
State of ND	072000	Game & Fish Department	0.944898%	126,543	125,100	1,443	10,771,563	1.16%
State of ND	075000	Parks & Recreation Department	0.286638%	38,387	38,235	152	3,267,585	1.17%
State of ND	077000	Water Commission	0.510215%	68,329	69,521	(1,192)	5,816,303	1.20%
State	080100	Department Of Transportation	4.994132%	668,827	658,336	10,491	56,931,628	1.16%
State	090000	ND State Board Of Accountancy	0.008790%	1,177	1,142	35	100,200	1.14%
State	090100	Board Of Medical Examiners	0.030085%	4,029	3,845	184	342,964	1.12%
State	090200	Board Of Pharmacy	0.022908%	3,068	2,977	91	261,144	1.14%
State	090600	Real Estate Commission	0.016815%	2,252	2,180	72	191,688	1.14%
State	090900	Electrical Board	0.159262%	21,329	21,164	165	1,815,540	1.17%
State	099501	ND System Information Technology Services	0.182082%	24,385	24,236	149	2,075,683	1.17%
District Health Unit	100002	McIntosh District Health Unit	0.008096%	1,084	1,036	48	92,287	1.12%
District Health Unit	100003	Wells County Dist Health Unit	0.017081%	2,288	2,574	(286)	194,721	1.32%
District Health Unit	100004	Central Valley Health Unit	0.087820%	11,761	12,668	(907)	1,001,122	1.27%
District Health Unit	100005	Dickey County Health District	0.020065%	2,687	2,418	269	228,731	1.06%
District Health Unit	100006	Emmons County Public Health	0.017092%	2,289	2,068	221	194,843	1.06%
District Health Unit	100007	Rolette County Public Health	0.043289%	5,797	5,111	686	493,485	1.04%
District Health Unit	100008	Towner County Public Health Unit	0.013389%	1,793	1,597	196	152,634	1.05%
District Health Unit	100009	Nelson-Griggs District Health Unit	0.014109%	1,890	1,964	(74)	160,839	1.22%
District Health Unit	100010	First District Health Unit	0.188108%	25,192	25,759	(567)	2,144,378	1.20%
District Health Unit	100011	Lake Region District Health Unit	0.082816%	11,091	10,762	329	944,074	1.14%
District Health Unit	100012	Garrison Diversion Conservancy District	0.181578%	24,317	23,431	886	2,069,933	1.13%
District Health Unit	100013	Upper Missouri Health Unit	0.101626%	13,610	13,549	61	1,158,506	1.17%
District Health Unit	100014	Kidder County District Health Unit	0.005625%	753	722	31	64,125	1.13%
District Health Unit	100015	Southwestern District Health Unit	0.113668%	15,223	15,420	(197)	1,295,779	1.19%
District Health Unit	100017	City-County Health District	0.059216%	7,930	8,422	(492)	675,048	1.25%
District Health Unit	100018	Sargent County District Health Unit	0.013566%	1,817	1,763	54	154,654	1.14%
District Health Unit	100019	Traill District Health Unit	0.015792%	2,115	2,047	68	180,024	1.14%
District Health Unit	100021	Cavalier County Health Dist	0.010013%	1,341	2,192	(851)	114,147	1.92%
District Health Unit	100022	Walsh County Health District	0.028107%	3,764	3,633	131	320,412	1.13%
District Health Unit	100023	Custer Health Unit	0.124689%	16,699	16,712	(13)	1,421,420	1.18%
Political Subdivision	100024	Southeast Water Users District	0.040710%	5,452	5,865	(413)	464,084	1.26%
City	200002	City Of Mcville	0.006007%	804	1,101	(297)	68,477	1.61%
City	200003	City Of Drayton	0.012050%	1,614	1,489	125	137,362	1.08%
City	200004	City Of Fessenden	0.000000%	-	737	(737)	-	NA
City	200005	City Of Westhope	0.014583%	1,953	1,893	60	166,242	1.14%
City	200006	City Of Belfield	0.021700%	2,906	4,443	(1,537)	247,378	1.80%
City	200007	City Of Beulah	0.061115%	8,185	6,963	1,222	696,694	1.00%
City	200008	City Of Rolla	0.033553%	4,494	5,124	(630)	382,492	1.34%
City	200009	City Of New Town	0.092327%	12,365	12,291	74	1,052,500	1.17%
City	200010	City Of Cavalier	0.054277%	7,269	7,498	(229)	618,747	1.21%
City	200011	City Of Harvey	0.053617%	7,181	6,739	442	611,215	1.10%
City	200012	City Of Napoleon	0.014614%	1,957	1,896	61	166,590	1.14%
City	200014	City Of Grand Forks	2.139875%	286,578	263,119	23,459	24,393,949	1.08%

* Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.



Schedule of Contributions by Employer

Fiscal Year Ended June 30, 2020* (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	200015	City Of Killdeer	0.080908%	10,835	10,515	320	922,327	1.14%	
City	200016	City Of Ellendale	0.037539%	5,027	4,562	465	427,928	1.07%	
City	200017	City Of Wishek	0.022280%	2,984	2,883	101	253,988	1.14%	
City	200018	City Of Granville	0.003948%	529	670	(141)	45,011	1.49%	
City	200019	City Of Linton	0.015663%	2,098	2,704	(606)	178,557	1.51%	
City	200020	City Of Finley	0.007100%	951	919	32	80,940	1.14%	
City	200021	City Of Wilton	0.011851%	1,587	232	1,355	135,096	0.17%	
City	200022	City Of Ray	0.015782%	2,114	2,079	35	179,911	1.16%	
City	200025	City Of Medora	0.019820%	2,654	2,738	(84)	225,937	1.21%	
City	200026	City Of Vela	0.016988%	2,275	2,192	83	193,656	1.13%	
City	200027	City Of Mandan	0.239948%	32,134	31,398	736	2,735,341	1.15%	
City	200028	City Of Thompson	0.016293%	2,182	2,274	(92)	185,739	1.22%	
City	200029	City Of Williston	1.854196%	248,319	241,607	6,712	21,137,284	1.14%	
City	200030	City Of Bowman	0.061537%	8,241	10,179	(1,938)	701,500	1.45%	
City	200031	City Of Tioga	0.089714%	12,015	12,548	(533)	1,022,714	1.23%	
City	200033	City Of Rhame	0.004799%	643	617	26	54,706	1.13%	
City	200035	City Of Fargo	3.121050%	417,979	377,645	40,334	35,579,046	1.06%	
City	200036	City Of Jamestown	0.444398%	59,515	60,126	(611)	5,066,010	1.19%	
City	200037	City Of Beach	0.023502%	3,147	3,300	(153)	267,917	1.23%	
City	200038	City Of Glenburn	0.005675%	760	796	(36)	64,695	1.23%	
City	200040	City Of Kulm	0.007283%	975	946	29	83,021	1.14%	
City	200041	City Of Harwood	0.013235%	1,772	2,028	(256)	150,880	1.34%	
City	200043	City Of Dickinson	0.622945%	83,426	80,473	2,953	7,101,387	1.13%	
City	200045	City Of Mapleton	0.013429%	1,798	1,896	(98)	153,081	1.24%	
City	200046	City Of Wahpeton	0.217418%	29,117	28,393	724	2,478,497	1.15%	
City	200047	City Of Bottineau	0.043029%	5,763	5,911	(148)	490,513	1.21%	
City	200049	City Of Elgin	0.006435%	862	804	58	73,352	1.10%	
City	200050	City Of Rugby	0.049727%	6,660	7,469	(809)	566,870	1.32%	
City	200051	City Of New Salem	0.009567%	1,281	1,344	(63)	109,064	1.23%	
City	200052	City Of Walhalla	0.015458%	2,070	2,725	(655)	176,213	1.55%	
City	200053	City Of Gwinner	0.014290%	1,914	1,857	57	162,899	1.14%	
City	200054	City Of Kenmare	0.025259%	3,383	3,053	330	287,943	1.06%	
City	200055	City Of Watford City	0.243465%	32,605	50,883	(18,278)	2,775,429	1.83%	
City	200057	City Of Cooperstown	0.013504%	1,808	2,026	(218)	153,936	1.32%	
City	200058	City Of New England	0.008927%	1,196	1,163	33	101,766	1.14%	
City	200059	City Of Carrington	0.050198%	6,723	6,889	(166)	572,240	1.20%	
City	200060	City Of Mott	0.011037%	1,478	1,417	61	125,814	1.13%	
City	200061	City Of Larimore	0.015299%	2,049	1,974	75	174,404	1.13%	
City	200062	City Of Sherwood	0.003557%	476	501	(25)	40,548	1.24%	
City	200063	City Of Lamoure	0.005419%	726	1,527	(801)	61,771	2.47%	
City	200064	City Of Michigan	0.006016%	806	656	150	68,575	0.96%	
City	200065	City Of Park River	0.041380%	5,542	5,339	203	471,724	1.13%	
City	200067	City Of Hatton	0.007398%	991	1,035	(44)	84,338	1.23%	
City	200069	City Of Northwood	0.021903%	2,933	2,959	(26)	249,693	1.19%	
City	200070	City Of Powers Lake	0.009270%	1,241	1,527	(286)	105,680	1.44%	
City	200072	City Of Towner	0.008634%	1,156	1,122	34	98,420	1.14%	
City	200073	City Of Pembina	0.007156%	958	930	28	81,575	1.14%	
City	200075	City Of Underwood	0.008183%	1,096	974	122	93,288	1.04%	
City	200076	City Of New Leipzig	0.003354%	449	427	22	38,240	1.12%	
City	200077	City Of Stanley	0.072364%	9,691	9,665	26	824,932	1.17%	
City	200080	City Of Crosby	0.013769%	1,844	1,954	(110)	156,964	1.24%	
City	200083	City Of Grafton	0.143482%	19,215	19,206	9	1,635,656	1.17%	
City	200084	City Of Emerald	0.009552%	1,279	1,118	161	108,893	1.03%	
City	200085	City Of Lincoln	0.055708%	7,461	7,094	367	635,050	1.12%	
City	200086	City Of Minto	0.007243%	970	940	30	82,568	1.14%	
City	200087	City Of Ashley	0.010630%	1,424	1,390	34	121,174	1.15%	
City	200088	City Of Neche	0.003870%	518	503	15	44,112	1.14%	
City	200089	City Of Surrey	0.030168%	4,040	3,767	273	343,904	1.10%	
City	200090	City Of Hankinson	0.018625%	2,494	2,420	74	212,319	1.14%	
City	200091	City Of New Rockford	0.019390%	2,597	2,520	77	221,039	1.14%	
City	200092	City Of Minot	0.453611%	60,749	50,628	10,121	5,171,035	0.98%	
City	200094	City Of West Fargo	0.916280%	122,711	126,102	(3,391)	10,445,327	1.21%	
City	200097	City Of Devils Lake	0.203166%	27,209	27,178	31	2,316,034	1.17%	
City	200098	City Of Oakes	0.049694%	6,655	6,428	227	566,502	1.13%	

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Schedule of Contributions by Employer

Fiscal Year Ended June 30, 2020* (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	200100	City Of Mohall	0.014093%	1,887	2,162	(275)	160,652	1.35%	
City	200101	City Of Lidgerwood	0.006894%	923	896	27	78,586	1.14%	
City	200102	City Of McClusky	0.003102%	415	403	12	35,360	1.14%	
City	200103	City Of Burlington	0.023385%	3,132	2,796	336	266,586	1.05%	
City	200104	City Of Lisbon	0.040233%	5,388	6,377	(989)	458,646	1.39%	
City	200110	City Of Halliday	0.007872%	1,054	1,422	(368)	89,739	1.58%	
City	200111	City Of Maddock	0.008377%	1,122	1,090	32	95,490	1.14%	
City	200114	City of Regent	0.004194%	562	776	(214)	47,806	1.62%	
City	200115	City of Lakota	0.015878%	2,126	2,139	(13)	180,999	1.18%	
City	200117	City of Alexander	0.012234%	1,638	1,801	(163)	139,468	1.29%	
City	200118	City of Berthold	0.005802%	777	922	(145)	66,136	1.39%	
City	200119	City of Carson	0.006911%	926	972	(46)	78,784	1.23%	
City	200120	City of Dodge	0.003874%	519	501	18	44,159	1.13%	
City	200123	City of Grenora	0.008911%	1,193	1,463	(270)	101,579	1.44%	
City	200124	City of Kindred	0.008234%	1,103	592	511	93,863	0.63%	
City	200125	City of Richardton	0.008605%	1,152	526	626	98,096	0.54%	
City	200126	City of Garrison	0.005517%	739	237	502	62,891	0.38%	
County	300001	Adams County	0.064984%	8,703	10,349	(1,646)	740,799	1.40%	
County	300002	Barnes County	0.285254%	38,202	44,039	(5,837)	3,251,812	1.35%	
County	300003	Benson County	0.121154%	16,225	19,175	(2,950)	1,381,115	1.39%	
County	300004	Billings County	0.514453%	68,897	52,709	16,188	5,864,612	0.90%	
County	300005	Bottineau County	0.304391%	40,765	38,920	1,845	3,469,970	1.12%	
County	300006	Bowman County	0.110598%	14,812	17,700	(2,888)	1,260,785	1.40%	
County	300007	Burke County	0.136706%	18,308	19,375	(1,067)	1,558,408	1.24%	
County	300008	Burleigh County	1.423433%	190,630	202,907	(12,277)	16,226,713	1.25%	
County	300009	Cass County	2.115638%	283,332	292,154	(8,822)	24,117,652	1.21%	
County	300010	Cavalier County	0.293962%	39,368	31,875	7,493	3,351,077	0.95%	
County	300011	Dickey County	0.109060%	14,606	19,058	(4,452)	1,243,254	1.53%	
County	300012	Divide County	0.192633%	25,798	27,947	(2,149)	2,195,958	1.27%	
County	300013	Dunn County	0.458573%	61,413	63,451	(2,038)	5,227,602	1.21%	
County	300014	Eddy County	0.064912%	8,693	9,554	(861)	739,976	1.29%	
County	300015	Emmons County	0.192224%	25,743	20,938	4,805	2,191,300	0.96%	
County	300016	Foster County	0.083493%	11,182	11,654	(472)	951,797	1.22%	
County	300017	Golden Valley County	0.070564%	9,450	6,522	2,928	804,410	0.81%	
County	300018	Grand Forks County	1.267092%	169,692	176,570	(6,878)	14,444,471	1.22%	
County	300019	Grant County	0.082244%	11,014	14,195	(3,181)	937,557	1.51%	
County	300020	Griggs County	0.062058%	8,311	8,672	(361)	707,440	1.23%	
County	300021	Hettinger County	0.087124%	11,668	13,374	(1,706)	993,193	1.35%	
County	300023	Lamoure County	0.134196%	17,972	20,035	(2,063)	1,529,793	1.31%	
County	300024	Logan County	0.052154%	6,985	8,438	(1,453)	594,544	1.42%	
County	300025	Mchenry County	0.101412%	13,581	15,874	(2,293)	1,156,066	1.37%	
County	300026	McIntosh County	0.078078%	10,456	11,712	(1,256)	890,070	1.32%	
County	300027	Mckenzie County	1.045261%	139,984	144,646	(4,662)	11,915,666	1.21%	
County	300028	McLean County	0.428733%	57,417	59,316	(1,899)	4,887,428	1.21%	
County	300029	Mercer County	0.318117%	42,603	41,650	953	3,626,445	1.15%	
County	300030	Morton County	0.635148%	85,061	86,666	(1,605)	7,240,502	1.20%	
County	300031	Mountrail County	0.656577%	87,931	83,824	4,107	7,484,782	1.12%	
County	300032	Nelson County	0.139662%	18,704	18,803	(99)	1,592,104	1.18%	
County	300033	Oliver County	0.072769%	9,745	9,868	(123)	829,546	1.19%	
County	300034	Pembina County	0.200842%	26,897	32,094	(5,197)	2,289,542	1.40%	
County	300035	Pierce County	0.180237%	24,138	22,864	1,274	2,054,652	1.11%	
County	300036	Ramsey County	0.421883%	56,500	47,282	9,218	4,809,337	0.98%	
County	300037	Ransom County	0.134109%	17,960	18,796	(836)	1,528,799	1.23%	
County	300038	Renville County	0.100506%	13,460	15,214	(1,754)	1,145,734	1.33%	
County	300039	Richland County	0.579423%	77,598	74,279	3,319	6,605,249	1.12%	
County	300040	Rolette County	0.165588%	22,176	29,279	(7,103)	1,887,650	1.55%	
County	300041	Sargent County	0.060849%	8,149	9,140	(991)	693,666	1.32%	
County	300042	Sheridan County	0.063063%	8,446	7,849	597	718,901	1.09%	
County	300044	Slope County	0.104369%	13,977	9,208	4,769	1,189,771	0.77%	
County	300045	Stark County	0.480462%	64,345	73,649	(9,304)	5,477,128	1.34%	
County	300046	Steele County	0.083123%	11,132	11,806	(674)	947,581	1.25%	
County	300047	Stutsman County	0.627123%	83,986	82,962	1,024	7,149,012	1.16%	
County	300048	Towner County	0.120967%	16,200	16,383	(183)	1,378,988	1.19%	
County	300049	Trail County	0.281437%	37,691	37,454	237	3,208,300	1.17%	

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Schedule of Contributions by Employer

Fiscal Year Ended June 30, 2020* (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Contribution in Relation to the			Covered Payroll	Actual Contribution as a % of Covered Payroll
				Statutory Required Contribution	Statutory Required Contribution	Contribution Deficiency (Excess)		
County	300050	Walsh County	0.235858%	31,587	36,782	(5,195)	2,688,717	1.37%
County	300051	Ward County	1.163779%	155,856	174,049	(18,193)	13,266,742	1.31%
County	300052	Wells County	0.188363%	25,226	27,630	(2,404)	2,147,288	1.29%
County	300053	Williams County	1.481207%	198,367	197,076	1,291	16,885,322	1.17%
School District	400002	Mcclusky Public Schools	0.013655%	1,829	1,900	(71)	155,660	1.22%
School District	400003	Lake Region Special Education Unit	0.039805%	5,331	5,939	(608)	453,761	1.31%
School District	400004	Lidgerwood Public School	0.034270%	4,590	4,622	(32)	390,663	1.18%
School District	400006	Halliday Public School	0.007266%	973	1,278	(305)	82,826	1.54%
School District	400007	Oliver-Mercer Special Education Unit	0.038363%	5,138	4,750	388	437,322	1.09%
School District	400008	Underwood School District #8	0.036998%	4,955	5,302	(347)	421,769	1.26%
School District	400010	New Town Public School District	0.145739%	19,518	18,811	707	1,661,379	1.13%
School District	400011	Bottineau Public School	0.120392%	16,123	16,151	(28)	1,372,438	1.18%
School District	400012	Peace Garden Special Services	0.030246%	4,051	3,946	105	344,790	1.14%
School District	400014	Beulah Public School #27	0.095723%	12,819	12,618	201	1,091,213	1.16%
School District	400016	St John School District #3	0.068515%	9,176	8,714	462	781,046	1.12%
School District	400017	Ellendale Public School District #40	0.041563%	5,566	5,471	95	473,806	1.15%
School District	400018	Rural Cass Special Education Unit	0.020827%	2,789	2,104	685	237,421	0.89%
School District	400019	Fargo Public Schools	2.208087%	295,713	299,567	(3,854)	25,171,541	1.19%
School District	400020	Surrey Schools	0.048491%	6,494	6,997	(503)	552,785	1.27%
School District	400021	Jamestown Public School District #1	0.302357%	40,492	43,478	(2,986)	3,446,782	1.26%
School District	400023	Warwick Public School	0.074598%	9,990	9,273	717	850,394	1.09%
School District	400024	Souris Valley Special Services	0.036662%	4,910	4,577	333	417,940	1.10%
School District	400025	Rugby Public School District #5	0.070901%	9,495	8,985	510	808,247	1.11%
School District	400026	Billings County School District	0.030976%	4,148	4,195	(47)	353,115	1.19%
School District	400027	Belcourt School District #7	0.486189%	65,112	72,595	(7,483)	5,542,411	1.31%
School District	400028	West Fargo Public School #6	1.714300%	229,584	232,632	(3,048)	19,542,516	1.19%
School District	400029	Minot Public School District #1	1.614360%	216,199	210,338	5,861	18,403,232	1.14%
School District	400030	Belfield Public School #13	0.034425%	4,610	4,969	(359)	392,430	1.27%
School District	400031	Minto Public School District #20	0.029944%	4,010	4,294	(284)	341,352	1.26%
School District	400033	Harvey Public School Dist #38	0.063225%	8,467	8,160	307	720,745	1.13%
School District	400034	Oakes Public Schools	0.045594%	6,106	6,838	(732)	519,756	1.32%
School District	400035	Larimore Public School District #44	0.048379%	6,479	6,612	(133)	551,504	1.20%
School District	400036	Hazen Public School District #3	0.056330%	7,544	7,294	250	642,143	1.14%
School District	400038	Park River Area School District	0.056600%	7,580	7,244	336	645,228	1.12%
School District	400039	Hillsboro Public School	0.050116%	6,712	6,708	4	571,306	1.17%
School District	400040	Lisbon Public School	0.077121%	10,328	9,828	500	879,154	1.12%
School District	400042	Northern Cass School District # 97	0.070168%	9,397	9,481	(84)	799,894	1.19%
School District	400043	Mandaree Public School #36	0.091825%	12,297	12,349	(52)	1,046,781	1.18%
School District	400044	Thompson Public School	0.034414%	4,609	4,589	20	392,305	1.17%
School District	400045	Northern Plains Special Ed Unit	0.012388%	1,659	758	901	141,220	0.54%
School District	400046	Bowman County School District #1	0.064091%	8,583	9,681	(1,098)	730,613	1.33%
School District	400047	Apple Creek Elementary School	0.003150%	422	409	13	35,906	1.14%
School District	400048	Burke Central School	0.017168%	2,299	2,003	296	195,708	1.02%
School District	400049	Washburn Public School	0.033266%	4,455	4,841	(386)	379,223	1.28%
School District	400050	Enderlin Area School District #24	0.046271%	6,197	6,078	119	527,476	1.15%
School District	400051	Midkota School	0.027226%	3,646	4,134	(488)	310,368	1.33%
School District	400052	Velva Public School	0.036556%	4,896	5,307	(411)	416,731	1.27%
School District	400053	Sheneyenne Valley Special Education Unit	0.065876%	8,822	9,389	(567)	750,968	1.25%
School District	400054	Center Stanton Public School	0.025359%	3,396	3,190	206	289,085	1.10%
School District	400055	Burleigh County Special Education Unit	0.005446%	729	708	21	62,085	1.14%
School District	400056	New Rockford Shenyenne Public School	0.037045%	4,961	3,992	969	422,302	0.95%
School District	400057	James River Multidistrict Special Education Unit	0.045471%	6,090	5,568	522	518,354	1.07%
School District	400058	Newburg United Public School	0.022728%	3,044	3,241	(197)	259,094	1.25%
School District	400059	Napoleon Public School District #2	0.029732%	3,982	4,614	(632)	338,933	1.36%
School District	400060	Yellowstone School District # 14	0.020605%	2,759	2,860	(101)	234,889	1.22%
School District	400061	Cavalier Public Schools	0.040439%	5,416	6,113	(697)	460,998	1.33%
School District	400062	Richland School District # 44	0.035778%	4,791	4,829	(38)	407,853	1.18%
School District	400063	Fort Totten School District # 30	0.035697%	4,781	4,807	(26)	406,932	1.18%
School District	400064	Bismarck Public Schools	2.448348%	327,889	309,553	18,336	27,910,448	1.11%
School District	400065	Solen Public School Dist #3	0.052336%	7,009	6,856	153	596,619	1.15%
School District	400068	Lakota Public School District # 66	0.022427%	3,003	3,346	(343)	255,662	1.31%
School District	400069	Stanley Community Public School District # 2	0.144284%	19,323	19,838	(515)	1,644,797	1.21%
School District	400070	Mandan Public School District #1	0.730987%	97,896	99,461	(1,565)	8,333,036	1.19%
School District	400072	Killdeer Public School #16	0.089998%	12,053	12,578	(525)	1,025,945	1.23%

* Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.



Schedule of Contributions by Employer

Fiscal Year Ended June 30, 2020* (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the		Contribution Deficiency (Excess)	Covered Payroll	Actual
					Statutory Required Contribution	Statutory Required Contribution			Contribution as a % of Covered Payroll
School District	400073	Glenburn School District	0.038073%	5,099	5,200	(101)	434,016	1.20%	
School District	400074	New Public School #8	0.064760%	8,673	9,892	(1,219)	738,246	1.34%	
School District	400075	Williston Public School #1	0.825459%	110,548	122,949	(12,401)	9,409,987	1.31%	
School District	400076	Valley City Public School	0.090584%	12,131	12,335	(204)	1,032,628	1.19%	
School District	400077	Dickinson Public Schools	0.639916%	85,699	75,809	9,890	7,294,849	1.04%	
School District	400078	Drayton Public School #19	0.039520%	5,293	4,909	384	450,521	1.09%	
School District	400079	Mohall Lansford Sherwood School	0.035480%	4,752	5,029	(277)	404,456	1.24%	
School District	400080	Westhope Public School #17	0.026247%	3,515	3,364	151	299,205	1.12%	
School District	400081	Kindred Public School District #2	0.051141%	6,849	6,426	423	582,991	1.10%	
School District	400082	Grafton Public School District #3	0.121719%	16,301	17,310	(1,009)	1,387,565	1.25%	
School District	400083	Wilton Public School District	0.036849%	4,935	4,717	218	420,066	1.12%	
School District	400084	Sheyenne Valley Career And Tech Center	0.013161%	1,763	1,711	52	150,026	1.14%	
School District	400085	White Shield School Dist #85	0.096300%	12,897	13,183	(286)	1,097,796	1.20%	
School District	400086	Tgu School District #60	0.158518%	21,229	21,860	(631)	1,807,062	1.21%	
School District	400087	Turtle Lake Mercer School District #72	0.035746%	4,787	4,459	328	407,492	1.09%	
School District	400088	Lamoure School District #8	0.048288%	6,467	6,166	301	550,469	1.12%	
School District	400089	Divide County School Dist #1	0.066731%	8,937	8,886	51	760,712	1.17%	
School District	400090	Mott/Regent School Dist #1	0.031678%	4,242	3,846	396	361,117	1.07%	
School District	400091	United Public School District # 7	0.092699%	12,414	12,732	(318)	1,056,738	1.20%	
School District	400092	Kulm Public School District #7	0.024516%	3,283	3,631	(348)	279,480	1.30%	
School District	400093	Midway Public School District #128	0.050134%	6,714	6,531	183	571,511	1.14%	
School District	400094	Dunseith School District #1	0.136806%	18,321	18,359	(38)	1,559,552	1.18%	
School District	400095	Carrington School District #49	0.044991%	6,025	6,123	(98)	512,889	1.19%	
School District	400096	Glen Ullin Public School #48	0.025120%	3,364	3,810	(446)	286,360	1.33%	
School District	400099	Manvel Public School	0.033171%	4,442	4,235	207	378,134	1.12%	
School District	400100	Maple Valley School District	0.024238%	3,246	3,949	(703)	276,302	1.43%	
School District	400101	North Border School District # 100	0.061869%	8,286	8,040	246	705,294	1.14%	
School District	400102	Mckenzie Cty Public School #1	0.245587%	32,890	34,245	(1,355)	2,799,617	1.22%	
School District	400103	Devils Lake Public School	0.257744%	34,518	36,690	(2,172)	2,938,203	1.25%	
School District	400104	Mt Pleasant School Dist #4	0.044000%	5,893	5,618	275	501,586	1.12%	
School District	400105	Central Cass Public School District #7	0.109805%	14,705	14,455	250	1,251,745	1.15%	
School District	400106	Milnor Public School District #2	0.035145%	4,707	5,059	(352)	400,644	1.26%	
School District	400107	Mapleton Public School	0.009269%	1,241	1,197	44	105,664	1.13%	
School District	400108	Linton Public School District #36	0.040104%	5,371	5,313	58	457,175	1.16%	
School District	400109	Tioga Public School District #15	0.082769%	11,085	10,932	153	943,540	1.16%	
School District	400114	Zeeland Public Schools	0.008878%	1,189	1,154	35	101,212	1.14%	
School District	400117	Garrison Public School District #51	0.055581%	7,444	7,525	(81)	633,607	1.19%	
School District	400118	Kenmare Public School District #28	0.034492%	4,619	5,200	(581)	393,193	1.32%	
School District	400119	Lewis & Clark Public Schools	0.058359%	7,816	7,527	289	665,270	1.13%	
School District	400120	Sw Special Education Unit	0.007363%	986	924	62	83,931	1.10%	
School District	400121	North Valley Career & Technology Center	0.012483%	1,672	1,781	(109)	142,297	1.25%	
School District	400122	Dakota Prairie Public School	0.065302%	8,745	8,360	385	744,423	1.12%	
School District	400123	Beach Public School District #3	0.067708%	9,068	9,159	(91)	771,847	1.19%	
School District	400124	Rolette Public School	0.024185%	3,239	3,128	111	275,707	1.13%	
School District	400125	Drake Public School District	0.021356%	2,860	2,698	162	243,457	1.11%	
School District	400137	New Salem Almont School District #49	0.052446%	7,024	6,966	58	597,872	1.17%	
School District	400138	Max Public School	0.030929%	4,142	3,986	156	352,585	1.13%	
School District	400139	East Central Special Education Unit	0.037680%	5,046	5,406	(360)	429,537	1.26%	
School District	400140	North Sargent School District #3	0.033964%	4,549	4,455	94	387,179	1.15%	
School District	400141	Wahpeton Public School District 37	0.131273%	17,580	18,592	(1,012)	1,496,478	1.24%	
School District	400142	Medina Public School District #3	0.024050%	3,221	3,217	4	274,158	1.17%	
School District	400143	Pingree-Buchanan School District	0.015087%	2,020	2,036	(16)	171,984	1.18%	
School District	400144	West River Student Services	0.013119%	1,757	1,757	-	149,554	1.17%	
School District	400145	Leeds Public School District 6	0.025924%	3,472	3,508	(36)	295,528	1.19%	
School District	400147	Sawyer Public School	0.015198%	2,035	1,954	81	173,258	1.13%	
School District	400148	Wilmar Multidistrict Special Education Unit	0.090609%	12,135	10,837	1,298	1,032,911	1.05%	
School District	400149	Great Northwest Education Cooperative	0.012435%	1,665	1,612	53	141,757	1.14%	
School District	400150	Anamoose Public School District #14	0.015258%	2,043	2,464	(421)	173,942	1.42%	
School District	400151	South Prairie School District #70	0.058627%	7,851	8,469	(618)	668,325	1.27%	
School District	400152	South East Education Cooperative	0.065886%	8,824	9,674	(850)	751,081	1.29%	
School District	400153	South Heart Public School District #9	0.041012%	5,492	5,740	(248)	467,523	1.23%	
School District	400154	Sargent Central Public School District #6	0.019628%	2,629	2,646	(17)	223,751	1.18%	
School District	400155	Fairmount Public School	0.008567%	1,147	1,075	72	97,657	1.10%	
School District	400156	South Central Prairie Special Education Unit	0.011011%	1,475	1,335	140	125,524	1.06%	

* Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.



Schedule of Contributions by Employer

Fiscal Year Ended June 30, 2020* (Concluded)

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
School District	400157	Pembina Special Education Cooperative	0.006326%	847	824	23	72,109	1.14%
School District	400158	Central Regional Education Association	0.050190%	6,722	7,116	(394)	572,150	1.24%
School District	400159	Oberon Public School #16	0.003814%	511	300	211	43,475	0.69%
Political Subdivision	500002	Cass County Water Resource District	0.018650%	2,498	2,256	242	212,604	1.06%
Political Subdivision	500003	Walsh County Water Resource District	0.004524%	606	578	28	51,568	1.12%
Political Subdivision	500005	Ramsey County Soil Conservation District	0.003714%	497	985	(488)	42,343	2.33%
Political Subdivision	500006	James River Soil Conservation District	0.005522%	740	771	(31)	62,954	1.22%
Political Subdivision	500007	Burleigh County Soil Conservation District	0.014587%	1,954	2,470	(516)	166,293	1.49%
Political Subdivision	500008	Traill County Water Resource District	0.005141%	688	666	22	58,602	1.14%
Political Subdivision	500009	Grafton Park District	0.016495%	2,209	2,138	71	188,040	1.14%
Political Subdivision	500010	Cass County Soil Conservation District	0.019209%	2,573	2,496	77	218,975	1.14%
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.011900%	1,594	1,785	(191)	135,653	1.32%
Political Subdivision	500016	Greater Ramsey Water District	0.033764%	4,522	4,388	134	384,900	1.14%
Political Subdivision	500017	Carnegie Regional Library	0.006087%	815	764	51	69,395	1.10%
Political Subdivision	500018	Griggs County Public Library	0.003790%	508	493	15	43,206	1.14%
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.039176%	5,247	6,652	(1,405)	446,600	1.49%
Political Subdivision	500022	Consolidated Waste Ltd	0.014234%	1,906	1,731	175	162,263	1.07%
Political Subdivision	500023	Walsh County Housing Authority	0.002616%	350	340	10	29,820	1.14%
Political Subdivision	500024	Williams County Soil Conservation District	0.009612%	1,287	1,575	(288)	109,569	1.44%
Political Subdivision	500025	Bowman City Park Board	0.008480%	1,136	1,234	(98)	96,667	1.28%
Political Subdivision	500028	Williston Housing Authority	0.023595%	3,160	3,582	(422)	268,979	1.33%
Political Subdivision	500030	Minot Rural Fire Department	0.015435%	2,067	2,083	(16)	175,955	1.18%
Political Subdivision	500031	Central Plains Water District	0.022005%	2,947	2,762	185	250,853	1.10%
Political Subdivision	500033	Ransom County Soil Cons Dist	0.003775%	506	664	(158)	43,031	1.54%
Political Subdivision	500038	Jameson Regional Airport	0.019615%	2,627	2,549	78	223,605	1.14%
Political Subdivision	500040	Fargo Park District	0.343902%	46,056	45,685	371	3,920,379	1.17%
Political Subdivision	500041	Bismarck Rural Fire Protection	0.057214%	7,662	8,190	(528)	652,222	1.26%
Political Subdivision	500045	Dunseith Community Nursing Home	0.072305%	9,683	11,726	(2,043)	824,252	1.42%
Political Subdivision	500047	Mercer County Soil Conservation District	0.007273%	974	945	29	82,908	1.14%
Political Subdivision	500049	West Fargo Park District	0.114646%	15,354	14,893	461	1,306,932	1.14%
Political Subdivision	500053	Stutsman County Housing Authority	0.017884%	2,395	2,099	296	203,867	1.03%
Political Subdivision	500054	Grand Forks County Water Resource District	0.004490%	601	582	19	51,186	1.14%
Political Subdivision	500055	Southeast Region Career & Technology Center	0.008883%	1,190	1,395	(205)	101,269	1.38%
Political Subdivision	500056	Cavalier County Job Development Authority	0.004354%	583	566	17	49,632	1.14%
Political Subdivision	500057	Barnes County Soil Conservation District	0.007015%	939	912	27	79,967	1.14%
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-	568	(568)	-	NA
Political Subdivision	500061	Ward County Water Resource District	0.003179%	426	413	13	36,243	1.14%
Political Subdivision	500063	Southwest Water Authority	0.237850%	31,854	32,543	(689)	2,711,416	1.20%
Political Subdivision	500068	Burleigh County Council On Aging	0.066625%	8,923	9,300	(377)	759,507	1.22%
Political Subdivision	500072	Watford City Park District	0.080130%	10,731	10,056	675	913,453	1.10%
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.009907%	1,327	1,281	46	112,936	1.13%
Political Subdivision	500081	Ramsey County Housing Authority	0.023089%	3,092	3,512	(420)	263,208	1.33%
Political Subdivision	500082	Grand Forks Public Library	0.075119%	10,060	10,409	(349)	856,331	1.22%
Political Subdivision	500084	Rolette County Soil Conservation District	0.003400%	455	423	32	38,760	1.09%
Political Subdivision	500085	Jameson Parks And Recreation District	0.068525%	9,177	7,872	1,305	781,167	1.01%
Political Subdivision	500091	Ramsey County Water Resource District	0.002996%	401	385	16	34,152	1.13%
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.022547%	3,020	3,226	(206)	257,029	1.26%
Political Subdivision	500108	North Dakota Firefighters Association	0.015817%	2,118	2,056	62	180,309	1.14%
Political Subdivision	500109	James River Valley Library System	0.034500%	4,620	4,267	353	393,291	1.08%
Political Subdivision	500110	Grand Forks Park District	0.169934%	22,758	23,486	(728)	1,937,198	1.21%
Political Subdivision	500111	McIntosh County Housing Authority	0.000000%	-	312	(312)	-	NA
Political Subdivision	500112	Foster County Soil Conservation District	0.000000%	-	-	-	-	NA
School District	500113	Lonetree Special Education Unit	0.002514%	337	1,136	(799)	28,662	3.96%
School District	500114	Roughrider Education Services Program (RESP)	0.000000%	-	302	(302)	-	NA
Political Subdivision	500115	Agassiz Water Users District	0.004286%	574	513	61	48,863	1.05%
Political Subdivision	500116	Western Area Water Supply Authority	0.066158%	8,860	12,192	(3,332)	754,183	1.62%
Political Subdivision	500118	Crosby Park District	0.003838%	514	921	(407)	43,749	2.11%
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.013368%	1,790	1,737	53	152,396	1.14%
Political Subdivision	500121	Devils Lake Park Board	0.034479%	4,618	4,481	137	393,048	1.14%
Political Subdivision	500122	North Central Soil Conservation District	0.007688%	1,030	1,084	(54)	87,642	1.24%
Political Subdivision	500125	Wahpeton Park Board	0.046678%	6,251	6,678	(427)	532,117	1.25%
Political Subdivision	500126	City Of Bottineau Park Board	0.010249%	1,373	1,458	(85)	116,838	1.25%
Political Subdivision	500128	Logan County Soil Conservation District	0.005343%	716	681	35	60,903	1.12%
Political Subdivision	500129	Park District - City of New Rockford	0.004149%	556	539	17	47,298	1.14%
Political Subdivision	500131	Minot Park District	0.099260%	13,293	10,233	3,060	1,131,540	0.90%
Political Subdivision	500132	Valley City Park District	0.034915%	4,676	4,537	139	398,020	1.14%
Total			100.000012%	\$ 13,392,272	\$ 13,392,871	\$ (599)	\$ 1,139,970,538	1.17%

* Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.
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 Total Employer Expense				
															Proportionate Share of Contributions	Total Employer Expense			
State of ND	010100	Governor's Office	0.102125%	\$ 1,908	\$ 11,519	\$ 2,954	\$ 3,649	\$ 20,030	\$ 2,060	-	\$ -	\$ 5,553	\$ 7,613	\$ 12,568	\$ (591)	\$ 11,977			
State of ND	010800	Secretary Of State	0.129891%	2,427	14,650	3,757	362	21,196	2,620	-	-	10,538	13,158	15,986	(2,288)	13,698			
State	011000	Office Of Management & Budget	0.269511%	5,036	30,398	7,796	8,301	51,531	5,435	-	-	15,512	20,947	33,167	(1,744)	31,423			
State	011200	Information Technology Dept	2.458319%	45,923	277,270	71,114	234,422	628,729	49,579	-	-	69,919	119,498	302,542	35,581	338,123			
State	011700	State Auditor's Office	0.286451%	5,352	32,308	8,286	527	46,473	5,777	-	-	35,981	41,758	35,254	(7,420)	27,834			
State	011800	Central Services	0.111144%	2,077	12,536	3,215	-	17,828	2,242	-	-	7,700	9,942	13,677	(1,680)	11,997			
State of ND	012000	State Treasurer's Office	0.040894%	764	4,612	1,183	2,391	8,950	825	-	-	2,484	3,309	5,033	(122)	4,911			
State	012500	Attorney General's Office	1.352470%	25,265	152,543	39,124	14,224	231,156	27,276	-	-	39,392	66,668	166,446	(4,393)	162,053			
State of ND	012700	Tax Department	0.523002%	9,769	58,989	15,129	141	84,028	10,548	-	-	61,429	71,977	64,367	(12,744)	51,623			
State of ND	013000	Facility Management	0.141171%	2,637	15,922	4,084	116	22,759	2,847	-	-	21,657	24,504	17,374	(4,378)	12,996			
State of ND	014000	Office Of Administrative Hearings	0.038700%	722	4,365	1,120	426	6,633	780	-	-	1,301	2,081	4,763	(171)	4,592			
State	016000	Legislative Council	0.257008%	4,800	28,988	7,435	5,861	47,084	5,183	-	-	8,648	13,831	31,630	(452)	31,178			
State of ND	018000	ND Supreme Court	2.329902%	43,523	262,786	67,399	5,500	379,208	46,989	-	-	39,552	86,541	286,737	(6,437)	280,300			
State of ND	018800	Commission On Legal Counsel For Indigents	0.206844%	3,864	23,330	5,984	3,070	36,248	4,172	-	-	13,878	18,050	25,456	(2,304)	23,152			
State	019000	Retirement & Investment Office	0.122537%	2,288	13,821	3,545	-	19,654	2,471	-	-	13,417	15,888	15,080	(2,890)	12,190			
State	019200	ND Public Employees Retirement System	0.173850%	3,249	19,608	5,029	11,161	39,047	3,506	-	-	19,227	22,733	21,394	(1,810)	19,584			
State of ND	019500	ND Ethics Commission	0.000000%	-	-	-	583	583	-	-	-	-	-	-	125	125			
State of ND	020100	Public Instruction	0.353972%	6,612	39,924	10,240	1,082	57,588	7,139	-	-	57,699	64,838	43,562	(11,357)	32,205			
State	020200	Education Standards & Practice	0.044414%	831	5,009	1,285	3,693	10,818	896	-	-	711	1,607	5,464	567	6,031			
State	021500	ND University System Office	0.094774%	1,770	10,689	2,742	9,111	24,312	1,911	-	-	1,611	3,522	11,664	1,695	13,359			
State of ND	022300	ND Youth Correctional Center	0.274542%	5,129	30,965	7,942	11,918	55,954	5,537	-	-	23,829	29,366	33,785	(2,271)	31,514			
State of ND	022400	Juvenile Services - DOCR	0.149272%	2,788	16,836	4,318	936	24,878	3,010	-	-	2,269	5,279	18,371	(332)	18,039			
State	022600	Land Department	0.149888%	2,800	16,906	4,336	6,691	30,733	3,023	-	-	23,285	26,308	18,444	(3,550)	14,894			
State	022700	Bismarck State College	0.419858%	7,843	47,355	12,146	7,516	74,860	8,468	-	-	15,612	21,672	51,672	1,614	53,286			
State	022800	Lake Region State College	0.160988%	3,006	18,158	4,657	12,368	38,189	3,247	-	-	10,032	13,279	19,814	196	20,010			
State	022900	Williston State College	0.077283%	1,442	8,717	2,236	5,849	18,244	1,559	-	-	22,307	23,866	9,512	(3,236)	6,276			
State	023000	University Of North Dakota	3.236627%	60,461	365,054	93,628	7,983	527,126	65,275	-	-	206,829	272,104	398,327	(41,351)	356,976			
State	023500	North Dakota State University	2.763159%	51,618	311,652	79,932	4,416	447,618	55,727	-	-	141,042	196,769	340,059	(27,838)	312,221			
State	023800	ND St College Of Science	0.457010%	8,537	51,545	13,220	1,563	74,865	9,217	-	-	26,870	36,087	56,245	(5,428)	50,817			
State	023900	Dickinson State University	0.203639%	3,804	22,968	5,891	4,959	37,622	4,107	-	-	19,053	23,160	25,062	(2,913)	22,149			
State	024000	Mayville State University	0.262628%	4,906	29,621	7,597	1,144	43,268	5,297	-	-	3,824	9,121	32,323	(479)	31,844			
State	024100	Minot State University	0.461960%	8,630	52,104	13,363	2,155	76,252	9,317	-	-	12,960	22,277	56,853	(2,263)	54,590			
State	024200	Valley City State University	0.172253%	3,218	19,428	4,983	6,516	34,145	3,474	-	-	3,038	6,512	21,200	836	22,036			
State of ND	025000	ND State Library	0.104469%	1,952	11,783	3,022	3,200	19,957	2,107	-	-	6,972	9,079	12,858	(634)	12,224			
State of ND	025200	SCHOOL FOR THE DEAF	0.116990%	2,185	13,195	3,384	2,760	21,524	2,359	-	-	11,072	14,249	19,387	(187)	14,211			
State of ND	025300	School For The Blind	0.055371%	1,034	6,245	1,602	721	9,602	1,117	-	-	5,321	6,438	6,814	(918)	5,896			
State	026100	ND Board Of Nursing	0.058936%	1,103	6,647	1,705	2,435	11,890	1,189	-	-	2,802	3,991	7,252	-	7,252			
State of ND	027000	Career & Technical Education	0.155713%	2,908	17,563	4,504	9,191	34,166	3,140	-	-	2,357	5,497	19,162	1,469	20,631			
State of ND	030100	ND Department Of Health	0.986236%	18,423	111,236	28,530	612	158,801	19,890	-	-	493,236	513,126	121,374	(105,437)	15,937			
State of ND	030300	Mental Health	0.763842%	14,267	86,153	22,096	447,735	570,251	15,405	-	-	-	15,405	94,007	96,285	190,292			
State of ND	031000	Life Skills and Transition Center	1.024752%	19,144	115,580	29,644	3,311	167,679	20,667	-	-	80,422	101,089	126,113	(16,106)	110,007			
State of ND	031200	North Dakota State Hospital	1.400915%	26,169	158,007	40,525	4,092	228,793	28,253	-	-	140,535	168,788	172,409	(28,081)	144,328			
State of ND	031300	ND Veterans Home	0.395198%	7,382	44,574	11,432	-	63,388	7,970	-	-	31,092	39,062	48,639	(6,711)	41,928			
State of ND	031600	Indian Affairs Commission	0.025618%	479	2,889	741	5,299	9,408	517	-	-	1,951	2,468	3,153	815	3,968			
State of ND	032100	Veterans Affairs Department	0.031216%	583	3,521	903	1,517	6,524	630	-	-	2,956	3,586	3,843	(339)	3,504			
State of ND	032500	Department Of Human Services	6.557555%	122,496	739,616	189,695	129,141	1,180,948	132,251	-	-	60,963	193,214	807,031	13,552	820,583			
State of ND	036000	Protection & Advocacy Project	0.157528%	2,943	17,767	4,557	2,226	27,493	3,177	-	-	11,072	14,249	19,387	(2,158)	17,229			
State	038000	Job Service North Dakota	0.751239%	14,034	84,731	21,732	-	120,497	15,151	-	-	37,685	52,836	92,453	(7,996)	84,457			
State	040100	Insurance Department	0.193124%	3,607	21,782	5,587	7,323	38,299	3,895	-	-	35,485	39,380	23,769	(5,488)	18,281			
State of ND	040500	Industrial Commission	0.628524%	11,740	70,890	18,182	19,236	120,048	12,676	-	-	36,474	49,150	77,354	(3,525)	73,829			
State of ND	040600	ND Department Of Labor	0.063560%	1,187	7,169	1,839	3,054	13,249	1,282	-	-	14,056	15,338	7,823	(2,535)	5,288			
State of ND	040800	Public Service Commission	0.272074%	5,082	30,687	7,870	12,713	56,352	5,487	-	-	25,888	31,375	33,485	(2,343)	31,142			
State of ND	041200	Aeronautics Commission	0.035530%	665	4,007	1,028	4,469	10,169	717	-	-	5,932	6,649	4,371	(459)	3,912			
State of ND	041300	Department Of Financial Institutions	0.172473%	3,223	19,453	4,989	57	27,722	3,478	-	-	20,199	23,677	21,225	(4,351)	16,874			
State of ND	041400	ND Securities Department	0.060153%	1,124	6,785	1,740	3,856	13,505	1,213	-	-	3,183	4,396	7,404	160	7,564			
State	042600	State Board Of Law Examiners	0.027511%	514	3,103	796	-	4,413	555	-	-	8,562	9,117	3,385	(1,922)	1,463			
State	042700	ND State Board Of Cosmetology	0.009151%	172	1,032	265	1,580	3,049	185	-	-	10	195	1,123	325	1,448			
State	042800	ND State Plumbing Board	0.035184%	658	3,968	1,018	65	5,709	710	-	-	377	1,087	4,330	(68)	4,262			
State	047100	Bank Of North Dakota	0.984065%	18,398	111,093	28,493	-	157,984	19,864	-	-	35,409	54,973	121,219	(8,127)	113,092			
State	047200	Public Finance Authority	0.013255%	248	1,495	383	-	2,126	267	-	-	1,585	1,852	1,631	(340)	1,291			
State	047300	Housing Finance Agency	0.211870%	3,958	23,896	6,129	-	33,983	4,273	-	-	18,743	23,016	26,074	(4,040)	22,034			
State	047500	Mill & Elevator Association	0.776550%	14,506	87,586	22,464	78,373	202,929	15,661	-	-	-	15,661	95,569	17,590	113,159			
State	048500	Workforce Safety & Insurance	1.364889%	25,497	153,944	39,483	-	218,924	27,527	-	-	80,584	108,111	167,975	(17,347)	150,628			
State of ND	050200	Field Services Division	0.645935%	12,066	72,854	18,685	4,355	107,960	13,027	-	-	20,756	33,783	79,494	(3,743)	75,751			

* Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.



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	Between Employer Contributions and Proportionate Total Employer			
															Share of Contributions	Expense		
State of ND	050400	Highway Patrol	1.161553%	21,698	131,010	33,601	32,774	219,083	23,426	-	-	28,478	51,904	142,950	1,631	144,581		
State of ND	051700	Department Of Corrections Transitional Services	0.176814%	3,303	19,943	5,115	1,039	29,400	3,566	-	-	9,916	13,482	21,759	(2,060)	19,699		
State of ND	051800	James River Correctional Ctr	0.693208%	12,949	78,186	20,053	603	111,791	13,980	-	-	21,611	35,591	85,312	(4,822)	80,490		
State of ND	051900	State Penitentiary	0.930388%	17,380	104,937	26,914	16,175	165,406	18,764	-	-	39,136	57,900	114,501	(5,078)	109,423		
State	052000	Rough Rider Industries	0.126870%	2,370	14,309	3,670	5,364	25,713	2,559	-	-	2,518	5,077	15,614	628	16,242		
State of ND	053000	Department Of Corrections And Rehabilitation	0.651271%	12,165	73,456	18,840	31,285	135,746	13,135	-	-	25,312	38,447	80,153	1,752	81,905		
State of ND	054000	Adjutant General ND National Guard	0.963695%	18,002	108,694	27,878	-	154,574	19,436	-	-	77,613	97,049	118,601	(16,858)	101,743		
State of ND	060100	Department Of Commerce	0.327514%	6,117	36,940	9,474	8,356	60,887	6,605	-	-	48,252	54,857	40,309	(9,587)	30,722		
State of ND	060200	Dept Of Agriculture	0.365493%	6,827	41,223	10,573	14,288	72,911	7,371	-	-	10,763	18,134	44,982	393	45,375		
State of ND	060700	Milk Marketing Board	0.012000%	224	1,353	347	286	2,210	242	-	-	3,514	3,756	1,477	(620)	857		
State of ND	060800	ND Oilseed Council	0.002947%	56	332	85	116	589	59	-	-	3	62	362	26	388		
State	061100	ND Soybean Council	0.028178%	525	3,178	815	3,365	7,883	568	-	-	8,466	9,034	3,471	(1,246)	2,225		
State of ND	061400	ND Corn Utilization Council	0.012917%	241	1,457	374	878	2,950	261	-	-	3,944	4,205	1,589	(567)	1,022		
State of ND	061600	State Seed Department	0.134850%	2,520	15,210	3,901	5,994	27,625	2,720	-	-	4,195	6,915	16,593	569	17,162		
State	062400	Beef Commission	0.016621%	310	1,875	481	176	2,842	335	-	-	499	2,045	4	2,049			
State of ND	062500	ND Wheat Commission	0.040611%	759	4,580	1,175	458	6,972	819	-	-	654	1,473	4,998	(38)	4,960		
State of ND	062600	ND Barley Council	0.013334%	249	1,504	386	861	3,000	269	-	-	98	367	1,642	161	1,803		
State	066500	State Fair Association	0.080166%	1,497	9,042	2,319	1,999	14,857	1,617	-	-	11,435	13,052	9,866	(2,115)	7,751		
State of ND	067000	Racing Commission	0.011459%	215	1,292	331	-	1,838	231	-	-	512	743	1,411	(104)	1,307		
State of ND	070100	Historical Society	0.331429%	6,193	37,381	9,587	3,685	56,846	6,684	-	-	27,946	34,630	40,787	(5,067)	35,720		
State of ND	070900	ND Council On The Arts	0.028597%	535	3,225	827	706	5,293	577	-	-	1,282	1,859	3,520	(146)	3,374		
State of ND	072000	Game & Fish Department	0.944898%	17,649	106,574	27,334	-	151,557	19,056	-	-	9,719	28,775	116,288	(2,167)	114,121		
State of ND	075000	Parks & Recreation Department	0.286638%	5,356	32,329	8,292	-	45,977	5,781	-	-	27,503	33,284	35,275	(6,027)	29,248		
State of ND	077000	Water Commission	0.510215%	9,530	57,546	14,759	2,091	83,926	10,290	-	-	28,310	38,600	62,794	(5,027)	57,767		
State	080100	Department Of Transportation	0.4994132%	93,291	563,280	144,469	6,426	807,466	100,720	-	-	344,037	444,757	614,620	(68,244)	546,376		
State	090000	ND State Board Of Accountancy	0.008790%	164	991	254	-	1,409	177	-	-	8,698	8,875	1,082	(1,671)	(589)		
State	090100	Board Of Medical Examiners	0.030085%	563	3,393	870	2,205	7,031	607	-	-	52	659	3,702	516	4,218		
State	090200	Board Of Pharmacy	0.022908%	426	2,584	663	846	4,519	462	-	-	23	485	2,821	179	3,000		
State	090600	Real Estate Commission	0.016815%	315	1,897	486	4,884	7,582	339	-	-	65	404	2,069	954	3,023		
State	090900	Electrical Board	0.159262%	2,974	17,963	4,607	9,205	34,749	3,212	-	-	3,115	6,327	19,604	1,168	20,772		
State	099501	ND System Information Technology Services	0.182082%	3,402	20,537	5,267	6,992	36,198	3,672	-	-	10,781	14,453	22,410	(1,072)	21,338		
District Health Unit	100002	McIntosh District Health Unit	0.008096%	151	913	234	1,437	2,735	163	-	-	6	169	996	300	1,296		
District Health Unit	100003	Wells County Dist Health Unit	0.017081%	318	1,927	494	845	3,584	344	-	-	2,431	2,775	2,101	(332)	1,769		
District Health Unit	100004	Central Valley Health Unit	0.087820%	1,642	9,905	2,540	-	14,087	1,771	-	-	9,586	11,357	10,807	(2,168)	8,639		
District Health Unit	100005	Dickey County Health District	0.020065%	376	2,263	580	2,491	5,710	405	-	-	1,285	1,690	2,470	289	2,759		
District Health Unit	100006	Emmons County Public Health	0.017092%	319	1,928	494	365	3,106	345	-	-	192	537	2,103	38	2,141		
District Health Unit	100007	Rolette County Public Health	0.043289%	809	4,882	1,252	1,854	8,797	873	-	-	114	987	5,330	361	5,691		
District Health Unit	100008	Towner County Public Health Unit	0.013389%	249	1,510	387	3,113	5,259	270	-	-	68	338	1,649	645	2,294		
District Health Unit	100009	Nelson-Griggs District Health Unit	0.014109%	265	1,591	408	585	2,849	285	-	-	18	303	1,735	121	1,856		
District Health Unit	100010	First District Health Unit	0.188108%	3,514	21,216	5,442	-	30,172	3,794	-	-	16,313	20,107	23,150	(3,567)	19,583		
District Health Unit	100011	Lake Region District Health Unit	0.082816%	1,546	9,341	2,396	4,751	18,034	1,670	-	-	16	1,686	10,192	1,022	11,214		
District Health Unit	100012	Garrison Diversion Conservancy District	0.181578%	3,391	20,480	5,253	13,085	42,209	3,662	-	-	3,391	7,053	22,347	1,776	24,123		
District Health Unit	100013	Upper Missouri Health Unit	0.101626%	1,899	11,462	2,940	4,385	20,686	2,050	-	-	1,182	3,232	12,507	780	13,287		
District Health Unit	100014	Kidder County District Health Unit	0.005625%	106	634	163	808	1,711	113	-	-	21	134	691	184	875		
District Health Unit	100015	Southwestern District Health Unit	0.113668%	2,123	12,820	3,288	1,518	19,749	2,292	-	-	4,616	6,908	13,990	(610)	13,380		
District Health Unit	100017	City-County Health District	0.059216%	1,107	6,679	1,713	5,166	14,665	1,194	-	-	609	1,803	7,288	1,085	8,373		
District Health Unit	100018	Sargent County District Health Unit	0.013566%	254	1,530	392	1,618	3,794	274	-	-	29	303	1,672	352	2,024		
District Health Unit	100019	Trail II District Health Unit	0.015792%	295	1,781	457	159	2,692	318	-	-	17	335	1,942	29	1,971		
District Health Unit	100021	Cavalier County Health Dist	0.010013%	186	1,129	290	1,741	2,871	202	-	-	24	226	1,234	22	1,256		
District Health Unit	100022	Walsh County Health District	0.028107%	525	3,170	813	2,498	7,006	567	-	-	445	1,012	3,459	512	3,971		
District Health Unit	100023	Custer Health Unit	0.124689%	2,330	14,063	3,607	-	20,000	2,515	-	-	2,243	4,758	15,345	(482)	14,863		
Political Subdivision	100024	Southeast Water Users District	0.040710%	758	4,592	1,178	456	6,984	821	-	-	4,469	5,290	5,012	(1,030)	3,982		
City	200002	City Of McVie	0.006007%	112	678	174	101	1,065	121	-	-	2,432	2,553	738	(487)	251		
City	200003	City Of Drayton	0.012050%	224	1,359	349	33	1,965	243	-	-	7,146	7,389	1,483	(1,493)	(10)		
City	200004	City Of Fessenden	0.000000%	-	-	-	98	98	-	-	-	1,844	1,844	-	(376)	(376)		
City	200005	City Of Westhope	0.014583%	271	1,645	422	-	2,338	294	-	-	530	824	1,796	(109)	1,687		
City	200006	City Of Belfield	0.021700%	405	2,448	628	-	3,481	438	-	-	9,705	10,143	2,671	(2,138)	533		
City	200007	City Of Beulah	0.061115%	1,142	6,893	1,768	34,272	44,075	1,233	-	-	-	1,233	7,522	7,334	14,856		
City	200008	City Of Rolla	0.033553%	628	3,784	971	5,404	10,787	677	-	-	4,592	5,269	4,129	376	4,505		
City	200009	City Of New Town	0.092327%	1,726	10,413	2,671	10,798	25,608	1,862	-	-	7,963	9,825	11,362	627	11,989		
City	200010	City Of Cavalier	0.054277%	1,014	6,122	1,570	4,165	12,871	1,095	-	-	2,931	4,026	6,679	387	7,066		
City	200011	City Of Harvey	0.053617%	1,002	6,047	1,551	1,941	10,541	1,081	-	-	645	1,726	6,597	315	6,912		
City	200012	City Of Napoleon	0.014614%	273	1,648	423	4,071	6,415	295	-	-	72	367	1,798	959	2,757		
City	200014	City Of Grand Forks	2.139875%	39,973	241,353	61,902	80,456	423,684	43,156	-	-	54,384	97,540	263,350	1,872	265,222		

* Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.



Schedule of OPEB Amounts by Employer*

(Continued)

Deferred Outflows of Resources										Deferred Inflows of Resources				OPEB Expense			
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Employer Expense	
City	200015	City Of Killdeer	0.080908%	1,513	9,125	2,340	2,746	15,724	1,632	-	-	3,905	5,537	9,957	(228)	9,729	
City	200016	City Of Ellendale	0.037539%	702	4,234	1,086	21	6,043	757	-	-	1,841	2,598	4,619	(415)	4,204	
City	200017	City Of Wishek	0.022280%	416	2,513	645	1,329	4,903	449	-	-	621	1,070	2,741	167	2,908	
City	200018	City Of Granville	0.003948%	75	445	114	2,313	2,947	80	-	-	830	910	486	299	785	
City	200019	City Of Linton	0.015663%	292	1,767	453	519	3,031	316	-	-	3,901	4,217	1,930	(766)	1,164	
City	200020	City Of Finley	0.007100%	133	801	205	163	1,302	143	-	-	787	930	875	(157)	718	
City	200021	City Of Willton	0.011851%	221	1,337	343	140	2,041	239	-	-	1,855	2,094	1,460	(369)	1,091	
City	200022	City Of Ray	0.015782%	294	1,780	457	275	2,806	318	-	-	1,564	1,882	1,943	(308)	1,635	
City	200025	City Of Medora	0.019820%	371	2,235	573	983	4,162	400	-	-	3,585	3,985	2,440	(588)	1,852	
City	200026	City Of Velva	0.016988%	319	1,916	491	6,555	9,281	343	-	-	3,773	4,116	2,090	409	2,499	
City	200027	City Of Mandan	0.239948%	4,483	27,063	6,941	37,178	75,665	4,839	-	-	516	5,355	29,530	6,979	36,509	
City	200028	City Of Thompson	0.016293%	305	1,838	471	361	2,975	329	-	-	72	401	2,007	57	2,064	
City	200029	City Of Williston	1.854196%	34,637	209,132	53,638	183,654	481,061	37,395	-	-	-	37,395	228,194	39,367	267,561	
City	200030	City Of Bowman	0.061537%	1,150	6,941	1,780	2,247	12,118	1,241	-	-	7,903	9,144	7,572	(1,243)	6,329	
City	200031	City Of Tioga	0.089714%	1,676	10,119	2,595	9,240	23,630	1,809	-	-	2,097	3,906	11,039	1,438	12,477	
City	200033	City Of Rhome	0.004799%	89	541	139	621	1,390	97	-	-	745	592	14	606	14	
City	200035	City Of Fargo	3.121050%	58,302	352,018	90,285	135,798	636,403	62,944	-	-	11,278	74,222	384,104	26,713	410,817	
City	200036	City Of Jamestown	0.444398%	8,300	50,123	12,855	2,287	73,565	8,962	-	-	16,820	25,782	54,694	(3,406)	51,288	
City	200037	City Of Beach	0.023502%	438	2,651	680	6,015	9,784	474	-	-	2,938	3,412	2,892	470	3,362	
City	200038	City Of Glenburn	0.005675%	105	640	164	88	997	114	-	-	24	138	701	13	714	
City	200040	City Of Kulm	0.007283%	136	821	211	483	1,651	147	-	-	44	191	897	117	1,014	
City	200041	City Of Harwood	0.013235%	248	1,493	383	537	2,661	267	-	-	375	642	1,627	21	1,648	
City	200043	City Of Dickinson	0.622945%	11,637	70,261	18,020	308,836	408,754	12,563	-	-	-	12,563	76,664	60,605	137,269	
City	200045	City Of Mapleton	0.013429%	252	1,515	388	2,380	4,535	271	-	-	1,894	2,165	1,651	22	1,673	
City	200046	City Of Wahpeton	0.217418%	4,063	24,522	6,289	12,248	47,122	4,385	-	-	2,888	7,273	26,756	2,276	29,032	
City	200047	City Of Bottineau	0.043029%	804	4,853	1,245	19,292	26,194	868	-	-	263	1,131	5,296	4,384	9,680	
City	200049	City Of Elgin	0.006435%	119	726	186	291	1,322	130	-	-	7	137	794	58	852	
City	200050	City Of Rugby	0.049727%	929	5,609	1,438	2,780	10,756	1,003	-	-	4,449	5,452	6,120	(230)	5,890	
City	200051	City Of New Salem	0.009567%	179	1,079	277	1,257	2,792	193	-	-	2,465	2,658	1,175	(295)	880	
City	200052	City Of Walhalla	0.015458%	290	1,743	447	1,361	3,841	312	-	-	5,740	6,052	1,902	(868)	1,034	
City	200053	City Of Gwinner	0.014290%	267	1,612	413	546	2,838	288	-	-	381	669	1,759	20	1,779	
City	200054	City Of Kenmare	0.025259%	471	2,849	731	4,473	8,524	509	-	-	4,206	4,715	3,108	(51)	3,057	
City	200055	City Of Watford City	0.243465%	4,548	27,460	7,043	12,055	51,106	4,910	-	-	42,383	47,293	29,963	(6,807)	23,156	
City	200057	City Of Cooperstown	0.013504%	252	1,523	391	16	2,182	272	-	-	1,517	1,789	1,663	(324)	1,339	
City	200058	City Of New England	0.008927%	167	1,007	258	119	1,551	180	-	-	359	539	1,097	(53)	1,044	
City	200059	City Of Carrington	0.050198%	937	5,662	1,452	3,725	11,776	1,012	-	-	7,952	8,964	6,178	(670)	5,508	
City	200060	City Of Mott	0.011037%	205	1,245	319	442	2,211	223	-	-	392	615	1,361	(12)	1,349	
City	200061	City Of Larimore	0.015299%	284	1,726	443	3,236	5,689	309	-	-	423	732	1,883	542	2,425	
City	200062	City Of Sherwood	0.003557%	66	401	103	296	866	72	-	-	25	97	438	60	498	
City	200063	City Of Lamoure	0.005419%	101	611	157	-	869	109	-	-	4,998	5,107	666	(1,069)	(403)	
City	200064	City Of Michigan	0.006016%	112	679	174	482	1,447	121	-	-	4	125	740	102	842	
City	200065	City Of Park River	0.041380%	773	4,667	1,197	556	7,193	835	-	-	949	1,784	5,094	(72)	5,022	
City	200067	City Of Hatton	0.007398%	137	834	214	819	2,004	149	-	-	18	167	913	193	1,106	
City	200069	City Of Northwood	0.021903%	410	2,470	634	1,585	5,099	442	-	-	2,119	2,561	2,693	(109)	2,584	
City	200070	City Of Powers Lake	0.009270%	173	1,046	268	-	1,487	187	-	-	2,163	2,350	1,142	(456)	686	
City	200072	City Of Towner	0.008634%	162	974	250	1,768	3,154	174	-	-	346	520	1,060	338	1,398	
City	200073	City Of Pembina	0.007156%	135	807	207	1	1,150	144	-	-	659	803	878	(147)	731	
City	200075	City Of Underwood	0.008183%	152	923	237	439	1,751	165	-	-	257	422	1,008	26	1,034	
City	200076	City Of New Leipzig	0.003354%	65	378	97	597	1,137	68	-	-	202	270	410	73	483	
City	200077	City Of Stanley	0.072364%	1,350	8,162	2,093	6,110	17,715	1,459	-	-	2,578	4,037	8,907	919	9,826	
City	200080	City Of Crosby	0.013769%	256	1,553	398	768	2,975	278	-	-	2,116	2,394	1,695	(265)	1,430	
City	200083	City Of Grafton	0.143482%	2,681	16,183	4,151	2,757	25,772	2,894	-	-	1,550	4,444	17,657	338	17,995	
City	200084	City Of Emerald	0.009552%	180	1,077	276	1,479	3,012	193	-	-	58	251	1,176	299	1,475	
City	200085	City Of Lincoln	0.055708%	1,041	6,283	1,612	8,334	17,270	1,124	-	-	2,081	3,205	6,855	1,135	7,990	
City	200086	City Of Minto	0.007243%	136	817	210	572	1,735	146	-	-	693	839	888	(52)	836	
City	200087	City Of Ashley	0.010630%	198	1,199	308	894	2,599	214	-	-	1,146	1,360	1,309	(19)	1,290	
City	200088	City Of Neche	0.003870%	73	436	112	47	668	78	-	-	27	105	478	4	482	
City	200089	City Of Surrey	0.030168%	562	3,403	873	6,091	10,929	608	-	-	9,667	10,275	3,713	(628)	3,085	
City	200090	City Of Hankinson	0.018625%	348	2,101	539	153	3,141	376	-	-	515	891	2,293	(65)	2,228	
City	200091	City Of New Rockford	0.019390%	363	2,187	561	296	3,407	391	-	-	84	475	2,387	43	2,430	
City	200092	City Of Minot	0.453611%	8,472	51,162	13,122	232,050	304,806	9,148	-	-	-	9,148	55,827	47,583	103,410	
City	200094	City Of West Fargo	0.916280%	17,115	103,346	26,506	114,335	261,302	18,479	-	-	20,626	39,105	112,766	19,202	131,968	
City	200097	City Of Devils Lake	0.203166%	3,795	22,815	5,877	22,868	55,455	4,097	-	-	-	4,097	25,004	4,964	29,968	
City	200098	City Of Oakes	0.049694%	928	5,605	1,438	354	8,325	1,002	-	-	2,935	3,937	6,114	(489)	5,625	

* Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.



Schedule of OPEB Amounts by Employer* (Continued)

Deferred Outflows of Resources										Deferred Inflows of Resources										OPEB Expense			
Employer Type	Employer ID	City Of 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						
						Contributions	Share of Contributions				Contributions	Share of Contributions			Contributions	Share of Contributions							
City	200100	City Of Mohall	0.014093%	262	1,590	408	2,142	4,402	284	-	-	2,371	2,655	1,734	(93)	1,641							
City	200101	City Of Lidgerwood	0.006894%	128	778	199	239	1,344	139	-	-	39	178	850	39	889							
City	200102	City Of Mcclusky	0.003102%	57	350	90	-	497	63	-	-	108	171	382	(22)	360							
City	200103	City Of Burlington	0.023385%	438	2,638	676	1,110	4,862	472	-	-	3,341	3,813	2,878	(407)	2,471							
City	200104	City Of Lisbon	0.040233%	752	4,538	1,164	457	6,911	811	-	-	496	1,307	4,950	(29)	4,921							
City	200110	City Of Halliday	0.007872%	148	888	228	68	1,332	159	-	-	1,598	1,757	967	(315)	652							
City	200111	City Of Maddock	0.008377%	157	945	242	128	1,472	169	-	-	2,032	2,201	1,031	(364)	667							
City	200114	City Of Regent	0.004194%	79	473	121	566	1,239	85	-	-	892	977	518	(73)	445							
City	200115	City Of Lakota	0.015878%	297	1,791	459	876	3,423	320	-	-	2,294	2,614	1,955	(234)	1,721							
City	200117	City Of Alexander	0.012234%	228	1,380	354	3,450	5,412	247	-	-	1,032	1,279	1,506	621	2,127							
City	200118	City Of Berthold	0.005802%	108	654	168	353	1,283	117	-	-	1,688	1,805	715	(289)	426							
City	200119	City Of Carson	0.006911%	130	779	200	190	1,299	139	-	-	7	146	852	36	888							
City	200120	City Of Dodge	0.003874%	73	437	112	317	939	78	-	-	-	78	476	73	549							
City	200123	City Of Grenora	0.008911%	167	1,005	258	6,190	7,620	180	-	-	1,881	2,061	1,096	781	1,877							
City	200124	City Of Kindred	0.008234%	153	929	238	4,403	5,723	166	-	-	-	166	1,014	947	1,961							
City	200125	City Of Richardson	0.008605%	161	971	249	4,526	5,907	174	-	-	-	174	1,059	973	2,032							
City	200126	City Of Garrison	0.005517%	103	622	160	2,819	3,704	111	-	-	-	111	679	606	1,285							
County	300001	Adams County	0.064984%	1,215	7,329	1,880	3,276	13,700	1,311	-	-	27,971	29,282	7,996	(4,993)	3,003							
County	300002	Barnes County	0.285254%	5,328	32,173	8,252	3,010	48,763	5,753	-	-	44,504	50,257	35,106	(8,116)	26,390							
County	300003	Benson County	0.121154%	2,262	13,665	3,505	-	19,432	2,443	-	-	33,602	36,045	14,911	(7,275)	7,636							
County	300004	Billings County	0.514453%	9,610	58,024	14,882	143,436	225,952	10,375	-	-	3,669	14,044	63,315	30,213	93,528							
County	300005	Bothreau County	0.304391%	5,686	34,332	8,805	10,018	58,841	6,139	-	-	4,796	10,935	37,462	1,232	38,694							
County	300006	Bowman County	0.110598%	2,066	12,474	3,199	1,479	19,218	2,231	-	-	28,859	31,090	13,613	(5,986)	7,627							
County	300007	Burke County	0.136706%	2,554	15,419	3,955	7,947	29,875	2,757	-	-	11,968	14,725	16,823	(1,145)	15,678							
County	300008	Burligh County	1.423433%	26,591	160,547	41,177	37,341	265,656	28,707	-	-	66,751	95,458	175,176	(5,993)	169,183							
County	300009	Cass County	2.115638%	39,520	238,620	61,201	33,726	373,067	42,668	-	-	80,736	123,404	260,370	(10,355)	250,015							
County	300010	Cavalier County	0.293962%	5,492	33,156	8,504	58,160	105,312	5,929	-	-	1,120	7,049	36,174	12,204	48,378							
County	300011	Dickey County	0.109060%	2,037	12,301	3,155	3,574	21,067	2,199	-	-	30,867	33,066	13,421	(5,721)	7,700							
County	300012	Divide County	0.192633%	3,598	21,727	5,572	587	31,484	3,885	-	-	21,239	25,124	23,706	(4,524)	19,182							
County	300013	Dunn County	0.458573%	8,566	51,722	13,265	16,724	90,277	9,248	-	-	11,421	20,669	56,436	832	57,268							
County	300014	Eddy County	0.064912%	1,212	7,321	1,878	1,232	11,643	1,309	-	-	10,371	11,680	7,989	(1,799)	6,190							
County	300015	Emmons County	0.192224%	3,590	21,881	5,561	34,256	65,088	3,877	-	-	1,912	5,789	23,656	6,817	30,473							
County	300016	Foster County	0.083493%	1,560	9,417	2,415	1,119	14,511	1,684	-	-	13,122	14,806	10,276	(2,267)	8,009							
County	300017	Golden Valley County	0.070564%	1,318	7,959	2,041	38,929	50,247	1,423	-	-	-	1,423	8,684	8,372	17,056							
County	300018	Grand Forks County	1.267092%	23,670	142,913	36,654	5,970	209,207	25,554	-	-	79,177	104,731	155,939	(15,008)	140,931							
County	300019	Grant County	0.082244%	1,537	9,276	2,379	-	13,192	1,659	-	-	10,200	11,859	10,121	(2,287)	7,834							
County	300020	Griggs County	0.062058%	1,162	6,999	1,795	81	10,037	1,252	-	-	10,205	11,457	7,634	(2,169)	5,465							
County	300021	Hettinger County	0.087124%	1,629	9,827	2,520	6,979	20,955	1,757	-	-	16,638	18,395	10,718	(2,306)	8,412							
County	300023	Lamoure County	0.134196%	2,506	15,136	3,882	2,636	24,160	2,706	-	-	16,162	18,868	16,514	(2,721)	13,793							
County	300024	Logan County	0.052154%	975	5,882	1,509	1,043	9,409	1,052	-	-	10,537	11,589	6,418	(2,095)	4,323							
County	300025	McHenry County	0.101412%	1,893	11,438	2,934	4,430	20,695	2,045	-	-	17,179	19,224	12,480	(2,551)	9,929							
County	300026	McIntosh County	0.078078%	1,459	8,806	2,259	-	12,524	1,575	-	-	11,300	12,875	9,609	(2,400)	7,209							
County	300027	McKenzie County	1.045261%	19,525	117,893	30,237	8,774	176,429	21,081	-	-	50,442	71,523	128,640	(10,496)	118,144							
County	300028	McLean County	0.428733%	8,011	48,356	12,402	-	68,769	8,647	-	-	19,015	27,662	52,763	(3,912)	48,851							
County	300029	Mercer County	0.318117%	5,943	35,880	9,202	8,749	59,774	6,416	-	-	14,231	20,647	39,151	(6,211)	38,530							
County	300030	Morton County	0.635148%	11,866	71,637	18,373	-	101,876	12,809	-	-	34,329	47,138	78,167	(7,699)	70,468							
County	300031	Mountrail County	0.656577%	12,266	74,054	18,993	39,853	145,166	13,242	-	-	7,842	21,084	80,804	6,894	87,698							
County	300032	Nelson County	0.139662%	2,609	15,752	4,040	2,024	24,425	2,817	-	-	2,777	5,594	17,189	(197)	16,992							
County	300033	Oliver County	0.072769%	1,358	8,208	2,105	2,727	14,398	1,468	-	-	1,624	3,092	8,956	271	9,227							
County	300034	Pembina County	0.200842%	3,752	22,653	5,810	1,425	33,640	4,051	-	-	35,799	39,850	24,717	(7,219)	17,498							
County	300035	Pierce County	0.180237%	3,365	20,329	5,214	293	29,201	3,635	-	-	18,371	22,006	22,184	(3,661)	18,523							
County	300036	Ramsey County	0.421883%	7,880	47,584	12,204	54,929	122,597	8,508	-	-	4,994	13,502	51,920	10,723	62,643							
County	300037	Ransom County	0.134109%	2,506	15,126	3,879	2,242	23,753	2,705	-	-	6,782	9,487	16,504	(917)	15,587							
County	300038	Renville County	0.100506%	1,878	11,336	2,907	964	17,085	2,027	-	-	12,252	14,279	12,370	(2,499)	9,871							
County	300039	Richland County	0.579423%	10,823	65,352	16,761	32,819	125,755	11,686	-	-	5,960	17,646	71,311	6,043	77,354							
County	300040	Rolette County	0.165588%	3,093	18,676	4,790	312	26,871	3,340	-	-	56,286	59,626	20,382	(12,064)	8,318							
County	300041	Sargent County	0.060849%	1,138	6,863	1,760	33,460	43,221	1,227	-	-	5,089	6,316	7,486	5,315	12,801							
County	300042	Sheridan County	0.063063%	1,178	7,113	1,824	3,656	13,771	1,272	-	-	727	1,999	7,763	601	8,364							
County	300044	Slope County	0.104369%	1,948	11,772	3,019	26,923	43,662	2,105	-	-	1,666	3,771	12,848	5,463	18,311							
County	300045	Stark County	0.480462%	8,974	54,191	13,899	788	77,852	9,690	-	-	105,687	115,377	59,130	(22,416)	36,714							
County	300046	Steele County	0.083123%	1,552	9,375	2,405	2,680	16,012	1,676	-	-	5,715	7,391	10,231	(513)	9,718							
County	300047	Stutsman County	0.627123%	11,715	70,732	18,141	22,769	123,357	12,648	-	-	4,287	16,935	77,180	4,088	81,268							
County	300048	Towner County	0.120967%	2,260	13,644	3,499	8,743	28,146	2,440	-	-	347	2,787	14,888	1,655	16,543							
County	300049	Traill County	0.281437%	5,258	31,743	8,141	11,471	56,613	5,676	-	-	12,104	17,780	34,635	(395)	34,240							

* Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.



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						
						Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions				Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions			Between Employer Contributions and Proportionate Share of Contributions	Between Employer Contributions and Proportionate Share of Contributions							
County	300050	Walsh County	0.235858%	4,406	26,602	6,823	3,779	41,610	4,757	-	-	43,468	48,225	29,027	(8,578)	20,449							
County	300051	Ward County	1.163779%	21,740	131,261	33,665	4,720	191,386	23,471	-	-	54,838	78,309	143,223	(9,523)	133,700							
County	300052	Wells County	0.188363%	3,519	21,245	5,449	25,394	55,607	3,799	-	-	2,546	6,345	23,181	4,492	27,673							
County	300053	Williams County	1.481207%	27,670	167,063	42,848	80,003	317,584	29,873	-	-	-	29,873	182,289	16,478	198,767							
School District	400002	McClusky Public Schools	0.013655%	253	1,540	395	2,027	4,215	275	-	-	2,150	2,425	1,682	(32)	1,650							
School District	400003	Lake Region Special Education Unit	0.039805%	744	4,490	1,151	-	6,385	803	-	-	7,527	8,330	4,899	(1,605)	3,294							
School District	400004	Lidgerwood Public School	0.034270%	641	3,865	991	3,084	8,581	691	-	-	1,768	2,459	4,218	254	4,472							
School District	400006	Halliday Public School	0.007266%	136	820	210	5,008	6,174	147	-	-	4,696	4,843	893	54	947							
School District	400007	Oliver-Mercer Special Education Unit	0.038363%	717	4,327	1,110	4,382	10,536	774	-	-	1,386	2,160	4,720	730	5,450							
School District	400008	Underwood School District #8	0.036998%	692	4,173	1,070	4,912	10,847	746	-	-	638	1,384	4,552	965	5,517							
School District	400010	New Town Public School District	0.145739%	2,721	16,438	4,216	11,698	35,073	2,939	-	-	25,409	28,348	17,936	(2,553)	15,383							
School District	400011	Bottineau Public School	0.120392%	2,248	13,579	3,483	-	19,310	2,428	-	-	7,315	9,743	14,816	(1,706)	13,110							
School District	400012	Peace Garden Special Services	0.030246%	566	3,411	875	344	5,196	610	-	-	2,080	2,690	3,723	(369)	3,354							
School District	400014	Beulah Public School #27	0.095723%	1,789	10,796	2,769	4,542	19,896	1,931	-	-	2,586	4,517	11,781	503	12,284							
School District	400016	St John School District #3	0.068515%	1,280	7,728	1,982	1,908	12,898	1,382	-	-	3,637	5,019	8,432	(450)	7,982							
School District	400017	Elendale Public School District #40	0.041563%	775	4,688	1,202	558	7,223	838	-	-	1,407	2,245	5,116	(160)	4,956							
School District	400018	Rural Cass Special Education Unit	0.020827%	389	2,349	602	-	3,340	420	-	-	1,223	1,643	2,563	(264)	2,299							
School District	400019	Fargo Public Schools	2.208087%	41,246	249,047	63,875	75,882	430,050	44,532	-	-	4,243	48,775	271,747	14,957	286,704							
School District	400020	Surrey Schools	0.048491%	906	5,469	1,403	-	7,778	978	-	-	5,302	6,280	5,970	(1,178)	4,792							
School District	400021	Jameson Public School District #1	0.302357%	5,648	34,102	8,747	13,875	62,372	6,098	-	-	6,650	12,748	37,211	1,855	39,066							
School District	400023	Warwick Public School	0.074598%	1,392	8,414	2,158	17,967	29,931	1,504	-	-	-	1,504	9,181	3,654	12,835							
School District	400024	Souris Valley Special Services	0.036662%	684	4,135	1,061	6,579	12,459	739	-	-	2,709	3,448	4,512	792	5,304							
School District	400025	Rugby Public School District #5	0.070901%	1,325	7,997	2,051	8,106	19,479	1,430	-	-	2,271	3,701	8,725	1,235	9,960							
School District	400026	Billings County School District	0.030976%	578	3,494	896	650	5,618	625	-	-	2,470	3,095	3,814	(446)	3,368							
School District	400027	Belcourt School District #7	0.486189%	9,082	54,837	14,064	13,283	91,266	9,805	-	-	16,431	26,236	59,834	(829)	59,005							
School District	400028	West Fargo Public School #6	1.714300%	32,023	193,353	49,591	86,217	361,184	34,573	-	-	5,084	39,657	210,978	16,375	227,353							
School District	400029	Minot Public School District #1	1.614360%	30,155	182,081	46,700	34,936	293,872	32,558	-	-	20,737	53,295	198,679	2,058	200,737							
School District	400030	Beaumont Public School #13	0.034425%	642	3,883	996	4,486	10,007	694	-	-	4,326	5,020	4,238	148	4,386							
School District	400031	Minto Public School District #20	0.029944%	560	3,377	866	37	4,840	604	-	-	3,099	3,703	3,685	(655)	3,030							
School District	400033	Harvey Public School Dist #38	0.063225%	1,181	7,131	1,829	2,249	12,390	1,275	-	-	2,319	3,594	7,782	(74)	7,708							
School District	400034	Oakes Public Schools	0.045594%	853	5,142	1,319	1,370	8,684	920	-	-	8,246	9,166	5,610	(1,590)	4,020							
School District	400035	Larimore Public School District #44	0.048379%	905	5,457	1,399	1,575	9,336	976	-	-	3,749	4,725	5,952	(493)	5,459							
School District	400036	Hazen Public School District #3	0.056330%	1,053	6,353	1,629	5,286	14,321	1,136	-	-	5,062	6,198	6,933	251	7,184							
School District	400038	Park River Area School District	0.056600%	1,058	6,384	1,637	1,782	10,861	1,141	-	-	197	1,338	6,963	307	7,270							
School District	400039	Hillsboro Public School	0.050116%	935	5,653	1,450	959	8,997	1,011	-	-	2,945	3,956	6,169	(442)	5,727							
School District	400040	Lisbon Public School	0.077121%	1,441	8,698	2,231	8,277	20,647	1,555	-	-	1,555	9,491	1,736	11,227								
School District	400042	Northern Cass School District # 97	0.070168%	1,311	7,914	2,030	12,244	23,499	1,415	-	-	1,628	3,043	8,634	2,434	11,068							
School District	400043	Mandaree Public School #36	0.091825%	1,715	10,357	2,656	26,520	41,248	1,852	-	-	681	2,533	11,301	6,003	17,304							
School District	400044	Thompson Public School	0.034414%	642	3,882	996	4,263	9,783	694	-	-	2,781	3,475	4,235	251	4,486							
School District	400045	Northern Plains Special Ed Unit	0.012388%	233	1,397	358	-	1,988	250	-	-	1,700	1,950	1,524	(390)	1,134							
School District	400046	Bowman County School District #1	0.064091%	1,197	7,229	1,854	1,636	11,916	1,293	-	-	3,193	4,486	7,890	(330)	7,560							
School District	400047	Apple Creek Elementary School	0.003150%	60	355	91	151	657	64	-	-	55	119	388	33	421							
School District	400048	Burke Central School	0.017168%	320	1,936	497	1,843	4,596	346	-	-	1,884	2,230	2,114	(64)	2,050							
School District	400049	Washburn Public School	0.032666%	621	3,752	962	375	5,710	671	-	-	3,843	4,514	4,096	(729)	3,367							
School District	400050	Enderlin Area School District #24	0.046271%	864	5,219	1,339	2,342	9,764	933	-	-	4,986	5,919	5,696	(654)	5,042							
School District	400051	Midkota School	0.027226%	508	3,071	788	5,034	9,401	549	-	-	27	576	3,351	1,025	4,376							
School District	400052	Velva Public School	0.036556%	683	4,123	1,057	1,161	7,024	737	-	-	1,598	2,335	4,499	(43)	4,456							
School District	400053	Shenoyne Valley Special Education Unit	0.065876%	1,231	7,430	1,906	9,420	19,987	1,329	-	-	737	2,066	8,107	1,859	9,966							
School District	400054	Center Stanton Public School	0.025359%	472	2,860	734	737	4,803	511	-	-	750	1,261	3,122	13	3,135							
School District	400055	Burlinghe County Special Education Unit	0.005446%	102	614	158	335	1,209	110	-	-	61	171	669	62	731							
School District	400056	New Rockford Shenoyne Public School	0.037045%	690	4,178	1,072	4,484	10,424	747	-	-	1,131	1,878	4,561	667	5,228							
School District	400057	James River Multidistrict Special Education Unit	0.045471%	849	5,129	1,315	8,071	15,364	917	-	-	5,501	6,418	5,596	688	6,284							
School District	400058	Newburg United Public School	0.022728%	425	2,563	657	1,388	5,033	458	-	-	575	1,033	2,799	146	2,945							
School District	400059	Napoleon Public School District #2	0.029732%	557	3,353	860	6,404	11,174	600	-	-	3,775	4,375	3,658	583	4,241							
School District	400060	Yellowstone School District # 14	0.020605%	385	2,324	596	4,299	7,604	416	-	-	2,355	2,771	2,536	502	3,038							
School District	400061	Cavallier Public Schools	0.040439%	755	4,561	1,170	5,226	11,712	816	-	-	4,457	5,273	4,978	22	5,000							
School District	400062	Richland School District # 44	0.035778%	669	4,035	1,035	863	6,602	722	-	-	956	1,678	4,402	-	4,402							
School District	400063	Fort Totten School District # 30	0.035697%	667	4,026	1,033	1,950	7,676	720	-	-	5,027	5,747	4,392	(588)	3,804							
School District	400064	Bismarck Public Schools	2.448348%	45,737	276,145	70,825	93,781	486,488	49,378	-	-	-	49,378	301,314	19,431	320,745							
School District	400065	Solen Public School Dist #3	0.052336%	976	5,903	1,514	6,301	14,694	1,055	-	-	-	1,055	6,440	1,310	7,750							
School District	400068	Lakota Public School District # 66	0.022427%	418	2,530	649	72	3,669	452	-	-	3,584	4,036	2,758	(727)	2,031							
School District	400069	Stanley Community Public School District # 2	0.144284%	2,695	16,274	4,174	13,41																

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	Changes in	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between	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	
						Projected and Actual Investment Earnings on OPEB Plan Investments	between Employer Contributions and Share of Contributions				Projected and Actual Investment Earnings on OPEB Plan Investments	between Employer Contributions and Share of Contributions					
School District	400073	Glenburn School District	0.038073%	712	4,294	1,101	1,803	7,910	768	-	-	4,043	4,811	4,685	(369)	4,316	
School District	400074	New Public School #8	0.064760%	1,210	7,304	1,873	5,400	15,787	1,306	-	-	5,336	6,642	7,971	187	8,158	
School District	400075	Williston Public School #1	0.825459%	15,420	93,102	23,879	109,091	241,492	16,648	-	-	6,610	23,258	101,590	20,950	122,540	
School District	400076	Valley City Public School	0.090584%	1,692	10,217	2,620	-	14,529	1,827	-	-	6,167	7,994	11,149	(1,313)	9,836	
School District	400077	Dickinson Public Schools	0.639916%	11,955	72,175	18,511	78,741	181,382	12,906	-	-	34,600	47,506	78,752	9,164	87,916	
School District	400078	Drayton Public School #19	0.039520%	740	4,457	1,143	8,808	15,148	797	-	-	6	803	4,863	1,887	6,750	
School District	400079	Mohall Lansford Sherwood School	0.035480%	663	4,002	1,026	1,181	6,872	716	-	-	942	1,658	4,366	81	4,447	
School District	400080	Westhope Public School #17	0.026247%	491	2,960	759	2,755	6,965	529	-	-	2,105	2,634	3,230	148	3,378	
School District	400081	Kindred Public School District #2	0.051141%	956	5,768	1,479	7,059	15,262	1,031	-	-	-	1,031	6,294	1,545	7,839	
School District	400082	Grafton Public School District #3	0.121719%	2,274	13,728	3,521	-	19,523	2,455	-	-	13,168	15,623	14,981	(2,964)	12,017	
School District	400083	Wilton Public School District	0.036849%	689	4,156	1,066	5,542	11,453	743	-	-	24	767	4,535	1,154	5,689	
School District	400084	Sheyenne Valley Career And Tech Center	0.013161%	246	1,484	381	1,536	3,647	265	-	-	11	276	1,620	325	1,945	
School District	400085	White Shield School Dist #85	0.096300%	1,797	10,862	2,786	1,900	17,345	1,942	-	-	5,854	7,796	11,853	(990)	10,863	
School District	400086	Tju School District #60	0.158518%	2,961	17,879	4,586	1,409	26,835	3,197	-	-	6,777	9,974	19,505	(1,237)	18,268	
School District	400087	Turtle Lake Mercer School District #72	0.035746%	669	4,032	1,034	3,696	9,431	721	-	-	3,135	3,856	4,398	253	4,651	
School District	400088	Lamoure School District #8	0.048288%	902	5,446	1,397	6,754	14,499	974	-	-	1,689	2,663	5,943	1,192	7,135	
School District	400089	Divide County School Dist #1	0.066731%	1,248	7,526	1,930	4,035	14,739	1,346	-	-	1,622	2,968	8,213	523	8,736	
School District	400090	Mott/Regent School Dist #1	0.031678%	592	3,573	916	2,465	7,546	639	-	-	8,321	8,960	3,898	(1,319)	2,579	
School District	400091	United Public School District # 7	0.092699%	1,733	10,455	2,682	2,487	17,357	1,870	-	-	4,894	6,764	11,407	(610)	10,797	
School District	400092	Kulm Public School District #7	0.024516%	458	2,765	709	227	4,159	494	-	-	3,773	4,267	3,018	(703)	2,315	
School District	400093	Midway Public School District #128	0.050134%	937	5,655	1,450	3,444	11,486	1,011	-	-	1,370	2,381	6,170	413	6,583	
School District	400094	Dunseith School District #1	0.136806%	2,555	15,430	3,957	2,934	24,876	2,759	-	-	11,976	14,735	16,836	(1,959)	14,877	
School District	400095	Carrington School District #49	0.044991%	841	5,074	1,301	3,462	10,678	907	-	-	2,539	3,446	5,537	216	5,753	
School District	400096	Glen Ullin Public School #48	0.025120%	470	2,833	727	540	4,570	507	-	-	1,416	1,923	3,092	(206)	2,886	
School District	400099	Manvel Public School	0.033711%	620	3,741	960	7,125	12,446	669	-	-	71	740	4,082	1,457	5,539	
School District	400100	Maple Valley School District	0.024238%	453	2,734	701	447	4,335	489	-	-	2,115	2,604	2,982	(360)	2,622	
School District	400101	North Border School District # 100	0.061869%	1,156	6,978	1,790	2,730	12,654	1,248	-	-	1,836	3,084	7,613	234	7,847	
School District	400102	McKenzie City Public School #1	0.245587%	4,588	27,699	7,104	20,676	60,067	4,953	-	-	6,099	11,052	30,225	3,428	33,653	
School District	400103	Devils Lake Public School	0.257744%	4,815	29,071	7,456	404	41,746	5,198	-	-	12,279	17,477	31,719	(2,708)	29,011	
School District	400104	Mt Pleasant School Dist #4	0.044000%	822	4,963	1,273	4,677	11,735	887	-	-	78	965	5,414	968	6,382	
School District	400105	Central Cass Public School District #7	0.109805%	2,052	12,385	3,176	8,648	26,261	2,215	-	-	109	2,324	13,514	1,850	15,364	
School District	400106	Minlor Public School District #2	0.035145%	657	3,964	1,017	647	6,285	709	-	-	1,586	2,295	4,327	(232)	4,095	
School District	400107	Mapleton Public School	0.009269%	174	1,045	268	331	1,818	187	-	-	624	811	1,140	(69)	1,071	
School District	400108	Union Public School District #36	0.040104%	749	4,523	1,160	131	6,563	809	-	-	3,534	4,343	4,937	(695)	4,242	
School District	400109	Tioga Public School District #15	0.082769%	1,546	9,335	2,394	10,558	23,833	1,669	-	-	2,557	4,226	10,186	1,790	11,976	
School District	400114	Zeeland Public Schools	0.008878%	166	1,001	257	944	2,368	179	-	-	74	253	1,092	166	1,258	
School District	400117	Garrison Public School District #51	0.055581%	1,038	6,269	1,608	1,623	10,538	1,121	-	-	1,315	2,436	6,841	116	6,957	
School District	400118	Kenmare Public School District #28	0.034492%	645	3,890	998	-	5,533	696	-	-	6,559	7,255	4,244	(1,458)	2,786	
School District	400119	Lewis & Clark Public Schools	0.058359%	1,090	6,582	1,688	11,083	20,443	1,177	-	-	775	1,952	7,184	2,152	9,336	
School District	400120	Sw Special Education Unit	0.007363%	137	830	213	298	1,478	148	-	-	1,140	1,288	907	(191)	716	
School District	400121	North Valley Career & Technology Center	0.012483%	233	1,408	361	467	2,469	252	-	-	3,330	3,582	1,537	(628)	909	
School District	400122	Dakota Prairie Public School	0.065302%	1,221	7,365	1,889	6,232	16,707	1,317	-	-	493	1,810	8,034	1,121	9,155	
School District	400123	Beach Public School District #3	0.067708%	1,264	7,637	1,959	2,735	13,595	1,366	-	-	5,144	6,510	8,333	(611)	7,722	
School District	400124	Rolette Public School	0.024185%	451	2,728	700	1,621	5,500	488	-	-	2,855	3,343	2,977	(242)	2,735	
School District	400125	Drake Public School District	0.021356%	399	2,409	618	2,394	5,820	431	-	-	2,719	3,150	2,630	(23)	2,607	
School District	400137	New Salem Almont School District #49	0.052446%	980	5,915	1,517	2,755	11,167	1,058	-	-	188	1,246	6,456	500	6,956	
School District	400138	Max Public School	0.030929%	578	3,488	895	904	5,865	624	-	-	1,449	2,073	3,807	(149)	3,658	
School District	400139	East Central Special Education Unit	0.037680%	703	4,250	1,090	1,257	7,300	760	-	-	4,429	5,189	4,637	(712)	3,925	
School District	400140	North Sargent School District #3	0.033964%	635	3,831	983	237	5,686	685	-	-	1,590	2,275	4,178	(258)	3,920	
School District	400141	Wahpeton Public School District 37	0.131273%	2,453	14,806	3,797	6,109	27,165	2,647	-	-	6,305	8,952	16,156	3	16,159	
School District	400142	Medina Public School District #3	0.024050%	448	2,713	696	1,917	5,774	485	-	-	66	551	2,962	419	3,381	
School District	400143	Pingree-Buchanan School District	0.015087%	283	1,702	436	3,485	5,906	304	-	-	8,224	8,528	1,856	(1,196)	660	
School District	400144	West River Student Services	0.013119%	246	1,480	380	2,409	4,515	265	-	-	1,810	2,075	1,614	68	1,682	
School District	400145	Leeds Public School District 6	0.025924%	485	2,924	750	5,715	9,874	523	-	-	-	523	3,189	1,228	4,417	
School District	400147	Sawyer Public School	0.015198%	285	1,714	440	709	3,148	307	-	-	1,309	1,616	1,868	(113)	1,755	
School District	400148	Willmar Multidistrict Special Education Unit	0.090609%	1,692	10,220	2,621	16,718	31,251	1,827	-	-	7,092	8,919	11,152	2,353	13,405	
School District	400149	Great Northwest Education Cooperative	0.012435%	223	1,403	360	402	2,398	251	-	-	1,989	2,240	1,529	(347)	1,182	
School District	400150	Anamoses Public School District #14	0.015258%	286	1,721	441	721	3,186	308	-	-	576	886	1,875	47	1,922	
School District	400151	South Prairie School District #70	0.058627%	1,095	6,612	1,696	2,264	11,667	1,182	-	-	2,119	3,301	7,215	(28)	7,187	
School District	400152	South East Education Cooperative	0.065886%	1,231	7,431	1,906	13,757	24,325	1,329	-	-	-	1,329	8,108	2,814	10,922	
School District	400153	South Heart Public School District #9	0.041012%	767	4,626	1,186	7,860	14,439	827	-	-	88	915	5,044	1,574	6,614	
School District	400154	Sargent Central Public School District #6	0.019628%	367	2,214	568	13,050	16,199	396	-	-	3,561	3,957	2,415	1,734	4,149	
School District	400155	Fairmount Public School	0.008567%	160	966	248	4,833	6,207	173	-	-	650	823	1,056	785	1,841	

* Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.



Schedule of OPEB Amounts by Employer* (Concluded)

Deferred Outflows of Resources										Deferred Inflows of Resources										OPEB Expense	
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense					
School District	400157	Pembina Special Education Cooperative	0.006326%	119	713	183	3,687	4,702	128	-	-	-	128	778	793	1,571					
School District	400158	Central Regional Education Association	0.050190%	938	5,661	1,452	29,727	37,778	1,012	-	-	-	1,012	6,177	6,393	12,570					
School District	400159	Oberon Public School #16	0.003814%	71	430	110	2,061	2,672	77	-	-	-	77	470	443	913					
Political Subdivision	500002	Cass County Water Resource District	0.018650%	347	2,104	540	70	3,061	376	-	-	2,492	2,868	2,296	(519)	1,777					
Political Subdivision	500003	Walsh County Water Resource District	0.004524%	84	510	131	194	919	91	-	-	185	276	557	3	560					
Political Subdivision	500005	Ramsey County Soil Conservation District	0.003714%	70	419	107	2,572	3,168	75	-	-	1,656	1,731	455	227	682					
Political Subdivision	500006	James River Soil Conservation District	0.005522%	103	623	160	229	1,115	111	-	-	7	118	681	46	727					
Political Subdivision	500007	Burlleigh County Soil Conservation District	0.014587%	271	1,645	422	1,693	4,031	294	-	-	2,330	2,624	1,797	(110)	1,687					
Political Subdivision	500008	Trail County Water Resource District	0.005141%	97	580	149	196	1,022	104	-	-	94	198	632	34	666					
Political Subdivision	500009	Grafton Park District	0.016495%	308	1,860	477	3,990	6,635	333	-	-	2,437	2,770	2,033	199	2,232					
Political Subdivision	500010	Cass County Soil Conservation District	0.019209%	357	2,167	556	1,086	4,166	387	-	-	1,117	1,504	2,365	6	2,371					
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.011900%	222	1,342	344	-	1,908	240	-	-	1,513	1,753	1,466	(338)	1,128					
Political Subdivision	500016	Greater Ramsey Water District	0.033764%	631	3,808	977	2,577	7,993	681	-	-	944	1,625	4,155	282	4,437					
Political Subdivision	500017	Carnegie Regional Library	0.006087%	114	687	176	886	1,863	123	-	-	672	795	748	30	778					
Political Subdivision	500018	Griggs County Public Library	0.003790%	70	427	110	481	1,088	76	-	-	790	866	467	(43)	424					
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.039176%	731	4,419	1,133	796	7,079	790	-	-	3,734	4,524	4,821	(698)	4,123					
Political Subdivision	500022	Consolidated Waste Ltd	0.014234%	266	1,605	412	1,717	4,000	287	-	-	1,172	1,459	1,750	148	1,898					
Political Subdivision	500023	Walsh County Housing Authority	0.002616%	49	295	76	-	420	53	-	-	97	150	322	(21)	301					
Political Subdivision	500024	Williams County Soil Conservation District	0.009612%	180	1,084	278	4,435	5,977	194	-	-	2,714	2,908	1,181	349	1,530					
Political Subdivision	500025	Bowman City Park Board	0.008480%	159	956	245	1,874	3,234	171	-	-	1,789	1,960	1,043	90	1,133					
Political Subdivision	500028	Williston Housing Authority	0.023595%	440	2,661	683	1,779	5,563	476	-	-	1,914	2,390	2,905	279	2,952					
Political Subdivision	500030	Minot Rural Fire Department	0.015435%	288	1,741	446	818	3,293	311	-	-	15	326	1,899	170	2,069					
Political Subdivision	500031	Central Plains Water District	0.022005%	410	2,282	637	2,228	5,757	444	-	-	21	465	2,710	474	3,184					
Political Subdivision	500033	Ransom County Soil Cons Dist	0.003775%	71	426	109	136	742	76	-	-	886	962	464	(164)	300					
Political Subdivision	500038	Jameson Regional Airport	0.019615%	867	5,671	567	3,164	6,310	306	-	-	15	411	607	607	3,021					
Political Subdivision	500040	Fargo Park District	0.343902%	6,423	38,788	9,948	25,061	80,220	6,936	-	-	1,799	8,735	42,325	4,864	47,189					
Political Subdivision	500041	Bismarck Rural Fire Protection	0.057214%	1,070	6,453	1,655	2,586	11,764	1,154	-	-	1,175	2,329	7,040	206	7,246					
Political Subdivision	500045	Dunseith Community Nursing Home	0.072305%	1,350	8,155	2,092	2,459	14,056	1,458	-	-	8,677	10,135	8,899	(1,316)	7,583					
Political Subdivision	500047	Mercer County Soil Conservation District	0.007273%	138	820	210	2,105	3,273	147	-	-	108	255	895	476	1,371					
Political Subdivision	500049	West Fargo Park District	0.114646%	2,141	12,931	3,316	6,485	24,873	2,312	-	-	289	2,601	14,110	1,315	15,425					
Political Subdivision	500053	Stutsman County Housing Authority	0.017884%	335	2,017	517	2,930	5,799	361	-	-	239	600	2,200	545	2,745					
Political Subdivision	500054	Grand Forks County Water Resource District	0.004490%	85	506	130	565	1,286	91	-	-	40	131	551	127	678					
Political Subdivision	500055	Southeast Region Career & Technology Center	0.008883%	166	1,002	257	1,249	2,674	179	-	-	1,488	1,667	1,094	(30)	1,064					
Political Subdivision	500056	Cavalier County Job Development Authority	0.004354%	82	491	126	27	726	88	-	-	55	143	536	(5)	531					
Political Subdivision	500057	Barnes County Soil Conservation District	0.007015%	131	791	203	288	1,413	141	-	-	95	236	862	55	917					
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-	-	-	1,435	-	-	-	-	-	-	-	325	325					
Political Subdivision	500061	Ward County Water Resource District	0.003179%	59	359	92	-	510	-	-	-	44	108	391	(9)	382					
Political Subdivision	500063	Southwest Water Authority	0.237850%	4,443	26,827	6,880	-	38,150	4,797	-	-	16,825	21,622	29,273	(3,505)	25,768					
Political Subdivision	500068	Burlleigh County Council On Aging	0.066625%	1,245	7,515	1,927	3,010	13,697	1,344	-	-	239	1,583	8,200	575	8,775					
Political Subdivision	500072	Watford City Park District	0.080130%	1,495	9,038	2,318	19,227	32,078	1,616	-	-	-	1,616	9,863	4,257	14,120					
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.099907%	185	1,117	287	252	1,841	200	-	-	-	200	1,223	53	1,276					
Political Subdivision	500081	Ramsey County Housing Authority	0.023089%	431	2,604	668	1,896	5,599	466	-	-	755	1,221	2,842	230	3,072					
Political Subdivision	500082	Grand Forks Public Library	0.075119%	1,403	8,473	2,173	11,434	23,483	1,515	-	-	2,295	3,810	9,245	1,682	10,927					
Political Subdivision	500084	Rollette County Soil Conservation District	0.003400%	65	383	98	234	780	69	-	-	95	164	417	25	442					
Political Subdivision	500085	Jameson Parks And Recreation District	0.068525%	1,280	7,729	1,982	16,729	27,720	1,382	-	-	317	1,699	8,435	3,615	12,050					
Political Subdivision	500091	Ramsey County Water Resource District	0.002996%	55	338	87	42	522	60	-	-	23	83	367	5	372					
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.022547%	421	2,543	652	-	3,616	455	-	-	4,506	4,961	2,776	(978)	1,798					
Political Subdivision	500108	North Dakota Firefighters Association	0.015817%	295	1,784	458	2,377	4,914	319	-	-	-	319	1,946	534	2,480					
Political Subdivision	500109	James River Valley Library System	0.034500%	644	3,891	998	3,300	8,833	696	-	-	696	4,246	711	4,957						
Political Subdivision	500110	Grand Forks Park District	0.169934%	3,173	19,167	4,916	8,250	35,506	3,427	-	-	1,991	5,418	20,913	1,380	22,293					
Political Subdivision	500111	McIntosh County Housing Authority	0.000000%	-	-	-	-	-	-	-	-	1,790	1,790	-	(385)	(385)					
Political Subdivision	500112	Foster County Soil Conservation District	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-					
School District	500113	Lonetree Special Education Unit	0.002514%	46	284	73	35	438	51	-	-	-	2,692	2,743	310	(570)					
School District	500114	Roughrider Education Services Program (RESP)	0.000000%	-	-	-	-	-	-	-	-	-	1,431	1,431	-	(306)					
Political Subdivision	500115	Agassiz Water Users District	0.004286%	81	483	124	2,461	3,149	86	-	-	-	86	526	529	1,055					
Political Subdivision	500116	Western Area Water Supply Authority	0.066158%	1,237	7,462	1,914	4,021	14,634	1,334	-	-	13,250	14,584	8,140	(2,110)	6,030					
Political Subdivision	500118	Crosby Park District	0.003838%	71	433	111	1,978	2,593	77	-	-	2,793	2,870	473	(178)	295					
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.013368%	250	1,508	387	1,913	4,058	270	-	-	1,335	1,645	1,221	121	1,766					
Political Subdivision	500121	Devils Lake Park Board	0.034479%	644	3,889	997	7,318	17,888	695	-	-	2,076	2,771	4,245	(50)	4,195					
Political Subdivision	500122	North Central Soil Conservation District	0.007688%	146	867	222	1,375	2,610	155	-	-	840	995	944	98	1,042					
Political Subdivision	500125	Wahpeton Park Board	0.046678%	870	5,265	1,350	1,156	8,641	941	-	-	3,710	4,651	5,745	(655)	5,090					
Political Subdivision	500126	City Of Bottineau Park Board	0.010249%	192	1,156	296	5,395	7,039	207	-	-	1,145	1,352	1,263	1,016	2,279					
Political Subdivision	500128	Logan County Soil Conservation District	0.005343%	99	603	155	2,522	3,379	108	-	-	-	108	485	115	445					
Political Subdivision	500129	Park District - City of New Rockford	0.004145%	79	468	120	2,305	2,972	84	-	-	230	314	510	392	902					
Political Subdivision	500131	Minot Park District	0.099260%	1,856	11,195	2,871	50,186	66,108	2,002	-	-	-	2,002	12,214	10,326	22,540					
Political Subdivision	500132	Valley City Park District	0.034915%	652	4,391	1,010	16,959	22,559	704	-	-	-	704	4,297	3,349	7,646					
Political Subdivision	500059	Trail Rural Water District	0.000000%	-	-	-	-	898	-	-	-	-	5,327	5,327	-	(810)					
Political Subdivision	500123	Williston Rural Fire Protection District #1	0.000000%	-	-	-	-	970	-	-	-	-	3,455	3,455	-	(437)					
Political Subdivision	500124	Emmons County Soil Conservation District	0.000000%	-	-	-	-	891	-	-	-	-	1,067	1,067	-	4					
Political Subdivision	500127	Bottineau County Water Resource District	0.000000%	-	-	-	-	468	-	-	-	-	-	-	89	89					
State of ND	030500	Tobacco Prevention/Control Committee	0.000000%	-	-	-	-	3,439	-	-	-	-	-	-	1,015	1,015					
Total			100.000012%	\$ 1,868,044	\$ 11,278,841	\$ 2,892,774	\$ 4,768,269	\$ 20,807,928	\$ 2,016,787	\$ -	\$ -	\$ 4,849,291	\$ 6,866,078	\$ 12,306,887	\$ (24,105)	\$ 12,282,782					

* Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021. The sum of the values by employer differ from the System totals due to rounding.



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

Employer Type	Employer ID	Employer	Proportionate											2027 and					
			Share	Total Deferred	2021	2022	2023	2024	2025	2026	Thereafter								
State of ND	010100	Governor's Office	0.102125%	\$	12,417	\$	2,379	\$	3,142	\$	3,002	\$	2,141	\$	1,482	\$	271	\$	-
State of ND	010800	Secretary Of State	0.129891%		8,038		1,489		2,461		2,282		1,226		419		161		-
State	011000	Office Of Management & Budget	0.269511%		30,584		6,094		8,109		7,739		5,495		2,938		209		-
State	011200	Information Technology Dept	2.458319%		509,231		107,071		125,452		122,079		101,488		51,930		1,211		-
State	011700	State Auditor's Office	0.286451%		4,715		910		3,052		2,659		149		(1,828)		(227)		-
State	011800	Central Services	0.111144%		7,886		1,552		2,383		2,231		1,327		368		25		-
State of ND	012000	State Treasurer's Office	0.040894%		5,641		1,067		1,373		1,317		1,018		745		121		-
State	012500	Attorney General's Office	1.352470%		164,488		34,938		45,050		43,195		31,197		9,611		497		-
State of ND	012700	Tax Department	0.523002%		12,051		2,465		6,376		5,658		1,229		(3,210)		(467)		-
State of ND	013000	Facility Management	0.141171%		(1,745)		(273)		783		589		(620)		(1,782)		(442)		-
State of ND	014000	Office Of Administrative Hearings	0.038700%		4,552		954		1,244		1,191		872		292		(1)		-
State	016000	Legislative Council	0.257008%		33,253		7,022		8,944		8,591		6,491		2,249		(44)		-
State of ND	018000	ND Supreme Court	2.329902%		292,667		61,319		78,739		75,542		54,919		20,419		1,729		-
State of ND	018800	Commission On Legal Counsel For Indigents	0.206844%		18,198		3,711		5,258		4,974		3,347		993		(85)		-
State	019000	Retirement & Investment Office	0.122537%		3,766		673		1,590		1,422		413		(394)		62		-
State	019200	ND Public Employees Retirement System	0.173850%		16,314		3,246		4,546		4,307		2,997		1,351		(133)		-
State of ND	019500	ND Ethics Commission	0.000000%		583		125		125		125		125		83		-		-
State of ND	020100	Public Instruction	0.353972%		(6,980)		(1,063)		1,583		1,098		(2,082)		(5,587)		(929)		-
State	020200	Education Standards & Practice	0.044144%		9,211		1,859		2,191		2,130		1,717		1,116		198		-
State	021500	ND University System Office	0.094774%		20,790		4,451		5,160		5,030		4,295		1,801		53		-
State of ND	022300	ND Youth Correctional Center	0.274542%		26,588		5,713		7,766		7,389		4,903		549		268		-
State of ND	022400	Juvenile Services - DOCR	0.149272%		19,599		4,009		5,125		4,920		3,677		1,661		207		-
State	022600	Land Department	0.149888%		4,425		809		1,930		1,724		468		(227)		(279)		-
State	022700	Bismarck State College	0.419858%		66,392		13,824		16,963		16,387		12,642		5,905		671		-
State	022800	Lake Region State College	0.160988%		24,910		4,878		6,081		5,860		4,426		2,981		684		-
State	022900	Williston State College	0.077283%		(5,622)		(989)		(411)		(517)		(1,202)		(2,252)		(251)		-
State	023000	University Of North Dakota	3.236627%		255,022		52,773		76,793		72,532		43,826		8,504		414		-
State	023500	North Dakota State University	2.763159%		250,849		52,517		73,177		69,386		45,313		10,882		(426)		-
State	023800	ND St College Of Science	0.457010%		38,778		7,862		11,279		10,652		6,517		2,095		373		-
State	023900	Dickinson State University	0.203639%		14,462		3,009		4,532		4,252		2,452		(9)		226		-
State	024000	Mayville State University	0.262628%		34,147		7,158		9,122		8,762		6,465		2,434		206		-
State	024100	Minot State University	0.461960%		53,975		11,171		14,625		13,991		9,715		4,078		395		-
State	024200	Valley City State University	0.172253%		27,633		5,845		7,133		6,897		5,336		2,323		99		-
State of ND	025000	ND State Library	0.104469%		10,878		2,404		3,185		3,042		2,145		192		(90)		-
State of ND	025200	SCHOOL FOR THE DEAF	0.116990%		15,436		3,215		4,090		3,929		2,944		1,222		36		-
State of ND	025300	School For The Blind	0.055371%		3,164		692		1,106		1,030		550		(110)		(104)		-
State	026100	ND Board Of Nursing	0.058936%		7,899		1,714		2,155		2,074		1,588		417		(49)		-
State of ND	027000	Career & Technical Education	0.155713%		28,669		5,997		7,162		6,948		5,655		2,781		126		-
State of ND	030100	ND Department Of Health	0.986236%		(354,325)		(76,756)		(69,382)		(70,736)		(79,152)		(57,788)		(511)		-
State of ND	030300	Mental Health	0.763842%		554,846		118,498		124,209		123,161		116,727		71,402		849		-
State of ND	031000	Life Skills and Transition Center	1.024752%		66,590		13,695		21,357		19,951		10,721		916		(50)		-
State of ND	031200	North Dakota State Hospital	1.400915%		60,005		12,659		23,133		21,211		8,670		(5,289)		(379)		-
State of ND	031300	ND Veterans Home	0.395198%		24,326		4,782		7,737		7,194		3,982		613		18		-
State of ND	031600	Indian Affairs Commission	0.025618%		6,940		1,560		1,752		1,716		1,476		489		(53)		-
State of ND	032100	Veterans Affairs Department	0.031216%		2,938		569		802		759		455		262		91		-
State of ND	032500	Department Of Human Services	6.557555%		987,734		204,251		253,281		244,284		187,874		89,756		8,288		-
State of ND	036000	Protection & Advocacy Project	0.157528%		13,244		2,423		3,601		3,385		2,165		1,399		271		-
State	038000	Job Service North Dakota	0.751239%		67,661		13,851		19,468		18,437		12,466		3,480		(41)		-
State	040100	Insurance Department	0.193124%		(1,081)		128		1,572		1,307		(308)		(3,192)		(588)		-
State of ND	040500	Industrial Commission	0.628524%		70,898		14,753		19,452		18,590		13,272		4,973		(142)		-
State of ND	040600	ND Department Of Labor	0.063560%		(2,089)		(687)		(211)		(299)		(752)		(340)		200		-
State of ND	040800	Public Service Commission	0.272074%		24,977		5,569		7,203		5,159		7,230		161		(745)		-
State of ND	041200	Aeronautics Commission	0.035530%		3,520		574		840		791		503		583		229		-
State of ND	041300	Department Of Financial Institutions	0.172473%		4,045		665		1,954		1,718		254		(528)		(18)		-
State of ND	041400	ND Securities Department	0.060153%		9,109		1,909		2,359		2,277		1,828		764		(28)		-
State	042600	State Board Of Law Examiners	0.027511%		(4,704)		(1,122)		(916)		(954)		(969)		(693)		(50)		-
State	042700	ND State Board Of Cosmetology	0.009151%		2,854		591		660		647		567		352		37		-
State	042800	ND State Plumbing Board	0.035184%		4,622		955		1,218		1,170		884		364		31		-
State	047100	Bank Of North Dakota	0.984965%		103,011		20,517		27,881		26,530		19,010		7,987		1,086		-
State	047200	Public Finance Authority	0.013255%		274		45		145		126		17		(63)		4		-
State	047300	Housing Finance Agency	0.211870%		10,967		2,121		3,705		3,415		1,804		(152)		74		-
State	047500	Mill & Elevator Association	0.776550%		187,268		40,173		45,979		44,913		37,225		17,229		1,749		-
State	048500	Workforce Safety & Insurance	1.364889%		110,813		22,345		32,550		30,678		19,820		4,934		486		-
State of ND	050200	Field Services Division	0.645935%		74,177		15,041		19,871		18,985		13,685		6,083		512		-

* Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.



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

				Schedule of Deferred Outflows/(Inflows)								2027 and
Employer Type	Employer ID	Employer	Proportionate Share	Total Deferred	2021	2022	2023	2024	2025	2026	Thereafter	
State of ND	050400	Highway Patrol	0.161553%	167,179	35,410	44,095	42,501	32,531	12,513	129	-	
State of ND	051700	Department Of Corrections Transitional Services	0.176814%	15,918	3,082	4,404	4,161	2,679	1,422	170	-	
State of ND	051800	James River Correctional Ctr	0.693208%	76,200	15,337	20,520	19,569	13,964	6,016	794	-	
State of ND	051900	State Penitentiary	0.930388%	107,506	21,978	28,935	27,658	19,960	8,558	417	-	
State	052000	Rough Rider Industries	0.126870%	20,636	4,317	5,266	5,092	3,981	1,885	95	-	
State of ND	053000	Department Of Corrections And Rehabilitation	0.651271%	97,299	20,692	25,561	24,667	19,436	7,235	(292)	-	
State of ND	054000	Adjutant General ND National Guard	0.963695%	57,525	11,167	18,373	17,050	9,386	1,590	(41)	-	
State of ND	060100	Department Of Commerce	0.327514%	6,030	(63)	2,386	1,937	(700)	1,755	715	-	
State of ND	060200	Dept Of Agriculture	0.365493%	54,777	11,022	13,755	13,253	10,197	5,844	706	-	
State of ND	060700	Milk Marketing Board	0.012000%	(1,546)	(271)	(181)	(198)	(297)	(469)	(130)	-	
State of ND	060800	ND Oilseed Council	0.002947%	527	112	134	130	106	42	3	-	
State	061100	ND Soybean Council	0.028178%	(1,151)	(427)	(216)	(255)	(484)	60	171	-	
State of ND	061400	ND Corn Utilization Council	0.012917%	(1,255)	(191)	(95)	(113)	(215)	(489)	(152)	-	
State of ND	061600	State Seed Department	0.134850%	20,710	4,491	5,499	5,314	4,159	1,277	(30)	-	
State	062400	Beef Commission	0.016621%	2,343	487	612	589	450	187	18	-	
State of ND	062500	ND Wheat Commission	0.040611%	5,499	1,143	1,447	1,391	1,055	439	24	-	
State of ND	062600	ND Barley Council	0.013334%	2,633	549	648	630	521	270	15	-	
State	066500	State Fair Association	0.080166%	1,805	216	816	706	39	(145)	173	-	
State of ND	067000	Racing Commission	0.011459%	1,095	229	315	299	206	51	(5)	-	
State of ND	070100	Historical Society	0.331429%	22,216	4,571	7,049	6,595	3,988	372	(359)	-	
State of ND	070900	ND Council On The Arts	0.028597%	3,434	686	899	860	627	331	31	-	
State of ND	072000	Game & Fish Department	0.944898%	122,782	25,311	32,376	31,080	23,256	9,808	951	-	
State of ND	075000	Parks & Recreation Department	0.286638%	12,693	2,309	4,452	4,059	1,666	(79)	286	-	
State of ND	077000	Water Commission	0.510215%	45,326	9,810	13,625	12,925	8,405	890	(329)	-	
State	080100	Department Of Transportation	0.499432%	362,709	76,990	114,330	107,478	64,246	2,813	(3,148)	-	
State	090000	ND State Board Of Accountancy	0.008790%	(7,466)	(1,415)	(1,350)	(1,362)	(1,433)	(1,548)	(358)	-	
State	090100	Board Of Medical Examiners	0.030085%	6,372	1,391	1,616	1,575	1,264	495	31	-	
State	090200	Board Of Pharmacy	0.022908%	4,034	845	1,016	985	797	356	35	-	
State	090600	Real Estate Commission	0.016815%	7,178	1,443	1,569	1,546	1,372	1,058	190	-	
State	090900	Electrical Board	0.159262%	28,422	5,799	6,990	6,772	5,451	3,093	317	-	
State	099501	ND System Information Technology Services	0.182082%	21,745	4,223	5,585	5,335	3,860	2,455	287	-	
District Health Unit	100002	McIntosh District Health Unit	0.008096%	2,566	535	596	585	519	294	37	-	
District Health Unit	100003	Wells County Dist Health Unit	0.017081%	809	165	292	269	175	(84)	(8)	-	
District Health Unit	100004	Central Valley Health Unit	0.087820%	2,730	386	1,043	922	329	(45)	95	-	
District Health Unit	100005	Dickey County Health District	0.020065%	4,020	873	1,023	995	831	332	(34)	-	
District Health Unit	100006	Emmons County Public Health	0.017092%	2,569	535	663	641	497	217	16	-	
District Health Unit	100007	Rolette County Public Health	0.043289%	7,810	1,620	1,944	1,884	1,537	757	68	-	
District Health Unit	100008	Towner County Public Health Unit	0.013389%	4,921	1,034	1,134	1,116	1,019	590	28	-	
District Health Unit	100009	Nelson-Griggs District Health Unit	0.014109%	2,546	531	637	617	501	237	23	-	
District Health Unit	100010	First District Health Unit	0.188108%	10,065	1,903	3,310	3,052	1,544	61	195	-	
District Health Unit	100011	Lake Region District Health Unit	0.082816%	16,348	3,430	4,050	3,936	3,238	1,559	135	-	
District Health Unit	100012	Garrison Diversion Conservancy District	0.181578%	35,156	7,056	8,414	8,165	6,691	4,211	619	-	
District Health Unit	100013	Upper Missouri Health Unit	0.101626%	17,454	3,735	4,495	4,356	3,514	1,276	78	-	
District Health Unit	100014	Kidder County District Health Unit	0.005625%	1,577	348	390	382	329	118	10	-	
District Health Unit	100015	Southwestern District Health Unit	0.113668%	12,841	2,696	3,545	3,389	2,451	700	60	-	
District Health Unit	100017	City-County Health District	0.059216%	12,862	2,807	3,250	3,169	2,616	978	42	-	
District Health Unit	100018	Sargent County District Health Unit	0.013566%	3,491	747	848	829	722	318	27	-	
District Health Unit	100019	Trallist District Health Unit	0.015792%	2,357	488	606	586	458	201	18	-	
District Health Unit	100021	Cavalier County Health Dist	0.010013%	1,515	313	388	376	294	132	12	-	
District Health Unit	100022	Walsh County Health District	0.028107%	5,994	1,329	1,540	1,501	1,207	406	11	-	
District Health Unit	100023	Custer Health Unit	0.124689%	15,242	3,144	4,076	3,905	2,879	1,132	106	-	
Political Subdivision	100024	Southeast Water Users District	0.040710%	1,694	154	458	402	412	207	61	-	
City	200002	City Of McVie	0.006007%	(1,488)	(312)	(267)	(276)	(345)	(281)	(7)	-	
City	200003	City Of Drayton	0.012050%	(5,424)	(1,143)	(1,052)	(1,069)	(1,174)	(912)	(74)	-	
City	200004	City Of Fessenden	0.000000%	(1,746)	(375)	(375)	(375)	(377)	(245)	1	-	
City	200005	City Of Westhope	0.014583%	1,514	315	424	406	286	80	3	-	
City	200006	City Of Belfield	0.021700%	(6,662)	(1,507)	(1,345)	(1,374)	(1,539)	(835)	(62)	-	
City	200007	City Of Beulah	0.061115%	42,842	9,111	9,568	9,484	8,970	5,577	132	-	
City	200008	City Of Rolla	0.033553%	5,518	1,352	1,603	1,557	1,220	(59)	(155)	-	
City	200009	City Of New Town	0.092327%	15,783	3,312	4,002	3,876	2,989	1,285	319	-	
City	200010	City Of Cavalier	0.054277%	8,845	1,965	2,371	2,297	1,782	491	(61)	-	
City	200011	City Of Harvey	0.053617%	8,815	1,874	2,275	2,202	1,739	695	30	-	
City	200012	City Of Napoleon	0.014614%	6,048	1,384	1,493	1,473	1,255	422	21	-	
City	200014	City Of Grand Forks	2.139875%	326,144	64,101	80,101	77,165	62,259	37,084	5,434	-	

* Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.

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

Employer Type	Employer ID	Employer	Proportionate Share	Schedule of Deferred Outflows/(Inflows)							2027 and Thereafter
				Total Deferred	2021	2022	2023	2024	2025	2026	
City	200015	City Of Killdeer	0.080908%	10,187	2,125	2,730	2,619	1,983	747	(17)	-
City	200016	City Of Ellendale	0.037539%	3,445	677	957	906	643	220	42	-
City	200017	City Of Wishek	0.022806%	3,833	815	982	951	768	320	(3)	-
City	200018	City Of Granville	0.003948%	2,037	414	443	438	371	292	79	-
City	200019	City Of Linton	0.015663%	(1,186)	(311)	(193)	(215)	(345)	(158)	36	-
City	200020	City Of Finley	0.007100%	372	49	103	93	52	65	10	-
City	200021	City Of Wilton	0.011851%	(53)	(24)	64	48	(63)	(96)	18	-
City	200022	City Of Ray	0.015782%	924	151	269	247	116	118	23	-
City	200025	City Of Medora	0.019820%	177	(12)	137	109	(84)	(32)	59	-
City	200026	City Of Velva	0.016988%	5,165	903	1,030	1,007	845	1,122	258	-
City	200027	City Of Mandan	0.239948%	70,310	13,957	15,751	15,422	13,492	9,863	1,825	-
City	200028	City Of Thompson	0.016293%	2,574	531	653	630	505	235	20	-
City	200029	City Of Williston	1.854196%	443,666	93,289	107,152	104,608	88,216	45,706	4,695	-
City	200030	City Of Bowman	0.061537%	2,974	547	1,007	920	401	(38)	137	-
City	200031	City Of Tioga	0.089714%	19,724	4,047	4,718	4,595	3,758	2,208	398	-
City	200033	City Of Rhame	0.004799%	645	154	189	183	154	(12)	(23)	-
City	200035	City Of Fargo	3.121050%	562,181	117,476	140,812	136,529	111,187	50,606	5,571	-
City	200036	City Of Jamestown	0.444398%	47,783	9,517	12,840	12,230	8,559	4,046	591	-
City	200037	City Of Beach	0.023502%	6,372	1,153	1,329	1,297	1,098	1,214	281	-
City	200038	City Of Glenburn	0.005675%	859	178	220	214	167	78	2	-
City	200040	City Of Kulm	0.007283%	1,460	329	383	373	263	104	8	-
City	200041	City Of Harwood	0.013235%	2,019	406	505	487	395	214	12	-
City	200043	City Of Dickinson	0.622945%	396,191	78,721	83,378	82,524	77,276	63,130	11,162	-
City	200045	City Of Mapleton	0.013429%	2,370	413	513	495	401	457	91	-
City	200046	City Of Wahpeton	0.217418%	39,849	8,599	10,224	9,926	7,944	3,037	119	-
City	200047	City Of Bottineau	0.043029%	25,063	5,635	5,957	5,898	5,536	1,939	98	-
City	200049	City Of Elgin	0.006435%	1,185	245	293	284	227	124	12	-
City	200050	City Of Rugby	0.049727%	5,304	1,216	1,588	1,520	996	7	(23)	-
City	200051	City Of New Salem	0.009567%	134	(17)	55	42	(28)	19	63	-
City	200052	City Of Walhalla	0.015458%	(2,211)	(418)	(303)	(324)	(446)	(643)	(77)	-
City	200053	City Of Gwinner	0.014290%	2,169	436	542	523	401	235	32	-
City	200054	City Of Kenmare	0.025259%	3,809	684	872	838	658	689	68	-
City	200055	City Of Watford City	0.243465%	3,813	273	2,094	1,759	(94)	(913)	694	-
City	200057	City Of Cooperstown	0.013504%	393	69	170	151	43	(53)	13	-
City	200058	City Of New England	0.008927%	1,012	207	273	261	186	84	1	-
City	200059	City Of Carrington	0.050198%	2,812	790	1,165	1,096	574	(532)	(281)	-
City	200060	City Of Mott	0.011037%	1,596	309	391	376	301	187	32	-
City	200061	City Of Larimore	0.015299%	4,957	987	1,101	1,080	930	710	149	-
City	200062	City Of Sherwood	0.003557%	769	163	190	185	153	72	6	-
City	200063	City Of Lamoure	0.005419%	(4,238)	(911)	(871)	(878)	(923)	(604)	(51)	-
City	200064	City Of Michigan	0.006016%	1,322	277	322	316	265	135	7	-
City	200065	City Of Park River	0.041380%	5,409	1,131	1,441	1,384	1,044	397	12	-
City	200067	City Of Hatton	0.007398%	1,837	408	463	453	369	139	5	-
City	200069	City Of Northwood	0.021903%	2,538	528	692	662	473	202	(19)	-
City	200070	City Of Powers Lake	0.009270%	(863)	(186)	(117)	(130)	(174)	(205)	(51)	-
City	200072	City Of Towner	0.008634%	2,634	589	654	642	525	203	21	-
City	200073	City Of Pembina	0.007156%	347	61	115	105	46	16	4	-
City	200075	City Of Underwood	0.008183%	1,329	264	325	314	246	152	28	-
City	200076	City Of New Leipzig	0.003354%	867	171	196	191	163	121	25	-
City	200077	City Of Stanley	0.072364%	13,678	3,023	3,564	3,465	2,705	841	80	-
City	200080	City Of Crosby	0.013769%	581	135	238	219	101	(64)	(48)	-
City	200083	City Of Grafton	0.143482%	21,328	4,511	5,583	5,387	4,170	1,582	95	-
City	200084	City Of Emerado	0.009552%	2,761	577	648	635	555	327	19	-
City	200085	City Of Lincoln	0.055708%	14,065	2,755	3,172	3,095	2,653	2,033	357	-
City	200086	City Of Minto	0.007243%	896	159	213	203	140	146	35	-
City	200087	City Of Ashley	0.010630%	1,239	290	370	355	267	(9)	(34)	-
City	200088	City Of Neche	0.003870%	563	117	145	140	110	44	7	-
City	200089	City Of Surrey	0.030168%	654	249	475	433	162	(383)	(282)	-
City	200090	City Of Hankinson	0.018625%	2,250	477	616	590	421	138	8	-
City	200091	City Of New Rockford	0.019390%	2,932	607	752	725	565	253	30	-
City	200092	City Of Minot	0.453611%	295,658	60,774	64,166	63,544	59,722	42,768	4,684	-
City	200094	City Of West Fargo	0.916280%	222,197	45,848	52,699	51,442	43,947	24,292	3,969	-
City	200097	City Of Devils Lake	0.203166%	51,358	10,872	12,391	12,113	10,350	5,138	494	-
City	200098	City Of Oakes	0.049694%	4,388	956	1,328	1,260	779	88	(23)	-

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

Employer Type	Employer ID	Employer	Proportionate Share	Schedule of Deferred Outflows/(Inflows)							2027 and Thereafter
				Total Deferred	2021	2022	2023	2024	2025	2026	
City	200100	City Of Mohall	0.014093%	1,747	317	422	403	285	224	96	-
City	200101	City Of Lidgerwood	0.006894%	1,166	239	291	282	223	117	14	-
City	200102	City Of Mcclusky	0.003102%	326	68	91	87	60	22	(2)	-
City	200103	City Of Burlington	0.023385%	1,049	273	448	416	226	(239)	(75)	-
City	200104	City Of Lisbon	0.040233%	5,604	1,141	1,442	1,387	1,100	480	54	-
City	200110	City Of Halliday	0.007872%	(425)	(86)	(27)	(37)	(100)	(159)	(16)	-
City	200111	City Of Maddock	0.008377%	(729)	(120)	(58)	(69)	(135)	(271)	(76)	-
City	200114	City of Regent	0.004194%	262	49	80	75	31	33	(6)	-
City	200115	City of Lakota	0.015878%	809	228	346	325	181	(190)	(81)	-
City	200117	City of Alexander	0.012234%	4,133	977	1,068	1,051	896	169	(28)	-
City	200118	City of Berthold	0.005802%	(522)	(120)	(77)	(85)	(131)	(124)	15	-
City	200119	City of Carson	0.006911%	1,153	237	289	281	224	111	11	-
City	200120	City of Dodge	0.003874%	861	186	215	208	173	70	9	-
City	200123	City of Grenora	0.008911%	5,559	1,040	1,107	1,095	1,019	1,028	270	-
City	200124	City of Kindred	0.008234%	5,557	1,186	1,248	1,237	1,167	710	9	-
City	200125	City of Richardson	0.008605%	5,733	1,223	1,288	1,276	1,203	733	10	-
City	200126	City of Garrison	0.005517%	3,593	766	808	800	754	459	6	-
County	300001	Adams County	0.064984%	(15,582)	(3,103)	(2,617)	(2,706)	(3,267)	(3,504)	(385)	-
County	300002	Barnes County	0.285254%	(1,494)	(421)	1,712	1,321	(1,114)	(3,053)	61	-
County	300003	Benson County	0.121154%	(16,613)	(3,752)	(2,846)	(3,012)	(3,948)	(3,099)	44	-
County	300004	Billings County	0.514453%	211,908	45,174	49,020	48,314	44,061	24,902	437	-
County	300005	Bottineau County	0.304391%	47,906	10,084	12,360	11,942	9,376	4,006	138	-
County	300006	Bowman County	0.110598%	(11,872)	(2,770)	(1,943)	(2,095)	(3,018)	(2,233)	187	-
County	300007	Burke County	0.136706%	15,150	2,831	3,853	3,665	2,513	1,799	489	-
County	300008	Burleigh County	1.423433%	170,198	35,402	46,045	44,092	31,301	11,155	2,203	-
County	300009	Cass County	2.115638%	249,663	51,170	66,988	64,085	46,747	17,675	2,998	-
County	300010	Cavalier County	0.293962%	98,263	20,753	22,951	22,547	20,100	11,522	390	-
County	300011	Dickey County	0.109060%	(11,999)	(2,549)	(1,734)	(1,884)	(2,883)	(2,965)	16	-
County	300012	Divide County	0.192633%	6,360	1,078	2,518	2,254	526	(196)	180	-
County	300013	Dunn County	0.458573%	69,608	14,168	17,596	16,967	13,144	6,619	1,114	-
County	300014	Eddy County	0.064912%	(37)	89	574	485	(64)	(932)	(189)	-
County	300015	Emmons County	0.192224%	59,299	12,407	13,844	13,581	12,032	7,077	358	-
County	300016	Foster County	0.083493%	(295)	161	785	671	(169)	(1,388)	(355)	-
County	300017	Golden Valley County	0.070564%	48,824	10,424	10,952	10,855	10,260	6,255	78	-
County	300018	Grand Forks County	1.267092%	104,476	21,840	31,314	29,576	17,824	3,315	607	-
County	300019	Grant County	0.082244%	1,333	105	720	607	(69)	(114)	84	-
County	300020	Griggs County	0.062058%	(1,420)	(364)	100	15	(523)	(597)	(51)	-
County	300021	Hettinger County	0.087124%	2,560	228	879	761	29	267	396	-
County	300023	Lamoure County	0.134196%	5,292	1,182	2,185	2,001	902	(845)	(133)	-
County	300024	Logan County	0.052154%	(2,180)	(578)	(188)	(260)	(678)	(577)	101	-
County	300025	Mchenry County	0.101412%	1,471	398	1,156	1,017	22	(1,121)	(1)	-
County	300026	McIntosh County	0.078078%	(351)	(129)	454	347	(286)	(693)	(44)	-
County	300027	Mckenzie County	1.045261%	104,906	19,901	27,716	26,282	19,333	10,504	1,170	-
County	300028	McLean County	0.428733%	41,107	8,556	11,762	11,173	7,617	1,889	110	-
County	300029	Mercer County	0.318117%	39,127	8,630	11,009	10,572	7,667	1,480	(231)	-
County	300030	Morton County	0.635148%	54,738	10,772	15,521	14,649	9,667	3,581	548	-
County	300031	Mountrail County	0.656577%	124,082	25,988	30,897	29,996	24,741	11,985	475	-
County	300032	Nelson County	0.139662%	18,831	3,864	4,909	4,717	3,587	1,544	210	-
County	300033	Oliver County	0.072769%	11,306	2,387	2,931	2,831	2,196	859	102	-
County	300034	Pembina County	0.200842%	(6,210)	(1,378)	123	(152)	(1,900)	(2,894)	(9)	-
County	300035	Pierce County	0.180237%	7,195	1,580	2,928	2,681	1,107	(916)	(185)	-
County	300036	Ramsay County	0.421883%	109,095	22,992	26,146	25,567	22,270	11,801	319	-
County	300037	Ransom County	0.134109%	14,266	2,983	3,986	3,802	2,663	714	118	-
County	300038	Renville County	0.100506%	2,806	424	1,175	1,037	234	(215)	151	-
County	300039	Richland County	0.579423%	108,109	22,893	27,225	26,430	21,703	9,430	428	-
County	300040	Rolette County	0.165588%	(32,755)	(7,249)	(6,210)	(6,238)	(7,612)	(5,842)	196	-
County	300041	Sargent County	0.060849%	36,905	7,085	7,540	7,456	6,943	6,398	1,483	-
County	300042	Sheridan County	0.063063%	11,772	2,435	2,906	2,820	2,285	1,161	165	-
County	300044	Slope County	0.104369%	39,891	8,498	9,278	9,135	8,273	4,659	48	-
County	300045	Stark County	0.480462%	(37,525)	(8,444)	(4,851)	(5,511)	(9,702)	(9,330)	313	-
County	300046	Steele County	0.083123%	8,621	1,904	2,526	2,412	1,712	145	(78)	-
County	300047	Stutsman County	0.627123%	106,422	22,325	27,014	26,154	20,906	9,497	526	-
County	300048	Towner County	0.120967%	25,359	5,173	6,077	5,911	4,919	2,898	381	-
County	300049	Traill County	0.281437%	38,833	7,789	9,894	9,508	7,278	3,642	722	-

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

Employer Type	Employer ID	Employer	Proportionate Share	Schedule of Deferred Outflows/(Inflows)							2027 and Thereafter
				Total Deferred	2021	2022	2023	2024	2025	2026	
County	300050	Walsh County	0.235858%	(6,615)	(1,719)	44	(2,79)	(2,317)	(2,739)	395	-
County	300051	Ward County	1.163779%	113,077	24,321	33,022	31,425	21,003	3,740	(434)	-
County	300052	Wells County	0.188363%	49,262	9,970	11,378	11,120	9,433	6,222	1,139	-
County	300053	Williams County	1.481207%	287,711	59,553	70,628	68,595	54,470	30,154	4,311	-
School District	400002	Mcclusky Public Schools	0.013655%	1,790	365	467	448	332	123	55	-
School District	400003	Lake Region Special Education Unit	0.039805%	(1,945)	(447)	(150)	(204)	(529)	(566)	(49)	-
School District	400004	Lidgerwood Public School	0.034270%	6,122	1,251	1,507	1,460	1,163	615	126	-
School District	400006	Halliday Public School	0.007266%	1,331	265	320	310	229	90	117	-
School District	400007	Oliver-Mercer Special Education Unit	0.038363%	8,376	1,846	2,132	2,080	1,721	615	(18)	-
School District	400008	Underwood School District #8	0.036998%	9,463	2,041	2,318	2,267	1,982	832	23	-
School District	400010	New Town Public School District	0.145739%	6,725	1,685	2,775	2,575	1,513	(1,511)	(312)	-
School District	400011	Bottineau Public School	0.120392%	9,567	1,795	2,695	2,530	1,727	722	98	-
School District	400012	Peace Garden Special Services	0.030246%	2,506	511	737	695	449	126	(12)	-
School District	400014	Beulah Public School #27	0.095723%	15,379	3,287	4,002	3,871	3,077	1,141	1	-
School District	400016	St John School District #3	0.068515%	7,879	1,542	2,055	1,961	1,409	758	154	-
School District	400017	Ellendale Public School District #40	0.041563%	4,978	1,049	1,359	1,302	970	308	(10)	-
School District	400018	Rural Cass Special Education Unit	0.020827%	1,697	342	497	469	327	70	(8)	-
School District	400019	Fargo Public Schools	2.208087%	381,275	79,170	95,680	92,650	74,135	35,385	4,255	-
School District	400020	Surrey Schools	0.048491%	1,498	232	595	528	185	(73)	31	-
School District	400021	Jamestown Public School District #1	0.302357%	49,624	10,468	12,908	12,494	9,797	3,721	56	-
School District	400023	Warwick Public School	0.074598%	28,427	5,823	6,381	6,279	5,621	3,775	548	-
School District	400024	Souris Valley Special Services	0.036662%	9,011	1,858	2,132	2,082	1,601	1,176	162	-
School District	400025	Rugby Public School District #5	0.070901%	15,778	3,297	3,827	3,730	3,156	1,721	47	-
School District	400026	Billings County School District	0.030976%	2,523	455	686	643	378	301	60	-
School District	400027	Belcourt School District #7	0.486189%	65,030	13,310	16,945	16,278	12,789	5,523	185	-
School District	400028	West Fargo Public School #6	1.714300%	321,527	66,228	79,046	76,694	62,234	32,739	4,586	-
School District	400029	Minot Public School District #1	1.614360%	240,577	49,005	61,075	58,860	46,352	22,330	2,955	-
School District	400030	Belfield Public School #13	0.034425%	4,987	1,149	1,407	1,359	1,077	140	(145)	-
School District	400031	Minto Public School District #20	0.029944%	1,137	216	440	399	135	(67)	14	-
School District	400033	Harvey Public School Dist #38	0.063225%	8,796	1,765	2,237	2,151	1,636	912	95	-
School District	400034	Oakes Public Schools	0.045594%	(482)	(264)	77	14	(346)	(69)	106	-
School District	400035	Larimore Public School District #44	0.048379%	4,611	914	1,276	1,209	809	395	8	-
School District	400036	Hazen Public School District #3	0.056330%	8,123	1,889	2,310	2,233	1,684	156	(149)	-
School District	400038	Park River Area School District	0.056600%	9,523	1,953	2,376	2,301	1,825	955	113	-
School District	400039	Hillsboro Public School	0.050116%	5,041	1,015	1,390	1,321	875	347	93	-
School District	400040	Lisbon Public School	0.077121%	19,092	3,979	4,555	4,450	3,792	2,110	206	-
School District	400042	Northern Cass School District #97	0.070168%	20,456	4,475	4,999	4,903	4,227	1,842	10	-
School District	400043	Mandaree Public School #36	0.091825%	38,715	8,673	9,360	9,234	8,405	2,972	71	-
School District	400044	Thompson Public School	0.034414%	6,308	1,252	1,509	1,462	1,173	842	70	-
School District	400045	Northern Plains Special Ed Unit	0.012388%	38	(30)	63	46	9	(41)	(9)	-
School District	400046	Bowman County School District #1	0.064091%	7,430	1,534	2,013	1,925	1,417	458	83	-
School District	400047	Apple Creek Elementary School	0.003150%	538	125	148	144	88	29	4	-
School District	400048	Burke Central School	0.017168%	2,366	435	564	540	407	368	52	-
School District	400049	Washburn Public School	0.032666%	1,196	238	487	441	194	(161)	(3)	-
School District	400050	Enderlin Area School District #24	0.046271%	3,845	692	1,038	974	597	396	148	-
School District	400051	Midkota School	0.027226%	8,825	1,817	2,020	1,983	1,755	1,088	162	-
School District	400052	Velva Public School	0.036556%	4,689	1,020	1,293	1,243	944	215	(26)	-
School District	400053	Shenandoah Valley Special Education Unit	0.065876%	17,921	3,775	4,267	4,177	3,604	2,018	80	-
School District	400054	Center Stanton Public School	0.025359%	3,542	750	940	905	716	231	-	-
School District	400055	Burleigh County Special Education Unit	0.005446%	1,038	220	261	256	210	82	9	-
School District	400056	New Rockford Shenyenne Public School	0.037045%	8,546	1,744	2,021	1,970	1,649	981	181	-
School District	400057	James River Multidistrict Special Education Unit	0.045471%	8,946	2,010	2,350	2,288	1,875	595	(172)	-
School District	400058	Newburg United Public School	0.022728%	4,000	807	977	946	751	457	62	-
School District	400059	Napoleon Public School District #2	0.029732%	6,799	1,448	1,670	1,629	1,351	741	(40)	-
School District	400060	Yellowstone School District # 14	0.020605%	4,833	1,101	1,255	1,227	1,042	285	(77)	-
School District	400061	Cavalier Public Schools	0.040439%	6,439	1,198	1,500	1,445	1,081	956	259	-
School District	400062	Richland School District # 44	0.035778%	4,924	1,040	1,308	1,259	961	329	27	-
School District	400063	Fort Totten School District # 30	0.035697%	1,929	450	717	668	420	(181)	(145)	-
School District	400064	Bismarck Public Schools	2.448348%	437,110	90,631	108,937	105,578	84,890	42,433	4,641	-
School District	400065	Solen Public School Dist #3	0.052336%	13,639	2,832	3,223	3,151	2,630	1,600	203	-
School District	400068	Lakota Public School District # 66	0.022427%	(367)	(75)	93	62	(143)	(261)	(43)	-
School District	400069	Stanley Community Public School District # 2	0.144284%	32,429	6,938	8,017	7,819	6,332	3,184	139	-
School District	400070	Mandan Public School District #1	0.730987%	130,927	27,074	32,539	31,536	25,166	13,514	1,098	-
School District	400072	Killdeer Public School #16	0.089998%	28,719	5,918	6,591	6,468	5,702	3,453	587	-

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

Employer Type	Employer ID	Employer	Proportionate Share	Schedule of Deferred Outflows/(Inflows)							2027 and Thereafter
				Total Deferred	2021	2022	2023	2024	2025	2026	
School District	400073	Glenburn School District	0.030873%	3,099	738	1,023	971	658	(163)	(128)	-
School District	400074	New Public School #8	0.064760%	9,145	2,070	2,554	2,466	1,849	233	(27)	-
School District	400075	Williston Public School #1	0.825459%	218,234	44,955	51,127	49,994	43,175	26,397	2,586	-
School District	400076	Valley City Public School	0.090584%	6,535	1,321	1,999	1,874	1,117	162	62	-
School District	400077	Dickinson Public Schools	0.639916%	133,876	27,773	32,558	31,680	26,525	12,964	2,376	-
School District	400078	Drayton Public School #19	0.039520%	14,345	3,036	3,332	3,278	2,943	1,644	112	-
School District	400079	Mohall Lansford Sherwood School	0.035480%	5,214	1,113	1,378	1,329	1,002	385	7	-
School District	400080	Westhope Public School #17	0.026247%	4,331	911	1,108	1,072	878	390	(28)	-
School District	400081	Kindred Public School District #2	0.051141%	14,231	3,032	3,415	3,344	2,871	1,446	123	-
School District	400082	Grafton Public School District #3	0.121719%	3,900	576	1,486	1,319	393	111	15	-
School District	400083	Wilton Public School District	0.036849%	10,686	2,226	2,501	2,451	2,148	1,204	156	-
School District	400084	Sheyenne Valley Career And Tech Center	0.013161%	3,371	708	806	788	678	357	34	-
School District	400085	White Shield School Dist #85	0.096300%	9,549	1,810	2,531	2,398	1,646	977	187	-
School District	400086	Tgu School District #60	0.158518%	16,861	3,373	4,558	4,341	3,004	1,350	235	-
School District	400087	Turtle Lake Mercer School District #72	0.035746%	5,575	1,293	1,560	1,511	1,184	117	(90)	-
School District	400088	Lamoure School District #8	0.048288%	11,836	2,596	2,957	2,891	2,423	984	(15)	-
School District	400089	Divide County School Dist #1	0.066731%	11,771	2,464	2,963	2,871	2,325	1,013	135	-
School District	400090	Mott/Regent School Dist #1	0.031678%	(1,414)	(398)	(161)	(204)	(477)	(310)	136	-
School District	400091	United Public School District #7	0.092699%	10,593	2,086	2,779	2,652	1,882	1,089	105	-
School District	400092	Kulm Public School District #7	0.024516%	(108)	10	193	160	(37)	(357)	(77)	-
School District	400093	Midway Public School District #128	0.050134%	9,105	1,871	2,246	2,177	1,663	999	149	-
School District	400094	Dunseith School District #1	0.136806%	10,141	2,019	3,042	2,855	1,761	274	190	-
School District	400095	Carrington School District #49	0.044991%	7,232	1,524	1,861	1,799	1,422	532	94	-
School District	400096	Glen Ullin Public School #48	0.025120%	2,647	525	712	678	470	209	53	-
School District	400099	Manvel Public School	0.033171%	11,706	2,422	2,670	2,624	2,362	1,455	173	-
School District	400100	Maple Valley School District	0.024238%	1,731	345	526	493	258	72	37	-
School District	400101	North Border School District #100	0.061869%	9,570	2,033	2,496	2,411	1,921	709	-	-
School District	400102	McKenzie City Public School #1	0.245587%	49,015	10,570	12,406	12,069	9,831	3,732	407	-
School District	400103	Devils Lake Public School	0.257744%	24,269	4,787	6,715	6,361	4,203	1,902	301	-
School District	400104	Mt Pleasant School Dist #4	0.044000%	10,770	2,248	2,577	2,516	2,160	1,184	85	-
School District	400105	Central Cass Public School District #7	0.109805%	23,937	5,043	5,864	5,714	4,808	2,346	162	-
School District	400106	Minnor Public School District #2	0.035145%	3,990	790	1,053	1,005	737	339	66	-
School District	400107	Mapleton Public School	0.009269%	1,007	201	270	257	167	99	13	-
School District	400108	Linton Public School District #36	0.040104%	2,220	471	771	716	357	(75)	(20)	-
School District	400109	Tioga Public School District #15	0.082769%	19,607	4,197	4,816	4,702	3,949	1,942	1	-
School District	400114	Zeeland Public Schools	0.008787%	2,115	424	491	478	403	270	49	-
School District	400117	Garrison Public School District #51	0.055581%	8,102	1,732	2,148	2,072	1,574	532	44	-
School District	400118	Kenmare Public School District #28	0.034492%	(1,722)	(455)	(197)	(244)	(504)	(339)	17	-
School District	400119	Lewis & Clark Public Schools	0.058359%	18,491	3,849	4,285	4,205	3,594	2,183	375	-
School District	400120	Sw Special Education Unit	0.007363%	190	23	78	68	(17)	28	10	-
School District	400121	North Valley Career & Technology Center	0.012483%	(1,113)	(265)	(172)	(189)	(288)	(229)	30	-
School District	400122	Dakota Prairie Public School	0.065302%	14,897	3,020	3,508	3,419	2,839	1,822	289	-
School District	400123	Beach Public School District #3	0.067708%	7,085	1,358	1,864	1,771	1,140	775	177	-
School District	400124	Rollette Public School	0.024185%	2,157	461	642	609	448	(6)	3	-
School District	400125	Drake Public School District	0.021356%	2,670	598	758	728	541	26	19	-
School District	400137	New Salem Almont School District #49	0.052446%	9,921	2,025	2,417	2,345	1,935	1,051	148	-
School District	400138	Max Public School	0.030929%	3,792	750	982	939	689	391	41	-
School District	400139	East Central Special Education Unit	0.037680%	2,111	384	665	614	347	31	70	-
School District	400140	North Sargent School District #3	0.033964%	3,411	730	984	937	648	138	(26)	-
School District	400141	Wahpeton Public School District 37	0.131273%	18,213	3,821	4,802	4,622	3,472	1,493	3	-
School District	400142	Medina Public School District #3	0.024050%	5,223	1,118	1,298	1,265	1,069	448	25	-
School District	400143	Pingree-Buchanan School District	0.015087%	(2,622)	(757)	(644)	(665)	(780)	57	167	-
School District	400144	West River Student Services	0.013119%	2,440	450	548	530	403	397	112	-
School District	400145	Leeds Public School District 6	0.025924%	9,351	1,982	2,176	2,140	1,914	1,061	78	-
School District	400147	Sawyer Public School	0.015198%	1,532	329	443	422	278	76	(16)	-
School District	400148	Wilmar Multidistrict Special Education Unit	0.090609%	22,332	4,888	5,565	5,441	4,707	1,925	(194)	-
School District	400149	Great Northwest Education Cooperative	0.012435%	158	15	108	91	(18)	(21)	(17)	-
School District	400150	Anamoose Public School District #14	0.015258%	2,302	491	605	584	464	146	12	-
School District	400151	South Prairie School District #70	0.058627%	8,366	1,677	2,115	2,035	1,570	818	151	-
School District	400152	South East Education Cooperative	0.065886%	22,996	4,730	5,223	5,132	4,519	2,977	415	-
School District	400153	South Heart Public School District #9	0.041012%	13,524	2,763	3,069	3,013	2,688	1,752	239	-
School District	400154	Sargent Central Public School District #6	0.019628%	12,242	2,305	2,452	2,425	2,259	2,229	572	-
School District	400155	Fairmount Public School	0.008567%	5,384	1,034	1,098	1,086	1,014	934	218	-
School District	400156	South Central Prairie Special Education Unit	0.011011%	7,880	1,682	1,765	1,749	1,657	1,015	12	-

* Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.



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

			Schedule of Deferred Outflows/(Inflows)										2027 and Thereafter
Employer Type	Employer ID	Employer	Proportionate Share	Total Deferred	2021	2022	2023	2024	2025	2026			
School District	400157	Pembina Special Education Cooperative	0.006326%	4,574	977	1,024	1,016	962	588	7			
School District	400158	Central Regional Education Association	0.050190%	36,766	7,853	8,228	8,159	7,736	4,734	56			
School District	400159	Oberon Public School #16	0.003814%	2,595	554	582	577	545	333	4			
Political Subdivision	500002	Cass County Water Resource District	0.018650%	193	23	163	137	(30)	(119)	19			
Political Subdivision	500003	Walsh County Water Resource District	0.004524%	643	135	168	162	120	48	10			
Political Subdivision	500005	Ramsey County Soil Conservation District	0.003714%	1,437	335	363	358	324	38	19			
Political Subdivision	500006	James River Soil Conservation District	0.005522%	997	207	248	240	195	100	7			
Political Subdivision	500007	Burlleigh County Soil Conservation District	0.014587%	1,407	314	423	403	292	(36)	11			
Political Subdivision	500008	Trall County Water Resource District	0.005141%	824	184	222	215	152	49	2			
Political Subdivision	500009	Grafton Park District	0.016495%	3,865	679	802	779	644	783	178			
Political Subdivision	500010	Cass County Soil Conservation District	0.019209%	2,662	565	708	682	521	202	(16)			
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.011900%	155	8	97	81	9	(50)	10			
Political Subdivision	500016	Greater Ramsey Water District	0.033764%	6,368	1,264	1,516	1,470	1,191	799	128			
Political Subdivision	500017	Carnegie Regional Library	0.006087%	1,068	207	253	244	195	130	39			
Political Subdivision	500018	Griggs County Public Library	0.003790%	222	67	96	90	61	(64)	(28)			
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.039176%	2,555	441	734	680	420	205	75			
Political Subdivision	500022	Consolidated Waste Ltd	0.014234%	2,541	562	668	649	520	175	(33)			
Political Subdivision	500023	Walsh County Housing Authority	0.002616%	270	55	75	71	51	19	(1)			
Political Subdivision	500024	Williams County Soil Conservation District	0.009612%	3,069	629	700	687	605	335	113			
Political Subdivision	500025	Bowman City Park Board	0.008480%	1,274	337	400	388	315	(96)	(70)			
Political Subdivision	500028	Williston Housing Authority	0.023595%	3,173	733	910	877	614	52	(13)			
Political Subdivision	500030	Minot Rural Fire Department	0.015435%	2,967	619	734	713	588	289	24			
Political Subdivision	500031	Central Plains Water District	0.022005%	5,292	1,114	1,278	1,248	1,066	531	55			
Political Subdivision	500033	Ransom County Soil Cons Dist	0.003775%	(220)	(54)	(26)	(30)	(63)	(59)	12			
Political Subdivision	500038	Jamestown Regional Airport	0.019615%	5,899	1,177	1,324	1,297	1,133	823	145			
Political Subdivision	500040	Fargo Park District	0.343902%	71,485	14,865	17,436	16,964	14,396	7,105	719			
Political Subdivision	500041	Bismarck Rural Fire Protection	0.057214%	9,435	1,870	2,298	2,219	1,818	1,055	175			
Political Subdivision	500045	Dunseith Community Nursing Home	0.072305%	3,921	787	1,327	1,228	453	(17)	143			
Political Subdivision	500047	Merced County Soil Conservation District	0.007273%	3,018	688	742	732	623	217	16			
Political Subdivision	500049	West Fargo Park District	0.114646%	22,272	4,649	5,506	5,349	4,438	2,152	178			
Political Subdivision	500053	Stutsman County Housing Authority	0.017884%	5,199	1,065	1,199	1,174	1,026	663	72			
Political Subdivision	500054	Grand Forks County Water Resource District	0.004490%	1,155	258	291	285	241	79	1			
Political Subdivision	500055	Southeast Region Career & Technology Center	0.008883%	1,007	228	295	283	211	(19)	9			
Political Subdivision	500056	Cavalier County Job Development Authority	0.004354%	583	122	154	148	109	45	5			
Political Subdivision	500057	Barnes County Soil Conservation District	0.007015%	1,177	259	311	302	211	86	8			
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	1,435	325	325	325	282	163	15			
Political Subdivision	500061	Ward County Water Resource District	0.003179%	402	83	107	103	76	29	4			
Political Subdivision	500063	Southwest Water Authority	0.237850%	16,528	3,412	5,190	4,864	2,929	201	(68)			
Political Subdivision	500068	Burlleigh County Council On Aging	0.066625%	12,114	2,513	3,011	2,919	2,345	1,210	116			
Political Subdivision	500072	Watford City Park District	0.080130%	30,462	6,587	7,186	7,076	6,288	3,222	103			
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.009907%	1,641	341	415	402	320	147	16			
Political Subdivision	500081	Ramsey County Housing Authority	0.023089%	4,378	901	1,074	1,042	845	482	34			
Political Subdivision	500082	Grand Forks Public Library	0.075119%	19,673	3,867	4,428	4,325	3,722	2,763	568			
Political Subdivision	500084	Rollette County Soil Conservation District	0.003400%	616	124	149	145	116	74	8			
Political Subdivision	500085	Jamestown Parks And Recreation District	0.068525%	26,021	5,608	6,120	6,026	5,504	2,575	188			
Political Subdivision	500091	Ramsey County Water Resource District	0.002996%	439	92	115	110	86	33	3			
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.022547%	(1,345)	(322)	(154)	(185)	(369)	(336)	21			
Political Subdivision	500108	North Dakota Firefighters Association	0.015817%	4,595	994	1,112	1,091	898	441	59			
Political Subdivision	500109	James River Valley Library System	0.034500%	8,137	1,714	1,972	1,925	1,621	857	48			
Political Subdivision	500110	Grand Forks Park District	0.169934%	30,088	6,322	7,592	7,359	5,906	2,596	313			
Political Subdivision	500111	McIntosh County Housing Authority	0.000000%	(1,790)	(385)	(385)	(385)	(386)	(248)	(1)			
Political Subdivision	500112	Foster County Soil Conservation District	0.000000%	-	-	-	-	-	-	-			
School District	500113	Lonetree Special Education Unit	0.002514%	(2,305)	(497)	(478)	(480)	(500)	(349)	(1)			
School District	500114	Roughrider Education Services Program (RESP)	0.000000%	(1,431)	(306)	(306)	(306)	(306)	(201)	(6)			
Political Subdivision	500115	Agassiz Water Users District	0.004286%	3,063	654	686	680	644	394	5			
Political Subdivision	500116	Western Area Water Supply Authority	0.066158%	50	(186)	309	218	(379)	(147)	235			
Political Subdivision	500118	Crosby Park District	0.003838%	(277)	(66)	(38)	(43)	(198)	6	62			
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.013368%	2,723	510	610	591	510	429	73			
Political Subdivision	500121	Devils Lake Park Board	0.034479%	4,547	953	1,210	1,163	877	359	(15)			
Political Subdivision	500122	North Central Soil Conservation District	0.007688%	1,615	322	379	369	281	203	61			
Political Subdivision	500125	Wahpeton Park Board	0.046678%	3,990	702	1,051	987	896	370	(16)			
Political Subdivision	500126	City Of Bottineau Park Board	0.010249%	5,687	1,314	1,391	1,377	1,290	315	-			
Political Subdivision	500128	Logan County Soil Conservation District	0.005343%	3,271	640	680	673	628	540	110			
Political Subdivision	500129	Park District - City of New Rockford	0.004149%	2,658	513	544	538	503	455	105			
Political Subdivision	500131	Minot Park District	0.099260%	64,106	13,213	13,955	13,819	12,982	9,188	949			
Political Subdivision	500132	Valley City Park District	0.034915%	21,855	4,364	4,625	4,578	4,283	3,431	574			
Political Subdivision	500059	Trall Rural Water District	0.000000%	(4,429)	(810)	(810)	(810)	(814)	(958)	(227)			
Political Subdivision	500123	Williston Rural Fire Protection District #1	0.000000%	(2,485)	(437)	(437)	(436)	(435)	(595)	(145)			
Political Subdivision	500124	Emmons County Soil Conservation District	0.000000%	(176)	4	4	4	4	(145)	(47)			
Political Subdivision	500127	Bottineau County Water Resource District	0.000000%	468	89	89	89	89	23	-			
State of ND	030500	Tobacco Prevention/Control Committee	0.000000%	3,439	1,015	1,015	1,015	394	-	-			
Total				100.000012%	\$ 13,941,850	\$ 2,883,988	\$ 3,631,672	\$ 3,494,486	\$ 2,649,541	\$ 1,164,729	\$ 117,434		

* Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021. 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			2017	2018	2019	2020	2017	2018	2019	2020	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions																												
Recognition Period			7.3881	7.2973	7.2213	5.6501	7.3881	7.2973	7.2213	5.6501																													
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of				Changes in Proportionate Share				Total Deferred	2021				2022				2023				2024				2025				2026				2027 and Thereafter			
			Contributions																																				
State of ND	010100	Governor's Office	\$	15	\$(154)	\$	227	\$	895	\$	-	\$(9,078)	\$	4,809	\$(1,036)	\$(1,904)	\$(591)	\$(591)	\$(591)	\$(591)	\$(592)	\$	304	\$	157	\$	-												
State of ND	010800	Secretary Of State		(506)	(420)	(641)	(836)	-	(6,675)	1,141	(6,606)	(10,176)	(2,288)	(2,288)	(2,288)	(2,288)	(2,288)	(2,288)	(2,288)	(2,250)	(1,079)	17	-																
State	011000	Office Of Management & Budget		(294)	(2,963)	3,476	(1,488)	-	(19,455)	(6,486)	11,574	(7,211)	(1,744)	(1,744)	(1,744)	(1,744)	(1,744)	(1,744)	(1,718)	(170)	(91)	-																	
State	011200	Information Technology Dept		(1,418)	(28,319)	25,577	(9,000)	-	(28,288)	(75,274)	293,834	164,503	35,581	35,581	35,581	35,581	35,581	35,581	35,699	23,584	(1,523)	-																	
State	011700	State Auditor's Office		1,151	596	1,199	467	-	(14,169)	(18,972)	(18,859)	(35,454)	(7,420)	(7,420)	(7,420)	(7,420)	(7,420)	(7,420)	(7,517)	(5,131)	(546)	-																	
State	011800	Central Services		(383)	(196)	239	(509)	-	(6,163)	(3,530)	(1,192)	(7,700)	(1,680)	(1,680)	(1,680)	(1,680)	(1,680)	(1,680)	(1,647)	(914)	(99)	-																	
State of ND	012000	State Treasurer's Office		(514)	(210)	(87)	(219)	-	(3,609)	2,669	857	(93)	(122)	(122)	(122)	(122)	(122)	(122)	(76)	273	76	-																	
State	012500	Attorney General's Office		7,339	(9,382)	465	(17,022)	-	27,817	(33,371)	(1,933)	(25,168)	(4,393)	(4,393)	(4,393)	(4,393)	(4,393)	(4,393)	(4,998)	(5,984)	(1,007)	-																	
State of ND	012700	Tax Department		305	(2,005)	856	3,221	-	(13,135)	(33,197)	(36,860)	(61,288)	(12,744)	(12,744)	(12,744)	(12,744)	(12,744)	(12,744)	(12,767)	(9,240)	(1,049)	-																	
State of ND	013000	Facility Management		252	74	1,440	1,455	-	(8,477)	(21,044)	(2,936)	(21,541)	(4,378)	(4,378)	(4,378)	(4,378)	(4,378)	(4,378)	(4,398)	(5,999)	-																		
State of ND	014000	Office Of Administrative Hearings		(97)	(142)	(136)	(154)	-	(284)	(1,252)	672	(875)	(171)	(171)	(171)	(171)	(171)	(171)	(164)	(154)	(44)	-																	
State	016000	Legislative Council		(751)	(2,017)	(192)	(1,019)	-	1,244	(10,666)	8,140	(2,787)	(452)	(452)	(452)	(452)	(452)	(452)	(387)	(714)	(330)	-																	
State of ND	018000	ND Supreme Court		11,996	(3,586)	1,038	4,754	-	376	(29,186)	(25,787)	(34,052)	(6,437)	(6,437)	(6,437)	(6,437)	(6,437)	(6,437)	(7,433)	(6,446)	(862)	-																	
State of ND	018800	Commission On Legal Counsel For Indigents		(1,349)	322	1,639	370	-	(10,283)	(11,866)	3,360	(10,808)	(2,304)	(2,304)	(2,304)	(2,304)	(2,304)	(2,304)	(2,189)	(1,392)	(315)	-																	
State	019000	Retirement & Investment Office		(312)	(682)	(228)	1,578	-	(2,582)	(2,107)	(13,117)	(13,417)	(2,890)	(2,890)	(2,890)	(2,890)	(2,890)	(2,890)	(2,866)	(1,807)	(74)	-																	
State	019200	ND Public Employees Retirement System		(1,838)	(495)	2,515	(1,071)	-	(17,663)	(13,152)	14,632	(8,066)	(1,810)	(1,810)	(1,810)	(1,810)	(1,810)	(1,810)	(1,656)	(654)	(326)	-																	
State of ND	019500	ND Ethics Commission		-	-	-	708	-	-	-	-	583	125	125	125	125	125	125	125	83	-	-																	
State of ND	020100	Public Instruction		2,362	(1,562)	1,316	8,508	-	1,404	(44,429)	(40,627)	(56,617)	(11,357)	(11,357)	(11,357)	(11,357)	(11,357)	(11,357)	(11,555)	(9,668)	(1,323)	-																	
State	020200	Education Standards & Practice		497	(122)	(115)	(209)	-	(857)	4,905	46	2,982	567	567	567	567	567	567	528	604	149	-																	
State	021500	ND University System Office		(792)	(710)	257	(623)	-	8,578	(1,982)	6,063	7,500	1,695	1,695	1,695	1,695	1,695	1,695	1,759	708	(52)	-																	
State of ND	022300	ND Youth Correctional Center		2,107	(1,917)	74	1,445	-	20,512	(1,252)	(29,363)	(11,911)	(2,271)	(2,271)	(2,271)	(2,271)	(2,271)	(2,271)	(2,444)	(2,617)	(37)	-																	
State of ND	022400	Juvenile Services - DOCR		(162)	(804)	(1,152)	(393)	-	(748)	2,446	(1,165)	(1,333)	(332)	(332)	(332)	(332)	(332)	(332)	(318)	(60)	41	-																	
State	022600	Land Department		(73)	(932)	4,836	(2,640)	-	(20,787)	(19,303)	10,770	(16,594)	(3,550)	(3,550)	(3,550)	(3,550)	(3,550)	(3,550)	(3,543)	(1,955)	(446)	-																	
State	022700	Bismarck State College		2,512	(3,751)	(3,580)	(1,203)	-	5,544	10,336	1,720	7,516	1,614	1,614	1,614	1,614	1,614	1,614	1,406	1,064	204	-																	
State	022800	Lake Region State College		954	1,073	(933)	782	-	(6,924)	17,433	(8,785)	2,336	196	196	196	196	196	196	118	1,125	505	-																	
State	022900	Williston State College		454	(698)	1,150	2,518	-	10,276	(12,197)	(19,918)	(16,458)	(3,236)	(3,236)	(3,236)	(3,236)	(3,236)	(3,236)	(3,270)	(1,143)	(337)	-																	
State	023000	University Of North Dakota		17,407	(4,621)	12,912	23,307	-	(91,378)	(116,883)	(114,581)	(198,846)	(41,351)	(41,351)	(41,351)	(41,351)	(41,351)	(41,351)	(42,792)	(28,816)	(3,185)	-																	
State	023500	North Dakota State University		9,628	(9,277)	5,108	2,555	-	(63,114)	(119,291)	(21,816)	(136,626)	(27,838)	(27,838)	(27,838)	(27,838)	(27,838)	(27,838)	(28,634)	(20,979)	(3,499)	-																	
State	023800	ND St College Of Science		3,411	(1,485)	(2,504)	(931)	-	(16,325)	(1,803)	(15,190)	(25,307)	(5,428)	(5,428)	(5,428)	(5,428)	(5,428)	(5,428)	(5,713)	(1,375)	(135)	-																	
State	023900	Dickinson State University		1,051	(721)	267	2,119	-	8,320	(372)	(25,178)	(14,094)	(2,913)	(2,913)	(2,913)	(2,913)	(2,913)	(2,913)	(2,998)	(2,357)	-	-																	
State	024000	Mayville State University		1,036	(353)	(2,411)	4,762	-	1,489	(335)	(6,995)	(2,680)	(479)	(479)	(479)	(479)	(479)	(479)	(563)	(594)	(186)	-																	
State	024100	Minot State University		4,695	119	829	285	-	(16,943)	(4,637)	(650)	(10,805)	(2,263)	(2,263)	(2,263)	(2,263)	(2,263)	(2,263)	(2,648)	(1,249)	(119)	-																	
State	024200	Valley City State University		1,322	(516)	98	(421)	-	(815)	(3,215)	7,602	3,478	836	836	836	836	836	836	726	337	(93)	-																	
State of ND	025000	ND State Library		223	(778)	504	780	-	6,035	(7,283)	(3,296)	(3,772)	(634)	(634)	(634)	(634)	(634)	(634)	(651)	(1,013)	(206)	-																	
State of ND	025200	SCHOOL FOR THE DEAF		(40)	168	28	(371)	-	(2,836)	(2,985)	3,724	(969)	(187)	(187)	(187)	(187)	(187)	(187)	(187)	(127)	(94)	-																	
State of ND	025300	School For The Blind		146	77	1,273	742	-	(2,589)	(6,584)	54	(4,600)	(918)	(918)	(918)	(918)	(918)	(918)	(932)	(748)	(166)	-																	
State	026100	ND Board Of Nursing		(165)	(634)	119	(281)	-	2,636	(3,888)	1,806	(367)	-	-	-	-	-	-	11	(263)	(115)	-																	
State of ND	027000	Career & Technical Education		(189)	(676)	(421)	1,847	-	(1,184)	(1,208)	9,320	6,834	1,469	1,469	1,469	1,469	1,469	1,469	1,488	986	(47)	-																	
State of ND	030100	ND Department Of Health		1,332	(11,576)	10,692	130	-	(30,622)	(63,134)	(523,171)	(492,624)	(105,437)	(105,437)	(105,437)	(105,437)	(105,437)	(105,437)	(105,545)	(69,160)	(1,608)	-																	
State of ND	030300	Mental Health		-	-	-	300	-	-	-	543,720	447,735	96,285	96,285	96,285	96,285	96,285	96,285	96,285	62,595	-	-																	
State of ND	031000	Life Skills and Transition Center		7,219	254	1,011	368	-	(43,357)	(39,840)	(33,132)	(77,111)	(16,106)	(16,106)	(16,106)	(16,106)	(16,106)	(16,106)	(16,703)	(10,900)	(1,190)	-																	
State of ND	031200	North Dakota State Hospital		8,924	(25,001)	18,293	(7,926)	-	11,348	(81,424)	(97,598)	(136,443)	(28,081)	(28,081)	(28,081)	(28,081)	(28,081)	(28,081)	(28,821)	(21,442)	(1,937)	-																	
State of ND	031300	ND Veterans Home		(1,371)	(478)	1,925	1,719	-	(19,427)	(15,660)	(12,427)	(31,092)	(6,711)	(6,711)	(6,711)	(6,711)	(6,711)	(6,711)	(6,594)	(3,944)	(421)	-																	
State of ND	031600	Indian Affairs Commission		295	(151)	576	(134)	-	3,769	(3,275)	3,821	3,348	815	815	815	815	815	815	790	194	81	-																	
State of ND	032100	Veterans Affairs Department		503	(118)	(90)	321	-	(1,472)	1,868	(2,776)	(1,439)	(339)	(339)	(339)	(339)	(339)	(339)	(380)	(98)	56	-																	
State of ND	032500	Department Of Human Services		14,150	(95,213)	71,880	(29,284)	-	(8,311)	(39,482)	149,847	68,178	13,552	13,552	13,552	13,552	13,552	13,552	12,382	14,144	996	-																	
State of ND	036000	Protection & Advocacy Project		(1,245)	(283)	(880)	(71)	-	(14,743)	3,958	(1,939)	(8,846)	(2,158)	(2,158)	(2,158)	(2,158)	(2,158)	(2,158)	(2,051)	(417)	96	-																	
State	038000	Job Service North Dakota		(4,331)	(6,100)	(190)	(1,529)	-	(15,146)	(28,497)	(1,441)	(37,685)	(7,996)	(7,996)	(7,996)	(7,996)	(7,996)	(7,996)	(7,639)	(5,182)	(876)	-																	
State	040100	Insurance Department		(180)	(4,038)	2,831	1,440	-	16,473	(28,967)	(21,492)	(28,162)	(5,488)	(5,488)	(5,488)	(5,488)	(5,488)	(5,488)	(5,476)	(8,419)	(603)	-																	
State of ND	040500	Industrial Commission		273	1,703	3,183	(2,089)	-	(30,056)	(30,533)	25,310	(17,238)	(3,525)	(3,525)	(3,525)	(3,525)	(3,525)	(3,525)	(3,548)	(2,724)	(841)	-																	
State of ND	040600	ND Department Of Labor		(1,038)	(1,646)	(2,566)	209	-	(4,112)	6,790	(12,587)	(11,002)	(2,535)	(2,535)	(2,535)	(2,535)	(2,535)	(2,535)	(2,453)	(1,073)	129	-																	
State of ND	040800	Public Service Commission		(2,651)	(4,500)	3,185	(1,979)	-	5,164	(37,308)	16,951	(13,175)	(2,343)	(2,343)	(2,343)	(2,343)	(2,343)	(2,343)	(2,122)	(2,976																			

* Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.



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

(Continued)

During Year Ending Recognition Period			2017	2018	2019	2020	2017	2018	2019	2020	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions									
			7.3881	7.2973	7.2213	5.6501	7.3881	7.2973	7.2213	5.6501										
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of				Changes in Proportionate Share				Total Deferred	2021	2022	2023	2024	2025	2026	2027 and Thereafter		
			Contributions																	
State of ND	051800	James River Correctional Ctr	(2,854)	(1,263)	(1,725)	2,128	-	(16,614)	2,560	(14,004)	(21,008)	(4,822)	(4,822)	(4,822)	(4,588)	(1,977)	23	-		
State of ND	051900	State Penitentiary	(1,717)	2,447	2,903	5,831	-	(42,895)	(22,995)	13,823	(22,961)	(5,078)	(5,078)	(5,078)	(4,939)	(2,170)	(618)	-		
State	052000	Rough Rider Industries	526	(203)	(140)	(487)	-	(2,349)	(1,264)	6,710	2,846	628	628	628	586	422	(46)	-		
State of ND	053000	Department Of Corrections And Rehabilitation	(3,057)	(3,647)	1,072	104	-	5,401	(34,141)	39,652	5,973	1,752	1,752	1,752	2,007	(274)	(1,016)	-		
State of ND	054000	Adjutant General ND National Guard	(5,482)	(8,277)	246	(2,261)	-	(52,203)	(36,464)	(17,041)	(77,631)	(16,858)	(16,858)	(16,858)	(16,404)	(9,522)	(1,113)	-		
State of ND	060100	Department Of Commerce	(1,438)	8,269	(1,267)	(6,767)	-	(81,205)	12,825	1,126	(39,896)	(9,587)	(9,587)	(9,587)	(9,465)	(2,021)	351	-		
State of ND	060200	Dept Of Agriculture	(297)	(737)	(2,658)	(533)	-	(17,308)	12,422	9,315	3,525	393	393	393	416	1,630	300	-		
State of ND	060700	Milk Marketing Board	(46)	(67)	671	(47)	-	(163)	(5,315)	394	(3,228)	(620)	(620)	(620)	(618)	(607)	(143)	-		
State of ND	060800	ND Oilseed Council	(7)	(10)	(7)	(12)	-	184	21	17	113	26	26	26	27	8	-	-		
State	061100	ND Soybean Council	(96)	893	(50)	321	-	(7,314)	4,705	(5,960)	(5,101)	(1,246)	(1,246)	(1,246)	(1,238)	(265)	140	-		
State of ND	061400	ND Corn Utilization Council	(42)	(71)	546	(51)	-	334	(5,976)	929	(3,066)	(567)	(567)	(567)	(561)	(688)	(166)	-		
State of ND	061600	State Seed Department	213	(284)	279	(534)	-	7,396	(6,080)	2,612	1,799	569	569	569	550	(278)	(180)	-		
State	062400	Beef Commission	(39)	(59)	(42)	(246)	-	332	62	70	12	4	4	4	5	(5)	-	-		
State of ND	062500	ND Wheat Commission	(98)	(146)	(102)	(161)	-	(146)	(500)	717	(196)	(38)	(38)	(38)	(32)	(29)	(21)	-		
State of ND	062600	ND Barley Council	(29)	(42)	(30)	(53)	-	(103)	63	1,071	763	161	161	161	164	116	-	-		
State	066500	State Fair Association	(63)	14	(303)	1,084	-	(3,503)	3,068	(12,448)	(9,436)	(2,115)	(2,115)	(2,115)	(2,106)	(1,069)	84	-		
State of ND	067000	Racing Commission	(29)	(44)	12	(46)	-	(106)	(541)	11	(512)	(104)	(104)	(104)	(101)	(81)	(18)	-		
State of ND	070100	Historical Society	(2,279)	(700)	1,571	1,883	-	(15,724)	(25,399)	2,594	(24,261)	(5,067)	(5,067)	(5,067)	(4,882)	(3,450)	(728)	-		
State of ND	070900	ND Council On The Arts	(72)	(28)	(77)	(107)	-	(1,933)	(57)	965	(576)	(146)	(146)	(146)	(138)	1	(1)	-		
State of ND	072000	Game & Fish Department	(1,664)	(3,003)	(3,100)	(1,443)	-	(3,995)	(248)	(1,490)	(9,719)	(2,167)	(2,167)	(2,167)	(2,031)	(1,087)	(100)	-		
State of ND	075000	Parks & Recreation Department	(234)	(1,018)	(710)	(152)	-	(10,712)	(352)	(23,809)	(27,503)	(6,027)	(6,027)	(6,027)	(6,005)	(3,384)	(33)	-		
State of ND	077000	Water Commission	2,722	(1,941)	2,243	1,192	-	3,367	(31,524)	(9,866)	(26,219)	(5,027)	(5,027)	(5,027)	(5,249)	(4,993)	(896)	-		
State	080100	Department Of Transportation	14,014	(15,813)	18,671	(10,491)	-	(78,946)	(302,493)	(90,379)	(337,611)	(68,244)	(68,244)	(68,244)	(69,406)	(54,772)	(8,701)	-		
State	090000	ND State Board Of Accountancy	(62)	(93)	636	(35)	-	(14)	(12,533)	31	(8,898)	(1,671)	(1,671)	(1,671)	(1,668)	(1,649)	(368)	-		
State	090100	Board Of Medical Examiners	711	(112)	(81)	(184)	-	2,624	9	668	2,153	516	516	516	459	148	(2)	-		
State	090200	Board Of Pharmacy	(51)	(80)	(58)	(91)	-	919	320	288	823	179	179	179	184	92	10	-		
State	090600	Real Estate Commission	376	618	(213)	(72)	-	(728)	5,830	863	4,819	954	954	954	922	864	171	-		
State	090900	Electrical Board	(267)	(1,984)	(382)	(165)	-	(3,099)	5,023	7,273	6,090	1,168	1,168	1,168	1,189	1,257	140	-		
State	095901	ND System Information Technology Services	(669)	1,495	(648)	(149)	-	(19,285)	3,351	6,269	(3,789)	(1,072)	(1,072)	(1,072)	(1,013)	355	85	-		
District Health Unit	100002	McIntosh District Health Unit	(14)	(38)	714	(48)	-	921	224	338	1,431	300	300	300	302	201	28	-		
District Health Unit	100003	Wells County Dist Health Unit	(558)	(67)	(297)	286	-	1,503	(563)	(2,175)	(1,586)	(332)	(332)	(332)	(282)	(281)	(27)	-		
District Health Unit	100004	Central Valley Health Unit	(1,733)	1,395	(55)	907	-	(5,805)	(151)	(8,254)	(9,586)	(2,168)	(2,168)	(2,168)	(2,021)	(1,058)	(3)	-		
District Health Unit	100005	Dickey County Health District	(43)	(64)	4	(269)	-	113	(1,754)	3,262	1,206	289	289	289	294	101	(56)	-		
District Health Unit	100006	Emmons County Public Health	(12)	(323)	(149)	(221)	-	189	(1)	665	173	38	38	40	40	20	(3)	-		
District Health Unit	100007	Rolette County Public Health	(246)	(107)	72	(686)	-	680	571	1,965	1,740	361	361	361	379	258	20	-		
District Health Unit	100008	Towner County Public Health Unit	(152)	(44)	(26)	(196)	-	504	508	3,226	3,045	645	645	645	645	436	13	-		
District Health Unit	100009	Nelson-Griggs District Health Unit	(38)	(54)	(41)	74	-	306	195	322	567	121	121	121	123	74	7	-		
District Health Unit	100010	First District Health Unit	(939)	(2,950)	(746)	567	-	(71)	396	(17,394)	(16,313)	(3,567)	(3,567)	(3,567)	(3,490)	(2,108)	(14)	-		
District Health Unit	100011	Lake Region District Health Unit	(32)	(241)	(239)	(329)	-	3,053	1,710	2,797	4,735	1,022	1,022	1,022	1,022	604	43	-		
District Health Unit	100012	Garrison Diversion Conservancy District	(688)	707	851	(886)	-	(5,927)	12,649	4,924	9,694	1,776	1,776	1,776	1,832	2,117	417	-		
District Health Unit	100013	Upper Missouri Health Unit	(202)	(1,027)	353	(61)	-	8,472	(1,599)	(167)	3,203	780	780	780	794	104	(35)	-		
District Health Unit	100014	Kidder County District Health Unit	114	(18)	(17)	(31)	-	1,239	63	767	184	184	184	184	178	53	4	-		
District Health Unit	100015	Southwestern District Health Unit	(253)	(455)	(78)	197	-	3,035	(2,116)	(3,736)	(3,098)	(610)	(610)	(610)	(591)	(611)	(66)	-		
District Health Unit	100017	City-County Health District	610	(410)	(353)	492	-	6,913	(490)	794	4,557	1,085	1,085	1,085	1,031	295	(24)	-		
District Health Unit	100018	Sargent County District Health Unit	(65)	(327)	(46)	(54)	-	2,292	436	270	1,589	352	352	352	359	162	12	-		
District Health Unit	100019	Trail District Health Unit	(41)	(60)	(45)	(68)	-	214	114	91	142	29	29	30	35	19	-	-		
District Health Unit	100021	Cavalier County Health Dist	(26)	(40)	(29)	851	-	182	100	(868)	112	22	22	24	26	17	1	-		
District Health Unit	100022	Walsh County Health District	695	(387)	(79)	(131)	-	3,700	(536)	408	2,053	512	512	512	455	82	(20)	-		
District Health Unit	100023	Custer Health Unit	(288)	(258)	(302)	13	-	(612)	(844)	(948)	(2,243)	(482)	(482)	(482)	(458)	(306)	(33)	-		
Political Subdivision	100024	Southeast Water Users District	(4,231)	(140)	(33)	413	-	(29)	665	(3,365)	(4,013)	(1,030)	(1,030)	(1,030)	(677)	(262)	16	-		
City	200002	City Of Mcvillie	221	(154)	40	297	-	(78)	(572)	(2,620)	(2,331)	(487)	(487)	(487)	(506)	(350)	(14)	-		
City	200003	City Of Drayton	69	(485)	297	(125)	-	(599)	(3,023)	(5,388)	(7,113)	(1,493)	(1,493)	(1,493)	(1,496)	(1,051)	(87)	-		
City	200004	City Of Fessenden	(10)	(15)	(11)	737	-	111	68	(2,970)	(1,746)	(375)	(375)	(375)	(377)	(245)	1	-		
City	200005	City Of Westhope	(26)	(240)	114	(60)	-	192	(610)	(104)	(530)	(109)	(109)	(107)	(104)	(88)	(13)	-		
City	200006	City Of Belvidere	(206)	768	(116)	1,537	-	(9,458)	(2,637)	(4,578)	(9,705)	(2,138)	(2,138)	(2,138)	(2,120)	(1,085)	(86)	-		
City	200007	City Of Beulah	-	-	(455)	(1,222)	-	-	2,570	41,006	34,272	7,334	7,334	7,334	7,334	4,872	64	-		
City	200008	City Of Rolla	634	(925)	855	630	-	7,787	(7,207)	672	812	376	376	376	376	322	(446)	(192)	-	
City	200009	City Of New Town	1,307	(209)	(434)	(74)	-	8,817	7,531	(9,602)	2,835	627	627	627	518	220	216	-		
City	200010	City Of Cavalier	670	(202)	(197)	229	-	2,977	(3,858)	2,473	1,234	387	387	387	329	(135)	(121)	-		
City	200011	City Of Harvey	181	(960)	219	(442)	-	2,398	(11,110)	1,668	1,296	315	315	315	304	77	(30)	-		
City	200012	City Of Napoleon	1,193	(184)	22	(61)	-	5,887	207	(27)	3,999	959	959	959	864	253	5	-		
City	200014	City Of Grand Forks	(37,648)	(8,259)	21,611	(23,459)	-	(54,775)	78,071	33,643	26,072	1,872	1,872	1,872	4,992	12,410	3,054	-		
City	200015	City Of Killdeer	(514)	1,018	360	(320)	-	(2,861)	(3,939)	3,657	(11,159)	(228)	(228)	(228)	(182)	(186)	(107)	-		
City	200016	City Of Ellendale	(683)	(728)	(817)	(465)	-	764	789	(1,365)	(1,820)	(415)	(415)	(415)	(362)	(213)	-	-		
City	200017	City Of Wishek	(51)	(76)	107	(101)	-	213	(933)	1,619	708	167	167	167	172	63	(28)	-		
City	200018	City Of Granville	382	356	(136)	141	-	338	2,528	(1,150)	1,483	299	299	299	299	265	246	75	-	

* Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.



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

		During Year Ending Recognition Period	2017 7.3881	2018 7.2973	2019 7.2213	2020 5.6501	2017 7.3881	2018 7.2973	2019 7.2213	2020 5.6501	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions									
			Differences between Employer Contributions and Share of Contributions				Changes in Proportionate Share				Total Deferred	2021	2022	2023	2024	2025	2026	2027 and Thereafter		
Employer Type	Employer ID	Employer																		
City	200019	City Of Linton	(54)	(197)	(231)	606	-	(2,285)	950	(3,538)	(3,382)	(766)	(766)	(766)	(764)	(339)	19	-		
City	200020	City Of Finley	(237)	(30)	(22)	(32)	-	(1,122)	129	136	(624)	(157)	(157)	(157)	(138)	(17)	2	-		
City	200021	City Of Wilton	101	(182)	102	(1,355)	-	22	29	(785)	(1,715)	(369)	(369)	(369)	(380)	(233)	5	-		
City	200022	City Of Ray	(46)	286	(40)	(35)	-	(2,902)	234	199	(1,289)	(308)	(308)	(308)	(306)	(64)	5	-		
City	200025	City Of Medora	278	(220)	302	84	-	(1,672)	883	(3,085)	(2,602)	(588)	(588)	(588)	(614)	(261)	37	-		
City	200026	City Of Vela	261	258	1,098	(83)	-	(6,665)	6,645	1,098	2,782	409	409	409	390	926	239	-		
City	200027	City Of Mandan	(1,124)	(779)	(1,176)	(736)	-	844	52,021	1,194	36,662	6,979	6,979	6,979	7,071	7,096	1,558	-		
City	200028	City Of Thompson	(156)	163	(198)	92	-	(88)	207	284	289	57	57	57	69	47	2	-		
City	200029	City Of Williston	9,291	(5,357)	(6,854)	(6,712)	-	100,719	92,752	80,987	183,654	39,367	39,367	39,367	38,594	24,326	2,633	-		
City	200030	City Of Bowman	19	(1,015)	(228)	1,938	-	1,961	2,558	(11,540)	(5,656)	(1,243)	(1,243)	(1,243)	(1,246)	(748)	69	-		
City	200031	City Of Tioga	1,023	169	(1,573)	533	-	2,787	11,293	(3,081)	7,143	1,438	1,438	1,438	1,357	1,174	298	-		
City	200033	City Of Rhame	(132)	(20)	(12)	(26)	-	922	(800)	137	(27)	14	14	14	26	(67)	(28)	-		
City	200035	City Of Fargo	(11,467)	(16,406)	(10,379)	(40,334)	-	162,813	78,951	33,021	124,520	26,713	26,713	26,713	27,662	14,619	2,100	-		
City	200036	City Of Jamestown	(872)	1,342	752	611	-	(20,118)	2,411	(7,127)	(14,533)	(3,406)	(3,406)	(3,406)	(3,334)	(1,078)	97	-		
City	200037	City Of Beach	(33)	754	(800)	153	-	(5,561)	9,119	(263)	3,077	470	470	470	469	943	255	-		
City	200038	City Of Glenburn	(13)	(20)	(73)	36	-	45	48	51	64	13	13	14	15	13	(4)	-		
City	200040	City Of Kulm	607	(25)	(18)	(29)	-	57	(44)	253	439	117	117	117	68	20	-	-		
City	200041	City Of Harwood	(268)	(56)	(156)	256	-	(358)	146	396	162	21	21	21	41	61	(3)	-		
City	200043	City Of Dickinson	-	-	(34,389)	(2,953)	-	-	375,944	78,137	308,836	60,605	60,605	60,605	60,605	55,947	10,469	-		
City	200045	City Of Mapleton	(220)	560	(266)	98	-	(3,608)	2,715	642	486	22	22	22	42	302	76	-		
City	200046	City Of Wahpeton	1,801	(3,468)	3,897	(724)	-	15,771	(7,891)	5,801	9,360	2,276	2,276	2,276	2,125	530	(123)	-		
City	200047	City Of Bottineau	-	(839)	(58)	148	-	31,620	1,669	(468)	19,029	4,384	4,384	4,384	4,384	1,443	50	-		
City	200049	City Of Elgin	(11)	(22)	(22)	(58)	-	24	272	191	284	58	58	58	55	50	5	-		
City	200050	City Of Rugby	1,255	(625)	375	809	-	4,369	(2,980)	(3,927)	(1,669)	(230)	(230)	(230)	(335)	(566)	(78)	-		
City	200051	City Of New Salem	(181)	(42)	(100)	63	-	(16)	1,839	(2,913)	(1,208)	(295)	(295)	(295)	(284)	(91)	52	-		
City	200052	City Of Wallhalla	(136)	(250)	991	655	-	2,562	(4,165)	(4,764)	(4,379)	(868)	(868)	(868)	(860)	(821)	(94)	-		
City	200053	City Of Gwinner	55	(36)	(76)	(57)	-	(612)	694	146	165	20	20	20	19	70	16	-		
City	200054	City Of Kenmare	(399)	84	817	(330)	-	(6,918)	483	4,623	2,267	(51)	(51)	(51)	(18)	398	40	-		
City	200055	City Of Westford City	(2,387)	2,764	1,061	18,278	-	837	12,676	(56,445)	(30,328)	(6,807)	(6,807)	(6,807)	(6,610)	(3,720)	423	-		
City	200057	City Of Cooperstown	(42)	(57)	(61)	218	-	85	(10)	(1,995)	(324)	(324)	(324)	(319)	(209)	(2)	-	-		
City	200058	City Of New England	(24)	(31)	(32)	(33)	-	(316)	(166)	177	(240)	(53)	(53)	(53)	(53)	(19)	(9)	-		
City	200059	City Of Carrington	1,173	136	1,623	166	-	642	(12,621)	3,152	(4,227)	(670)	(670)	(670)	(769)	(1,111)	(337)	-		
City	200060	City Of Mott	(222)	(33)	(31)	(61)	-	(458)	611	88	50	(12)	(12)	(12)	6	60	20	-		
City	200061	City Of Larimore	299	256	(522)	(75)	-	(303)	4,805	(404)	2,813	542	542	542	521	534	132	-		
City	200062	City Of Sherwood	22	(12)	(48)	25	-	290	218	(55)	271	60	60	60	58	31	2	-		
City	200063	City Of Lamoure	(47)	395	245	801	-	(2,870)	(2,115)	(3,431)	(4,998)	(1,069)	(1,069)	(1,069)	(1,068)	(666)	(57)	-		
City	200064	City Of Michigan	(12)	(8)	(1)	(150)	-	50	14	695	478	102	102	104	104	66	-	-		
City	200065	City Of Park River	(143)	(139)	(125)	(203)	-	23	(1,001)	878	(393)	(72)	(72)	(72)	(63)	(80)	(34)	-		
City	200067	City Of Hatton	258	(45)	(97)	44	-	1,105	73	48	801	193	193	193	171	54	(3)	-		
City	200069	City Of Northwood	76	440	707	26	-	(2,328)	(2,101)	1,856	(534)	(109)	(109)	(109)	(113)	(51)	(43)	-		
City	200070	City Of Powers Lake	(382)	(81)	133	286	-	(867)	(2,077)	(316)	(2,163)	(456)	(456)	(456)	(422)	(312)	(61)	-		
City	200072	City Of Towner	492	(281)	137	(34)	-	2,340	322	(387)	1,422	338	338	338	294	103	11	-		
City	200073	City Of Pembina	1	27	(19)	(28)	-	(750)	(153)	(105)	(658)	(147)	(147)	(147)	(146)	(67)	(4)	-		
City	200075	City Of Underwood	(23)	56	64	(122)	-	(366)	543	47	182	26	26	26	27	58	19	-		
City	200076	City Of New Leipzig	(8)	(10)	(65)	(22)	-	137	786	(219)	395	73	73	73	73	82	21	-		
City	200077	City Of Stanley	1,809	(601)	(267)	(26)	-	9,569	234	(3,079)	3,532	919	919	919	768	7	-	-		
City	200080	City Of Crosby	54	188	299	110	-	(1,246)	(2,364)	791	(1,348)	(265)	(265)	(265)	(267)	(223)	(63)	-		
City	200083	City Of Graton	136	(361)	276	(9)	-	4,100	(2,420)	604	1,307	338	338	338	330	330	(65)	-		
City	200084	City Of Emerald	(16)	(245)	124	(161)	-	159	192	1,681	1,421	299	299	299	299	217	8	-		
City	200085	City Of Lincoln	(333)	548	(629)	(367)	-	(3,823)	10,255	2,037	6,253	1,135	1,135	1,135	1,162	1,391	295	-		
City	200086	City Of Minto	(18)	41	(24)	(30)	-	(1,133)	814	(70)	(121)	(52)	(52)	(52)	(54)	62	27	-		
City	200087	City Of Ashley	(62)	(48)	348	(34)	-	1,168	(1,892)	317	(252)	(19)	(19)	(19)	(17)	(132)	(46)	-		
City	200088	City Of Neche	11	(18)	(11)	(15)	-	66	28	(18)	20	4	4	4	6	(1)	3	-		
City	200089	City Of Surrey	159	287	1,248	(273)	-	(4,142)	(11,476)	7,587	(3,576)	(628)	(628)	(628)	(645)	(731)	(316)	-		
City	200090	City Of Hankinson	140	50	(49)	(74)	-	102	(279)	(263)	(362)	(65)	(65)	(65)	(77)	(77)	(13)	-		
City	200091	City Of New Rockford	(45)	(69)	(49)	(77)	-	370	211	-	212	43	43	43	46	29	8	-		
City	200092	City Of Minot	-	-	(18,648)	(10,121)	-	-	155,002	172,282	232,050	47,583	47,583	47,583	47,583	37,538	4,180	-		
City	200094	City Of West Fargo	(2,696)	(7,011)	(5,728)	3,391	-	82,839	102,100	(26,951)	93,709	19,202	19,202	19,202	19,426	13,727	2,950	-		
City	200097	City Of Devils Lake	645	(1,310)	(551)	(31)	-	17,675	9,233	8,120	22,868	4,964	4,964	4,964	4,913	2,795	268	-		
City	200098	City Of Oakes	770	(1,615)	745	(227)	-	1,089	(3,294)	(723)	(2,581)	(489)	(489)	(489)	(551)	(485)	(78)	-		
City	200100	City Of Mohall	(39)	41	(730)	275	-	283	3,428	(3,133)	(229)	(93)	(93)	(93)	(92)	62	80	-		
City	200101	City Of Lidgerwood	(16)	(23)	(18)	(27)	-	(29)	185	170	200	39	39	39	39	38	6	-		
City	200102	City Of McClusky	(9)	(12)	(8)	(12)	-	(11)	(46)	(48)	(108)	(22)	(22)	(22)	(23)	(14)	(5)	-		
City	200103	City Of Burlington	(65)	(107)	377	(336)	-	1,994	(3,614)	(844)	(2,231)	(407)	(407)	(407)	(400)	(509)	(101)	-		
City	200104	City Of Lisbon	(580)	(18)	(7)	989	-	566	191	(1,271)	(39)	(29)	(29)	(29)	23	16	9	-		
City	200110	City Of Halliday	(27)	(41)	136	368	-	157	(966)	(1,567)	(1,530)	(315)	(315)	(314)	(311)	(250)	(25)	-		

* Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.



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

During Year Ending Recognition Period		2017	2018	2019	2020	2017	2018	2019	2020	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions									
		7,3881	7,2973	7,2213	5,6501	7,3881	7,2973	7,2213	5,6501										
Employer Type	Employer ID	Differences between Employer Contributions and Share of Contributions				Changes in Proportionate Share				Total Deferred	2021	2022	2023	2024	2025	2026	2027 and Thereafter		
City	200111	City Of Maddock	(35)	(42)	269	(32)	-	24	(3,042)	187	(1,904)	(364)	(364)	(364)	(359)	(368)	(85)	-	-
City	200114	City of Regent	104	145	96	214	-	(1,300)	(387)	415	(326)	(73)	(73)	(73)	(81)	(15)	(11)	-	-
City	200115	City of Lakota	142	(609)	960	13	-	1,724	(4,132)	174	(1,418)	(234)	(234)	(234)	(244)	(373)	(99)	-	-
City	200117	City of Alexander	652	(224)	347	163	-	5,323	(1,775)	17	2,418	621	621	621	569	28	(42)	-	-
City	200118	City of Berthold	(21)	(41)	(23)	145	-	394	221	(2,185)	(1,335)	(289)	(289)	(289)	(286)	(191)	9	-	-
City	200119	City of Carson	(19)	(98)	52	46	-	126	84	46	183	36	36	36	38	31	3	-	-
City	200120	City of Dodge	27	(12)	(11)	(18)	-	404	93	38	317	73	73	72	69	25	5	-	-
City	200123	City of Grenora	-	-	(597)	270	-	-	9,159	(2,556)	4,309	781	781	781	781	925	260	-	-
City	200124	City of Kindred	-	-	-	(511)	-	-	-	5,861	4,403	947	947	947	947	615	-	-	-
City	200125	City of Richardson	-	-	-	(626)	-	-	-	6,125	4,526	973	973	973	973	634	-	-	-
City	200126	City of Garrison	-	-	-	(502)	-	-	-	3,927	2,819	606	606	606	606	395	-	-	-
County	300001	Adams County	195	(1,089)	808	1,646	-	6,497	(15,825)	(22,440)	(24,695)	(4,993)	(4,993)	(4,993)	(5,006)	(4,253)	(457)	-	-
County	300002	Barnes County	384	(1,054)	436	5,837	-	5,865	(8,868)	(52,504)	(41,494)	(8,716)	(8,716)	(8,716)	(8,748)	(6,342)	(256)	-	-
County	300003	Benson County	(1,027)	(2,104)	2,280	2,950	-	(3,643)	(5,157)	(36,567)	(33,602)	(7,275)	(7,275)	(7,275)	(7,190)	(4,496)	(91)	-	-
County	300004	Billings County	(968)	(689)	1,563	(16,188)	-	11,927	(6,024)	182,428	139,767	30,213	30,213	30,213	30,293	18,970	(135)	-	-
County	300005	Bottineau County	22	(352)	557	(1,845)	-	179	(7,050)	14,005	5,222	1,232	1,232	1,232	1,230	496	(200)	-	-
County	300006	Bowman County	(128)	(283)	25	2,888	-	(5,349)	2,020	(33,851)	(27,380)	(5,986)	(5,986)	(5,986)	(5,978)	(3,508)	64	-	-
County	300007	Burke County	(17)	854	(580)	1,067	-	(9,935)	11,571	(9,098)	(4,021)	(1,145)	(1,145)	(1,145)	(1,146)	223	337	-	-
County	300008	Burlington County	9,616	(16,042)	(647)	12,277	-	47,055	20,937	(93,383)	(29,410)	(5,993)	(5,993)	(5,993)	(6,793)	(5,258)	620	-	-
County	300009	Cass County	(5,828)	(10,151)	(3,680)	8,822	-	41,583	24,723	(103,673)	(47,010)	(10,355)	(10,355)	(10,355)	(9,871)	(6,191)	645	-	-
County	300010	Cavalier County	(307)	367	(193)	(7,493)	-	(2,032)	2,146	76,444	57,040	12,204	12,204	12,204	12,233	8,132	63	-	-
County	300011	Dickey County	943	22	894	4,452	-	5,317	(4,212)	(39,041)	(27,293)	(5,721)	(5,721)	(5,721)	(5,802)	(4,223)	(105)	-	-
County	300012	Divide County	1,279	1,727	(659)	2,149	-	(16,186)	(516)	(16,576)	(20,652)	(4,524)	(4,524)	(4,524)	(4,629)	(2,417)	(34)	-	-
County	300013	Dunn County	(472)	(10,901)	8,487	2,038	-	15,179	11,157	(15,653)	5,303	832	832	832	872	1,331	604	-	-
County	300014	Eddy County	22	155	513	861	-	1,919	(8,978)	(6,025)	(9,139)	(1,799)	(1,799)	(1,799)	(1,801)	(1,680)	(261)	-	-
County	300015	Emmons County	(881)	(346)	(821)	(4,805)	-	(2,214)	5,480	42,334	32,344	6,817	6,817	6,817	6,888	4,861	144	-	-
County	300016	Foster County	1,656	(1,574)	1,573	472	-	2,182	(16,098)	(3,654)	(12,003)	(2,267)	(2,267)	(2,267)	(2,403)	(2,351)	(448)	-	-
County	300017	Golden Valley County	-	-	-	(2,928)	-	-	-	50,229	38,929	8,372	8,372	8,372	8,372	5,441	-	-	-
County	300018	Grand Forks County	13,018	(1,302)	(15,317)	6,878	-	(16,799)	(10,930)	(67,074)	(73,307)	(15,008)	(15,008)	(15,008)	(16,086)	(11,295)	(802)	-	-
County	300019	Grant County	(183)	(83)	(677)	3,181	-	(8,515)	544	(8,203)	(10,200)	(2,287)	(2,287)	(2,287)	(2,270)	(1,062)	(7)	-	-
County	300020	Griggs County	177	537	618	361	-	(6,645)	(4,427)	(5,043)	(10,124)	(2,169)	(2,169)	(2,169)	(2,184)	(1,313)	(120)	-	-
County	300021	Hettinger County	(202)	988	(116)	1,706	-	(7,040)	9,767	(17,581)	(9,659)	(2,306)	(2,306)	(2,306)	(2,303)	(738)	299	-	-
County	300023	Lamoure County	(400)	(901)	1,837	2,063	-	5,376	(11,044)	(13,389)	(13,526)	(2,721)	(2,721)	(2,721)	(2,689)	(2,392)	(282)	-	-
County	300024	Logan County	(299)	93	(123)	1,453	-	(1,885)	1,566	(12,806)	(9,494)	(2,095)	(2,095)	(2,095)	(2,074)	(1,178)	43	-	-
County	300025	McHenry County	1,683	341	616	2,293	-	5,874	(4,307)	(19,923)	(12,749)	(2,551)	(2,551)	(2,551)	(2,692)	(2,290)	(114)	-	-
County	300026	McIntosh County	(280)	(577)	392	1,256	-	(2,310)	(4,555)	(9,108)	(11,300)	(2,400)	(2,400)	(2,400)	(2,376)	(1,593)	(131)	-	-
County	300027	McKenzie County	(22,384)	3,962	8,971	4,662	-	(72,187)	(8,760)	5,813	(41,668)	(10,496)	(10,496)	(10,496)	(8,640)	(1,548)	8	-	-
County	300028	McLean County	(657)	(813)	671	1,899	-	564	(12,665)	(13,922)	(19,015)	(3,912)	(3,912)	(3,912)	(3,857)	(3,055)	(367)	-	-
County	300029	Mercer County	2,751	(1,193)	878	(953)	-	13,905	(19,985)	448	(5,482)	(621)	(621)	(621)	(846)	(2,188)	(585)	-	-
County	300030	Morton County	(4,408)	(1,756)	8,215	1,605	-	(21,577)	(13,392)	(19,617)	(34,329)	(7,699)	(7,699)	(7,699)	(7,331)	(3,743)	(158)	-	-
County	300031	Mountrail County	(3,340)	(2,045)	728	(4,107)	-	1,406	(8,935)	52,530	32,011	6,894	6,894	6,894	7,170	4,414	(255)	-	-
County	300032	Nelson County	(538)	(1,123)	(235)	99	-	2,472	1,935	(3,174)	(753)	(197)	(197)	(197)	(151)	(66)	55	-	-
County	300033	Oliver County	234	(178)	(629)	123	-	3,702	1,385	(2,096)	1,103	271	271	271	249	20	21	-	-
County	300034	Pembina County	720	(905)	608	5,197	-	2,763	(8,113)	(42,101)	(34,374)	(7,219)	(7,219)	(7,219)	(7,275)	(5,210)	(232)	-	-
County	300035	Pierce County	641	(664)	1,631	(1,274)	-	(536)	(14,238)	(9,112)	(18,078)	(3,661)	(3,661)	(3,661)	(3,716)	(2,994)	(385)	-	-
County	300036	Ramsey County	(3,095)	(2,470)	(526)	(9,218)	-	3,858	(4,419)	74,966	49,935	10,723	10,723	10,723	10,980	6,936	(150)	-	-
County	300037	Ransom County	143	(647)	491	836	-	4,340	(1,481)	(8,207)	(4,540)	(917)	(917)	(917)	(926)	(832)	(31)	-	-
County	300038	Renville County	(509)	(423)	(191)	1,754	-	(2,420)	1,535	(14,325)	(11,288)	(2,499)	(2,499)	(2,499)	(2,456)	(1,374)	39	-	-
County	300039	Richland County	(1,902)	4,673	1,870	(3,319)	-	16,108	(8,904)	28,327	26,859	6,043	6,043	6,043	6,197	2,749	(216)	-	-
County	300040	Rollette County	(235)	(1,225)	(1,023)	7,103	-	171	1,455	(74,608)	(55,974)	(12,064)	(12,064)	(12,064)	(12,043)	(7,751)	12	-	-
County	300041	Sargent County	-	-	(5,682)	991	-	-	51,960	(7,174)	28,371	5,315	5,315	5,315	5,315	5,696	1,415	-	-
County	300042	Sheridan County	28	(159)	(137)	(597)	-	2,431	3,326	(286)	2,929	601	601	601	597	434	95	-	-
County	300044	Slope County	(183)	316	823	(4,769)	-	(237)	(3,012)	37,426	25,257	5,463	5,463	5,463	5,480	3,456	(68)	-	-
County	300045	Stark County	1,720	(1,060)	(46)	9,304	-	(3,205)	(7,203)	(128,298)	(104,899)	(22,416)	(22,416)	(22,416)	(22,560)	(14,870)	(221)	-	-
County	300046	Steele County	(40)	(256)	652	674	-	4,805	(6,093)	(2,812)	(3,035)	(513)	(513)	(513)	(513)	(813)	(170)	-	-
County	300047	Stutsman County	(397)	(1,200)	342	(1,024)	-	4,315	(6,022)	26,461	18,482	4,088	4,088	4,088	4,123	2,266	(171)	-	-
County	300048	Towner County	(317)	(699)	(2,507)	183	-	356	10,446	3,465	8,396	1,655	1,655	1,655	1,682	1,503	246	-	-
County	300049	Traill County	(1,699)	(1,391)	(1,718)	(237)	-	4,407	15,126	(13,523)	(633)	(395)	(395)	(395)	(254)	397	409	-	-
County	300050	Walsh County	629	481	(244)	5,195	-	219	4,500	(58,011)	(39,689)	(8,578)	(8,578)	(8,578)	(8,629)	(5,459)	133	-	-
County	300051	Ward County	7,437	(18,857)	(11,638)	18,193	-	21,083	(44,676)	(35,350)	(50,118)	(9,523)	(9,523)	(9,523)	(10,142)	(9,679)	(1,728)	-	-
County	300052	Wells County	1,244	(994)	(3,170)	2,404	-	5,787	33,598	(5,497)	22,848	4,492	4,492	4,492	4,392	4,050	930	-	-
County	300053	Williams County	19,880	(15,800)	11,996	(1,291)	-	17,847	74,990	9,540	80,003	16,478	16,478	16,478	14,830	13,075	2,664	-	-
School District	400002	McClusky Public Schools	(17)	(1)	(203)	71	-	1,718	1,608	(2,672)	(123)	(32)	(32)	(32)	(33)	(34)	40	-	-
School District	400003	Lake Region Special Education Unit	(133)	(87)	33	608	-	(3,162)	(3,045)	(4,707)	(7,527)	(1,605)	(1,605)	(1,605)	(1,594)	(1,025)	(93)	-	-
School District	400004	Lidgerwood Public School	96	(395)	(319)	32	-	1,986	3,228	(2,180)	1,316	254	254	254	246	220	88	-	-
School District	400006	Halliday Public School	253	(263)	(789)	305	-	4,119	4,412	(6,011)	312	54	54	54	35	6	109	-	-

* Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.



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

During Year Ending Recognition Period		2017	2018	2019	2020	2017	2018	2019	2020	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions									
		7,3881	7,2973	7,2213	5,6501	7,3881	7,2973	7,2213	5,6501										
Employer Type	Employer ID	Differences between Employer Contributions and Share of Contributions				Changes in Proportionate Share				Total Deferred	2021	2022	2023	2024	2025	2026	2027 and Thereafter		
School District	400007	Oliver-Mercer Special Education Unit	468	(214)	(327)	(388)	-	3,695	(1,589)	2,959	2,996	730	730	730	694	173	(61)	-	-
School District	400008	Underwood School District #8	(317)	237	48	347	-	4,349	(731)	2,338	4,274	965	965	965	992	405	(18)	-	-
School District	400010	New Town Public School District	(2,050)	(1,883)	738	(707)	-	21,750	(16,164)	(15,469)	(13,711)	(2,553)	(2,553)	(2,553)	(2,387)	(3,191)	(474)	-	-
School District	400011	Bottineau Public School	(2,565)	(524)	(657)	28	-	(5,299)	(618)	(2,200)	(7,315)	(1,706)	(1,706)	(1,706)	(1,495)	(666)	(36)	-	-
School District	400012	Peace Garden Special Services	(119)	(451)	(62)	(105)	-	(1,137)	(1,447)	523	(1,736)	(969)	(969)	(969)	(360)	(223)	(46)	-	-
School District	400014	Beulah Public School #27	(324)	785	424	(201)	-	2,595	(3,324)	3,722	1,956	503	503	503	515	37	(105)	-	-
School District	400016	St John School District #3	(327)	766	256	(462)	-	(2,971)	2,384	(2,195)	(1,729)	(450)	(450)	(450)	(425)	(32)	78	-	-
School District	400017	Ellendale Public School District #40	(230)	(60)	(159)	(95)	-	128	(1,640)	723	(849)	(160)	(160)	(160)	(142)	(171)	(56)	-	-
School District	400018	Rural Cass Special Education Unit	(366)	(729)	(611)	(685)	-	370	(344)	498	(1,223)	(264)	(264)	(264)	(230)	(170)	(31)	-	-
School District	400019	Fargo Public Schools	(1,034)	(2,122)	4,412	3,854	-	58,784	54,389	(8,434)	71,639	14,957	14,957	14,957	15,043	9,925	1,800	-	-
School District	400020	Surrey Schools	(775)	(781)	388	503	-	(1,287)	(1,048)	(4,452)	(5,302)	(1,178)	(1,178)	(1,178)	(1,113)	(632)	(23)	-	-
School District	400021	Jamestown Public School District #1	1,778	(1,555)	(26)	2,986	-	9,151	(9,172)	7,449	7,225	1,855	1,855	1,855	1,705	235	(280)	-	-
School District	400023	Warwick Public School	307	412	(764)	(717)	-	2,969	15,824	6,727	17,967	3,654	3,654	3,654	3,625	2,915	465	-	-
School District	400024	Souris Valley Special Services	2,092	387	(232)	(333)	-	(4,989)	4,280	3,605	3,870	792	792	792	620	753	121	-	-
School District	400025	Rugby Public School District #5	(320)	360	1,326	(510)	-	(2,758)	(2,310)	10,359	5,835	1,235	1,235	1,235	1,259	903	(32)	-	-
School District	400026	Billings County School District	34	944	305	47	-	(4,950)	575	(182)	(1,820)	(446)	(446)	(447)	(451)	(56)	26	-	-
School District	400027	Belcourt School District #7	(7,361)	(1,513)	(9,952)	7,483	-	(6,303)	(1,737)	8,657	(3,148)	(829)	(829)	(829)	(222)	(83)	(356)	-	-
School District	400028	West Fargo Public School #6	229	(4,324)	4,146	3,048	-	43,291	83,213	(9,225)	81,133	16,375	16,375	16,375	16,356	12,972	2,680	-	-
School District	400029	Minot Public School District #1	(13,181)	(2,059)	10,241	(5,861)	-	14,782	27,718	(11,990)	14,199	2,058	2,058	2,058	3,149	3,716	1,160	-	-
School District	400030	Bejfield Public School #13	(144)	(330)	347	359	-	1,988	(6,235)	3,905	160	148	148	148	156	(257)	(183)	-	-
School District	400031	Minto Public School District #20	85	48	(252)	284	-	(1,040)	(271)	(2,879)	(3,062)	(655)	(655)	(655)	(666)	(412)	(19)	-	-
School District	400033	Harvey Public School District #38	(198)	(273)	(88)	(307)	-	(3,510)	792	2,420	(70)	(74)	(74)	(74)	(56)	183	25	-	-
School District	400034	Oakes Public Schools	(264)	205	(905)	732	-	(6,919)	2,801	(5,801)	(6,876)	(1,590)	(1,590)	(1,590)	(1,566)	(595)	55	-	-
School District	400035	Larimore Public School District #44	(49)	583	404	133	-	(5,156)	(1,836)	1,781	(2,174)	(493)	(493)	(493)	(486)	(163)	(46)	-	-
School District	400036	Hazen Public School District #3	918	(776)	1,868	(250)	-	5,724	(8,870)	2,619	224	251	251	251	177	(494)	(212)	-	-
School District	400038	Park River Area School District	(19)	148	(131)	(336)	-	(473)	1,784	1,049	1,585	307	307	309	310	302	50	-	-
School District	400039	Hillsboro Public School	328	114	(200)	(4)	-	(756)	1,315	(3,115)	(1,986)	(442)	(442)	(442)	(466)	(231)	37	-	-
School District	400040	Lisbon Public School	56	(840)	(45)	(500)	-	2,670	3,903	5,829	8,277	1,736	1,736	1,736	1,728	1,221	120	-	-
School District	400042	Northern Cass School District # 97	1,059	134	394	84	-	7,032	(2,646)	9,074	10,616	2,434	2,434	2,434	2,349	1,033	(68)	-	-
School District	400043	Mandaree Public School #36	617	1,573	551	52	-	37,491	(1,492)	3,878	25,839	6,003	6,003	6,003	5,948	1,913	(31)	-	-
School District	400044	Thompson Public School	(55)	577	518	(20)	-	(5,254)	557	4,256	1,482	251	251	251	252	445	32	-	-
School District	400045	Northern Plains Special Ed Unit	(781)	(909)	(804)	(901)	-	24	18	594	(1,700)	(390)	(390)	(390)	(323)	(184)	(23)	-	-
School District	400046	Bowman County School District #1	(368)	(380)	(334)	1,098	-	2,738	675	(4,773)	(330)	(330)	(330)	(330)	(298)	(281)	12	-	-
School District	400047	Apple Creek Elementary School	331	(12)	(8)	(13)	-	11	(4)	(43)	96	33	33	33	4	(7)	-	-	-
School District	400048	Burke Central School	(124)	(224)	(112)	(296)	-	(2,882)	1,146	1,627	(41)	(64)	(64)	(64)	(52)	170	33	-	-
School District	400049	Washburn Public School	(375)	(335)	(122)	386	-	974	(1,290)	(3,608)	(3,468)	(729)	(729)	(729)	(696)	(545)	(40)	-	-
School District	400050	Enderlin Area School District #24	(179)	109	178	(119)	-	(2,498)	3,062	(4,128)	(2,644)	(654)	(654)	(654)	(641)	(138)	97	-	-
School District	400051	Midkota School	(55)	(203)	(713)	488	-	2,345	5,059	280	5,007	1,025	1,025	1,025	1,026	774	132	-	-
School District	400052	Velva Public School	(71)	(17)	57	411	-	1,772	(2,224)	(258)	(437)	(43)	(43)	(43)	(34)	(207)	(67)	-	-
School District	400053	Shenene Valley Special Education Unit	190	79	239	567	-	(1,329)	(64)	10,620	8,683	1,859	1,859	1,859	1,841	1,258	7	-	-
School District	400054	Center Stanton Public School	(248)	(136)	(155)	(206)	-	1,126	(727)	394	(13)	13	13	13	37	(61)	(28)	-	-
School District	400055	Burlingame County Special Education Unit	(172)	(20)	(15)	(21)	-	508	81	(48)	274	62	62	64	64	19	3	-	-
School District	400056	New Rockford Shenene Public School	103	(137)	(1,427)	(969)	-	2,050	6,005	(405)	3,253	667	667	667	658	554	140	-	-
School District	400057	James River Multidistrict Special Education Unit	378	(149)	32	(522)	-	(136)	(7,409)	10,117	2,570	688	688	688	658	71	(223)	-	-
School District	400058	Newburg United Public School	69	(35)	(260)	197	-	(939)	1,550	317	813	146	146	146	143	195	37	-	-
School District	400059	Napoleon Public School District #2	380	64	(50)	632	-	(3,531)	(2,347)	6,935	2,629	583	583	583	555	398	(73)	-	-
School District	400060	Yellowstone School District # 14	165	(684)	653	101	-	2,925	(3,910)	3,425	1,944	502	502	502	491	47	(100)	-	-
School District	400061	Cavalier Public Schools	297	454	(3)	697	-	(3,684)	7,042	(3,803)	769	22	22	22	(1)	490	214	-	-
School District	400062	Richland School District # 44	(76)	35	(403)	38	-	1,431	19	(818)	(93)	-	-	-	4	(84)	(13)	-	-
School District	400063	Fort Totten School District # 30	(595)	137	299	26	-	(766)	(6,364)	2,343	(3,077)	(588)	(588)	(588)	(535)	(593)	(185)	-	-
School District	400064	Bismarck Public Schools	785	1,781	24,835	(18,336)	-	27,028	37,696	56,296	93,781	19,431	19,431	19,431	19,368	14,202	1,918	-	-
School District	400065	Solen Public School Dist #3	929	645	234	(153)	-	(634)	4,440	3,178	6,301	1,310	1,310	1,310	1,229	997	145	-	-
School District	400068	Lakota Public School District # 66	160	67	307	343	-	(1,714)	(2,629)	(1,481)	(3,512)	(727)	(727)	(727)	(743)	(520)	(68)	-	-
School District	400069	Stanley Community Public School District # 2	3,241	(776)	3,433	515	-	(405)	(4,161)	13,983	12,196	2,742	2,742	2,742	2,471	1,520	(21)	-	-
School District	400070	Mandan Public School District #1	2,563	5,516	3,584	1,565	-	(27,955)	5,605	39,522	28,421	5,816	5,816	5,816	5,603	5,085	285	-	-
School District	400072	Killdeer Public School #16	56	(578)	(550)	525	-	10,835	16,479	(2,326)	3,301	3,301	3,301	3,293	2,415	487	-	-	-
School District	400073	Glenburn School District	(64)	(361)	519	101	-	2,463	(6,072)	585	(2,240)	(369)	(369)	(369)	(361)	(602)	(170)	-	-
School District	400074	New Public School #8	809	127	1,369	1,219	-	8,414	(4,541)	(4,915)	64	187	187	187	116	(514)	(99)	-	-
School District	400075	Williston Public School #1	(1,586)	(7,013)	(1,131)	12,401	-	(2,978)	55,558	72,334	102,481	20,950	20,950	20,950	21,084	16,879	1,668	-	-
School District	400076	Valley City Public School	(82)	(101)	255	204	-	(579)	(1,582)	(5,998)	(6,167)	(1,313)	(1,313)	(1,313)	(1,307)	(882)	(39)	-	-
School District	400077	Dickinson Public Schools	(2,852)	(3,500)	264	(9,890)	-	70,672	53,928	(30,561)	44,141	9,164	9,164	9,164	9,400	5,585	1,664	-	-
School District	400078	Drayton Public School #19	(10)	(7)	288	(394)	-	3,005	1,922	7,000	8,802	1,887	1,887	1,887	1,885	1,188	68	-	-
School District	400079	Mohall-Lansford-Sherwood School	355	(172)	18	277	-	(24)	(1,163)	960	239	81	81	81	52	(24)	(32)	-	-
School District	400080	Westhope Public School #17	(308)	(640)	1,060	(151)	-	(477)	(2,867)	3,499	650	148	148	148	176	87	(57)	-	-
School District	400081	Kindred Public School District #2	533	774	428	(423)	-	3,619	1,822	3,583	7,059	1,545	1,545	1,545	1,502	856	66	-	-
School District	400082	Grafton Public School District #3	(1,212)	1,218	1,312	1,009	-	(16,115)	(5,191)	(2,264)	(13,168)	(2,964)	(2,964)	(2,964)	(2,864)	(1,292)	(120)	-	-

* Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.

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

(Continued)

During Year Ending Recognition Period		2017	2018	2019	2020	2017	2018	2019	2020	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions									
		7.3881	7.2973	7.2213	5.6501	7.3881	7.2973	7.2213	5.6501										
Employer Type	Employer ID	Differences between Employer Contributions and Share of Contributions				Changes in Proportionate Share				Total Deferred	2021	2022	2023	2024	2025	2026	2027 and Thereafter		
School District	400083	Wilton Public School District	(56)	97	(362)	(218)	-	3,176	4,201	1,240	5,518	1,154	1,154	1,154	1,162	779	115	-	-
School District	400084	Sheyenne Valley Career And Tech Center	(23)	(166)	(88)	(52)	-	934	695	835	1,525	325	325	325	325	205	19	-	-
School District	400085	White Shield School Dist #85	(669)	1,026	(1,659)	286	-	(7,700)	4,287	(2,254)	(3,954)	(990)	(990)	(990)	(931)	(133)	80	-	-
School District	400086	Tgu School District #60	(33)	(1,042)	2,092	631	-	(3,625)	(143)	(5,507)	(5,368)	(1,237)	(1,237)	(1,237)	(1,238)	(478)	59	-	-
School District	400087	Turtle Lake Mercer School District #72	358	230	727	(328)	-	4,295	(5,064)	1,379	561	253	253	253	227	(295)	(130)	-	-
School District	400088	Lamoure School District #8	723	72	540	(301)	-	3,503	(2,877)	5,547	5,065	1,192	1,192	1,192	1,131	427	(69)	-	-
School District	400089	Divide County School Dist #1	(184)	(560)	(324)	(51)	-	4,939	2,338	(1,818)	2,413	523	523	523	539	244	61	-	-
School District	400090	Mott/Regent School Dist #1	74	(909)	(1,830)	(396)	-	362	5,193	(9,323)	(8,556)	(1,319)	(1,319)	(1,319)	(1,325)	(675)	101	-	-
School District	400091	United Public School District # 7	(109)	523	1,728	318	-	(8,752)	(1,593)	2,586	(2,407)	(610)	(610)	(610)	(599)	20	2	-	-
School District	400092	Kulm Public School District #7	(86)	(145)	342	348	-	531	(3,827)	(1,825)	(3,346)	(703)	(703)	(703)	(693)	(640)	(104)	-	-
School District	400093	Midway Public School District #128	1,084	(93)	(387)	(183)	-	(2,231)	3,308	1,198	2,074	413	413	413	321	421	93	-	-
School District	400094	Dunseith School District #1	(749)	(268)	(1,187)	38	-	3,597	2,534	(14,170)	(9,042)	(1,959)	(1,959)	(1,959)	(1,900)	(1,303)	38	-	-
School District	400095	Carrington School District #49	(14)	(417)	(173)	98	-	4,532	1,610	(3,176)	923	216	216	216	13	44	-	-	-
School District	400096	Glen Ullin Public School #48	(36)	134	(343)	446	-	(472)	1,089	(1,904)	(876)	(206)	(206)	(206)	(202)	(81)	25	-	-
School District	400099	Manvel Public School	(159)	(33)	(18)	(207)	-	2,112	4,389	3,536	1,457	1,457	1,457	1,474	1,073	136	-	-	-
School District	400100	Maple Valley School District	345	(118)	434	703	-	(558)	(32)	(2,791)	(1,668)	(360)	(360)	(360)	(391)	(207)	10	-	-
School District	400101	North Border Public School District #100	(345)	(390)	465	(246)	-	1,862	(2,788)	2,511	894	234	234	234	265	(4)	(69)	-	-
School District	400102	Mckenzie City Public School #1	2,007	(2,756)	(871)	1,355	-	30,991	5,198	(8,766)	14,577	3,428	3,428	3,428	3,259	900	134	-	-
School District	400103	Devils Lake Public School	(203)	1,621	1,217	2,172	-	(14,916)	(657)	(7,464)	(11,875)	(2,708)	(2,708)	(2,708)	(2,695)	(1,070)	14	-	-
School District	400104	Mt Pleasant School Dist #4	(170)	(118)	495	(275)	-	460	577	4,771	4,599	968	968	968	982	677	36	-	-
School District	400105	Central Cass Public School District #7	(237)	(15)	(252)	(250)	-	4,328	1,629	6,463	8,539	1,850	1,850	1,850	1,869	1,080	40	-	-
School District	400106	Minlor Public School District #2	(308)	8	(138)	352	-	(391)	1,033	(1,833)	(939)	(232)	(232)	(232)	(204)	(66)	27	-	-
School District	400107	Mapleton Public School	188	521	(67)	(44)	-	(1,580)	168	251	(293)	(69)	(69)	(69)	(81)	(8)	3	-	-
School District	400108	Linton Public School District #36	283	445	359	(58)	-	(1,165)	(2,377)	(1,948)	(3,403)	(695)	(695)	(695)	(716)	(537)	(65)	-	-
School District	400109	Tioga Public School District #15	712	(505)	687	(153)	-	(199)	(3,648)	12,583	8,001	1,790	1,790	1,790	1,734	988	(91)	-	-
School District	400114	Zeeland Public Schools	(17)	(26)	(41)	(35)	-	109	1,277	(44)	870	166	166	166	165	168	39	-	-
School District	400117	Garrison Public School District #51	347	133	660	81	-	2,354	(1,287)	(1,128)	308	116	116	116	87	(109)	(18)	-	-
School District	400118	Kenmare Public School District #28	(361)	214	339	581	-	(4,708)	(1,102)	(4,465)	(6,559)	(1,458)	(1,458)	(1,458)	(1,427)	(737)	(21)	-	-
School District	400119	Lewis & Clark Public Schools	1,416	27	(705)	429	-	5,231	10,858	(653)	10,308	2,152	2,152	2,152	2,032	1,510	310	-	-
School District	400120	Sw Special Education Unit	297	(2)	(19)	(62)	-	(1,933)	70	213	(842)	(191)	(191)	(191)	(214)	(57)	2	-	-
School District	400121	North Valley Career & Technology Center	(90)	(51)	(57)	109	-	95	668	(4,104)	(2,863)	(628)	(628)	(628)	(622)	(373)	16	-	-
School District	400122	Dakota Prairie Public School	346	971	(302)	(385)	-	(1,806)	7,245	1,665	5,739	1,121	1,121	1,121	1,091	1,069	216	-	-
School District	400123	Beach Public School District #3	707	963	542	91	-	(7,041)	2,794	(1,992)	(2,409)	(611)	(611)	(611)	(672)	(6)	102	-	-
School District	400124	Rollette Public School	(541)	272	246	(111)	-	2,480	(1,089)	(2,315)	(1,234)	(242)	(242)	(242)	(199)	(285)	(24)	-	-
School District	400125	Drake Public School District	80	(409)	(215)	(162)	-	4,411	7	(2,960)	(325)	(23)	(23)	(23)	(31)	(220)	(5)	-	-
School District	400137	New Salem Almont School District #49	(345)	42	292	(58)	-	1,037	2,640	20	2,567	500	500	500	531	446	90	-	-
School District	400138	Max Public School	(78)	129	225	(156)	-	(2,531)	(78)	1,124	(545)	(149)	(149)	(149)	(139)	34	7	-	-
School District	400139	East Central Special Education Unit	(653)	(96)	(565)	360	-	1,021	1,552	(5,376)	(3,172)	(712)	(712)	(712)	(661)	(403)	28	-	-
School District	400140	North Sargent School District #3	37	(413)	81	(94)	-	157	(2,070)	361	(1,353)	(258)	(258)	(258)	(261)	(254)	(64)	-	-
School District	400141	Wahpeton Public School District 37	532	(373)	1,352	1,012	-	(4,731)	(5,912)	6,114	(196)	3	3	3	(41)	(21)	(143)	-	-
School District	400142	Medina Public School District #3	(114)	(128)	(86)	(4)	-	2,399	70	708	1,851	419	419	419	425	171	(2)	-	-
School District	400143	Pingree-Buchanan School District	(108)	758	(527)	16	-	(9,488)	5,346	(3,702)	(4,739)	(1,196)	(1,196)	(1,196)	(1,184)	(117)	150	-	-
School District	400144	West River Student Services	240	(37)	(301)	-	-	(1,332)	3,478	(1,221)	599	68	68	68	52	246	97	-	-
School District	400145	Leeds Public School District 6	128	27	(169)	36	-	2,119	1,793	3,873	5,715	1,228	1,228	1,228	1,220	762	49	-	-
School District	400147	Sawyer Public School	200	142	293	(81)	-	(1,045)	(1,369)	831	(600)	(113)	(113)	(113)	(129)	(99)	(33)	-	-
School District	400148	Willmar Multidistrict Special Education Unit	(363)	147	450	(1,298)	-	3,133	(10,027)	19,262	9,626	2,253	2,253	2,253	2,282	880	(295)	-	-
School District	400149	Great Northwest Education Cooperative	44	(17)	27	(53)	-	(2,238)	(940)	517	(1,587)	(347)	(347)	(347)	(351)	(154)	(31)	-	-
School District	400150	Anamosa Public School District #14	(135)	(49)	(155)	421	-	1,303	(25)	(866)	162	47	47	47	56	(30)	(5)	-	-
School District	400151	South Prairie School District #70	(363)	886	(770)	618	-	(593)	3,163	(2,990)	145	(28)	(28)	(28)	1	142	86	-	-
School District	400152	South East Education Cooperative	686	594	(1,323)	850	-	1,407	12,508	4,225	13,757	2,814	2,814	2,814	2,756	2,217	342	-	-
School District	400153	South Heart Public School District #9	(196)	(83)	(429)	248	-	1,526	6,831	2,647	7,772	1,570	1,570	1,570	1,590	1,279	193	-	-
School District	400154	Sargent Central Public School District #6	-	-	(800)	17	-	18,850	(4,344)	9,489	1,734	1,734	1,734	1,734	2,003	550	-	-	-
School District	400155	Fairmount Public School	-	-	(332)	(72)	-	-	7,015	(718)	4,183	785	785	785	785	835	208	-	-
School District	400156	South Central Prairie Special Education Unit	-	-	-	(140)	-	-	7,838	6,336	1,362	1,362	1,362	1,362	888	-	-	-	-
School District	400157	Pembina Special Education Cooperative	-	-	-	(23)	-	-	4,503	3,687	793	793	793	793	515	-	-	-	-
School District	400158	Central Regional Education Association	-	-	-	394	-	-	35,726	29,727	6,393	6,393	6,393	6,393	4,155	-	-	-	-
School District	400159	Oberon Public School #16	-	-	-	(211)	-	-	2,715	2,061	443	443	443	443	289	-	-	-	-
Political Subdivision	500002	Cass County Water Resource District	150	(108)	(57)	(242)	-	(235)	(1)	(2,490)	(2,422)	(519)	(519)	(519)	(529)	(334)	(2)	-	-
Political Subdivision	500003	Walsh County Water Resource District	68	(40)	(21)	(28)	-	171	138	(197)	9	3	3	3	(1)	(4)	5	-	-
Political Subdivision	500005	Ramey County Soil Conservation District	14	(122)	(24)	488	-	3,832	550	(2,500)	916	227	227	227	225	(5)	15	-	-
Political Subdivision	500006	James River Soil Conservation District	(15)	(19)	(14)	31	-	29	106	159	222	46	46	46	47	36	1	-	-
Political Subdivision	500007	Burleigh County Soil Conservation District	(140)	(454)	(49)	516	-	3,329	(75)	(3,160)	(637)	(110)	(110)	(110)	(98)	(204)	(5)	-	-
Political Subdivision	500008	Trall County Water Resource District	244	(19)	(13)	(22)	-	163	(75)	(15)	102	34	34	34	14	(10)	(4)	-	-
Political Subdivision	500009	Grafton Park District	(36)	682	(118)	(71)	-	(4,795)	5,423	259	1,553	199	199	199	203	593	160	-	-
Political Subdivision	500010	Cass County Soil Conservation District	(47)	(67)	27	(77)	-	(397)	(1,163)	1,396	(31)	6	6	6	7	(19)	(37)	-	-
Political Subdivision	500013	Lake Metigoshe Recreation Service District	(347)	17	9	191	-	(266)	(145)	(1,538)	(1,513)	(338)	(338)	(338)	(309)	(187)	(3)	-	-

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.



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	2019	2020	2017	2018	2019	2020	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions									
		7,3881	7,2973	7,2213	5,6501	7,3881	7,2973	7,2213	5,6501										
Employer Type	Employer ID	Differences between Employer Contributions and Share of Contributions				Changes in Proportionate Share				Total Deferred	2021	2022	2023	2024	2025	2026	2027 and Thereafter		
Political Subdivision	500016	Greater Ramsey Water District	(75)	336	(190)	(134)	-	(1,878)	3,234	592	1,633	282	282	282	287	410	90	-	-
Political Subdivision	500017	Carnegie Regional Library	2	43	(148)	(51)	-	139	1,223	(765)	214	30	30	30	32	60	32	-	-
Political Subdivision	500018	Griggs County Public Library	(69)	(20)	53	(15)	-	789	(1,100)	48	(309)	(43)	(43)	(43)	(108)	(32)	-	-	-
Political Subdivision	500019	R & T Water Supply Commerce Authority	(802)	(66)	(751)	1,405	-	(1,634)	1,853	(4,281)	(2,938)	(698)	(698)	(628)	(247)	31	-	-	-
Political Subdivision	500022	Consolidated Waste Ltd	103	(187)	291	(175)	-	125	(1,859)	2,204	545	148	148	148	139	11	(49)	-	-
Political Subdivision	500023	Walsh County Housing Authority	(7)	(10)	(7)	(10)	-	(24)	(39)	(40)	(97)	(21)	(21)	(21)	(19)	(11)	(4)	-	-
Political Subdivision	500024	Williams County Soil Conservation District	(17)	(358)	(386)	288	-	3,794	3,722	(3,575)	1,721	349	349	349	348	224	102	-	-
Political Subdivision	500025	Bowman City Park Board	14	(415)	232	98	-	3,161	(2,705)	206	85	90	90	90	88	(194)	(79)	-	-
Political Subdivision	500028	Williston Housing Authority	776	(79)	130	422	-	2,495	(1,506)	(1,540)	(135)	47	47	47	(17)	(220)	(39)	-	-
Political Subdivision	500030	Minot Rural Fire Department	(35)	(59)	(44)	16	-	326	289	573	803	170	170	170	175	111	7	-	-
Political Subdivision	500031	Central Plains Water District	(45)	(434)	(207)	(185)	-	2,272	1,330	592	2,207	474	474	474	477	277	31	-	-
Political Subdivision	500033	Ransom County Soil Cons Dist	(13)	(20)	(31)	158	-	53	193	(1,228)	(750)	(164)	(164)	(164)	(164)	(103)	8	-	-
Political Subdivision	500038	Jamestown Regional Airport	(31)	(48)	(270)	(78)	-	55	4,376	311	3,149	607	607	607	608	597	123	-	-
Political Subdivision	500040	Fargo Park District	(3,927)	(1,523)	(1,615)	(371)	-	20,057	12,515	7,983	23,262	4,864	4,864	4,864	5,193	3,140	337	-	-
Political Subdivision	500041	Bismarck Rural Fire Protection	(983)	(1,083)	(604)	528	-	1,061	4,180	(1,392)	1,411	206	206	206	287	395	111	-	-
Political Subdivision	500045	Dunseith Community Nursing Home	1,978	682	(1,598)	2,043	-	(2,254)	3,747	(11,460)	(6,218)	(1,316)	(1,316)	(1,316)	(1,482)	(851)	63	-	-
Political Subdivision	500047	Mercer County Soil Conservation District	608	(28)	(26)	(29)	-	2,776	314	(102)	1,997	476	476	476	428	133	8	-	-
Political Subdivision	500049	West Fargo Park District	(633)	(747)	(400)	(461)	-	4,215	2,131	4,338	6,196	1,315	1,315	1,315	1,370	830	51	-	-
Political Subdivision	500053	Stutsman County Housing Authority	(38)	88	(60)	(296)	-	(465)	1,694	2,420	2,691	545	545	545	547	457	52	-	-
Political Subdivision	500054	Grand Forks County Water Resource District	114	(19)	(12)	(19)	-	887	(41)	18	525	127	127	127	121	27	(4)	-	-
Political Subdivision	500055	Southeast Region Career & Technology Center	(21)	(70)	(30)	205	-	2,192	1	(1,977)	(239)	(30)	(30)	(30)	(27)	(121)	(1)	-	-
Political Subdivision	500056	Cavalier County Job Development Authority	(10)	(16)	(11)	(17)	-	64	(16)	(20)	(28)	(5)	(5)	(5)	(8)	(5)	-	-	-
Political Subdivision	500057	Barnes County Soil Conservation District	400	(25)	(19)	(27)	-	115	89	(89)	193	55	55	55	23	5	-	-	-
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	541	541	554	568	-	-	-	-	1,435	325	325	325	282	163	15	-	-
Political Subdivision	500061	Ward County Water Resource District	(8)	(12)	(9)	(13)	-	4	(32)	6	(44)	(9)	(9)	(9)	(9)	(8)	-	-	-
Political Subdivision	500063	Southwest Water Authority	(787)	3,130	(2,806)	689	-	(7,285)	(8,103)	(8,138)	(16,825)	(3,505)	(3,505)	(3,505)	(3,436)	(2,542)	(332)	-	-
Political Subdivision	500068	Burleigh County Council On Aging	195	(732)	(59)	377	-	325	1,333	2,049	2,771	575	575	575	562	442	42	-	-
Political Subdivision	500072	Ward County Park District	1,327	(189)	749	(675)	-	7,885	(322)	17,418	19,227	4,257	4,257	4,257	4,144	2,286	14	-	-
Political Subdivision	500080	Western & Central Stark Soil Conservation District	18	(37)	(28)	(46)	-	131	103	206	252	53	53	53	55	33	5	-	-
Political Subdivision	500081	Ramsey County Housing Authority	77	(274)	(17)	420	-	(1,009)	256	1,629	1,141	230	230	230	227	216	8	-	-
Political Subdivision	500082	Grand Forks Public Library	(362)	(369)	(1,016)	349	-	228	16,830	(2,834)	9,139	1,682	1,682	1,682	1,712	1,897	484	-	-
Political Subdivision	500084	Rolette County Soil Conservation District	(16)	4	(10)	(32)	-	(154)	133	208	139	25	25	25	25	35	4	-	-
Political Subdivision	500085	Jamestown Parks And Recreation District	(689)	(128)	(289)	(1,305)	-	16,599	3,831	6,733	16,412	3,615	3,615	3,615	3,670	1,785	112	-	-
Political Subdivision	500091	Ramsey County Water Resource District	(7)	(41)	(7)	(16)	-	111	(21)	18	19	5	5	5	6	(2)	-	-	-
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	(74)	(106)	(75)	206	-	(819)	(160)	(4,773)	(4,506)	(978)	(978)	(978)	(972)	(596)	(4)	-	-
Political Subdivision	500108	North Dakota Firefighters Association	717	(459)	(40)	(62)	-	2,200	1,306	193	2,377	534	534	534	475	259	41	-	-
Political Subdivision	500109	James River Valley Library System	203	(61)	107	(353)	-	195	253	3,834	3,300	711	711	711	698	459	10	-	-
Political Subdivision	500110	Grand Forks Park District	258	(167)	(18)	728	-	9,094	3,992	(3,147)	6,259	1,380	1,380	1,380	1,358	637	124	-	-
Political Subdivision	500111	McIntosh County Housing Authority	(9)	(12)	(8)	312	-	(142)	(42)	(2,326)	(1,790)	(385)	(385)	(385)	(386)	(248)	(1)	-	-
Political Subdivision	500112	Foster County Soil Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	500113	LoneTree Special Education Unit	(19)	(30)	(20)	799	-	89	(138)	(3,923)	(2,657)	(570)	(570)	(568)	(567)	(378)	(4)	-	-
School District	500114	Roughrider Education Services Program (RESP)	(8)	27	(7)	302	-	(154)	(146)	(1,809)	(1,431)	(306)	(306)	(306)	(306)	(201)	(6)	-	-
Political Subdivision	500115	Agassiz Water Users District	-	-	-	(61)	-	-	-	3,051	2,461	529	529	529	529	345	-	-	-
Political Subdivision	500116	Western Area Water Supply Authority	440	1,596	793	3,332	-	(6,577)	4,492	(15,869)	(9,229)	(2,110)	(2,110)	(2,110)	(2,150)	(910)	161	-	-
Political Subdivision	500118	Crosby Park District	1,493	442	(287)	407	-	(2,938)	2,074	(2,015)	(815)	(178)	(178)	(178)	(301)	(38)	58	-	-
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	(409)	232	(32)	(53)	-	(1,717)	1,966	679	848	121	121	121	152	275	58	-	-
Political Subdivision	500121	Devils Lake Park Board	(84)	(185)	(422)	(137)	-	(1,147)	(1,311)	2,309	(288)	(50)	(50)	(50)	(46)	(39)	(53)	-	-
Political Subdivision	500122	North Central Soil Conservation District	297	(83)	(227)	54	-	202	1,840	(1,075)	535	98	98	98	75	114	52	-	-
Political Subdivision	500125	Waljeon Park Board	(3,650)	(138)	118	427	-	(673)	(2,272)	977	(2,554)	(655)	977	(655)	(353)	(168)	(68)	-	-
Political Subdivision	500126	City Of Bottineau Park Board	-	(306)	19	85	-	9,469	(408)	(1,135)	4,250	1,016	1,016	1,016	1,016	1,016	197	(11)	-
Political Subdivision	500128	Logan County Soil Conservation District	-	-	(397)	(35)	-	-	3,798	112	2,522	485	485	485	485	478	104	-	-
Political Subdivision	500129	Park District - City of New Rockford	-	-	(122)	(17)	-	-	3,309	(262)	2,075	392	392	392	392	407	100	-	-
Political Subdivision	500131	Minot Park District	-	-	(4,177)	(3,060)	-	-	31,637	39,915	50,186	10,326	10,326	10,326	10,326	8,043	839	-	-
Political Subdivision	500132	Valley City Park District	-	-	(2,544)	(139)	-	-	20,103	5,320	16,959	3,349	3,349	3,349	3,349	3,028	535	-	-
Political Subdivision	500059	Trall Rural Water District	60	(50)	1,297	-	-	1,526	(8,664)	-	(4,429)	(810)	(810)	(810)	(814)	(958)	(227)	-	-
Political Subdivision	500123	Williston Rural Fire Protection District #1	(13)	(26)	584	-	-	1,674	(5,356)	-	(2,485)	(437)	(437)	(436)	(435)	(595)	(145)	-	-
Political Subdivision	500124	Emmons County Soil Conservation District	-	(120)	93	-	-	1,635	(1,568)	-	(176)	4	4	4	4	(145)	(47)	-	-
Political Subdivision	500127	Bottineau County Water Resource District	-	-	646	-	-	-	-	-	468	89	89	89	89	89	23	-	-
State of ND	030500	Tobacco Prevention/Control Committee	7,499	-	-	-	-	-	-	-	3,439	1,015	1,015	1,015	394	-	-	-	-
Total		\$ 31,159	\$ (415,244)	\$ 205,664	\$ 599	\$ -	\$ 7	\$ (13)	\$ 5	\$ (81,022)	\$ (24,104)	\$ (24,104)	\$ (24,086)	\$ (26,631)	\$ 11,670	\$ 6,233	\$ -		

* Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021. The sum of the values by employer differ from the System totals due to rounding.



SECTION F

GLOSSARY OF TERMS

Glossary of Terms

Accrued Service	Service credited under the system that was rendered before the date of the actuarial valuation.
Actuarial Accrued Liability (AAL)	The AAL is the difference between the actuarial present value of all benefits and the actuarial value of future normal costs. The definition comes from the fundamental equation of funding which states that the present value of all benefits is the sum of the Actuarial Accrued Liability and the present value of future normal costs. The AAL may also be referred to as "accrued liability" or "actuarial liability."
Actuarial Assumptions	These assumptions are estimates of future experience with respect to rates of mortality, disability, turnover, retirement, rate or rates of investment income and compensation increases. Actuarial assumptions are generally based on past experience, often modified for projected changes in conditions. Economic assumptions (compensation increases, payroll growth, inflation and investment return) consist of an underlying real rate of return plus an assumption for a long-term average rate of inflation.
Actuarial Cost Method	A mathematical budgeting procedure for allocating the dollar amount of the actuarial present value of the OPEB trust benefits between future normal cost and actuarial accrued liability. The actuarial cost method may also be referred to as the actuarial funding method.
Actuarial Equivalent	A single amount or series of amounts of equal actuarial value to another single amount or series of amounts, computed on the basis of appropriate actuarial assumptions.
Actuarial Gain (Loss)	The difference in liabilities between actual experience and expected experience during the period between two actuarial valuations is the gain (loss) on the accrued liabilities.
Actuarial Present Value (APV)	The amount of funds currently required to provide a payment or series of payments in the future. The present value is determined by discounting future payments at predetermined rates of interest and probabilities of payment.
Actuarial Valuation	The actuarial valuation report determines, as of the actuarial valuation date, the service cost, total OPEB liability, and related actuarial present value of projected benefit payments for OPEB.
Actuarial Valuation Assets	The actuarial valuation assets are the assets used in determining the unfunded liability of the plan. For purposes of GASB Statement Nos. 74 and 75, the actuarial valuation assets are equal to the market value of assets.
Actuarial Valuation Date	The date as of which an actuarial valuation is performed.
Actuarially Determined Contribution (ADC)	A calculated contribution into an OPEB plan for the reporting period, most often determined based on the funding policy of the plan. Typically, the Actuarially Determined Contribution has a normal cost payment and an amortization payment.

Glossary of Terms (Concluded)

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

Glossary of Terms (Concluded)

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

Glossary of Terms (Concluded)

Total OPEB Expense

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

1. Service Cost
2. Interest on the Total OPEB Liability
3. Current-Period Benefit Changes
4. Employee Contributions (made negative for addition here)
5. Projected Earnings on Plan Investments (made negative for addition here)
6. OPEB Plan Administrative Expense
7. Other Changes in Plan Fiduciary Net Position
8. Recognition of Outflow (Inflow) of Resources due to Liabilities
9. Recognition of Outflow (Inflow) of Resources due to Assets

Total OPEB Liability (TOL)

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

Unfunded Actuarial Accrued Liability (UAAL)

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

Actuarial Valuation Assets

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