# 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, 2024





December 16, 2024

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 the North Dakota Public Employees Retirement System (NDPERS), concerning other postemployment benefits, active members, deferred vested members, retirees and beneficiaries, and financial data. This information was checked for internal consistency, but it was not audited.

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

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

Board Members North Dakota Retiree Health Insurance Credit Fund December 16, 2024 Page 2

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

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

Bonito J. Wurst

Bonita J. Wurst, ASA, EA, FCA, MAAA Senior Consultant

Abra D. Hill

Abra D. Hill, ASA, FCA, MAAA Consultant

cc: Ms. Rebecca Fricke, 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, 2024 actuarial valuation report.



#### **Table of Contents**

Section A	Executive Summary	<u>Page</u>
	Executive Summary Discussion	
Section B	Financial Statements	
	Statement of OPEB Expense under GASB Statement No. 75 Statement of Outflows and Inflows Arising from Current and Prior Reporting Pe Statement of Details of Outflows and Inflows Arising from Current and Prior	riods 2
	Reporting Periods Statement of Fiduciary Net Position Statement of Changes in Fiduciary Net Position	5
Section C	Required Supplementary Information	
	Schedule of Changes in Net OPEB Liability and Related Ratios Current Period Schedule of Changes in Net OPEB Liability and Related Ratios Multiyear Schedule of the Net OPEB Liability Multiyear Schedule of Contributions Multiyear Notes to Schedule of Contributions Schedule of Investment Returns Multiyear Schedule of Reconciliation of Net OPEB Liability	2 3 4 5 6
Section D	Notes to Financial Statements	
	Long-Term Expected Return on Plan Assets Sensitivity of Net OPEB Liability Summary of Population Statistics	2
Section E	Schedules of Employer Allocations	
	Schedule of Net OPEB Liability by Employer Type Net OPEB Liability Discount Rate Sensitivity by Employer Type Schedule of Contributions by Employer Type Schedule of OPEB Amounts by Employer Type Schedule of Net Deferred Outflows and Inflows by Years by Employer Type Schedule of Net OPEB Liability by Employer Net OPEB Liability Discount Rate Sensitivity by Employer Schedule of Contributions by Employer Schedule of OPEB Amounts by Employer Schedule of OPEB Amounts by Employer Schedule of OPEB Amounts by Employer Schedule of Net Deferred Outflows and Inflows by Year by Employer Schedule of Net Deferred Outflows and Inflows by Year by Employer Schedule of Net Deferred Outflows and Inflows by Year by Employer Schedule of Net Deferred Outflows and Inflows by Year by Employer Schedule of Net Deferred Outflows and Inflows by Year by Employer Schedule of Net Deferred Outflows and Inflows by Year by Employer Schedule of Net Deferred Outflows and Inflows by Year by Employer And Share of Contributions	
Section F	Glossary of Terms	



**SECTION A** 

**EXECUTIVE SUMMARY** 

# Executive Summary as of June 30, 2024

Actuarial Valuation Date		July 1, 2024
Measurement Date of the Net OPEB Liability		July 1, 2024
Plan's Fiscal Year Ending Date (Reporting Date) for GASB 74		July 1, 2024
Employer's Fiscal Year Ending Date (Reporting Date) for GASB 75		July 1, 2025
Membership		
Number of		
- Retirees and Beneficiaries		15,599
- Inactive, Nonretired Members		8,255
- Active Members		16,283
- Total		40,137
Covered Payroll	\$	1,036,707,331
Net OPEB Liability		
Total OPEB Liability	\$	272,981,552
Plan Fiduciary Net Position	•	186,576,000
Net OPEB Liability	\$	86,405,552
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	•	68.35 %
Net OPEB Liability as a Percentage of Covered Payroll		8.33 %
Development of the Single Discount Rate		
Single Discount Rate		5.75 %
Long-Term Expected Rate of Investment Return		5.75 %
Long-Term Municipal Bond Rate*		3.97 %
Last year ending June 30 in the 2025 to 2124 projection period		
for which projected benefit payments are fully funded		2124
Total OPEB Expense	\$	15,360,510
	Ŧ	
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		1,066,258
Changes in assumptions		13,144,266
Net difference between projected and actual earnings		
on OPEB plan investments		-
Total	\$	14,210,524
Deferred Inflows of Resources		
Difference between expected and actual experience		664,116
Changes in assumptions		5,915,571
Net difference between projected and actual earnings		5,515,571
on OPEB plan investments		3,231,821
Total	\$	9,811,508
	<u>د</u>	5,011,500

\*Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2024. In describing this index, Fidelity notes that the municipal curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.



#### Discussion

#### **Accounting Standard**

For Other Postemployment Benefits (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, 2024.

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.
  - $\circ$   $\;$  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.
  - $\circ$  Identification of investments that represent 5% or more of the fiduciary net position.
  - o 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:
  - $\circ$   $\;$  A description of the policy related to reserves;
  - The authority for the reserve policy;
  - $\circ$   $\;$  The conditions under which the reserves can be used; and
  - The balances of the reserves.



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

- The components of the net OPEB liability:
  - o 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 postemployment 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 benefitrelated costs with inactive plan members.
  - The source of the assumptions for mortality.
  - The dates of experience studies on which assumptions are based.
- Measure of the net OPEB liability using +/- 1% on the healthcare trend rate.
- On the discount rate:
  - $\circ$   $\;$  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.
  - $\circ$   $\;$  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.



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, 2024 and a measurement date of July 1, 2024.

#### **Single Discount Rate**

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

For the purpose of this valuation, the expected rate of return on OPEB plan investments is 5.75%; the municipal bond rate is 3.97% (based on the daily rate closest to but not later than the measurement date of the Fidelity "20-Year Municipal GO AA Index"); and the resulting Single Discount Rate is 5.75%.



#### **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;
  - o 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, 2024\*

#### A. Expense

10. Total OPEB Expense	\$ 15,360,510
9. Recognition of Outflow/(Inflow) of Resources due to Assets	 (745,051)
8. Recognition of Outflow/(Inflow) of Resources due to Liabilities	6,346,427
7. Other Changes in Plan Fiduciary Net Position (made negative for addition here)	(596)
6. OPEB Plan Administrative Expense	370,675
5. Projected Earnings on Plan Investments (made negative for addition here)	(9,606,113)
4. Employee Contributions (made negative for addition here) <sup>1</sup>	(290,280)
3. Current-Period Benefit Changes	-
2. Interest on the Total OPEB Liability	15,125,396
1. Service Cost	\$ 4,160,052

\*Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025. <sup>1</sup> Includes repurchases of service credit.

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

At the end of the current measurement period, the average expected remaining service lives of the 16,283 active employees in the plan was approximately 10.2964 years. Additionally, the total plan membership (active employees and inactive employees) was 40,137. As a result, the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the current measurement period is 4.1771 years.

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



#### Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods Fiscal Year Ended June 30, 2024\*

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

	rred Outflows Resources	 erred Inflows f Resources	ferred Outflows vs) of Resources
1. Differences between expected and actual experience	\$ 1,066,258	\$ 664,116	\$ 402,142
2. Assumption Changes	13,144,266	5,915,571	7,228,695
3. Net Difference between projected and actual			
earnings on OPEB plan investments	 -	 3,231,821	 (3,231,821)
4. Total	\$ 14,210,524	\$ 9,811,508	\$ 4,399,016

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

Year Ending July 1		ferred Outflows s) of Resources
	4	
2025	\$	4,078,247
2026		7,450,055
2027		(4,898,083)
2028		(2,231,203)
2029		-
Thereafter		-
Total	\$	4,399,016

\*Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.



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

#### Increase (Decrease) in OPEB Expense Arising from Difference between Expected and Actual Experience

	Difference between	Recognition	Total	Recognized in Year Ending June 30												
Year Ending	Expected and Actual	Period	Deferred													
June 30	Experience	(Years)	(2025-2029)	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
2017	\$ (2,231,206)	7.3881	\$-\$	(302,000) \$	(302,000) \$	(302,000) \$	(302,000) \$	(302,000) \$	(302,000) \$	(302,000) \$	(117,206) \$	- \$	- \$	- \$	- \$	-
2018	2,732,254	7.2973	111,314	-	374,420	374,420	374,420	374,420	374,420	374,420	374,420	111,314	-	-	-	-
2019	(1,374,146)	7.2213	(232,400)	-	-	(190,291)	(190,291)	(190,291)	(190,291)	(190,291)	(190,291)	(190,291)	(42,109)	-	-	-
2020	314,726	5.6501	36,211	-	-	-	55,703	55,703	55,703	55,703	55,703	36,211	-	-	-	-
2021	2,164,642	5.2992	530,702	-	-	-	-	408,485	408,485	408,485	408,485	408,485	122,217	-	-	-
2022	616,158	4.8884	238,023	-	-	-	-	-	126,045	126,045	126,045	126,045	111,978	-	-	-
2023	(776,702)	4.5028	(431,716)	-	-	-	-	-	-	(172,493)	(172,493)	(172,493)	(172,493)	(86,730)	-	-
2024	197,223	4.1771	150,008	-	-	-	-	-	-	-	47,215	47,215	47,215	47,215	8,363	-
Total			402,142	(302,000)	72,420	(117,871)	(62,168)	346,317	472,362	299,869	531,878	366,486	66,808	(39,515)	8,363	-

				Increase (Decrease) in OPEB Expense Arising from Changes in Assumptions <sup>1</sup>												
		Recognition	Total		Recognized in Year Ending June 30											
Year Ending		Period	Deferred													
June 30	Changes in Assumptions	(Years)	(2025-2029)	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
2017	\$ 8,860,723	7.3881	\$-\$	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	846,067	-	-	692,759	692,759	692,759	692,759	692,759	692,759	692,759	153,308	-	-	-
2020	4,372,129	5.6501	503,059	-	-	-	773,814	773,814	773,814	773,814	773,814	503,059	-	-	-	-
2021	-	5.2992	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	30,533,446	4.8884	11,795,140	-	-	-	-	-	6,246,102	6,246,102	6,246,102	6,246,102	5,549,038	-	-	-
2023	(10,642,733)	4.5028	(5,915,571)	-	-	-	-	-	-	(2,363,581)	(2,363,581)	(2,363,581)	(2,363,581)	(1,188,409)	-	-
2024	-	4.1771	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total			7,228,695	1,199,324	1,199,324	1,892,083	2,665,897	2,665,897	8,911,999	6,548,418	5,814,549	5,078,339	3,338,765	(1,188,409)	-	-

	Difference between			Increase (Decrease) in OPEB Expense Arising from Net Difference between Projected and Actual Earnings on OPEB Plan Investments												
	Projected and Actual	Recognition	Total						Recognized in	n Year Ending Jur	ne 30					
Year Ending	Earnings on OPEB Plan	Period	Deferred													
June 30	Investments	(Years)	(2025-2029)	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
2017	\$ (3,738,454)	5.0000	\$-\$	(747,691) \$	(747,691) \$	(747,691) \$	(747,691) \$	(747,690) \$	- \$	- \$	- \$	- \$	- 9	s - s	- \$	-
2018	686,006	5.0000	-	-	137,201	137,201	137,201	137,201	137,202	-	-	-	-	-	-	-
2019	1,466,575	5.0000	-	-	-	293,315	293,315	293,315	293,315	293,315	-	-	-	-	-	-
2020	3,107,645	5.0000	-	-	-	-	621,529	621,529	621,529	621,529	621,529	-	-	-	-	-
2021	(27,055,318)	5.0000	(5,411,062)	-	-	-	-	(5,411,064)	(5,411,064)	(5,411,064)	(5,411,064)	(5,411,062)	-	-	-	-
2022	38,573,223	5.0000	15,429,288	-	-	-	-	-	7,714,645	7,714,645	7,714,645	7,714,645	7,714,643	-	-	-
2023	(7,152,963)	5.0000	(4,291,777)	-	-	-	-	-	-	(1,430,593)	(1,430,593)	(1,430,593)	(1,430,593)	(1,430,591)	-	-
2024	(11,197,838)	5.0000	(8,958,270)	-	-	-	-	-	-	-	(2,239,568)	(2,239,568)	(2,239,568)	(2,239,568)	(2,239,566)	-
Total			(3,231,821)	(747,691)	(610,490)	(317,175)	304,354	(5,106,709)	3,355,627	1,787,832	(745,051)	(1,366,578)	4,044,482	(3,670,159)	(2,239,566)	

		Recognition	Total	Increase (Decrease) in OPEB Expense Arising from All Sources Recognized in Year Ending June 30												
Year Ending		Period	Deferred													
June 30	Total Difference	(Years)	(2025-2029)	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
2017	\$ 2,891,063	Varies by Type	\$-\$	149,633 \$	149,633 \$	149,633 \$	149,633 \$	149,634 \$	897,324 \$	897,324 \$	348,249 \$	- \$	- \$	- \$	- \$	-
2018	3,418,260	Varies by Type	111,314	-	511,621	511,621	511,621	511,621	511,622	374,420	374,420	111,314	-	-	-	-
2019	5,095,050	Varies by Type	613,667	-	-	795,783	795,783	795,783	795,783	795,783	502,468	502,468	111,199	-	-	-
2020	7,794,500	Varies by Type	539,270	-	-	-	1,451,046	1,451,046	1,451,046	1,451,046	1,451,046	539,270	-	-	-	-
2021	(24,890,676)	Varies by Type	(4,880,360)	-	-	-	-	(5,002,579)	(5,002,579)	(5,002,579)	(5,002,579)	(5,002,577)	122,217	-	-	-
2022	69,722,827	Varies by Type	27,462,451	-	-	-	-	-	14,086,792	14,086,792	14,086,792	14,086,792	13,375,659	-	-	-
2023	(18,572,398)	Varies by Type	(10,639,064)	-	-	-	-	-	-	(3,966,667)	(3,966,667)	(3,966,667)	(3,966,667)	(2,705,730)	-	-
2024	(11,000,615)	Varies by Type	(8,808,262)	-	-	-	-	-	-	-	(2,192,353)	(2,192,353)	(2,192,353)	(2,192,353)	(2,231,203)	-
Total			4,399,016	149,633	661,254	1,457,037	2,908,083	(2,094,495)	12,739,988	8,636,119	5,601,376	4,078,247	7,450,055	(4,898,083)	(2,231,203)	-

<sup>1</sup>For fiscal years ending June 30, 2017, June 30, 2019, June 30, 2022, and June 30, 2023 includes difference in liability due to a change in the single discount rate. For fiscal year ending June 30, 2020, includes difference in liability due to changes in the assumptions from the 2020 experience study.



North Dakota Retiree Health Insurance Credit Fund B-3

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

	Total Deferred							w of Resources n Year Ending Jun	e 30					
	(2025-2029)	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Difference between expected and actual experience	\$ 1,066,258 \$	- \$	374,420 \$	374,420 \$	430,123 \$	838,608 \$	964,653 \$	964,653 \$	1,011,868 \$	729,270 \$	281,410 \$	47,215 \$	8,363 \$	-
Changes in assumptions	13,144,266	1,199,324	1,199,324	1,892,083	2,665,897	2,665,897	8,911,999	8,911,999	8,178,130	7,441,920	5,702,346	-	-	-
Difference between projected and actual earnings on invest	t <u> </u>	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	14,210,524	1,199,324	1,573,744	2,266,503	3,096,020	3,504,505	9,876,652	9,876,652	9,189,998	8,171,190	5,983,756	47,215	8,363	-
	Total						(Inflow	rs) of Resources						
	Deferred						Recognized in	n Year Ending Jun	e 30					
	(2025-2029)	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Difference between expected and actual experience	\$ (664,116) \$	(302,000) \$	(302,000) \$	(492,291) \$	(492,291) \$	(492,291) \$	(492,291) \$	(664,784) \$	(479,990) \$	(362,784) \$	(214,602) \$	(86,730) \$	- \$	-
Changes in assumptions	(5,915,571)	-	-	-	-	-	-	(2,363,581)	(2,363,581)	(2,363,581)	(2,363,581)	(1,188,409)	-	-
Difference between projected and actual earnings on invest	(3,231,821)	(747,691)	(610,490)	(317,175)	304,354	(5,106,709)	3,355,627	1,787,832	(745,051)	(1,366,578)	4,044,482	(3,670,159)	(2,239,566)	-
Total	(9,811,508)	(1,049,691)	(912,490)	(809,466)	(187,937)	(5,599,000)	2,863,336	(1,240,533)	(3,588,622)	(4,092,943)	1,466,299	(4,945,298)	(2,239,566)	-
	Total					Increase (Dec	rease) in OPEB Ex	pense Arising from	n Assets and Liab	oilities				
	Deferred						Recognized in	n Year Ending Jun	e 30					
	(2025-2029)	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Total Liabilities	\$ 7,630,837 \$	897,324 \$	1,271,744 \$	1,774,212 \$	2,603,729 \$	3,012,214 \$	9,384,361 \$	6,848,287 \$	6,346,427 \$	5,444,825 \$	3,405,573 \$	(1,227,924) \$	8,363 \$	-
Total Assets	(3,231,821)	(747,691)	(610,490)	(317,175)	304,354	(5,106,709)	3,355,627	1,787,832	(745,051)	(1,366,578)	4,044,482	(3,670,159)	(2,239,566)	-
Total	4,399,016	149,633	661,254	1,457,037	2,908,083	(2,094,495)	12,739,988	8,636,119	5,601,376	4,078,247	7,450,055	(4,898,083)	(2,231,203)	-



### Statement of Fiduciary Net Position as of Fiscal Years Ending

	Fiscal Year Ending							
	June 30, 2023	June 30, 2024						
Assets								
Cash	\$ 1,627,141	\$ 1,583,500						
Receivables								
Contribution receivable	1,351,210	862,111						
Interest receivable	901	1,202						
Due from other fiduciary funds	422,817	0						
Due from Uniform Group Insurance Plan	0	0						
Due from other state agencies	190	183						
Total receivables	1,775,118	863,496						
Investments								
Equities	109,976,710	120,260,279						
Fixed income	55,046,287	63,927,579						
Real estate	-	-						
Mutual funds	-	-						
Annuities	-	-						
Alternative Investments								
Invested cash	96,387	57,181						
Total Investments	165,119,384	184,245,039						
Prepaid expenses	_	_						
Capital assets (net of depreciation/ amortization)	60,478	49,456						
Total assets	168,582,121	186,741,491						
	100,302,121							
Liabilities								
Salaries payable	-	-						
Accounts payable	263,984	165,491						
Due to other fiduciary funds	-	-						
Due to Uniform Group Insurance Plan	-	-						
Due to other state agencies	85	-						
Accrued compensated absences								
Total liabilities	264,069	165,491						
Net position restricted for postemployment healthcare benefits	\$ 168,318,052	\$ 186,576,000						



### Statement of Changes in Fiduciary Net Position for Fiscal Years Ending

	Fiscal Year Ending						
	June 30, 2023	June 30, 2024					
Additions:							
Contributions:							
From employer	\$ 12,137,476	\$ 12,328,091					
From employee	10,741	7,894					
Total contributions	12,148,217	12,335,985					
Investment income							
Net change in fair value of investments	12,315,155	16,039,784					
Interest and dividends	4,144,674	5,306,731					
Less investment expense	(484,757)	(542,564)					
Net investment income	15,975,072	20,803,951					
Repurchase service credit	282,185	282,386					
Miscellaneous Income	1	596					
Total additions	28,405,475	33,422,918					
Deductions:							
Benefits paid to participants	-	-					
Refunds	6,234	11,197					
Prefunded credit applied	14,208,566	14,783,098					
Health premiums paid							
	14,214,800	14,794,295					
Administrative expenses	355,695	370,675					
Total deductions	14,570,495	15,164,970					
Change in net position	13,834,980	18,257,948					
Net position restricted for postemployment healthca	re benefits						
Beginning of year	154,483,072	168,318,052					

End of year	\$ 168,318,052	\$ 186,576,000



# **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, 2024

#### **Total OPEB Liability**

Service Cost	\$ 4,160,052
Interest on the Total OPEB Liability	15,125,396
Benefit Changes	-
Difference between Expected and Actual Experience	197,223
Assumption Changes	-
Benefit payments and refunds	 (14,794,295)
Net Change in Total OPEB Liability	\$ 4,688,376
Total OPEB Liability - Beginning	 268,293,176
Total OPEB Liability - Ending (a)	\$ 272,981,552
Plan Fiduciary Net Position	
Employer Contributions	\$ 12,328,091
Employee Contributions	7,894
Contribution - Service Credit Repurchase	282,386
OPEB Plan Net Investment Income	20,803,951
Benefit payments and refunds	(14,794,295)
OPEB Plan Administrative Expense	(370,675)
Transfers and Other Income	 596
Net Change in Plan Fiduciary Net Position	\$ 18,257,948
Plan Fiduciary Net Position - Beginning	 168,318,052
Plan Fiduciary Net Position - Ending (b)	\$ 186,576,000
Net OPEB Liability - Ending (a) - (b)	\$ 86,405,552
Plan Fiduciary Net Position as a Percentage	
	68.35%
Covered Employee Payroll	\$ 1,036,707,331
Net OPEB Liability as a Percentage	
	8.33%



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

Fiscal year ending July 1,	2024	2023	2022	2021	2020	2019	2018	2017
Total OPEB Liability								
Service Cost	\$ 4,160,052	\$ 4,865,725	\$ 4,003,587	\$ 4,273,247	\$ 4,041,849	\$ 3,827,807	\$ 3,766,661	\$ 3,430,578
Interest on the Total OPEB Liability	15,125,396	14,547,655	15,155,215	14,657,683	15,498,021	15,217,017	14,485,170	14,327,443
Benefit Changes	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience <sup>1</sup>	197,223	(776,702)	616,158	2,164,642	314,726	(1,374,146)	2,732,254	(2,231,206)
Assumption Changes <sup>2</sup>	-	(10,642,733)	30,533,446	-	4,372,129	5,002,621	-	8,860,723
Benefit payments and refunds	 (14,794,295)	(14,214,800)	(13,746,110)	(12,884,511)	(12,317,075)	(11,505,070)	(11,016,060)	(10,014,370)
Net Change in Total OPEB Liability	\$ 4,688,376	\$ (6,220,855)	\$ 36,562,296	\$ 8,211,061	\$ 11,909,650	\$ 11,168,229	\$ 9,968,025	\$ 14,373,168
Total OPEB Liability - Beginning	268,293,176	274,514,031	237,951,735	229,740,674	217,831,024	206,662,795	196,694,770	182,321,602
Total OPEB Liability - Ending (a)	\$ 272,981,552	\$ 268,293,176	\$ 274,514,031	\$ 237,951,735	\$ 229,740,674	\$ 217,831,024	\$ 206,662,795	\$ 196,694,770
Plan Fiduciary Net Position								
Employer Contributions	\$ 12,328,091	\$ 12,137,476	\$ 12,565,573	\$ 13,110,651	\$ 13,392,266	\$ 12,977,460	\$ 12,834,547	\$ 12,575,627
Employee Contributions	7,894	10,741	12,234	15,481	16,319	15,859	15,984	16,173
Contribution - Service Credit Repurchase	282,386	282,185	456,895	375,038	556,585	377,329	746,942	464,323
OPEB Plan Net Investment Income	20,803,951	15,975,072	(26,756,507)	36,526,655	6,904,869	8,178,932	8,210,898	12,074,082
Benefit payments and refunds	(14,794,295)	(14,214,800)	(13,746,110)	(12,884,511)	(12,317,075)	(11,505,070)	(11,016,060)	(10,014,370)
OPEB Plan Administrative Expense	(370,675)	(355 <i>,</i> 695)	(383 <i>,</i> 458)	(430,097)	(453,913)	(437,349)	(480,244)	(443,220)
Transfers and Other Income	 596	1	(1)	312	9 <i>,</i> 580	(857)	225	-
Net Change in Plan Fiduciary Net Position	18,257,948	13,834,980	(27,851,374)	36,713,529	8,108,631	9,606,304	10,312,292	14,672,615
Plan Fiduciary Net Position - Beginning	 168,318,052	154,483,072	182,334,446	145,620,917	137,512,286	127,905,982	117,593,690	102,921,075
Plan Fiduciary Net Position - Ending (b)	\$ 186,576,000	\$ 168,318,052	\$ 154,483,072	\$ 182,334,446	\$ 145,620,917	\$ 137,512,286	\$ 127,905,982	\$ 117,593,690
Net OPEB Liability - Ending (a) - (b)	86,405,552	99,975,124	120,030,959	55,617,289	84,119,757	80,318,738	78,756,813	79,101,080
Plan Fiduciary Net Position as a Percentage								
of Total OPEB Liability	68.35 %	62.74 %	56.28 %	76.63 %	63.38 %	63.13 %	61.89 %	59.78 %
Covered Employee Payroll	\$ 1,036,707,331	\$ 1,005,182,784	\$ 1,032,405,030	\$ 1,090,257,793	\$ 1,139,970,530	\$ 1,115,857,588	\$ 1,094,216,775	\$ 1,081,841,008
Net OPEB Liability as a Percentage								
of Covered Employee Payroll	8.33 %	9.95 %	11.63 %	5.10 %	7.38 %	7.20 %	7.20 %	7.31 %

<sup>1</sup> Includes liability attributable to service credit repurchases.

<sup>2</sup> For fiscal years ending June 30, 2017, June 30, 2019, June 30, 2022, and June 30, 2023 includes difference in liability due to a change in the single discount rate. For fiscal year ending June 30, 2020, includes difference in liability due to changes in the assumptions from the 2020 experience study.



#### Schedules of Required Supplementary Information Schedule of the Net OPEB Liability Multiyear

	Total			Plan Net Position		Net OPEB Liability
FY Ending	OPEB	Plan Net	Net OPEB	as a % of Total	Covered	as a % of
July 1,	Liability	Position	Liability	OPEB Liability	Payroll	Covered Payroll
2017	\$ 196,694,770	\$ 117,593,690	\$ 79,101,080	59.78 %	\$ 1,081,841,008	7.31 %
2018	206,662,795	127,905,982	78,756,813	61.89 %	1,094,216,775	7.20 %
2019	217,831,024	137,512,286	80,318,738	63.13 %	1,115,857,588	7.20 %
2020	229,740,674	145,620,917	84,119,757	63.38 %	1,139,970,530	7.38 %
2021	237,951,735	182,334,446	55,617,289	76.63 %	1,090,257,793	5.10 %
2022	274,514,031	154,483,072	120,030,959	56.28 %	1,032,405,030	11.63 %
2023	268,293,176	168,318,052	99,975,124	62.74 %	1,005,182,784	9.95 %
2024	272,981,552	186,576,000	86,405,552	68.35 %	1,036,707,331	8.33 %



### Schedule of Contributions Multiyear

FY Ending July 1,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2017	\$ 11,696,450	\$ 12,575,627	\$ (879,177)	\$ 1,081,841,008	1.16 %
2018	12,251,732	12,834,547	(582,815)	1,094,216,775	1.17 %
2019	12,707,111	12,977,460	(270,349)	1,115,857,588	1.16 %
2020	12,145,328	13,392,266	(1,246,938)	1,139,970,530	1.17 %
2021	13,340,003	13,110,651	229,352	1,090,257,793	1.20 %
2022	12,413,473	12,565,573	(152,100)	1,032,405,030	1.22 %
2023	14,765,881	12,137,476	2,628,405	1,005,182,784	1.21 %
2024	14,675,538	12,328,091	2,347,447	1,036,707,331	1.19 %



#### **Notes to Schedule of Contributions**

Valuation Date:	July 1, 2024
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 2024 contribution):
Actuarial Cost Method	Entry Age Normal
Amortization Method	NA
Asset Valuation Method	5-Year smoothed market
Inflation	2.25%
Salary Increases	Not Applicable
Investment Rate of Return	5.75%
Retirement Age	Age-based table of rates that are specific to the type of eligibility condition.
Mortality	Pub-2010 Healthy Retiree Mortality table (for General Employees), sex-distinct, with rates multiplied by 103% for
	males and 101% for females. Pub-2010 Disabled Retiree Mortality table (for General Employees), sex-distinct, with
	rates multiplied by 117% for males and 112% for females. Pub-2010 Employee Mortality table (for General
	Employees), sex-distinct, with rates multiplied by 92% for both males and females. Mortality rates are projected from 2010 using the MP-2019 scale.
Other Information:	
Notes	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 investment return assumption was decreased from 6.50% to 5.75% beginning with the actuarial valuation as of
	July 1, 2022. All other actuarial assumptions were adopted by the Board based on an experience study covering the
	period July 1, 2015, through June 30, 2019.
	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	5.75%
Retirement Age	Age-based table of rates that are specific to the type of eligibility condition.
Mortality	Pub-2010 Healthy Retiree Mortality table (for General Employees), sex-distinct, with rates multiplied by 103% for
	males and 101% for females. Pub-2010 Disabled Retiree Mortality table (for General Employees), sex-distinct, with
	rates multiplied by 117% for males and 112% for females. Pub-2010 Employee Mortality table (for General
	Employees), sex-distinct, with rates multiplied by 92% for both males and females. Mortality rates are projected
Other Information:	from 2010 using the MP-2019 scale.
Notes	RHIC is for the most part a closed plan. There were no benefit changes during the year.
	The investment return assumption was decreased from 6.50% to 5.75% beginning with the actuarial valuation as of
	July 1, 2022. All other actuarial assumptions were adopted by the Board based on an experience study covering the
	period July 1, 2015, through June 30, 2019.
	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 Return <sup>1</sup>
2017	
2018	
2019	
2020	
2021	
2022	
2023	
2024	

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



### Schedule of Reconciliation of Net OPEB Liability

FY Ending June 30,	Be	eginning Net OPEB Liability (1)	OPEB Expense (2)		ployer ributions (3)	New Net Deferred ws)/Outflows (4)	Prior	cognition of Net Deferred ws)/Outflows (5)	(6)=	Ending Net OPEB Liability :(1)+(2)-(3)+(4)-(5)
2017	\$	79,400,527	\$ 9,534,750	Ş 12	,575,627	\$ 2,741,430	\$	-	\$	79,101,080
2018		79,101,080	9,733,274	12	,834,547	2,906,639		149,633		78,756,813
2019		78,756,813	10,901,372	12	,977,460	4,299,267		661,254		80,318,738
2020		80,318,738	12,306,868	13	,392,266	6,343,454		1,457,037		84,119,757
2021		84,119,757	7,404,364	13	,110,651	(19,888,097)		2,908,084		55,617,289
2022		55,617,289	19,996,404	12	,565,573	55,636,035		(1,346,804)		120,030,959
2023		120,030,959	19,290,158	12	,137,476	(14,605,731)		12,602,786		99,975,124
2024		99,975,124	15,360,510	12	,328,091	(8,808,262)		7,793,729		86,405,552



# **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.

			Allocation-Weighted
		Long-Term Expected	Long-Term Expected
Asset Class	Target Allocation	Real Rate of Return	Real Rate of Return
S&P 500 Index	33.00 %	4.00 %	1.32 %
US Small Cap Equity	6.00 %	6.00 %	0.36 %
World Equity ex-US	26.00 %	7.00 %	1.82 %
Core Fixed Income	35.00 %	3.29 %	1.15 %
Total	100.00 %		4.65 %

Asset allocation and long-term (equilibrium) expected arithmetic returns were provided by RIO and are net of inflation of 2.40%.

The discount rate used to measure the total OPEB liability was 5.75%. 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 to the Single Discount Rate Assumption

Regarding the sensitivity of the net OPEB liability to changes in the Single Discount Rate, the following presents the plan's net OPEB liability, calculated using a Single Discount Rate of 5.75%, as well as what the plan's net OPEB liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

Current Single Discount						
1% Decrease	<b>Rate Assumption</b>	1% Increase				
 4.75%	5.75%	6.75%				
 \$118,095,167	\$86,405,552	\$59,715,285				

#### 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, 2024

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	15,599
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	8,255
Active Plan Members	16,283
Total Plan Members	40,137



**SECTION E** 

SCHEDULES OF EMPLOYER ALLOCATIONS

### Schedule of Net OPEB Liability by Employer Type

			As of June 30, 2	023			As of June 30, 2024							
Employer	2023 Payroll	Current Contribution Rate	Estimated 2023-2024 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate		2024 Payroll		Current Contribution Rate	Estimated 2024-2025 Contribution	Proportionate Share	Net OPEB Liabi Under Curren Discount Rate		
City	\$ 140,307,099	1.14%	\$ 1,599,504	13.958369%	\$	13,954,896	\$	140,523,402	1.14%	\$ 1,601,963	13.554779%	\$	11,712,081	
County	184,147,080	1.14%	2,099,276	18.319760%		18,315,201		193,594,429	1.14%	2,206,973	18.673970%		16,135,352	
District Health Unit	11,938,302	1.14%	136,097	1.187672%		1,187,378		12,022,428	1.14%	137,057	1.159673%		1,002,022	
Political Subdivision	23,140,311	1.14%	263,798	2.302099%		2,301,526		23,290,325	1.14%	265,512	2.246567%		1,941,158	
School District	142,453,797	1.14%	1,623,970	14.171932%		14,168,409		137,182,924	1.14%	1,563,885	13.232558%		11,433,668	
State	246,663,974	1.14%	2,811,972	24.539215%		24,533,110		263,503,884	1.14%	3,003,942	25.417386%		21,962,034	
State of ND	 256,532,236	1.14%	2,924,468	25.520955%		25,514,604		266,589,935	1.14%	3,039,127	25.715064%		22,219,241	
Total	\$ 1,005,182,799	1.14%	\$ 11,459,085	100.000002%	\$	99,975,124	\$	1,036,707,327	1.14%	\$ 11,818,459	99.999997%	\$	86,405,556	



	As of June 30, 2024											
Employer	Proportionate Share		t OPEB Liability Discount Rate 1% Lower	Uı	: OPEB Liability nder Current iscount Rate	Net OPEB Liability At Discount Rate 1% Higher						
			4.75%		5.75%	6.75%						
City	13.554779%	\$	16,007,537	\$	11,712,081	\$	8,094,276					
County	18.673970%		22,053,058		16,135,352		11,151,217					
District Health Unit	1.159673%		1,369,520		1,002,022		692,501					
Political Subdivision	2.246567%		2,653,085		1,941,158		1,341,546					
School District	13.232558%		15,627,011		11,433,668		7,901,862					
State	25.417386%		30,016,705		21,962,034		15,178,067					
State of ND	25.715064%		30,368,248		22,219,241		15,355,822					
Total	99.999997%	\$	118,095,164	\$	86,405,556	\$	59,715,291					



### Schedule of Contributions by Employer Type

Employer	Proportionate Share	Statutory Required ontribution	Contribution in Relation to the Statutory Required Contribution		Contribution Deficiency (Excess)			Covered Payroll	Actual Contribution as a % of Covered Payroll		
City	13.554779%	\$	1,671,046	\$	1,723,638	\$	(52,592)	\$	140,523,402	1.23%	
County	18.673970%		2,302,146		2,261,671		40,475		193,594,429	1.17%	
District Health Unit	1.159673%		142,966		142,314		652		12,022,428	1.18%	
Political Subdivision	2.246567%		276,956		278,444		(1,488)		23,290,325	1.20%	
School District	13.232558%		1,631,322		1,712,168		(80 <i>,</i> 846)		137,182,924	1.25%	
State	25.417386%		3,133,481		3,158,991		(25,510)		263,503,884	1.20%	
State of ND	25.715064%		3,170,174		3,110,081		60,093		266,589,935	1.17%	
Total	99.999997%	\$	12,328,091	\$	12,387,307	\$	(59,216)	\$	1,036,707,327	1.19%	



### Schedule of OPEB Amounts by Employer Type

		Deferred Outflows of Resources						Def	erred Inflows of Reso	OPEB Expense				
	Proportionate	Differences between Expected and Actual	Changes of	Net Difference between Projected and Actual Investment Earnings on OPEB	Changes in Proportion and Differences between Employer Contributions and Share of	Total Deferred Outflows of	Differences between Expected and Actual	Changes of	Net Difference between Projected and Actual Investment Earnings on OPEB	Changes in Proportion and Differences between Employer Contributions and Share of	Total Deferred Inflows of	Proportionate Share of Plan OPEB	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer
Employer	Share	Experience	Assumptions	Plan Investments	Contributions	Resources	Experience	Assumptions	Plan Investments	Contributions	Resources	Expense	Contributions	Expense
City	13.554779%	\$ 144,518	\$ 1,781,680	\$ -	\$ 979,030	\$ 2,905,228	\$ 90,018	\$ 801,840	\$ 438,070	\$ 545,065	\$ 1,874,993	\$ 2,082,092	\$ 372,782	\$ 2,454,874
County	18.673970%	199,102	2,454,561	-	868,070	3,521,733	124,015	1,104,672	603,506	739,627	2,571,820	2,868,426	(10,975)	2,857,451
District Health Unit	1.159673%	12,364	152,431	-	59,892	224,687	7,700	68,602	37,476	70,150	183,928	178,135	(325)	177,810
Political Subdivision	2.246567%	23,956	295,295	-	208,985	528,236	14,922	132,899	72,601	161,500	381,922	345,078	43,083	388,161
School District	13.232558%	141,101	1,739,321	-	546,027	2,426,449	87,883	782,788	427,647	1,650,073	2,948,391	2,032,582	(397,999)	1,634,583
State	25.417386%	271,026	3,340,926	-	1,276,358	4,888,310	168,801	1,503,586	821,445	641,466	3,135,298	3,904,243	123,228	4,027,471
State of ND	25.715064%	274,201	3,380,058		1,126,395	4,780,654	170,778	1,521,197	831,068	1,265,249	3,788,292	3,949,960	(157,934)	3,792,026
Total	99.999997%	\$ 1,066,268	\$ 13,144,272	\$ -	\$ 5,064,757	\$ 19,275,297	\$ 664,117	\$ 5,915,584	\$ 3,231,813	\$ 5,073,130	\$ 14,884,644	\$ 15,360,516	\$ (28,140)	\$ 15,332,376



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

						Schedule	of De	ferred Outflows	/(Infl	ows)			
Employer	Proportionate Share	Tot	al Deferred	 2025	2026	 2027		2028		2029	2030	2031 and hereafter	
City	13.554779%	\$	1,030,235	\$ 881,919	\$ 1,138,773	\$ (676,743)	\$	(313,714)	\$	-	\$ -	\$	-
County	18.673970%		949,913	772,831	1,446,640	(863 <i>,</i> 056)		(406,502)		-	-		-
District Health Unit	1.159673%		40,759	46,460	83,564	(62,428)		(26,837)		-	-		-
Political Subdivision	2.246567%		146,314	126,727	184,845	(113,351)		(51,907)		-	-		-
School District	13.232558%		(521,942)	106,123	580,318	(885,117)		(323,266)		-	-		-
State	25.417386%		1,753,012	1,203,752	2,135,707	(1,049,826)		(536,621)		-	-		-
State of ND	25.715064%		992,362	 950,598	 1,870,879	 (1,259,309)		(569,806)		-	 -		-
Total	99.999997%	\$	4,390,653	\$ 4,088,410	\$ 7,440,726	\$ (4,909,830)	\$	(2,228,653)	\$	-	\$ -	\$	-

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, 20	23						
Employer Type	Employer ID	Employer	2023 Payroll	Current Contribution Rate	Estimated 2023-2024 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2024 Payroll	Current Contribution Rate	Estimated 2024- 2025 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
State of ND	010100	Governor's Office	\$ 1,155,722	1.14%	\$ 13,175	0.114976%		\$ 1,098,573	1.14%		0.105968%	\$ 91,562
State of ND	010800	Secretary Of State	1,206,763	1.14%	13,757	0.120054%	120,024	1,121,019	1.14%	12,780	0.108133%	93,433
State	011000	Office Of Management & Budget	2,934,484	1.14%	33,453	0.291935%	291,862	3,291,685	1.14%		0.317513%	274,349
State	011200	Information Technology Dept	28,802,665	1.14%	328,350	2.865416%	2,864,703	32,788,635	1.14%		3.162767%	2,732,806
State	011700	State Auditor's Office	2,627,407	1.14%	29,952	0.261386%	261,321	2,902,618	1.14%	33,090	0.279984%	241,922
State	011800	Central Services	1,146,062	1.14%	13,065	0.114015%	113,987	899,856	1.14%		0.086799%	74,999
State of ND	012000	State Treasurer's Office	336,352	1.14%	3,834	0.033462%	33,454	351,883	1.14%		0.033942%	29,328
State	012500	Attorney General's Office	14,211,299	1.14%	162,009	1.413802%	1,413,450	15,271,393	1.14%	,	1.473067%	1,272,812
State of ND	012700	Tax Department	4,720,055	1.14%	53,809	0.469572%	469,455	5,169,823	1.14%	58,936	0.498677%	430,885
State of ND	013000	Facility Management	1,350,493	1.14%	15,396	0.134353%	134,320	1,461,236	1.14%		0.140950% 0.038110%	121,789
State of ND State	014000 016000	Office Of Administrative Hearings Legislative Council	366,960 3.265.395	1.14%	4,183 37,226	0.036507% 0.324856%	36,498 324,775	395,091 3.480.534	1.14%	4,504 39.678	0.335730%	32,929 290.089
State of ND	018000	ND Supreme Court	24,664,089	1.14%	281,171	2.453692%	2,453,082	26,175,976	1.14%		2.524915%	2,181,667
State of ND	018800	Commission On Legal Counsel For Indigents	1,923,111	1.14%	21,923	0.191320%	191,272	1,950,107	1.14%		0.188106%	162,534
State	019000	Retirement & Investment Office	1,456,020	1.14%	16,599	0.144851%	144,815	1,599,784	1.14%		0.154314%	133,336
State	019200	ND Public Employees Retirement System	1,811,811	1.14%	20,655	0.180247%	180,202	2,099,896	1.14%		0.202554%	175,018
State of ND	019500	ND Ethics Commission	-,,	1.14%		0.000000%	,	_,,	1.14%		0.000000%	
State of ND	020100	Public Instruction	4,034,010	1.14%	45,988	0.401321%	401,221	4,553,407	1.14%	51,909	0.439218%	379,509
State	020200	Education Standards & Practice	546,433	1.14%	6,229	0.054362%	54,348	582,489	1.14%	6,640	0.056186%	48,548
State	020400	ND Center for Distance Education		0.00%		0.000000%		433,401	1.14%	4,941	0.041806%	36,123
State	021500	ND University System Office	1,100,312	1.14%	12,544	0.109464%	109,437	1,150,212	1.14%	13,112	0.110949%	95,866
State of ND	022300	ND Youth Correctional Center	1,558,581	1.14%	17,768	0.155054%	155,015	1,626,962	1.14%	18,547	0.156936%	135,601
State of ND	022400	Juvenile Services - DOCR	1,666,937	1.14%	19,003	0.165834%	165,793	1,543,160	1.14%	17,592	0.148852%	128,616
State	022600	Land Department	1,282,850	1.14%	14,624	0.127624%	127,592	1,424,537	1.14%	16,240	0.137410%	118,730
State	022700	Bismarck State College	3,897,738	1.14%	44,434	0.387764%	387,668	4,217,654	1.14%	48,081	0.406832%	351,525
State	022800	Lake Region State College	1,642,068	1.14%	18,720	0.163360%	163,319	1,938,014	1.14%	22,093	0.186939%	161,526
State	022900	Williston State College	593,906	1.14%	6,771	0.059084%	59,069	396,807	1.14%	4,524	0.038276%	33,073
State	023000	University Of North Dakota	33,529,872	1.14%	382,241	3.335699%	3,334,869	35,334,665	1.14%	402,815	3.408355%	2,945,008
State	023500	North Dakota State University	26,677,052	1.14%	304,118	2.653950%	2,653,290	26,860,273	1.14%	306,207	2.590921%	2,238,700
State	023800	ND St College Of Science	4,413,858	1.14%	50,318	0.439110%	439,001	4,683,904	1.14%	53,397	0.451806%	390,385
State	023900	Dickinson State University	1,814,024	1.14%	20,680	0.180467%	180,422	1,642,586	1.14%	18,725	0.158443%	136,904
State State	024000	Mayville State University	2,138,489	1.14% 1.14%	24,379	0.212746%	212,693	2,072,138	1.14% 1.14%	23,622 53,518	0.199877%	172,705
State	024100 024200	Minot State University Valley City State University	4,566,967 1,591,241	1.14%	52,063 18,140	0.454342% 0.158304%	454,229 158,265	4,694,530 1,775,390	1.14%	20,239	0.452831% 0.171253%	391,271 147,972
State of ND	024200	ND State Library	924,935	1.14%	10,544	0.092017%	91,994	981,202	1.14%	11,186	0.094646%	81,779
State of ND	025200	SCHOOL FOR THE DEAF	1,063,729	1.14%	12,127	0.105824%	105.798	1,214,977	1.14%	13.851	0.117196%	101.264
State of ND	025300	School For The Blind	799,447	1.14%	9,114	0.079532%	79,512	854,553	1.14%	9,742	0.082430%	71,224
State	026100	ND Board Of Nursing	727,133	1.14%	8,289	0.072338%	72,320	800,124	1.14%	9,121	0.077179%	66,687
State of ND	027000	Career & Technical Education	1,627,336	1.14%	18,552	0.161895%	161,855	1,113,372	1.14%	12,692	0.107395%	92,795
State of ND	030100	ND Department Of Health	10,503,837	1.14%	119,744	1.044968%	1,044,708	10,998,832	1.14%	125,387	1.060939%	916,710
State of ND	030300	Mental Health	7,881,267	1.14%	89,846	0.784063%	783,868	8,818,297	1.14%	100,529	0.850606%	734,971
State of ND	031000	Life Skills and Transition Center	8,778,037	1.14%	100,070	0.873278%	873,061	8,743,573	1.14%	99,677	0.843398%	728,743
State of ND	031200	North Dakota State Hospital	12,016,738	1.14%	136,991	1.195478%	1,195,181	11,392,803	1.14%	129,878	1.098941%	949,546
State of ND	031300	ND Veterans Home	3,618,195	1.14%	41,247	0.359954%	359,864	3,462,695	1.14%	39,475	0.334009%	288,602
State of ND	031600	Indian Affairs Commission	129,161	1.14%	1,472	0.012850%	12,847	169,791	1.14%	1,936	0.016378%	14,152
State of ND	032100	Veterans Affairs Department	462,023	1.14%	5,267	0.045964%	45,953	553,737	1.14%	6,313	0.053413%	46,152
State of ND	032500	Department Of Human Services	67,865,421	1.14%	773,666	6.751550%	6,749,870	72,443,971	1.14%	825,861	6.987890%	6,037,925
State of ND	036000	Protection & Advocacy Project	1,395,202	1.14%	15,905	0.138801%	138,766	1,348,211	1.14%	15,370	0.130047%	112,368
State	038000	Job Service North Dakota	6,844,551	1.14%	78,028	0.680926%	680,757	6,727,356	1.14%	76,692	0.648916%	560,699
State	040100	Insurance Department	2,325,270	1.14%	26,508	0.231328%	231,270	2,567,618	1.14%	29,271	0.247670%	214,001
State of ND	040500	Industrial Commission	6,176,627	1.14%	70,414	0.614478%	614,325	455,133	1.14%	5,189	0.043902%	37,934
State of ND	040600	ND Department Of Labor	561,398	1.14%	6,400	0.055850%	55,836	647,128	1.14%	7,377	0.062421%	53,935
State of ND	040800	Public Service Commission	2,633,160	1.14%	30,018	0.261958%	261,893	2,826,944	1.14%	32,227	0.272685%	235,615
State of ND	041200	Aeronautics Commission	400,182	1.14%	4,562	0.039812%	39,802	415,342	1.14%	4,735	0.040064%	34,618
State of ND	041300	Department Of Financial Institutions	1,739,153	1.14%	19,826	0.173019%	172,976	1,891,932	1.14%	21,568	0.182494%	157,685
State of ND	041400	ND Securities Department	346,050	1.14%	3,945	0.034427%	34,418	264,606	1.14%	3,017	0.025524%	22,054
State	042600	State Board Of Law Examiners	369,696	1.14%	4,215	0.036779%	36,770	397,236	1.14%	4,528	0.038317%	33,108
State State	042700 042800	ND State Board Of Cosmetology ND State Plumbing Board	- 431,915	1.14% 1.14%	- 4,924	0.000000% 0.042969%	- 42,958	457,830	1.14% 1.14%	- 5,219	0.000000% 0.044162%	- 38,158
State	042800	ND State Plumbing Board Bank Of North Dakota	431,915 9,978,945	1.14%	4,924	0.992749%	42,958 992,502	457,830	1.14%	5,219	0.044162%	38,158 915,227
State				1.14%	2,074	0.018097%	992,502 18,092	10,981,027 196,088	1.14%	2,235	0.018914%	
State	047200 047300	Public Finance Authority Housing Finance Agency	181,911 2,456,623	1.14%	2,074 28,006	0.244396%	244,335	2,446,683	1.14%	2,235	0.236005%	16,343 203,921
June			2,400,023		20,000		244,333					
State	047400	Department of Mineral Resources		0.00%		0.00000%		5,795,470	1.14%	66,068	0.559027%	483,030

\* Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.



					As of June 30, 20	023		As of June 30, 2024				
Employer Type	Employer ID	Employer	2023 Payroll	Current Contribution Rate	Estimated 2023-2024 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2024 Payroll	Current Contribution Rate	Estimated 2024-2025 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
State	048500	Workforce Safety & Insurance	14,479,092	1.14%	165,062	1.440444%	1,440,086	14,782,264	1.14%	168,518	1.425886%	1,232,045
State of ND	050200	Field Services Division	6,731,234	1.14%	76,736	0.669653%	669,486	9,111,844	1.14%	103,875	0.878922%	759,437
State of ND	050400	Highway Patrol	13,770,678	1.14%	156,986	1.369968%	1,369,627	16,608,706	1.14%	189,339	1.602063%	
State of ND	051600	Heart River Correctional Center	850,474	1.14%	9,695	0.084609%	84,588	920,895	1.14%	10,498	0.088829%	
State of ND	051700	Department Of Corrections Transitional Services	2,050,182	1.14%	23,372	0.203961%	203,910	2,199,327	1.14%	25,072	0.212145%	
State of ND	051800	James River Correctional Ctr	5,801,580	1.14%	66,138	0.577167%	577,023	5,849,247	1.14%	66,681	0.564214%	
State of ND	051900	State Penitentiary	6,917,846	1.14%	78,863	0.688218%	688,047	7,098,060	1.14%	80,918	0.684673%	591,595
State	052000	Rough Rider Industries	1,413,061	1.14%	16,109	0.140578%	140,543	1,392,035	1.14%	15,869	0.134275%	116,021
State of ND	053000	Department Of Corrections And Rehabilitation	5,554,407	1.14%	63,320	0.552577%	552,440	5,414,017	1.14%	61,720	0.522232%	
State of ND State of ND	054000 060100	Adjutant General ND National Guard	9,692,272	1.14% 1.14%	110,492 37,548	0.964230% 0.327672%	963,990	10,734,717	1.14% 1.14%	122,376 39,804	1.035463% 0.336793%	
		Department Of Commerce	3,293,702				327,590	3,491,561				
State of ND State of ND	060200 060700	Dept Of Agriculture	3,749,302	1.14% 1.14%	42,742 732	0.372997%	372,904 6,385	3,682,874 69,000	1.14% 1.14%	41,985 787	0.355247% 0.006656%	
State of ND	060800	Milk Marketing Board ND Oilseed Council	64,200 36,802	1.14%	420	0.006387% 0.003661%	3,660	44,429	1.14%	506	0.006556%	
State	060800	ND Soybean Council	212,249	1.14%	2,420	0.021115%	21,110	44,429	1.14%	506	0.000000%	
State State of ND	061100	ND Corn Utilization Council	250,316	1.14%	2,420	0.021115%	21,110 24,897	148.649	1.14%	1,695	0.000000%	
	061600			1.14%	2,854	0.117540%	117,511	979,300	1.14%	1,695	0.094463%	81,621
State of ND		State Seed Department	1,181,496									
State State of ND	062400 062500	Beef Commission ND Wheat Commission	50,227 511,090	1.14% 1.14%	573 5,826	0.004997% 0.050845%	4,996 50,832	55,000 541,753	1.14% 1.14%	627 6,176	0.005305% 0.052257%	4,584 45,153
State of ND	062600	ND Barley Council	153,002	1.14%	1,744	0.015221%	15,217	158,000	1.14%	1,801	0.015241%	
State of ND	062500	State Fair Association	805,011	1.14%	9,177	0.080086%	80,066	702,837	1.14%	8,012	0.015241%	
State State of ND	067000	Racing Commission	60,324	1.14%	9,177	0.006001%	6,000	65,872	1.14%	8,012	0.006354%	
State of ND	070100	Historical Society	3,811,121	1.14%	43,447	0.379147%	379,053	4,031,427	1.14%	45,958	0.388868%	
State of ND	070900	ND Council On The Arts	276,396	1.14%	3,151	0.027497%	27,490	214,332	1.14%	2,443	0.020674%	
State of ND	072000	Game & Fish Department	11,302,785	1.14%	128.852	1.124451%	1,124,171	12,283,507	1.14%	140,032	1.184858%	
State of ND	075000		3,105,014	1.14%	35,397	0.308900%	308,823	3,605,448	1.14%	41,102	0.347779%	300,500
State of ND	077000	Parks & Recreation Department Water Commission	5,463,042	1.14%	62,279	0.543487%	543,352	5,292,634	1.14%	60,336	0.510523%	
State	080100	Department Of Transportation	54,145,691	1.14%	617,261	5.386651%	5,385,311	54,997,818	1.14%	626,975	5.305048%	
State	090000	ND State Board Of Accountancy	127,997	1.14%	1,459	0.012734%	12,731	135,680	1.14%	1,547	0.013088%	
State	090100	Board Of Medical Examiners	300,701	1.14%	3,428	0.029915%	29,908	263,041	1.14%	2,999	0.025373%	
State	090200	Board Of Pharmacy	238,642	1.14%	2,721	0.023741%	23,735	250,572	1.14%	2,857	0.024170%	
State	090600	Real Estate Commission	209,459	1.14%	2,388	0.020838%	20,833	222,026	1.14%	2,531	0.021416%	
State	090900	Electrical Board	1,538,888	1.14%	17,543	0.153095%	153,057	1,538,128	1.14%	17,535	0.148367%	
State	099501	ND System Information Technology Services	2,174,953	1.14%	24,794	0.216374%	216,320	2,049,970	1.14%	23,370	0.197739%	
State	099503	North Dakota State Board of Dental Examiners	115,412	1.14%	1,316	0.011482%	11,479	124,930	1.14%	1.424	0.012051%	10,413
District Health Unit	100002	McIntosh District Health Unit	136,046	1.14%	1,510	0.013534%	13,531	149,557	1.14%	1,705	0.012451%	12,465
District Health Unit	100002	Wells County Dist Health Unit	150,480	1.14%	1,715	0.0139304%	14,966	166,832	1.14%	1,902	0.016092%	
District Health Unit	100003	Central Valley Health Unit	961,964	1.14%	10,966	0.095700%	95,676	933,333	1.14%	10,640	0.090029%	
District Health Unit	100005	Dickey County Health District	199.037	1.14%	2,269	0.019801%	19,796	216.602	1.14%	2,469	0.020893%	
District Health Unit	100006	Emmons County Public Health	155,969	1.14%	1,778	0.015516%	15,512	159,550	1.14%	1,819	0.015390%	
District Health Unit	100007	Rolette County Public Health	527,342	1.14%	6,012	0.052462%	52,449	491,350	1.14%	5,601	0.047395%	
District Health Unit	100008	Towner County Public Health Unit	527,542	1.14%	0,012	0.000000%	52,445	451,550	1.14%	5,001	0.000000%	
District Health Unit	100009	Nelson-Griggs District Health Unit	93,654	1.14%	1,068	0.009317%	9,315	96,942	1.14%	1,105	0.009351%	
District Health Unit	100010	First District Health Unit	1,893,496	1.14%	21,586	0.188373%	188,326	1,878,652	1.14%	21,417	0.181213%	156,578
District Health Unit	100011	Lake Region District Health Unit	781,636	1.14%	8,911	0.077761%	77,742	740,664	1.14%	8,444	0.071444%	
District Health Unit	100012	Garrison Diversion Conservancy District	2,151,071	1.14%	24,522	0.213998%	213,945	2,156,055	1.14%	24,579	0.207971%	
District Health Unit	100013	Upper Missouri Health Unit	1,181,083	1.14%	13,464	0.117499%	117,470	1,280,062	1.14%	14,593	0.123474%	
District Health Unit	100014	Kidder County District Health Unit	70,024	1.14%	798	0.006966%	6,964	36,307	1.14%	414	0.003502%	
District Health Unit	100015	Southwestern District Health Unit	1,199,535	1.14%	13,675	0.119335%	119,305	1,105,258	1.14%	12,600	0.106612%	
District Health Unit	100017	City-County Health District	585,416	1.14%	6,674	0.058240%	58,226	471,572	1.14%	5,376	0.045487%	
District Health Unit	100018	Sargent County District Health Unit	127,701	1.14%	1,456	0.012704%	12,701	146,986	1.14%	1,676	0.014178%	
District Health Unit	100019	Traill District Health Unit	179,186	1.14%	2,043	0.017826%	17,822	188,025	1.14%	2,143	0.018137%	
District Health Unit	100021	Cavalier County Health Dist	132,011	1.14%	1,505	0.013133%	13,130	142,619	1.14%	1,626	0.013757%	
District Health Unit	100022	Walsh County Health District	360,216	1.14%	4,106	0.035836%	35,827	315,469	1.14%	3,596	0.030430%	26,293
District Health Unit	100023	Custer Health Unit	1,052,435	1.14%	11,998	0.104701%	104,675	1,203,387	1.14%	13,719	0.116078%	100,298
Political Subdivision	100024	Southeast Water Users District	518,414	1.14%	5,910	0.051574%	51,561	542,677	1.14%	6,187	0.052346%	45,230
District Health Unit	100025	Foster County Public Health		0.00%		0.000000%	. ,/***	143,206	1.14%	1,633	0.013814%	
City	200002	City Of Mcville	84,413	1.14%	962	0.008398%	8,396	90,502	1.14%	1,032	0.008730%	
City	200003	City Of Drayton	189,445	1.14%	2,160	0.018847%	18,842	192,400	1.14%	2,193	0.018559%	<i></i>
City	200004	City Of Fessenden		1.14%		0.000000%			1.14%	-	0.000000%	
City	200005	City Of Westhope	43,425	1.14%	495	0.004320%	4,319	46,494	1.14%	530	0.004485%	
City	200006	City Of Belfield	53,422	1.14%	609	0.005315%	5,314	55,414	1.14%	632	0.005345%	4,618
	200006 200007	City Of Belfield City of Beulah	53,422 771,824	1.14%	609 8,799	0.005315%	5,314 76,765	55,414 805,949	1.14%	632 9,188	0.005345%	4,618 67,173

\* Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025. Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.



					As of June 30, 20	023		As of June 30, 2024				
Employer Type	Employer ID	Employer	2023 Payroll	Current Contribution Rate	Estimated 2023-2024 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2024 Payroll	Current Contribution Rate	Estimated 2024-2025 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
City	200009	City of New Town	574,789	1.14%	6,553	0.057183%	57,169	585,464	1.14%	6,674	0.056473%	48,796
City	200010	City Of Cavalier	601,162	1.14%	6,853	0.059806%	59,791	559,106	1.14%	6,374	0.053931%	
City	200011	City Of Harvey	332,906	1.14%	3,795	0.033119%	33,111	345,860	1.14%	3,943	0.033361%	
City	200012	City Of Napoleon	175,451	1.14%	2,000	0.017455%	17,451	114,662	1.14%	1,307	0.011060%	9,556
City	200014	City Of Grand Forks	25,606,933	1.14%	291,919	2.547490%	2,546,856	26,337,908	1.14%	300,252	2.540535%	2,195,163
City	200015	City Of Killdeer	516,919	1.14%	5,893	0.051425%	51,412	544,767	1.14%	6,210	0.052548%	45,404
City	200016	City Of Ellendale	404,454	1.14%	4,611	0.040237%	40,227	405,570	1.14%	4,623	0.039121%	33,803
City	200017	City of Wishek	202,744	1.14%	2,311	0.020170%	20,165	223,340	1.14%	2,546	0.021543%	18,614
City	200018	City Of Granville	-	1.14%		0.00000%			1.14%	-	0.00000%	-
City	200019 200020	City Of Linton	197,259	1.14% 1.14%	2,249 1,353	0.019624%	19,619 11,803	207,052 127,243	1.14% 1.14%	2,360 1,451	0.019972% 0.012274%	
City		City Of Finley	118,668			0.011806%		, .				
City	200021	City Of Wilton	110,047	1.14%	1,255	0.010948%	10,945 13,511	113,095	1.14%	1,289	0.010909%	
City City	200022 200025	City Of Ray City Of Medora	135,841 156,842	1.14%	1,549 1,788	0.013514% 0.015603%	15,511	232,098 196,923	1.14%	2,646 2,245	0.022388% 0.018995%	
City	200025	City of Velva	150,842	1.14%	1,788	0.015943%	15,599	196,923	1.14%	2,245	0.018995%	
City	200020	City of Mandan	2,912,802	1.14%	33,206	0.289778%	289,706	3,246,471	1.14%	37,010	0.313152%	270,581
City	200027	City Of Thompson	2,512,802	1.14%	2,515	0.021951%	21,946	220,148	1.14%	2,510	0.021235%	18,348
City	200028	City Of Williston	19,938,244	1.14%	2,313	1.983544%	1,983,051	17,536,448	1.14%	199,916	1.691552%	1,461,595
City	200025	City Of Bowman	701,553	1.14%	7,998	0.069794%	69,777	787,808	1.14%	8,981	0.075991%	
City	200030	City Of Tioga	841,535	1.14%	9,593	0.083720%	83,699	845,991	1.14%	9,644	0.081604%	
City	200033	City Of Rhame	43,929	1.14%	501	0.004370%	4,369	50,576	1.14%	577	0.004879%	4,216
City	200035	City Of Fargo	33,556,431	1.14%	382,543	3.338341%	3,337,511	32,793,420	1.14%	373,845	3.163228%	2,733,205
City	200036	City Of Jamestown	4,671,914	1.14%	53,260	0.464783%	464,667	4,737,114	1.14%	54,003	0.456938%	394,820
City	200030	City Of Beach	258,445	1.14%	2,946	0.025711%	25,705	274,838	1.14%	3,133	0.026511%	
City	200038	City Of Glenburn	29,187	1.14%	333	0.002904%	2,903	30,741	1.14%	350	0.002965%	2,562
City	200030	City Of Kulm	91,309	1.14%	1,041	0.009084%	9,082	91,576	1.14%	1,044	0.008833%	7,632
City	200040	City Of Harwood	111,293	1.14%	1,269	0.011072%	11,069	67,638	1.14%	771	0.006524%	
City	200043	City of Dickinson	7,671,685	1.14%	87,457	0.763213%	763,023	7,799,443	1.14%	88,914	0.752328%	
City	200045	City Of Mapleton	65,769	1.14%	750	0.006543%	6,541	67,402	1.14%	768	0.006502%	
City	200046	City Of Wahpeton	2,578,963	1.14%	29,400	0.256567%	256,503	2,840,221	1.14%	32,379	0.273966%	
City	200040	City Of Bottineau	437,702	1.14%	4,990	0.043545%	43,534	389,660	1.14%	4,442	0.037586%	
City	200049	City Of Elgin	36,307	1.14%	414	0.003612%	3,611	37,060	1.14%	422	0.003575%	
City	200050	City Of Rugby	305,556	1.14%	3,483	0.030398%	30,390	402,502	1.14%	4,589	0.038825%	33,547
City	200051	City Of New Salem	66,753	1.14%	761	0.006641%	6,639	70,514	1.14%	804	0.006802%	5,877
City	200052	City Of Walhalla	181,460	1.14%	2,069	0.018052%	18,048	81,254	1.14%	926	0.007838%	6,772
City	200053	City Of Gwinner	176,933	1.14%	2,017	0.017602%	17,598	185,929	1.14%	2,120	0.017935%	
City	200054	City Of Kenmare	-	1.14%	-	0.000000%	-	185,345	1.14%	2,113	0.017878%	15,448
City	200055	City Of Watford City	4,088,709	1.14%	46,611	0.406763%	406,662	4,065,564	1.14%	46,347	0.392161%	
City	200057	City Of Cooperstown	40,055	1.14%	457	0.003985%	3,984	43,477	1.14%	496	0.004194%	
City	200058	City Of New England	110.684	1.14%	1.262	0.011011%	11.008	110.370	1.14%	1.258	0.010646%	9,199
City	200059	City Of Carrington	703,683	1.14%	8.022	0.070005%	69,988	686,961	1.14%	7,831	0.066264%	
City	200060	City Of Mott	36,956	1.14%	421	0.003677%	3,676	36,600	1.14%	417	0.003530%	3,050
City	200061	City Of Larimore	162,436	1.14%	1,852	0.016160%	16,156	177,314	1.14%	2,021	0.017104%	
City	200062	City Of Sherwood		1.14%	-,	0.000000%			1.14%	-,	0.000000%	
City	200063	City Of Lamoure	68,961	1.14%	786	0.006861%	6,859	70,207	1.14%	800	0.006772%	
City	200064	City Of Michigan	52,283	1.14%	596	0.005201%	5,200	47,917	1.14%	546	0.004622%	
City	200065	City Of Park River	277,813	1.14%	3,167	0.027638%	27,631	265,996	1.14%	3,032	0.025658%	
City	200066	City Of Sawyer		0.00%		0.000000%			1.14%		0.000000%	
City	200067	City Of Hatton	51,207	1.14%	584	0.005094%	5,093	56,206	1.14%	641	0.005422%	4,685
City	200069	City Of Northwood	271,376	1.14%	3,094	0.026998%	26,991	236,572	1.14%	2,697	0.022820%	19,718
City	200070	City Of Powers Lake	103,736	1.14%	1,183	0.010320%	10,317	111,481	1.14%	1,271	0.010753%	9,291
City	200072	City Of Towner	84,345	1.14%	962	0.008391%	8,389	91,000	1.14%	1,037	0.008778%	7,585
City	200073	City Of Pembina	61,390	1.14%	700	0.006107%	6,105	63,440	1.14%	723	0.006119%	
City	200075	City Of Underwood	-	1.14%		0.000000%			1.14%	-	0.000000%	
City	200076	City Of New Leipzig		1.14%	-	0.000000%	-		1.14%	-	0.000000%	-
City	200077	City Of Stanley	605,843	1.14%	6,907	0.060272%	60,257	592,981	1.14%	6,760	0.057198%	49,422
City	200080	City Of Crosby	151,270	1.14%	1,724	0.015049%	15,045	160,783	1.14%	1,833	0.015509%	13,401
City	200083	City Of Grafton	1,624,416	1.14%	18,518	0.161604%	161,564	1,560,011	1.14%	17,784	0.150477%	
City	200084	City Of Emerado	109,566	1.14%	1,249	0.010900%	10,897	115,375	1.14%	1,315	0.011129%	9,616
City	200085	City Of Lincoln	482,031	1.14%	5,495	0.047955%	47,943	416,416	1.14%	4,747	0.040167%	
City	200086	City Of Minto	39,271	1.14%	448	0.003907%	3,906	41,925	1.14%	478	0.004044%	
City	200087	City Of Ashley	98,752	1.14%	1,126	0.009824%	9,822	103,091	1.14%	1,175	0.009944%	
			-, -	1.14%		0.000000%			1.14%		0.000000%	
City	200088	City Of Neche	-	1.1470	-	0.000000/8	-	-	1.14%	-	0.00000%	

\* Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.



					As of June 30, 20	123		As of June 30, 2024				
Employer Type	Employer ID	Employer	2023 Payroll	Current Contribution Rate	Estimated 2023-2024 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2024 Payroll	Current Contribution Rate	Estimated 2024-2025 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
City	200090	City Of Hankinson	224,350	1.14%	2,558	0.022319%	22,313	182,134	1.14%	2,076	0.017569%	15,181
City	200091	City Of New Rockford	166,256	1.14%	1,895	0.016540%	16,536	177,137	1.14%	2,019	0.017087%	14,764
City	200092	City of Minot	4,851,966	1.14%	55,312	0.482695%	482,575	5,192,554	1.14%	59,195	0.500870%	432,779
City	200094	City Of West Fargo	14,298,866	1.14%	163,007	1.422514%	1,422,160	15,515,811	1.14%	176,880	1.496643%	1,293,183
City	200096	City Of Valley City	869,430	1.14%	9,912	0.086495%	86,473	889,152	1.14%	10,136	0.085767%	74,107
City	200097	City Of Devils Lake	2,290,436	1.14%	26,111	0.227863%	227,806	2,225,981	1.14%	25,376	0.214716%	185,527
City	200098	City Of Oakes	515,030	1.14%	5,871	0.051237%	51,224	562,165	1.14%	6,409	0.054226%	46,854
City	200100	City Of Mohall	176,696	1.14%	2,014	0.017578%	17,574	123,981	1.14%	1,413	0.011959%	10,333
City	200101	City Of Lidgerwood	90,480	1.14%	1,031	0.009001%	8,999	41,896	1.14%	478	0.004041%	3,492
City	200102	City Of Mcclusky	-	1.14% 1.14%	3.863	0.000000%	33.700	297.011	1.14% 1.14%	-	0.000000%	24.754
City	200103	City Of Burlington	338,831		3,863	0.033708%	23,370	- /-		3,386	0.028649%	
City	200104 200110	City Of Lisbon	234,972 107,084	1.14%		0.023376%	10,650	268,161	1.14%	3,057		22,351
City	200110	City Of Halliday		1.14% 1.14%	1,221	0.010653%		115,947	1.14% 1.14%	1,322	0.011184% 0.012086%	9,664
City	200111	City Of Maddock	118,241	1.14%	1,348 724	0.011763% 0.006319%	11,760 6,317	125,297 70,561	1.14%	1,428 804	0.012086%	10,443 5,881
City	200114	City of Regent City of Lakota	63,516 122,880	1.14%	1,401	0.012225%	12,222	134,721	1.14%	1,536	0.012995%	11,228
City City	200115 200117	City of Lakota City of Alexander	122,880	1.14%	2,060	0.012225%	12,222	134,/21 198,404	1.14%	2,262	0.012995%	11,228
City	200117 200118	City of Alexander City of Berthold	180,683 35,944	1.14%	2,060	0.003576%	3,575	198,404 124,209	1.14%	2,262	0.019138%	10,352
City	200118	City of Carson	83,948	1.14%	410 957	0.008352%	8,350	45,332	1.14%	517	0.004373%	3,779
City	200119	City of Dodge	49,143	1.14%	560	0.004889%	4,888	45,332 50,996	1.14%	517	0.004373%	4,250
City	200120	City of Grenora	115,337	1.14%	1,315	0.011474%	11,471	101,554	1.14%	1,158	0.009796%	8,464
City	200123	City of Kindred	109,200	1.14%	1,245	0.010864%	10,861	119,600	1.14%	1,363	0.011537%	9,969
City	200125	City of Richardton	42,545	1.14%	485	0.004233%	4,232	47,400	1.14%	540	0.004572%	3,950
City	200125	City of Garrison	118,277	1.14%	1.348	0.011767%	4,232	72,107	1.14%	822	0.006955%	6,010
City	200120	City of Rolette	89,003	1.14%	1,015	0.008854%	8,852	72,107	1.14%	022	0.000000%	0,010
City	200128	City of Leeds	85,003	0.00%	1,015	0.000000%	8,632	10,000	1.14%	114	0.000965%	834
County	300001	Adams County	661,432	1.14%	7,540	0.065802%	65,786	492,670	1.14%	5,616	0.047523%	41,063
County	300002	Barnes County	3,170,989	1.14%	36,149	0.315464%	315,386	3,321,680	1.14%	37,867	0.320407%	276,849
County	300003	Benson County	1,227,576	1.14%	13,994	0.122125%	122,095	1,316,883	1.14%	15,012	0.127026%	109,758
County	300004	Billings County	4,655,407	1.14%	53,072	0.463140%	463,025	4,594,821	1.14%	52,381	0.443213%	382,961
County	300005	Bottineau County	2,626,547	1.14%	29.943	0.261300%	261,235	2,850,296	1.14%	32,493	0.274937%	237,561
County	300006	Bowman County	992,889	1.14%	11,319	0.098777%	98,752	1,078,692	1.14%	12,297	0.104050%	89,905
County	300007	Burke County	1,274,878	1.14%	14,534	0.126830%	126,798	1,281,249	1.14%	14,606	0.123588%	106,787
County	300008	Burleigh County	14,335,211	1.14%	163,421	1.426130%	1,425,775	16,713,551	1.14%	190,534	1.612176%	1,393,010
County	300009	Cass County	21,948,015	1.14%	250,207	2.183485%	2,182,942	22,154,530	1.14%	252,562	2.137009%	1,846,494
County	300010	Cavalier County	2,669,078	1.14%	30,427	0.265532%	265,466	2,751,333	1.14%	31,365	0.265391%	229,313
County	300011	Dickey County	1,236,664	1.14%	14.098	0.123029%	122,998	1,236,751	1.14%	14.099	0.119296%	103.078
County	300012	Divide County	1,719,461	1.14%	19,602	0.171060%	171,017	1,584,968	1.14%	18,069	0.152885%	132,101
County	300013	Dunn County	5,152,648	1.14%	58,740	0.512608%	512,480	5,149,941	1.14%	58,709	0.496759%	429,227
County	300014	Eddy County	654,732	1.14%	7,464	0.065136%	65,120	619,265	1.14%	7,060	0.059734%	51,613
County	300015	Emmons County	1,865,785	1.14%	21,270	0.185616%	185,570	2,270,406	1.14%	25,883	0.219002%	189,230
County	300016	Foster County	877,173	1.14%	10,000	0.087265%	87,243	622,755	1.14%	7,099	0.060070%	51,904
County	300017	Golden Valley County	781,459	1.14%	8,909	0.077743%	77,724	876,382	1.14%	9,991	0.084535%	73,043
County	300018	Grand Forks County	11,785,513	1.14%	134,355	1.172475%	1,172,183	14,221,118	1.14%	162,121	1.371758%	1,185,275
County	300019	Grant County	923,069	1.14%	10,523	0.091831%	91,808	948,902	1.14%	10,817	0.091530%	79,087
County	300020	Griggs County	645,985	1.14%	7,364	0.064265%	64,249	636,861	1.14%	7,260	0.061431%	53,080
County	300021	Hettinger County	953,814	1.14%	10,873	0.094890%	94,866	898,950	1.14%	10,248	0.086712%	74,924
County	300023	Lamoure County	1,444,207	1.14%	16,464	0.143676%	143,640	1,439,618	1.14%	16,412	0.138864%	119,986
County	300024	Logan County	449,776	1.14%	5,127	0.044746%	44,735	559,604	1.14%	6,379	0.053979%	46,641
County	300025	Mchenry County	890,976	1.14%	10,157	0.088638%	88,616	962,272	1.14%	10,970	0.092820%	80,202
County	300026	Mcintosh County	649,981	1.14%	7,410	0.064663%	64,647	681,813	1.14%	7,773	0.065767%	56,826
County	300027	Mckenzie County	10,052,821	1.14%	114,602	1.000099%	999,850	11,119,073	1.14%	126,757	1.072537%	926,732
County	300028	Mclean County	4,672,290	1.14%	53,264	0.464820%	464,704	4,820,458	1.14%	54,953	0.464978%	401,767
County	300029	Mercer County	3,031,233	1.14%	34,556	0.301560%	301,485	3,386,535	1.14%	38,606	0.326663%	282,255
County	300030	Morton County	7,256,862	1.14%	82,728	0.721945%	721,765	7,006,618	1.14%	79,875	0.675853%	583,975
County	300031	Mountrail County	6,060,992	1.14%	69,095	0.602974%	602,824	6,027,026	1.14%	68,708	0.581362%	502,329
County	300032	Nelson County	1,142,604	1.14%	13,026	0.113671%	113,643	1,197,302	1.14%	13,649	0.115491%	99,791
County	300033	Oliver County	863,741	1.14%	9,847	0.085929%	85,908	807,647	1.14%	9,207	0.077905%	67,314
County	300034	Pembina County	1,873,444	1.14%	21,357	0.186378%	186,332	2,212,685	1.14%	25,225	0.213434%	184,419
County	300035	Pierce County	1,681,942	1.14%	19,174	0.167327%	167,285	1,531,662	1.14%	17,461	0.147743%	127,658
County	300036	Ramsey County	3,760,866	1.14%	42,874	0.374147%	374,054	3,444,957	1.14%	39,273	0.332298%	287,124
County	300037	Ransom County	1,629,696	1.14%	18,579	0.162129%	162,089	1,696,561	1.14%	19,341	0.163649%	141,402
County	300038	Renville County	1,206,275	1.14%	13,752	0.120006%	119,976	1,113,639	1.14%	12,695	0.107421%	92,818
County	300039	Richland County	5,605,125	1.14%	63,898	0.557622%	557,483	5,249,019	1.14%	59,839	0.506316%	437,485

\* Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.



					As of June 30, 20	023		As of June 30, 2024				
Employer Type	Employer ID	Employer	2023 Payroll	Current Contribution Rate	Estimated 2023-2024 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2024 Payroll	Current Contribution Rate	Estimated 2024-2025 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
County	300040	Rolette County	1,667,891	1.14%	19,014	0.165929%	165,888	1,597,279	1.14%	18,209	0.154072%	133,127
County	300041	Sargent County	781,594	1.14%	8,910	0.077756%	77,737	930,078	1.14%	10,603	0.089715%	77,519
County	300042	Sheridan County	596,988	1.14%	6,806	0.059391%	59,376	487,706	1.14%	5,560	0.047044%	40,649
County	300044	Slope County	996,535	1.14%	11,360	0.099140%	99,115	1,021,349	1.14%	11,643	0.098519%	85,126
County	300045	Stark County	5,216,063	1.14%	59,463	0.518917%	518,788	5,182,087	1.14%	59,076	0.499860%	431,907
County	300046	Steele County	607,413	1.14%	6,925	0.060428%	60,413	708,842	1.14%	8,081	0.068374%	59,079
County	300047	Stutsman County	5,941,609	1.14%	67,734	0.591097%	590,950	6,974,501	1.14%	79,509	0.672755%	581,298
County	300048	Towner County	1,217,615	1.14%	13,881	0.121134%	121,104	1,302,990	1.14%	14,854	0.125685%	108,599
County	300049	Traill County	3,255,758	1.14%	37,116	0.323897%	323,816	3,096,229	1.14%	35,297	0.298660%	258,059
County	300050	Walsh County	2,344,141	1.14%	26,723	0.233205%	233,147	2,272,639	1.14%	25,908	0.219217%	189,416
County	300051	Ward County	11,071,728	1.14%	126,218	1.101464%	1,101,190	12,019,384	1.14%	137,021	1.159381%	1,001,770
County	300052	Wells County	1,923,937	1.14%	21,933	0.191402%	191,354	1,824,058	1.14%	20,794	0.175947%	152,028
County	300053	Williams County	16,094,652	1.14% 1.14%	183,479 866	1.601167%	1,600,769	17,298,794	1.14%	197,206	1.668629%	1,441,788
School District School District	400002 400003	Mcclusky Public Schools Lake Region Special Education Unit	75,953 445,538	1.14%	5.079	0.007556% 0.044324%	7,554 44.313	118,825 453,269	1.14%	1,355 5.167	0.011462% 0.043722%	9,904 37,778
School District	400003	Lidgerwood Public School	254,106	1.14%	2,897	0.025280%	25,274	281,732	1.14%	3,212	0.027176%	23,482
School District	400004	Halliday Public School	254,100	1.14%	2,897	0.000000%	25,274	281,/32	1.14%	3,212	0.000000%	23,482
School District	400008	Oliver-Mercer Special Education Unit	208,114	1.14%	2,372	0.020704%	20,699	211,733	1.14%	2,414	0.020424%	17,647
School District	400007	Underwood School District #8	305,263	1.14%	3,480	0.030369%	30,361	250,627	1.14%	2,414	0.020424%	20,889
School District	400008	New Town Public School District	1,206,455	1.14%	13,754	0.120023%	119,993	1,156,248	1.14%	13,181	0.111531%	96,369
School District	400010	Bottineau Public School	1,123,120	1.14%	12,804	0.111733%	111,705	1,107,390	1.14%	12,624	0.106818%	92,297
School District	400011	Peace Garden Special Services	407,145	1.14%	4,641	0.040505%	40,495	237,490	1.14%	2,707	0.022908%	19,794
School District	400012	Beulah Public School #27	753,104	1.14%	8,585	0.074922%	74,903	831,472	1.14%	9,479	0.080203%	69,300
School District	400014	St John School District #3	688,871	1.14%	7,853	0.068532%	68,515	656,609	1.14%	7,485	0.063336%	54,726
School District	400010	Ellendale Public School District #40	300,036	1.14%	3,420	0.029849%	29,842	325,773	1.14%	3,714	0.031424%	27,152
School District	400018	Rural Cass Special Education Unit	259,978	1.14%	2,964	0.025864%	25,858	211,600	1.14%	2,412	0.020411%	17,636
School District	400019	Fargo Public Schools	17,827,797	1.14%	203,237	1.773588%	1,773,147	17,550,273	1.14%	200,073	1.692886%	1,462,747
School District	400020	Surrey Schools	459,339	1.14%	5,236	0.045697%	45,686	394,230	1.14%	4,494	0.038027%	32,857
School District	400021	Jamestown Public School District #1	1,876,654	1.14%	21,394	0.186698%	186,652	1,854,039	1.14%	21,136	0.178839%	154,527
School District	400023	Warwick Public School	436,573	1.14%	4,977	0.043432%	43,421	342,891	1.14%	3,909	0.033075%	28,579
School District	400024	Souris Valley Special Services	427,687	1.14%	4,876	0.042548%	42,537	344,012	1.14%	3,922	0.033183%	28,672
School District	400025	Rugby Public School District #5	707,464	1.14%	8,065	0.070382%	70,364	561,255	1.14%	6,398	0.054138%	46,778
School District	400026	Billings County School District	207,472	1.14%	2,365	0.020640%	20,635	166,234	1.14%	1,895	0.016035%	13,855
School District	400027	Belcourt School District #7	4,670,732	1.14%	53,246	0.464665%	464,549	4,474,708	1.14%	51,012	0.431627%	372,950
School District	400028	West Fargo Public School #6	13,473,507	1.14%	153,598	1.340404%	1,340,071	13,965,507	1.14%	159,207	1.347102%	1,163,971
School District	400029	Minot Public School District #1	13,463,579	1.14%	153,485	1.339416%	1,339,083	13,025,420	1.14%	148,490	1.256422%	1,085,618
School District	400030	Belfield Public School #13	161,263	1.14%	1,838	0.016043%	16,039	174,553	1.14%	1,990	0.016837%	14,548
School District	400031	Minto Public School District #20	320,025	1.14%	3,648	0.031837%	31,829	298,500	1.14%	3,403	0.028793%	24,879
School District	400033	Harvey Public School Dist #38	511,445	1.14%	5,830	0.050881%	50,868	397,361	1.14%	4,530	0.038329%	33,118
School District	400034	Oakes Public Schools	479,800	1.14%	5,470	0.047733%	47,721	415,556	1.14%	4,737	0.040084%	34,635
School District	400035	Larimore Public School District #44	474,845	1.14%	5,413	0.047240%	47,228	486,985	1.14%	5,552	0.046974%	40,588
School District	400036	Hazen Public School District #3	459,908	1.14%	5,243	0.045754%	45,743	373,356	1.14%	4,256	0.036014%	31,118
School District	400038	Park River Area School District	519,503	1.14%	5,922	0.051682%	51,669	637,588	1.14%	7,269	0.061501%	53,140
School District	400039	Hillsboro Public School	421,028	1.14%	4,800	0.041886%	41,876	336,228	1.14%	3,833	0.032432%	28,023
School District	400040	Lisbon Public School	731,164	1.14%	8,335	0.072739%	72,721	593,735	1.14%	6,769	0.057271%	49,485
School District	400042	Northern Cass School District #97	502,426	1.14%	5,728	0.049984%	49,972	436,555	1.14%	4,977	0.042110%	36,385
School District	400043	Mandaree Public School #36	581,948	1.14%	6,634	0.057895%	57,881	464,554	1.14%	5,296	0.044811%	38,719
School District	400044	Thompson Public School	432,856	1.14%	4,935	0.043062%	43,051	479,516	1.14%	5,466	0.046254%	39,966
School District	400045	Northern Plains Special Ed Unit	158,303	1.14%	1,805	0.015749%	15,745	163,790	1.14%	1,867	0.015799%	13,651
School District	400046	Bowman County School District #1	683,291	1.14%	7,790	0.067977%	67,960	569,045	1.14%	6,487	0.054890%	47,428
School District	400047	Apple Creek Elementary School	28,086	1.14%	320	0.002794%	2,793	66,540	1.14%	759	0.006418%	5,546
School District	400048	Burke Central School	74,935	1.14%	854	0.007455%	7,453	101,219	1.14%	1,154	0.009764%	8,437
School District	400049	Washburn Public School	356,529	1.14%	4,064	0.035469%	35,460	347,472	1.14%	3,961	0.033517%	28,961
School District	400050	Enderlin Area School District #24	373,321	1.14%	4,256	0.037140%	37,131	380,245	1.14%	4,335	0.036678%	31,692
School District School District	400051 400052	Midkota School Velva Public School	204,717 413.613	1.14%	2,334 4.715	0.020366% 0.041148%	20,361 41.138	184,891 445.322	1.14% 1.14%	2,108 5.077	0.017834% 0.042955%	15,410 37,116
	400052 400053		413,613 564,974		, .		41,138 56,192	- , -	1.14%	- / -	0.042955%	
School District School District	400053 400054	Sheyenne Valley Special Education Unit Center Stanton Public School	564,974 162,419	1.14% 1.14%	6,441 1,852	0.056206% 0.016158%	56,192 16,154	536,771 179,218	1.14%	6,119 2,043	0.051777%	44,738 14,937
School District	400054	Burleigh County Special Education Unit	66,441	1.14%	1,852	0.016158%	16,154 6,608	74,636	1.14%	2,043	0.017287%	6,220
School District	400055	New Rockford Sheyenne Public School	158,285	1.14%	1,804	0.006610%	15,743	139,283	1.14%	1,588	0.013435%	11,609
School District	400058	James River Multidistrict Special Education Unit	486,253	1.14%	5,543	0.013747%	48,363	440,300	1.14%	5,019	0.013435%	36,697
School District	400058	Newburg United Public School	186,713	1.14%	2,129	0.018575%	48,503	190,278	1.14%	2,169	0.018354%	15,859
School District	400058	Napoleon Public School District #2	191,725	1.14%	2,125	0.018373%	19,069	162,714	1.14%	1,855	0.015695%	13,561
School District	400055	Yellowstone School District #14	271,125	1.14%	3,091	0.026973%	26,966	232,818	1.14%	2,654	0.022457%	19,404
				1.1-1/0	5,051	2.0203,370	20,000	101,010	1.1-770	2,004		10,-04

\* Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.



					As of June 30, 20	23		As of June 30, 2024				
Employer Type	Employer ID	Employer	2023 Payroll	Current Contribution Rate	Estimated 2023-2024 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2024 Payroll	Current Contribution Rate	Estimated 2024-2025 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
School District	400061	Cavalier Public Schools	356,972	1.14%	4,069	0.035513%	35,504	280,656	1.14%	3,199	0.027072%	23,392
School District	400062	Richland School District #44	295,749	1.14%	3,372	0.029422%	29,415	224,800	1.14%	2,563	0.021684%	18,736
School District	400063	Fort Totten School District # 30	273,181	1.14%	3,114	0.027177%	27,170	209,856	1.14%	2,392	0.020243%	17,491
School District	400064	Bismarck Public Schools	22,523,021	1.14%	256,762	2.240689%	2,240,132	21,557,186	1.14%	245,752	2.079390%	1,796,708
School District	400065	Solen Public School Dist #3	357,554	1.14%	4,076	0.035571%	35,562	358,454	1.14%	4,086	0.034576%	29,876
School District	400068	Lakota Public School District #66	150,032	1.14%	1,710	0.014926%	14,922	170,003	1.14%	1,938	0.016398%	14,169
School District	400069	Stanley Community Public School District # 2	1,177,451	1.14%	13,423	0.117138%	117,109	936,155	1.14%	10,672	0.090301%	78,025
School District	400070	Mandan Public School District #1	6,760,736	1.14%	77,072	0.672588%	672,421	6,539,076	1.14%	74,545	0.630754%	545,006
School District	400072	Killdeer Public School #16	592,208	1.14%	6,751	0.058915%	58,900	541,308	1.14%	6,171	0.052214%	45,116
School District School District	400073 400074	Glenburn School District New Public School #8	258,500	1.14%	2,947	0.025717%	25,711	220,019	1.14%	2,508	0.021223%	18,338
School District	400074	Williston Public School #1		1.14%		0.000000%			1.14%		0.000000%	
School District	400076	Valley City Public School	531,131	1.14%	6,055	0.052839%	52,826	584.154	1.14%	6,659	0.056347%	48,687
School District	400077	Dickinson Public Schools	5,227,389	1.14%	59,592	0.520044%	519,915	4,956,978	1.14%	56,510	0.478146%	413,145
School District	400078	Drayton Public School #19	475,613	1.14%	5,422	0.047316%	47,304	267,694	1.14%	3,052	0.025822%	22,312
School District	400079	Mohall Lansford Sherwood School	479,602	1.14%	5,467	0.047713%	47,701	379,218	1.14%	4,323	0.036579%	31,606
School District	400080	Westhope Public School #17	206,575	1.14%	2,355	0.020551%	20,546	193,806	1.14%	2,209	0.018694%	16,153
School District	400081	Kindred Public School District #2	453,833	1.14%	5,174	0.045149%	45,138	473,874	1.14%	5,402	0.045710%	39,496
School District	400082	Grafton Public School District #3	1,157,645	1.14%	13,197	0.115168%	115,139	1,163,780	1.14%	13,267	0.112257%	96,996
School District	400083	Wilton Public School District	333,372	1.14%	3,800	0.033165%	33,157	395,655	1.14%	4,510	0.038165%	32,977
School District	400084	Sheyenne Valley Career And Tech Center	141,166	1.14%	1,609	0.014044%	14,041	148,147	1.14%	1,689	0.014290%	12,347
School District	400085	White Shield School Dist #85	839,882	1.14%	9,575	0.083555%	83,534	811,495	1.14%	9,251	0.078276%	67,635
School District	400086	Tgu School District #60	1,385,294	1.14%	15,792	0.137815%	137,781	1,404,400	1.14%	16,010	0.135467%	117,051
School District	400087	Turtle Lake Mercer School District #72	382,720	1.14%	4,363	0.038075%	38,066	356,067	1.14%	4,059	0.034346%	29,677
School District School District	400088 400089	Lamoure School District #8 Divide County School Dist #1	298,798 686,298	1.14% 1.14%	3,406 7,824	0.029726% 0.068276%	29,719 68,259	310,691 651,754	1.14% 1.14%	3,542 7,430	0.029969% 0.062868%	25,895 54,321
School District	400089	Mott/Regent School Dist #1	382.947	1.14%	4,366	0.038097%	38,088	371.911	1.14%	4,240	0.035874%	30,997
School District	400090	United Public School District # 7	882,664	1.14%	4,566	0.087811%	87,789	713,415	1.14%	8,133	0.068815%	59,460
School District	400091	Kulm Public School District #7	206.116	1.14%	2,350	0.020505%	20,500	237.737	1.14%	2,710	0.022932%	19.815
School District	400093	Midway Public School District #128	207,136	1.14%	2,361	0.020607%	20,602	154,580	1.14%	1.762	0.014911%	12,884
School District	400094	Dunseith School District #1	1,476,921	1.14%	16,837	0.146931%	146,894	1,258,481	1.14%	14,347	0.121392%	104,889
School District	400095	Carrington School District #49	413,755	1.14%	4,717	0.041162%	41,152	329,058	1.14%	3,751	0.031741%	27,426
School District	400096	Glen Ullin Public School #48	146,607	1.14%	1,671	0.014585%	14,581	133,483	1.14%	1,522	0.012876%	11,126
School District	400099	Manvel Public School	212,950	1.14%	2,428	0.021185%	21,180	161,706	1.14%	1,843	0.015598%	13,478
School District	400100	Maple Valley School District	214,432	1.14%	2,445	0.021333%	21,328	268,983	1.14%	3,066	0.025946%	22,419
School District	400101	North Border School District # 100	489,276	1.14%	5,578	0.048675%	48,663	428,215	1.14%	4,882	0.041305%	35,690
School District	400102	Mckenzie Cty Public School #1	1,413,371	1.14%	16,112	0.140608%	140,573	1,201,976	1.14%	13,703	0.115942%	100,180
School District	400103	Devils Lake Public School	2,490,014	1.14%	28,386	0.247718%	247,656	2,257,995	1.14%	25,741	0.217804%	188,195
School District	400104	Mt Pleasant School Dist #4	416,846	1.14%	4,752	0.041470%	41,460	381,701	1.14%	4,351	0.036819%	31,814
School District	400105	Central Cass Public School District #7	1,127,319	1.14%	12,851	0.112151%	112,123	1,120,010	1.14%	12,768	0.108035%	93,348
School District School District	400106 400107	Milnor Public School District #2 Mapleton Public School	330,726 154,383	1.14%	3,770	0.032902% 0.015359%	32,894 15.355	355,006 160,494	1.14%	4,047	0.034244% 0.015481%	29,589 13,376
School District	400107	Linton Public School District #36	347,570	1.14%	3,962	0.034578%	34,569	329.055	1.14%	3,751	0.031740%	27.425
School District	400103	Tioga Public School District #15	783,757	1.14%	8,935	0.077972%	77,953	645.535	1.14%	7,359	0.062268%	53.803
School District	400103	Zeeland Public Schools	76.812	1.14%	876	0.007642%	7,640	81,436	1.14%	928	0.007855%	6,787
School District	400117	Garrison Public School District #51	335,185	1.14%	3,821	0.033346%	33,338	352,307	1.14%	4,016	0.033983%	29,363
School District	400118	Kenmare Public School District #28	287,295	1.14%	3,275	0.028581%	28,574	223,739	1.14%	2,551	0.021582%	18,648
School District	400119	Lewis & Clark Public Schools	692,208	1.14%	7,891	0.068864%	68,847	622,773	1.14%	7,100	0.060072%	51,906
School District	400120	Sw Special Education Unit	54,615	1.14%	623	0.005433%	5,432	63,162	1.14%	720	0.006093%	5,265
School District	400121	North Valley Career & Technology Center	191,813	1.14%	2,187	0.019082%	19,077	200,517	1.14%	2,286	0.019342%	16,713
School District	400122	Dakota Prairie Public School	525,098	1.14%	5,986	0.052239%	52,226	460,538	1.14%	5,250	0.044423%	38,384
School District	400123	Beach Public School District #3	697,137	1.14%	7,947	0.069354%	69,337	622,991	1.14%	7,102	0.060093%	51,924
School District	400124	Rolette Public School	189,629	1.14%	2,162	0.018865%	18,860	219,984	1.14%	2,508	0.021219%	18,334
School District	400125	Drake Public School District	167,850	1.14%	1,913	0.016698%	16,694	112,067	1.14%	1,278	0.010810%	9,340
School District	400128	Sweet Briar School District # 17	10,000	1.14%	114	0.000995%	995	16,299	1.14%	186	0.001572%	1,358
School District	400137	New Salem Almont School District #49 Max Public School	520,907	1.14% 1.14%	5,938	0.051822%	51,809	556,574 288,486	1.14% 1.14%	6,345 3,289	0.053687% 0.027827%	46,389
School District School District	400138 400139		296,461 237.074	1.14%	3,380 2,703	0.029493% 0.023585%	29,486 23,579	288,486	1.14%	3,289 2,984	0.027827%	24,044 21.814
School District	400139	East Central Special Education Unit North Sargent School District #3	384,102	1.14%	4,379	0.023585%	38,202	394,270	1.14%	2,984	0.025246%	21,814 32,861
School District	400140	Wahpeton Public School District 37	920,318	1.14%	10,492	0.091557%	91,534	981,006	1.14%	11,183	0.094627%	81,763
School District	400141	Medina Public School District #3	236.384	1.14%	2,695	0.023517%	23,511	219,439	1.14%	2,502	0.021167%	18,289
School District	400142	Pingree-Buchanan School District	217,228	1.14%	2,476	0.021611%	21,606	227,512	1.14%	2,594	0.021946%	18,963
School District	400145	West River Student Services	140,605	1.14%	1,603	0.013988%	13,985	193,975	1.14%	2,211	0.018711%	16,167
School District	400145	Leeds Public School District 6	76,609	1.14%	873	0.007621%	7,619	80,178	1.14%	914	0.007734%	6,683
School District	400145	Sawyer Public School	197,550	1.14%	2,252	0.019653%	19,648	243,822	1.14%	2,780	0.023519%	20,322
School District	400148	Wilmac Multidistrict Special Education Unit	823,231	1.14%	9,385	0.081899%	81,879	917,778	1.14%	10,463	0.088528%	76,493
School District	400149	Great Northwest Education Cooperative	57,055	1.14%	650	0.005676%	5,675	137,530	1.14%	1,568	0.013266%	11,463
School District	400150	Anamoose Public School District #14	210,242	1.14%	2,397	0.020916%	20,911	210,382	1.14%	2,398	0.020293%	17,534
School District	400151	South Prairie School District #70	649,933	1.14%	7,409	0.064658%	64,642	703,934	1.14%	8,025	0.067901%	58,670
School District	400152	South East Education Cooperative	887,003	1.14%	10,112	0.088243%	88,221	929,349	1.14%	10,595	0.089644%	77,457
School District	400153	South Heart Public School District #9	374,405	1.14%	4,268	0.037247%	37,238	389,902	1.14%	4,445	0.037610%	32,497

\* Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.



					As of June 30, 20	23		As of June 30, 2024				
Employer Type	Employer ID	Employer	2023 Pavroll	Current Contribution Rate	Estimated 2023-2024 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2024 Pavroli	Current Contribution Rate	Estimated 2024-2025 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
chool District	400154	Sargent Central Public School District #6	2025 Payton 233,958	1.14%	2.667	0.023275%	23.269	2024 Payroli	1.14%	2.597	0.021973%	18,986
chool District	400155	Fairmount Public School	106,912	1.14%	1,219	0.010636%	10,633	109,683	1.14%	1,250	0.010580%	9,142
chool District	400156	South Central Prairie Special Education Unit	123,341	1.14%	1,406	0.012271%	12,268	127,010	1.14%	1,448	0.012251%	10,586
chool District chool District	400157 400158	Pembina Special Education Cooperative Central Regional Education Association	81,766 360,183	1.14%	932 4.106	0.008134% 0.035833%	8,132 35.824	91,769 408.436	1.14% 1.14%	1,046 4.656	0.008852%	7,649 34.041
chool District	400158	Oberon Public School #16	360,183	1.14%	4,105	0.006734%	35,824	408,435	1.14%	4,656	0.006656%	5.751
hool District	400160	Elgin/New Leigzig Public School		1.14%		0.000000%	-		1.14%		0.000000%	-
hool District	400161	Williston Basin School District #7	5,278,216	1.14%	60,172	0.525100%	524,969	4,769,050	1.14%	54,367	0.460019%	397,482
hool District	400162	Morton Sioux Special Education Unit		1.14%	-	0.000000%			1.14%	-	0.000000%	
hool District	400163 400164	Nedrose Public School	125,867	1.14%	1,435	0.012522%	12,519	131,328 62.235	1.14% 1.14%	1,497	0.012668%	10,946 5.187
nool District litical Subdivision	500002	Bowbells Public School District #14 Cass County Water Resource District	240.772	1.14%	2.745	0.023953%	23.947	62,235	1.14%	709	0.006187%	5,187
litical Subdivision	500003	Walsh County Water Resource District	14.208	1.14%	162	0.001413%	1,413	12,663	1.14%	144	0.001221%	1,055
litical Subdivision	500005	Ramsey County Soil Conservation District	49,840	1.14%	568	0.004958%	4,957	46,920	1.14%	535	0.004526%	3,911
litical Subdivision	500006	James River Soil Conservation District	28,207	1.14%	322	0.002806%	2,805		1.14%	-	0.000000%	
itical Subdivision	500007	Burleigh County Soil Conservation District	181,395	1.14%	2,068	0.018046%	18,042	198,976	1.14%	2,268	0.019193%	16,584
itical Subdivision itical Subdivision	500008 500009	Traill County Water Resource District Grafton Park District	50,100 153,245	1.14% 1.14%	571 1.747	0.004984% 0.015245%	4,983 15.241	57,500 158,551	1.14% 1.14%	656 1.807	0.005546%	4,792
itical Subdivision	500009	Cass County Soil Conservation District	248.010	1.14%	2,827	0.024673%	24,667	270.883	1.14%	3.088	0.026129%	13,215 22,577
itical Subdivision	500013	Lake Metigoshe Recreation Service District	143,499	1.14%	1,636	0.014276%	14,272	149,250	1.14%	1,701	0.014397%	12,440
itical Subdivision	500016	Greater Ramsey Water District	334,192	1.14%	3,810	0.033247%	33,239	291,273	1.14%	3,321	0.028096%	24,277
itical Subdivision	500017	Carnegie Regional Library	68,349	1.14%	779	0.006800%	6,798	70,485	1.14%	804	0.006799%	5,875
tical Subdivision	500018	Griggs County Public Library		1.14%		0.000000%	-	-	1.14%		0.000000%	
tical Subdivision tical Subdivision	500019 500022	R & T Water Supply Commerce Authority	353,187 134.473	1.14%	4,026	0.035137% 0.013378%	35,128 13,375	369,112 149.309	1.14% 1.14%	4,208	0.035604%	30,764
tical Subdivision tical Subdivision	500022 500023	Consolidated Waste Ltd Walsh County Housing Authority	134,473 31.332	1.14%	1,533	0.013378%	13,375 3,116	149,309 32,244	1.14%	1,702	0.014402% 0.003110%	12,444 2.687
tical Subdivision	500023	Walsh County Housing Authority Williams County Soil Conservation District	125.152	1.14%	1.427	0.012451%	3,116	32,244	1.14%	1.574	0.013318%	2,687
itical Subdivision	500024	Bowman City Park Board	123,132	1.14%	1,420	0.012216%	12,448	56.851	1.14%	648	0.005484%	4,738
tical Subdivision	500027	Stark County Council on Aging/Elder Care	102,788	1.14%	1,172	0.010226%	10,223	156,152	1.14%	1,780	0.015062%	13,014
itical Subdivision	500028	Williston Housing Authority	223,363	1.14%	2,546	0.022221%	22,215	235,231	1.14%	2,682	0.022690%	19,605
tical Subdivision	500030	Minot Rural Fire Department	286,589	1.14%	3,267	0.028511%	28,504	322,124	1.14%	3,672	0.031072%	26,848
tical Subdivision tical Subdivision	500031 500033	Central Plains Water District Ransom County Soil Cons Dist	221,757 122,422	1.14%	2,528 1.396	0.022061% 0.012179%	22,056 12,176	248,672 131,220	1.14%	2,835 1.496	0.023987% 0.012657%	20,726
itical Subdivision	500033 500038	Ransom County Soil Cons Dist Jamestown Regional Airport	122,422 271,433	1.14%	1,396 3,094	0.012179%	12,176 26,996	131,220 294,407	1.14%	1,496 3,356	0.012657% 0.028398%	10,936 24,537
itical Subdivision	500038	Fargo Park District	3.800.396	1.14%	43.325	0.378080%	377,986	3,770,782	1.14%	42,987	0.363727%	314,280
tical Subdivision	500041	Bismarck Rural Fire Protection	893,830	1.14%	10.190	0.088922%	88,900	895,779	1.14%	10.212	0.086406%	74,660
tical Subdivision	500045	Dunseith Community Nursing Home	285,393	1.14%	3,253	0.028392%	28,385	286,987	1.14%	3,272	0.027683%	23,920
tical Subdivision	500047	Mercer County Soil Conservation District	64,033	1.14%	730	0.006370%	6,368	65,730	1.14%	749	0.006340%	5,478
tical Subdivision	500049	West Fargo Park District	1,247,241	1.14%	14,219	0.124081%	124,050	1,190,769	1.14%	13,575	0.114861%	99,246
tical Subdivision	500053	Stutsman County Housing Authority	237,588	1.14%	2,709	0.023636%	23,630	242,685	1.14%	2,767	0.023409%	20,227
tical Subdivision tical Subdivision	500054 500055	Grand Forks County Water Resource District Southeast Region Career & Technology Center	115,559 151.307	1.14%	1,317	0.011496% 0.015053%	11,493 15.049	123,050 161,808	1.14%	1,403 1,845	0.011869%	10,255 13.486
itical Subdivision	500055	Cavalier County Job Development Authority	56.066	1.14%	639	0.005578%	5.577	81 419	1.14%	4,043	0.007854%	6 786
tical Subdivision	500057	Barnes County Soil Conservation District	75,968	1.14%	866	0.003578%	7,556	82,146	1.14%	936	0.007924%	6.847
tical Subdivision	500057	Barnes County Soli Conservation District Devils Lake Basin Joint Water Resource Board	/5,968	1.14%	800	0.007558%	7,556	82,146	1.14%	936	0.007924%	6,847
itical Subdivision	500060	Ward County Water Resource District	41.868	1.14%	477	0.000000%	4.164	33.713	1.14%	384	0.003252%	2.810
itical Subdivision	500061	Southwest Water Authority	41,868 2 159 316	1.14%	24.616	0.004165%	4,164	1 826 209	1.14%	20.819	0.176155%	2,810
itical Subdivision	500063	Burleigh County Council On Aging	479,521	1.14%	24,616	0.214818%	47,693	429.567	1.14%	4,897	0.041436%	152,208
itical Subdivision	500068	Watford City Park District	479,521 758,899	1.14%	5,467	0.047705%	47,693	429,567 822.112	1.14%	4,897	0.079300%	35,803 68,520
itical Subdivision	500072	Western & Central Stark Soil Conservation District	66.820	1.14%	762	0.006648%	6,646	71.240	1.14%	9,372	0.006872%	5,938
itical Subdivision	500080	Western & Central Stark Soil Conservation District Ramsey County Housing Authority	66,820 67.028	1.14%	762	0.006648%	6,646	71,240	1.14%	812 861	0.006872%	5,938 6,295
itical Subdivision	500081	Grand Forks Public Library	651.988	1.14%	7,433	0.064863%	64,847	703.031	1.14%	8.015	0.007285%	58,595
itical Subdivision	500082	Rolette County Soil Conservation District	43.024	1.14%	/,433	0.064863%	4,847	48 622	1.14%	8,015	0.004690%	58,595
itical Subdivision	500084			1.14%		0.004280%			1.14%		0.039874%	
		Jamestown Parks And Recreation District	461,760		5,264		45,927	413,380		4,713		34,453
tical Subdivision tical Subdivision	500091 500107	Ramsey County Water Resource District	35,232 261.387	1.14%	402 2.980	0.003505%	3,504 25,998	39,442 288.160	1.14%	450 3.285	0.003805%	3,288 24.017
tical Subdivision	500107 500108	Grand Forks-E Grand Forks Metropolitan Planning	261,387 206 346	1.14%	2,980	0.026004%	25,998	288,160 227,403	1.14%	3,285	0.027796%	24,017
		North Dakota Firefighters Association										
tical Subdivision	500109	James River Valley Library System	348,161	1.14%	3,969	0.034637%	34,628	382,850	1.14%	4,364	0.036929%	31,909
tical Subdivision	500110	Grand Forks Park District	1,941,387	1.14%	22,132	0.193138%	193,090	2,007,798	1.14%	22,889	0.193671%	167,342
tical Subdivision	500111	Mcintosh County Housing Authority		1.14%		0.000000%	-	-	1.14%		0.000000%	
tical Subdivision	500112	Foster County Soil Conservation District		1.14%		0.000000%	-	-	1.14%		0.000000%	
ol District	500113	Lonetree Special Education Unit	22,176	1.14%	253	0.002206%	2,205	-	1.14%		0.000000%	
ol District	500114	Roughrider Education Services Program (RESP)		1.14%		0.000000%			1.14%	-	0.000000%	
tical Subdivision	500115	Agassiz Water Users District	102,203	1.14%	1,165	0.010168%	10,165	108,334	1.14%	1,235	0.010450%	9,025
tical Subdivision	500116	Western Area Water Supply Authority	581,432	1.14%	6,628	0.057843%	57,829	608,500	1.14%	6,937	0.058695%	50,716
tical Subdivision	500118	Crosby Park District		1.14%		0.000000%	-	-	1.14%		0.000000%	
tical Subdivision	500120	Tri-Cities Joint Job Development Authority	149,027	1.14%	1,699	0.014826%	14,822	135,170	1.14%	1,541	0.013038%	11,266
tical Subdivision	500121	Devils Lake Park Board	365,147	1.14%	4,163	0.036326%	36,317	391,750	1.14%	4,466	0.037788%	32,651
tical Subdivision	500122	North Central Soil Conservation District	44,420	1.14%	506	0.004419%	4,418	48,960	1.14%	558	0.004723%	4,081
ical Subdivision	500125	Wahpeton Park Board	394,753	1.14%	4,500	0.039272%	39,262	356,799	1.14%	4,068	0.034417%	29,738
ical Subdivision	500126	City Of Bottineau Park Board	88,710	1.14%	1,011	0.008825%	8,823	88,256	1.14%	1,006	0.008513%	7,356
ical Subdivision	500128	Logan County Soil Conservation District	32,121	1.14%	366	0.003196%	3,195	33,147	1.14%	378	0.003197%	2,762
ical Subdivision	500129	Park District - City of New Rockford	52,578	1.14%	599	0.005231%	5,230	-	1.14%		0.000000%	
ical Subdivision	500130	Traill County Job Development Authority	121,007	1.14%	1,379	0.012038%	12,035	132,791	1.14%	1,514	0.012809%	11,068
ical Subdivision	500131	Minot Park District	987,884	1.14%	11,262	0.098279%	98,255	1,021,810	1.14%	11,649	0.098563%	85,164
ical Subdivision	500132	Valley City Park District	412,293	1.14%	4,700	0.041017%	41,007	358,066	1.14%	4,082	0.034539%	29,844
ical Subdivision	500136	Tioga Park District	74,726	1.14%	852	0.007434%	7,432	71,693	1.14%	817	0.006915%	5,975
tical Subdivision	500130	Municipal Airport Authority of the City of Fargo	1.107.106	1.14%	12.621	0.110140%	110.113	1.291.416	1.14%	14,722	0.124569%	107.63
	500140	Eddy County Soil Conservation District	41,440	1.14%	472	0.004123%	4,122	48,400	1.14%	552	0.004669%	4.034
tical Subdivision	500140	Kindred Pack District	64.065	1.14%	730	0.006373%	6,371	67.151	1.14%	766	0.004663%	4,034
								48.880		557		4.074
itical Subdivision itical Subdivision itical Subdivision		Sheridan County Soil Conservation District										
itical Subdivision itical Subdivision	500142	Sheridan County Soil Conservation District Walk b County Job Development Authority	45,760	1.14%	522	0.004552%	4,551	48,880	1.14%	557	0.004715%	4,074
tical Subdivision tical Subdivision tical Subdivision	500142 500145	Walsh County Job Development Authority	45,760	1.14%	522	0.000000%	4,551		1.14%		0.000000%	
tical Subdivision tical Subdivision	500142		45,760		522		4,551	48,880 - 212,282		2,420		4,074 - 17,693

\* Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025. 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.



				As of Ju	une 30, 20	024	
Employer Type	Employer ID	Employer	Proportionate Share	Net OPEB Liability At Discount Rate 1% Lower	Net OP	EB Liability Under nt Discount Rate	Net OPEB Liability At Discount Rate 1% Higher
Linployer type	Linpioyer ib			4.75%		5.75%	6.75%
State of ND	010100	Governor's Office	0.105968%	\$ 125,143	\$	91,562	\$ 63,279
State of ND	010800	Secretary Of State	0.108133%	127,700		93,433	64,572
State	011000	Office Of Management & Budget	0.317513%	374,968		274,349	189,604
State	011200	Information Technology Dept	3.162767%	3,735,075		2,732,806	1,888,655
State	011700	State Auditor's Office	0.279984%	330,648		241,922	167,193
State	011800	Central Services	0.086799%	102,505		74,999	51,832
State of ND	012000	State Treasurer's Office	0.033942%	40,084		29,328	20,269
State	012500	Attorney General's Office	1.473067%	1,739,621		1,272,812	879,646
State of ND	012700	Tax Department	0.498677%	588,913		430,885	297,786
State of ND	013000	Facility Management	0.140950%	166,455		121,789	84,169
State of ND	014000	Office Of Administrative Hearings	0.038110%	45,006		32,929	22,757
State	016000	Legislative Council	0.335730%	396,481		290,089	200,482
State of ND	018000	ND Supreme Court	2.524915%	2,981,803		2,181,667	1,507,760
State of ND	018800	Commission On Legal Counsel For Indigents	0.188106%	222,144		162,534	112,328
State State	019000 019200	Retirement & Investment Office	0.154314% 0.202554%	182,237		133,336	92,149
State of ND	019500	ND Public Employees Retirement System ND Ethics Commission	0.000000%	239,206		175,018	120,956
State of ND	020100	Public Instruction	0.439218%	518,695		- 379,509	- 262,280
State	020200	Education Standards & Practice	0.056186%	66,353		48,548	33,552
State	020400	ND Center for Distance Education	0.041806%	49,371		36,123	24,965
State	021500	ND University System Office	0.110949%	131,025		95,866	66,254
State of ND	022300	ND Youth Correctional Center	0.156936%	185,334		135,601	93,715
State of ND	022400	Juvenile Services - DOCR	0.148852%	175,787		128,616	88,887
State	022600	Land Department	0.137410%	162,275		118,730	82,055
State	022700	Bismarck State College	0.406832%	480,449		351,525	242,941
State	022800	Lake Region State College	0.186939%	220,766		161,526	111,631
State	022900	Williston State College	0.038276%	45,202		33,073	22,857
State	023000	University Of North Dakota	3.408355%	4,025,103		2,945,008	2,035,309
State	023500	North Dakota State University	2.590921%	3,059,752		2,238,700	1,547,176
State	023800	ND St College Of Science	0.451806%	533,561		390,385	269,797
State	023900	Dickinson State University	0.158443%	187,114		136,904	94,615
State	024000	Mayville State University	0.199877%	236,045		172,705	119,357
State	024100	Minot State University	0.452831%	534,772		391,271	270,409
State	024200	Valley City State University	0.171253%	202,242		147,972	102,264
State of ND	025000	ND State Library	0.094646%	111,772		81,779	56,518
State of ND	025200	SCHOOL FOR THE DEAF	0.117196%	138,403		101,264	69,984
State of ND	025300	School For The Blind	0.082430%	97,346		71,224	49,223
State	026100	ND Board Of Nursing	0.077179%	91,145		66,687	46,088
State of ND	027000	Career & Technical Education	0.107395%	126,828		92,795	64,131
State of ND	030100	ND Department Of Health	1.060939%	1,252,918		916,710	633,543
State of ND	030300	Mental Health	0.850606%	1,004,525		734,971	507,942
State of ND State of ND	031000 031200	Life Skills and Transition Center	0.843398%	996,012 1,297,796		728,743 949,546	503,638 656,236
State of ND	031300	North Dakota State Hospital ND Veterans Home	1.098941% 0.334009%	394,448		288,602	199,454
State of ND	031600	Indian Affairs Commission	0.016378%	19,342		14,152	9,780
State of ND	032100	Veterans Affairs Department	0.053413%	63,078		46,152	31,896
State of ND	032500	Department Of Human Services	6.987890%	8,252,360		6,037,925	4,172,838
State of ND	036000	Protection & Advocacy Project	0.130047%	153,579		112,368	77,658
State	038000	Job Service North Dakota	0.648916%	766,338		560,699	387,502
State	040100	Insurance Department	0.247670%	292,486		214,001	147,897
State of ND	040500	Industrial Commission	0.043902%	51,846		37,934	26,216
State of ND	040600	ND Department Of Labor	0.062421%	73,716		53,935	37,275
State of ND	040800	Public Service Commission	0.272685%	322,028		235,615	162,835
State of ND	041200	Aeronautics Commission	0.040064%	47,314		34,618	23,924
State of ND	041300	Department Of Financial Institutions	0.182494%	215,517		157,685	108,977
State of ND	041400	ND Securities Department	0.025524%	30,143		22,054	15,242
State	042600	State Board Of Law Examiners	0.038317%	45,251		33,108	22,881
State	042700	ND State Board Of Cosmetology	0.00000%	-		-	-
State	042800	ND State Plumbing Board	0.044162%	52,153		38,158	26,371
State	047100	Bank Of North Dakota	1.059222%	1,250,890		915,227	632,517
State	047200	Public Finance Authority	0.018914%	22,337		16,343	11,295
			0.2200000/	270 740			
State	047300	Housing Finance Agency	0.236005%	278,710		203,921	140,931
	047300 047400 047500	Housing Finance Agency Department of Mineral Resources Mill & Elevator Association	0.236005% 0.559027% 0.682849%	278,710 660,184 806,412		203,921 483,030 590,019	140,931 333,825 407,765



				As of June	30, 2024	
				Net OPEB Liability	Net OPEB Liability	Net OPEB Liability
			Proportionate	At Discount Rate	Under Current	At Discount Rate
Employer Type	Employer ID	Employer	Share	1% Lower	Discount Rate	1% Higher
State	040500	Weelferre Cefet & Leaveners	1 425 886%	4.75%	5.75%	6.75%
State of ND	048500 050200	Workforce Safety & Insurance Field Services Division	1.425886% 0.878922%	1,683,902 1,037,964	1,232,045 759,437	851,472 524,851
State of ND	050200	Highway Patrol	1.602063%	1,891,959	1,384,271	956,676
State of ND	051600	Heart River Correctional Center	0.088829%	104,903	76,753	53,044
State of ND	051700	Department Of Corrections Transitional Services	0.212145%	250,533	183,305	126,683
State of ND	051800	James River Correctional Ctr	0.564214%	666,309	487,512	336,922
State of ND	051900	State Penitentiary	0.684673%	808,566	591,595	408,854
State	052000	Rough Rider Industries	0.134275%	158,572	116,021	80,183
State of ND	053000	Department Of Corrections And Rehabilitation	0.522232%	616,731	451,237	311,852
State of ND	054000	Adjutant General ND National Guard	1.035463%	1,222,832	894,698	618,330
State of ND State of ND	060100 060200	Department Of Commerce Dept Of Agriculture	0.336793% 0.355247%	397,736 419,530	291,008 306,953	201,117 212,137
State of ND	060700	Milk Marketing Board	0.006656%	7,860	5,751	3,975
State of ND	060800	ND Oilseed Council	0.004286%	5,062	3,703	2,559
State	061100	ND Soybean Council	0.000000%	-	-	-
State of ND	061400	ND Corn Utilization Council	0.014339%	16,934	12,390	8,563
State of ND	061600	State Seed Department	0.094463%	111,556	81,621	56,409
State	062400	Beef Commission	0.005305%	6,265	4,584	3,168
State of ND	062500	ND Wheat Commission	0.052257%	61,713	45,153	31,205
State of ND	062600	ND Barley Council	0.015241%	17,999	13,169	9,101
State	066500	State Fair Association	0.067795%	80,063	58,579	40,484
State of ND	067000	Racing Commission	0.006354%	7,504	5,490	3,794
State of ND	070100	Historical Society	0.388868%	459,234	336,004	232,214
State of ND State of ND	070900 072000	ND Council On The Arts Game & Fish Department	0.020674% 1.184858%	24,415 1,399,260	17,863 1,023,783	12,346 707,541
State of ND	075000	Parks & Recreation Department	0.347779%	410,710	300,500	207,677
State of ND	077000	Water Commission	0.510523%	602,903	441,120	304,860
State	080100	Department Of Transportation	5.305048%	6,265,005	4,583,856	3,167,925
State	090000	ND State Board Of Accountancy	0.013088%	15,456	11,309	7,816
State	090100	Board Of Medical Examiners	0.025373%	29,964	21,924	15,152
State	090200	Board Of Pharmacy	0.024170%	28,544	20,884	14,433
State	090600	Real Estate Commission	0.021416%	25,291	18,505	12,789
State	090900	Electrical Board	0.148367%	175,214	128,197	88,598
State	099501	ND System Information Technology Services	0.197739%	233,520	170,857	118,080
State	099503	North Dakota State Board of Dental Examiners	0.012051%	14,232	10,413	7,196
District Health Unit	100002	McIntosh District Health Unit	0.014426%	17,036	12,465	8,615
District Health Unit	100003	Wells County Dist Health Unit	0.016092%	19,004	13,904	9,609
District Health Unit District Health Unit	100004 100005	Central Valley Health Unit Dickey County Health District	0.090029% 0.020893%	106,320 24,674	77,790 18,053	53,761 12,476
District Health Unit	100005	Emmons County Public Health	0.015390%	18,175	13,298	9,190
District Health Unit	100007	Rolette County Public Health	0.047395%	55,971	40,952	28,302
District Health Unit	100008	Towner County Public Health Unit	0.000000%	-	-	-
District Health Unit	100009	Nelson-Griggs District Health Unit	0.009351%	11,043	8,080	5,584
District Health Unit	100010	First District Health Unit	0.181213%	214,004	156,578	108,212
District Health Unit	100011	Lake Region District Health Unit	0.071444%	84,372	61,732	42,663
District Health Unit	100012	Garrison Diversion Conservancy District	0.207971%	245,604	179,698	124,190
District Health Unit	100013	Upper Missouri Health Unit	0.123474%	145,817	106,688	73,733
District Health Unit	100014	Kidder County District Health Unit	0.003502%	4,136	3,026	2,091
District Health Unit	100015	Southwestern District Health Unit	0.106612%	125,904	92,119	63,664
District Health Unit	100017	City-County Health District	0.045487%	53,718	39,303	27,163
District Health Unit	100018 100019	Sargent County District Health Unit Traill District Health Unit	0.014178%	16,744	12,251	8,466
District Health Unit District Health Unit	100019	Cavalier County Health Dist	0.018137% 0.013757%	21,419 16,246	15,671 11,887	10,831 8,215
District Health Unit	100021	Walsh County Health District	0.030430%	35,936	26,293	18,171
District Health Unit	100022	Custer Health Unit	0.116078%	137,083	100,298	69,316
Political Subdivision		Southeast Water Users District	0.052346%	61,818	45,230	31,259
District Health Unit	100025	Foster County Public Health	0.013814%	16,314	11,936	8,249
City	200002	City Of Mcville	0.008730%	10,310	7,543	5,213
City	200003	City Of Drayton	0.018559%	21,917	16,036	11,083
City	200004	City Of Fessenden	0.00000%	-	-	-
City	200005	City Of Westhope	0.004485%	5,297	3,875	2,678
City	200006	City Of Belfield	0.005345%	6,312	4,618	3,192
City	200007	City of Beulah	0.077741%	91,808	67,173	46,423
City	200008	City Of Rolla	0.043403%	51,257	37,503	25,918



				As of June	30, 2024	
				Net OPEB Liability	Net OPEB Liability	Net OPEB Liability
			Proportionate	At Discount Rate	Under Current	At Discount Rate
Employer Type	Employer ID	Em	ployer Share	1% Lower	Discount Rate	1% Higher
City	200000	City of Now Town	0.056473%	<b>4.75%</b> 66,692	<b>5.75%</b> 48,796	6.75% 33,723
City City	200009 200010	City of New Town City Of Cavalier	0.053931%	63,690	46,599	32,205
City	200010	City Of Harvey	0.033361%	39,398	28,826	19,922
City	200012	City Of Napoleon	0.011060%	13,061	9,556	6,605
City	200014	City Of Grand Forks	2.540535%	3,000,249	2,195,163	1,517,088
City	200015	City Of Killdeer	0.052548%	62,057	45,404	31,379
City	200016	City Of Ellendale	0.039121%	46,200	33,803	23,361
City City	200017 200018	City of Wishek City Of Granville	0.021543% 0.000000%	25,441	18,614	12,864
City	200010	City Of Linton	0.019972%	23,586	17,257	11,926
City	200020	City Of Finley	0.012274%	14,495	10,605	7,329
City	200021	City Of Wilton	0.010909%	12,883	9,426	6,514
City	200022	City Of Ray	0.022388%	26,439	19,344	13,369
City	200025	City Of Medora	0.018995%	22,432	16,413	11,343
City City	200026 200027	City of Velva City of Mandan	0.019002% 0.313152%	22,440 369,817	16,419 270,581	11,347 187,000
City	200027	City Of Thompson	0.021235%	25,078	18,348	12,681
City	200029	City Of Williston	1.691552%	1,997,641	1,461,595	1,010,115
City	200030	City Of Bowman	0.075991%	89,742	65,660	45,378
City	200031	City Of Tioga	0.081604%	96,370	70,510	48,730
City	200033	City Of Rhame	0.004879%	5,762	4,216	2,914
City	200035	City Of Fargo	3.163228%	3,735,619	2,733,205	1,888,931
City City	200036 200037	City Of Jamestown City Of Beach	0.456938% 0.026511%	539,622 31,308	394,820 22,907	272,862 15,831
City	200037	City Of Glenburn	0.029511%	3,502	2,562	1,771
City	200040	City Of Kulm	0.008833%	10,431	7,632	5,275
City	200041	City Of Harwood	0.006524%	7,705	5,637	3,896
City	200043	City of Dickinson	0.752328%	888,463	650,053	449,255
City	200045	City Of Mapleton	0.006502%	7,679	5,618	3,883
City	200046	City Of Wahpeton	0.273966%	323,541	236,722	163,600
City City	200047 200049	City Of Bottineau City Of Elgin	0.037586% 0.003575%	44,387 4,222	32,476 3,089	22,445 2,135
City	200050	City Of Rugby	0.038825%	45,850	33,547	23,184
City	200051	City Of New Salem	0.006802%	8,033	5,877	4,062
City	200052	City Of Walhalla	0.007838%	9,256	6,772	4,680
City	200053	City Of Gwinner	0.017935%	21,180	15,497	10,710
City	200054	City Of Kenmare	0.017878%	21,113	15,448	10,676
City City	200055 200057	City Of Watford City City Of Cooperstown	0.392161% 0.004194%	463,123 4,953	338,849 3,624	234,180 2,504
City	200058	City Of New England	0.010646%	4,955	9,199	6,357
City	200059	City Of Carrington	0.066264%	78,255	57,256	39,570
City	200060	City Of Mott	0.003530%	4,169	3,050	2,108
City	200061	City Of Larimore	0.017104%	20,199	14,779	10,214
City	200062	City Of Sherwood	0.00000%	-	-	-
City	200063	City Of Lamoure	0.006772%	7,997	5,851	4,044
City City	200064 200065	City Of Michigan City Of Park River	0.004622% 0.025658%	5,458 30,301	3,994 22,170	2,760 15,322
City	200066	City Of Sawyer	0.000000%			- 15,522
City	200067	City Of Hatton	0.005422%	6,403	4,685	3,238
City	200069	City Of Northwood	0.022820%	26,949	19,718	13,627
City	200070	City Of Powers Lake	0.010753%	12,699	9,291	6,421
City	200072	City Of Towner	0.008778%	10,366	7,585	5,242
City	200073 200075	City Of Pembina City Of Underwood	0.006119% 0.000000%	7,226	5,287	3,654
City City	200075	City Of New Leipzig	0.000000%	-	-	-
City	200077	City Of Stanley	0.057198%	67,548	49,422	34,156
City	200080	City Of Crosby	0.015509%	18,315	13,401	9,261
City	200083	City Of Grafton	0.150477%	177,706	130,020	89,858
City	200084	City Of Emerado	0.011129%	13,143	9,616	6,646
City	200085	City Of Lincoln	0.040167%	47,435	34,707	23,986
City City	200086 200087	City Of Minto City Of Ashley	0.004044% 0.009944%	4,776 11,743	3,494 8,592	2,415 5,938
City	200087	City Of Neche	0.0009944%		-	5,556
City	200089	City Of Surrey	0.019745%	23,318	17,061	11,791
		· ·		-,	,	,



				As of June	30. 2024	
				Net OPEB Liability	Net OPEB Liability	Net OPEB Liability
Employer Type	Employer ID	Employer	Proportionate Share	At Discount Rate 1% Lower	Under Current Discount Rate	At Discount Rate 1% Higher
				4.75%	5.75%	6.75%
City	200090	City Of Hankinson	0.017569%	20,748	15,181	10,491
City	200091	City Of New Rockford	0.017087%	20,179	14,764	10,204
City	200092	City of Minot	0.500870%	591,503	432,779	299,096
City	200094	City Of West Fargo	1.496643%	1,767,463	1,293,183	893,725
City	200096	City Of Valley City	0.085767%	101,287	74,107	51,216
City	200097 200098	City Of Devils Lake City Of Oakes	0.214716% 0.054226%	253,569 64,038	185,527 46,854	128,218 32,381
City City	200098	City Of Mohall	0.011959%	14,123	40,834 10,333	7,141
City	200100	City Of Lidgerwood	0.004041%	4,772	3,492	2,413
City	200102	City Of Mcclusky	0.000000%			
City	200103	City Of Burlington	0.028649%	33,833	24,754	17,108
City	200104	City Of Lisbon	0.025867%	30,548	22,351	15,447
City	200110	City Of Halliday	0.011184%	13,208	9,664	6,679
City	200111	City Of Maddock	0.012086%	14,273	10,443	7,217
City	200114	City of Regent	0.006806%	8,038	5,881	4,064
City	200115	City of Lakota	0.012995%	15,346	11,228	7,760
City	200117	City of Alexander	0.019138%	22,601	16,536	11,428
City	200118	City of Berthold	0.011981%	14,149	10,352	7,154
City	200119 200120	City of Carson City of Dodge	0.004373% 0.004919%	5,164	3,779	2,611
City City	200120	City of Grenora	0.004919%	5,809 11,569	4,250 8,464	2,937 5,850
City	200123	City of Kindred	0.011537%	13,625	9,969	6,889
City	200125	City of Richardton	0.004572%	5,399	3,950	2,730
City	200126	City of Garrison	0.006955%	8,214	6,010	4,153
City	200128	City of Rolette	0.00000%	-	-	-
City	200129	City of Leeds	0.000965%	1,140	834	576
County	300001	Adams County	0.047523%	56,122	41,063	28,378
County	300002	Barnes County	0.320407%	378,385	276,849	191,332
County	300003	Benson County	0.127026%	150,012	109,758	75,854
County	300004	Billings County	0.443213%	523,413	382,961	264,666
County	300005	Bottineau County	0.274937%	324,687	237,561	164,179
County County	300006 300007	Bowman County Burke County	0.104050% 0.123588%	122,878 145,951	89,905 106,787	62,134 73,801
County	300008	Burleigh County	1.612176%	1,903,902	1,393,010	962,715
County	300009	Cass County	2.137009%	2,523,704	1,846,494	1,276,121
County	300010	Cavalier County	0.265391%	313,414	229,313	158,479
County	300011	Dickey County	0.119296%	140,883	103,078	71,238
County	300012	Divide County	0.152885%	180,550	132,101	91,296
County	300013	Dunn County	0.496759%	586,648	429,227	296,641
County	300014	Eddy County	0.059734%	70,543	51,613	35,670
County	300015	Emmons County	0.219002%	258,631	189,230	130,778
County	300016	Foster County	0.060070%	70,940	51,904	35,871
County	300017	Golden Valley County	0.084535%	99,832	73,043	50,480
County County	300018 300019	Grand Forks County Grant County	1.371758% 0.091530%	1,619,980 108,093	1,185,275 79,087	819,149 54,657
County	300020	Griggs County	0.061431%	72,547	53,080	36,684
County	300021	Hettinger County	0.086712%	102,403	74,924	51,780
County	300023	Lamoure County	0.138864%	163,992	119,986	82,923
County	300024	Logan County	0.053979%	63,747	46,641	32,234
County	300025	Mchenry County	0.092820%	109,616	80,202	55,428
County	300026	Mcintosh County	0.065767%	77,668	56,826	39,273
County	300027	Mckenzie County	1.072537%	1,266,614	926,732	640,469
County	300028	Mclean County	0.464978%	549,117	401,767	277,663
County	300029	Mercer County	0.326663%	385,773	282,255	195,068
County	300030	Mountrail County	0.675853%	798,150	583,975	403,588
County	300031	Mountrail County	0.581362%	686,560 126,280	502,329	347,162
County County	300032 300033	Nelson County Oliver County	0.115491% 0.077905%	136,389 92,002	99,791 67,314	68,966 46,521
County	300033	Pembina County	0.213434%	252,055	184,419	127,453
County	300035	Pierce County	0.147743%	174,477	127,658	88,225
County	300036	Ramsey County	0.332298%	392,428	287,124	198,433
County	300037	Ransom County	0.163649%	193,262	141,402	97,723
County	300038	Renville County	0.107421%	126,859	92,818	64,147
County	300039	Richland County	0.506316%	597,935	437,485	302,348



				As of June	30, 2024	
				Net OPEB Liability	Net OPEB Liability	Net OPEB Liability
			Proportionate	At Discount Rate	Under Current	At Discount Rate
Employer Type	Employer ID	Employer	Share	1% Lower	Discount Rate	1% Higher
County	300040	Polotto County	0.154072%	<b>4.75%</b> 181,952	5.75% 133,127	6.75% 92,005
County County	300040	Rolette County Sargent County	0.089715%	105,949	77,519	53,574
County	300042	Sheridan County	0.047044%	55,557	40,649	28,092
County	300044	Slope County	0.098519%	116,346	85,126	58,831
County	300045	Stark County	0.499860%	590,311	431,907	298,493
County	300046	Steele County	0.068374%	80,746	59,079	40,830
County	300047	Stutsman County	0.672755%	794,491	581,298	401,738
County	300048	Towner County	0.125685%	148,428	108,599	75,053
County	300049	Traill County	0.298660%	352,703	258,059	178,346
County	300050 300051	Walsh County Ward County	0.219217% 1.159381%	258,885	189,416 1,001,770	130,906
County County	300052	Wells County	0.175947%	1,369,173 207,785	152,028	692,328 105,067
County	300053	Williams County	1.668629%	1,970,570	1,441,788	996,427
School District	400002	Mcclusky Public Schools	0.011462%	13,536	9,904	6,845
School District	400003	Lake Region Special Education Unit	0.043722%	51,634	37,778	26,109
School District	400004	Lidgerwood Public School	0.027176%	32,094	23,482	16,228
School District	400006	Halliday Public School	0.000000%	-	-	-
School District	400007	Oliver-Mercer Special Education Unit	0.020424%	24,120	17,647	12,196
School District	400008	Underwood School District #8	0.024175%	28,550	20,889	14,436
School District	400010	New Town Public School District	0.111531%	131,713	96,369	66,601
School District	400011	Bottineau Public School	0.106818%	126,147	92,297	63,787
School District	400012	Peace Garden Special Services	0.022908%	27,053	19,794	13,680
School District School District	400014 400016	Beulah Public School #27 St John School District #3	0.080203% 0.063336%	94,716 74,797	69,300 54,726	47,893 37,821
School District	400010	Ellendale Public School District #40	0.031424%	37,110	27,152	18,765
School District	400018	Rural Cass Special Education Unit	0.020411%	24,104	17,636	12,188
School District	400019	Fargo Public Schools	1.692886%	1,999,217	1,462,747	1,010,912
School District	400020	Surrey Schools	0.038027%	44,908	32,857	22,708
School District	400021	Jamestown Public School District #1	0.178839%	211,200	154,527	106,794
School District	400023	Warwick Public School	0.033075%	39,060	28,579	19,751
School District	400024	Souris Valley Special Services	0.033183%	39,188	28,672	19,815
School District	400025	Rugby Public School District #5	0.054138%	63,934	46,778	32,329
School District	400026	Billings County School District	0.016035%	18,937	13,855	9,575
School District	400027	Belcourt School District #7	0.431627%	509,731	372,950	257,747
School District School District	400028 400029	West Fargo Public School #6 Minot Public School District #1	1.347102% 1.256422%	1,590,862 1,483,774	1,163,971 1,085,618	804,426 750,276
School District	400029	Belfield Public School #13	0.016837%	1,485,774	14,548	10,054
School District	400031	Minto Public School District #20	0.028793%	34,003	24,879	17,194
School District	400033	Harvey Public School Dist #38	0.038329%	45,265	33,118	22,888
School District	400034	Oakes Public Schools	0.040084%	47,337	34,635	23,936
School District	400035	Larimore Public School District #44	0.046974%	55,474	40,588	28,051
School District	400036	Hazen Public School District #3	0.036014%	42,531	31,118	21,506
School District	400038	Park River Area School District	0.061501%	72,630	53,140	36,725
School District	400039	Hillsboro Public School	0.032432%	38,301	28,023	19,367
School District	400040	Lisbon Public School	0.057271%	67,634	49,485	34,200
School District	400042	Northern Cass School District #97	0.042110%	49,730	36,385	25,146
School District	400043 400044	Mandaree Public School #36 Thompson Public School	0.044811% 0.046254%	52,920	38,719	26,759
School District School District	400044	Northern Plains Special Ed Unit	0.046234%	54,624 18,658	39,966 13,651	27,621 9,434
School District	400046	Bowman County School District #1	0.054890%	64,822	47,428	32,778
School District	400047	Apple Creek Elementary School	0.006418%	7,579	5,546	3,833
School District	400048	Burke Central School	0.009764%	11,531	8,437	5,831
School District	400049	Washburn Public School	0.033517%	39,582	28,961	20,015
School District	400050	Enderlin Area School District #24	0.036678%	43,315	31,692	21,902
School District	400051	Midkota School	0.017834%	21,061	15,410	10,650
School District	400052	Velva Public School	0.042955%	50,728	37,116	25,651
School District	400053	Sheyenne Valley Special Education Unit	0.051777%	61,146	44,738	30,919
School District	400054	Center Stanton Public School	0.017287%	20,415	14,937	10,323
School District	400055	Burleigh County Special Education Unit	0.007199%	8,502	6,220	4,299
School District School District	400056 400057	New Rockford Sheyenne Public School James River Multidistrict Special Education Unit	0.013435%	15,866 50,156	11,609 36,697	8,023 25,362
School District	400057	Newburg United Public School	0.042471% 0.018354%	50,156 21,675	36,697 15,859	10,960
School District	400059	Napoleon Public School District #2	0.015695%	18,535	13,561	9,372
School District	400060	Yellowstone School District # 14	0.022457%	26,521	19,404	13,410
					-, -	-, -



				As of June	30 2024	
				Net OPEB Liability	Net OPEB Liability	Net OPEB Liability
			Proportionate	At Discount Rate	Under Current	At Discount Rate
Employer Type	Employer ID	Employer	Share	1% Lower	Discount Rate	1% Higher
				4.75%	5.75%	6.75%
School District	400061	Cavalier Public Schools	0.027072%	31,971	23,392	16,166
School District	400062	Richland School District # 44	0.021684%	25,608	18,736	12,949
School District	400063	Fort Totten School District # 30	0.020243%	23,906	17,491	12,088
School District	400064	Bismarck Public Schools	2.079390%	2,455,659	1,796,708	1,241,714
School District	400065	Solen Public School Dist #3	0.034576%	40,833	29,876	20,647
School District	400068	Lakota Public School District #66	0.016398%	19,365	14,169	9,792
School District	400069	Stanley Community Public School District # 2	0.090301%	106,641	78,025	53,923
School District	400070	Mandan Public School District #1	0.630754%	744,890	545,006	376,657
School District	400072	Killdeer Public School #16	0.052214%	61,662	45,116	31,180
School District	400073 400074	Glenburn School District	0.021223%	25,063	18,338	12,673
School District School District	400074	New Public School #8 Williston Public School #1	0.00000% 0.00000%	-	-	-
School District	400075	Valley City Public School	0.056347%	66,543	48,687	33,648
School District	400077	Dickinson Public Schools	0.478146%	564,667	413,145	285,526
School District	400078	Drayton Public School #19	0.025822%	30,495	22,312	15,420
School District	400079	Mohall Lansford Sherwood School	0.036579%	43,198	31,606	21,843
School District	400080	Westhope Public School #17	0.018694%	22,077	16,153	11,163
School District	400081	Kindred Public School District #2	0.045710%	53,981	39,496	27,296
School District	400082	Grafton Public School District #3	0.112257%	132,570	96,996	67,035
School District	400083	Wilton Public School District	0.038165%	45,071	32,977	22,790
School District	400084	Sheyenne Valley Career And Tech Center	0.014290%	16,876	12,347	8,533
School District	400085	White Shield School Dist #85	0.078276%	92,440	67,635	46,743
School District	400086	Tgu School District #60	0.135467%	159,980	117,051	80,895
School District	400087	Turtle Lake Mercer School District #72	0.034346%	40,561	29,677	20,510
School District	400088	Lamoure School District #8	0.029969%	35,392	25,895	17,896
School District	400089	Divide County School Dist #1	0.062868%	74,244	54,321	37,542
School District	400090	Mott/Regent School Dist #1	0.035874%	42,365	30,997	21,422
School District	400091	United Public School District # 7	0.068815%	81,267	59,460	41,093
School District	400092	Kulm Public School District #7	0.022932%	27,082	19,815	13,694
School District	400093	Midway Public School District #128	0.014911%	17,609	12,884	8,904
School District	400094	Dunseith School District #1	0.121392%	143,358	104,889	72,490
School District	400095	Carrington School District #49	0.031741%	37,485	27,426	18,954
School District	400096	Glen Ullin Public School #48	0.012876%	15,206	11,126	7,689
School District	400099	Manvel Public School	0.015598%	18,420	13,478	9,314
School District	400100	Maple Valley School District	0.025946%	30,641	22,419	15,494
School District	400101	North Border School District # 100	0.041305%	48,779	35,690	24,665
School District	400102	Mckenzie Cty Public School #1	0.115942%	136,922	100,180	69,235
School District School District	400103 400104	Devils Lake Public School	0.217804%	257,216	188,195 31,814	130,062 21,987
School District	400104	Mt Pleasant School Dist #4 Central Cass Public School District #7	0.036819% 0.108035%	43,481 127,584	93,348	64,513
School District	400105	Milnor Public School District #2	0.034244%	40,441	29,589	20,449
School District	400100	Mapleton Public School	0.015481%	18,282	13,376	9,245
School District	400108	Linton Public School District #36	0.031740%	37,483	27,425	18,954
School District	400109	Tioga Public School District #15	0.062268%	73,535	53,803	37,184
School District	400114	Zeeland Public Schools	0.007855%	9,276	6,787	4,691
School District	400117	Garrison Public School District #51	0.033983%	40,132	29,363	20,293
School District	400118	Kenmare Public School District #28	0.021582%	25,487	18,648	12,888
School District	400119	Lewis & Clark Public Schools	0.060072%	70,942	51,906	35,872
School District	400120	Sw Special Education Unit	0.006093%	7,196	5,265	3,638
School District	400121	North Valley Career & Technology Center	0.019342%	22,842	16,713	11,550
School District	400122	Dakota Prairie Public School	0.044423%	52,461	38,384	26,527
School District	400123	Beach Public School District #3	0.060093%	70,967	51,924	35,885
School District	400124	Rolette Public School	0.021219%	25,059	18,334	12,671
School District	400125	Drake Public School District	0.010810%	12,766	9,340	6,455
School District	400128	Sweet Briar School District # 17	0.001572%	1,856	1,358	939
School District	400137	New Salem Almont School District #49	0.053687%	63,402	46,389	32,059
School District	400138	Max Public School	0.027827%	32,862	24,044	16,617
School District	400139	East Central Special Education Unit	0.025246%	29,814	21,814	15,076
School District	400140	North Sargent School District #3	0.038031%	44,913	32,861	22,710
School District	400141	Wahpeton Public School District 37	0.094627%	111,750	81,763	56,507
School District	400142	Medina Public School District #3	0.021167%	24,997	18,289	12,640
School District	400143	Pingree-Buchanan School District	0.021946%	25,917	18,963	13,105
School District	400144	West River Student Services	0.018711%	22,097	16,167	11,173
School District	400145	Leeds Public School District 6	0.007734%	9,133	6,683	4,618
School District School District	400147 400148	Sawyer Public School Wilmac Multidistrict Special Education Unit	0.023519% 0.088528%	27,775	20,322	14,044
School District	400148	Great Northwest Education Cooperative	0.013266%	104,547 15,667	76,493 11,463	52,865 7,922
School District	400149	Anamoose Public School District #14	0.020293%	23,965	17,534	12,118
School District	400151	South Prairie School District #70	0.067901%	80,188	58,670	40,547
School District	400152	South East Education Cooperative	0.089644%	105,865	77,457	53,531
School District	400153	South Heart Public School District #9	0.037610%	44,416	32,497	22,459
			0.007.01070	,.10	32,.37	22,433



				As of June	30 2024	
				Net OPEB Liability	Net OPEB Liability	Net OPEB Liability
Employer Type	Employer ID	Employer	Proportionate Share	At Discount Rate 1% Lower	Under Current Discount Rate	At Discount Rate 1% Higher
			0.0040700	4.75%	5.75%	6.75%
chool District	400154	Sargent Central Public School District #6	0.021973%	25,949	18,986	13,121
chool District chool District	400155 400156	Fairmount Public School South Central Prairie Special Education Unit	0.010580% 0.012251%	12,494 14,468	9,142 10,586	6,318 7,316
chool District	400158	Pembina Special Education Cooperative	0.008852%	10,454	7,649	5,286
chool District	400158	Central Regional Education Association	0.039397%	46,526	34,041	23,526
chool District	400159	Oberon Public School #16	0.006656%	7,860	5,751	3,975
chool District	400160	Elgin/New Leipzig Public School	0.000000%			
chool District	400161	Williston Basin School District #7	0.460019%	543,260	397,482	274,702
chool District	400162	Morton Sioux Special Education Unit	0.000000%	-	-	-
chool District	400163	Nedrose Public School	0.012668%	14,960	10,946	7,565
chool District	400164	Bowbells Public School District #14	0.006003%	7,089	5,187	3,585
olitical Subdivision	500002	Cass County Water Resource District	0.006187%	7,307	5,346	3,695
olitical Subdivision	500003	Walsh County Water Resource District	0.001221%	1,442	1,055	729
olitical Subdivision	500005	Ramsey County Soil Conservation District	0.004526%	5,345	3,911	2,703
olitical Subdivision	500006	James River Soil Conservation District	0.00000%	-	-	-
olitical Subdivision	500007	Burleigh County Soil Conservation District	0.019193%	22,666	16,584	11,461
olitical Subdivision	500008	Traill County Water Resource District	0.005546%	6,550	4,792	3,312
litical Subdivision	500009	Grafton Park District	0.015294%	18,061	13,215	9,133
olitical Subdivision	500010	Cass County Soil Conservation District	0.026129%	30,857	22,577	15,603
olitical Subdivision	500013	Lake Metigoshe Recreation Service District	0.014397%	17,002	12,440	8,597
olitical Subdivision	500016	Greater Ramsey Water District	0.028096%	33,180	24,277	16,778
olitical Subdivision	500017	Carnegie Regional Library	0.006799%	8,029	5,875	4,060
olitical Subdivision	500018	Griggs County Public Library	0.00000%	-	-	-
olitical Subdivision	500019	R & T Water Supply Commerce Authority	0.035604%	42,047	30,764	21,261
olitical Subdivision	500022	Consolidated Waste Ltd	0.014402%	17,008	12,444	8,600
olitical Subdivision	500023	Walsh County Housing Authority	0.003110%	3,673	2,687	1,857
olitical Subdivision	tical Subdivision 500025 Bowman City Park Board tical Subdivision 500027 Stark County Council on Aging/Elder Care tical Subdivision 500028 Williston Housing Authority tical Subdivision 500030 Minot Rural Fire Department tical Subdivision 500031 Central Plains Water District			15,728	11,507	7,953
olitical Subdivision	ical Subdivision500024Williams County Soil Conservation Districtical Subdivision500025Bowman City Park Boardical Subdivision500027Stark County Council on Aging/Elder Careical Subdivision500028Williston Housing Authorityical Subdivision500030Minot Rural Fire Departmentical Subdivision500031Central Plains Water Districtical Subdivision500038Jamestown Regional Airportical Subdivision500040Fargo Park Districtical Subdivision500041Bismarck Rural Fire Protectionical Subdivision500045Dunseith Community Nursing Home		0.005484%	6,476	4,738	3,275
olitical Subdivision			0.015062%	17,787	13,014	8,994
olitical Subdivision			0.022690%	26,796	19,605	13,549
olitical Subdivision			0.031072%	36,695	26,848	18,555
olitical Subdivision			0.023987%	28,327	20,726	14,324
olitical Subdivision			0.012657%	14,947	10,936	7,558
			0.028398%	33,537	24,537	16,958
olitical Subdivision			0.363727%	429,544	314,280	217,201
			0.086406%	102,041	74,660	51,598
		, ,	0.027683%	32,692	23,920	16,531
olitical Subdivision	500047	Mercer County Soil Conservation District	0.006340%	7,487	5,478	3,786
olitical Subdivision	500049	West Fargo Park District	0.114861%	135,645	99,246	68,590
olitical Subdivision	500053	Stutsman County Housing Authority	0.023409%	27,645	20,227	13,979
olitical Subdivision	500054	Grand Forks County Water Resource District	0.011869%	14,017	10,255	7,088
olitical Subdivision	500055	Southeast Region Career & Technology Center	0.015608%	18,432	13,486	9,320
olitical Subdivision	500056	Cavalier County Job Development Authority	0.007854%	9,275	6,786	4,690
olitical Subdivision	500057	Barnes County Soil Conservation District	0.007924%	9,358	6,847	4,732
olitical Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-	-	-
olitical Subdivision	500061	Ward County Water Resource District	0.003252%	3,840	2,810	1,942
olitical Subdivision	500063	Southwest Water Authority	0.176155%	208,031	152,208	105,191
	500068	Burleigh County Council On Aging	0.041436%	48,934	35,803	24,744
olitical Subdivision	500072 500080	Watford City Park District Western & Central Stark Soil Conservation District	0.079300% 0.006872%	93,649 8,115	68,520 5,938	47,354 4,104
olitical Subdivision	500080	Ramsey County Housing Authority	0.007285%	8,603	6,295	4,104
olitical Subdivision	500081	Grand Forks Public Library	0.067814%	80,085	58,595	40,495
olitical Subdivision	500082	Rolette County Soil Conservation District	0.004690%	5,539	4,052	2,801
litical Subdivision	500085	Jamestown Parks And Recreation District	0.039874%	47,089	34,453	23,811
litical Subdivision	500085	Ramsey County Water Resource District	0.003805%	47,089	3,288	23,811 2,272
litical Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.027796%	32,826	24,017	16,598
olitical Subdivision	500107	North Dakota Firefighters Association	0.021935%	25,904	18,953	13,099
litical Subdivision	500108	James River Valley Library System	0.036929%	43,611	31,909	22,052
litical Subdivision	500109	Grand Forks Park District	0.193671%	228,716	167,342	115,651
litical Subdivision	500110	Mcintosh County Housing Authority	0.000000%			110,001
litical Subdivision	500112	Foster County Soil Conservation District	0.000000%	-	-	-
hool District	500113	Lonetree Special Education Unit	0.000000%	-	-	-
hool District	500114	Roughrider Education Services Program (RESP)	0.000000%	-	-	-
litical Subdivision	500115	Agassiz Water Users District	0.010450%	12,341	9,029	6,240
litical Subdivision	500116	Western Area Water Supply Authority	0.058695%	69,316	50,716	35,050
olitical Subdivision	500118	Crosby Park District	0.000000%	-	-	-
litical Subdivision	500120	Tri-Cities Joint Job Development Authority	0.013038%	15,397	11,266	7,786
olitical Subdivision	500121	Devils Lake Park Board	0.037788%	44,626	32,651	22,565
litical Subdivision	500122	North Central Soil Conservation District	0.004723%	5,578	4,081	2,820
litical Subdivision	500125	Wahpeton Park Board	0.034417%	40,645	29,738	20,552
olitical Subdivision	500126	City Of Bottineau Park Board	0.008513%	10,053	7,356	5,084
olitical Subdivision	500128	Logan County Soil Conservation District	0.003197%	3,776	2,762	1,909
olitical Subdivision	500129	Park District - City of New Rockford	0.000000%		_,. 52	_,505
litical Subdivision	500130	Traill County Job Development Authority	0.012809%	15,127	11,068	7,649
litical Subdivision	500131	Minot Park District	0.098563%	116,398	85,164	58,857
olitical Subdivision	500132	Valley City Park District	0.034539%	40,789	29,844	20,625
litical Subdivision	500136	Tioga Park District	0.006915%	8,166	5,975	4,129
litical Subdivision	500137	Municipal Airport Authority of the City of Fargo	0.124569%	147,110	107,635	74,387
olitical Subdivision	500140	Eddy County Soil Conservation District	0.004669%	5,514	4,034	2,788
olitical Subdivision	500140	Kindred Park District	0.006477%	7,649	5,596	3,868
olitical Subdivision	500141	Sheridan County Soil Conservation District	0.004715%	5,568	4,074	2,816
olitical Subdivision	500142	Walsh County Job Development Authority	0.000000%		-,0,4	2,010
olitical Subdivision	500152	Horace Rural Fire Protection District	0.020477%	24,182	17,693	12,228
				,	,	
		Total	99.999997%	\$ 118,095,164	\$ 86,405,556	\$ 59,715

\* Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025. The sum of the values by employer differ from the System totals due to rounding.



			Proportionate	Statutory Required	Contribution in Relation to the Statutory Required	Contribution Deficiency		Actual Contribution as a % of Covered
Employer Type	Employer ID	Employer	Share	Contribution	Contribution	(Excess)	Covered Payroll	Payroll
State of ND	010100	Governor's Office	0.105968%	\$ 13,064	\$ 14,359	\$ (1,295)	\$ 1,098,573	1.31%
State of ND	010800 011000	Secretary Of State	0.108133%	13,331	14,668	(1,337)	1,121,019	1.31%
State State	011200	Office Of Management & Budget Information Technology Dept	0.317513% 3.162767%	39,143 389,909	37,990 411,362	1,153 (21,453)	3,291,685 32,788,635	1.15% 1.25%
State	011200	State Auditor's Office	0.279984%	34,517	33,257	(21,453)	2,902,618	1.25%
State	011800	Central Services	0.086799%	10,701	12,308	(1,607)	899,856	1.37%
State of ND	012000	State Treasurer's Office	0.033942%	4,184	4,012	172	351,883	1.14%
State	012500	Attorney General's Office	1.473067%	181,601	160,559	21,042	15,271,393	1.05%
State of ND	012700	Tax Department	0.498677%	61,477	60,681	796	5,169,823	1.17%
State of ND	013000	Facility Management	0.140950%	17,376	16,867	509	1,461,236	1.15%
State of ND	014000	Office Of Administrative Hearings	0.038110%	4,698	4,504	194	395,091	1.14%
State	016000	Legislative Council	0.335730%	41,389	41,982	(593)	3,480,534	1.21%
State of ND	018000	ND Supreme Court	2.524915%	311,274	305,496	5,778	26,175,976	1.17%
State of ND State	018800 019000	Commission On Legal Counsel For Indigents Retirement & Investment Office	0.188106% 0.154314%	23,190 19,024	25,131 18,060	(1,941) 964	1,950,107 1,599,784	1.29% 1.13%
State	019000	ND Public Employees Retirement System	0.202554%	24,971	26,883	(1,912)	2,099,896	1.13%
State of ND	019500	ND Ethics Commission	0.000000%			(1,512)	2,055,050	1.20% NA
State of ND	020100	Public Instruction	0.439218%	54,147	52,789	1,358	4,553,407	1.16%
State	020200	Education Standards & Practice	0.056186%	6,927	6,585	342	582,489	1.13%
State	020400	ND Center for Distance Education	0.041806%	5,154	4,941	213	433,401	1.14%
State	021500	ND University System Office	0.110949%	13,678	14,521	(843)	1,150,212	1.26%
State of ND	022300	ND Youth Correctional Center	0.156936%	19,347	16,952	2,395	1,626,962	1.04%
State of ND	022400	Juvenile Services - DOCR	0.148852%	18,351	15,437	2,914	1,543,160	1.00%
State	022600	Land Department	0.137410% 0.406832%	16,940	16,821	119	1,424,537	1.18%
State State	022700 022800	Bismarck State College Lake Region State College	0.406832%	50,155 23,046	50,418 22,309	(263) 737	4,217,654 1,938,014	1.20% 1.15%
State	022900	Williston State College	0.038276%	4,719	5,659	(940)	396,807	1.13%
State	023000	University Of North Dakota	3.408355%	420,185	420,432	(247)	35,334,665	1.19%
State	023500	North Dakota State University	2.590921%	319,411	320,491	(1,080)	26,860,273	1.19%
State	023800	ND St College Of Science	0.451806%	55,699	54,867	832	4,683,904	1.17%
State	023900	Dickinson State University	0.158443%	19,533	21,492	(1,959)	1,642,586	1.31%
State	024000	Mayville State University	0.199877%	24,641	24,794	(153)	2,072,138	1.20%
State	024100	Minot State University	0.452831%	55,825	55,784	41	4,694,530	1.19%
State	024200	Valley City State University	0.171253%	21,112	20,066	1,046	1,775,390	1.13%
State of ND State of ND	025000 025200	ND State Library SCHOOL FOR THE DEAF	0.094646%	11,668 14,448	11,334	334	981,202	1.16% 1.21%
State of ND	025300	School For The Blind	0.082430%	14,448	14,643 10,063	(195) 99	1,214,977 854,553	1.21%
State	025300	ND Board Of Nursing	0.077179%	9,515	9,052	463	800,124	1.13%
State of ND	027000	Career & Technical Education	0.107395%	13,240	13,297	(57)	1,113,372	1.19%
State of ND	030100	ND Department Of Health	1.060939%	130,794	127,949	2,845	10,998,832	1.16%
State of ND	030300	Mental Health	0.850606%	104,863	105,017	(154)	8,818,297	1.19%
State of ND	031000	Life Skills and Transition Center	0.843398%	103,975	96,789	7,186	8,743,573	1.11%
State of ND	031200	North Dakota State Hospital	1.098941%	135,478	138,804	(3,326)	11,392,803	1.22%
State of ND	031300	ND Veterans Home	0.334009%	41,177	45,334	(4,157)	3,462,695	1.31%
State of ND	031600	Indian Affairs Commission	0.016378%	2,019	1,936	83	169,791	1.14%
State of ND	032100	Veterans Affairs Department	0.053413%	6,585	6,330	255	553,737	1.14%
State of ND State of ND	032500 036000	Department Of Human Services Protection & Advocacy Project	6.987890% 0.130047%	861,473 16,032	854,590 16,400	6,883 (368)	72,443,971 1,348,211	1.18% 1.22%
State	038000	Job Service North Dakota	0.648916%	79,999	76,378	3,621	6,727,356	1.14%
State	040100	Insurance Department	0.247670%	30,533	30,319	214	2,567,618	1.18%
State of ND	040500	Industrial Commission	0.043902%	5,412	3,855	1,557	455,133	0.85%
State of ND	040600	ND Department Of Labor	0.062421%	7,695	7,510	185	647,128	1.16%
State of ND	040800	Public Service Commission	0.272685%	33,617	31,849	1,768	2,826,944	1.13%
State of ND	041200	Aeronautics Commission	0.040064%	4,939	4,766	173	415,342	1.15%
State of ND	041300	Department Of Financial Institutions	0.182494%	22,498	22,151	347	1,891,932	1.17%
State of ND	041400	ND Securities Department	0.025524%	3,147	5,514	(2,367)	264,606	2.08%
State	042600	State Board Of Law Examiners	0.038317%	4,724	1,291	3,433	397,236	0.32%
State State	042700 042800	ND State Board Of Cosmetology ND State Plumbing Board	0.000000% 0.044162%	- 5,444	- 5,219	- 225	- 457,830	NA 1.14%
State	042800	Bank Of North Dakota	1.059222%	130,582	128,134	225	457,830	1.14%
State	047200	Public Finance Authority	0.018914%	2,332	2,235	2,448	10,981,027	1.14%
State	047300	Housing Finance Agency	0.236005%	29,095	31,086	(1,991)	2,446,683	1.27%
State	047400	Department of Mineral Resources	0.559027%	68,917	70,313	(1,396)	5,795,470	1.21%
State	047500	Mill & Elevator Association	0.682849%	84,182	110,384	(26,202)	7,079,150	1.56%



			Proportionate	Statutory Required	Contribution in Relation to the Statutory Required	Contribution Deficiency		Actual Contribution as a % of Covered
Employer Type	Employer ID	Employer	Share	Contribution	Contribution	(Excess)	Covered Payroll	Payroll
State	048500	Workforce Safety & Insurance	1.425886%	175,785	172,204	3,581	14,782,264	1.16%
State of ND	050200	Field Services Division	0.878922%	108,354	93,112	15,242	9,111,844	1.02%
State of ND State of ND	050400 051600	Highway Patrol Heart River Correctional Center	1.602063% 0.088829%	197,504 10,951	183,650 11,556	13,854 (605)	16,608,706 920,895	1.11% 1.25%
State of ND	051600	Department Of Corrections Transitional Services	0.212145%	26,153	25,913	240	2,199,327	1.25%
State of ND	051800	James River Correctional Ctr	0.564214%	69,557	66,836	2,721	5.849.247	1.14%
State of ND	051900	State Penitentiary	0.684673%	84,407	77,472	6,935	7,098,060	1.09%
State	052000	Rough Rider Industries	0.134275%	16,554	16,580	(26)	1,392,035	1.19%
State of ND	053000	Department Of Corrections And Rehabilitation	0.522232%	64,381	66,817	(2,436)	5,414,017	1.23%
State of ND	054000	Adjutant General ND National Guard	1.035463%	127,653	134,797	(7,144)	10,734,717	1.26%
State of ND	060100	Department Of Commerce	0.336793%	41,520	41,247	273	3,491,561	1.18%
State of ND	060200	Dept Of Agriculture	0.355247%	43,795	44,100	(305)	3,682,874	1.20%
State of ND State of ND	060700 060800	Milk Marketing Board ND Oilseed Council	0.006656% 0.004286%	821 528	787 481	34 47	69,000 44,429	1.14% 1.08%
State	061100	ND Soybean Council	0.000000%	526	481	(4,057)	44,429	1.08%
State of ND	061400	ND Corn Utilization Council	0.014339%	1,768	3,120	(1,352)	148,649	2.10%
State of ND	061600	State Seed Department	0.094463%	11,645	12,910	(1,265)	979,300	1.32%
State	062400	Beef Commission	0.005305%	654	627	27	55,000	1.14%
State of ND	062500	ND Wheat Commission	0.052257%	6,442	6,176	266	541,753	1.14%
State of ND	062600	ND Barley Council	0.015241%	1,879	1,801	78	158,000	1.14%
State	066500	State Fair Association	0.067795%	8,358	8,325	33	702,837	1.18%
State of ND State of ND	067000 070100	Racing Commission Historical Society	0.006354% 0.388868%	783 47.940	751 46.067	32	65,872	1.14% 1.14%
State of ND State of ND	070100	ND Council On The Arts	0.388868%	47,940 2,549	46,067	1,873 (864)	4,031,427 214,332	1.14%
State of ND	072000	Game & Fish Department	1.184858%	146,070	140,221	5,849	12,283,507	1.14%
State of ND	075000	Parks & Recreation Department	0.347779%	42,875	40,552	2,323	3,605,448	1.12%
State of ND	077000	Water Commission	0.510523%	62,938	59,275	3,663	5,292,634	1.12%
State	080100	Department Of Transportation	5.305048%	654,011	652,373	1,638	54,997,818	1.19%
State	090000	ND State Board Of Accountancy	0.013088%	1,614	1,547	67	135,680	1.14%
State	090100	Board Of Medical Examiners	0.025373%	3,128	3,570	(442)	263,041	1.36%
State State	090200	Board Of Pharmacy	0.024170%	2,980	2,845	135	250,572	1.14% 1.13%
State	090600 090900	Real Estate Commission Electrical Board	0.021416% 0.148367%	2,640 18,291	2,519 19,458	121 (1,167)	222,026 1,538,128	1.13%
State	090900	ND System Information Technology Services	0.148387%	24,377	27,470	(3,093)	2,049,970	1.34%
State	099503	North Dakota State Board of Dental Examiners	0.012051%	1,486	1,424	(3,053)	124,930	1.14%
District Health Unit	100002	McIntosh District Health Unit	0.014426%	1,778	1,703	75	149,557	1.14%
District Health Unit	100003	Wells County Dist Health Unit	0.016092%	1,984	1,902	82	166,832	1.14%
District Health Unit	100004	Central Valley Health Unit	0.090029%	11,099	11,208	(109)	933,333	1.20%
District Health Unit	100005	Dickey County Health District	0.020893%	2,576	2,468	108	216,602	1.14%
District Health Unit	100006	Emmons County Public Health	0.015390%	1,897	1,699	198	159,550	1.06%
District Health Unit	100007	Rolette County Public Health	0.047395%	5,843	5,990	(147)	491,350	1.22%
District Health Unit District Health Unit	100008 100009	Towner County Public Health Unit Nelson-Griggs District Health Unit	0.000000% 0.009351%	- 1,153	1,101	52	96,942	NA 1.14%
District Health Unit	100010	First District Health Unit	0.181213%	22,340	22.659	(319)	1,878,652	1.14%
District Health Unit	100011	Lake Region District Health Unit	0.071444%	8,808	9,277	(469)	740,664	1.25%
District Health Unit	100012	Garrison Diversion Conservancy District	0.207971%	25,639	24,703	936	2,156,055	1.15%
District Health Unit	100013	Upper Missouri Health Unit	0.123474%	15,222	14,599	623	1,280,062	1.14%
District Health Unit	100014	Kidder County District Health Unit	0.003502%	432	550	(118)	36,307	1.51%
District Health Unit	100015	Southwestern District Health Unit	0.106612%	13,143	13,088	55	1,105,258	1.18%
District Health Unit	100017	City-County Health District	0.045487%	5,608	6,568	(960)	471,572	1.39%
District Health Unit District Health Unit	100018 100019	Sargent County District Health Unit Traill District Health Unit	0.014178% 0.018137%	1,748 2,236	1,654 2,138	94 98	146,986 188,025	1.13% 1.14%
District Health Unit	100019	Cavalier County Health Dist	0.018137%	2,236	1,626	98 70	188,025	1.14%
District Health Unit	100021	Walsh County Health District	0.030430%	3,751	3,790	(39)	315,469	1.14%
District Health Unit	100022	Custer Health Unit	0.116078%	14,310	13,785	525	1,203,387	1.15%
Political Subdivision	100024	Southeast Water Users District	0.052346%	6,453	6,298	155	542,677	1.16%
District Health Unit	100025	Foster County Public Health	0.013814%	1,703	1,806	(103)	143,206	1.26%
City	200002	City Of Mcville	0.008730%	1,076	1,015	61	90,502	1.12%
City	200003	City Of Drayton	0.018559%	2,288	2,023	265	192,400	1.05%
City	200004	City Of Fessenden	0.000000%	-	-	-	-	NA
City	200005	City Of Westhope	0.004485%	553	528	25	46,494	1.14% 1.13%
City City	200006 200007	City Of Belfield City of Beulah	0.005345% 0.077741%	659 9,584	627 9,188	32 396	55,414 805,949	1.13%
City	200007	City of Rolla	0.043403%	9,584 5,351	9,188 4,327	1,024	449,962	0.96%
	200000	,	0.04540576	5,551	4,527	1,024	4-5,502	0.50%



			Proportionate	Statutory Required	Contribution in Relation to the Statutory Required	Contribution Deficiency		Actual Contribution as a % of Covered
Employer Type	Employer ID	Employer	Share	Contribution	Contribution	(Excess)	Covered Payroll	Payroll
City	200009	City of New Town	0.056473%	6,962	7,540	(578)	585,464	1.29%
City	200010	City Of Cavalier	0.053931%	6,649	6,944	(295)	559,106	1.24%
City	200011	City Of Harvey	0.033361%	4,113	3,943	170	345,860	1.14%
City City	200012 200014	City Of Napoleon City Of Grand Forks	0.011060% 2.540535%	1,363 313,199	1,434 338,000	(71) (24,801)	114,662 26,337,908	1.25% 1.28%
City	200014	City Of Killdeer	0.052548%	6,478	6,455	(24,801) 23	20,537,908	1.28%
City	200015	City Of Ellendale	0.039121%	4,823	4,624	199	405,570	1.14%
City	200017	City of Wishek	0.021543%	2,656	2,333	323	223,340	1.04%
City	200018	City Of Granville	0.000000%	-	-	-	-	NA
City	200019	City Of Linton	0.019972%	2,462	2,538	(76)	207,052	1.23%
City	200020	City Of Finley	0.012274%	1,513	1,089	424	127,243	0.86%
City	200021	City Of Wilton	0.010909%	1,345	1,289	56	113,095	1.14%
City	200022	City Of Ray	0.022388%	2,760	2,646	114 123	232,098	1.14%
City City	200025 200026	City Of Medora City of Velva	0.018995% 0.019002%	2,342 2,343	2,219 2,246	97	196,923 196,998	1.13% 1.14%
City	200028	City of Mandan	0.313152%	38,606	36,852	1,754	3,246,471	1.14%
City	200028	City Of Thompson	0.021235%	2,618	2,506	112	220,148	1.14%
City	200029	City Of Williston	1.691552%	208,536	226,783	(18,247)	17,536,448	1.29%
City	200030	City Of Bowman	0.075991%	9,368	8,981	387	787,808	1.14%
City	200031	City Of Tioga	0.081604%	10,060	10,371	(311)	845,991	1.23%
City	200033	City Of Rhame	0.004879%	601	568	33	50,576	1.12%
City	200035	City Of Fargo	3.163228%	389,966	400,368	(10,402)	32,793,420	1.22%
City	200036	City Of Jamestown	0.456938%	56,332	56,241	91	4,737,114	1.19%
City City	200037 200038	City Of Beach City Of Glenburn	0.026511% 0.002965%	3,268 366	3,404 380	(136) (14)	274,838 30,741	1.24% 1.24%
City	200038	City Of Kulm	0.0029833%	1,089	1,044	(14) 45	91,576	1.24%
City	200040	City Of Harwood	0.006524%	804	1,023	(219)	67,638	1.51%
City	200043	City of Dickinson	0.752328%	92,748	82,022	10,726	7,799,443	1.05%
City	200045	City Of Mapleton	0.006502%	802	782	20	67,402	1.16%
City	200046	City Of Wahpeton	0.273966%	33,775	32,577	1,198	2,840,221	1.15%
City	200047	City Of Bottineau	0.037586%	4,634	5,169	(535)	389,660	1.33%
City	200049	City Of Elgin	0.003575%	441	437	4	37,060	1.18%
City	200050	City Of Rugby	0.038825%	4,786	4,534	252	402,502	1.13%
City City	200051 200052	City Of New Salem City Of Walhalla	0.006802% 0.007838%	839 966	864 1,959	(25) (993)	70,514 81,254	1.23% 2.41%
City	200052	City Of Gwinner	0.017935%	2,211	2,121	(993) 90	185,929	2.41%
City	200053	City Of Kenmare	0.017878%	2,211	1,605	599	185,345	0.87%
City	200055	City Of Watford City	0.392161%	48,346	49,717	(1,371)	4,065,564	1.22%
City	200057	City Of Cooperstown	0.004194%	517	495	22	43,477	1.14%
City	200058	City Of New England	0.010646%	1,312	1,264	48	110,370	1.15%
City	200059	City Of Carrington	0.066264%	8,169	8,068	101	686,961	1.17%
City	200060	City Of Mott	0.003530%	435	416	19	36,600	1.14%
City	200061	City Of Larimore	0.017104%	2,109	2,015	94	177,314	1.14%
City	200062 200063	City Of Sherwood	0.000000%	- 835	- 798	- 37	-	NA
City City	200063	City Of Lamoure City Of Michigan	0.006772% 0.004622%	570	798 570	37	70,207 47,917	1.14% 1.19%
City	200065	City Of Park River	0.025658%	3,163	3,136	27	265,996	1.19%
City	200066	City Of Sawyer	0.000000%		2,296	(2,296)		NA 1.10/0
City	200067	City Of Hatton	0.005422%	668	986	(318)	56,206	1.75%
City	200069	City Of Northwood	0.022820%	2,813	2,946	(133)	236,572	1.25%
City	200070	City Of Powers Lake	0.010753%	1,326	941	385	111,481	0.84%
City	200072	City Of Towner	0.008778%	1,082	1,120	(38)	91,000	1.23%
City	200073	City Of Pembina	0.006119%	754	805	(51)	63,440	1.27%
City	200075	City Of Underwood	0.00000%	-	-	-	-	NA
City City	200076 200077	City Of New Leipzig City Of Stanley	0.000000% 0.057198%	- 7,051	6,720	- 331	- 592,981	NA 1.13%
City	200077 200080	City Of Stanley City Of Crosby	0.057198%	7,051	6,720	331	160,783	1.13%
City	200083	City Of Grafton	0.150477%	18,551	20,030	(1,479)	1,560,011	1.13%
City	200084	City Of Emerado	0.011129%	1,372	1,196	176	115,375	1.04%
City	200085	City Of Lincoln	0.040167%	4,952	6,006	(1,054)	416,416	1.44%
City	200086	City Of Minto	0.004044%	499	478	21	41,925	1.14%
City	200087	City Of Ashley	0.009944%	1,226	1,170	56	103,091	1.13%
City	200088	City Of Neche	0.00000%	-	-	-	-	NA
City	200089	City Of Surrey	0.019745%	2,434	3,422	(988)	204,698	1.67%



			Proportionate	Statutory Required	Contribution in Relation to the Statutory Required	Contribution Deficiency		Actual Contribution as a % of Covered
Employer Type	Employer ID	Employer	Share	Contribution	Contribution	(Excess)	Covered Payroll	Payroll
City City	200090 200091	City Of Hankinson City Of New Rockford	0.017569% 0.017087%	2,166 2,107	2,248 2,128	(82) (21)	182,134 177,137	1.23% 1.20%
City	200091	City of Minot	0.500870%	61,748	67,901	(6,153)	5,192,554	1.20%
City	200092	City Of West Fargo	1.496643%	184,508	183,634	874	15,515,811	1.18%
City	200096	City Of Valley City	0.085767%	10,573	9,127	1,446	889,152	1.03%
City	200097	City Of Devils Lake	0.214716%	26,470	28,513	(2,043)	2,225,981	1.28%
City	200098	City Of Oakes	0.054226%	6,685	5,979	706	562,165	1.06%
City	200100	City Of Mohall	0.011959%	1,474	1,440	34	123,981	1.16%
City	200101	City Of Lidgerwood	0.004041%	498	940	(442)	41,896	2.24%
City	200102	City Of Mcclusky	0.000000%	-	-	-	-	NA
City City	200103 200104	City Of Burlington City Of Lisbon	0.028649% 0.025867%	3,532 3,189	3,982 4,378	(450) (1,189)	297,011 268,161	1.34% 1.63%
City	200104	City Of Halliday	0.011184%	1,379	1,322	57	115,947	1.14%
City	200111	City Of Maddock	0.012086%	1,490	1,421	69	125,297	1.13%
City	200114	City of Regent	0.006806%	839	920	(81)	70,561	1.30%
City	200115	City of Lakota	0.012995%	1,602	1,526	76	134,721	1.13%
City	200117	City of Alexander	0.019138%	2,359	2,262	97	198,404	1.14%
City	200118	City of Berthold	0.011981%	1,477	1,869	(392)	124,209	1.50%
City	200119	City of Carson	0.004373%	539	517	22	45,332	1.14%
City City	200120 200123	City of Dodge City of Grenora	0.004919% 0.009796%	606 1,208	585 1,216	21 (8)	50,996 101,554	1.15% 1.20%
City	200123	City of Kindred	0.011537%	1,208	1,210	(8)	119,600	1.20%
City	200124	City of Richardton	0.004572%	564	537	27	47,400	1.14%
City	200126	City of Garrison	0.006955%	857	1,444	(587)	72,107	2.00%
City	200128	City of Rolette	0.000000%	-	299	(299)	-	NA
City	200129	City of Leeds	0.000965%	119	76	43	10,000	0.76%
County	300001	Adams County	0.047523%	5,859	7,171	(1,312)	492,670	1.46%
County	300002	Barnes County	0.320407%	39,500	39,836	(336)	3,321,680	1.20%
County	300003	Benson County	0.127026%	15,660	15,438	222	1,316,883	1.17%
County	300004 300005	Billings County	0.443213% 0.274937%	54,640 33,894	56,438 35,989	(1,798) (2,095)	4,594,821	1.23% 1.26%
County County	300005	Bottineau County Bowman County	0.274937%	33,894 12,827	35,989 12,197	(2,095) 630	2,850,296 1,078,692	1.26%
County	300007	Burke County	0.123588%	15,236	14,958	278	1,281,249	1.17%
County	300008	Burleigh County	1.612176%	198,751	185,644	13,107	16,713,551	1.11%
County	300009	Cass County	2.137009%	263,452	259,091	4,361	22,154,530	1.17%
County	300010	Cavalier County	0.265391%	32,718	32,438	280	2,751,333	1.18%
County	300011	Dickey County	0.119296%	14,707	15,828	(1,121)	1,236,751	1.28%
County	300012	Divide County	0.152885%	18,848	19,806	(958)	1,584,968	1.25%
County	300013	Dunn County	0.496759%	61,241	67,206	(5,965)	5,149,941	1.30%
County	300014 300015	Eddy County Emmons County	0.059734% 0.219002%	7,364 26,999	7,553 25,137	(189) 1,862	619,265 2,270,406	1.22% 1.11%
County County	300015	Foster County	0.060070%	7,405	7,681	(276)	622,755	1.11%
County	300010	Golden Valley County	0.084535%	10,422	9,625	797	876,382	1.10%
County	300018	Grand Forks County	1.371758%	169,112	143,303	25,809	14,221,118	1.01%
County	300019	Grant County	0.091530%	11,284	10,967	317	948,902	1.16%
County	300020	Griggs County	0.061431%	7,573	8,228	(655)	636,861	1.29%
County	300021	Hettinger County	0.086712%	10,690	10,804	(114)	898,950	1.20%
County	300023	Lamoure County	0.138864%	17,119	17,300	(181)	1,439,618	1.20%
County	300024	Logan County	0.053979%	6,655	6,055	600	559,604	1.08%
County	300025 300026	Mchenry County Mcintosh County	0.092820% 0.065767%	11,443 8,108	10,868 8,156	575 (48)	962,272 681,813	1.13% 1.20%
County County	300028	Mckenzie County	1.072537%	132,223	140,570	(48)	11,119,073	1.26%
County	300028	Mclean County	0.464978%	57,323	55,432	1,891	4,820,458	1.15%
County	300029	Mercer County	0.326663%	40,271	40,435	(164)	3,386,535	1.19%
County	300030	Morton County	0.675853%	83,320	80,791	2,529	7,006,618	1.15%
County	300031	Mountrail County	0.581362%	71,671	72,446	(775)	6,027,026	1.20%
County	300032	Nelson County	0.115491%	14,238	12,977	1,261	1,197,302	1.08%
County	300033	Oliver County	0.077905%	9,604	9,850	(246)	807,647	1.22%
County	300034	Pembina County	0.213434%	26,312	21,511	4,801	2,212,685	0.97%
County	300035	Pierce County	0.147743%	18,214	19,468	(1,254)	1,531,662	1.27%
County County	300036 300037	Ramsey County Ransom County	0.332298% 0.163649%	40,966 20,175	41,827 19,662	(861) 513	3,444,957 1,696,561	1.21% 1.16%
County	300037	Renville County	0.103649%	13,243	13,625	(382)	1,096,561	1.16%
County	300039	Richland County	0.506316%	62,419	67,212	(4,793)	5,249,019	1.28%
		· · · · · ·		,-10	,	(.,)	-,,- 10	/0



			Proportionate	Statutory Required	Contribution in Relation to the Statutory Required	Contribution Deficiency		Actual Contribution as a % of Covered
Employer Type	Employer ID	Employer	Share	Contribution	Contribution	(Excess)	Covered Payroll	Payroll
County	300040	Rolette County	0.154072%	18,994	19,934	(940)	1,597,279	1.25%
County	300041	Sargent County	0.089715%	11,060	10,006	1,054	930,078	1.08%
County	300042	Sheridan County	0.047044%	5,800	6,248	(448)	487,706	1.28%
County	300044	Slope County	0.098519%	12,146	12,050	96	1,021,349	1.18%
County	300045 300046	Stark County Steele County	0.499860% 0.068374%	61,623 8,429	56,678 10,278	4,945 (1,849)	5,182,087 708,842	1.09% 1.45%
County	300040	Stutsman County	0.672755%	82.938	82,676	262	6,974,501	1.19%
County	300048	Towner County	0.125685%	15,495	13,486	2,009	1,302,990	1.04%
County	300049	Traill County	0.298660%	36,819	37,040	(221)	3,096,229	1.20%
County	300050	Walsh County	0.219217%	27,025	28,980	(1,955)	2,272,639	1.28%
County	300051	Ward County	1.159381%	142,930	137,653	5,277	12,019,384	1.15%
County	300052	Wells County	0.175947%	21,691	20,709	982	1,824,058	1.14%
County	300053	Williams County	1.668629%	205,710	202,410	3,300	17,298,794	1.17% 1.09%
School District School District	400002 400003	Mcclusky Public Schools Lake Region Special Education Unit	0.011462%	1,413 5,390	1,299 5,226	114 164	118,825 453,269	1.09%
School District	400003	Lidgerwood Public School	0.027176%	3,350	3,225	104	281,732	1.14%
School District	400006	Halliday Public School	0.000000%	-		-		NA
School District	400007	Oliver-Mercer Special Education Unit	0.020424%	2,518	2,757	(239)	211,733	1.30%
School District	400008	Underwood School District #8	0.024175%	2,980	2,634	346	250,627	1.05%
School District	400010	New Town Public School District	0.111531%	13,750	12,992	758	1,156,248	1.12%
School District	400011	Bottineau Public School	0.106818%	13,169	12,587	582	1,107,390	1.14%
School District	400012	Peace Garden Special Services	0.022908%	2,824	4,164	(1,340)	237,490	1.75%
School District School District	400014 400016	Beulah Public School #27 St John School District #3	0.080203%	9,887	9,291	596	831,472	1.12% 1.40%
School District	400016 400017	St John School District #3 Ellendale Public School District #40	0.063336%	7,808 3.874	9,221 4,011	(1,413) (137)	656,609 325,773	1.40%
School District	400017	Rural Cass Special Education Unit	0.020411%	2,516	1,693	823	211,600	0.80%
School District	400019	Fargo Public Schools	1.692886%	208,701	218,865	(10,164)	17,550,273	1.25%
School District	400020	Surrey Schools	0.038027%	4,688	4,912	(224)	394,230	1.25%
School District	400021	Jamestown Public School District #1	0.178839%	22,047	22,746	(699)	1,854,039	1.23%
School District	400023	Warwick Public School	0.033075%	4,078	4,450	(372)	342,891	1.30%
School District	400024	Souris Valley Special Services	0.033183%	4,091	4,744	(653)	344,012	1.38%
School District	400025	Rugby Public School District #5	0.054138%	6,674	7,485	(811)	561,255	1.33%
School District	400026	Billings County School District	0.016035%	1,977	2,397	(420)	166,234	1.44% 1.28%
School District School District	400027 400028	Belcourt School District #7 West Fargo Public School #6	0.431627% 1.347102%	53,211 166,072	57,325 168,569	(4,114) (2,497)	4,474,708 13,965,507	1.28%
School District	400020	Minot Public School District #1	1.256422%	154,893	156,429	(1,536)	13,025,420	1.20%
School District	400030	Belfield Public School #13	0.016837%	2,076	1,892	184	174,553	1.08%
School District	400031	Minto Public School District #20	0.028793%	3,550	3,592	(42)	298,500	1.20%
School District	400033	Harvey Public School Dist #38	0.038329%	4,725	5,677	(952)	397,361	1.43%
School District	400034	Oakes Public Schools	0.040084%	4,942	5,377	(435)	415,556	1.29%
School District	400035	Larimore Public School District #44	0.046974%	5,791	5,948	(157)	486,985	1.22%
School District	400036 400038	Hazen Public School District #3	0.036014%	4,440	4,650	(210)	373,356	1.25% 1.13%
School District School District	400038	Park River Area School District Hillsboro Public School	0.061501% 0.032432%	7,582 3,998	7,227 5,113	355 (1,115)	637,588 336,228	1.13%
School District	400035	Lisbon Public School	0.057271%	7,060	8,189	(1,129)	593,735	1.32%
School District	400042	Northern Cass School District # 97	0.042110%	5,191	5,795	(604)	436,555	1.33%
School District	400043	Mandaree Public School #36	0.044811%	5,524	6,022	(498)	464,554	1.30%
School District	400044	Thompson Public School	0.046254%	5,702	9,188	(3,486)	479,516	1.92%
School District	400045	Northern Plains Special Ed Unit	0.015799%	1,948	851	1,097	163,790	0.52%
School District	400046	Bowman County School District #1	0.054890%	6,767	7,114	(347)	569,045	1.25%
School District	400047	Apple Creek Elementary School	0.006418%	791	716	75	66,540	1.08%
School District School District	400048 400049	Burke Central School Washburn Public School	0.009764% 0.033517%	1,204 4,132	482 3,809	722 323	101,219 347,472	0.48% 1.10%
School District	400049	Enderlin Area School District #24	0.033517%	4,132	3,809 4,801	(279)	347,472 380,245	1.10%
School District	400050	Midkota School	0.017834%	2,199	2,391	(192)	184,891	1.20%
School District	400052	Velva Public School	0.042955%	5,296	5,090	206	445,322	1.14%
School District	400053	Sheyenne Valley Special Education Unit	0.051777%	6,383	6,745	(362)	536,771	1.26%
School District	400054	Center Stanton Public School	0.017287%	2,131	2,043	88	179,218	1.14%
School District	400055	Burleigh County Special Education Unit	0.007199%	887	851	36	74,636	1.14%
School District	400056	New Rockford Sheyenne Public School	0.013435%	1,656	1,573	83	139,283	1.13%
School District	400057	James River Multidistrict Special Education Unit	0.042471%	5,236	5,572	(336)	440,300	1.27%
School District School District	400058 400059	Newburg United Public School Napoleon Public School District #2	0.018354% 0.015695%	2,263 1,935	2,169 1,920	94 15	190,278 162,714	1.14% 1.18%
School District	400059 400060	Yellowstone School District #14	0.015695%	2,769	3,007	(238)	162,714 232,818	1.18%
Sensor Sistilet			5.02245770	2,705	5,007	(250)	252,010	1.2370



			Proportionate	Statutory Required	Contribution in Relation to the Statutory Required	Contribution Deficiency		Actual Contribution as a % of Covered
Employer Type	Employer ID	Employer	Share	Contribution	Contribution	(Excess)	Covered Payroll	Payroll
School District	400061	Cavalier Public Schools Richland School District #44	0.027072%	3,337	3,331	6	280,656	1.19%
School District School District	400062 400063	Fort Totten School District # 30	0.021684% 0.020243%	2,673 2,496	3,137 2,408	(464) 88	224,800 209,856	1.40% 1.15%
School District	400064	Bismarck Public Schools	2.079390%	256,349	284,463	(28,114)	21,557,186	1.32%
School District	400065	Solen Public School Dist #3	0.034576%	4,263	4,349	(86)	358,454	1.21%
School District	400068	Lakota Public School District #66	0.016398%	2,022	2,403	(381)	170,003	1.41%
School District	400069	Stanley Community Public School District # 2	0.090301%	11,132	12,247	(1,115)	936,155	1.31%
School District	400070	Mandan Public School District #1	0.630754%	77,760	78,803	(1,043)	6,539,076	1.21%
School District School District	400072 400073	Killdeer Public School #16 Glenburn School District	0.052214% 0.021223%	6,437 2,616	7,130 2,766	(693) (150)	541,308 220,019	1.32% 1.26%
School District	400073	New Public School #8	0.000000%	2,010	2,700	(150)	220,019	
School District	400075	Williston Public School #1	0.000000%	-	72	(72)	-	NA
School District	400076	Valley City Public School	0.056347%	6,947	6,659	288	584,154	1.14%
School District	400077	Dickinson Public Schools	0.478146%	58,946	63,307	(4,361)	4,956,978	1.28%
School District	400078	Drayton Public School #19	0.025822%	3,183	4,131	(948)	267,694	1.54%
School District	400079	Mohall Lansford Sherwood School	0.036579%	4,509	4,967	(458)	379,218	1.31%
School District School District	400080 400081	Westhope Public School #17 Kindred Public School District #2	0.018694% 0.045710%	2,305 5,635	2,224 5,686	81 (51)	193,806 473,874	1.15% 1.20%
School District	400082	Grafton Public School District #3	0.112257%	13,839	14,015	(176)	1,163,780	1.20%
School District	400083	Wilton Public School District	0.038165%	4,705	4,549	156	395,655	1.15%
School District	400084	Sheyenne Valley Career And Tech Center	0.014290%	1,762	1,689	73	148,147	1.14%
School District	400085	White Shield School Dist #85	0.078276%	9,650	9,558	92	811,495	1.18%
School District	400086	Tgu School District #60	0.135467%	16,700	15,830	870	1,404,400	1.13%
School District School District	400087 400088	Turtle Lake Mercer School District #72 Lamoure School District #8	0.034346% 0.029969%	4,234 3,695	4,315 3,784	(81) (89)	356,067 310,691	1.21% 1.22%
School District	400088	Divide County School Dist #1	0.062868%	7,750	7,314	436	651,754	1.12%
School District	400090	Mott/Regent School Dist #1	0.035874%	4,423	3,729	694	371,911	1.00%
School District	400091	United Public School District # 7	0.068815%	8,484	10,082	(1,598)	713,415	1.41%
School District	400092	Kulm Public School District #7	0.022932%	2,827	2,710	117	237,737	1.14%
School District	400093	Midway Public School District #128	0.014911%	1,838	1,401	437	154,580	0.91%
School District	400094	Dunseith School District #1	0.121392%	14,965	17,359	(2,394)	1,258,481	1.38%
School District School District	400095 400096	Carrington School District #49 Glen Ullin Public School #48	0.031741% 0.012876%	3,913 1,587	4,597 1,464	(684) 123	329,058 133,483	1.40% 1.10%
School District	400099	Manvel Public School	0.015598%	1,923	2,031	(108)	161,706	1.26%
School District	400100	Maple Valley School District	0.025946%	3,199	2,492	707	268,983	0.93%
School District	400101	North Border School District # 100	0.041305%	5,092	5,113	(21)	428,215	1.19%
School District	400102	Mckenzie Cty Public School #1	0.115942%	14,293	15,857	(1,564)	1,201,976	1.32%
School District	400103	Devils Lake Public School	0.217804%	26,851	28,505	(1,654)	2,257,995	1.26%
School District	400104 400105	Mt Pleasant School Dist #4	0.036819%	4,539	4,875	(336)	381,701 1,120,010	1.28%
School District School District	400105	Central Cass Public School District #7 Milnor Public School District #2	0.108035% 0.034244%	13,319 4,222	13,303 4,047	16 175	355,006	1.19% 1.14%
School District	400100	Mapleton Public School	0.015481%	1,909	1,817	92	160,494	1.13%
School District	400108	Linton Public School District #36	0.031740%	3,913	4,205	(292)	329,055	1.28%
School District	400109	Tioga Public School District #15	0.062268%	7,676	8,491	(815)	645,535	1.32%
School District	400114	Zeeland Public Schools	0.007855%	968	928	40	81,436	1.14%
School District	400117	Garrison Public School District #51	0.033983%	4,189	4,016	173	352,307	1.14%
School District School District	400118 400119	Kenmare Public School District #28 Lewis & Clark Public Schools	0.021582% 0.060072%	2,661 7,406	2,599 7,236	62 170	223,739 622,773	1.16% 1.16%
School District	400119	Sw Special Education Unit	0.006093%	7,400	720	31	63,162	1.14%
School District	400121	North Valley Career & Technology Center	0.019342%	2,384	2,334	50	200,517	1.16%
School District	400122	Dakota Prairie Public School	0.044423%	5,477	5,036	441	460,538	1.09%
School District	400123	Beach Public School District #3	0.060093%	7,408	8,139	(731)	622,991	1.31%
School District	400124	Rolette Public School	0.021219%	2,616	2,508	108	219,984	1.14%
School District	400125	Drake Public School District	0.010810%	1,333	1,395	(62)	112,067	1.24%
School District School District	400128 400137	Sweet Briar School District # 17 New Salem Almont School District #49	0.001572% 0.053687%	194 6,619	186 6,930	8 (311)	16,299 556,574	1.14% 1.25%
School District	400138	Max Public School	0.027827%	3,431	3,481	(50)	288,486	1.21%
School District	400139	East Central Special Education Unit	0.025246%	3,112	2,855	257	261,732	1.09%
School District	400140	North Sargent School District #3	0.038031%	4,688	4,616	72	394,270	1.17%
School District	400141	Wahpeton Public School District 37	0.094627%	11,666	11,723	(57)	981,006	1.19%
School District	400142	Medina Public School District #3	0.021167%	2,609	2,804	(195)	219,439	1.28%
School District	400143	Pingree-Buchanan School District	0.021946%	2,706	2,594	112	227,512	1.14%
School District School District	400144 400145	West River Student Services Leeds Public School District 6	0.018711% 0.007734%	2,307 953	2,188 907	119 46	193,975 80,178	1.13% 1.13%
School District	400145 400147	Sawyer Public School	0.023519%	2,899	2,752	147	243,822	1.13%
School District	400148	Wilmac Multidistrict Special Education Unit	0.088528%	10,914	12,919	(2,005)	917,778	1.41%
School District	400149	Great Northwest Education Cooperative	0.013266%	1,635	1,541	94	137,530	1.12%
School District	400150	Anamoose Public School District #14	0.020293%	2,502	2,415	87	210,382	1.15%
School District	400151	South Prairie School District #70	0.067901%	8,371	8,014	357	703,934	1.14%
School District	400152	South East Education Cooperative	0.089644%	11,051	11,063	(12)	929,349	1.19%
School District	400153	South Heart Public School District #9	0.037610%	4,637	4,726	(89)	389,902	1.21%



			Proportionate	Statutory Required	Contribution in Relation to the Statutory Required	Contribution Deficiency		Actual Contribution as a % of Covered
Employer Type	Employer ID	Employer	Share	Contribution	Contribution	(Excess)	Covered Payroll	Payroll
School District School District	400154 400155	Sargent Central Public School District #6	0.021973% 0.010580%	2,709 1,304	2,857 1,250	(148)	227,798 109,683	1.25%
School District	400155	Fairmount Public School South Central Prairie Special Education Unit	0.010380%	1,510	1,250	54 185	127,010	1.14% 1.04%
School District	400157	Pembina Special Education Cooperative	0.008852%	1,091	1,095	(4)	91,769	1.19%
School District	400158	Central Regional Education Association	0.039397%	4,857	4,899	(42)	408,436	1.20%
School District	400159	Oberon Public School #16	0.006656%	821	726	95	69,000	1.05%
School District	400160	Elgin/New Leipzig Public School	0.00000%	-	-	-	-	NA
School District School District	400161 400162	Williston Basin School District #7 Morton Sioux Special Education Unit	0.460019% 0.000000%	56,712	63,834 1,201	(7,122) (1,201)	4,769,050	1.34% NA
School District	400102	Nedrose Public School	0.012668%	1,562	1,492	70	131,328	1.14%
School District	400164	Bowbells Public School District #14	0.006003%	740	709	31	62,235	1.14%
Political Subdivision	500002	Cass County Water Resource District	0.006187%	763	1,879	(1,116)	64,142	2.93%
Political Subdivision	500003	Walsh County Water Resource District	0.001221%	151	149	2	12,663	1.18%
Political Subdivision	500005	Ramsey County Soil Conservation District	0.004526%	558	581	(23)	46,920	1.24%
Political Subdivision Political Subdivision	500006 500007	James River Soil Conservation District Burleigh County Soil Conservation District	0.000000% 0.019193%	2,366	225 2,268	(225) 98	198,976	NA 1.14%
Political Subdivision	500008	Traill County Water Resource District	0.005546%	684	656	28	57,500	1.14%
Political Subdivision	500009	Grafton Park District	0.015294%	1,885	1,797	88	158,551	1.13%
Political Subdivision	500010	Cass County Soil Conservation District	0.026129%	3,221	3,088	133	270,883	1.14%
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.014397%	1,775	1,698	77	149,250	1.14%
Political Subdivision	500016	Greater Ramsey Water District	0.028096%	3,464	3,688	(224)	291,273	1.27%
Political Subdivision Political Subdivision	500017 500018	Carnegie Regional Library Griggs County Public Library	0.006799% 0.000000%	838	799	39	70,485	1.13% NA
Political Subdivision	500018	R & T Water Supply Commerce Authority	0.035604%	4,389	4,282	107	369,112	1.16%
Political Subdivision	500022	Consolidated Waste Ltd	0.014402%	1,775	1,702	73	149,309	1.14%
Political Subdivision	500023	Walsh County Housing Authority	0.003110%	383	368	15	32,244	1.14%
Political Subdivision	500024	Williams County Soil Conservation District	0.013318%	1,642	1,624	18	138,072	1.18%
Political Subdivision	500025	Bowman City Park Board	0.005484%	676	1,297	(621)	56,851	2.28%
Political Subdivision Political Subdivision	500027 500028	Stark County Council on Aging/Elder Care Williston Housing Authority	0.015062% 0.022690%	1,857 2,797	1,631 2,682	226 115	156,152 235,231	1.04% 1.14%
Political Subdivision	500030	Minot Rural Fire Department	0.031072%	3,831	3,605	226	322,124	1.12%
Political Subdivision	500031	Central Plains Water District	0.023987%	2,957	2,797	160	248,672	1.12%
Political Subdivision	500033	Ransom County Soil Cons Dist	0.012657%	1,560	1,289	271	131,220	0.98%
Political Subdivision	500038	Jamestown Regional Airport	0.028398%	3,501	3,356	145	294,407	1.14%
Political Subdivision	500040	Fargo Park District	0.363727%	44,841	44,611	230	3,770,782	1.18%
Political Subdivision Political Subdivision	500041 500045	Bismarck Rural Fire Protection Dunseith Community Nursing Home	0.086406% 0.027683%	10,652 3,413	9,138 3,717	1,514 (304)	895,779 286,987	1.02% 1.30%
Political Subdivision	500045	Mercer County Soil Conservation District	0.006340%	782	748	34	65,730	1.14%
Political Subdivision	500049	West Fargo Park District	0.114861%	14,160	15,167	(1,007)	1,190,769	1.27%
Political Subdivision	500053	Stutsman County Housing Authority	0.023409%	2,886	2,762	124	242,685	1.14%
Political Subdivision	500054	Grand Forks County Water Resource District	0.011869%	1,463	1,398	65	123,050	1.14%
Political Subdivision	500055	Southeast Region Career & Technology Center	0.015608%	1,924	1,844	80	161,808	1.14%
Political Subdivision Political Subdivision	500056 500057	Cavalier County Job Development Authority Barnes County Soil Conservation District	0.007854% 0.007924%	968 977	928 936	40 41	81,419 82,146	1.14% 1.14%
Political Subdivision	500057	Devils Lake Basin Joint Water Resource Board	0.000000%	977	657	(657)	82,140	1.14% NA
Political Subdivision	500061	Ward County Water Resource District	0.003252%	401	384	17	33,713	1.14%
Political Subdivision	500063	Southwest Water Authority	0.176155%	21,717	23,771	(2,054)	1,826,209	1.30%
Political Subdivision	500068	Burleigh County Council On Aging	0.041436%	5,108	5,621	(513)	429,567	1.31%
Political Subdivision	500072	Watford City Park District	0.079300%	9,776	9,783	(7)	822,112	1.19%
Political Subdivision Political Subdivision	500080 500081	Western & Central Stark Soil Conservation District Ramsey County Housing Authority	0.006872% 0.007285%	847 898	812 921	35 (23)	71,240 75,524	1.14% 1.22%
Political Subdivision	500081	Grand Forks Public Library	0.067814%	8,360	7,960	400	703,031	1.13%
Political Subdivision	500084	Rolette County Soil Conservation District	0.004690%	578	671	(93)	48,622	1.38%
Political Subdivision	500085	Jamestown Parks And Recreation District	0.039874%	4,916	4,943	(27)	413,380	1.20%
Political Subdivision	500091	Ramsey County Water Resource District	0.003805%	469	450	19	39,442	1.14%
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.027796%	3,427	3,285	142	288,160	1.14%
Political Subdivision	500108	North Dakota Firefighters Association James River Valley Library System	0.021935%	2,704	3,253	(549)	227,403	1.43%
Political Subdivision Political Subdivision	500109 500110	Grand Forks Park District	0.036929% 0.193671%	4,553 23,876	4,353 24,119	200 (243)	382,850 2,007,798	1.14% 1.20%
Political Subdivision	500110	Mcintosh County Housing Authority	0.000000%	- 23,070		(2=5)	2,007,798	1.20% NA
Political Subdivision	500112	Foster County Soil Conservation District	0.000000%	-	-	-	-	NA
School District	500113	Lonetree Special Education Unit	0.00000%	-	114	(114)	-	NA
School District	500114	Roughrider Education Services Program (RESP)	0.00000%	-				NA
Political Subdivision	500115 500116	Agassiz Water Users District	0.010450%	1,288	1,235	53	108,334	1.14%
Political Subdivision Political Subdivision	500116 500118	Western Area Water Supply Authority Crosby Park District	0.058695% 0.000000%	7,236	6,937	299	608,500	1.14% NA
Political Subdivision	500118	Tri-Cities Joint Job Development Authority	0.013038%	1,607	1,572	35	135,170	1.16%
Political Subdivision	500121	Devils Lake Park Board	0.037788%	4,659	4,370	289	391,750	1.12%
Political Subdivision	500122	North Central Soil Conservation District	0.004723%	582	576	6	48,960	1.18%
Political Subdivision	500125	Wahpeton Park Board	0.034417%	4,243	4,260	(17)	356,799	1.19%
Political Subdivision	500126	City Of Bottineau Park Board	0.008513%	1,049	1,006	43	88,256	1.14%
Political Subdivision	500128	Logan County Soil Conservation District	0.003197% 0.000000%	394	377	17	33,147	1.14%
Political Subdivision Political Subdivision	500129 500130	Park District - City of New Rockford Traill County Job Development Authority	0.000000%	1,579	216 1,502	(216) 77	132,791	NA 1.13%
Political Subdivision	500130	Minot Park District	0.098563%	12,151	12,375	(224)	1,021,810	1.13%
Political Subdivision	500131	Valley City Park District	0.034539%	4,258	4,402	(144)	358,066	1.23%
Political Subdivision	500136	Tioga Park District	0.006915%	852	952	(100)	71,693	1.33%
Political Subdivision	500137	Municipal Airport Authority of the City of Fargo	0.124569%	15,357	15,342	15	1,291,416	1.19%
Political Subdivision	500140	Eddy County Soil Conservation District	0.004669%	576	552	24	48,400	1.14%
Political Subdivision Political Subdivision	500141	Kindred Park District	0.006477%	798	791	7	67,151	1.18%
Political Subdivision Political Subdivision	500142 500145	Sheridan County Soil Conservation District Walsh County Job Development Authority	0.004715% 0.000000%	581	557	24	48,880	1.14% NA
Political Subdivision	500145	Horace Rural Fire Protection District	0.020477%	2,524	1,431	1,093	212,282	0.67%
		Total		\$ 12,328,091	\$ 12,387,307			1.19%
					. ,,,		,,,,,	1.15,0

\* Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025. The sum of the values by employer differ from the System totals due to rounding.



# Schedule of OPEB Amounts by Employer\*

					Defe	rred Outflows of Res	ources			Defe	erred Inflows of Reso	urces			OPEB Expense	
			Proportionate	Differences between Expected and Actual	Changes of	Net Difference between Projected and Actual Investment Earnings on OPEB	Changes in Proportion and Differences between Employer Contributions and Share of	Total Deferred Outflows of	Differences between Expected and Actual	Changes of	Net Difference between Projected and Actual Investment Earnings on OPEB	Changes in Proportion and Differences between Employer Contributions and Share of	Total Deferred	Proportionate Share of Plan OPFB	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer
Employer Type	Employer ID	Employer	Share	Experience	Assumptions	Plan Investments	Contributions	Resources	Experience	Assumptions	Plan Investments	Contributions	Resources	Expense	Contributions	Expense
State of ND	010100	Governor's Office	0.105968%	\$ 1,132	\$ 13,929	\$ -	\$ 5,676	\$ 20,737	\$ 704	\$ 6,269	\$ 3,425		\$ 15,420	\$ 16,276		\$ 16,243
State of ND	010800	Secretary Of State	0.108133%	1,154	14,213	· ·	112	15,479	718	6,397	3,495	10,136	20,746	16,611	(5,545)	11,066
State	011000	Office Of Management & Budget	0.317513%	3,386	41,735	-	19,737	64,858	2,109	18,783	10,261	3,754	34,907	48,772	5,033	53,805
State	011200	Information Technology Dept	3.162767%	33,722	415,723	-	315,638	765,083	21,004	187,096	102,215	10,713	321,028	485,819	142,362	628,181
State	011700	State Auditor's Office	0.279984%	2,985	36,802	-	12,035	51,822	1,859	16,563	9,049	15,633	43,104	43,008	(7,543)	35,465
State	011800	Central Services	0.086799%	926	11,409	-	4,585	16,920	576	5,135	2,805	20,443	28,959	13,332	(6,127)	7,205
State of ND State	012000 012500	State Treasurer's Office Attorney General's Office	0.033942% 1.473067%	362 15,706	4,461 193,624	-	1,249 46,943	6,072 256,273	225 9,783	2,008 87,140	1,097 47,607	2,608 29,610	5,938 174,140	5,214 226,272	(1,107) 9,220	4,107 235,492
State of ND	012300	Tax Department	0.498677%	5,318	65,547		22,574	93,439	3,312	29,500	47,807	36,901	85,829	76,600	(15,435)	61,165
State of ND	013000	Facility Management	0.140950%	1,502	18,527		6,124	26.153	936	8.338	4,555	11,522	25,351	21,651	(13,433)	16,911
State of ND	014000	Office Of Administrative Hearings	0.038110%	406	5,009		2,095	7,510	253	2,254	1,232	1,285	5,024	5,853	(128)	5,725
State	016000	Legislative Council	0.335730%	3,580	44,129		24,269	71,978	2,230	19,860	10,850	1,865	34,805	51,568	10,623	62,191
State of ND	018000	ND Supreme Court	2.524915%	26,922	331,882	-	71,512	430,316	16,768	149,363	81,601	8,929	256,661	387,839	19,854	407,693
State of ND	018800	Commission On Legal Counsel For Indigents	0.188106%	2,005	24,725		6,200	32,930	1,249	11,128	6,079	9,145	27,601	28,895	(3,837)	25,058
State	019000	Retirement & Investment Office	0.154314%	1,646	20,283	-	21,562	43,491	1,025	9,129	4,987	8,466	23,607	23,704	2,627	26,331
State	019200	ND Public Employees Retirement System	0.202554%	2,160	26,624	-	19,754	48,538	1,345	11,982	6,546	8,580	28,453	31,113	2,953	34,066
State of ND	019500	ND Ethics Commission	0.000000%	-	-	-	1,386	1,386	-	-	-	-	-	-	881	881
State of ND	020100	Public Instruction	0.439218%	4,683	57,732	-	35,589	98,004	2,917	25,982	14,195	17,894	60,988	67,466	1,508	68,974
State State	020200 020400	Education Standards & Practice ND Center for Distance Education	0.056186% 0.041806%	599 446	7,385 5,495		3,895 24,950	11,879 30,891	373 278	3,324 2,473	1,816 1,351	59	5,572 4,102	8,633 6,422	1,957 7,853	10,590 14,275
State	020400	ND Center for Distance Education ND University System Office	0.110949%	1,185	14,583		24,950 5,659	21,427	737	2,473 6,563	3,586	591	4,102	17,040	3,694	20,734
State of ND	022300	ND Youth Correctional Center	0.156936%	1,185	20,628		759	23,060	1,042	9,284	5,072	31,586	46,984	24,107	(17,696)	6,411
State of ND	022400	Juvenile Services - DOCR	0.148852%	1,588	19.566		14,593	35,747	989	8,805	4.811	16.758	31,363	22,863	(17,050) (724)	22.139
State	022600	Land Department	0.137410%	1,466	18,062		9,385	28,913	913	8,129	4,441	12,952	26,435	21,108	(4,324)	16,784
State	022700	Bismarck State College	0.406832%	4,338	53,475	-	12,922	70,735	2,702	24,066	13,148	6,687	46,603	62,490	335	62,825
State	022800	Lake Region State College	0.186939%	1,994	24,572		22,344	48,910	1,241	11,059	6,042	4,003	22,345	28,716	5,074	33,790
State	022900	Williston State College	0.038276%	408	5,031		1,480	6,919	254	2,264	1,237	19,588	23,343	5,880	(8,972)	(3,092)
State	023000	University Of North Dakota	3.408355%	36,342	448,003	-	70,632	554,977	22,635	201,624	110,152	32,001	366,412	523,541	(15,716)	507,825
State	023500	North Dakota State University	2.590921%	27,626	340,558	-	6,025	374,209	17,207	153,268	83,734	83,350	337,559	397,980	(53,458)	344,522
State	023800	ND St College Of Science	0.451806%	4,818	59,387	-	10,931	75,136	3,001	26,727	14,602	9,033	53,363	69,399	(5,851)	63,548
State State	023900	Dickinson State University	0.158443% 0.199877%	1,690	20,826	-	312 3.288	22,828	1,052	9,373	5,121 6.460	18,854	34,400 42,768	24,337 30,703	(9,714) (9.097)	14,623
State	024000	Mayville State University Minot State University	0.452831%	2,131	26,272		3,288 4,152	31,691 68,502	1,327	11,824 26,788	14.635	23,157 7,108	42,768	69.557	(9,097) (4,025)	21,606 65,532
State	024200	Valley City State University	0.171253%	1,826	22.510		7.808	32.144	1,137	10.131	5.535	3,298	20.101	26.306	1.305	27,611
State of ND	025000	ND State Library	0.094646%	1.009	12,441		1.542	14.992	629	5,599	3.059	4.119	13,406	14,539	(1,712)	12.827
State of ND	025200	SCHOOL FOR THE DEAF	0.117196%	1,250	15,405		7,969	24,624	778	6,933	3,788	6,401	17,900	18,002	59	18,061
State of ND	025300	School For The Blind	0.082430%	879	10,835		6,824	18,538	547	4,876	2,664	1,005	9,092	12,661	2,690	15,351
State	026100	ND Board Of Nursing	0.077179%	824	10,145	-	8,445	19,414	513	4,566	2,494	1,659	9,232	11,855	2,876	14,731
State of ND	027000	Career & Technical Education	0.107395%	1,146	14,116	-	3,229	18,491	713	6,353	3,471	34,943	45,480	16,497	(8,321)	8,176
State of ND	030100	ND Department Of Health	1.060939%	11,313	139,453	-	21,446	172,212	7,046	62,761	34,288	87,747	191,842	162,966	(99,941)	63,025
State of ND	030300	Mental Health	0.850606%	9,070 8,994	111,806 110,858	-	111,131	232,007	5,649 5,601	50,318 49.892	27,490 27,257	9,096 74,508	92,553 157,258	130,656	111,293 (44,109)	241,949 85,440
State of ND State of ND	031000	Life Skills and Transition Center North Dakota State Hospital	1.098941%	8,994	144.448			119,852 156.166	7,298	49,892	35.516	129.126	236,949	129,549 168.802	(44,109)	98.177
State of ND State of ND	031200	NORTH Dakota state Hospital ND Veterans Home	0.334009%	3.563	43,903	-	-	47.466	2,218	19,759	10,795	23,357	236,949	168,802	(14,859)	98,177 36,446
State of ND	031600	Indian Affairs Commission	0.016378%	175	43,903	-	3,148	5,476	2,218	19,759	529	23,537	4,177	2,515	(14,859) 40	2,555
State of ND	032100	Veterans Affairs Department	0.053413%	569	7,021	-	8,088	15,678	355	3,160	1,726	344	5,585	8,204	2,823	11,027
State of ND	032500	Department Of Human Services	6.987890%	74,509	918,507	-	189,133	1,182,149	46,408	413,374	225,836	8,870	694,488	1,073,377	76,386	1,149,763
State of ND	036000	Protection & Advocacy Project	0.130047%	1,387	17,094	-	3,165	21,646	864	7,693	4,203	11,632	24,392	19,976	(5,797)	14,179
State	038000	Job Service North Dakota	0.648916%	6,920	85,295	-	6,949	99,164	4,310	38,387	20,972	67,391	131,060	99,677	(27,232)	72,445
State	040100	Insurance Department	0.247670%	2,642	32,554	-	18,347	53,543	1,645	14,651	8,004	6,729	31,029	38,044	2,189	40,233
State of ND	040500	Industrial Commission	0.043902%	468	5,771	-	3,474	9,713	292	2,597	1,419	355,812	360,120	6,743	(114,174)	(107,431)
State of ND State of ND	040600	ND Department Of Labor Public Service Commission	0.062421% 0.272685%	666 2.909	8,205 35,842	-	5,637 12.720	14,508 51.471	415	3,693 16.131	2,017 8.813	3,828	9,953 37.980	9,588 41.884	(2,183)	7,405 40,593
State of ND State of ND	040800	Aeronautics Commission	0.272685%	2,909	35,842 5,266	-	12,720 2,189	51,4/1 7,883	1,811 266	2,370	8,813	11,225 1,516	37,980 5,447	41,884 6,154	(1,291) (83)	40,593 6,071
State of ND	041200	Department Of Financial Institutions	0.182494%	1,947	23,987		6,546	32,480	1,212	10,796	5,898	3,154	21,060	28,032	(2,353)	25,679
State of ND	041300	ND Securities Department	0.025524%	274	3,355	-	540	4,169	170	1,510	825	11,451	13,956	3,920	(4,386)	(466)
State	042600	State Board Of Law Examiners	0.038317%	409	5,036	-	-	5,445	254	2,267	1,238	3,911	7,670	5,884	(2,813)	3,071
State	042700	ND State Board Of Cosmetology	0.000000%	-	-	-	370	370	-	-	-	3,355	3,355	-	(997)	(997)
State	042800	ND State Plumbing Board	0.044162%	470	5,805	-	2,236	8,511	293	2,612	1,427	59	4,391	6,782	1,016	7,798
State	047100	Bank Of North Dakota	1.059222%	11,294	139,227	-	56,475	206,996	7,034	62,659	34,232	19,530	123,455	162,702	6,047	168,749
State	047200	Public Finance Authority	0.018914%	202	2,486	-	1,418	4,106	126	1,119	611	227	2,083	2,906	384	3,290
State	047300	Housing Finance Agency	0.236005%	2,516	31,021	-	6,410	39,947	1,567	13,961	7,627	6,864	30,019	36,252	(1,154)	35,098
State State	047400 047500	Department of Mineral Resources Mill & Elevator Association	0.559027% 0.682849%	5,962 7,280	73,480 89,755	-	336,857 26,869	416,299 123,904	3,713 4,535	33,070 40,394	18,067 22,068	- 17,910	54,850 84,907	85,868 104,889	106,026 21,080	191,894 125,969
state	047500	WITT & Elevator Association	0.682849%	7,280	89,/55	-	20,869	123,904	4,535	40,394	22,068	17,910	84,907	104,889	21,080	125,909



					Defe	rred Outflows of Res	ources			Def	erred Inflows of Reso	urces			OPEB Expense	
Employer Type			Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Open	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
State	Employer ID 048500	Employer Workforce Safety & Insurance	1.425886%	15,204	187.422	Plan investments	22.704	225,330	9.470	84.349	46.082	23.304	163,205	219,022	(9,832)	209,190
State of ND	050200	Field Services Division	0.878922%	9.371	115,528		127.339	252,238	5,837	51,993	28.405	16,525	102,760	135,007	34,966	169.973
State of ND	050400	Highway Patrol	1.602063%	17,084	210,579		171,130	398,793	10,640	94,771	51,776	6,482	163,669	246,084	64,162	310,246
State of ND	051600	Heart River Correctional Center	0.088829%	948	11,676	-	25,234	37,858	590	5,255	2,871		8,716	13,643	12,071	25,714
State of ND	051700	Department Of Corrections Transitional Services	0.212145%	2,263	27,885	-	9,914	40,062	1,409	12,550	6,856	1,326	22,141	32,586	2,736	35,322
State of ND	051800	James River Correctional Ctr	0.564214%	6,014	74,162		3,864	84,040	3,747	33,376	18,234	48,857	104,214	86,668	(22,871)	63,797
State of ND	051900	State Penitentiary	0.684673%	7,301	89,995	-	2,259	99,555	4,547	40,502	22,127	74,598	141,774	105,168	(37,906)	67,262
State	052000	Rough Rider Industries	0.134275%	1,433	17,649	-	3,634	22,716	892	7,943	4,340	6,440	19,615	20,625	443	21,068
State of ND	053000	Department Of Corrections And Rehabilitation	0.522232%	5,569	68,644		4,305	78,518	3,468	30,893	16,878	46,747	97,986	80,216	(16,023)	64,193
State of ND	054000	Adjutant General ND National Guard	1.035463%	11,042	136,104	-	56,073	203,219	6,877	61,254	33,464	34,547	136,142	159,052	(5,437)	153,615
State of ND State of ND	060100 060200	Department Of Commerce	0.336793% 0.355247%	3,591 3,788	44,269 46.695	-	18,980 9,396	66,840 59,879	2,237 2.359	19,923 21.015	10,885 11.481	6,904 14,971	39,949 49.826	51,734 54,567	(5,344) (1.731)	46,390 52,836
State of ND State of ND	060200	Dept Of Agriculture Milk Marketing Board	0.355247%	3,788	46,695		9,395	1,440	2,359	21,015	215	14,971	49,826 2,336	1,025	(1,731) (1,111)	52,836
State of ND	060800	ND Oilseed Council	0.004286%	46	563		510	1,119	28	254	139	1,000	421	658	219	877
State	061100	ND Soybean Council	0.000000%	-	-		1,137	1,115	- 20	- 254		12,915	12,915		(5,119)	(5,119)
State of ND	061400	ND Corn Utilization Council	0.014339%	152	1,885		3,864	5,901	95	848	463		7,641	2,203	(611)	1,592
State of ND	061600	State Seed Department	0.094463%	1,007	12,416	-	1,629	15,052	627	5,588	3,053	21,893	31,161	14,510	(6,081)	8,429
State	062400	Beef Commission	0.005305%	56	697		1,300	2,053	35	314	171	5,344	5,864	815	(1,635)	(820)
State of ND	062500	ND Wheat Commission	0.052257%	556	6,869	-	3,259	10,684	347	3,091	1,689	116	5,243	8,028	1,429	9,457
State of ND	062600	ND Barley Council	0.015241%	163	2,003	-	494	2,660	101	902	493	52	1,548	2,341	347	2,688
State	066500	State Fair Association	0.067795%	722	8,911	-	2,743	12,376	450	4,010	2,191	10,277	16,928	10,415	(4,327)	6,088
State of ND	067000	Racing Commission	0.006354%	67	835	-	561	1,463	42	376	205	2,775	3,398	976	(884)	92
State of ND State of ND	070100 070900	Historical Society ND Council On The Arts	0.388868% 0.020674%	4,148 220	51,114 2,717	-	14,444 879	69,706 3,816	2,583 137	23,004 1,223	12,568 668	4,695 5,763	42,850 7,791	59,732 3,175	2,308 (1,555)	62,040 1,620
State of ND	072000	Game & Fish Department	1.184858%	12,633	155,741	-	74,287	242,661	7,869	70,091	38,292	1,187	117,439	182,000	30,462	212,462
State of ND	075000	Parks & Recreation Department	0.347779%	3,708	45.713		31.862	81.283	2,310	20.573	11.240	7.397	41.520	53.422	3,995	57.417
State of ND	077000	Water Commission	0.510523%	5,441	67,105		10,967	83.513	3,390	30,200	16.499	30.006	80.095	78,420	(7,924)	70,496
State	080100	Department Of Transportation	5.305048%	56,566	697,310		106,374	860,250	35,232	313,824	171,450	113,736	634,242	814,882	(34,836)	780,046
State	090000	ND State Board Of Accountancy	0.013088%	140	1,720	-	1,224	3,084	87	774	423	2,017	3,301	2,009	(1,096)	913
State	090100	Board Of Medical Examiners	0.025373%	271	3,335	-	1,721	5,327	169	1,501	820	3,224	5,714	3,898	(190)	3,708
State	090200	Board Of Pharmacy	0.024170%	259	3,177	-	1,120	4,556	161	1,430	781	1,318	3,690	3,712	222	3,934
State	090600	Real Estate Commission	0.021416%	228	2,815	-	2,223	5,266	142	1,267	692	5	2,106	3,290	1,471	4,761
State	090900	Electrical Board	0.148367%	1,582	19,502	-	7,344	28,428	985	8,777	4,795	5,941	20,498	22,790	822	23,612
State State	099501 099503	ND System Information Technology Services	0.197739%	2,109	25,991	-	7,788 4.364	35,888	1,313 80	11,697	6,391 389	9,565	28,966 1.182	30,374	(46)	30,328
State District Health Unit	100002	North Dakota State Board of Dental Examiners McIntosh District Health Unit	0.012051% 0.014426%	128 153	1,584 1,896		4,364	6,076 3,727	80	713 853	389	-	1,182	1,852 2,217	1,720 1,120	3,572 3,337
District Health Unit	100002	Wells County District Health Unit	0.014426%	153	2,115		1,678	3,727	107	952	520	- 1,898	3.477	2,217	(347)	2,125
District Health Unit	100004	Central Valley Health Unit	0.090029%	960	11,834		1,368	14,162	598	5,326	2,910	4,474	13,308	13,831	(2,261)	11,570
District Health Unit	100005	Dickey County Health District	0.020893%	224	2,746		1,701	4,671	139	1,236	675	1,989	4,039	3,209	344	3,553
District Health Unit	100006	Emmons County Public Health	0.015390%	164	2,023		989	3,176	102	910	497	1,817	3,326	2,363	(190)	2,173
District Health Unit	100007	Rolette County Public Health	0.047395%	507	6,230		3,201	9,938	315	2,804	1,532	2,944	7,595	7,281	831	8,112
District Health Unit	100008	Towner County Public Health Unit	0.000000%	-	-	-	449	449	-	-	-	2,186	2,186		(1,023)	(1,023)
District Health Unit	100009	Nelson-Griggs District Health Unit	0.009351%	99	1,229		426	1,754	62	553	302	1,384	2,301	1,436	(410)	1,026
District Health Unit	100010	First District Health Unit	0.181213%	1,931	23,819	-	778	26,528	1,203	10,720	5,856	6,883	24,662	27,836	(4,769)	23,067
District Health Unit	100011	Lake Region District Health Unit	0.071444%	762	9,391	-	2,481	12,634	474	4,226	2,309	9,105	16,114	10,973	(1,347)	9,626
District Health Unit District Health Unit	100012 100013	Garrison Diversion Conservancy District Upper Missouri Health Unit	0.207971% 0.123474%	2,218 1,316	27,336 16,230	-	11,088 7,180	40,642 24,726	1,381 820	12,303 7,304	6,721 3,990	4,547 236	24,952 12,350	31,945 18,966	4,516 3,743	36,461 22,709
District Health Unit	100013	Kidder County District Health Unit	0.123474%	1,316	16,230		7,180	24,726	23	207	3,990	1,996	2,350	18,966	3,743 (298)	22,709
District Health Unit	100014	Southwestern District Health Unit	0.106612%	1,138	14,013		3,058	18,209	708	6,307	3,446	11,519	2,555	16,377	(2,443)	13,934
District Health Unit	100017	City-County Health District	0.045487%	485	5,979		3,580	10,044	302	2,691	1,470	8,914	13,377	6.987	(972)	6,015
District Health Unit	100018	Sargent County District Health Unit	0.014178%	151	1,864		1,378	3,393	94	839	458	365	1,756	2,178	508	2,686
District Health Unit	100019	Traill District Health Unit	0.018137%	193	2,384		465	3,042	120	1,073	586	92	1,871	2,785	258	3,043
District Health Unit	100021	Cavalier County Health Dist	0.013757%	147	1,808	-	1,135	3,090	91	814	445	2	1,352	2,114	515	2,629
District Health Unit	100022	Walsh County Health District	0.030430%	324	4,000	-	2,373	6,697	202	1,800	983	4,514	7,499	4,672	283	4,955
District Health Unit	100023	Custer Health Unit	0.116078%	1,237	15,258	-	6,435	22,930	771	6,867	3,751	5,285	16,674	17,830	(1,019)	16,811
Political Subdivision		Southeast Water Users District	0.052346%	560	6,880	-	3,114	10,554	348	3,097	1,692	350	5,487	8,041	795	8,836
District Health Unit	100025	Foster County Public Health	0.013814%	146	1,816	-	8,376	10,338	92	817	446	-	1,355	2,123	2,636	4,759
City City	200002 200003	City Of Mcville City Of Drayton	0.008730% 0.018559%	92 199	1,147 2,439	-	711 4,265	1,950 6,903	58 123	516 1,098	282 600	364 2,609	1,220 4,430	1,343 2,850	(159) (282)	1,184 2,568
City	200003	City Of Fessenden	0.018559%	199	2,439	-	4,265	6,903	123	1,098	600	2,609	4,430	2,850	(282)	(377)
City	200004	City Of Westhope	0.000000%	47	- 590	-	14	828	30	265	145	3,075	3,515	690	(1,461)	(771)
City	200006	City Of Belfield	0.005345%	56	703	-		759	35	316	173	4,754	5,278	819	(4,141)	(3,322)
	200007	City of Beulah	0.077741%	828	10,218		9,183	20,229	516	4,599	2,512	-	7,627	11,942	9,525	21,467
City	200007		0.043403%				17,705	23,874	288	2,568	1,403	6,553			3,179	9,846



City	Employer ID 200009 200010 200011 200012 200014 200015 200015 200015 200017 200021 200021 200021 200022 2000225 200027 2000225 200027 200023 200029 200030	Employer City of New Town City Of Cavalier City Of Harvey City Of Mapoleon City of Grand Forks City of Killdeer City of Killdeer City of Killendale City of Killshek City of Vishek City of Vishek City of Vishek City of Vishey City of Witton City of Medora City of Medora City of Medora	Proportionate Share 0.055473% 0.03331% 0.03336% 2.240535% 0.035248% 0.0352548% 0.0351243% 0.021543% 0.00000% 0.012972% 0.012974%	Differences between Expected and Actual Experience 574 356 116 27,088 561 417 229 213	Changes of Assumptions 7,023 4,385 1,454 333,935 6,907 5,142	Net Difference between Projected and Actual investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions 1,560 2,160 216 904	Total Deferred Outflows of Resources 9,585 9,823	Differences between Expected and Actual Experience 375	Changes of Assumptions 3,341	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments 1.825	Changes in Proportion and Differences between Employer Contributions and Share of <u>Contributions</u> 8,160	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
City City	200009 200010 200011 200012 200015 200016 200016 200018 200019 200020 200021 200022 200022 200022 200026 200027 200028 200029 200030	City of New Town City Of New Town City Of Napoleon City Of Napoleon City Of Final Forks City Of Killdeer City of Killdeer City of Killedale City of Wishek City Of Vishek City Of Finley City Of Finley City Of Finley City Of Ray City Of Ray	0.053931% 0.033361% 0.011060% 2.540535% 0.035121% 0.021543% 0.00000% 0.019972% 0.012274%	574 356 116 27,088 561 417 229	7,089 4,385 1,454 333,935 6,907 5,142		2,160 216	9,823		3,341	1 975	9 1 6 0			(3.204)	
City City	200011 200012 200014 200015 200016 200017 200018 200020 200021 200022 200025 200026 200027 200027 200028 200029 200030	City Of Harvey City Of Kapoleon City Of Kapoleon City Of Elendale City of Elendale City of Wishek City of Granville City Of Linton City Of Finley City Of Wilton City Of Ray City Of Ray	0.033361% 0.011060% 2.540535% 0.052548% 0.039121% 0.021543% 0.000000% 0.019972% 0.012274%	356 116 27,088 561 417 229	4,385 1,454 333,935 6,907 5,142	-	216						13,701	8,676	(3,204)	5,472
City City City City City City City City	200012 200014 200015 200016 200017 200018 200020 200021 200022 200025 200025 200026 200027 200028 200029 200030 200031	City Of Napoleon City Of Grand Forks City Of Killdeer City Of Killdeer City of Killshek City Of Granville City Of Finley City Of Finley City Of Finley City Of Ray City Of Ray	0.011060% 2.540535% 0.032548% 0.039121% 0.021543% 0.000000% 0.019972% 0.012274% 0.012274%	116 27,088 561 417 229	1,454 333,935 6,907 5,142	-			358	3,190	1,743	5,634	10,925	8,285	(400)	7,885
City City	200014 200015 200016 200017 200018 200020 200020 200022 200025 200025 200025 200027 200027 200028 200029 200030	City Of Grand Forks City Of Killdeer City Of Killdeer City Of Wishek City Of Uniton City Of Uniton City Of Initey City Of Wilton City Of Ray City Of Ray	2.540535% 0.052548% 0.03121% 0.021543% 0.00000% 0.019972% 0.019274% 0.012274%	27,088 561 417 229	333,935 6,907 5,142	-	904	4,957 2,474	222 73	1,973 654	1,078 357	5,440 3,795	8,713 4,879	5,124 1,698	(2,358)	2,766 1,694
City City City City City City City City	200015 200016 200017 200018 200029 200020 200022 200025 200026 200027 200028 200029 200028 200029 200030	City of Killdeer City of Ellendale City of Mishek City of Granville City of Finley City of Finley City of Finley City of Ray City of Ray	0.052548% 0.039121% 0.021543% 0.000000% 0.019972% 0.012274% 0.012274%	561 417 229	6,907 5,142		138,776	499,799	16,872	150,287	82,106	2,568	251,833	390,239	(4)	453,200
City City City City City City City City	200016 200017 200018 200020 200021 200022 200025 200025 200025 200027 200028 200029 200030	City of Ellendale City of Granville City of Granville City of Finley City of Finley City of Wilton City of Ray City of Ray	0.039121% 0.021543% 0.000000% 0.019972% 0.012274% 0.012909%	229		-	1,039	8,507	349	3,109	1,698	6,364	11,520	8,072	(3,758)	4,314
City City City City City City City City	200018 200019 200020 200021 200025 200025 200026 200027 200028 200029 200030	City Of Granville City Of Linton City Of Finley City Of Wilton City Of Ray City Of Medora	0.000000% 0.019972% 0.012274% 0.010909%			-	391	5,950	260	2,314	1,264	1,432	5,270	6,009	(738)	5,271
City City City City City City City City	200019 200020 200021 200022 200025 200026 200027 200028 200029 200030 200031	City Of Linton City Of Finley City Of Wilton City Of Ray City Of Medora	0.019972% 0.012274% 0.010909%	- 213	2,832		1,043	4,104	143	1,274	696	684	2,797	3,309	102	3,411
City City City City City City City City	200020 200021 200022 200025 200026 200027 200028 200029 200030 200031	City Of Finley City Of Wilton City Of Ray City Of Medora	0.012274% 0.010909%		-	-	1,341	1,341	-	-	-	1,710	1,710	-	(143)	(143)
City City City City City City City City	200021 200022 200025 200026 200027 200028 200029 200030 200031	City Of Wilton City Of Ray City Of Medora	0.010909%	132	2,625 1,613	-	1,202	4,040 2,956	133 82	1,181 726	645 397	439	2,398 1,292	3,067 1.884	(244) 395	2,823 2,279
City City City City City City City City	200025 200026 200027 200028 200029 200030 200031	City Of Ray City Of Medora		132	1,434		810	2,350	72	645	353	873	1,292	1,676	(480)	1,196
City City City City City City City City	200026 200027 200028 200029 200030 200031		0.022388%	238	2,943		5,862	9,043	149	1,324	724	1,893	4,090	3,438	988	4,426
City City City City City City City City	200027 200028 200029 200030 200031	City of Velva	0.018995%	203	2,497	-	2,237	4,937	126	1,124	614	1,784	3,648	2,918	(546)	2,372
City City City City City City City City	200028 200029 200030 200031		0.019002%	202	2,498	-	3,764	6,464	126	1,124	614	1,624	3,488	2,920	745	3,665
City City City City City City City City	200029 200030 200031	City of Mandan City Of Thompson	0.313152% 0.021235%	3,340 226	41,162 2,791		34,940 1,460	79,442 4,477	2,080 141	18,525 1,256	10,121 686	6,883 515	37,609 2,598	48,103 3,261	16,303 615	64,406 3,876
City City City City City City City City	200030 200031	City Of Williston	1.691552%	18,037	222,342		43,669	284,048	11,234	100,065	54,668	168,507	334,474	259,830	(2,320)	257,510
City City City City City City City City		City Of Bowman	0.075991%	810	9,988	-	5,957	16,755	505	4,495	2,456	1,809	9,265	11,674	857	12,531
City City City City City City City City		City Of Tioga	0.081604%	870	10,726	-	2,930	14,526	542	4,827	2,637	2,913	10,919	12,535	387	12,922
City City City City City City City City	200033 200035	City Of Rhame	0.004879% 3.163228%	52 33,728	641 415,783	-	536 112,464	1,229 561,975	32 21,008	289 187,123	158 102,230	679 110,018	1,158 420,379	750 485,889	11 33,727	761 519,616
City City City City City City City City	200035	City Of Fargo City Of Jamestown	0.456938%	4.872	415,783		8.230	73.163	3.035	27.030	102,230	10,018	420,379	485,889 70.189	(2,284)	67.905
City City City City City City City	200037	City Of Beach	0.026511%	281	3,485		2,742	6,508	176	1,568	857	1,183	3,784	4,072	744	4,816
City City City City City	200038	City Of Glenburn	0.002965%	32	390		1,041	1,463	20	175	96	883	1,174	455	(23)	432
City City City City	200040	City Of Kulm	0.008833%	94	1,161		446	1,701	59	523	285	193	1,060	1,357	224	1,581
City City City	200041 200043	City Of Harwood City of Dickinson	0.006524% 0.752328%	68 8,021	858 98,888	-	725 107,857	1,651 214,766	43 4,996	386 44,504	211 24,314	3,461 14,696	4,101 88,510	1,003 115,562	(934) 74,859	69 190,421
City City	200045	City Of Mapleton	0.006502%	69	90,000	-	722	1,646	4,998	44,504	24,314 210	14,630	2,268	115,582	(788)	211
	200046	City Of Wahpeton	0.273966%	2,921	36,011	-	23,040	61,972	1,819	16,207	8,854	3,125	30,005	42,082	9,703	51,785
	200047	City Of Bottineau	0.037586%	401	4,940	-	2,613	7,954	250	2,223	1,215	4,999	8,687	5,775	3,346	9,121
City	200049	City Of Elgin	0.003575%	38	470	-	250	758	24	211	116	612	963	549	(313)	236
City City	200050 200051	City Of Rugby City Of New Salem	0.038825% 0.006802%	414 72	5,103 894	-	5,023 561	10,540 1,527	258 45	2,297 402	1,255 220	5,820 1,034	9,630 1,701	5,965 1,045	(1,444) (597)	4,521 448
City	200051	City Of Walhalla	0.007838%	84	1,030	-	815	1,929	43	402	253	6,860	7,629	1,045	(2,319)	(1,116)
City	200053	City Of Gwinner	0.017935%	192	2,357		972	3,521	119	1,061	580	25	1,785	2,755	443	3,198
City	200054	City Of Kenmare	0.017878%	191	2,350	-	10,996	13,537	119	1,058	578	6,970	8,725	2,747	19	2,766
City	200055	City Of Watford City	0.392161%	4,181	51,547	-	39,393	95,121	2,604	23,199	12,674	13,500	51,977	60,238	13,645	73,883
City	200057	City Of Cooperstown	0.004194% 0.010646%	45 114	551	-	109 487	705 2.000	28 71	248 630	136 344	2,700	3,112 1,348	645	(1,454) 112	(809) 1,747
City City	200058 200059	City Of New England City Of Carrington	0.066264%	707	1,399 8.710		5,301	14,718	440	3,920	2,142	303 4.184	10,686	1,635 10,178	1.217	1,747
City	200060	City Of Mott	0.003530%	37	464	-	294	795	23	209	114	2,682	3,028	544	(1,007)	(463)
City	200061	City Of Larimore	0.017104%	183	2,248	-	2,060	4,491	114	1,012	553	713	2,392	2,627	755	3,382
City	200062	City Of Sherwood	0.000000%	-		-	38	38	-			573	573		(380)	(380)
City City	200063 200064	City Of Lamoure City Of Michigan	0.006772% 0.004622%	73 48	890 608		285 283	1,248 939	45 31	401 273	219 149	804 648	1,469 1,101	1,040 710	(927) (104)	113 606
City	200065	City Of Park River	0.025658%	273	3,373		1,135	4,781	170	1,518	829	7,044	9,561	3,941	(2,376)	1,565
City	200066	City Of Sawyer	0.000000%			-	1,746	1,746							550	550
City	200067	City Of Hatton	0.005422%	57	713	-	1,123	1,893	36	321	175	533	1,065	832	182	1,014
City	200069 200070	City Of Northwood	0.022820% 0.010753%	244 115	3,000 1.413	-	1,744 2.231	4,988 3.759	152 71	1,350 636	738 348	2,991 1.672	5,231 2,727	3,506 1.652	(243) (161)	3,263 1,491
City	200070	City Of Powers Lake City Of Towner	0.010753%	115	1,413		2,231	3,/59	/1	519	348	1,672	2,/2/	1,652	(161) 385	1,491
City	200072	City Of Pembina	0.006119%	93 66	804		2,358	3,228	41	362	198	1,621	2,222	941	29	970
City	200075	City Of Underwood	0.000000%			-	191	191				2,239	2,239		(987)	(987)
City	200076	City Of New Leipzig	0.000000%	-	-	-	129	129	-	-	-	576	576	-	(351)	(351)
City	200077	City Of Stanley	0.057198%	611	7,518	-	631	8,760	380	3,384	1,849	7,163	12,776	8,785	(1,697)	7,088
City City	200080 200083	City Of Crosby City Of Grafton	0.015509% 0.150477%	163 1,606	2,039 19,779	-	1,218 6,850	3,420 28,235	103 999	917 8,902	501 4,863	1,107 6,490	2,628 21,254	2,385 23,112	(17) 1,015	2,368 24,127
City	200083	City Of Emerado	0.150477%	1,606	1,463	-	1,219	28,235	999 74	8,902	4,863	258	1,350	1,709	526	24,127
City	200085	City Of Lincoln	0.040167%	428	5,280		1,999	7,707	267	2,376	1,298	7,022	10,963	6,170	(1,158)	5,012
City		City Of Minto	0.004044%	43	532	-	537	1,112	27	239	131	1,210	1,607	622	(428)	194
City	200086	City Of Ashley	0.009944%	106	1,307	-	486	1,899	66	588	321	1,250	2,225	1,526	(184)	1,342
City City	200086 200087 200088	City Of Neche City Of Surrey	0.000000% 0.019745%	210	- 2,595	-	38 3,203	38	-			909	909		(447)	(447)



					Defe	rred Outflows of Res	ources			Def	erred Inflows of Reso	urces			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
City	200090	City Of Hankinson	0.017569%	188	2,309	-	1,565	4,062	117	1,039	568	4,316	6,040	2,699	(755)	1,944
City	200091	City Of New Rockford	0.017087%	182	2,246	-	923	3,351	113	1,011	552	1,059	2,735	2,624	(211)	2,413
City	200092	City of Minot	0.500870%	5,340	65,836	-	70,505	141,681	3,326	29,629	16,187	2,542	51,684	76,935	57,132	134,067
City	200094 200096	City Of West Fargo	1.496643% 0.085767%	15,958 916	196,723 11.273	-	198,643 21.639	411,324 33.828	9,939 570	88,535	48,369 2,772	2,710 1,537	149,553	229,893 13.174	103,024 10,240	332,917
City City	200096	City Of Valley City City Of Devils Lake	0.085767%	2,289	28,223		15,200	45,712	1,426	5,074 12,702	6,939	8,276	9,953 29,343	32,982	6,932	23,414 39,914
City	200098	City Of Oakes	0.054226%	577	7,128		2,051	9,756	360	3,208	1,752	762	6,082	8,329	54	8,383
City	200100	City Of Mohall	0.011959%	126	1,572	-	1,277	2,975	79	707	386	3,729	4,901	1,836	(745)	1,091
City	200101	City Of Lidgerwood	0.004041%	44	531		605	1,180	27	239	131	2,646	3,043	620	(527)	93
City	200102	City Of Mcclusky	0.000000%	-	-	-	-	-	-	-	-	517	517		(407)	(407)
City	200103	City Of Burlington	0.028649%	305	3,766	-	2,225	6,296	190	1,695	926	3,796	6,607	4,400	(12)	4,388
City City	200104 200110	City Of Lisbon City Of Halliday	0.025867% 0.011184%	276 118	3,400 1,470	-	3,091 959	6,767 2,547	172 74	1,530	836 361	6,629 279	9,167 1,376	3,975 1,720	(1,478) 113	2,497 1,833
City	200110	City Of Maddock	0.011184%	118	1,470		1,171	2,547	80	715	391	473	1,659	1,858	113	1,994
City	200114	City of Regent	0.0012080%	73	895		1,070	2,038	45	403	220	100	768	1,044	374	1,418
City	200115	City of Lakota	0.012995%	138	1,708		647	2,493	86	769	420	1,357	2,632	1,997	(573)	1,424
City	200117	City of Alexander	0.019138%	204	2,516	-	2,191	4,911	127	1,132	619	240	2,118	2,939	1,498	4,437
City	200118	City of Berthold	0.011981%	129	1,575	-	5,649	7,353	80	709	387	1,532	2,708	1,839	1,014	2,853
City	200119	City of Carson	0.004373%	46	575	-	314	935	29	259	141	2,407	2,836	672	(558)	114
City	200120	City of Dodge	0.004919% 0.009796%	52 104	647	-	276 2.096	975 3.488	33 65	291 579	159 317	1 262	483	755	193 764	948 2,268
City City	200123 200124	City of Grenora City of Kindred	0.011537%	104	1,288 1,516		1,682	3,323	77	682	317	1,263	2,224	1,504	1,399	3,171
City	200125	City of Richardton	0.004572%	48	601		968	1,617	30	270	148	990	1,438	701	575	1,276
City	200126	City of Garrison	0.006955%	74	914	-	1,737	2,725	46	411	225	2,474	3,156	1,069	566	1,635
City	200128	City of Rolette	0.000000%				3,339	3,339	-	-		5,091	5,091		(268)	(268)
City	200129	City of Leeds	0.000965%	9	127		547	683	6	57	31		94	149	172	321
County	300001	Adams County	0.047523%	506	6,247	-	1,699	8,452	316	2,811	1,536	16,657	21,320	7,301	(8,104)	(803)
County County	300002 300003	Barnes County Benson County	0.320407% 0.127026%	3,416 1,354	42,115 16,697	-	14,081 5,761	59,612 23,812	2,128 844	18,954 7,514	10,355 4,105	11,366 8,573	42,803 21,036	49,214 19,512	(4,260) (6,222)	44,954 13,290
County	300003	Billings County	0.443213%	4,726	58.257	-	21,984	84,967	2,943	26,219	4,103	31,894	75,380	68.081	18,361	86,442
County	300005	Bottineau County	0.274937%	2,932	36,138		11,185	50,255	1,826	16,264	8,885	10,977	37,952	42,231	(1,070)	41,161
County	300006	Bowman County	0.104050%	1,109	13,677	-	3,035	17,821	691	6,155	3,363	7,227	17,436	15,982	(6,695)	9,287
County	300007	Burke County	0.123588%	1,318	16,245	-	3,333	20,896	821	7,311	3,994	11,227	23,353	18,983	(3,884)	15,099
County	300008	Burleigh County	1.612176%	17,190	211,909	-	113,613	342,712	10,707	95,369	52,103	15,244	173,423	247,640	25,338	272,978
County	300009	Cass County	2.137009%	22,786	280,894	-	41,524	345,204	14,192	126,416	69,064	48,535	258,207	328,255	(9,761)	318,494
County County	300010 300011	Cavalier County Dickey County	0.265391% 0.119296%	2,830 1,271	34,884 15,681		9,229 4,529	46,943 21,481	1,763 792	15,699 7,057	8,577 3,855	12,358 7,269	38,397 18,973	40,765 18,325	7,998 (4,114)	48,763 14,211
County	300011	Divide County	0.152885%	1,630	20,096		1,765	23,491	1,015	9,044	4,941	18,107	33,107	23,484	(10,653)	12,831
County	300013	Dunn County	0.496759%	5,296	65,295	-	12,530	83,121	3,299	29,386	16,054	7,641	56,380	76,306	4,894	81,200
County	300014	Eddy County	0.059734%	636	7,852	-	1,436	9,924	397	3,534	1,930	7,333	13,194	9,176	(2,977)	6,199
County	300015	Emmons County	0.219002%	2,335	28,786		27,088	58,209	1,454	12,955	7,078	6,782	28,269	33,640	11,603	45,243
County	300016	Foster County	0.060070%	640	7,896	-	1,367	9,903	399	3,553	1,941	18,951	24,844	9,226	(6,745)	2,481
County County	300017 300018	Golden Valley County Grand Forks County	0.084535% 1.371758%	901 14,626	11,112 180,308	-	11,097 101,540	23,110 296,474	561 9,110	5,001 81,147	2,732 44,333	635 30,142	8,929 164,732	12,984 210,710	10,336 6,485	23,320 217,195
County	300018	Grant County	0.091530%	14,828	12,031	-	1,980	14,988	608	5,415	2,958	1,491	10,472	14,059	(1,212)	12,847
County	300020	Griggs County	0.061431%	654	8,075		1,679	10,408	408	3,634	1,985	2,933	8,960	9,437	(1,928)	7,509
County	300021	Hettinger County	0.086712%	924	11,398		4,223	16,545	576	5,130	2,802	8,528	17,036	13,321	(3,002)	10,319
County	300023	Lamoure County	0.138864%	1,480	18,253	-	5,543	25,276	922	8,215	4,488	6,574	20,199	21,331	(2,020)	19,311
County	300024	Logan County	0.053979%	575	7,095	-	5,505	13,175	358	3,193	1,745	2,865	8,161	8,292	(1,339)	6,953
County County	300025 300026	Mchenry County Mcintosh County	0.092820%	989 701	12,201 8.645	-	6,787	19,977 10.386	616 437	5,491 3,890	3,000 2,125	6,894 4,598	16,001 11.050	14,258 10,101	(2,647) (3,738)	11,611 6.363
County	300026	Mckenzie County	1.072537%	11,437	8,645	-	76.104	228.518	437	3,890	2,125 34,662	4,598	142,721	164,747	(3,738) 2,979	167,726
County	300028	Mclean County	0.464978%	4,957	61,118		8,251	74,326	3,088	27,506	15,027	4,765	50,386	71,424	176	71,600
County	300029	Mercer County	0.326663%	3,483	42,937		18,287	64,707	2,169	19,324	10,557	15,534	47,584	50,178	473	50,651
County	300030	Morton County	0.675853%	7,205	88,836	-	22,805	118,846	4,488	39,981	21,842	33,511	99,822	103,816	(5,235)	98,581
County	300031	Mountrail County	0.581362%	6,199	76,416	-	5,573	88,188	3,861	34,391	18,789	27,488	84,529	89,300	(4,125)	85,175
County	300032	Nelson County	0.115491%	1,231	15,180	-	478	16,889	767	6,832	3,732	7,871	19,202	17,741	(3,851)	13,890
County County	300033 300034	Oliver County Pembina County	0.077905% 0.213434%	831 2,276	10,240 28,054	-	4,712 13,345	15,783 43,675	517 1,417	4,609 12,626	2,518 6,898	5,181 9,525	12,825 30,466	11,966 32,784	539 (4,802)	12,505 27,982
County	300034	Pierce County	0.147743%	1,575	19,420	-	2,140	23,135	981	8,740	4,775	9,525	34,408	22,694	(8,577)	14,117
County	300036	Ramsey County	0.332298%	3,543	43,678	-	11,400	58,621	2,207	19,657	10,739	43,264	75,867	51,043	(3,222)	47,821
County	300037	Ransom County	0.163649%	1,746	21,510	-	7,140	30,396	1,087	9,681	5,289	1,014	17,071	25,137	2,917	28,054
County	300038	Renville County	0.107421%	1,145	14,120	-	6,415	21,680	713	6,355	3,472	8,828	19,368	16,501	(1,878)	14,623
County	300039	Richland County	0.506316%	5,398	66,552	-	3,876	75,826	3,363	29,951	16,363	35,680	85,357	77,772	(5,718)	72,054



Employer Type         Employer II           County         30040           County         30041           County         30042           County         30042           County         30044           County         30045           County         30046           County         30046           County         30046           County         30047           County         30047           County         30047           County         30047           County         30053           County         30053           School District         400003           School District         400004           School District         400015           School District         400011           School District         40011           School District         40012           School District         40012           School District         40012           School District         40022           School District         40022           School District         40022           School District         40022      School District         400225	Rolette County Sargent County Sheridan County Slope County Slope County Steele County Steele County Traill County Walsh County Walsh County Walsh County Williams County Williams County Williams County Williams County Williams County Haifiday Public School S Lake Region Special Education Unit Lidgerwood Public School Oliwer-Mercer Special Education Unit Underwood School District Bottimeau Public School Derict Bottimeau Public School Peace Garden Special Services Beulah Public School	Proportionate Share 0.154072% 0.089715% 0.089715% 0.098519% 0.088374% 0.672755% 0.29860% 0.219217% 0.219217% 0.0175947% 1.658629% 0.024927% 0.024725% 0.020424% 0.0244175% 0.020424% 0.0244175% 0.020424% 0.02208% 0.020208% 0.080203%	Differences between Expected and Actual Experience 1,640 957 501 1,050 5,331 7,29 7,173 1,342 2,339 12,363 1,875 17,792 12,339 12,363 1,875 17,792 12,213 4,64 2,504 2,5	Changes of Assumptions 20,252 11,792 6,184 12,950 65,703 88,429 16,520 39,257 28,814 152,392 23,137 219,329 1,507 5,747 3,572 - 2,865 3,178	Net Difference between Projected and Earnings on OPEB Plan Investments - - - - - - - - - - - - - - - - - - -	Changes in Proportion and Differences between Employer Contributions and Share of Contributions 2,716 19,848 2,318 5,168 12,075 7,173 58,951 6,558 17,287 1,601 35,683 8,776 95,583 2,558	Total Deferred Outflows of Resources 32,597 9,003 19,168 83,109 15,453 24,420 59,726 32,754 200,438 33,778 332,958	Differences between Expected and Actual Experience 596 312 654 3,320 454 4,468 835 1,983 1,455 7,700 1,168	Changes of Assumptions 9,114 5,207 2,783 5,228 2,9,570 4,045 3,9,797 7,7435 17,667 12,968 68,584	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investment 2,839 1,529 1,529 2,210 2,1742 4,062 9,652 7,085	Changes in Proportion and Differences between Employer Contributions and Share of Contributions 15,259 1,314 8,688 3,242 30,509 9,696 15,256 15,256 15,258 14,788 14,788	Total Deferred Inflows of Resources 30,375 10,116 13,303 12,908 79,554 16,405 81,263 15,967 47,430	Proportionate Share of Plan OPEB Expense 33,668 7,227 15,134 76,781 10,548 103,348 19,305	Net Amoritzation of Deferred Amounts From Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions (13,639) 9,650 (1,219) 4,601 (2,1,763) (1,769) 1,4,776	Total Employer Expense 10,029 23,430 5,308 19,735 55,018 8,735 118,115
County         300401           County         300041           County         300041           County         300441           County         300442           County         300445           County         300446           County         300447           County         30047           County         300051           County         300053           School District         400003           School District         400003           School District         400006           School District         400012           School District         400012           School District         40011           School District         40011           School District         40011           School District         40021           School District         40022           School District         40022           School District         40022	Rolette County Sargent County Sheridan County Slope County Slope County Steele County Steele County Traill County Walsh County Walsh County Walsh County Williams County Williams County Williams County Williams County Williams County Haifiday Public School S Lake Region Special Education Unit Lidgerwood Public School Oliwer-Mercer Special Education Unit Underwood School District Bottimeau Public School Derict Bottimeau Public School Peace Garden Special Services Beulah Public School	0.154072% 0.089715% 0.047044% 0.098519% 0.47044% 0.098519% 0.058374% 0.058374% 0.256857% 0.219217% 1.159381% 0.075947% 1.668629% 0.043722% 0.043722% 0.027176% 0.0200000%	957 501 1,050 5,331 7,173 1,342 2,339 12,363 1,875 17,792 121 464 290 - 218 258 1,190 1,139	20,252 11,792 6,184 12,590 65,703 8,8479 16,520 39,257 28,814 152,392 23,127 7,19,329 1,507 5,747 3,572 - 2,685		2,716 19,848 2,318 5,168 12,075 7,173 58,951 6,558 17,287 1,601 35,683 8,776 95,837 2,567	32,597 9,003 19,168 83,109 16,889 154,553 24,420 59,726 32,754 200,438 33,778	596 312 654 3,320 454 4,468 835 1,983 1,456 7,700	9,114 5,307 2,783 5,828 29,570 4,045 39,797 7,435 17,667 12,968	2,899 1,520 3,184 16,155 2,210 21,742 4,062 9,652 7,085	15,259 1,314 8,688 3,242 30,509 9,696 15,256 3,635 18,128	10,116 13,303 12,908 79,554 16,405 81,263 15,967	13,780 7,227 15,134 76,781 10,504 103,338 19,305	(13,639) 9,650 (1,919) 4,601 (21,763) (1,769) 14,776	23,430 5,308 19,735 55,018 8,735
County         300042           County         300044           County         300044           County         300045           County         300047           County         300047           County         300047           County         300047           County         300047           County         300047           County         300051           County         300052           County         300053           School District         400002           School District         400006           School District         400007           School District         400010           School District         400012           School District         400023           School District         400024           School District         400024           School District         400027           School District         400027           School Distr	Sheritan County Siope County Stark County Steak County Stuts man County Towner County Traill County Ward County Ward County Wells County Wells County Wells County Mcclusky Public Schools Lake Region Special Education Unit Ludgerwood Public School Halliday Public School Oliver-Mercer Special Education Unit Underwood School District #8 New Town Public School District Bottineau Public School Peace Garden Special Services Beulah Public School IZ7	0.047044% 0.098519% 0.499860% 0.165374% 0.1272755% 0.125685% 0.2189217% 0.2189217% 1.159381% 0.175947% 0.043722% 0.047175% 0.027176% 0.0202424% 0.027175% 0.111531% 0.101518% 0.022908%	501 1,050 5,331 729 7,173 1,342 2,339 12,363 1,875 17,792 121 464 2990 - 218 258 1,199 1,139	6,184 12,950 65,703 8,897 88,429 16,520 39,257 28,814 152,392 23,127 219,329 1,507 5,747 3,572  2,855	- - - - - - - - - - - - - - - - - - -	2,318 5,168 12,075 7,173 58,951 6,558 17,287 1,601 35,683 8,776 95,837 2,567	9,003 19,168 83,109 16,889 154,553 24,420 59,726 32,754 200,438 33,778	312 654 3,320 454 4,468 835 1,983 1,456 7,700	2,783 5,828 29,570 4,045 39,797 7,435 17,667 12,968	1,520 3,184 16,155 2,210 21,742 4,062 9,652 7,085	8,688 3,242 30,509 9,696 15,256 3,635 18,128	13,303 12,908 79,554 16,405 81,263 15,967	7,227 15,134 76,781 10,504 103,338 19,305	(1,919) 4,601 (21,763) (1,769) 14,776	5,308 19,735 55,018 8,735
County         300044           County         300045           County         300045           County         300047           County         300047           County         300047           County         300047           County         300050           County         300050           County         300051           County         300052           County         300052           County         300052           County         300052           School District         400000           School District         400007           School District         400007           School District         400012           School District         400012           School District         40011           School District         40011           School District         40011           School District         400018           School District         400018           School District         400020           School District         400021           School District         400023           School District         400024           School District	Slope County Stark County Stelle County Towner County Traill County Walsh County Walsh County Wells County Wells County Williams County Williams County Milliams County Milliams County Williams County Williams County Williams County Williams County Wells County Underwood School District B New Town Public School District Bottineau Public School District Bealah Public School Z7	0.098519% 0.499860% 0.062374% 0.125685% 0.238660% 0.219217% 1.159381% 0.0175947% 1.658629% 0.021462% 0.043722% 0.020424% 0.02424% 0.02424% 0.02424% 0.02424% 0.024175% 0.111531% 0.028088% 0.08230%	1,050 5,331 729 7,173 1,342 3,182 2,339 12,363 18,75 17,792 17,92 17,21 464 290 - 218 258 1,190 1,139	12,950 65,703 8,987 88,429 16,520 39,257 28,814 152,392 23,127 219,329 1,507 5,747 3,572 - ,685		5,168 12,075 7,173 58,951 6,558 17,287 1,601 35,683 8,776 95,837 2,567	19,168 83,109 16,889 154,553 24,420 59,726 32,754 200,438 33,778	654 3,320 454 4,468 835 1,983 1,456 7,700	5,828 29,570 4,045 39,797 7,435 17,667 12,968	3,184 16,155 2,210 21,742 4,062 9,652 7,085	3,242 30,509 9,696 15,256 3,635 18,128	12,908 79,554 16,405 81,263 15,967	15,134 76,781 10,504 103,338 19,305	4,601 (21,763) (1,769) 14,776	19,735 55,018 8,735
County         30046           County         30046           County         30047           County         30048           County         30049           County         30049           County         30050           County         30051           County         30052           County         30053           County         30052           County         30053           School District         400003           School District         400004           School District         400016           School District         400011           School District         400011           School District         40011           School District         40011           School District         40011           School District         40011           School District         40012           School District         40012           School District         40020           School District         40022           School District         40022           School District         40022           School District         40033           School District	Stark County Steele County Steele County Traill County Walsh County Walsh County Williams County Williams County Williams County McClusky Public Schools Lake Region Special Education Unit Lidgerwood Public School Oliver-Mercer Special Education Unit Underwood School District Bottimaeu Public School Derict Bottimaeu Public School Peace Garden Special Services Beulah Public School	0.499860% 0.68374% 0.572755% 0.2585% 0.29860% 0.29860% 1.59381% 0.175947% 0.03722% 0.04722% 0.027176% 0.0202424% 0.027475% 0.11531% 0.105818% 0.022908%	5,331 729 7,173 1,342 2,339 12,363 1,875 17,792 121 464 290	65,703 8,987 88,429 16,520 39,257 28,814 152,392 23,127 219,329 1,507 5,747 3,572 - 2,685	- - - - - - - - - - - - - - - - - - -	12,075 7,173 58,951 17,287 1,601 35,683 8,776 95,837 2,567	83,109 16,889 154,553 24,420 59,726 32,754 200,438 33,778	3,320 454 4,468 835 1,983 1,456 7,700	29,570 4,045 39,797 7,435 17,667 12,968	16,155 2,210 21,742 4,062 9,652 7,085	30,509 9,696 15,256 3,635 18,128	79,554 16,405 81,263 15,967	76,781 10,504 103,338 19,305	(21,763) (1,769) 14,776	55,018 8,735
County         300046           County         300047           County         300048           County         300049           County         300050           County         300050           County         30051           County         30052           School District         400002           School District         400007           School District         400007           School District         400012           School District         400112           School District         400112           School District         400114           School District         400114           School District         400114           School District         400020           School District         400021           School District         400023           School District         40023           School District         40023           School District <t< td=""><td>Stele County Stutsman County Traili County Walsh County Walsh County Wells County Wells County Williams County Milliams County Milliams County Milliams County Milliams County Milliams County Milliams County Milliams County Hallifay Public School Oliver-Mercer Special Education Unit Underwood School District #8 New Town Public School District Bottimeau Public School Peace Garden Special Services Beulah Public School</td><td>0.068374% 0.672755% 0.125685% 0.29860% 0.219217% 1.159381% 0.0175947% 0.011462% 0.043722% 0.02424% 0.02424% 0.02424% 0.111531% 0.111531% 0.02908% 0.022908%</td><td>729 7,173 1,342 3,182 2,339 12,363 1,875 17,792 121 464 290 - 218 258 1,190 1,139</td><td>8,987 88,429 16,520 39,257 28,814 152,392 23,127 219,329 1,507 5,747 3,572 2,685</td><td>- - - - - - - - - - - - - - - - - - -</td><td>7,173 58,951 6,558 17,287 1,601 35,683 8,776 95,837 2,567</td><td>16,889 154,553 24,420 59,726 32,754 200,438 33,778</td><td>454 4,468 835 1,983 1,456 7,700</td><td>4,045 39,797 7,435 17,667 12,968</td><td>2,210 21,742 4,062 9,652 7,085</td><td>9,696 15,256 3,635 18,128</td><td>16,405 81,263 15,967</td><td>10,504 103,338 19,305</td><td>(1,769) 14,776</td><td>8,735</td></t<>	Stele County Stutsman County Traili County Walsh County Walsh County Wells County Wells County Williams County Milliams County Milliams County Milliams County Milliams County Milliams County Milliams County Milliams County Hallifay Public School Oliver-Mercer Special Education Unit Underwood School District #8 New Town Public School District Bottimeau Public School Peace Garden Special Services Beulah Public School	0.068374% 0.672755% 0.125685% 0.29860% 0.219217% 1.159381% 0.0175947% 0.011462% 0.043722% 0.02424% 0.02424% 0.02424% 0.111531% 0.111531% 0.02908% 0.022908%	729 7,173 1,342 3,182 2,339 12,363 1,875 17,792 121 464 290 - 218 258 1,190 1,139	8,987 88,429 16,520 39,257 28,814 152,392 23,127 219,329 1,507 5,747 3,572 2,685	- - - - - - - - - - - - - - - - - - -	7,173 58,951 6,558 17,287 1,601 35,683 8,776 95,837 2,567	16,889 154,553 24,420 59,726 32,754 200,438 33,778	454 4,468 835 1,983 1,456 7,700	4,045 39,797 7,435 17,667 12,968	2,210 21,742 4,062 9,652 7,085	9,696 15,256 3,635 18,128	16,405 81,263 15,967	10,504 103,338 19,305	(1,769) 14,776	8,735
County         30047           County         30048           County         30047           County         30051           County         30052           County         30053           County         30053           County         30053           County         30053           School District         400003           School District         400006           School District         400007           School District         400016           School District         400011           School District         400011           School District         400012           School District         400016           School District         400012           School District         400012           School District         400012           School District         400020           School District         400023           School District         400022           School District         400027           School District         400027           School District         400033           School District         40033           School District         400035 <tr< td=""><td>Stutsman County Towner County Traill County Walsh County Wells County Wells County Wells County Mcclusky Public Schools Lake Region Special Education Unit Lidgerwood Public School Halliday Public School Oliver-Mercer Special Education Unit Underwood School District R8 New Town Public School District Bottimeav Public School Peace Garden Special Services Beulah Public School</td><td>0.672755% 0.25865% 0.298660% 0.219217% 1.159381% 0.015947% 0.043722% 0.043722% 0.027176% 0.027176% 0.020424% 0.024175% 0.111531% 0.10618% 0.022908%</td><td>7,173 1,342 3,182 2,339 12,363 1,875 17,792 121 464 290 - 218 258 1,190 1,139</td><td>88,429 16,520 39,257 28,814 152,392 23,127 219,329 1,507 5,747 3,572 - 2,685</td><td></td><td>58,951 6,558 17,287 1,601 35,683 8,776 95,837 2,567</td><td>154,553 24,420 59,726 32,754 200,438 33,778</td><td>4,468 835 1,983 1,456 7,700</td><td>39,797 7,435 17,667 12,968</td><td>21,742 4,062 9,652 7,085</td><td>15,256 3,635 18,128</td><td>81,263 15,967</td><td>103,338 19,305</td><td>14,776</td><td></td></tr<>	Stutsman County Towner County Traill County Walsh County Wells County Wells County Wells County Mcclusky Public Schools Lake Region Special Education Unit Lidgerwood Public School Halliday Public School Oliver-Mercer Special Education Unit Underwood School District R8 New Town Public School District Bottimeav Public School Peace Garden Special Services Beulah Public School	0.672755% 0.25865% 0.298660% 0.219217% 1.159381% 0.015947% 0.043722% 0.043722% 0.027176% 0.027176% 0.020424% 0.024175% 0.111531% 0.10618% 0.022908%	7,173 1,342 3,182 2,339 12,363 1,875 17,792 121 464 290 - 218 258 1,190 1,139	88,429 16,520 39,257 28,814 152,392 23,127 219,329 1,507 5,747 3,572 - 2,685		58,951 6,558 17,287 1,601 35,683 8,776 95,837 2,567	154,553 24,420 59,726 32,754 200,438 33,778	4,468 835 1,983 1,456 7,700	39,797 7,435 17,667 12,968	21,742 4,062 9,652 7,085	15,256 3,635 18,128	81,263 15,967	103,338 19,305	14,776	
County         300048           County         300050           County         30051           County         30052           County         30052           County         30052           County         30052           County         30052           County         30052           School District         400003           School District         400004           School District         400007           School District         400001           School District         400010           School District         400011           School District         400012           School District         400012           School District         400013           School District         400013           School District         40014           School District         400023           School District         400024           School District         400024           School District         400027           School District         400030           School District         400033           School District         40033           School District         400033 <t< td=""><td>Towner County Traill County Walsh County Wells County Wells County Milliams County Miclusky Public schools Lake Region Special Education Unit Lidgerwood Public School Halifday Public School Oliver-Mercer Special Education Unit Underwood School District Bottineau Public School District Bottineau Public School District Bottineau Public School Baro Peace Garden Special Services Beulah Public School #27</td><td>0.125685% 0.28660% 0.219217% 1.159381% 0.075947% 1.668629% 0.027176% 0.0200000% 0.020424% 0.024475% 0.11531% 0.106818% 0.022908%</td><td>1,342 3,182 2,339 12,363 1,875 17,792 121 464 290 - - 218 258 1,190 1,139</td><td>16,520 39,257 28,814 152,392 23,127 219,329 1,507 5,747 3,572 - 2,685</td><td></td><td>6,558 17,287 1,601 35,683 8,776 95,837 2,567</td><td>24,420 59,726 32,754 200,438 33,778</td><td>835 1,983 1,456 7,700</td><td>7,435 17,667 12,968</td><td>4,062 9,652 7,085</td><td>3,635 18,128</td><td>15,967</td><td>19,305</td><td></td><td></td></t<>	Towner County Traill County Walsh County Wells County Wells County Milliams County Miclusky Public schools Lake Region Special Education Unit Lidgerwood Public School Halifday Public School Oliver-Mercer Special Education Unit Underwood School District Bottineau Public School District Bottineau Public School District Bottineau Public School Baro Peace Garden Special Services Beulah Public School #27	0.125685% 0.28660% 0.219217% 1.159381% 0.075947% 1.668629% 0.027176% 0.0200000% 0.020424% 0.024475% 0.11531% 0.106818% 0.022908%	1,342 3,182 2,339 12,363 1,875 17,792 121 464 290 - - 218 258 1,190 1,139	16,520 39,257 28,814 152,392 23,127 219,329 1,507 5,747 3,572 - 2,685		6,558 17,287 1,601 35,683 8,776 95,837 2,567	24,420 59,726 32,754 200,438 33,778	835 1,983 1,456 7,700	7,435 17,667 12,968	4,062 9,652 7,085	3,635 18,128	15,967	19,305		
County         30050           County         30051           County         30052           County         30053           County         30052           County         30053           School District         400003           School District         400004           School District         400007           School District         400007           School District         400007           School District         400010           School District         400011           School District         400011           School District         400012           School District         400013           School District         400101           School District         400012           School District         400013           School District         400020           School District         400021           School District         400022           School District         400023           School District         400024           School District         400023           School District         400033           School District         400033           School District <t< td=""><td>Walsh County Wals County Wells County Milliams County Miclusky Publi Schools Lake Region Special Education Unit Lidgerwood Publis School Halliday Public School Oliver-Mercer Special Education Unit Underwood School District #8 New Town Public School District Bottineau Public School District Bottineau Public School District Betalha Public School IS7</td><td>0.219217% 1.159381% 0.175947% 1.668623% 0.043722% 0.027176% 0.000000% 0.020424% 0.024175% 0.11531% 0.106818% 0.022908%</td><td>2,339 12,363 1,875 17,792 121 464 290 - 218 258 1,190 1,139</td><td>28,814 152,392 23,127 219,329 1,507 5,747 3,572 2,685</td><td></td><td>1,601 35,683 8,776 95,837 2,567</td><td>32,754 200,438 33,778</td><td>1,456 7,700</td><td>12,968</td><td>7,085</td><td></td><td>47 430</td><td></td><td></td><td>21,039</td></t<>	Walsh County Wals County Wells County Milliams County Miclusky Publi Schools Lake Region Special Education Unit Lidgerwood Publis School Halliday Public School Oliver-Mercer Special Education Unit Underwood School District #8 New Town Public School District Bottineau Public School District Bottineau Public School District Betalha Public School IS7	0.219217% 1.159381% 0.175947% 1.668623% 0.043722% 0.027176% 0.000000% 0.020424% 0.024175% 0.11531% 0.106818% 0.022908%	2,339 12,363 1,875 17,792 121 464 290 - 218 258 1,190 1,139	28,814 152,392 23,127 219,329 1,507 5,747 3,572 2,685		1,601 35,683 8,776 95,837 2,567	32,754 200,438 33,778	1,456 7,700	12,968	7,085		47 430			21,039
County         30051           County         30053           County         30053           School District         400002           School District         400003           School District         400003           School District         400004           School District         400006           School District         400006           School District         400011           School District         400011           School District         400011           School District         400014           School District         400016           School District         400017           School District         400018           School District         400012           School District         400020           School District         400022           School District         400022           School District         400022           School District         400023           School District         400023           School District         400033           School District         40033           School District         40033           School District         40033           Scho	Ward Country Wells Country Wells Country Mcclusky Public Schools Lake Region Special Education Unit Lidgerwood Public School Allidiay Public School Oliver-Mercer Special Education Unit Underwood School District B New Town Public School District Bottineau Public School Peace Garden Special Services Beulah Public School	1.159381% 0.175947% 1.65852% 0.043722% 0.027176% 0.020020% 0.0204475% 0.111531% 0.106818% 0.022908% 0.022908%	12,363 1,875 17,792 121 464 290 - 218 258 1,190 1,139	152,392 23,127 219,329 1,507 5,747 3,572 2,685		35,683 8,776 95,837 2,567	200,438 33,778	7,700		.,	14 700		45,877	589	46,466
County         30053           County         30053           School District         400002           School District         400003           School District         400004           School District         400007           School District         400007           School District         400007           School District         400007           School District         400010           School District         400011           School District         400011           School District         400012           School District         400011           School District         400013           School District         400016           School District         400012           School District         400020           School District         400022           School District         400022           School District         400027           School District         400027           School District         400028           School District         400033           School District         400033           School District         40033           School District         400033	Wells County Williams County Mcclusky Public Schools Lake Region Special Education Unit Lidgerwood Public School Halliday Public School Oliver-Merer Special Education Unit Underwood School District #8 New Town Public School District Bottineau Public School District Bettineau Public School Services Beulah Public School #27	0.175947% 1.658629% 0.011462% 0.043722% 0.027176% 0.020424% 0.020424% 0.024175% 0.11531% 0.0241475% 0.11531% 0.022908% 0.080203%	1,875 17,792 121 464 290 - 218 258 1,190 1,139	23,127 219,329 1,507 5,747 3,572 - 2,685	-	8,776 95,837 2,567	33,778		68,584		)	36,297	33,672	(11,061)	22,611
County         300053           School District         400003           School District         400004           School District         400006           School District         400006           School District         400006           School District         400008           School District         400011           School District         400011           School District         400011           School District         400112           School District         400011           School District         400017           School District         400016           School District         400016           School District         400017           School District         400020           School District         400021           School District         400022           School District         400022           School District         400022           School District         400023           School District         400023           School District         400023           School District         400033           School District         400033           School District         400033	Williams County MicLusky Public Schools Lake Region Special Education Unit Lidgerwood Public School Halliday Public School Oliver - Mercer Special Education Unit Underwood School District #8 New Town Public School District Bottineau Public School De Peace Garden Special Services Beulah Public School	1.668629% 0.011462% 0.027176% 0.020176% 0.020424% 0.024175% 0.11531% 0.106818% 0.028203%	17,792 121 464 290 - 218 258 1,190 1,139	219,329 1,507 5,747 3,572 - 2,685	-	95,837 2,567		1,168		37,469	45,565	159,318	178,087	(10,585)	167,502
School District         400002           School District         400003           School District         400004           School District         400007           School District         400007           School District         400010           School District         400010           School District         400011           School District         400012           School District         400012           School District         400016           School District         400016           School District         400017           School District         400017           School District         400012           School District         400020           School District         400023           School District         400024           School District         400026           School District         400026           School District         400028           School District         400030           School District         400033           School District         400033           School District         400033           School District         400035           School District         400035	Mcclusky Public Schools Lake Region Special Education Unit Lidgerwood Public School Halliday Public School Oliver-Mercer Special Education Unit Underwood School District # New Town Public School District Bottineau Public School District Bottineau Public School Stricts Beulah Public School #27	0.011462% 0.043722% 0.027176% 0.020424% 0.024175% 0.111531% 0.106818% 0.022908%	121 464 290 - 218 258 1,190 1,139	1,507 5,747 3,572 - 2,685	-	2,567	332,958		10,408	5,686	12,229	29,491	27,026	1,924	28,950
School District         400003           School District         400004           School District         400006           School District         400007           School District         40001           School District         40001           School District         40001           School District         40001           School District         40011           School District         400012           School District         400023           School District         400023           School District         400022           School District         400023           School District         400023           School District         400023           School District         400033           School District         400033           School District         400033           School District         400035           School District         400035           School District         400038	Lake Region Special Education Unit Lidgenwood Public School Halliday Public School Oliver-Mercer Special Education Unit Underwood School District #8 New Town Public School District Bottineau Public School Peace Garden Special Services Beulah Public School #27	0.043722% 0.027176% 0.00000% 0.020424% 0.111531% 0.106818% 0.022908%	464 290 - 218 258 1,190 1,139	5,747 3,572 - 2,685	-		4,195	11,082 76	98,709 678	53,927 370	6,455 1,524	170,173 2,648	256,310 1,762	42,167 (64)	298,477 1,698
School District         400004           School District         400007           School District         400007           School District         400010           School District         400010           School District         400010           School District         400012           School District         400012           School District         400012           School District         400016           School District         400017           School District         400017           School District         400012           School District         400020           School District         400023           School District         400024           School District         400026           School District         400026           School District         400028           School District         400030           School District         400033           School District         400033           School District         400035	Udgenvood Public School Halliday Public School Oliver-Mercer Special Education Unit Underwood School District #8 New Town Public School District Bottineau Public School Istrict Bottineau Public School Istrics Beulah Public School #27	0.027176% 0.000000% 0.020424% 0.024175% 0.111531% 0.106818% 0.022908% 0.080203%	290 - 218 258 1,190 1,139	3,572	:		4,195 8,769	290	2,586	1,413	5,356	2,648	6,716	(1,598)	5,118
School District         400006           School District         400007           School District         40011           School District         400011           School District         400011           School District         400011           School District         400011           School District         400014           School District         400017           School District         400017           School District         400017           School District         400018           School District         400020           School District         400020           School District         400022           School District         400022           School District         400022           School District         400023           School District         400027           School District         400028           School District         400031           School District         400031           School District         400033	Hallilday Public School Oliver-Mercer Special Education Unit Underwood School District #8 New Town Public School District Bottineau Public School Peace Garden Special Services Beulah Public School #27	0.000000% 0.020424% 0.024175% 0.111531% 0.106818% 0.022908% 0.080203%	- 218 258 1,190 1,139	- 2,685		1,600	5,462	180	1,608	878	3,040	5,706	4.174	(1,556) (705)	3,469
School District         400008           School District         400010           School District         400011           School District         400011           School District         400014           School District         400016           School District         400014           School District         400014           School District         400017           School District         400010           School District         400020           School District         400021           School District         400022           School District         400023           School District         400025           School District         400025           School District         400026           School District         400027           School District         400028           School District         400028           School District         400033           School District         400033           School District         400033           School District         400035           School District         400035           School District         400035           School District         40033	Underwood School District #8 New Town Public School District Bottineau Public School Peace Garden Special Services Beulah Public School #27	0.024175% 0.111531% 0.106818% 0.022908% 0.080203%	258 1,190 1,139			1,097	1,097		-,		3,822	3,822		(1,058)	(1,058)
School District         400011           School District         400011           School District         400011           School District         400016           School District         400016           School District         400018           School District         400018           School District         400019           School District         400010           School District         400020           School District         400023           School District         400023           School District         400024           School District         400027           School District         400027           School District         400027           School District         400027           School District         400028           School District         400029           School District         400030           School District         400033           School District         400035           School District         400038	New Town Public School District Bottineau Public School Peace Garden Special Services Beulah Public School #27	0.111531% 0.106818% 0.022908% 0.080203%	1,190 1,139	3,178	-	452	3,355	136	1,208	660	3,662	5,666	3,136	(1,300)	1,836
School District         400011           School District         400012           School District         400014           School District         400014           School District         400018           School District         400018           School District         400018           School District         400019           School District         400020           School District         400021           School District         400023           School District         400023           School District         400024           School District         400025           School District         400026           School District         400027           School District         400028           School District         400020           School District         400020           School District         400033           School District         400033           School District         400033           School District         400035           School District         40033           School District         40033           School District         40034           School District         40034 </td <td>Bottineau Public School Peace Garden Special Services Beulah Public School #27</td> <td>0.106818% 0.022908% 0.080203%</td> <td>1,139</td> <td></td> <td>-</td> <td>500</td> <td>3,936</td> <td>161</td> <td>1,430</td> <td>781</td> <td>6,106</td> <td>8,478</td> <td>3,713</td> <td>(1,185)</td> <td>2,528</td>	Bottineau Public School Peace Garden Special Services Beulah Public School #27	0.106818% 0.022908% 0.080203%	1,139		-	500	3,936	161	1,430	781	6,106	8,478	3,713	(1,185)	2,528
School District         400012           School District         400014           School District         400016           School District         400017           School District         400018           School District         400019           School District         400019           School District         400010           School District         400020           School District         400023           School District         400023           School District         400026           School District         400026           School District         400027           School District         400028           School District         400028           School District         400033           School District         400033           School District         400035           School District         400035           School District         400035           School District         400038	Peace Garden Special Services Beulah Public School #27	0.022908%		14,660		2,799	18,649	741	6,598	3,604	18,826	29,769	17,131	(7,232)	9,899
School District         400014           School District         400017           School District         400017           School District         400017           School District         400019           School District         400020           School District         400020           School District         400021           School District         400023           School District         400024           School District         400025           School District         400025           School District         400023           School District         400033           School District         400033           School District         400034           School District         400035           School District         400035           School District         400035           School District         400035           School District         40036           School District         40036           School District         40036     <	Beulah Public School #27	0.080203%		14,040	-	955	16,134	709	6,319	3,452 740	9,107	19,587	16,409	(3,943)	12,466
School District         400016           School District         400017           School District         400018           School District         400019           School District         400020           School District         400023           School District         400023           School District         400023           School District         400025           School District         400027           School District         400028           School District         400031           School District         400033           School District         400033           School District         400035           School District         400038			856	3,011 10,542	-	2,095 3,241	5,350 14,639	152 533	1,355 4,744	2,592	9,868 6,379	12,115 14,248	3,519 12,318	(2,201) (1,653)	1,318 10,665
School District         400017           School District         40018           School District         40019           School District         400020           School District         400021           School District         400021           School District         400024           School District         400025           School District         400025           School District         400025           School District         400028           School District         400028           School District         400029           School District         400029           School District         400020           School District         400023           School District         400033           School District         400033           School District         400035           School District         400035           School District         400036           School District         400038           School District         400036           School District         400304			677	8.325	-	3,241	14,039	421	3,747	2,392	7,475	14,248	9,727	(1,655)	8,578
School District         400018           School District         400019           School District         400020           School District         400021           School District         400023           School District         400023           School District         400025           School District         400025           School District         400027           School District         400027           School District         400027           School District         400027           School District         400028           School District         400030           School District         400033           School District         400035           School District         400038           School District         400039           School District         400039		0.031424%	337	4,130	-	1,128	5,595	209	1,859	1,016	2,398	5,482	4.825	(1,289)	3,536
School District         400020           School District         400021           School District         400021           School District         400023           School District         400025           School District         400025           School District         400027           School District         400027           School District         400027           School District         400028           School District         400031           School District         400033           School District         400033           School District         400035           School District         400035           School District         400035           School District         400038           School District         400039		0.020411%	218	2,683	-	411	3,312	136	1,207	660	4,266	6,269	3,134	(1,360)	1,774
School District         400021           School District         400023           School District         40024           School District         40027           School District         40027           School District         40027           School District         400028           School District         400028           School District         400030           School District         400033           School District         400035           School District         400035           School District         400035           School District         400038           School District         400304           School District         400304	Fargo Public Schools	1.692886%	18,051	222,517	-	12,250	252,818	11,243	100,144	54,711	154,311	320,409	260,037	(56,588)	203,449
School District         400023           School District         400024           School District         400025           School District         400027           School District         400031           School District         400031           School District         400033           School District         400035           School District         400035           School District         400035           School District         400038		0.038027%	407	4,998	-	1,083	6,488	253	2,250	1,229	6,190	9,922	5,840	(2,864)	2,976
School District         400024           School District         400025           School District         400026           School District         400027           School District         400028           School District         400028           School District         400028           School District         400030           School District         400033           School District         400033           School District         400035           School District         400035           School District         400035           School District         400035           School District         400036           School District         400036           School District         400036           School District         400036           School District         40036           School District         40037		0.178839%	1,907	23,507	-	1,509	26,923	1,188	10,579	5,780	39,698	57,245	27,470	(16,171)	11,299
School District         400025           School District         400026           School District         400027           School District         400027           School District         400029           School District         400029           School District         400029           School District         400031           School District         400033           School District         400034           School District         400035           School District         400035           School District         400035           School District         400036           School District         400038           School District         400039		0.033075%	354	4,347 4,362		3,380	8,081 7.644	220 220	1,957 1.963	1,069 1.072	13,515	16,761	5,081 5.098	(2,570)	2,511 4.616
School District         400026           School District         400027           School District         400028           School District         400028           School District         400030           School District         400033           School District         400033           School District         400033           School District         400035           School District         400035           School District         400035           School District         400035           School District         400038           School District         400039		0.033183%	353 578	4,362		2,929 2,718	10,412	360	3,203	1,072	6,742 10.751	9,997 16,064	8,317	(482) (1,780)	4,616
School District         40027           School District         400028           School District         400029           School District         400031           School District         400331           School District         400034           School District         40033           School District         40034           School District         40035           School District         40035           School District         40035           School District         40035           School District         40038           School District         40039           School District         400308           School District         40039           School District         400308           School District         400308           School District         400308           School District         400308		0.016035%	171	2,108		148	2,427	106	949	518	5,285	6.858	2,463	(2,629)	(166)
School District         400029           School District         400030           School District         400031           School District         400034           School District         400034           School District         400036           School District         400038           School District         400036           School District         400038           School District         400038           School District         400038           School District         400038           School District         400039		0.431627%	4,603	56,734		9,503	70,840	2,867	25,533	13,949	40,522	82,871	66,299	(9,547)	56,752
School District         400030           School District         400031           School District         400033           School District         400034           School District         400036           School District         400038           School District         400039	West Fargo Public School #6	1.347102%	14,363	177,067		22,287	213,717	8,946	79,689	43,536	87,206	219,377	206,920	(30,357)	176,563
School District         400031           School District         400034           School District         400034           School District         400036           School District         400036           School District         400038           School District         400036           School District         400038           School District         400038           School District         400039           School District         400040		1.256422%	13,397	165,147	-	6,932	185,476	8,344	74,325	40,605	124,974	248,248	192,992	(49,093)	143,899
School District         400033           School District         400034           School District         400035           School District         400036           School District         400036           School District         400039           School District         400039           School District         400040		0.016837%	179	2,213	-	1,941	4,333	112	996	544	8,656	10,308	2,587	(2,557)	30
School District400034School District400035School District400036School District400038School District400039School District400040		0.028793%	307	3,785		1,099	5,191	191	1,703	931	2,821	5,646	4,423	(981)	3,442
School District 400035 School District 400036 School District 400038 School District 400039 School District 400040		0.038329%	410	5,038 5,269	-	616 3.983	6,064 9,679	255 266	2,267	1,239 1,295	11,506 6,760	15,267 10.692	5,887 6,157	(4,056) (2,249)	1,831 3,908
School District400036School District400038School District400039School District400040		0.046974%	427	5,269	-	3,965	7,031	312	2,371	1,293	1.114	5,723	7,215	(2,249)	5,908
School District 400039 School District 400040	Hazen Public School District #3	0.036014%	383	4,734	-	679	5,796	239	2,130	1,164	10,586	14,119	5,532	(2,951)	2,581
School District 400040	Park River Area School District	0.061501%	656	8,084	-	5,990	14,730	408	3,638	1,988	1,479	7,513	9,447	1,330	10,777
		0.032432%	345	4,263	-	1,021	5,629	215	1,919	1,048	6,924	10,106	4,982	(2,956)	2,026
		0.057271%	611	7,528		1,341	9,480	380	3,388	1,851	9,933	15,552	8,796	(1,758)	7,038
		0.042110%	448	5,535		1,345	7,328	280	2,491	1,361	9,104	13,236	6,469	(1,536)	4,933
School District 400043 School District 400044		0.044811% 0.046254%	478 492	5,890 6.080	-	2,340 10,886	8,708 17.458	298 307	2,651 2,736	1,448 1.495	14,895 2,107	19,292 6,645	6,882 7,105	(584) 3,123	6,298 10,228
School District 400044 School District 400045		0.046234%	492	2,077	-	10,888	2,323	105	2,736	511	1,322	2,873	2,429	(717)	1,712
School District 400046		0.054890%	585	7,215		1,816	9,616	365	3,247	1,774	8,933	14,319	8,433	(2,520)	5,913
School District 400047	Apple Creek Elementary School	0.006418%	69	844	-	2,215	3,128	43	380	207	148	778	985	682	1,667
School District 400048		0.009764%	105	1,283	-	1,165	2,553	65	578	316	3,533	4,492	1,500	(1,268)	232
School District 400049	Washburn Public School	0.033517%	357	4,406		1,866	6,629	223	1,983	1,083	2,990	6,279	5,149	(833)	4,316
School District 400050		0.036678%	392	4,821	-	1,335	6,548	244	2,170	1,185	4,471	8,070	5,634	(1,921)	3,713
School District 400051	Enderlin Area School District #24	0.017834%	189	2,344	-	2,187	4,720	118	1,055	576	3,576	5,325	2,741	(120)	2,621
School District 400052 School District 400053	Enderlin Area School District #24 Midkota School	0.042955% 0.051777%	458 552	5,646 6,806	-	2,758 1,647	8,862 9,005	285 344	2,541 3,063	1,388 1,673	483 6,382	4,697 11,462	6,599 7,953	975 (519)	7,574 7,434
School District 400055	Enderlin Area School District #24 Midkota School Velva Public School	0.017287%	185	2,272	-	919	3,376	115	1,023	1,873	1,833	3,530	2,655	(929)	1,726
School District 400054	Enderlin Area School District #24 Midkota School Velva Public School Sheyenne Valley Special Education Unit		77	946		559	1,582	48	426	233	1,000	716	1,105	296	1,401
School District 400056	Enderlin Area School District #24 Midkota School Velva Public School Sheyenne Valley Special Education Unit Center Stanton Public School	0.007199%	143	1,766		853	2,762	89	795	434	6,642	7,960	2,063	(2,554)	(491)
School District 400057	Enderlin Area School District #24 Midkota School Velva Public School Sheyenne Valley Special Education Unit Center Stanton Public School Burleigh County Special Education Unit	0.007199% 0.013435%	452	5,583	-	1,868	7,903	282	2,512	1,373	4,661	8,828	6,524	(98)	6,426
School District 400058	Enderiin Area School District #24 Midkota School Velva Public School Sheyenne Valley Special Education Unit Center Stanton Public School Burleigh County Special Education Unit New Rockford Sheyenne Public School James River Multidistrict Special Education Un	0.013435% t 0.042471%		2,412		809	3,417	122	1,086	593	1,366 5,514	3,167 7,053	2,821	(420)	2,401
School District 400059 School District 400060	Enderlin Area School District #24 Midkota School Velva Public School Sheyenne Valley Special Education Unit Center Stanton Public School Burleigh County Special Education Unit New Rockford Sheyenne Public School James River Multidistrict Special Education Un Newburg United Public School	0.013435%	196 166	2,063	-	940 1,969	3,169	104	928	507			2,412	(1,559)	853



					Defe	rred Outflows of Reso	urces			Def	erred Inflows of Reso	urces			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	400061	Cavalier Public Schools	0.027072%	289	3,558	-	1,452	5,299	180	1,601	875	6,720	9,376	4,158	(2,050)	2,108
School District School District	400062 400063	Richland School District # 44 Fort Totten School District # 30	0.021684% 0.020243%	231 214	2,850 2,661	-	579 711	3,660 3,586	144 134	1,283 1,197	701 654	7,064 7,826	9,192 9.811	3,331 3.111	(2,210) (2,947)	1,121 164
School District	400064	Bismarck Public Schools	2.079390%	22.173	273.321		34.877	330.371	13.810	123.008	67.202	155.595	359.615	319.402	(35.044)	284,358
School District	400065	Solen Public School Dist #3	0.034576%	368	4,545	-	1,808	6,721	230	2,045	1,117	5,372	8,764	5,313	(1,158)	4,155
School District	400068	Lakota Public School District #66	0.016398%	176	2,155	-	1,174	3,505	109	970	530	2,603	4,212	2,519	(1,423)	1,096
School District	400069	Stanley Community Public School District # 2	0.090301%	963	11,869	-	3,277	16,109	600	5,342	2,918	19,763	28,623	13,870	(4,985)	8,885
School District School District	400070 400072	Mandan Public School District #1 Killdeer Public School #16	0.630754%	6,727 557	82,908 6,863		10,564 4,806	100,199 12,226	4,189 347	37,313 3.089	20,385 1,687	42,134 10,610	104,021 15,733	96,886 8.021	(9,886) (1,483)	87,000 6,538
School District	400072	Glenburn School District	0.021223%	225	2,790	-	4,800	3,182	141	1,255	686	5,604	7,686	3,260	(2,615)	645
School District	400074	New Public School #8	0.000000%	-	-	-	351	351	-	-	-	16,314	16,314	-	(8,305)	(8,305)
School District	400075	Williston Public School #1	0.000000%	-	-	-	19,102	19,102	-	-	-	192,528	192,528	-	(85,531)	(85,531)
School District	400076	Valley City Public School	0.056347%	601	7,406	-	1,888	9,895	374	3,333	1,821	8,165	13,693	8,655	(5,039)	3,616
School District School District	400077 400078	Dickinson Public Schools Drayton Public School #19	0.478146%	5,098 276	62,849 3.394	-	12,041 4 439	79,988 8 109	3,175	28,285 1.528	15,453 835	54,209 12,691	101,122 15.225	73,446	(12,152) (1.012)	61,294 2.955
School District	400079	Mohall Lansford Sherwood School	0.036579%	390	4,808	-	3,483	8,681	243	2.164	1,182	6.538	10.127	5.619	(290)	5,329
School District	400080	Westhope Public School #17	0.018694%	199	2,457	-	383	3,039	124	1,106	604	3,159	4,993	2,874	(1,037)	1,837
School District	400081	Kindred Public School District #2	0.045710%	487	6,008	-	3,390	9,885	304	2,704	1,477	2,101	6,586	7,021	1,426	8,447
School District	400082	Grafton Public School District #3	0.112257%	1,198	14,755	-	2,793	18,746	746	6,641	3,628	5,386	16,401	17,244	(4,027)	13,217
School District School District	400083 400084	Wilton Public School District Sheyenne Valley Career And Tech Center	0.038165% 0.014290%	405 153	5,017 1.878	-	4,107 523	9,529 2,554	253 95	2,258 845	1,233	2,201 266	5,945 1.668	5,864 2.195	1,359 393	7,223
School District	400084	White Shield School Dist #85	0.078276%	835	10,289	-	1.854	12,978	520	4.630	2,530	8.547	16,227	12,023	(3,902)	8,121
School District	400086	Tgu School District #60	0.135467%	1,445	17,806	-	1,425	20,676	900	8,014	4,378	10,778	24,070	20,808	(5,019)	15,789
School District	400087	Turtle Lake Mercer School District #72	0.034346%	367	4,515	-	1,474	6,356	228	2,032	1,110	3,601	6,971	5,274	(223)	5,051
School District	400088	Lamoure School District #8	0.029969%	320	3,939	-	1,018	5,277	199	1,773	969	6,127	9,068	4,604	(1,332)	3,272
School District School District	400089 400090	Divide County School Dist #1 Mott/Regent School Dist #1	0.062868% 0.035874%	671 383	8,264 4,715	-	2,812 1.673	11,747 6.771	418 238	3,719	2,032 1.159	4,946 4,186	11,115 7.705	9,655 5,509	(399) (1.587)	9,256 3,922
School District	400090	United Public School District # 7	0.068815%	734	9,045	-	2,190	11,969	457	4,071	2,224	4,186	19,833	10,571	(4,524)	6,047
School District	400092	Kulm Public School District #7	0.022932%	244	3,014	-	1,530	4,788	152	1,357	741	1,916	4,166	3,523	(818)	2,705
School District	400093	Midway Public School District #128	0.014911%	159	1,960	-	612	2,731	99	882	482	9,616	11,079	2,289	(4,123)	(1,834)
School District	400094	Dunseith School District #1	0.121392%	1,294	15,956	-	4,418	21,668	806	7,181	3,923	16,525	28,435	18,645	(4,759)	13,886
School District School District	400095 400096	Carrington School District #49 Glen Ullin Public School #48	0.031741% 0.012876%	339 138	4,172 1,692	-	527 962	5,038 2,792	211 86	1,878 762	1,026	6,190 3,463	9,305 4,727	4,875 1,979	(1,880) (1,535)	2,995 444
School District	400098	Manvel Public School	0.012878%	158	2.050	-	1.209	3.426	104	923	418 504	6,956	4,727	2,396	(1,535)	1.047
School District	400100	Maple Valley School District	0.025946%	277	3,410	-	3,736	7,423	172	1,535	839	1,473	4,019	3,987	219	4,206
School District	400101	North Border School District # 100	0.041305%	440	5,429	-	318	6,187	274	2,443	1,335	8,134	12,186	6,344	(3,095)	3,249
School District School District	400102	Mckenzie Cty Public School #1 Devils Lake Public School	0.115942%	1,236	15,240 28.629	-	1,885 1,823	18,361 32,774	770	6,859 12,884	3,747	41,970 23,817	53,346 45,186	17,810 33.454	(15,384)	2,426 24,171
School District	400103	Mt Pleasant School Dist #4	0.036819%	2,522	4.840	-	1,823	6.471	245	2.178	1,190	4,680	45,186	5.655	(9,283) (352)	5.303
School District	400105	Central Cass Public School District #7	0.108035%	1,152	14,200	-	3,819	19,171	717	6,391	3,491	6,346	16,945	16,595	1,325	17,920
School District	400106	Milnor Public School District #2	0.034244%	366	4,501	-	1,321	6,188	227	2,026	1,107	789	4,149	5,260	(150)	5,110
School District	400107	Mapleton Public School	0.015481%	165	2,035	-	2,800	5,000	103	916	500	420	1,939	2,378	823	3,201
School District School District	400108 400109	Linton Public School District #36 Tioga Public School District #15	0.031740% 0.062268%	339 664	4,172 8.185	-	626 2.700	5,137 11.549	211 414	1,878 3,684	1,026	4,256 14,866	7,371 20.976	4,875	(1,846) (2.341)	3,029 7.222
School District	400109	Zeeland Public Schools	0.007855%	85	1.032	-	2,700	1,549	414	3,064	2,012	14,800	1.558	1,206	(2,541) (1)	1,205
School District	400117	Garrison Public School District #51	0.033983%	361	4,467	-	352	5,180	226	2,010	1,098	7,177	10,511	5,220	(2,882)	2,338
School District	400118	Kenmare Public School District #28	0.021582%	229	2,837	-	1,169	4,235	143	1,277	697	7,677	9,794	3,316	(3,602)	(286)
School District	400119	Lewis & Clark Public Schools	0.060072%	641	7,896	-	4,390	12,927	399	3,554	1,941	6,059	11,953	9,227	1,487	10,714
School District School District	400120 400121	Sw Special Education Unit North Valley Career & Technology Center	0.006093% 0.019342%	64 206	801 2,542	-	621 1,827	1,486 4,575	40 128	360 1,144	197 625	1,270 460	1,867 2,357	936 2,972	(442) 251	494 3,223
School District	400122	Dakota Prairie Public School	0.044423%	475	5,839		1,418	7,732	295	2,628	1,436	8,422	12,781	6,824	(2,338)	4,486
School District	400123	Beach Public School District #3	0.060093%	641	7,899	-	1,993	10,533	399	3,555	1,942	7,259	13,155	9,229	(2,246)	6,983
School District	400124	Rolette Public School	0.021219%	227	2,789	-	2,060	5,076	141	1,255	686	1,654	3,736	3,259	(278)	2,981
School District	400125	Drake Public School District	0.010810%	115	1,421	-	264	1,800	72	639	349	5,205	6,265	1,659	(1,832)	(173)
School District School District	400128 400137	Sweet Briar School District # 17 New Salem Almont School District #49	0.001572% 0.053687%	16 572	207 7,057	-	732 3,528	955 11,157	10 357	93 3,176	51 1,735	891	154 6,159	241 8,249	263	504 9,237
School District	400138	Max Public School	0.027827%	296	3.658		283	4.237	185	1.646	899	1.483	4.213	4.275	(682)	3,593
School District	400139	East Central Special Education Unit	0.025246%	270	3,318	-	1,003	4,591	168	1,493	816	4,104	6,581	3,877	(2,342)	1,535
School District	400140	North Sargent School District #3	0.038031%	405	4,999	-	815	6,219	253	2,250	1,229	514	4,246	5,843	135	5,978
School District	400141 400142	Wahpeton Public School District 37	0.094627%	1,009	12,438	-	2,709	16,156 3,330	628 141	5,598	3,058	10,102	19,386 3,746	14,535 3,252	(4,561)	9,974 3,179
School District School District	400142 400143	Medina Public School District #3 Pingree-Buchanan School District	0.021167%	226	2,782	-	322 2.141	3,330	141 146	1,252	684 709	1,669	3,746	3,252	(73)	3,179
School District	400144	West River Student Services	0.018711%	201	2,665	-	4,126	6,786	140	1,107	605	778	2,614	2,873	1,067	3,940
School District	400145	Leeds Public School District 6	0.007734%	81	1,017	-	957	2,055	51	458	250	5,528	6,287	1,190	(1,442)	(252)
School District	400147	Sawyer Public School	0.023519%	250	3,091	-	3,425	6,766	156	1,391	760	586	2,893	3,613	1,054	4,667
School District	400148	Wilmac Multidistrict Special Education Unit	0.088528%	944	11,636	-	10,862	23,442	588 88	5,237	2,861	6,318	15,004	13,599	3,008	16,607
School District School District	400149 400150	Great Northwest Education Cooperative Anamoose Public School District #14	0.013266%	141 217	1,744	-	5,929 1,144	7,814	88	785	429	4,617	5,919 2.516	2,037 3.117	76	2,113 3.721
School District	400150	South Prairie School District #70	0.067901%	724	8,925		3,267	4,028	451	4,017	2,194	272	6,934	10,430	1,182	11,612
School District	400152	South East Education Cooperative	0.089644%	956	11,783	-	9,876	22,615	595	5,303	2,897	-	8,795	13,768	6,290	20,058
School District	400153	South Heart Public School District #9	0.037610%	401	4,944	-	2,447	7,792	250	2,225	1,215	2,565	6,255	5,777	1,073	6,850



					Defe	rred Outflows of Reso	ources			Defe	erred Inflows of Reso	urces			OPEB Expense	
			-			Net Difference	Changes in Proportion and				Net Difference	Changes in Proportion and			Net Amortization of Deferred Amounts from Changes in Proportion and Differences	
			Proportionate	Differences between Expected and Actual	Changes of	between Projected and Actual Investment Earnings on OPEB	Differences between Employer Contributions and Share of	Total Deferred Outflows of	Differences between Expected and Actual	Changes of	between Projected and Actual Investment Earnings on OPEB	Differences between Employer Contributions and Share of	Total Deferred Inflows of	Proportionate Share of Plan OPEB	Between Employer Contributions and Proportionate Share of	Total Employer
Employer Type School District	Employer ID 400154	Employer Sargent Central Public School District #6	Share 0.021973%	Experience 235	Assumptions 2.888	Plan Investments	Contributions 3.720	Resources 6.843	Experience 146	Assumptions 1.300	Plan Investments 710	Contributions 1,194	Resources 3,350	Expense 3.374	Contributions 1.943	Expense 5.317
School District	400155	Fairmount Public School	0.010580%	112	1,391	-	1,844	3,347	70	626	342	281	1,319	1,626	1,040	2,666
School District School District	400156 400157	South Central Prairie Special Education Unit Pembina Special Education Cooperative	0.012251% 0.008852%	132	1,610 1.164		1,276 1,261	3,018 2,518	81 59	725 524	396 286	544	1,746	1,880 1.361	1,401 1,134	3,281 2,495
School District	400158	Central Regional Education Association	0.039397%	421	5,178	-	6,328	11,927	262	2,331	1,273	2,247	6,113	6,051	5,709	11,760
School District School District	400159 400160	Oberon Public School #16 Elgin/New Leipzig Public School	0.006656%	70	875		4,150 291	5,095 291	44	394	215	2,471 442	3,124 442	1,024	1,145 29	2,169 29
School District	400161	Williston Basin School District #7	0.460019%	4,906	60,466	-	155,619	220,991	3,055	27,213	14,867	72,441	117,576	70,661	56,321	126,982
School District School District	400162 400163	Morton Sioux Special Education Unit Nedrose Public School	0.000000%	135	1,665		1,711 3,537	1,711 5,337	84	749	409		1,242	1,945	629 1,746	629 3,691
School District	400164	Bowbells Public School District #14	0.006003%	64	789	-	3,582	4,435	40	355	194	-	589	922	1,128	2,050
Political Subdivision Political Subdivision	500002 500003	Cass County Water Resource District Walsh County Water Resource District	0.006187% 0.001221%	66 13	813 160		1,375 26	2,254 199	41	366 72	200 39	10,159 803	10,766 922	952 188	(2,924) (413)	(1,972) (225)
Political Subdivision	500005	Ramsey County Soil Conservation District	0.004526%	48	595	-	584	1,227	30	268	146	474	918	695	321	1,016
Political Subdivision Political Subdivision	500006 500007	James River Soil Conservation District Burleigh County Soil Conservation District	0.000000% 0.019193%	204	2,523		116 2,991	116 5,718	127	1,135	620	2,126 1,124	2,126 3,006	2,947	(722) 619	(722) 3,566
Political Subdivision	500008	Traill County Water Resource District	0.005546%	58	729	-	1,150	1,937	37	328	179	602	1,146	853	164	1,017
Political Subdivision Political Subdivision	500009 500010	Grafton Park District Cass County Soil Conservation District	0.015294% 0.026129%	164 280	2,010 3,434		2,077 2,370	4,251 6,084	102 174	905 1,546	494 844	2,011 210	3,512 2,774	2,349 4,012	(23) 936	2,326 4,948
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.014397%	155	1,892	-	670	2,717	96	852	465	217	1,630	2,212	(16)	2,196
Political Subdivision Political Subdivision	500016 500017	Greater Ramsey Water District Carnegie Regional Library	0.028096%	300	3,693 894		1,878	5,871	187 45	1,662	908	5,569	8,326 887	4,316	(866)	3,450
Political Subdivision	500018	Griggs County Public Library	0.000000%		-		91	91				1,157	1,157		(517)	(517)
Political Subdivision Political Subdivision	500019 500022	R & T Water Supply Commerce Authority Consolidated Waste Ltd	0.035604%	380 154	4,680 1.893	-	913 1.329	5,973 3.376	236	2,106 852	1,151 465	2,246 730	5,739 2.143	5,467 2,211	(1,116) 219	4,351 2,430
Political Subdivision	500023	Walsh County Housing Authority	0.003110%	35	409	-	1,329	559	21	184	465	31	337	477	33	510
Political Subdivision	500024 500025	Williams County Soil Conservation District	0.013318% 0.005484%	141	1,751 721	-	1,960 1,612	3,852 2,391	88 36	788 324	430 177	377	1,683 4,956	2,045	853 (628)	2,898 213
Political Subdivision Political Subdivision	500025	Bowman City Park Board Stark County Council on Aging/Elder Care	0.015062%	160	1,980		5,830	2,391 7,970	100	324 891	487	4,419	1,478	841 2,314	2,326	4,640
Political Subdivision	500028	Williston Housing Authority	0.022690%	242	2,982	-	1,715	4,939	151	1,342	733	1,272	3,498	3,486	(11)	3,475
Political Subdivision Political Subdivision	500030 500031	Minot Rural Fire Department Central Plains Water District	0.031072% 0.023987%	331 255	4,084 3,153		6,437 2.184	10,852 5,592	206 159	1,838 1,419	1,004 775	367 1,524	3,415 3.877	4,773	2,343 710	7,116 4,393
Political Subdivision	500033	Ransom County Soil Cons Dist	0.012657%	135	1,664	-	1,977	3,776	84	749	409	125	1,367	1,943	854	2,797
Political Subdivision Political Subdivision	500038 500040	Jamestown Regional Airport Fargo Park District	0.028398% 0.363727%	303 3,880	3,733 47,809		3,632 10,135	7,668 61,824	189 2,416	1,680 21,517	918 11,755	8.974	2,787 44,662	4,362 55,870	1,823 6,603	6,185 62,473
Political Subdivision	500041	Bismarck Rural Fire Protection	0.086406%	921	11,357	-	8,581	20,859	574	5,111	2,792	2,763	11,240	13,272	3,515	16,787
Political Subdivision Political Subdivision	500045 500047	Dunseith Community Nursing Home Mercer County Soil Conservation District	0.027683%	295	3,639 833		361 532	4,295 1,433	184	1,638	895	11,186 1.067	13,903 1.689	4,254 974	(6,990) 241	(2,736) 1.215
Political Subdivision	500049	West Fargo Park District	0.114861%	1,224	15,098	-	2,343	18,665	763	6,795	3,712	4,772	16,042	17,644	778	18,422
Political Subdivision Political Subdivision	500053 500054	Stutsman County Housing Authority Grand Forks County Water Resource District	0.023409% 0.011869%	250 127	3,077		2,129 3,783	5,456 5,470	155	1,385 702	757	243 12	2,540 1.177	3,595 1.822	1,282 2,237	4,877 4.059
Political Subdivision	500055	Southeast Region Career & Technology Center	0.015608%	167	2,052		2,362	4,581	104	923	504	207	1,738	2,396	936	3,332
Political Subdivision	500056	Cavalier County Job Development Authority	0.007854%	84	1,032	-	1,617	2,733	52	465	254	5	776	1,207	558	1,765
Political Subdivision Political Subdivision	500057 500060	Barnes County Soil Conservation District Devils Lake Basin Joint Water Resource Board	0.007924%	84	1,042		397 1,393	1,523 1,393	53	469	256	62	840	1,219	136 810	1,355 810
Political Subdivision	500061	Ward County Water Resource District	0.003252%	35	427	-	256	718	22	192	105	569	888	500	(67)	433
Political Subdivision Political Subdivision	500063 500068	Southwest Water Authority Burleigh County Council On Aging	0.176155% 0.041436%	1,880	23,154		7,405	32,439 7.425	1,170 275	10,421 2,451	5,693 1.339	33,105 7,734	50,389 11.799	27,058	(12,361) (2,460)	14,697 3.905
Political Subdivision	500072	Watford City Park District	0.079300%	847	10,423	-	6,642	17,912	527	4,691	2,563	4,312	12,093	12,180	4,337	16,517
Political Subdivision Political Subdivision	500080 500081	Western & Central Stark Soil Conservation District Ramsey County Housing Authority	0.006872%	74 76	903 958		358 663	1,335 1.697	46 48	407 431	222 235	1,610 2,961	2,285 3.675	1,056	(408) (1.593)	648 (472)
Political Subdivision	500082	Grand Forks Public Library	0.067814%	723	8,914	-	4,143	13,780	450	4,012	2,192	3,047	9,701	10,415	717	11,132
Political Subdivision Political Subdivision	500084 500085	Rolette County Soil Conservation District Jamestown Parks And Recreation District	0.004690% 0.039874%	49 426	616 5.241		589 1.897	1,254 7.564	31 265	277	152	3 7.726	463 11.639	721 6.125	235 (33)	956 6.092
Political Subdivision	500091	Ramsey County Water Resource District	0.003805%	40	500		1,198	1,738	25	225	123	469	842	585	185	770
Political Subdivision Political Subdivision	500107 500108	Grand Forks-E Grand Forks Metropolitan Planning North Dakota Firefighters Association	0.027796% 0.021935%	297 236	3,654 2,883		3,206 2,753	7,157 5,872	185 146	1,644 1,298	898 709	1,346	4,073 2,153	4,268 3,368	(105) 1,462	4,163 4,830
Political Subdivision	500109	James River Valley Library System	0.036929%	393	4,854		2,800	8,047	245	2,185	1,193	2,307	5,930	5,675	838	6,513
Political Subdivision Political Subdivision	500110 500111	Grand Forks Park District Mcintosh County Housing Authority	0.193671%	2,065	25,457	-	7,077	34,599	1,286	11,457	6,259	279 249	19,281 249	29,748	4,266 (386)	34,014 (386)
Political Subdivision	500112	Foster County Soil Conservation District	0.000000%										-			
School District School District	500113 500114	Lonetree Special Education Unit Roughrider Education Services Program (RESP)	0.000000%	-	-	-	200	200	-	-	-	1,790 207	1,790 207	-	(996) (306)	(996) (306)
Political Subdivision	500115	Agassiz Water Users District	0.010450%	111	1,374		1,661	3,146	69	618	338		1,025	1,604	1,335	2,939
Political Subdivision Political Subdivision	500116 500118	Western Area Water Supply Authority Crosby Park District	0.058695%	626	7,715	-	2,660	11,001	390	3,472	1,897	3,494	9,253	9,015	(2,882)	6,133
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.013038%	138	1,714		632	2,484	87	771	421	1,222	2,444	2,004	(55)	1,949
Political Subdivision Political Subdivision	500121	Devils Lake Park Board North Central Soil Conservation District	0.037788%	402	4,967	-	1,815	7,184	251	2,235	1,221	659 1 313	4,366	5,805	368 (131)	6,173
Political Subdivision	500125	Wahpeton Park Board	0.034417%	367	4,524		1,785	6,778	229	279 2,036	153 1,112	5,422	8,799	5,287	(2,048)	3,239
Political Subdivision	500126	City Of Bottineau Park Board	0.008513%	91	1,119	-	971	2,181	57	504	275	1,130	1,966	1,307	842	2,149
Political Subdivision Political Subdivision	500128 500129	Logan County Soil Conservation District Park District - City of New Rockford	0.003197% 0.000000%	33	420		919 821	1,372 821	21	189	103	1,615 3,012	1,928 3,012	491	77 (412)	(412)
Political Subdivision	500130	Traill County Job Development Authority	0.012809%	136	1,684	-	2,610	4,430	85	758	414	· · · ·	1,257	1,968	1,576	3,544
Political Subdivision Political Subdivision	500131 500132	Minot Park District Valley City Park District	0.098563% 0.034539%	1,052 367	12,955 4,540		13,939 6,723	27,946 11,630	655 229	5,831 2,043	3,185 1,116	2,053 4,408	11,724 7,796	15,140 5,306	11,392 3,068	26,532 8,374
Political Subdivision	500136	Tioga Park District	0.006915%	73	909	-	1,877	2,859	46	409	223	236	914	1,062	889	1,951
Political Subdivision Political Subdivision	500137 500140	Municipal Airport Authority of the City of Fargo Eddy County Soil Conservation District	0.124569% 0.004669%	1,328 49	16,374 614		34,448 1,633	52,150 2,296	827 31	7,369 276	4,026	2,346	14,568 458	19,134 718	15,443 689	34,577 1,407
Political Subdivision	500141	Kindred Park District	0.006477%	69	851	-	2,297	3,217	43	383	209	-	635	996	960	1,956
Political Subdivision Political Subdivision	500142 500145	Sheridan County Soil Conservation District Walsh County Job Development Authority	0.004715%	49	620	1	1,480	2,149	31	279	152		462	724	649	1,373
Political Subdivision	500152	Horace Rural Fire Protection District	0.020477%	218	2,692	-	11,469	14,379	136	1,211	662	-	2,009	3,144	3,610	6,754
Political Subdivision Political Subdivision	500059 500123	Traill Rural Water District Williston Rural Fire Protection District #1	0.000000%	-	-	-	62 66	62 66	-	-	-	1,247 806	1,247 806	-	(814) (435)	(814) (435)
Political Subdivision	500124	Emmons County Soil Conservation District	0.000000%	-	-	-	59	59	-	-	-	251	251	-	4	4
Political Subdivision State of ND	500127 030500	Bottineau County Water Resource District Tobacco Prevention/Control Committee	0.000000%	-	-	-	112	112	-	-	-	-	-	-	89 394	89 394
State of ND	030300	rosucco r revenuon/control committee	0.000000%	-	-	-	-	-	-	-	-	-	-	-	394	334

\* Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025. The sum of the values by employer differ from the System totals due to rounding





Employer Type	Employer ID	Employer	Proportionate Share	Total Deferred	2025		2026		2027	2028		2029	2030		2031 and Thereafter
State of ND	010100	Governor's Office		\$ 5,317		5 \$	8,430	\$	<u>.</u>	\$ (2,611)	\$	- \$		\$	-
State of ND	010800	Secretary Of State	0.108133%	\$ (5,267				\$	(7,421)			- \$	-	\$	-
State	011000	Office Of Management & Budget	0.317513%	\$ 29,951	\$ 19,53	) \$	28,120	\$	(11,422)	\$ (6,277)	\$	- \$	-	\$	-
State	011200	Information Technology Dept	3.162767%	\$ 444,055	\$ 259,23	2 \$	334,729	\$	(90,205)	\$ (59,701)	\$	- \$	-	\$	-
State	011700	State Auditor's Office	0.279984%	\$ 8,718	\$ 6,26	1\$	20,510	\$	(12,374)	\$ (5,679)	\$	- \$	-	\$	-
State	011800	Central Services	0.086799%					\$	(8,487)			- \$	-	\$	-
State of ND	012000	State Treasurer's Office	0.033942%	\$ 134	\$ 62	5 \$	2,140	\$	(1,882)	\$ (750)	\$	- \$	-	\$	-
State	012500	Attorney General's Office		\$ 82,133				\$		\$ (31,773)		- \$	-	\$	-
State of ND	012700	Tax Department		\$ 7,610				\$		\$ (10,185)		- \$	-	\$	-
State of ND	013000	Facility Management		\$ 802	\$ 1,99		- ,	\$	( ) /	\$ (2,944)		- \$	-	\$	-
State of ND	014000	Office Of Administrative Hearings		\$ 2,486	\$ 1,43		- ,	\$	( ) /	\$ (806)		- \$	-	\$	-
State	016000	Legislative Council		\$ 37,173			33,040	\$	1 , 1	\$ (7,102)		- \$	-	\$	-
State of ND	018000	ND Supreme Court		\$ 173,655			213,944	\$	(,,	\$ (54,198)		- \$	-	ş	-
State of ND	018800	Commission On Legal Counsel For Indigents		\$ 5,329				\$	(-))	\$ (4,222)		- \$	-	ş	-
State	019000	Retirement & Investment Office		\$ 19,884 \$ 20.085	\$ 9,97			\$	(-))	\$ (3,166)		- \$	-	Ş	-
State	019200	ND Public Employees Retirement System		+				\$		\$ (3,690)	ş	- \$	-	Ş	-
State of ND	019500	ND Ethics Commission		+ -,			509	\$		\$ -	-	- \$	-	Ş	-
State of ND	020100	Public Instruction		+				\$	. , ,	\$ (8,589)		- \$	-	Ş	-
State	020200	Education Standards & Practice		\$ 6,307 \$ 26,789			-, -	\$ \$	( ) . ,	\$ (1,208) \$ 458	ş	- \$	-	Ş	-
State	020400	ND Center for Distance Education							- ,				-	Ş	-
State	021500	ND University System Office		\$ 9,950	\$ 7,16		10,123	\$		\$ (2,391)	\$	- \$	-	ş	-
State of ND State of ND	022300	ND Youth Correctional Center Juvenile Services - DOCR		\$ (23,924 \$ 4,384	) \$ (11,46 \$ 5.60		430 11.103	\$ \$		\$ (3,539) \$ (4,014)		- \$ - \$	-	ç	-
				, ,			,		(			- >	-	Ş	-
State State	022600	Land Department	0.137410%	\$ 2,478 \$ 24,132				\$ \$		\$ (2,745) \$ (8,427)		- >	-	ç	-
State		Bismarck State College										- >	-	ç	-
State	022800	Lake Region State College Williston State College		\$ 26,565 \$ (16,424				\$ \$		\$ (3,411) \$ (1,511)		- >	-	ç	-
State	022900	University Of North Dakota		\$ 188,565	, , , , , , , , , , , , , , , , , , , ,	· ·	(2,266) 274,695	ş Ş	(-))	\$ (73,605)		- >	-	ې د	-
State	023500	North Dakota State University	2.590921%					ś		\$ (59,874)		- \$		é	
State	023500	ND St College Of Science		\$ 21,773	\$ 15,11		35.488	ŝ		\$ (9,690)		- \$		é	
State	023900	Dickinson State University		\$ (11.572			6,886	ś		\$ (4,189)		- \$		Ś	
State	024000	Mayville State University		\$ (11,077	, , , , , , , , , , , , , , , , , , , ,			ŝ		\$ (4,886)		- \$		é	
State	024100	Minot State University	0.452831%		\$ 15,84			ś		\$ (10,158)		- ś		é	
State	024200	Valley City State University		\$ 12,043			. ,.	\$		\$ (3,433)		- \$	-	ś	-
State of ND	025000	ND State Library		\$ 1,586				\$		\$ (2,038)		- ś	-	ś	-
State of ND	025200	SCHOOL FOR THE DEAF		\$ 6,724				\$		\$ (2,227)		- s		ś	-
State of ND	025300	School For The Blind		\$ 9,446				\$	(3,232)	\$ (1,745)		- s		ś	-
State	026100	ND Board Of Nursing		\$ 10,182				\$		\$ (1,578)		- s		ś	-
State of ND	027000	Career & Technical Education		\$ (26,989				\$		\$ (4,220)		- \$	-	\$	-
State of ND	030100	ND Department Of Health	1.060939%	\$ (19,630	) \$ (20,28	3) \$	75,814	\$	(51,900)	\$ (23,256)	\$	- \$	-	\$	-
State of ND	030300	Mental Health	0.850606%	\$ 139,454	\$ 112,29	3 \$	74,043	\$	(30,137)	\$ (16,745)	\$	- \$	-	\$	-
State of ND	031000	Life Skills and Transition Center	0.843398%	\$ (37,406	) \$ (3,91	) \$	39,759	\$	(53,130)	\$ (20,125)	\$	- \$	-	\$	-
State of ND	031200	North Dakota State Hospital	1.098941%	\$ (80,783	) \$ (18,42	3) \$	42,315	\$	(77,057)	\$ (27,613)	\$	- \$	-	\$	-
State of ND	031300	ND Veterans Home	0.334009%	\$ (8,663	) \$ 1,41	3 \$	18,356	\$	(20,287)	\$ (8,145)	\$	- \$	-	\$	-
State of ND	031600	Indian Affairs Commission	0.016378%	\$ 1,299	\$ 11	2 \$	1,521	\$	(84)	\$ (250)	\$	- \$	-	\$	-
State of ND	032100	Veterans Affairs Department	0.053413%	\$ 10,093	\$ 5,28	\$\$	6,790	\$	(1,028)	\$ (952)	\$	- \$	-	\$	-
State of ND	032500	Department Of Human Services		\$ 487,661	\$ 363,13	L\$	572,996	\$		\$ (148,294)	\$	- \$		\$	-
State of ND	036000	Protection & Advocacy Project	0.130047%	\$ (2,746	) \$ 1,14	L\$	6,698	\$	(7,406)	\$ (3,179)	\$	- \$		\$	-
State	038000	Job Service North Dakota	0.648916%	\$ (31,896	) \$ 1,68	<b>\$</b>	25,173	\$	(43,054)	\$ (15,704)	\$	- \$	-	\$	-
State	040100	Insurance Department	0.247670%	\$ 22,514	\$ 12,34	7 \$	23,892	\$	(8,739)	\$ (4,986)	\$	- \$		\$	-
State of ND	040500	Industrial Commission	0.043902%	\$ (350,407	) \$ (111,11	) \$	(108,376)	\$	(110,769)	\$ (20,152)	\$	- \$	-	\$	-
State of ND	040600	ND Department Of Labor	0.062421%	\$ 4,555	\$ 1,74	\$\$	5,934	\$	(1,941)	\$ (1,181)	\$	- \$	-	\$	-
State of ND	040800	Public Service Commission	0.272685%	\$ 13,491	\$ 8,97	5\$	20,886	\$	(10,571)	\$ (5,800)	\$	- \$	-	\$	-
State of ND	041200	Aeronautics Commission	0.040064%	\$ 2,436	\$ 2,17	2 \$	3,281	\$	(2,125)	\$ (892)	\$	- \$	-	\$	-
State of ND	041300	Department Of Financial Institutions	0.182494%	\$ 11,420	\$ 6,93	5\$	15,303	\$	(7,050)	\$ (3,768)	\$	- \$	-	\$	-
State of ND	041400	ND Securities Department	0.025524%		) \$ (3,49	3) \$	(2,068)	\$	(3,461)	\$ (765)		- \$	-	\$	-
State	042600	State Board Of Law Examiners	0.038317%	\$ (2,225	) \$ (55	5) \$	1,798	\$	(2,519)	\$ (949)	\$	- \$	-	\$	-
State	042700	ND State Board Of Cosmetology	0.000000%	\$ (2,985	) \$ (1,07	3) \$	(1,322)	\$	(590)	\$-	\$	- \$	-	\$	-
State	042800	ND State Plumbing Board	0.044162%	\$ 4,120	\$ 2,83	\$\$	4,110	\$	(1,867)	\$ (956)	\$	- \$	-	\$	-
State	047100	Bank Of North Dakota	1.059222%	\$ 83,541	\$ 53,22	\$	89,450	\$	(37,620)	\$ (21,513)	\$	- \$	-	\$	-
State	047200	Public Finance Authority	0.018914%	\$ 2,023	\$ 1,27	7 \$	1,875	\$	(731)	\$ (398)	\$	- \$	-	\$	-
State	047300	Housing Finance Agency		\$ 9,928	\$ 9,74		18,433	\$	( ) )	\$ (5,462)	\$	- \$	-	\$	-
State	047400	Department of Mineral Resources	0.559027%				147,674	\$	78,644	\$ 6,306	\$	- \$	-	\$	-
State	047500	Mill & Elevator Association	0.682849%	\$ 38,997	\$ 40,76	) Ś	53,448	Ś	(39,013)	\$ (16,198)	Ś	- Ś		Ś	



			Proportionate				Schedule of L	Deferred Outflows/(I	niowsj		2031 ar
Employer Type	Employer ID	Employer	Share	Total Deferred	2025	2026	2027	2028	2029	2030	Thereaft
tate	048500	Workforce Safety & Insurance	1.425886%	62,125	54,222	110,634	(70,279)	(32,452)	-		
ate of ND	050200	Field Services Division	0.878922%	149,478	73,047	99,697	(10,017)	(13,249)	-	-	
ate of ND	050400	Highway Patrol	1.602063%	235,124	127,172	174,366	(37,854)	(28,560)	-		
ate of ND	051600	Heart River Correctional Center	0.088829%	29,142	15,694	17,668	(2,404)	(1,816)	-	-	
ate of ND	051700	Department Of Corrections Transitional Services	0.212145%	17,921	12,824	18,308	(8,741)	(4,470)	-	-	
te of ND	051800	James River Correctional Ctr	0.564214%	(20,174)	2,750	23,265	(33,049)	(13,140)	-		
te of ND	051900	State Penitentiary	0.684673%	(42,219)	(7,214)	21,469	(40,787)	(15,687)	-		
te	052000	Rough Rider Industries	0.134275%	3,101	5,755	8,783	(8,233)	(3,204)	-		
te of ND	053000	Department Of Corrections And Rehabilitation	0.522232%	(19,468)	2,994	21,949	(31,846)	(12,565)	-		
te of ND	054000	Adjutant General ND National Guard	1.035463%	67,077	43,674	83,079	(39,261)	(20,415)	-		
te of ND	060100	Department Of Commerce	0.336793%	26,891	15,835	30,751	(12,474)	(7,221)	-		
ate of ND	060200	Dept Of Agriculture	0.355247%	10,053	13,971	25,545	(20,956)	(8,507)	-	-	
ate of ND	060700	Milk Marketing Board	0.006656%	(896)	(829)	329	(253)	(143)	-		
ate of ND	060800	ND Oilseed Council	0.004286%	698	375	489	(89)	(77)	-	-	
ate	061100	ND Soybean Council	0.000000%	(11,778)	(4,146)	(3,851)	(3,247)	(534)	-	-	
ate of ND	061400	ND Corn Utilization Council	0.014339%	(1,740)	(103)	718	(1,740)	(615)	-	-	
ate of ND	061600	State Seed Department	0.094463%	(16,109)	(3,057)	(269)	(9,955)	(2,828)			
ate	062400	Beef Commission	0.005305%	(3,811)	(1,429)	(1,081)	(1,191)	(110)			
ate of ND	062500	ND Wheat Commission	0.052257%	5,441	3,563	5,063	(2,056)	(1,129)	-	-	
te of ND	062600	ND Barley Council	0.015241%	1,112	921	1,268	(735)	(342)			
ate	066500	State Fair Association	0.067795%	(4,552)	(525)	3,093	(5,195)	(1,925)			
ate of ND	067000	Racing Commission	0.006354%	(1,935)	(605)	(409)	(790)	(131)			
ate of ND	070100	Historical Society	0.388868%	26,856	19,599	32,889	(17,204)	(8,428)	-		
ate of ND	070900	ND Council On The Arts	0.020674%	(3,975)	(573)	(207)	(2,542)	(653)	-		
ate of ND	072000	Game & Fish Department	1.184858%	125.222	79,727	114,142	(43,983)	(24,664)	-		
ate of ND	075000	Parks & Recreation Department	0.347779%	39,763	20,799	34.352	(8.833)	(6,555)	-		
ate of ND	077000	Water Commission	0.510523%	3.418	13.152	33,305	(30,388)	(12,651)	-		
ate	080100	Department Of Transportation	5.305048%	226.008	196,151	410,995	(259,969)	(121,169)	-		
ate	090000	ND State Board Of Accountancy	0.013088%	(217)	(543)	1.067	(458)	(283)	-		
ate	090100	Board Of Medical Examiners	0.025373%	(387)	534	1,631	(1,853)	(699)	-		
ate	090200	Board Of Pharmacy	0.024170%	866	1,116	1,682	(1,401)	(531)	-		
ate	090600	Real Estate Commission	0.021416%	3.160	2,286	2,230	(893)	(463)			
ate	090900	Electrical Board	0.148367%	7,930	6,941	11.133	(6,727)	(3,417)			
ate	099501	ND System Information Technology Services	0.197739%	6,922	9,386	14,462	(12,022)	(4,904)			
ate	099503	North Dakota State Board of Dental Examiners	0.012051%	4,894	2,211	2,618	319	(4,364)			
istrict Health Unit	100002	McIntosh District Health Unit	0.012031%	2,312	1.607	1.552	(550)	(297)	-		
istrict Health Unit	100002	Wells County Dist Health Unit	0.016092%	2,512	310	845	(573)	(323)			
istrict Health Unit	100004	Central Valley Health Unit	0.090029%	854	2,374	6,150	(5,475)	(2,195)			
istrict Health Unit	100005	Dickey County Health District	0.020893%	632	1,003	1,248	(1,183)	(436)	-		
istrict Health Unit	100006	Emmons County Public Health	0.015390%	(150)	418	584	(795)	(357)	-		
istrict Health Unit	100007	Rolette County Public Health	0.047395%	2.343	2,643	3,910	(2,990)	(1,220)	-		
istrict Health Unit	100008	Towner County Public Health Unit	0.000000%	(1,737)	(1,248)	(489)	(_))	(_);	-		
istrict Health Unit	100009	Nelson-Griggs District Health Unit	0.009351%	(1,737) (547)	(1,248)	167	(426)	(210)	-	-	
strict Health Unit	100010	First District Health Unit	0.181213%	1,866	4,003	12.161	(10,027)	(4,271)	-	-	
strict Health Unit	100010	Lake Region District Health Unit	0.071444%	(3,480)	1,149	2.875	(5,718)	(1,786)	-	-	
strict Health Unit	100011	Garrison Diversion Conservancy District	0.207971%	15,690	13.283	17.937	(10,650)	(4.880)	-	-	
strict Health Unit	100012	Upper Missouri Health Unit	0.123474%	12,376	8.089	11,781	(4,911)	(2,583)			
strict Health Unit	100013	Kidder County District Health Unit	0.003502%	(1,538)	(280)	(277)	(4,511)	(188)		_	
strict Health Unit	100014	Southwestern District Health Unit	0.106612%	(3,771)	1.885	5,405	(8,255)	(2,806)			
strict Health Unit	100013	City-County Health District	0.045487%	(3,333)	1,005	1,696	(3,773)	(1,403)	-	-	
strict Health Unit	100017	Sargent County District Health Unit	0.014178%	1,637	889	1,409	(391)	(1,403) (270)	-	-	
strict Health Unit	100018	Traill District Health Unit	0.014178%	1,057	982	1,409	(871)	(397)	-	-	
strict Health Unit	100019	Cavalier County Health Dist	0.013157%	1,738	1,067	1,457	(499)	(288)	-	-	
strict Health Unit	100021	Walsh County Health District	0.013757%	(802)	1,067	1,458	(2,379)	(288) (857)	-	-	
strict Health Unit	100022	Custer Health Unit	0.030430%	6,256	3,867	1,283	(4,128)	(2,230)	-	-	
			0.116078%	5,067		5.074			-	-	
litical Subdivision	100024	Southeast Water Users District	0.052346%	5,067	3,345	- , -	(2,203)	(1,149) 160	-	-	
strict Health Unit	200002	Foster County Public Health	0.013814%	8,983	3,199	3,665 893	1,959	(186)	-	-	
ty		City Of Mcville					(330)		-	-	
ty	200003	City Of Drayton	0.018559%	2,473	920	2,886	(899)	(434)	-	-	
tγ	200004	City Of Fessenden	0.000000%	(244)	(245)	1	-	-	-	-	
ty	200005	City Of Westhope	0.004485%	(2,687)	(1,262)	(674)	(656)	(95)	-	-	
ty	200006	City Of Belfield	0.005345%	(4,519)	(2,888)	(989)	(523)	(119)	-	-	
ty	200007	City of Beulah	0.077741%	12,602	10,233	7,524	(3,436)	(1,719)	-	-	
ty	200008	City Of Rolla	0.043403%	13,062	4,181	6,840	2,127	(86)	-	-	



			Proportionate					Deferred Outflows/(I			2031 a
Employer Type	Employer ID	Employer	Share	Total Deferred	2025	2026	2027	2028	2029	2030	Thereaf
γ.	200009	City of New Town	0.056473%	(4,116)	(1,199)	1,200	(2,858)	(1,259)	-	-	
,	200010	City Of Cavalier	0.053931%	(1,102)	1,335	2,963	(4,012)	(1,388)			
,	200011	City Of Harvey	0.033361%	(3,756)	(1,224)	545	(2,334)	(743)			
	200012	City Of Napoleon	0.011060%	(2,405)	(164)	(110)	(1,673)	(458)	-		
	200014	City Of Grand Forks	2.540535%	247,966	173,988	238,066	(108,224)	(55,864)	-		
	200015	City Of Killdeer	0.052548%	(3,013)	(1,619)	2,243	(2,501)	(1,136)	-		
	200016	City Of Ellendale	0.039121%	680	1,006	2,737	(2,146)	(917)	-		
	200017	City of Wishek	0.021543%	1,307	872	1,699	(816)	(448)	-		
	200018	City Of Granville	0.000000%	(369)	(162)	(22)	(185)		-		
	200019	City Of Linton	0.019972%	1,642	996	1,905	(828)	(431)	-	-	
	200020	City Of Finley	0.012274%	1,664	1,017	1,416	(493)	(276)	-	-	
	200021	City Of Wilton	0.010909%	418	112	999	(447)	(246)	-	-	
	200022	City Of Ray	0.022388%	4,953	2,143	2,820	196	(206)	-	-	
	200025	City Of Medora	0.018995%	1,289	582	1,506	(483)	(316)	-	-	
	200026	City of Velva	0.019002%	2,976	2,056	1,894	(649)	(325)	-	-	
	200027	City of Mandan	0.313152%	41,833	29,099	31,734	(12,722)	(6,278)	-		
	200028	City Of Thompson	0.021235%	1,879	1,459	1,996	(1,073)	(503)	-		
	200029	City Of Williston	1.691552%	(50,426)	52,398	78,791	(134,870)	(46,745)	-		
	200030	City Of Bowman	0.075991%	7,490	4,454	7,064	(2,523)	(1,505)	-	-	
	200031	City Of Tioga	0.081604%	3,607	3,532	6,216	(4,264)	(1,877)	-	-	
	200033	City Of Rhame	0.004879%	71	117	306	(260)	(92)	-		
	200035	City Of Fargo	3.163228%	141,596	149,688	237,149	(169,239)	(76,002)	-		
	200036	City Of Jamestown	0.456938%	17,819	18,607	34,406	(24,732)	(10,462)	-		
	200037	City Of Beach	0.026511%	2,724	2,299	2,296	(1,311)	(560)	-		
	200038	City Of Glenburn	0.002965%	289	96	200	57	(64)	-		
	200040	City Of Kulm	0.008833%	641	536	771	(458)	(208)	-		
	200041	City Of Harwood	0.006524%	(2,450)	(648)	(492)	(1,019)	(291)	-		
	200043	City of Dickinson	0.752328%	126,256	100,883	79,462	(36,485)	(17,604)	-		
	200045	City Of Mapleton	0.006502%	(622)	(263)	74	(284)	(149)	-	-	
	200046	City Of Wahpeton	0.273966%	31,967	19,281	26,685	(8,417)	(5,582)	-	-	
	200047	City Of Bottineau	0.037586%	(733)	1,938	1,299	(2,956)	(1,014)			
	200049	City Of Elgin	0.003575%	(205)	(172)	214	(166)	(81)	-		
	200050	City Of Rugby	0.038825%	910	(92)	2,496	(899)	(595)	-		
	200051	City Of New Salem	0.006802%	(174)	(127)	364	(267)	(144)	-		
	200052	City Of Walhalla	0.007838%	(5,700)	(1,960)	(1,093)	(2,171)	(476)	-		
	200053	City Of Gwinner	0.017935%	1,736	1,225	1,690	(788)	(391)	-		
	200054	City Of Kenmare	0.017878%	4,812	1,164	1,715	1,760	173	-		
	200055	City Of Watford City	0.392161%	43,144	32,528	38,368	(18,573)	(9,179)	-		
	200057	City Of Cooperstown	0.004194%	(2,407)	(1,174)	(639)	(507)	(87)	-		
	200058	City Of New England	0.010646%	652	580	884	(558)	(254)	-	-	
	200059	City Of Carrington	0.066264%	4,032	3,577	5,531	(3,467)	(1,609)	-		
	200055	City Of Mott	0.003530%	(2,233)	(809)	(789)	(549)	(1,005)	-		
	200061	City Of Larimore	0.017104%	2,099	1,466	1,745	(758)	(354)	-	-	
	200062	City Of Sherwood	0.000000%	(535)	(407)	(128)	(, 53)	(554)	-		
	200063	City Of Lamoure	0.006772%	(221)	(249)	526	(344)	(154)			
	200064	City Of Michigan	0.004622%	(162)	46	206	(290)	(124)			
	200065	City Of Park River	0.025658%	(4,780)	(1,347)	(151)	(2,643)	(639)	-		
	200066	City Of Sawyer	0.000000%	1,746	550	550	(2,043)	96	-		
	200067	City Of Hatton	0.005422%	828	286	684	(46)	(96)	_		
	200067	City Of Northwood	0.022820%	(243)	750	1,308	(46)	(644)	-	-	
	200089	City Of Powers Lake	0.022820%	1,032	388	1,002	(1,657) (115)	(243)	-	-	
	200070	City Of Towner	0.008778%	1,012	552	919	(273)	(180)	-	-	
	200072	City Of Pembina	0.006119%	1,018	358	634	(273)	(133)	-	-	
	200075	City Of Underwood	0.000000%	(2,048)	(956)	(745)	(347)	(133)	-	-	
	200075	City Of New Leipzig	0.000000%	(2,048)	(342)	(745)	(547)	-	-	-	
				. ,			(4,375)	/1 201)	-		
	200077 200080	City Of Stanley City Of Crosby	0.057198% 0.015509%	(4,016) 792	(125) 659	1,875 1,088	(4,375)	(1,391) (333)	-		
			0.015509%	6,981		1,088			-		
	200083	City Of Grafton			6,750	, -	(7,838)	(3,665)	-	-	
	200084	City Of Emerado	0.011129%	1,451	898	1,192	(392)	(247)	-	-	
	200085	City Of Lincoln	0.040167%	(3,256)	709	942	(3,794)	(1,113)	-	-	
	200086	City Of Minto	0.004044%	(495)	(147)	(106)	(155)	(87)	-		
		City Of Ashley	0.009944%	(326)	107	464	(678)	(219)		-	
	200087 200088	City Of Neche	0.000000%	(871)	(454)	(417)	(0.0)	()			



			Proportionate				Schedule of	Deferred Outflows/(	iiiiowsj		2031 ar
Employer Type	Employer ID	Employer	Share	Total Deferred	2025	2026	2027	2028	2029	2030	Thereaft
/	200090	City Of Hankinson	0.017569%	(1,978)	(38)	214	(1,605)	(549)	-	-	
	200091	City Of New Rockford	0.017087%	616	469	1,128	(621)	(360)	-	-	
	200092	City of Minot	0.500870%	89,997	67,514	51,815	(19,028)	(10,304)	-	-	
	200094	City Of West Fargo	1.496643%	261,771	158,362	177,900	(43,543)	(30,948)	-	-	
	200096	City Of Valley City	0.085767%	23,875	13,738	15,685	(3,549)	(1,999)	-	-	
	200097	City Of Devils Lake	0.214716%	16,369	13,571	18,122	(10,181)	(5,143)	-	-	
	200098	City Of Oakes	0.054226%	3,674	2,331	4,582	(2,100)	(1,139)	-	-	
	200100	City Of Mohall	0.011959%	(1,926)	(103)	212	(1,580)	(455)	-	-	
	200101	City Of Lidgerwood	0.004041%	(1,863)	(363)	(301)	(962)	(237)	-	-	
	200102	City Of Mcclusky	0.000000%	(517)	(398)	(119)	-	-	-	-	
	200103	City Of Burlington	0.028649%	(311)	1,047	1,573	(2,143)	(788)	-	-	
	200104	City Of Lisbon	0.025867%	(2,400)	(430)	311	(1,836)	(445)	-	-	
	200110	City Of Halliday	0.011184%	1,171	630	1,166	(389)	(236)	-	-	
	200111	City Of Maddock	0.012086%	1,229	620	1,274	(401)	(264)	-	-	
	200114	City of Regent	0.006806%	1,270	718	861	(175)	(134)	-	-	
	200115	City of Lakota	0.012995%	(139)	(172)	853	(554)	(266)	-	-	
	200117	City of Alexander	0.019138%	2,793	1,737	2,109	(659)	(394)	-	-	
	200118	City of Berthold	0.011981%	4,645	1,596	2,183	835	31	-	-	
	200119	City of Carson	0.004373%	(1,901)	(388)	(321)	(958)	(234)	-	-	
	200120	City of Dodge	0.004919%	492	350	468	(216)	(110)	-	-	
	200123	City of Grenora	0.009796%	1,264	1,308	931	(699)	(276)	-	-	
	200124	City of Kindred	0.011537%	2,191	1,538	1,266	(375)	(238)	-	-	
	200125	City of Richardton	0.004572%	179	422	(10)	(140)	(93)	-	-	
	200126	City of Garrison	0.006955%	(431)	639	338	(1,116)	(292)	-	-	
	200128	City of Rolette	0.000000%	(1,752)	(267)	(267)	(933)	(285)	-	-	
	200129	City of Leeds	0.000965%	589	211	244	125	9	-	-	
Ý	300001	Adams County	0.047523%	(12,868)	(5,413)	(40)	(5,799)	(1,616)	-	-	
y	300002	Barnes County	0.320407%	16,809	11,213	27,975	(15,410)	(6,969)	-	-	
У	300003	Benson County	0.127026%	2,776	1,652	9,955	(6,150)	(2,681)	-	-	
Ŷ	300004	Billings County	0.443213%	9,587	25,113	23,228	(28,274)	(10,480)	-	-	
У	300005	Bottineau County	0.274937%	12,303	9,409	19,383	(10,900)	(5,589)	-	-	
У	300006	Bowman County	0.104050%	385	18	7,194	(4,655)	(2,172)	-		
У	300007	Burke County	0.123588%	(2,457)	2,525	6,188	(8,291)	(2,879)	-	-	
Y	300008	Burleigh County	1.612176%	169,289	92,622	154,365	(47,400)	(30,298)	-	-	
ty	300009	Cass County	2.137009%	86,997	80,544	163,314	(107,439)	(49,422)	-		
ty	300010	Cavalier County	0.265391%	8,546	14,720	15,119	(15,357)	(5,936)	-	-	
ty	300011	Dickey County	0.119296%	2,508	2,330	9,467	(6,548)	(2,741)	-	-	
ty	300012	Divide County	0.152885%	(9,616)	(2,206)	7,513	(10,944)	(3,979)	-	-	
ty	300013	Dunn County	0.496759%	26,741	25,612	37,965	(25,476)	(11,360)	-	-	
ty	300014	Eddy County	0.059734%	(3,270)	(420)	2,982	(4,326)	(1,506)	-	-	
ty	300015	Emmons County	0.219002%	29,940	18,507	21,345	(6,066)	(3,846)	-	-	
y	300016	Foster County	0.060070%	(14,941)	(4,243)	(588)	(7,873)	(2,237)	-	-	
У	300017	Golden Valley County	0.084535%	14,181	10,853	7,812	(2,793)	(1,691)	-	-	
y	300018	Grand Forks County	1.371758%	131,742	67,220	124,972	(35,420)	(25,030)	-	-	
y	300019	Grant County	0.091530%	4,516	3,729	7,325	(4,473)	(2,065)	-		
y	300020	Griggs County	0.061431%	1,448	1,448	4,555	(3,117)	(1,438)	-		
У	300021	Hettinger County	0.086712%	(491)	2,099	5,706	(6,092)	(2,204)	-		
y	300023	La moure County	0.138864%	5,077	3,940	11,187	(6,797)	(3,253)	-	-	
y	300024	Logan County	0.053979%	5,014	1,758	5,184	(1,008)	(920)	-	-	
by .	300025	Mchenry County	0.092820%	3,976	1,540	7,387	(2,996)	(1,955)	-	-	
y	300026	Mcintosh County	0.065767%	(664)	(273)	3,969	(2,933)	(1,427)	-		
y	300027	Mckenzie County	1.072537%	85,797	53,812	95,079	(41,942)	(21,152)	-	-	
/	300028	Mclean County	0.464978%	23,940	19,941	37,140	(22,692)	(10,449)	-		
y	300029	Mercer County	0.326663%	17,123	12,453	24,784	(13,674)	(6,440)	-	-	
/	300030	Morton County	0.675853%	19,024	25,916	49,353	(39,515)	(16,730)	-	-	
y .	300031	Mountrail County	0.581362%	3,659	16,828	33,913	(33,422)	(13,660)	-	-	
y Y	300032	Nelson County	0.115491%	(2,313)	944	5,989	(6,677)	(2,569)	-	-	
ty	300033	Oliver County	0.077905%	2,958	3,487	6,188	(4,720)	(1,997)	-	-	
ty	300034	Pembina County	0.213434%	13,209	5,967	18,462	(7,160)	(4,060)	-	-	
ty	300035	Pierce County	0.147743%	(11,273)	(1,830)	6,080	(11,623)	(3,900)	-	-	
y	300036	Ramsey County	0.332298%	(17,246)	6,286	12,114	(26,867)	(8,779)	-	-	
y	300037	Ransom County	0.163649%	13,325	9,685	14,615	(7,355)	(3,620)	-	-	
v	300038	Renville County	0.107421%	2,312	3,585	8,181	(6,652)	(2,802)	-	-	



			Proportionate				Schedule of	Deferred Outflows/(I	mowsj		2031 an
Employer Type	Employer ID	Employer	Share	Total Deferred	2025	2026	2027	2028	2029	2030	Thereaft
ounty	300040	Rolette County	0.154072%	(5,767)	(3,064)	10,125	(9,034)	(3,794)	-	-	
inty	300041	Sargent County	0.089715%	22,481	13,690	11,901	(1,463)	(1,647)	-	-	
inty	300042	Sheridan County	0.047044%	(4,300)	(163)	1,499	(4,191)	(1,445)	-	-	
inty	300044	Slope County	0.098519%	6,260	6,595	7,062	(5,173)	(2,224)	-	-	
inty	300045	Stark County	0.499860%	3,555	6,313	37,514	(28,272)	(12,000)	-	-	
inty	300046	Steele County	0.068374%	484	719	3,943	(2,996)	(1,182)	-	-	
nty	300047	Stutsman County	0.672755%	73,290	40,356	61,400	(16,178)	(12,288)	-	-	
nty	300048	Towner County	0.125685%	8,453	6,681	9,649	(5,142)	(2,735)	-	-	
nty	300049	Traill County	0.298660%	12,296	13,420	23,977	(17,603)	(7,498)	-	-	
nty	300050	Walsh County	0.219217%	(3,543)	1,049	13,661	(12,978)	(5,275)	-	-	
nty	300051	Ward County	1.159381%	41,120	37,160	81,707	(53,593)	(24,154)	-	-	
nty	300052	Wells County	0.175947%	4,287	8,758	11,258	(11,244)	(4,485)	-	-	
nty	300053	Williams County	1.668629%	162,785	108,463	151,821	(62,386)	(35,113)	-	-	
ool District	400002	Mcclusky Public Schools	0.011462%	1,547	402	1,203	71	(129)	-	-	
ool District	400003	Lake Region Special Education Unit	0.043722%	(876)	754	2,422	(3,049)	(1,003)	-	-	
ol District	400004	Lidgerwood Public School	0.027176%	(244)	377	1,359	(1,434)	(546)	-	-	
ool District	400006	Halliday Public School	0.00000%	(2,725)	(1,087)	(1,122)	(516)	-	-	-	
ol District	400007	Oliver-Mercer Special Education Unit	0.020424%	(2,311)	(988)	247	(1,116)	(454)	-	-	
ol District	400008	Underwood School District #8	0.024175%	(4,542)	(786)	(255)	(2,740)	(761)	-	-	
ol District	400010	New Town Public School District	0.111531%	(11,120)	(3,487)	3,812	(8,641)	(2,804)	-	-	
ol District	400011	Bottineau Public School	0.106818%	(3,453)	1,242	5,185	(7,309)	(2,571)	-	-	
ol District	400012	Peace Garden Special Services	0.022908%	(6,765)	(1,130)	(509)	(4,082)	(1,044)	-	-	
ol District	400014	Beulah Public School #27	0.080203%	391	1,140	4,485	(3,596)	(1,638)	-	-	
ool District	400016	St John School District #3	0.063336%	(956)	1,827	3,501	(4,757)	(1,527)	-	-	
ool District	400017	Ellendale Public School District #40	0.031424%	113	(36)	2,060	(1,267)	(644)	-	-	
ool District	400018	Rural Cass Special Education Unit	0.020411%	(2,957)	(468)	415	(2,232)	(672)	-	-	
ool District	400019	Fargo Public Schools	1.692886%	(67,591)	7,334	72,745	(107,628)	(40,042)	-	-	
ol District	400020	Surrey Schools	0.038027%	(3,434)	(832)	1,535	(3,040)	(1,097)	-	-	
ol District	400021	Jamestown Public School District #1	0.178839%	(30,322)	(10,348)	(1,154)	(14,598)	(4,222)	-	-	
ol District	400023	Warwick Public School	0.033075%	(8,680)	(1,931)	(1,423)	(4,257)	(1,069)	-	-	
ool District	400024	Souris Valley Special Services	0.033183%	(2,353)	1,004	1,195	(3,525)	(1,027)	-	-	
ool District	400025	Rugby Public School District #5	0.054138%	(5,652)	72	1,205	(5,211)	(1,718)	-	-	
ool District	400026	Billings County School District	0.016035%	(4,431)	(1,580)	(642)	(1,714)	(495)	-	-	
ool District	400027	Belcourt School District #7	0.431627%	(12,031)	8,195	21,061	(30,724)	(10,563)	-	-	
ool District	400028	West Fargo Public School #6	1.347102%	(5,660)	21,197	74,584	(71,715)	(29,726)	-	-	
ool District	400029	Minot Public School District #1	1.256422%	(62,772)	2,714	50,557	(85,298)	(30,745)	-	-	
ool District	400030	Belfield Public School #13	0.016837%	(5,975)	(2,283)	(1,246)	(2,089)	(357)	-	-	
ool District	400031	Minto Public School District #20	0.028793%	(455)	447	1,663	(1,821)	(744)	-	-	
ool District	400033	Harvey Public School Dist #38	0.038329%	(9,203)	(2,254)	(877)	(4,836)	(1,236)	-	-	
ool District	400034	Oakes Public Schools	0.040084%	(1,013)	357	2,365	(2,603)	(1,132)	-	-	
ool District	400035	Larimore Public School District #44	0.046974%	1,308	1,512	3,268	(2,423)	(1,049)	-	-	
ool District	400036	Hazen Public School District #3	0.036014%	(8,323)	(2,153)	(760)	(4,288)	(1,122)	-	-	
ool District	400038	Park River Area School District	0.061501%	7,217	3,830	5,888	(1,444)	(1,057)	-	-	
ool District	400039	Hillsboro Public School	0.032432%	(4,477)	(1,398)	880	(2,964)	(995)	-	-	
ool District	400040	Lisbon Public School	0.057271%	(6,072)	71	1,193	(5,587)	(1,749)	-	-	
ool District	400042	Northern Cass School District #97	0.042110%	(5,908)	(1,135)	(64)	(3,531)	(1,178)	-	-	
ool District	400043	Mandaree Public School #36	0.044811%	(10,584)	(2,791)	(1,889)	(4,489)	(1,415)	-	-	
ol District	400044	Thompson Public School	0.046254%	10,813	5,202	6,185	203	(777)	-	-	
ool District	400045	Northern Plains Special Ed Unit	0.015799%	(550)	66	840	(1,057)	(399)	-	-	
ool District	400046	Bowman County School District #1	0.054890%	(4,703)	(264)	2,274	(5,064)	(1,649)	-	-	
ol District	400047	Apple Creek Elementary School	0.006418%	2,350	933	1,105	336	(24)	-	-	
ol District	400048	Burke Central School	0.009764%	(1,939)	(648)	(340)	(779)	(172)	-	-	
ol District	400049	Washburn Public School	0.033517%	350	685	2,257	(1,763)	(829)	-	-	
ol District	400050	Enderlin Area School District #24	0.036678%	(1,522)	78	1,724	(2,504)	(820)	-	-	
ol District	400051	Midkota School	0.017834%	(605)	355	564	(1,050)	(474)	-	-	
ol District	400052	Velva Public School	0.042955%	4,165	2,554	4,023	(1,507)	(905)	-	-	
ol District	400053	Sheyenne Valley Special Education Unit	0.051777%	(2,457)	1,010	1,785	(3,965)	(1,287)	-	-	
ool District	400054	Center Stanton Public School	0.017287%	(154)	(322)	1,125	(607)	(350)	-	-	
ol District	400055	Burleigh County Special Education Unit	0.007199%	866	545	712	(247)	(144)	-	-	
ol District	400056	New Rockford Sheyenne Public School	0.013435%	(5,198)	(2,110)	(1,247)	(1,460)	(381)	-	-	
ool District	400057	James River Multidistrict Special Education Unit	0.042471%	(925)	1,047	2,141	(2,982)	(1,131)	-	-	
ol District	400058	Newburg United Public School	0.018354%	250	381	1,147	(855)	(423)	-	-	
ool District	400059	Napoleon Public School District #2	0.015695%	(3,884)	(1,076)	(528)	(1,818)	(462)	-	-	
		Yellowstone School District # 14	0.022457%	(347)	929	1,308	(1,943)	(641)			



							Schedule of	Deferred Outflows/(I	nflows)		
Employer Type	Employer ID	Employer	Proportionate Share	Total Deferred	2025	2026	2027	2028	2029	2030	2031 and Thereafte
School District	400061	Cavalier Public Schools	0.027072%	(4,077)	(455)	166	(2,900)	(888)	-	· · · · ·	
chool District	400062	Richland School District # 44	0.021684%	(5,532)	(1,414)	(797)	(2,598)	(723)	-		
chool District	400063	Fort Totten School District # 30	0.020243%	(6,225)	(2,179)	(1,072)	(2,286)	(688)	-		
chool District	400064	Bismarck Public Schools	2.079390%	(29,244)	44,593	113,815	(137,047)	(50,605)	-	-	
hool District	400065	Solen Public School Dist #3	0.034576%	(2,043)	20	506	(1,770)	(799)	-		
hool District	400068	Lakota Public School District #66	0.016398%	(707)	(531)	598	(475)	(299)	-		
chool District	400069	Stanley Community Public School District # 2	0.090301%	(12,514)	(2,253)	1,564	(8,959)	(2,866)			
chool District	400070	Mandan Public School District #1	0.630754%	(3,822)	15,320	36,416	(40,130)	(15,428)	-		
chool District	400072	Killdeer Public School #16	0.052214%	(3,507)	(232)	1,403	(3,318)	(1,360)	-		
chool District	400073	Glenburn School District	0.021223%	(4,504)	(1,990)	40	(1,937)	(617)			
chool District	400074	New Public School #8	0.000000%	(15,963)	(8,935)	(7,028)	(_,)	()	_		
chool District	400075	Williston Public School #1	0.000000%	(173,426)	(89,736)	(83,729)	35	4			
chool District	400076	Valley City Public School	0.056347%	(3,798)	(2.316)	2,135	(2,466)	(1.151)			
chool District	400078	Dickinson Public Schools	0.478146%	(21,134)	3,533	2,135	(33,866)	(11,888)	-		
chool District	400077	Dravton Public School #19	0.025822%			,			-		
				(7,116)	(656)	(660)	(4,545)	(1,255)	-		
chool District	400079	Mohall Lansford Sherwood School	0.036579%	(1,446)	1,126	1,987	(3,388)	(1,171)	-	-	
chool District	400080	Westhope Public School #17	0.018694%	(1,954)	(364)	354	(1,463)	(481)	-		
hool District	400081	Kindred Public School District #2	0.045710%	3,299	2,644	3,398	(1,745)	(998)	-		
hool District	400082	Grafton Public School District #3	0.112257%	2,345	2,123	8,333	(5,515)	(2,596)	-		
hool District	400083	Wilton Public School District	0.038165%	3,584	2,532	3,142	(1,399)	(691)	-		
hool District	400084	Sheyenne Valley Career And Tech Center	0.014290%	886	855	1,068	(723)	(314)	-		
hool District	400085	White Shield School Dist #85	0.078276%	(3,249)	88	3,177	(4,587)	(1,927)	-		
hool District	400086	Tgu School District #60	0.135467%	(3,394)	1,266	6,142	(7,663)	(3,139)	-		
hool District	400087	Turtle Lake Mercer School District #72	0.034346%	(615)	656	1,823	(2,208)	(886)			
hool District	400087	Lamoure School District #8	0.029969%	(3,791)	(814)	88	(2,208)	(656)	-	-	
									-		
hool District	400089	Divide County School Dist #1	0.062868%	632	1,870	4,356	(3,992)	(1,602)	-	-	
hool District	400090	Mott/Regent School Dist #1	0.035874%	(934)	526	2,024	(2,582)	(902)	-		
hool District	400091	United Public School District # 7	0.068815%	(7,864)	(1,099)	1,549	(6,211)	(2,103)	-		
hool District	400092	Kulm Public School District #7	0.022932%	622	170	1,721	(833)	(436)	-		
hool District	400093	Midway Public School District #128	0.014911%	(8,348)	(3,415)	(2,242)	(2,147)	(544)	-		
hool District	400094	Dunseith School District #1	0.121392%	(6,767)	789	5,570	(9,662)	(3,464)	-		
hool District	400095	Carrington School District #49	0.031741%	(4,267)	(791)	681	(3,161)	(996)	-		
hool District	400096	Glen Ullin Public School #48	0.012876%	(1,935)	(889)	120	(818)	(348)			
hool District	400099	Manvel Public School	0.015598%	(5,061)	(1,114)	(1,083)	(2,332)	(532)			
hool District	400100	Maple Valley School District	0.025946%	3,404	1.461	2.677	(279)	(455)	_		
hool District	400100	North Border School District # 100	0.023346%	(5,999)	(1,679)	520	(3,671)	(1,169)	-	-	
hool District	400101	Mckenzie Cty Public School #1	0.115942%	(34,985)	(13,015)	(5,294)	(13,329)	(3,347)	-	-	
									-		
hool District	400103	Devils Lake Public School	0.217804%	(12,412)	1,225	9,278	(17,125)	(5,790)	-		
hool District	400104	Mt Pleasant School Dist #4	0.036819%	(1,822)	845	1,196	(2,900)	(963)	-		
hool District	400105	Central Cass Public School District #7	0.108035%	2,226	4,942	6,682	(6,849)	(2,549)	-		
hool District	400106	Milnor Public School District #2	0.034244%	2,039	1,385	2,868	(1,487)	(727)	-		
hool District	400107	Mapleton Public School	0.015481%	3,061	1,527	2,221	(342)	(345)	-		
hool District	400108	Linton Public School District #36	0.031740%	(2,234)	(373)	960	(2,032)	(789)	-		
hool District	400109	Tioga Public School District #15	0.062268%	(9,427)	(548)	(178)	(6,821)	(1,880)			
hool District	400114	Zeeland Public Schools	0.007855%	68	321	372	(454)	(171)	-		
hool District	400117	Garrison Public School District #51	0.033983%	(5,331)	(1,691)	(265)	(2,631)	(744)	_		
hool District	400118	Kenmare Public School District #28	0.021582%	(5,559)	(2,032)	(203)	(2,721)	(719)	_		
		Lewis & Clark Public Schools	0.060072%	974							
hool District	400119				3,415	3,598	(4,398)	(1,641)	-		
hool District	400120	Sw Special Education Unit	0.006093%	(381)	(37)	191	(421)	(114)	-		
hool District	400121	North Valley Career & Technology Center	0.019342%	2,218	1,289	2,087	(733)	(425)	-		
hool District	400122	Dakota Prairie Public School	0.044423%	(5,049)	(548)	902	(4,130)	(1,273)	-		
hool District	400123	Beach Public School District #3	0.060093%	(2,622)	871	2,982	(4,855)	(1,620)	-	-	
hool District	400124	Rolette Public School	0.021219%	1,340	501	1,732	(495)	(398)	-		
hool District	400125	Drake Public School District	0.010810%	(4,465)	(1,580)	(841)	(1,607)	(437)	-		
hool District	400128	Sweet Briar School District # 17	0.001572%	801	327	380	109	(15)	-		
hool District	400137	New Salem Almont School District #49	0.053687%	4,998	3,092	4,997	(1,969)	(1,122)	-		
hool District	400138	Max Public School	0.027827%	24	626	1,742	(1,669)	(675)	-		
hool District	400130	East Central Special Education Unit	0.025246%	(1,990)	(1,054)	872	(1,288)	(520)	-		
hool District	400139	North Sargent School District #3	0.038031%	1.973	1,693	3.050	(1,910)	(860)	-	-	
nool District	400140		0.094627%	,		3,960		()	-		
		Wahpeton Public School District 37		(3,230)	(682)	.,	(4,503)	(2,005)	-		
hool District	400142	Medina Public School District #3	0.021167%	(416)	536	1,024	(1,435)	(541)	-	-	
hool District	400143	Pingree-Buchanan School District	0.021946%	2,179	1,601	2,130	(1,067)	(485)	-		
hool District	400144	West River Student Services	0.018711%	4,172	2,024	2,361	49	(262)	-		
hool District	400145	Leeds Public School District 6	0.007734%	(4,232)	(1,585)	(1,282)	(1,195)	(170)	-		
hool District	400147	Sawyer Public School	0.023519%	3,873	2,043	2,762	(529)	(403)	-		
hool District	400148	Wilmac Multidistrict Special Education Unit	0.088528%	8,438	5,216	6,979	(2,090)	(1,667)	-		
hool District	400149	Great Northwest Education Cooperative	0.013266%	1.895	804	1,251	(116)	(44)	-		
hool District	400149	Anamoose Public School District #14	0.020293%	1,512	1,346	1,766	(1,124)	(44)	-	-	
	400150		0.020293%	1,512	4.092	6.094		(476)	-		
hool District		South Prairie School District #70		.,	,	.,	(2,781)	( ) )	-		
hool District hool District	400152	South East Education Cooperative	0.089644%	13,820	9,407	9,609	(3,242)	(1,954)	-	-	
	400153	South Heart Public School District #9	0.037610%	1,537	2,296	2,158	(2,094)	(823)	-		



			Proportionate				Schedule of E	Deferred Outflows/(I	(((())))		2031 an
	Employer ID	Employer	Share	Total Deferred	2025	2026	2027	2028	2029	2030	Thereaft
hool District	400154 400155	Sargent Central Public School District #6 Fairmount Public School	0.021973%	3,493	3,108	2,204	(1,293)	(526)	-		
iool District	400155	South Central Prairie Special Education Unit	0.010580%	1.272	1,521	1,178	(429)	(242)			
pol District	400157	Pembina Special Education Cooperative	0.008852%	1,649	1,217	887	(280)	(175)			
ool District	400158	Central Regional Education Association	0.039397%	5,814	5,078	2,783	(1,289)	(758)			
ol District	400159	Oberon Public School #16	0.006656%	1,971	1,262	692	171	(154)			
ol District	400160	Elgin/New Leipzig Public School	0.000000%	(151)	29	(117)	(63)		-		
ool District	400161	Williston Basin School District #7	0.460019%	103,415	75,082	81,396	(40,920)	(12,143)	-	-	
ool District	400162	Morton Sioux Special Education Unit	0.00000%	1,711	629	620	413	49	-		
ool District	400163	Nedrose Public School	0.012668%	4,095	2,263	2,536	(422)	(282)	-		
nool District	400164	Bowbells Public School District #14	0.006003%	3,846	1,373	1,575	834	64	-		
litical Subdivision	500002	Cass County Water Resource District	0.006187%	(8,512)	(2,477)	(2,099)	(3,251)	(685)	-		
itical Subdivision	500003 500005	Walsh County Water Resource District Ramsey County Soil Conservation District	0.001221% 0.004526%	(723) 309	(366)	(194) 409	(130)	(33) (115)	-		
litical Subdivision	500006	James River Soil Conservation District	0.000000%	(2,010)	(734)	(733)	(460)	(115) (83)			
litical Subdivision	500007	Burleigh County Soil Conservation District	0.019193%	2,712	1,296	2,125	(317)	(392)			
litical Subdivision	500008	Traill County Water Resource District	0.005546%	791	366	553	(20)	(108)			
litical Subdivision	500009	Grafton Park District	0.015294%	739	991	1.157	(1.067)	(342)			
itical Subdivision	500010	Cass County Soil Conservation District	0.026129%	3,310	1,976	2,741	(869)	(538)			
litical Subdivision	500013	Lake Metigoshe Recreation Service District	0.014397%	1,087	693	1,355	(640)	(321)	-		
litical Subdivision	500016	Greater Ramsey Water District	0.028096%	(2,455)	403	749	(2,816)	(791)			
litical Subdivision	500017	Carnegie Regional Library	0.006799%	407	386	534	(361)	(152)	-		
litical Subdivision	500018	Griggs County Public Library	0.000000%	(1,066)	(585)	(481)			-		
itical Subdivision	500019	R & T Water Supply Commerce Authority	0.035604%	234	717	2,301	(2,000)	(784)		-	
itical Subdivision	500022	Consolidated Waste Ltd	0.014402%	1,233	678	1,335	(491)	(289)	-	-	
itical Subdivision	500023	Walsh County Housing Authority	0.003110%	222	168	268	(144)	(70)	-	-	
itical Subdivision	500024	Williams County Soil Conservation District	0.013318%	2,169	1,272	1,571	(404)	(270)	-	-	
itical Subdivision	500025	Bowman City Park Board	0.005484%	(2,565)	(686)	(228)	(1,329)	(322)	-	-	
litical Subdivision	500027	Stark County Council on Aging/Elder Care	0.015062%	6,492 1,441	2,940	3,345	390	(183)	-		
		Williston Housing Authority				2,111	(886)	(495)		-	
itical Subdivision itical Subdivision	500030 500031	Minot Rural Fire Department	0.031072%	7,437	3,546 1,488	4,670 1,860	(163) (1,155)	(616)		-	
itical Subdivision itical Subdivision	500031 500033	Central Plains Water District Ransom County Soil Cons Dist	0.023987% 0.012657%	1,715 2,409	1,488 1,431	1,860	(1,155) (473)	(478) (276)		-	
litical Subdivision	500033 500038	Ransom County Soil Cons Dist Jamestown Regional Airport	0.012657%	2,409	1,431 2,970	1,727	(473)	(276)	-		
itical Subdivision	500038	Jamestown Regional Airport Fargo Park District	0.363727%	4,881	19.384	26,505	(20.123)	(593)			
litical Subdivision	500040	Bismarck Rural Fire Protection	0.086406%	9,619	7,147	8,795	(4,246)	(2,077)			
itical Subdivision	500045	Dunseith Community Nursing Home	0.027683%	(9,608)	(5,230)	(1,716)	(2.032)	(630)			
itical Subdivision	500047	Mercer County Soil Conservation District	0.006340%	(256)	205	208	(526)	(143)			
itical Subdivision	500049	West Fargo Park District	0.114861%	2,623	4,922	7,629	(7,099)	(2,829)			
itical Subdivision	500053	Stutsman County Housing Authority	0.023409%	2,916	2,147	2,342	(1,040)	(533)	-		
itical Subdivision	500054	Grand Forks County Water Resource District	0.011869%	4,293	2,627	2,406	(485)	(255)	-		
itical Subdivision	500055	Southeast Region Career & Technology Center	0.015608%	2,843	1,479	2,050	(352)	(334)	-		
itical Subdivision	500056	Cavalier County Job Development Authority	0.007854%	1,957	881	1,123	55	(102)	-	-	
itical Subdivision	500057	Barnes County Soil Conservation District	0.007924%	683	441	698	(291)	(165)	-	-	
litical Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.00000%	1,393	691	446	227	29	-		
litical Subdivision	500061	Ward County Water Resource District	0.003252%	(170)	67	166	(300)	(103)	-	-	
litical Subdivision	500063	Southwest Water Authority	0.176155%	(17,950)	(4,283)	5,428	(13,957)	(5,138)	-	-	
litical Subdivision	500068	Burleigh County Council On Aging	0.041436%	(4,374)	(890)	516	(2,885)	(1,115)	-	-	
litical Subdivision	500072	Watford City Park District	0.079300%	5,819	5,725	5,184	(3,450)	(1,640)	-		
litical Subdivision	500080	Western & Central Stark Soil Conservation District	0.006872%	(950)	(150)	(26)	(627)	(147)	-	-	
	500081	Ramsey County Housing Authority Grand Forks Public Library	0.067814%	(1,978) 4,079	(1,307) 3,668	(252) 4,918	(278)	(141)			
litical Subdivision litical Subdivision	500082	Rolette County Soil Conservation District	0.004690%	4,079	436	4,918	(3,077) (104)	(1,430) (88)			
itical Subdivision	500084	Jamestown Parks And Recreation District	0.039874%	(4,075)	(292)	473	(104) (3,164)	(88)			
itical Subdivision	500085	Jamestown Parks And Recreation District Ramsey County Water Resource District	0.039874%	(4,075) 896	(292) 332	473	(3,164)	(1,092)			
litical Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.027796%	3 084	1.405	2 887	(41)	(567)			
itical Subdivision	500107	North Dakota Firefighters Association	0.021935%	3,719	2,141	2,541	(546)	(417)			
litical Subdivision	500100	James River Valley Library System	0.036929%	2,117	2,105	2,655	(1,889)	(754)			
itical Subdivision	500110	Grand Forks Park District	0.193671%	15,318	11,443	17,097	(8,929)	(4,293)			
itical Subdivision	500111	Mcintosh County Housing Authority	0.000000%	(249)	(248)	(1)				-	
itical Subdivision	500112	Foster County Soll Conservation District	0.000000%	/	-	-	-	-		-	
ool District	500113	Lonetree Special Education Unit	0.000000%	(1,590)	(807)	(350)	(365)	(68)			
ool District	500114	Roughrider Education Services Program (RESP)	0.000000%	(207)	(201)	(6)		-			
itical Subdivision	500115	Agassiz Water Users District	0.010450%	2,121	1,577	1,188	(417)	(227)			
itical Subdivision	500116	Western Area Water Supply Authority	0.058695%	1,748	752	4,799	(2,507)	(1,296)		-	
tical Subdivision	500118	Crosby Park District	0.000000%	(795)	(442)	(353)	-	-	-	-	
tical Subdivision	500120	Tri-Cities Joint Job Development Authority	0.013038%	40	600	779	(985)	(354)	-	-	
itical Subdivision	500121	Devils Lake Park Board	0.037788%	2,818	1,916	3,306	(1,599)	(805)	-	-	
itical Subdivision	500122	North Central Soil Conservation District	0.004723%	681	101	585	90	(95)	-	-	
itical Subdivision	500125	Wahpeton Park Board	0.034417%	(2,021)	(459)	1,620	(2,253)	(929)	-		
itical Subdivision	500126 500128	City Of Bottineau Park Board Logan County Soil Conservation District	0.008513%	215 (556)	370	435 (203)	(387) (482)	(203) (71)		-	
itical Subdivision itical Subdivision	500128 500129	Logan County Soil Conservation District Park District - City of New Rockford	0.003197%	(556) (2,191)	(396)	(203) (729)	(482) (899)	(71) (167)		-	
itical Subdivision itical Subdivision	500129 500130	Park District - City of New Rockford Traill County Job Development Authority	0.000000%	(2,191) 3,173	(396) 2,098	(729) 1,732	(899)	(167) (262)		-	
tical Subdivision tical Subdivision	500130 500131	Traill County Job Development Authority Minot Park District	0.012809%	3,173	2,098	1,732	(395)	(262)		-	
tical Subdivision	500131	Valley City Park District	0.034539%	3.834	4,156	9,133	(3,861)	(2,179)			
itical Subdivision	500132	Tioga Park District	0.006915%	1,945	1,171	1,306	(2,444) (364)	(168)			
tical Subdivision	500137	Municipal Airport Authority of the City of Fargo	0.124569%	37,582	20,523	23,201	(3,847)	(2,295)			
tical Subdivision	500140	Eddy County Soil Conservation District	0.004669%	1,838	879	1,008	36	(85)			
itical Subdivision	500140	Kindred Park District	0.006477%	2,582	1,224	1,424	76	(142)			
itical Subdivision	500142	Sheridan County Soil Conservation District	0.004715%	1,687	841	970	(24)	(100)			
tical Subdivision	500145	Walsh County Job Development Authority	0.000000%				. ,			-	
tical Subdivision	500152	Horace Rural Fire Protection District	0.020477%	12,370	4,445	5,136	2,607	182	-		
itical Subdivision	500059	Traill Rural Water District	0.000000%	(1,185)	(958)	(227)		-		-	
	500123	Williston Rural Fire Protection District #1	0.000000%	(740)	(595)	(145)	-				
itical Subdivision											
itical Subdivision itical Subdivision	500124	Emmons County Soil Conservation District	0.00000%	(192)	(145)	(47)	-				
		Emmons County Soil Conservation District Bottineau County Water Resource District Tobacco Prevention/Control Committee	0.000000% 0.000000% 0.000000%	(192) 112	(145) 89	(47) 23		-			

\* Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025. The sum of the values by employer differ from the System totals due to rounding.



oyer Type ND ND ND	Employer ID 010100 010800 011000 011200	Employer Governor's Office	\$ 15 \$			Employer Contrib								ges in Proportio					Total Deferred	2025	2026	2027	2028	2029	2030
ND	011000		~ 12 Ż	(154) \$	227 \$	895 \$	(486) \$	736 \$	(605) \$	1,295 \$	-	\$ (9,078) \$	4,809 \$			\$ (1,263) \$	8,625	5 (7,114)	\$ 654 \$	863 \$	535 \$	(497) \$	(247) \$	- \$	
		Secretary Of State	(506)	(420)	(641)	(836)	(40)	71	(33)	1,337	-	(6,675)	1,141	(6,606)	154	(4,968)	(1,682)	(9,415)	(10,024)	(4,374)	(3,183)	(2,125)	(342)	-	
		Office Of Management & Budget	(294)	(2,963)	3,476	(1,488)	(563)	(1,869)	(764)	(1,153)	-	(19,455)	(6,486)	11,574	17,244	1,351	(3,070)	20,200	15,983	6,581	4,465	4,130	807	-	
		Information Technology Dept	(1,418)	(28,319)	25,577	(9,000)	(6,455)	(6,762)	(37,591)	21,453		(28,288)	(75,274)	293,834	21,975	181,287	67,659	234,830	304,925	130,247	99,101	64,710	10,867	-	
	011700	State Auditor's Office Central Services	1,151 (383)	596 (196)	1,199 239	467 (509)	3,031 (1,162)	(506)	1,341 (926)	(1,260)	-	(14,169) (6,163)	(18,972) (3,530)	(18,859)	(5,554) 9.176	5,226 (11,637)	(18,140) 5.639	14,688 (21,494)	(3,598) (15,858)	(5,157)	(349) (5,385)	1,340 (4,236)	568 (843)	-	
	011800	State Treasurer's Office	(514)	(196)	(87)	(219)	(1,162) 408	(292)	(926) (127)	(172)		(6,163)	(3,530) 2.669	(1,192) 857	9,176 (4,965)	(11,637) 1.810	(2.270)	(21,494) 379	(15,858) (1.359)	(5,394) (758)	(5,385) (389)	(4,236) (219)	(843)		
ND	012500	Attorney General's Office	7,339	(9,382)	(87)	(17.022)	9,113	(2.934)	1.883	(21.042)		27.817	(33,371)	(1,933)	36.828	42.618	(41,221)	46.804	17.333	8.234	6.232	1.773	1.094		
	012700	Tax Department	305	(2,005)	856	3.221	1.054	(2,097)	5,870	(796)		(13,135)	(35,197)	(36,860)	(5.048)	16.842	(51,988)	22.985	(14,327)	(11.908)	(3.522)	162	941		
ND	013000	Facility Management	252	74	1,440	(145)	(309)	(1,130)	1,316	(509)		(8,477)	(21,044)	(2,936)	3,485	5,706	(14,833)	5,210	(5,398)	(3,752)	(1,463)	(384)	201	-	
ND	014000	Office Of Administrative Hearings	(97)	(142)	(136)	(154)	713	(277)	(248)	(194)		(284)	(1,252)	672	(4,914)	1,955	1,279	1,266	810	(118)	512	372	44	-	
	016000	Legislative Council	(751)	(2,017)	(192)	(1,019)	(2,822)	895	(1,688)	593		1,244	(10,666)	8,140	20,800	11,078	15,061	8,588	22,404	10,296	8,028	3,691	389	-	
ND	018000	ND Supreme Court	11,996	(3,586)	1,038	4,754	(25,898)	19,225	(4,072)	(5,778)		376	(29,186)	(25,787)	19,293	44,805	19,165	56,248	62,583	20,841	25,836	13,768	2,138	-	
ND	018800	Commission On Legal Counsel For Indigents	(1,349)	322	1,639	370	1,396	(33)	(617)	1,941		(10,283)	(11,866)	3,360	(7,177)	(13,264)	10,999	(2,538)	(2,945)	(3,040)	(895)	1,015	(25)	-	
	019000	Retirement & Investment Office	(312)	(682)	(228)	1,578	1,837	489	(2,534)	(964)	-	(2,582)	(2,107)	(13,317)	6,817	(17,535)	28,601	7,473	13,096	3,686	4,664	4,469	277	-	
	019200	ND Public Employees Retirement System	(1,838)	(495)	2,515	(1,071)	(1,209)	104	(1,585)	1,912		(17,663)	(13,152)	14,632	11,016	2,320	(9,280)	17,617	11,174	3,955	2,928	3,462	829	-	
ND ND	019500	ND Ethics Commission Public Instruction	2 362	(1,562)	1 316	708	2 191	1,924 (2,101)	326	(1 358)		1 404	(44,429)	(40.627)	45.656	(15.767)	4 814	29.929	1,386	839	5 8 2 0	38	1.211		
	020100	Education Standards & Practice	2,362	(1,562)	(115)	(209)	(337)	(2,101) (417)	(989)	(1,358)		(857)	(44,429) 4.905	(40,627)	2.240	2.314	4,814	1 440	3.836	2 033	5,820	473	46	-	
	020400	ND Center for Distance Education					-		-	(213)		(057)	-	-	-,240			33,016	24,950	7,853	7,853	7,853	1,391		
	021500	ND University System Office	(792)	(710)	257	(623)	209	(1,724)	(919)	843		8,578	(1,982)	6,063	(1,429)	9,943	924	1,173	5,068	2,643	1,857	484	84	-	
ND	022300	ND Youth Correctional Center	2,107	(1,917)	74	1,445	2,983	2,014	1,370	(2,395)		20,512	(1,252)	(29,363)	(26,998)	(39,334)	(14,283)	1,486	(30,827)	(17,869)	(11,262)	(1,659)	(37)		
ND	022400	Juvenile Services - DOCR	(162)	(804)	(1,152)	(393)	437	1,640	(527)	(2,914)		(748)	2,446	(1,165)	(1,626)	(11,497)	26,384	(13,411)	(2,165)	(466)	13	(1,019)	(693)		
	022600	Land Department	(73)	(932)	4,836	(2,640)	1,041	1,611	173	(119)		(20,787)	(19,303)	10,770	9,818	(17,739)	(6,264)	7,728	(3,567)	(2,736)	(2,295)	1,143	321	-	
	022700	Bismarck State College	2,512	(3,751)	(3,580)	(1,203)	132	(1,566)	(852)	263		5,544	10,336	1,720	(21,816)	(404)	(246)	15,059	6,235	(7)	2,046	3,546	650	-	
	022800	Lake Region State College	954	1,073	(933)	782	2,056	(352)	(530)	(737)		(6,924)	17,433	(8,785)	(13,651)	10,010	4,525	18,621	18,341	6,081	6,772	4,728	760	-	
	022900	Williston State College	454	(698)	1,150	2,518	(38)	1,178	543	940	-	10,276	(12,197)	(19,918)	(5,789)	(7,675)	1,422	(16,433)	(18,108)	(8,845)	(5,118)	(3,488)	(657)	-	
	023000	University Of North Dakota	17,407	(4,621)	12,912 5.108	23,307	(2,072) 6.921	984 1.522	(4,168) (4,130)	247		(91,378) (63.114)	(116,883) (119,291)	(114,581) (21.816)	23,513 (75.037)	11,456 (14.812)	34,286 14,969	57,379 (49,777)	38,631 (77.325)	(1,740) (45.803)	20,771	17,158 (10.447)	2,442 (2.065)	-	
	023500	North Dakota State University ND St College Of Science	9,628 3.411	(9,277) (1,485)	5,108 (2,504)	2,555 (931)	6,921	1,522	(4,130) (2,221)	1,080 (832)	-	(63,114) (16,325)	(119,291) (1.803)	(21,816) (15,190)	(75,037) (15.639)	(14,812) (5.502)	14,969 9.304	(49,777) 10.027	(77,325)	(45,803) (3.313)	(19,010) 1.828	(10,447) 2.992	(2,065) 391	-	
	023800	Dickinson State University	1.051	(721)	(2,304)	2.119	254	484	(192)	1959		8.320	(1,803)	(25,178)	(13,035)	(759)	(1.622)	(17 393)	(18 542)	(9,073)	(4.918)	(3.897)	(654)		
	024000	Mayville State University	1,031	(353)	(2,411)	4,762	2,391	148	3,474	153		1,489	(335)	(6,995)	(23,712)	8,247	(20,728)	(10,163)	(19,869)	(9,128)	(5,993)	(4,322)	(426)		
	024100	Minot State University	4,695	119	829	285	(517)	775	(2,327)	(41)		(16,943)	(4,637)	(650)	(2.882)	(11,041)	9,797	(1.193)	(2,956)	(2,626)	(815)	539	(54)	-	
	024200	Valley City State University	1,322	(516)	98	(421)	295	494	616	(1,046)		(815)	(3,215)	7,602	(4,912)	(2,807)	(1,855)	10,226	4,510	916	1,147	2,059	388	-	
ND	025000	ND State Library	223	(778)	504	780	1,413	271	(278)	(334)		6,035	(7,283)	(3,296)	(5,695)	(619)	(2,418)	2,076	(2,577)	(2,074)	(694)	117	74	-	
ND	025200	SCHOOL FOR THE DEAF	(40)	168	28	(371)	(807)	(502)	664	195		(2,836)	(2,985)	3,724	3,269	(1,496)	(9,699)	8,981	1,568	119	(129)	1,190	388	-	
ND	025300	School For The Blind	146	77	1,273	742	165	(599)	(534)	(99)		(2,589)	(6,584)	54	9,968	3,673	3,043	2,289	5,819	2,874	2,046	805	94	-	
	026100	ND Board Of Nursing	(165)	(634)	119	(281)	(497)	806	(568)	(463)		2,636	(3,888)	1,806	4,387	(3,451)	8,980	3,823	6,786	2,602	2,296	1,744	144	-	
ND	027000	Career & Technical Education	(189)	(676)	(421)	1,847	(1,758)	571	54	57		(1,184)	(1,208)	9,320	5,374	2,160	(3,475)	(43,041)	(31,714)	(8,823)	(10,396)	(10,671)	(1,824)	-	
ND	030100	ND Department Of Health	1,332	(11,576)	10,692	130	(6,575)	(7,733)	(4,967)	(2,845)		(30,622)	(63,134)	(523,171)	63,743	(6,950)	(15,377)	12,613	(66,301)	(63,556)	(3,227)	66	416	-	
ND ND	030300	Mental Health	-	-		300 368	(3,207)	1,549	1,990	154		-	-	543,720	37,659	(11,006)	(11,786)	52,552	102,035	77,603	10,672	11,526	2,234	-	
4D 4D	031000	Life Skills and Transition Center North Dakota State Hospital	7,219 8,924	254 (25,001)	1,011 18.293	368 (7.926)	3,576 15,855	1,822	2,412 3.559	(7,186) 3.326	-	(43,357) 11,348	(39,840) (81,424)	(33,132) (97,598)	(41,985) (40,591)	(21,085) (45,422)	(42,255) (55,294)	(23,597) (76,239)	(74,508) (129,126)	(38,306) (63,246)	(23,075) (39,557)	(11,820) (23,230)	(1,307) (3.093)	-	
ND	031200	ND Veterans Home	(1,371)	(478)	18,293	1,719	2.184	361	3,559 (969)	4.157		(19,427)	(81,424) (15,660)	(12,427)	(40,591) (17,247)	(45,422) (7,568)	(55,294) 800	(20,490)	(129,126) (23,357)	(63,246) (12,209)	(6,528)	(23,230) (3,927)	(3,093) (693)	-	
4D	031600	Indian Affairs Commission	295	(151)	576	(134)	1,612	(94)	(88)	(83)		3,769	(3,275)	3,821	(10,243)	543	719	2,786	578	(556)	301	718	115		
ND	032100	Veterans Affairs Department	503	(118)	(90)	321	(241)	(338)	(320)	(255)		(1,472)	1,868	(2,776)	2,883	4,617	2,489	5,883	7,744	3,105	2,811	1,588	240		
ND D	032500	Department Of Human Services	14,150	(95,213)	71,880	(29,284)	(7,266)	(10,199)	(4,808)	(6,883)		(8,311)	(39,482)	149,847	97,706	38,360	(3,567)	186,647	180,263	78,148	52,394	42,101	7,620	-	
)	036000	Protection & Advocacy Project	(1,245)	(283)	(880)	(71)	651	704	(875)	368		(14,743)	3,958	(1,939)	(3,335)	(14,042)	5,630	(6,913)	(8,467)	(4,163)	(2,991)	(1,036)	(277)	-	
	038000	Job Service North Dakota	(4,331)	(6,100)	(190)	(1,529)	(2,567)	(6,371)	(771)	(3,621)		(15,146)	(28,497)	(1,441)	30,916	(39,426)	(38,200)	(25,280)	(60,442)	(24,775)	(23,172)	(11,270)	(1,225)	-	
	040100	Insurance Department	(180)	(4,038)	2,831	1,440	(503)	(1,180)	(1,078)	(214)	-	16,473	(28,967)	(21,492)	9,360	12,207	4,232	12,906	11,618	2,246	5,440	3,392	540	-	
0	040500	Industrial Commission	273	1,703	3,183	(2,089)	570	(1,201)	(1,429)	(1,557)	-	(30,056)	(30,533)	25,310	2,701	(9,813)		(450,607)	(352,338)	(112,900)	(111,647)	(108,619)	(19,172)	-	
0	040600	ND Department Of Labor	(1,038)	(1,646)	(2,566)	209	820	172	(364)	(185)	-	(4,112)	6,790	(12,587)	(7,994)	2,718	(378)	5,189	1,809	(803)	1,284	1,116	212	-	
D	040800	Public Service Commission	(2,651)	(4,500)	3,185	(1,979)	(125)	1,173	(346)	(1,768)	-	5,164	(37,308)	16,951	(3,828)	(12,778)	10,910	8,472	1,495	(2,145)	571	2,785	284	-	
) )	041200	Aeronautics Commission Department Of Financial Institutions	(93) 125	413 (1,697)	(677) 2.880	386 395	(229) 208	(315) 833	(225)	(173)	-	(3,882) (12.009)	6,858 (9,831)	(5,060) (9,024)	1,869	2,181 (1.938)	(1,272)	199 7 483	673 3.392	538	296	(163)	2 304		
	041300	ND Securities Department	(742)	(1,697) (511)	2,880	(239)	208	(192)	(242)	2.367		(12,009) (550)	(9,831) (3,412)	4.924	(5.700)	(1,938) (1,416)	(11.057)	(7.031)	3,392 (10.911)	(508)	(3.970)	(2.211)	(196)	-	
	041400	State Board Of Law Examiners	(2.655)	(2,872)	(2,934)	(2.647)	(2.986)	(2,950)	(3,246)	(3,433)		(330)	312	(1,937)	2.144	1.965	2.267	1.215	(3,911)	(2,118)	(1.057)	(642)	(196)	-	
	042700	ND State Board Of Cosmetology	(18)	(23)	(134)	(2,047)	(2,560)	(2,550)	586			78	903	1,276	464	(1,062)	(5,864)	-,	(2,985)	(1.073)	(1,322)	(590)		-	
	042800	ND State Plumbing Board	(86)	(128)	(89)	(140)	(257)	(327)	(291)	(225)		(37)	(248)	219	1,770	2,129	1,403	942	2,177	1,032	820	296	29		
	047100	Bank Of North Dakota	(9,350)	(10,760)	10,600	(460)	(1,119)	1,267	(2,586)	(2,448)		(12,027)	(10,882)	(20,440)	29,882	(43,077)	23,022	52,496	36,945	10,026	10,537	14,262	2,120		
	047200	Public Finance Authority	(38)	(161)	(39)	(125)	(108)	(136)	(123)	(97)		(40)	(245)	(1,387)	1,825	818	695	645	1,191	506	466	195	24	-	
	047300	Housing Finance Agency	(2,106)	(2,308)	(671)	1,037	(1,416)	(1,218)	464	1,991		271	(4,573)	(16,572)	12,650	10,679	(1,511)	(6,627)	(454)	117	850	(1,225)	(196)	-	
	047400	Department of Mineral Resources	-	-						1,396				-		-		441,487	336,857	106,026	106,026	106,026	18,779	-	
	047500	Mill & Elevator Association	13,885	13,134	25,548	19,092	21,372	26,571	26,386	26,202	-	56,091	3,400	(6,569)	(5,203)	9,004	(27,516)	(48,924)	8,959	12,912	2,575	(5,566)	(962)	-	
	048500	Workforce Safety & Insurance	(7,680)	(8,610)	(508) (1,937)	739 (782)	(832)	1,068 (1,808)	(3,460)	(3,581) (15.242)		(20,837) (26,421)	(33,060) (4,779)	(43,813)	9,610 28,412	11,252 16.174	31,868 (30.118)	(11,497)	(600)	(3,929)	4,405 34,217	(438)	(638)	-	



		During Year Ending	2017	2018	2019	2020	2021	2022	2023	2024	2017	2018	2019	2020	2021	2022	2023	2024	Schedule of	Deferred Outflows/(	Inflows) From Change	s in Proportion and Di	fferences between Er	nployer Contributio	ns and Share of Con
		Recognition Period	7.3881	7.2973	7.2213	5.6501	5.2992	4.8884	4.5028	4.1771	7.3881	7.2973	7.2213	5.6501	5.2992	4.8884	4.5028	4.1771							
Employer Type	Employer ID	Employer		Diffe	rences between E	mplover Contri	butions and Share	e of Contributio					c	hanges in Propo	rtionate Share				Total Deferred	2025	2026	2027	2028	2029	2030
State of ND	050400	Highway Patrol	2,247	(1,898)	150	(8,572)	(4,514)	(8,159)	(15,432)	(13,854)		62	(38,042)	47,141	41,234	82,071	15,896	183,295	164,648	61,836	55,011	40,616	7,185		
State of ND	051600	Heart River Correctional Center		-				(1,707)	(84)	605	-	-				46,346	9,072	3,333	25,234	12,071	11,050	1,947	166	-	-
State of ND	051700	Department Of Corrections Transitional Services	(57)	322	(367)	(756)	(388)	(924)	(457)	(240)	-	(16,070)	(486)	2,019	17,704	(473)	1,885	6,463	8,588	4,172	2,503	1,650	263	-	-
State of ND State of ND	051800	James River Correctional Ctr State Penitentiary	(2,854) (1,717)	(1,263) 2,447	(1,725) 2,903	2,128 5,831	575 (5,132)	3,491 17,430	371 2.056	(2,721) (6.935)		(16,614) (42,895)	2,560 (22,995)	(14,004) 13,823	14,618 (10,328)	(69,256) (105,117)	(21,072) (46,100)	(10,230) (2,800)	(44,993) (72,339)	(20,260) (35,137)	(18,769) (29,540)	(5,413) (7,251)	(551) (411)	-	-
State of ND State	051900	State Penitentiary Rough Rider Industries	(1,/1/) 526	(203)	2,903 (140)	(487)	(5,132) (1.100)	(1,400)	(622)	(6,935) 26		(42,895) (2,349)	(1.264)	6,710	(10,328) 8,363	(105,117) 4,346	(46,100)	(2,800) (4,978)	(2,806)	(35,137) 279	(29,540) (1.221)	(1,656)	(411)		
State of ND	053000	Department Of Corrections And Rehabilitation	(3,057)	(3,647)	1,072	104	290	918	1,488	2,436	-	5,401	(34,141)	36,652	(8,359)	(45,614)	(11,441)	(23,965)	(42,442)	(18,304)	(16,958)	(6,267)	(913)		
State of ND	054000	Adjutant General ND National Guard	(5,482)	(3,877)	246	(2,261)	(4,159)	(3,592)	(8,181)	7,144	-	(52,203)	(36,464)	(17,041)	36,186	(10,339)	(25,160)	56,256	21,526	1,445	5,936	11,457	2,688	-	
State of ND	060100	Department Of Commerce	(1,438)	8,269	(1,267)	(6,767)	9,693	698	(1,818)	(273)	-	(81,205)	12,825	1,126	(18,095)	(3,869)	22,969	7,203	12,076	2,100	5,660	4,022	294		-
State of ND State of ND	060200	Dept Of Agriculture	(297)	(737)	(2,658)	(533)	1,549	(647)	492	305	-	(17,308)	12,422	9,315	(11,565)	18,074	(2,921)	(14,018)	(5,575)	(517)	(921)	(3,556)	(581)	-	-
State of ND State of ND	060700	Milk Marketing Board ND Oilseed Council	(46)	(67) (10)	671 (7)	(47)	257 (21)	759 (28)	(43)	(34)		(163) 184	(5,315)	394 17	(3,892) 159	(316) 179	309 150	212 494	(1,188) 510	(1,100) 200	(167) 170	73	19		
State	061100	ND Sovbean Council	(96)	893	(50)	321	(176)	536	393	4,057		(7,314)	4,705	(5,960)	1,608	(3,853)	(2.423)	(16.675)	(11.778)	(4.146)	(3,851)	(3.247)	(534)		
State of ND	061400	ND Corn Utilization Council	(42)	(71)	546	(51)	(98)	(128)	(706)	1,352	-	334	(5,976)	929	962	1,108	6,386	(8,343)	(2,371)	(688)	(350)	(1,038)	(295)	-	
State of ND	061600	State Seed Department	213	(284)	279	(534)	(580)	130	1,245	1,265	-	7,396	(6,080)	2,612	5,088	(4,508)	(12,617)	(18,225)	(20,264)	(6,909)	(7,307)	(5,328)	(720)	-	-
State	062400	Beef Commission	(39)	(59)	(42)	(246)	457	(230)	783	(27)	-	332	62	70	(2,179)	3,126	(9,602)	243	(4,044)	(1,645)	(1,476)	(931)	8	-	-
State of ND State of ND	062500	ND Wheat Commission ND Barley Council	(98)	(146)	(102)	(161)	(297)	(372)	(345)	(266)		(146)	(500)	717	2,040	2,003	3,026	1,115	3,143	1,432	1,170	504	37	-	-
State of ND State	062600	ND Barley Council State Fair Association	(29)	(42)	(30)	(53)	(95)	(117) 493	(103)	(78)		(103) (3.503)	63 3.068	1,071 (12,448)	426 (622)	(3.647)	358 4.648	16 (9.707)	442 (7.534)	(3,290)	133 (1.958)	12 (1,874)	(2)	-	
State of ND	067000	Racing Commission	(29)	(44)	12	(46)	(100)	(104)	547	(32)		(106)	(541)	11	609	732	(5,361)	279	(2,214)	(864)	(1,550) (882)	(479)	11		
State of ND	070100	Historical Society	(2,279)	(700)	1,571	1,883	(2,167)	(120)	(1,227)	(1,873)		(15,724)	(25,399)	2,594	20,114	7,501	5,297	7,677	9,749	3,740	3,918	1,843	248	-	-
State of ND	070900	ND Council On The Arts	(72)	(28)	(77)	(107)	(327)	(183)	348	864	-	(1,933)	(57)	965	2,767	649	(4,350)	(5,388)	(4,884)	(1,416)	(1,747)	(1,529)	(192)	-	-
State of ND	072000	Game & Fish Department	(1,664)	(3,003)	(3,100)	(1,443)	(3,267)	(5,984)	(4,218)	(5,849) (2.323)	-	(3,995)	(248)	(1,490)	47,420	35,899	40,329 15.883	47,706 30,704	73,100	31,406 6.616	25,869 8,442	14,052 8,202	1,773	-	-
State of ND State of ND	075000	Parks & Recreation Department Water Commission	(234) 2.722	(1,018) (1,941)	(710) 2.243	(152) 1.192	4,241 (1.810)	(2,068)	(3,267)	(2,323) (3.663)	-	(10,712) 3.367	(352) (31.524)	(23,809) (9,866)	9,066 11.223	(8,233) (3,287)	15,883	30,704 (26.033)	24,465 (19.039)	6,616 (7.668)	8,442 (4.729)	8,202	1,205	-	-
State	080100	Department Of Transportation	14.014	(15.813)	18.671	(10.491)	(12.591)	(14.131)	(8,452)	(1.638)		(78,946)	(302,493)	(90,379)	84,231	41.772	149.017	(64,445)	(7.362)	(20.202)	15,766	(123)	(2.803)		
State	090000	ND State Board Of Accountancy	(62)	(93)	636	(35)	(68)	(87)	(87)	(67)	-	(14)	(12,533)	31	793	657	1,287	280	(793)	(1,077)	92	183	9	-	-
State	090100	Board Of Medical Examiners	711	(112)	(81)	(184)	898	(240)	(217)	442	-	2,624	9	668	(4,246)	2,453	1,492	(3,587)	(1,503)	(501)	(259)	(610)	(133)	-	-
State	090200	Board Of Pharmacy	(51)	(80)	(58)	(91)	(428)	40	228	(135)	-	919	320	288	1,404	1,576	(2,598)	339	(198)	130	(119)	(217)	8	-	-
State	090600	Real Estate Commission Electrical Board	376 (267)	618 (1.984)	(213)	(72)	(140) (31)	(162) 3.199	(147) 71	(121) 1,167	-	(728) (3.099)	5,830 5.023	863 7,273	630 (674)	1,278 (12,550)	819 10.260	456 (3.734)	2,218 1.403	1,413 890	634 80	156 540	15 (107)	-	-
State	099501	ND System Information Technology Services	(669)	(1,584)	(582)	(103)	(1.434)	(1.417)	(2,019)	3,093		(19,285)	3,351	6,269	10,464	7.064	6,029	(14,717)	(1,777)	1,322	(270)	(2,337)	(492)		
State	099503	North Dakota State Board of Dental Examiners	-	-,	(= .=)	(2)	-	-	(923)	(62)	-	(10)2000)	-	-			8,247	449	4,364	1,720	1,720	909	15		-
District Health Unit	100002	McIntosh District Health Unit	(14)	(38)	714	(48)	(194)	(4)	(90)	(75)	-	921	224	338	2,882	714	156	704	1,678	1,019	477	157	25	-	-
District Health Unit	100003	Wells County Dist Health Unit	(558)	(67)	(297)	286	220	(59)	(101)	(82)	-	1,503	(563)	(2,175)	2,469	(3,910)	316	886	(449)	(346)	(354)	215	36	-	-
District Health Unit	100004	Central Valley Health Unit	(1,733) (43)	1,395	(55)	907	(426)	(654)	(74)	109 (108)	-	(5,805)	(151)	(8,254)	2,420	2,927	(85)	(4,479) 862	(3,106)	(1,298)	(557)	(1,065)	(186)	-	-
District Health Unit District Health Unit	100005	Dickey County Health District Emmons County Public Health	(43)	(64) (323)	(149)	(269) (221)	(103) (293)	(196) 476	(37)	(108)		113 189	(1,754)	3,262	2,264 3,501	(4,509)	(3,468) 311	(100)	(288) (828)	(210)	(563)	(160) (41)	(14)	-	-
District Health Unit	100007	Rolette County Public Health	(246)	(107)	72	(686)	454	281	(356)	147	-	680	571	1,965	(502)	3,995	2,646	(4,002)	257	710	379	(669)	(163)		-
District Health Unit	100008	Towner County Public Health Unit	(152)	(44)	(26)	(196)	463				-	504	508	3,226	(9,385)	-			(1,737)	(1,248)	(489)	-	-	-	-
District Health Unit	100009	Nelson-Griggs District Health Unit	(38)	(54)	(41)	74	(109)	607	(66)	(52)	-	306	195	322	758	(4,138)	396	27	(958)	(459)	(530)	32	(1)	-	-
District Health Unit	100010	First District Health Unit	(939)	(2,950) (241)	(746)	567 (329)	(514)	24 (1.720)	57 999	319 469	-	(71) 3.053	396 1.710	(17,394) 2.797	1,148 454	(1,839) 6,366	1,065 (11.196)	(5,655) (4,989)	(6,105) (6,624)	(3,387) (1,765)	(1,339) (2,448)	(1,151) (2,219)	(228)	-	-
District Health Unit District Health Unit	100011 100012	Lake Region District Health Unit Garrison Diversion Conservancy District	(32)	(241) 707	(239) 851	(329)	(304)	(1,720)	(936)	(936)		3,053	1,/10	4.924	454	9,000	(11,196) 8,997	(4,989)	(6,624)	4.801	(2,448) 2.443	(2,219)	(192)	-	-
District Health Unit	100013	Upper Missouri Health Unit	(202)	(1,027)	353	(61)	100	(910)	(52)	(623)	-	8,472	(1,599)	(167)	1,208	7,827	1,432	4,719	6,944	3,053	2,582	1,137	172		
District Health Unit	100014	Kidder County District Health Unit	114	(18)	(17)	(31)	(43)	(62)	(44)	118	-	1,239	63	6	511	296	110	(2,736)	(1,692)	(423)	(538)	(621)	(110)	-	-
District Health Unit	100015	Southwestern District Health Unit	(253)	(455)	(78)	197	(276)	(478)	983	(55)	-	3,035	(2,116)	(3,736)	4,081	5,711	(6,481)	(10,048)	(8,461)	(2,463)	(2,538)	(3,033)	(427)	-	-
District Health Unit District Health Unit	100017 100018	City-County Health District	610 (65)	(410)	(353)	492 (54)	639 153	195 (97)	(395)	960 (94)	-	6,913 2,292	(490) 436	794 270	(2,558) (1.646)	(3,744) 485	6,095 526	(10,072)	(5,334) 1.013	(1,708) 311	(1,693) 353	(1,545) 303	(388) 46	-	-
District Health Unit District Health Unit	100018	Sargent County District Health Unit Traill District Health Unit	(65)	(327)	(46)	(54)	153 (126)	(97)	(95)	(94)		2,292	436	270	(1,646) 969	485	(33)	1,164	1,013	311 242	353	303	46		
District Health Unit	100019	Cavalier County Health Dist	(41)	(40)	(43)	851	(120)	(125)	(133)	(70)		182	100	(868)	309	1,052	(53)	493	1,133	506	433	175	19	-	-
District Health Unit	100022	Walsh County Health District	695	(387)	(79)	(131)	(1,203)	221	(243)	39		3,700	(536)	408	7,699	(3,303)	1,347	(4,269)	(2,141)	(90)	(984)	(889)	(178)	-	-
District Health Unit	100023	Custer Health Unit	(288)	(258)	(302)	13	603	407	95	(525)	-	(612)	(844)	(948)	(5,143)	(4,296)	(4,294)	8,985	1,150	(867)	99	1,558	360	-	-
Political Subdivision	100024	Southeast Water Users District	(4,231)	(140)	(33)	413	(217)	(309)	(285)	(155)		(29)	665	(3,365)	2,217	2,677	2,545	610	2,764	1,210	1,174	361	19	-	-
District Health Unit City	100025 200002	Foster County Public Health City Of Mcville	221	(154)	40	- 297	(53)	- (67)	(52)	103 (61)		(78)	(572)	- (2,620)	640	516	486	10,909 262	8,376 347	2,636 (3)	2,636 243	2,636 98	468		-
City	200002	City Of Drayton	69	(134)	297	(125)	786	1.176	35	(265)		(599)	(3,023)	(5,388)	(5,259)	8,199	1,125	(227)	1,656	163	1.503	10	(20)	-	
City	200004	City Of Fessenden	(10)	(15)	(11)	737		-,	-	(223)		111	68	(2,970)	-	-	-,		(244)	(245)	1		(	-	-
City	200005	City Of Westhope	(26)	(240)	114	(60)	239	(86)	569	(25)	-	192	(610)	(104)	(3,016)	371	(4,694)	130	(2,884)	(1,445)	(1,008)	(436)	5	-	-
City	200006	City Of Belfield	(206)	768	(116)	1,537	567	162	516	(32)	-	(9,458)	(2,637)	(4,578)	(5,504)	(2,942)	(2,847)	24	(4,754)	(3,106)	(1,387)	(261)	-	-	-
City	200007	City of Beulah	-	-	(455)	(1,222)	(317)	(189)	203	(396)		- 7 787	2,570	41,006	3,480	4,770	2,367	756	9,183	7,063	1,732	372	16	-	-
City City	200008 200009	City Of Rolla City of New Town	634 1.307	(925)	855 (434)	630 (74)	1,243	255 2.095	1,041	(1,024) 578		7,787 8.817	(7,207) 7.531	672 (9.602)	(9,033) (2.658)	3,561 (18.475)	(7,464) (1.910)	21,794 (561)	11,152 (6.600)	2,411 (3.502)	3,606 (3.007)	4,253 (92)	882		-
City	200009	City of Cavalier	670	(203)	(434) (197)	229	(342)	(1,127)	(48)	295		2,977	(3,858)	2,473	1,188	5,081	(2,914)	(4,640)	(3,474)	(864)	(1,055)	(1,370)	(185)		
City	200011	City Of Harvey	181	(960)	219	(442)	519	583	344	(170)		2,398	(1,110)	1,668	(6,038)	(1,698)	(6,641)	191	(5,224)	(2,585)	(1,940)	(700)	1	-	
City	200012	City Of Napoleon	1,193	(184)	22	(61)	(105)	(136)	(123)	71	-	5,887	207	(27)	573	715	656	(5,050)	(2,891)	(615)	(934)	(1,131)	(211)	-	-



		During Year Ending Recognition Period	2017 7.3881	2018	2019	2020 5.6501	2021 5.2992	2022 4.8884	2023 4.5028	2024 4.1771	2017 7.3881	2018 7.2973	2019 7.2213	2020 5.6501	2021 5.2992	2022 4.8884	2023 4.5028	2024 4.1771	Schedule of E	Deferred Outflows/(I	nflows) From Change	s in Proportion and D	lifferences between E	nployer Contributio	ns and Share
	00014	Employer City Of Grand Forks	(37.648)	Differ (8.259)	21.611	Employer Contril (23.459)	butions and Shar 17.338	e of Contribution (4.240)	(37.163)	24,801		(54,775)	CH 78.071	hanges in Propor 33.643	tionate Share 62.229	78.900	140.991	(5.493)	Total Deferred 136.208	2025	48,795	2027	2028	2029	2030
		City Of Grand Forks	(37,648) (514)	(8,259)	21,611 360	(23,459) (320)	17,338	(4,240)	(37,163) (1 300)	24,801 (23)		(54,775)	78,071 (3,939)	33,643	62,229	78,900	140,991	(5,493) 887	136,208 (5.325)	70,379 (3,762)	48,795	16,214	820		
20	00016	City Of Ellendale	(683)	(728)	(817)	(465)	(740)	(983)	(765)	(199)		764	789	(1,365)	(881)	1,641	1,010	(881)	(1,041)	(589)	(178)	(230)	(44)	-	
20	00017	City of Wishek	(51)	(76)	107	(101)	(327)	416	(91)	(323)		213	(933)	1,619	(1,024)	(963)	608	1,084	359	(7)	94	239	33		
20	00018	City Of Granville	382	356	(136)	141		837	34			338	2,528	(1,150)	(2,767)	1,509	(1,683)	-	(369)	(162)	(22)	(185)		-	
		City Of Linton	(54)	(197)	(231)	606	(116)	(146)	(310)	76		(2,285)	950	(3,538)	883	947	884	275	763	181	417	150	15	-	
		City Of Finley	(237)	(30)	(22)	(32)	31	(233)	(409)	(424)		(1,122)	129	136	(24)	1,699	1,510	370	1,124	516	502	108	(2)		
		City Of Wilton City Of Ray	101 (46)	(182) 286	102 (40)	(1,355) (35)	177 (118)	(76)	(74) 649	(56)		22 (2.902)	29 234	(785) 199	(2,441) 1.072	734 1.014	1,034 (3.858)	(31) 7.008	(63) 3.969	(333)	186 1.152	87 1.293	(3) 294	-	
		City Of Medora	(46) 278	(220)	(40)	(35) 84	(118)	(150)	301	(114)		(2,902) (1.672)	883	(3,085)	512	(1,588)	(3,858) (1,782)	2,679	3,969	(193)	1,152	1,293	108	-	
		City of Velva	278	258	1.098	(83)	(140)	(159)	479	(123)		(6,665)	6.645	(3,083)	811	1,211	(2,932)	2,075	2,140	1.281	478	282	99		
		City of Mandan	(1,124)	(779)	(1,176)	(736)	(2.388)	(2,679)	732	(1,754)		844	52,021	1,194	15,833	29,300	(13,115)	18,459	28,057	16,328	8.404	2,616	709		
		City Of Thompson	(156)	163	(198)	92	(119)	(161)	(149)	(112)		(88)	207	284	878	1,666	1,306	(565)	945	593	414	(33)	(29)		
	00029	City Of Williston	9,291	(5,357)	(6,854)	(6,712)	(22,145)	(7,240)	(6,100)	18,247		100,719	92,752	80,987	90,303	4,334	(4,459)	(230,598)	(124,838)	(16,588)	(47,231)	(52,016)	(9,003)	-	
20	00030	City Of Bowman	19	(1,015)	(228)	1,938	(617)	(586)	683	(387)		1,961	2,558	(11,540)	6,738	(1,229)	397	4,894	4,148	1,355	1,403	1,199	191		
	00031	City Of Tioga	1,023	169	(1,573)	533	1,055	(55)	(312)	311		2,787	11,293	(3,081)	(7,529)	2,290	855	(1,671)	17	204	136	(267)	(56)	-	
	00033	City Of Rhame	(132)	(20)	(12)	(26)	(19)	(47)	23	(33)		922	(800)	137	40	576	(992)	402	(143)	(82)	(57)	(21)	17	-	
	00035	City Of Fargo	(11,467)	(16,406)	(10,379)	(40,334)	30,486	4,639	(23,529)	10,402		162,813	78,951	33,021	25,318	(35,445)	169,657	(138,294)	2,446	20,684	1,487	(14,301)	(5,424)	-	
	00036 00037	City Of Jamestown City Of Beach	(872)	1,342 754	752 (800)	611 153	706 (175)	(1,454)	1,778 (303)	(91) 136	-	(20,118) (5.561)	2,411 9.119	(7,127)	2,099	19,590 1,287	(9,360) (1,449)	(6,196) 632	(2,282) 1,559	(28) 1,218	364 321	(2,351) (12)	(267)	-	
	00037	City Of Beach	(33)	(20)	(800)	153	(1/5)	(221)	(303)	136		(5,561) 45	9,119	(263)	240	(2.143)	(1,449) 154	48	1,559	1,218 (25)	(21)	(12)	32	-	
		City Of Kulm	(13)	(25)	(73)	(29)	(41)	(122)	(62)	(45)		43	(44)	253	303	(2,143)	363	(198)	253	176	113	(25)	(11)		
		City Of Harwood	(268)	(56)	(156)	256	(585)	948	(30)	219		(358)	146	396	995	(3.216)	1.014	(3.592)	(2.736)	(914)	(978)	(699)	(145)		
20	00043	City of Dickinson			(34,389)	(2,953)	231	(3,177)	(3,927)	(10,726)		-	375,944	78,137	2,540	44,409	48,606	(8,596)	93,161	70,201	23,413	365	(818)	-	
20	00045	City Of Mapleton	(220)	560	(266)	98	288	148	(49)	(20)		(3,608)	2,715	642	(2,482)	(2,554)	447	(32)	(908)	(528)	(410)	34	(4)	-	
20	00046	City Of Wahpeton	1,801	(3,468)	3,897	(724)	(1,497)	(3,226)	(1,866)	(1,198)		15,771	(7,891)	5,801	11,523	(3,114)	19,785	13,741	19,915	8,108	6,274	5,002	531		
	00047	City Of Bottineau		(839)	(58)	148	(475)	239	(156)	535		31,620	1,669	(468)	4,896	(3,359)	(900)	(4,706)	(2,386)	405	(1,501)	(1,115)	(175)	-	
	00049	City Of Elgin	(11)	(22)	(22)	(58)	96	(16)	(41)	(4)		24	272	191	(2,495)	293	202	(29)	(362)	(318)	(52)	9	(1)		
	00050	City Of Rugby	1,255	(625)	375	809	625	(139)	12	(252)		4,369	(2,980)	(3,927)	(6,159)	(2,530)	(4,750)	6,655	(797)	(1,675)	(396)	1,003	271	-	
	00051 00052	City Of New Salem City Of Walhalla	(181)	(42)	(100) 991	63 655	261	(17)	(105)	25 993		(16) 2,562	1,839	(2,913) (4,764)	(908) 807	(1,390) 1.580	379 (725)	127 (8.066)	(473) (6.045)	(404) (2,280)	(143)	66 (1.787)	(301)	-	
	00052	City Of Walnalia City Of Gwinner	(136)	(250)	(76)	(57)	(114) (105)	(151) (136)	(125) (123)	(90)		(612)	(4,165) 694	(4,764)	593	1,580	(725) 556	(8,066) 263	(6,045) 947	(2,280)	(1,677) 354	(1,787) 90	(301)	-	
	00054	City Of Kenmare	(399)	(30) 84	817	(330)	485	761	487	(50)		(6,918)	483	4.623	(1,266)	(9,826)	(5,884)	14,119	4.026	434	383	2,636	572		
	00055	City Of Watford City	(2,387)	2,764	1,061	18,278	566	1,224	(1,693)	1,371		837	12,676	(68,445)	86,408	(366)	29,157	(11,532)	25,893	16,535	9,152	635	(429)		
		City Of Cooperstown	(42)	(57)	(41)	218	360	238	470	(22)		85	(10)	(1,995)	(1,524)	(1,597)	(3,494)	165	(2,591)	(1,345)	(951)	(302)	7		
20	00058	City Of New England	(24)	(31)	(32)	(33)	(78)	(78)	(77)	(48)		(316)	(166)	177	520	444	468	(288)	184	146	91	(37)	(16)		
20	00059	City Of Carrington	1,173	136	1,623	166	(53)	(41)	(304)	(101)		642	(12,621)	3,152	7,845	1,189	4,862	(2,954)	1,117	875	594	(221)	(131)	-	
20	00060	City Of Mott	(222)	(33)	(31)	(61)	(86)	588	17	(19)		(458)	611	88	874	(2,751)	(3,113)	(116)	(2,388)	(953)	(1,052)	(376)	(7)		
		City Of Larimore	299	256	(522)	(75)	38	1,407	(1,654)	(94)		(303)	4,805	(404)	(1,186)	764	982	746	1,347	768	471	80	28	-	
		City Of Sherwood	22	(12)	(48)	25	173	-	-			290	218	(55)	(2,493)		-	-	(535)	(407)	(128)	-	-	-	
		City Of Lamoure	(47)	395	245	801	(66)	(36)	(51)	(37)		(2,870)	(2,115)	(3,431)	477	325	185	(70)	(519)	(525)	21	(12)	(3)	-	
		City Of Michigan	(12)	(8)	(1)	(150)	(32)	27	(26)	(27)	-	50	14	695	(380)	(548)	415	(457)	(365)	(142)	(138)	(64) (1.386)	(21)	-	
		City Of Park River City Of Sawyer	(143)	(139)	(125)	(203)	115	(337)	1,497	(27) 2.296		23	(1,001)	878	(2,744)	3,069	(10,482)	(1,564)	(5,909) 1.746	(2,393) 550	(2,063)	(1,386)	(67)		
		City Of Hatton	258	(45)	(97)	44	417	69	310	318		1,105	73	48	(2,572)	491	432	259	590	65	280	220	25		
	00069	City Of Northwood	76	440	707	26	(244)	(143)	(247)	133		(2,328)	(2,101)	1,856	2,024	(560)	2,210	(3,300)	(1,247)	(181)	(392)	(539)	(135)	-	
20	00070	City Of Powers Lake	(382)	(81)	133	286	(76)	436	(478)	(385)		(867)	(2,077)	(316)	639	(3,712)	4,240	342	559	(51)	201	412	(3)		
		City Of Towner	492	(281)	137	(34)	233	10	(154)	38		2,340	322	(387)	(1,541)	534	809	306	632	194	265	157	16	-	
	00073	City Of Pembina	1	27	(19)	(28)	(56)	634	171	51	-	(750)	(153)	(105)	725	(4,650)	3,690	9	737	108	178	447	4		
	00075	City Of Underwood	(23)	56	64	(122)	422	10	572	-		(366)	543	47	(2,368)	219	(3,695)		(2,048)	(956)	(745)	(347)	-	-	
	00076	City Of New Leipzig	(8)	(10)	(65)	(22)	105			-	-	137	786	(219)	(2,351)			-	(447)	(342)	(105)	-	-	-	
	00077 00080	City Of Stanley	1,809 54	(601) 188	(267) 299	(26)	(236)	113 149	684 (108)	(331)	-	9,569 (1.246)	234 (2.364)	(3,079) 791	(479) 2.341	576 (2.001)	(8,836) 753	(2,428) 363	(6,532) 111	(2,458) 27	(2,386) (67)	(1,573) 138	(115)	-	
		City Of Crosby City Of Grafton	54 136	188 (361)	299 276	110 (9)	(112)	149 (347)	(108)	(90) 1.479	-	(1,246) 4.100	(2,364) (2,420)	791 604	2,341 (138)	(2,001) (1.132)	753 14.420	363 (8.787)	111 360	27 613	(67) 523	138 (468)	13 (308)	-	
		City Of Emerado	(16)	(361)	124	(161)	1,139	(347)	(2,942)	(176)		4,100	(2,420)	1 681	(138)	(1,132) 630	14,420	(8,/8/)	360	444	363	(468)	(308)	-	
		City Of Lincoln	(333)	(243)	(629)	(367)	160	470	24	1.054		(3.823)	10.255	2.037	(1,123) (34)	(82)	(5,443)	(6.151)	(5.023)	(929)	(2.050)	(1.827)	(217)		
20	00086	City Of Minto	(18)	41	(24)	(30)	(118)	308	(26)	(21)		(1,133)	814	(20)	1,065	(3,316)	212	108	(673)	(312)	(407)	43	3	-	
20	00087	City Of Ashley	(62)	(48)	348	(34)	(77)	(109)	194	(56)	-	1,168	(1,892)	317	449	838	(1,974)	95	(764)	(299)	(277)	(191)	3		
20	00088	City Of Neche	11	(18)	(11)	(15)	(29)	302		-		66	28	(18)	166	(2,645)	-		(871)	(454)	(417)	-		-	
		City Of Surrey	159	287	1,248	(273)	862	38	(350)	988	-	(4,142)	(11,476)	7,587	(6,738)	4,174	1,667	(7,593)	(5,152)	(2,267)	(1,172)	(1,432)	(281)	-	
		City Of Hankinson	140	50	(49)	(74)	(488)	(1,058)	(151)	82		102	(279)	(263)	4,158	(2,643)	1,341	(3,751)	(2,751)	(755)	(1,095)	(744)	(157)	-	
		City Of New Rockford	(45)	(69)	(49)	(77)	3	(167)	40	21	-	370	211	-	(356)	(2,333)	920	432	(136)	(228)	(145)	216	21		
		City of Minot	-	-	(18,648)	(10,121)	2,364	4,116	(3,686)	6,153	-	-	155,002	172,282	(12,738)	22,326	9,038	14,354	67,963	47,087	14,500	5,505	871	-	
		City Of West Fargo	(2,696)	(7,011)	(5,728)	3,391	(3,414)	12,528	(24,281)	(874)	-	82,839	102,100	(26,951)	146,441	41,551	167,195	58,543	195,933	97,325	66,399	29,764	2,445	-	
		City Of Valley City City Of Devils Lake	- 645	(1,310)	(551)	(31)	675	(5,931) (2,360)	818 1,684	(1,446) 2,043	-	17,675	9,233	8,120	1,431	47,301 (2,645)	9,362 19,221	(575) (10,383)	20,102 6,924	10,240 4,814	9,295 2,126	652 336	(85) (352)	-	
20	00097	city of bevil's take	645	(1,310)	(551)	(31)	6/5	(2,360)	1,584	2,043	-	17,675	9,233	8,120	1,431	(2,645)	19,221	(10,383)	6,924	4,814	2,126	336	(352)	-	



Impart         Data         Data        Data        Data <th< th=""><th>vs/(Inflows) From Change:</th><th>Deferred Outflows/(i</th><th>flows) From Changes in Pr</th><th>roportion and Differences between</th><th>Employer Contribution</th><th>s and Share of Cor</th></th<>	vs/(Inflows) From Change:	Deferred Outflows/(i	flows) From Changes in Pr	roportion and Differences between	Employer Contribution	s and Share of Cor
Open         Open         Open         Dial         Dial <thdial< th="">         Dial         Dial         <thd< th=""><th></th><th></th><th></th><th></th><th></th><th></th></thd<></thdial<>						
bitchic	2026			2027 2028	2029	2030
O         Parter         Parter        Parter        Parter				556 71		-
col         col <td>(=-=)</td> <td>(000)</td> <td></td> <td>(994) (188) (764) (147)</td> <td></td> <td></td>	(=-=)	(000)		(994) (188) (764) (147)		
Ord         Ord <td>(****)</td> <td>()</td> <td>()</td> <td></td> <td></td> <td></td>	(****)	()	()			
Ori         Oris         Oris        Oris        O		(121)		(740) (149)		
Co Co Co Co 			(1,616)	(569) 132		-
CorMainMa				159 14		
CoSector </td <td></td> <td></td> <td></td> <td>191 6</td> <td>-</td> <td>-</td>				191 6	-	-
Circ         Circ <th< td=""><td></td><td></td><td></td><td>158 18 83 24</td><td></td><td>-</td></th<>				158 18 83 24		-
ChiSheetS				278 33		
chy         2020         dy shows         7         0.10 <th< td=""><td></td><td></td><td></td><td>1,422 298</td><td></td><td>-</td></th<>				1,422 298		-
Circy         Dial         Circy         Dial         Dial <thdial< th="">         Dial         Dial         <t< td=""><td>) (647)</td><td>(566)</td><td>(647)</td><td>(744) (136)</td><td></td><td></td></t<></thdial<>	) (647)	(566)	(647)	(744) (136)		
City         Biblio         City         Dial         Dial <thdial< th="">         Dial         Dial         <t< td=""><td></td><td></td><td></td><td>25 -</td><td>-</td><td>-</td></t<></thdial<>				25 -	-	-
Circy         State         Circy         Circy <th< td=""><td></td><td></td><td></td><td>(219) (57)</td><td>-</td><td>-</td></th<>				(219) (57)	-	-
Chy         B222         Ord dramme         -         -         0         1         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0        0        0 </td <td></td> <td>-,</td> <td></td> <td>190 19 84 9</td> <td></td> <td>-</td>		-,		190 19 84 9		-
Orig         Solar         Orig         Solar         S	(000)		()	(775) (137)		-
Obj         Obj<         Obj<         Obj         Obj<         Obj         Obj         Obj         Obj         Obj         Obj<         Obj         Obj         Obj<         Obj         Obj<         Obj<         Obj				(7/5) (137) (933) (285)		
Concy         Jond         Internation         Jish         Lish         Lish <thlish< th="">         Lish         Lish</thlish<>				172 31		
Come         Disol         Immendant         Disol         Disol <thdisol< th="">         Disol         Disol         &lt;</thdisol<>	.) (3,580)	(7,351)	(3,580)	(3,471) (556)		-
Conner         Stoole         Intege Conner         1000         Intege Conner         1020         102.00         <				284 180		-
ComeDooleBarrene come1213130140130140				72 153		-
conseq         boome         berware bare         (1)        (1)      <	1.7 - 7			(6,565) (591) 2,567 545		-
Commy         Boold         Index Commy         11         1	, (2)200)	(2)00.17	(=)===)	2,567 545 441 150		-
Comme         Bonder Bourder         Parter         Parter        P	,,	0.0	(000)	(2.238) (122)		
const         const <th< td=""><td>34,257</td><td>26,873</td><td>34,257</td><td>31,566 5,673</td><td></td><td>-</td></th<>	34,257	26,873	34,257	31,566 5,673		-
cons         1001         Curde         1901         Curde         1001         Vision         1001         Vis				(2,767) (1,741)		-
cond         cond <th< td=""><td></td><td></td><td></td><td>(2,358) (15)</td><td></td><td>-</td></th<>				(2,358) (15)		-
Comm         Mond         Durn Comm <sup>2</sup> Mode				(705) (79)		-
bools         text         2         5.5         5.13         8.6         2.0         1.99         1.99         1.9.34         1.9.39         1.9.34         1.9.34         1.9.39         1.9.34         1.9.34         1.9.34         1.9.34         1.9.34         1.9.34         1.9.34         1.9.34         1.9.34         1.9.34         1.9.34         1.9.34         1.9.34         1.9.34         1.9.34         1.9.34         1.9.34				(3,456) (568) (1.144) (276)		
Courty         10005         Forme Courty         1010         1024         1024         1020				(1,144) (276) (1,400) (173)		
Sourd         Sourd <th< td=""><td></td><td></td><td></td><td>4,661 1,040</td><td></td><td>-</td></th<>				4,661 1,040		-
shore         shore <th< td=""><td></td><td></td><td></td><td>(4,931) (897)</td><td></td><td>-</td></th<>				(4,931) (897)		-
com         10000         Grant Condy         10100       <				1,348 195		-
Sourd         Sourd <th< td=""><td></td><td></td><td></td><td>31,770 5,577</td><td></td><td>-</td></th<>				31,770 5,577		-
Courty         Jobic         Method method         Mode	,	1.9		10 (23)		-
Source         Source<				(105) (67) (1.845) (269)		
Source         Source<				5 (155)		
Source         Source         County         County<	) 1,163	(443)	1,163	1,636 284		
Source         Source         Contry         Data         Contry         Data         Contry         Contry         Source	472	(2,245)	472	1,550 116		-
Condy         Jobas         Main         <				288 40		
County         10029         Marce County         1,331         1,331         1,331         1,331         1,031         1,031         1,041         1,031         1,041         1,031         1,041         1,031         1,041         1,031         1,041         1,031         1,041         1,031         1,041         1,030         1,041         1,030         1,041         1,030         1,041         1,030         1,041         1,030         1,041         1,030         1,040         1,030         1,040         1,030         1,040         1,030         1,040         1,030         1,040         1,030         1,040				10,592 2,778 83 (74)		-
Commy         10003         Menten County         (4,4)8         (1,2)56         82.15         1.605         (94.4)         (1,2)30         (3,2)30         (1,3,2)30         (1,3,3)20				83 (74) 2,326 849		
Courty         Jobbin         Montral Loading         D,249         D,249 <thd,249< th=""> <thd,249< th="">         D,249</thd,249<></thd,249<>				(6,411) (1,650)		
Condy         1000         Processing         124         (17)         (20)         123         126         126         126         128       <				(4,946) (689)		
Source         10004         Pendiana County         20         905         668         51.9         1.16         1.48         7.2         (4.10)         -         27.8         (4.11)         (4.20	) (2,615)	(3,766)	(2,615)	(1,020) 8		
Control         10005         Funct Control         64.1         (64)         1,21         (2,7)         (6,2)         1,23         (2,7)         (6,2)         1,24         (-1,2)         (-2,3)         (-2,1)         (-2,3)         (-2,1)         (-2,3)         (-2,1)         (-2,3)				(904) (259)		
County         30005         Ramon-County         (1)         (2)				3,294 702		
Control         30003         Rensen Country         134         (647)         434         (146)         120         (131)         -         434         (1,41)         (1,20)         4258         413         1200         6,228         3011           contry         30038         Rmille Country         (169)         (123)         137         (153)         (1,431)         (1,241)         (1,261)         4,236         4,13         1,203         6,212         3,011           Country         30038         Rmille Country         (169)         (123)         1,27         1,213         (12,31)				(4,386) (604) (10.591) (1.365)		-
County         30038         Revnille County         (59)         (423)         (19)         (12) </td <td></td> <td></td> <td></td> <td>(10,591) (1,365) 661 31</td> <td></td> <td></td>				(10,591) (1,365) 661 31		
Contry         30009         Richland Country         (1,902)         4,673         1,270         (3,319)         5.04         (6,14)         4,816         4,793         - 16,108         (8,904)         28,327         1.17         (4,912)         (10,28)         (40,15)         (13,104)         (5,166)           Country         30004         Roltet Country         (235)         (1,225) </td <td></td> <td></td> <td></td> <td>(1,390) (405)</td> <td></td> <td></td>				(1,390) (405)		
County         30004         Relete County         (225)         (1,225)         (1,022)         7,13         1,07         7,6         (819)         940         -         171         1,455         (74,608)         (2,43)         (2,518)         5,577         (8,34)         (12,543)         (9,347)           County         30004         SegmetCounty         -         -         (5,682)         (9,114)         (786)         (1,054)         -         5,560         (1,124)         (9,347)         (10,324)         (9,347)         (10,324)         (1,124)         (				(9,167) (1,513)		
County 30042 Sheridan County 28 (159) (137) (597) 199 565 (403) 448 - 2,431 3,326 (286) (3,010) (2,679) 3,435 (9,751) (6,370) (2,082)				(1,487) (356)		
				2,931 355		
County 300044 Slope County (183) 316 823 (4,769) 101 (444) 528 (96) - (237) (3,012) 37,426 (5,805) 4,091 (2,371) (490) 1,926 2,577				(1,887) (395)		
				(347) (26)		-
Same County         30004         Stark County         1.7.0         (1.0.66)         (44)         9.3.0         6.2.61         (1.6.31)         (1.4.31)         (4.544)         -         (1.2.0.5)         (7.2.31)         12.2.00         (1.3.78)         (1.5.79)         (1.8.744)         (4.073)           0.0046         Starte County         (40)         (5.5)         6.74         118         141         1.579         1.849         -         4.050         (0.503)         (1.2.12)         1.539         1.642         (4.073)           0.0046         Starte County         (40)         (5.5)         6.74         118         141         1.579         1.849         -         4.050         (0.503)         (1.2.13)         (2.533)         1.539         1.642         (4.573)         (2.533)         (1.534)         (4.574)         (4.575)         (1.524)         (4.574) </td <td></td> <td></td> <td></td> <td>(3,788) (847) 353 344</td> <td></td> <td></td>				(3,788) (847) 353 344		
Loomfy 300049 steete clumity (40) (259) 522 6/4 118 141 1,5/9 1,849 - 4,005 (6,079) (2,812) (2,753 (12,924) 5,275 (12,924) 5,275 (2,225) (2,009) 5,275 (2,225) 5,275 (2,22				16.774 2.723		
Contry 30048 Tener Contry (3/7) (690) (2.507) 18 (1,060) (91) (1,514) (200) - 555 (0,046 3,465 2,224 (6,7.5) 13,554 2,923 (1,555				1,014 69		



		During Year Ending Recognition Period	2017 7.3881	2018	2019 7.2213	2020	2021 5.2992	2022	2023	4.1771	2017	2018	2019 7.2213	2020	2021 5.2992	2022	2023 4.5028	4.1771	Schedule of I	Deferred Outflows/(I	nflows) From Change:	s in Proportion and Dif	ferences between Er	nployer Contributi	ons and Sha
oyer Type	Employer ID				rences between B	1.1								anges in Propor				(19.931)	Total Deferred	2025	2026	2027	2028	2029	203
	300049	Traill County Walsh County	(1,699) 629	(1,391) 481	(1,718)	(237) 5.195	737 (738)	(2,342)	(1,570) 858	221 1.955		4,407 219	15,126	(13,523)	(7,073) 4.209	18,432 (4,296)	17,183 (1,426)	(19,931) (11.047)	(841) (13,187)	1,240 (7.891)	1,727 (2,671)	(2,974) (2,241)	(834)		
	300051	Ward County	7,437	(18,857)	(11,638)	18,193	(11,698)	9,133	3,493	(5,277)		21.083	(44.676)	(35,350)	31,347	(13.671)	(61.626)	45,739	(9.882)	(10.122)	(4.668)	3.194	1,714		
	300052	Wells County	1,244	(994)	(3,170)	2,404	(2,601)	2,537	395	(982)		5,787	33,598	(5,497)	5,820	(7,306)	4,368	(12,205)	(3,453)	1,582	(1,850)	(2,626)	(559)		
	300053	Williams County	19,880	(15,800)	11,996	(1,291)	(6,171)	(3,705)	(5,921)	(3,300)		17,847	74,990	9,540	27,948	(13,007)	72,029	53,278	89,382	40,412	27,507	19,345	2,118		
District	400002	Mcclusky Public Schools	(17)	(1)	(203)	71	258	181	25	(114)		1,718	1,608	(2,672)	(2,718)	(785)	(720)	3,085	1,043	(65)	349	632	127	-	
District	400003	Lake Region Special Education Unit	(133)	(87)	33	608	(306)	(550)	(102)	(164)		(3,162)	(3,045)	(4,707)	5,304	3,997	(6,648)	(475)	(2,798)	(1,029)	(835)	(907)	(27)		
District	400004	Lidgerwood Public School Halliday Public School	96 253	(395) (263)	(319) (789)	32	(164)	(145) (86)	624 364	(125)		1,986 4.119	3,228	(2,180) (6,011)	(1,205) 1,372	(677) (1,481)	(4,467) (4,972)	1,497	(1,440) (2,725)	(731) (1,087)	(666) (1,122)	(103) (516)	60		
listrict listrict	400005	Oliver-Mercer Special Education Unit	468	(263)	(327)	(388)	(42) 745	(86)	564	239		4,119	4,412 (1.589)	(6,011)	(6,015)	(1,481) (4,305)	(4,972) (1,719)	(221)	(2,725)	(1,087)	(1,122)	(516)	-		
listrict	400008	Underwood School District #8	(317)	(214) 237	(327)	(366)	(51)	106	239	(346)		4,349	(731)	2,555	(0,013) (916)	(4,303)	(2,961)	(4.892)	(5,606)	(1,772)	(2.056)	(1.556)	(222)		
listrict	400010	New Town Public School District	(2,050)	(1,883)	738	(707)	4,986	(3)	(648)	(758)		21,750	(16,164)	(15,469)	(12,109)	5,164	(11,823)	(6,706)	(16,027)	(8,036)	(4,497)	(3,178)	(316)		
District	400011	Bottineau Public School	(2,565)	(524)	(657)	28	(824)	1,038	278	(582)		(5,299)	(618)	(2,200)	2,819	164	(9,290)	(3,882)	(8,152)	(3,114)	(2,773)	(2,077)	(188)		
District	400012	Peace Garden Special Services	(119)	(451)	(62)	(105)	(263)	(65)	(767)	1,340		(1,137)	(1,447)	523	2,162	3,565	1,177	(13,897)	(7,773)	(2,064)	(2,216)	(2,960)	(533)	-	
istrict	400014	Beulah Public School #27	(124)	285	424	(201)	(351)	326	(548)	(596)		2,505	(3,924)	3,722	(4,699)	(5,376)	(4,128)	4,171	(3,138)	(2,131)	(1,490)	332	151	-	
istrict	400016	St John School District #3	(327)	766	256	(462)	760	154	496	1,413		(2,971)	2,384	(2,195)	2,448	6,321	(9,547)	(4,103)	(3,743)	(756)	(1,218)	(1,655)	(114)	-	
istrict	400017	Ellendale Public School District #40	(230)	(60)	(159)	(95)	896	(194)	(203)	137		128	(1,640)	723	(7,830)	(53)	(332)	1,244	(1,270)	(1,318)	(281)	272	57		
strict	400018 400019	Rural Cass Special Education Unit	(366)	(729)	(611)	(685) 3.854	(857)	(936) 8,740	(1,156)	(823)		370 58.784	(344)	498	247	2,001	1,132 (107.843)	(4,306)	(3,855)	(1,300)	(1,106)	(1,232)	(217)		
istrict istrict	400019	Fargo Public Schools Surrey Schools	(1,034) (775)	(2,122) (781)	4,412	3,854	3,114 660	(437)	1,415 (511)	10,164 224		(1,287)	54,389 (1,048)	(8,434) (4,452)	(115,840) (4,160)	(76,681) (182)	2,458	(63,734) (6,057)	(142,061) (5,107)	(61,706) (2,383)	(53,376) (1,298)	(24,709) (1,177)	(2,270) (249)		
istrict	400020	Jamestown Public School District #1	1,778	(1,555)	(26)	2,986	651	(437)	(511)	699		9,151	(9,172)	7,449	(26,141)	(182)	(40,479)	(6,207)	(38,189)	(17,641)	(1,258)	(5,838)	(232)		
strict	400023	Warwick Public School	307	412	(764)	(717)	(201)	(243)	784	372		2,969	15,824	6,727	(13,571)	(726)	(7,668)	(8,179)	(10,135)	(3,280)	(3,887)	(2,637)	(331)		
strict	400024	Souris Valley Special Services	2,092	387	(232)	(333)	(302)	(406)	(135)	653		(4,989)	4,280	3,605	1,898	4,230	(2,435)	(7,396)	(3,813)	(349)	(1,277)	(1,900)	(287)		
istrict	400025	Rugby Public School District #5	(320)	360	1,326	(510)	(270)	(518)	(253)	811		(2,758)	(2,310)	10,359	(1,142)	(2,068)	3,103	(12,829)	(8,033)	(2,136)	(2,828)	(2,559)	(510)	-	
strict	400026	Billings County School District	34	944	305	47	(36)	164	(95)	420		(4,950)	575	(182)	(1,730)	(3,876)	(1,328)	(3,637)	(5,137)	(2,234)	(1,837)	(929)	(137)		
strict	400027	Belcourt School District #7	(7,361)	(1,513)	(9,952)	7,483	1,593	(3,369)	3,551	4,114		(6,303)	(1,737)	8,657	6,569	17,988	(42,253)	(26,091)	(31,019)	(9,408)	(11,095)	(9,583)	(933)	-	
strict	400028	West Fargo Public School #6	229	(4,324)	4,146	3,048	8,369	5,838	3,500	2,497		43,291	83,213	(9,225)	(138,956)	(48,977)	(71,533)	5,290	(64,919)	(33,741)	(25,776)	(5,733)	331	-	
trict	400029	Minot Public School District #1	(13,181)	(2,059)	10,241	(5,861)	1,008	18,861	(9,743)	1,536		14,782	27,718	(11,990)	(53,049)	(69,336)	(65,778)	(65,544)	(118,042)	(48,526)	(43,047)	(23,757)	(2,712)	-	
strict	400030	Belfield Public School #13	(144)	(330)	347	359 284	(36)	(277)	778	(184)		1,988	(6,235)	3,905	(3,412)	2,985	(13,036)	627	(6,715)	(2,970)	(2,500)	(1,264)	19	-	
strict strict	400031 400033	Minto Public School District #20 Harvey Public School Dist #38	(198)	48 (273)	(252)	284 (307)	(89)	(151)	(31)	42		(1,040) (3,510)	(271) 792	(2,879) 2,420	1,466 (1.533)	(1,384) 971	1,401 (8.378)	(2,404) (9,913)	(1,722) (10.890)	(727)	(482)	(411) (2.959)	(102) (381)		
strict	400033	Oakes Public Schools	(264)	205	(88)	(307)	(412)	1.114	(273)	435		(6,919)	2 801	(5.801)	922	(5.353)	(8,578) 6,563	(6.041)	(10,890)	(1,278)	(621)	(2,939)	(238)		
strict	400035	Larimore Public School District #44	(49)	583	404	133	100	(174)	(125)	157		(5,156)	(1,836)	1.781	(549)	523	(840)	(210)	(759)	(404)	(232)	(122)	(1)		
strict	400036	Hazen Public School District #3	918	(776)	1,868	(250)	234	966	374	210		5,724	(8,870)	2,619	589	(1,122)	(6,947)	(7,692)	(9,907)	(3,622)	(3,443)	(2,524)	(318)		
strict	400038	Park River Area School District	(19)	148	(131)	(336)	(166)	22	(23)	(355)		(473)	1,784	1,049	(1,575)	(109)	(1,796)	7,754	4,511	1,322	1,306	1,568	315		
strict	400039	Hillsboro Public School	328	114	(200)	(4)	687	15	(338)	1,115		(756)	1,315	(3,115)	(7,655)	270	1,631	(7,466)	(5,903)	(2,721)	(1,536)	(1,375)	(271)	-	
strict	400040	Lisbon Public School	56	(840)	(45)	(500)	(279)	(577)	(212)	1,129		2,670	3,903	5,829	(1,762)	(375)	(924)	(12,216)	(8,592)	(2,265)	(3,074)	(2,782)	(471)	-	
strict	400042	Northern Cass School District #97	1,059	134	394	84	40	929	(185)	604		7,032	(2,646)	9,074	(4,494)	(8,044)	(919)	(6,218)	(7,759)	(2,852)	(3,201)	(1,468)	(238)	-	
strict	400043	Mandaree Public School #36	617	1,573	551	52	437	1,295	(377)	498		37,491	(1,492)	3,878	(8,147)	(15,179)	910	(10,333)	(12,555)	(4,619)	(5,227)	(2,294)	(415)	-	
strict strict	400044	Thompson Public School Northern Plains Special Ed Unit	(55) (781)	577 (909)	518 (804)	(20)	(299) (878)	309 (1.040)	(398) (1,065)	3,486 (1.097)		(5,254)	557 18	4,256 594	2,388	(5,268) 1,244	9,641 795	2,521 39	8,779 (1,244)	3,316 (578)	2,739 (337)	2,469 (283)	255 (46)		
strict	400043	Bowman County School District #1	(368)	(380)	(334)	1,098	(215)	(1,040)	(1,003) (502)	347		2,738	675	(4,773)	(3,496)	5.149	630	(10.335)	(7.117)	(2,503)	(1,815)	(2,375)	(424)		
strict	400040	Apple Creek Elementary School	331	(12)	(8)	(13)	(42)	(1,050)	396	(75)		11	(4)	(4,773)	437	(149)	(537)	2.862	2,067	671	627	650	119		
strict	400048	Burke Central School	(124)	(224)	(112)	(296)	(146)	159	(51)	(722)		(2,882)	1,146	1,627	(549)	(1,259)	(5,010)	1,824	(2,368)	(1,046)	(1,067)	(301)	46		
strict	400049	Washburn Public School	(375)	(335)	(122)	386	(418)	882	(1,078)	(323)		974	(1,290)	(3,608)	1,312	(3,375)	4,003	(1,542)	(1,124)	(682)	(240)	(121)	(81)		
strict	400050	Enderlin Area School District #24	(179)	109	178	(119)	858	503	(450)	279		(2,498)	3,062	(4,128)	(2,537)	1,543	(5,680)	(365)	(3,136)	(1,418)	(1,009)	(707)	(2)		
strict	400051	Midkota School	(55)	(203)	(713)	488	220	136	183	192		2,345	5,059	280	(1,211)	(5,208)	2,122	(2,000)	(1,389)	(372)	(765)	(176)	(76)	-	
strict	400052	Velva Public School	(71)	(17)	57	411	(255)	123	157	(206)	-	1,772	(2,224)	(258)	1,180	(422)	2,560	1,427	2,275	802	823	597	53	-	
trict	400053	Sheyenne Valley Special Education Unit	190	79	239	567	(237)	(214)	(54)	362	-	(1,329)	(64)	10,620	(2,053)	1,068	(6,032)	(3,498)	(4,735)	(1,102)	(2,072)	(1,429)	(132)	-	
trict	400054 400055	Center Stanton Public School Burleigh County Special Education Unit	(248)	(136)	(155)	(206)	333 (41)	(113)	15 (45)	(88)		1,126 508	(727)	394 (48)	(6,504) 472	(335) 237	429 88	892 465	(914)	(1,027) 251	(163) 176	240 106	36	-	
trict	400055	Burleigh County Special Education Unit New Rockford Sheyenne Public School	(12)	(20)	(15)	(21) (969)	(41) 725	(51)	(45)	(36)		2.050	6.005	(48)	472 (6.040)	237 (5,264)	(3.236)	465 (1,826)	(5,789)	251 (2,658)	(2.248)	(802)	(81)		
trict	400058	James River Multidistrict Special Education Unit	378	(137)	(1,427)	(522)	7	(61)	(755)	336		(136)	(7,409)	10.117	(0,040)	(232)	(3,230)	(4,663)	(2,793)	(2,638)	(1,023)	(902)	(183)		
trict	400058	Newburg United Public School	69	(35)	(260)	197	(136)	301	(127)	(94)		(939)	1,550	317	(1,900)	(1,903)	1,087	(175)	(557)	(368)	(220)	44	(13)		
rict	400059	Napoleon Public School District #2	380	64	(50)	632	(26)	(200)	668	(15)		(3,531)	(2,347)	6,935	(3,682)	373	(4,298)	(2,669)	(4,574)	(1,716)	(1,697)	(1,049)	(112)		
rict	400060	Yellowstone School District # 14	165	(684)	653	101	104	(217)	(199)	238		2,925	(3,910)	3,425	1,131	3,239	(199)	(3,566)	(1,335)	13	(365)	(843)	(140)	-	
trict	400061	Cavalier Public Schools	297	454	(3)	697	16	835	82	(6)		(3,684)	7,042	(3,803)	618	(3,840)	113	(6,666)	(5,268)	(1,559)	(1,851)	(1,574)	(284)	-	
trict	400062	Richland School District #44	(76)	35	(403)	38	(6)	128	60	464	-	1,431	19	(818)	2,134	(4,529)	(1,700)	(6,111)	(6,485)	(2,298)	(2,412)	(1,536)	(239)	-	
trict	400063	Fort Totten School District # 30	(595)	137	299	26	(101)	15	245	(88)		(766)	(6,364)	2,343	1,120	(6,595)	89	(5,476)	(7,115)	(3,005)	(2,580)	(1,294)	(236)	-	
trict	400064	Bismarck Public Schools	785	1,781	24,835	(18,336)	(2,516)	19,034	(14,608)	28,114	-	27,028	37,696	56,296 3 178	(92,028) 854	29,522	(87,780)	(127,384)	(120,718)	(40,210)	(41,101)	(35,197)	(4,210)	-	
trict trict	400065	Solen Public School Dist #3 Jakota Public School District # 66	929	645 67	234	(153)	12 (73)	(299)	82	86 381		(634)	4,440	3,178 (1.481)	854	(12,230) (4,552)	726	(786)	(3,564)	(1,390) (1,200)	(2,070) (624)	(76)	(28)	-	
trict	400068	Lakota Public School District #66 Stanley Community Public School District #2	160 3.241	(776)	307	343	(73) 1.416	(73)	(102)	381		(1,714) (405)	(2,629) (4,161)	(1,481) 13.983	(58)	(4,552) (1.697)	(251)	1,162 (21.194)	(1,429)	(1,200) (5,936)	(624)	328 (4.536)	(851)		
trict	400089	Mandan Public School District #1	2,563	5,516	3,433	1,565	9,355	(7.240)	872	1,113		(403)	5.605	39.522	(15,038)	18,318	(14.959)	(33.038)	(31.570)	(10,404)	(10,576)	(9,235)	(1.355)		
strict	400070	Killdeer Public School #16	56	(578)	(550)	525	1,667	106	(138)	693		10.835	16,479	(2.326)	(13.528)	(10,451)	3.194	(5,292)	(5.804)	(2,361)	(2.487)	(5,255)	(1,555)		
	400073	Glenburn School District	(64)	(361)	519	101	784	126	267	150		2,463	(6,072)	585	(7,441)	(207)	(1,018)	(3,549)	(5,437)	(2,856)	(1.541)	(897)	(143)		



Implever Type School Datrict School Datrict	Employer ID 400074 400075 400076 400078 400078 400078 400081 400081 400082 400083 400084	Recognition Period     Temployer     New Public School #8 Will tark hublic School #8 Uill tark hublic School #1 Dicktinon Public School Dicktinon Public School Mobial Lansford Sherwood School Mobial Lansford Sherwood School	7.3881 809 (1,586) (82) (2,852)	7.2973 Differ 127 (7,013)	7.2213 rences between Er 1,369		5.2992 utions and Share	4.8884	4.5028	4.1771	7.3881	7.2973	7.2213	5.6501	5.2992	4.8884	4.5028	4.1771						2029	
School District School District	400074 400075 400076 400077 400078 400079 400080 400081 400081 400082 400083	New Public School #8 Williston Public School #1 Valley City Public School Dickinson Public Schools Drayton Public School #19 Mohail Lansford Sherwood School	(1,586) (82)	127	1,369		utions and Share	of Contribution:																	
School District School District	400075 400076 400077 400078 400080 400081 400081 400082 400083	Williston Public School #1 Valley City Public School Dickinson Public Schools Drayton Public School #19 Mohali Lansford Sherwood School	(1,586) (82)				(96)	642	,			8.414	(4.541)	anges in Propor (4.915)	rtionate Share (4.868)	(37.228)			Total Deferred (15.963)	(8.935)	2026 (7,028)	2027	2028	2029	2030
cheol District cheol District	400077 400078 400079 400080 400081 400082 400083 400084	Dickinson Public Schools Drayton Public School #19 Mohall Lansford Sherwood School	(82)		(1,131)	12.401	(96) 11,195	120	166	72		8,414 (2.978)	(4,541) 55,558	(4,915) 72,334	(4,868) (94,953)	(37,228) (444,295)			(15,963) (173,426)	(8,935) (89,736)	(7,028) (83,729)	35	4	-	
chool District chool District	400078 400079 400080 400081 400082 400083 400084	Drayton Public School #19 Mohall Lansford Sherwood School	(2,852)	(101)	255	204	1,611	1,191	1,167	(288)		(579)	(1,582)	(5,998)	(13,209)	(8,704)	(3,867)	2,770	(6,277)	(4,614)	(2,063)	294	106	-	
chool District ichool District	400079 400080 400081 400082 400083 400083	Mohall Lansford Sherwood School	( ) )	(3,500)	264	(9,890)	1,979	8,067	1,975	4,361		70,672	53,928	(30,561)	(42,496)	(7,718)	(33,944)	(33,089)	(42,168)	(15,967)	(14,535)	(10,446)	(1,220)	-	
School District School District	400080 400081 400082 400083 400084		(10) 355	(7) (172)	288 18	(384)	(215) (305)	(133) (342)	(1,155) 152	948 458		3,005	1,922 (1,163)	7,000	(1,830) 2,728	1,182 2,292	6,156 3.435	(16,975) (8,793)	(8,252) (3,055)	(1,709)	(2,584) (738)	(3,280) (1,596)	(679)	-	
School District School District	400082 400083 400084		(308)	(640)	1,060	(151)	(303)	(103)	(124)	(81)		(24)	(2,867)	3,499	(1,647)	(849)	(1,456)	(1,467)	(2,776)	(1,126)	(1,039)	(1,556) (547)	(64)		
School District School District	400083 400084	Kindred Public School District #2	533	774	428	(423)	874	1,018	500	51		3,619	1,822	3,583	32	(6,455)	2,864	443	1,289	780	(7)	494	22	-	
School District School District	400084	Grafton Public School District #3	(1,212)	1,218	1,312	1,009	1,151	(486)	(387)	176		(16,115)	(5,191)	(2,264)	(10,774)	1,391	4,782	(2,299)	(2,593)	(2,455)	(30)	(17)	(91)	-	
School District School District		Wilton Public School District Sheyenne Valley Career And Tech Center	(56)	97 (166)	(362)	(218)	(456)	(88) (116)	167 (96)	(156)		3,176 934	4,201 695	1,240 835	403 704	938 265	(4,105) (384)	3,949 194	1,906	976 272	299	470 (23)	161	-	
School District School District		White Shield School Dist #85	(669)	1,026	(1,659)	286	(510)	(116)	(1,448)	(92)		(7,700)	4,287	(2,254)	859	(12,431)	3,831	(4,169)	(6,693)	(3,104)	(2,655)	(753)	(181)		
School District School District School District School District School District School District School District School District School District	400086	Tgu School District #60	(33)	(1,042)	2,092	631	(774)	324	(1,065)	(870)		(3,625)	(143)	(5,507)	5,242	(16,082)	(2,303)	(1,854)	(9,353)	(4,259)	(3,950)	(1,028)	(116)		
School District School District School District School District School District School District School District School District	400087	Turtle Lake Mercer School District #72	358	230	727	(328)	(381)		(303)	81		4,295	(5,064)	1,379	1,887	(1,793)	1,739	(2,945)	(2,127)	(745)	(736)	(526)	(120)	-	
School District School District School District School District School District School District School District	400088 400089	Lamoure School District #8 Divide County School Dist #1	723 (184)	72 (560)	540 (324)	(301)	683 (334)	322 236	389 (380)	89 (436)	-	3,503	(2,877) 2.338	5,547 (1.818)	(3,639) (4,362)	(182) 2.948	(9,401) 2,290	192 (4.271)	(5,109) (2,134)	(2,036) (694)	(2,145) (328)	(941)	13 (199)	-	
School District School District School District School District School District School District	400089	Mott/Regent School Dist #1	(184)	(909)	(324) (1,830)	(396)	(334)	(801)	(380)	(436)		4,939	2,338 5,193	(1,818) (9,323)	(4,362) 4,604	2,948	2,290	(4,271) (1,756)	(2,513)	(694)	(328)	(913)	(199)	-	
School District School District School District School District	400091	United Public School District # 7	(109)	523	1,728	318	121	(522)	(620)	1,598		(8,752)	(1,593)	2,586	(1,742)	(5,063)	3,921	(15,002)	(10,891)	(3,905)	(3,578)	(2,840)	(568)		
School District School District School District	400092	Kulm Public School District #7	(86)	(145)	342	348	(8)	(181)	328	(117)	-	531	(3,827)	(1,825)	(1,888)	561	(1,573)	1,917	(386)	(765)	13	290	76		
School District School District	400093	Midway Public School District #128	1,084	(93)	(387)	(183)	688	2,381	531	(437)	-	(2,231)	3,308	1,198	(6,852)	(10,342)	(2,651)	(4,498)	(9,004)	(4,023)	(3,353)	(1,417)	(211)		
School District	400094	Dunseith School District #1 Carrington School District #49	(749)	(268) (417)	(1,187) (173)	38 98	661 238	1,294 (265)	(2,825)	2,394	-	3,597 4,532	2,534 1.610	(14,170) (3,176)	4,914 (3.084)	(4,865) 424	7,664 (63)	(20,169) (7.440)	(12,107) (5.663)	(4,162) (2.085)	(3,474) (1,684)	(3,716) (1.606)	(755)	-	
	400095	Glen Ullin Public School #48	(14)	(417) 134	(173) (343)	98 446	1,103	(265) 797	(99)	(123)		4,532 (472)	1,610	(3,176) (1,904)	(3,084) (3,968)	424 (4,574)	(63)	(1,350)	(2,501)	(2,085) (1,414)	(1,684) (839)	(1,606) (187)	(288)		
	400099	Manvel Public School	(159)	(33)	(18)	(207)	79	(222)	34	108		2,112	4,389	3,536	(3,325)	(303)	(4,864)	(4,412)	(5,747)	(1,750)	(2,245)	(1,568)	(184)		
School District	400100	Maple Valley School District	345	(118)	434	703	360	726	(144)	(707)	-	(558)	(32)	(2,791)	(827)	(3,558)	2,729	3,643	2,263	403	744	992	124	-	
School District	400101	North Border School District #100 Mickenzie Ctv Public School #1	(345)	(390)	465 (871)	(246)	(119)	(232)	(374)	21		1,862	(2,788)	2,511 (8,766)	(6,256)	(994)	(1,958)	(5,820)	(7,816)	(3,364)	(2,557)	(1,648)	(247)	-	
School District School District	400102 400103	Mckenzie Cty Public School #1 Devils Lake Public School	2,007 (203)	(2,756) 1.621	(871)	1,355	2,586 396	(1,610) 894	2,767 808	1,564		30,991 (14,916)	5,198 (657)	(8,766)	(36,073)	(5,000) 2.118	(32,860) (11,529)	(19,480) (23.624)	(40,085) (21,994)	(17,743) (7.658)	(13,932) (6,949)	(7,650)	(760)		
School District	400103	Mt Pleasant School Dist #4	(170)	(118)	495	(275)	(324)	186	(427)	336		460	577	4,771	2,473	(1,893)	(2,239)	(3,673)	(3,442)	(657)	(1,547)	(1,097)	(141)		
School District	400105	Central Cass Public School District #7	(237)	(15)	(252)	(250)	(328)	296	1,059	(16)		4,328	1,629	6,463	6,306	2,896	(8,006)	(3,251)	(2,527)	536	(1,367)	(1,557)	(139)		
School District	400106	Milnor Public School District #2	(308)	8	(138)	352	434	49	310	(175)		(391)	1,033	(1,833)	(2,409)	1,234	(520)	1,060	532	(12)	317	190	37	-	
School District	400107 400108	Mapleton Public School	188 283	521 445	(67) 359	(44)	75 (301)	(121) 808	(162) (235)	(92) 292	-	(1,580) (1,165)	168 (2,377)	251 (1,948)	(1,603) 2,851	1,932 (6,317)	3,861 157	96	2,380 (3,630)	896 (1,667)	1,068 (1,405)	416 (477)	(81)	-	
School District School District	400108	Linton Public School District #36 Tioga Public School District #15	283	(505)	687	(58)	(301)	(362)	(235)	292		(1,165) (199)	(2,377) (3,648)	(1,948) 12,583	2,851	(6,317) (1.072)	(8.186)	(2,241) (12,402)	(12.166)	(1,667)	(1,405) (4.817)	(477)	(81)	-	
School District	400114	Zeeland Public Schools	(17)	(26)	(41)	(35)	(69)	(66)	147	(40)		109	1,277	(44)	861	(637)	(1,059)	168	(278)	1	(213)	(69)	4	-	
School District	400117	Garrison Public School District #51	347	133	660	81	(43)	67	1,302	(173)		2,354	(1,287)	(1,128)	(676)	(4,140)	(10,659)	503	(6,825)	(3,077)	(2,797)	(966)	14	-	
School District	400118	Kenmare Public School District #28	(361)	214	339	581	202	(222)	352	(62)	-	(4,708)	(1,102)	(4,465)	(4,500)	3,245	(3,254)	(5,527)	(6,508)	(2,912)	(1,695)	(1,664)	(237)	-	
School District School District	400119 400120	Lewis & Clark Public Schools Sw Special Education Unit	1,416 297	27 (2)	(706) (19)	(289) (62)	(729) (40)	(560) (75)	(345) 81	(170) (31)		5,231 (1,933)	10,858 70	(653) 213	5,799 265	(840)	2,540 (2,221)	(6,943) 521	(1,669) (649)	965 (285)	(877) (263)	(1,456) (123)	(301)	-	
School District	400120	North Valley Career & Technology Center	(90)	(51)	(57)	109	(131)	(159)	(210)	(50)		(1,933) 95	668	(4.104)	1.816	979	1.787	205	1.367	(283)	646	214	7		
School District	400122	Dakota Prairie Public School	346	971	(302)	(385)	51	131	(160)	(441)		(1,806)	7,245	1,665	(6,206)	118	(3,155)	(6,173)	(7,004)	(2,360)	(2,408)	(1,954)	(282)		
School District	400123	Beach Public School District #3	707	963	542	91	27	(1,313)	898	731	-	(7,041)	2,794	(1,992)	(499)	5,013	(3,898)	(7,314)	(5,266)	(1,580)	(1,495)	(1,912)	(279)	-	
School District	400124	Rolette Public School	(541)	272	246	(111)	(12)	596	227	(108)		2,480	(1,089)	(2,315)	(1,542)	(2,796)	878	1,859	406	(364)	151	544	75	-	
School District	400125	Drake Public School District Sweet Brian School District #17	80	(409)	(215)	(162)	(158)	(112)	(231)	62 (8)		4,411	7	(2,960)	(502)	(2,903)	407	(4,650)	(4,941)	(2,021)	(1,646)	(1,078)	(196)		
School District	4001137	New Salem Almont School District #49	(345)	42	292	(58)	864	(312)	(352)	311		1,037	2,640	20	(4,488)	1,527	2,446	1,473	2,637	903	997	661	76		
School District	400138	Max Public School	(78)	129	225	(156)	173	(253)	(161)	50		(2,531)	(78)	1,124	(1,811)	627	126	(1,316)	(1,200)	(509)	(331)	(306)	(54)	-	
School District	400139	East Central Special Education Unit	(653)	(96)	(565)	360	(105)	184	69	(257)		1,021	1,552	(5,376)	(4,344)	(2,596)	(2,777)	1,312	(3,101)	(2,084)	(1,009)	(51)	43	-	
School District School District	400140 400141	North Sargent School District #3 Wahpeton Public School District 37	37 532	(413)	81 1.352	(94) 1.012	202 719	(299) 750	(498)	(72)		157 (4.731)	(2,070) (5,912)	361 6.114	415 (10.639)	1,868 (12.094)	542 (4.133)	(143) 2.425	301 (7.393)	142 (4.541)	217 (3.090)	(47)	(11) 106		
School District	400141	Medina Public School District #3	(114)	(128)	(86)	(4)	(173)	20	(15)	195		2,399	(5,512) 70	708	754	(12,054) (1,064)	(4,133) 32	(1,856)	(1,347)	(4,541) (327)	(553)	(398)	(69)		
School District	400143	Pingree-Buchanan School District	(108)	758	(527)	16	(154)	(186)	3	(112)	-	(9,488)	5,346	(3,702)	3,591	1,135	(260)	265	1,214	706	495	8	5		
School District	400144	West River Student Services	240	(37)	(301)		(104)	144	(52)	(119)	-	(1,332)	3,478	(1,221)	1,473	(1,655)	961	3,730	3,348	1,261	967	965	155		
School District School District	400145 400147	Leeds Public School District 6 Sawyer Public School	128	27	(169) 293	36 (81)	(258) (111)	(13)	437 (110)	(46)		2,119 (1.045)	1,793 (1,369)	3,873 831	(5,520) 718	306	(7,831) (555)	89 3.053	(4,571) 2.839	(1,900) 1.084	(1,858) 1.010	(816)	3		
School District	400147 400148	Wilmac Multidistrict Special Education Unit	(363)	142	450	(81) (1,298)	(111) (695)	1,320	(110)	2,005		(1,045) 3,133	(1,369) (10,027)	831 19,262	3,149	(13,478)	(555) 5,551	5,235	2,839	1,606	384	2,246	308		
School District	400149	Great Northwest Education Cooperative	44	(17)	27	(53)	(100)	(10)	1,255	(94)	-	(2,238)	(940)	517	563	3,301	(9,113)	5,994	1,312	263	263	534	252		
School District	400150	Anamoose Public School District #14	(135)	(49)	(155)	421	6	(199)	(127)	(87)	-	1,303	(25)	(886)	1,905	1,715	200	(492)	619	518	254	(130)	(23)		
School District School District	400151 400152	South Prairie School District #70 South East Education Cooperative	(363) 686	886 594	(270) (1,323)	618 850	(246) (214)	(513) 415	24 (182)	(357)		(593) 1.407	3,163 12,508	(2,990) 4,225	1,731 7,193	2,191 567	113 8.055	2,561 1,106	2,995 9,876	1,323 5,751	1,035	545 1.149	92 46		
School District	400152 400153	South East Education Cooperative South Heart Public School District #9	(196)	(83)	(1,323) (429)	248	(214) (309)	415	(182) 289	12		1,407	6,831	2,647	3,114	(2,277)	(3,355)	287	9,876 (118)	762	(644)	(252)	46	-	
School District	400155	Sargent Central Public School District #6	(250)	(23)	(800)	17	(148)	(187)	37	148			18,850	(4,344)	1,459	1,086	(87)	(1,028)	2,526	2,212	567	(217)	(36)		
School District	400155	Fairmount Public School	-	-	(332)	(72)	(26)	(73)	(72)	(54)	-		7,015	(718)	653	(229)	1,072	(44)	1,563	1,090	390	89	(6)		
School District	400156	South Central Prairie Special Education Unit	-			(140)	(81)	(113)	(70)	(185)				7,838	767	676	(635)	(16)	732	927	(61)	(125)	(9)		
School District School District	400157	Pembina Special Education Cooperative Central Regional Education Association	-			(23)	(52) 748	(62)	(103)	4	-			4,503 35,726	905 (4,218)	97 (4,023)	264 (1.503)	567 2.815	1,261 4.081	856 3.471	228 (152)	154 641	23 121	-	
chool District	400158	Oberon Public School #16				(211)	680	229	(45)	42 (95)				2,715	(4,218) 4,202	(6,316)	4,836	2,815 (62)	4,081	3,471 991	(152) 196	497	(5)		
School District	400160	Elgin/New Leipzig Public School				· · ·	(11)	156	117	-					1,190	(469)	(696)		(151)	29	(117)	(63)			
School District	400161	Williston Basin School District #7					-	4,606	(2,681)	7,122						398,237	(67,060)	(51,397)	83,178	56,321	47,124	(18,388)	(1,879)	-	
ichool District	400162	Morton Sioux Special Education Unit	-	-				446	1,125	1,201									1,711	629	620	413	49	-	
ichool District	100107	Nedrose Public School		-				(68)	193	(70)															
Political Subdivisio	400163 400164	Bowbells Public School District #14		-						(31)	-		-			6,749	1,466	115 4.741	3,537 3.582	1,746	1,592	198 1.128	1		



	During Year Ending Recognition Period	2017	2018		2020	2021	2022	2023	2024	2017	2018	2019	2020	2021	2022	2023	2024	Schedule of D	Deferred Outflows/(In	flows) From Changes	in Proportion and Diffe	erences between Emplo	er Contribution	15 and Share of Con
	Recognition Period	7.5001		,	5.0501	52552	4.5504	4.5010	4.1771	1.3001		,	5.0501	5.2552	4.0004	4.5010	4.1771							
Employer Type Employer II				nces between Emp					(2)				anges in Propo		(22.2)	(	(1999)	Total Deferred	2025	2026	2027	2028	2029	2030
Political Subdivision 500003 Political Subdivision 500005	Walsh County Water Resource District Ramsey County Soil Conservation District	68 14	(40) (122)	(21) (24)	(28) 488	(52)	145 (40)	146 (17)	(2) 23		171 3,832	138 550	(197) (2,500)	(772) 226	(894) 279	(447) 350	(152) (341)	(777) 110	(416) 91	(285)	(70) (39)	(6)		
Political Subdivision 500006	James River Soil Conservation District	(15)	(19)	(14)	31	(93)	362	15	225		29	106	159	81	(1,936)	126	(2,216)	(2,010)	(734)	(733)	(460)	(83)		
Political Subdivision 500007 Political Subdivision 500008	Burleigh County Soil Conservation District	(140)	(454)	(49)	516	(106)	(64) 98	(253)	(98)		3,329	(75)	(3,160)	617	(2,003)	4,087	906 444	1,867	513 140	695 140	623 252	36 16		-
Political Subdivision 500008 Political Subdivision 500009	Traill County Water Resource District Grafton Park District	244 (36)	(19) 682	(13)	(22)	19	(196)	(34) 475	(28)		163 (4,795)	(75) 5.423	(15) 259	273 (1,212)	(1,606) 3,200	1,398 (3,225)	444 39	548	140 367	140	(318)	16 (1)		
Political Subdivision 500010	Cass County Soil Conservation District	(47)	(67)	27	(77)	(137)	(177)	(168)	(133)		(397)	(1,163)	1,396	673	1,394	1,680	1,150	2,160	910	794	411	45		
Political Subdivision 500013	Lake Metigoshe Recreation Service District	(347)	17	9	191	(86)	(50)	(103)	(77)		(266)	(145)	(1,538)	(17)	976	636	96	453	106	282	65			
Political Subdivision 500016 Political Subdivision 500017	Greater Ramsey Water District Carnegie Regional Library	(75)	336 43	(190) (148)	(134) (51)	(250) (68)	(323) (40)	684 (41)	224 (39)		(1,878) 139	3,234	592 (765)	1,968 454	2,633 158	(5,324) (129)	(4,068)	(3,691) 108	(743)	(1,344)	(1,440) (28)	(164)		
Political Subdivision 500018	Griggs County Public Library	(69)	(20)	53	(15)	(28)	132	-	(55)		789	(1,100)	48	246	(2,666)	(11.3)	-	(1,066)	(585)	(481)	(20)			
Political Subdivision 500019	R & T Water Supply Commerce Authority	(802)	(66)	(751)	1,405	406	(242)	360	(107)		(1,634)	1,853	(4,281)	(1,441)	1,612	(3,223)	369	(1,333)	(735)	(352)	(256)	10		
Political Subdivision 500022 Political Subdivision 500023	Consolidated Waste Ltd Walsh County Housing Authority	103 (7)	(187) (10)	291 (7)	(175) (10)	116 (19)	(107) (23)	34 (21)	(73) (15)		125 (24)	(1,859) (39)	2,204 (40)	(1,990) 103	1,008	300 122	809	599 84	91 41	262 36	214	32 (1)		
Political Subdivision 500024	Williams County Soll Conservation District	(17)	(358)	(386)	288	(57)	(100)	(156)	(13)		3.794	3.722	(3,575)	155	832	952	685	1.583	729	579	248	27		
Political Subdivision 500025	Bowman City Park Board	14	(415)	232	98	158	(591)	(83)	621		3,161	(2,705)	206	(1,888)	3,543	667	(5,317)	(2,807)	(910)	(637)	(1,060)	(200)		
Political Subdivision 500027 Political Subdivision 500028	Stark County Council on Aging/Elder Care	- 776	-	130	- 422	- 494	116 31	21	(226)		2.495	-	-		4,466	2,363	3,819 370	5,830 443	2,326 (214)	2,223	1,128	153		-
Political Subdivision 500028 Political Subdivision 500030	Williston Housing Authority Minot Bural Fire Department	776	(79)	130	422	494	31 (125)	(151)	(115)		2,495	(1,506)	(1,540)	(4,220) (1.609)	1,536	1,623	370	443 6.070	(214)	421	225 1.359	11		
Political Subdivision 500031	Central Plains Water District	(45)	(434)	(207)	(185)	(174)	(224)	452	(160)		2,272	1,330	592	1,356	1,654	(3,194)	1,521	660	510	73	20	57		
Political Subdivision 500033	Ransom County Soil Cons Dist	(13)	(20)	(31)	158	(231)	(306)	(285)	(271)		53	193	(1,228)	1,668	2,628	1,395	377	1,852	915	784	147	6		
Political Subdivision 500038 Political Subdivision 500040	Jamestown Regional Airport Fargo Park District	(31) (3,927)	(48) (1,523)	(270) (1,615)	(78) (371)	(141) (1.473)	(181) (466)	(183) (673)	(145)		55 20.057	4,376 12,515	311 7.983	713 19.275	1,403	3,011 4,795	1,102 (11,335)	3,632 1,161	1,812	1,234 (593)	545 (2,307)	41 (489)		
Political Subdivision 500040	Bismarck Rural Fire Protection	(983)	(1,083)	(604)	528	(1,640)	82	(603)	(1,514)		1,061	4,180	(1,392)	8,025	5,877	7,995	(11,987)	5,818	3,623	2,358	(14)	(149)		
Political Subdivision 500045	Dunseith Community Nursing Home	1,978	682	(1,598)	2,043	1,395	1,283	192	304		(2,254)	3,747	(11,460)	(12,142)	(12,002)	(5,711)	(560)	(10,825)	(6,359)	(3,778)	(676)	(12)		
Political Subdivision 500047 Political Subdivision 500049	Mercer County Soil Conservation District West Fareo Park District	608 (633)	(28) (747)	(26)	(29)	(60)	(81)	236 (325)	(34) 1.007		2,776	314 2.131	(102) 4.338	561 3.277	740 2,540	(2,049) 586	(24) (7.281)	(535) (2,429)	(54) 238	(264) (928)	(215) (1.473)	(2)		
Political Subdivision 500053	Stutsman County Housing Authority	(833)	88	(400)	(461)	(138)	221	(172)	(124)		(465)	1,694	2,420	1,391	2,540	1,776	(7,281) (179)	1,886	1,192	(528)	107	(11)		
Political Subdivision 500054	Grand Forks County Water Resource District	114	(19)	(12)	(19)	(806)	6,290	(83)	(65)		887	(41)	18	4,121	306	468	295	3,771	2,143	1,522	96	10		
Political Subdivision 500055	Southeast Region Career & Technology Center	(21)	(70)	(30)	205	(65)	(92)	(102)	(80)		2,192	1	(1,977)	510	786	3,032	438	2,155	842	887	412	14		
Political Subdivision 500056 Political Subdivision 500057	Cavalier County Job Development Authority Barnes County Soil Conservation District	(10)	(16)	(11) (19)	(17)	(32)	(42)	(38)	(40)		64 115	(16) 89	(20)	186 95	444 (76)	193 377	1,797 289	1,612	561 118	538 108	440	73		
Political Subdivision 500060	Devils Lake Basin Joint Water Resource Board	541	541	554	568	625	556	626	657			-	(05)	-	(70)	-		1,393	691	446	227	29		
Political Subdivision 500061	Ward County Water Resource District	(8)	(12)	(9)	(13)	(23)	(29)	(64)	(17)		4	(32)	6	174	138	376	(721)	(313)	(66)	(76)	(141)	(30)		
Political Subdivision 500063 Political Subdivision 500068	Southwest Water Authority Burleigh County Council On Aging	(787)	3,130	(2,806)	689 377	1,370	2,138	(1,506)	2,054		(7,285)	(8,103)	(8,138)	(10,347) (2.513)	(18,619)	14,827	(30,534)	(25,700)	(11,467)	(7,696)	(5,329)	(1,208)		
Political Subdivision 500068 Political Subdivision 500072	Watford City Park District	195	(732)	(59)	(675)	1,186	(387)	4/1 941	513		7.885	1,333 (322)	2,049	(2,513) 7,889	(11,129) (7.088)	1,400	(4,951) 3.002	2.330	(2,580) 2,491	(2,571)	(855)	(190)		
Political Subdivision 500080	Western & Central Stark Soil Conservation District	18	(37)	(28)	(46)	(78)	17	302	(35)		131	103	206	678	146	(3,198)	177	(1,252)	(430)	(538)	(290)	6		
Political Subdivision 500081	Ramsey County Housing Authority	77	(274)	(17)	420	1,254	185	(170)	23		(1,009)	256	1,629	(8,540)	(2,527)	(225)	487	(2,298)	(1,604)	(795)	79	22		
Political Subdivision 500082 Political Subdivision 500084	Grand Forks Public Library Rolette County Soil Conservation District	(362) (16)	(369)	(1,016) (10)	349 (32)	46 (27)	(29) (16)	(177) (31)	(400) 93		228 (154)	16,830 133	(2,834) 208	(2,399) 117	(2,830) 232	(1,752) 253	2,331 324	1,096 586	902 245	(134) 198	245 126	83 17		
Political Subdivision 500085	Jamestown Parks And Recreation District	(689)	(128)	(289)	(1,305)	902	1,038	329	27		16,599	3,831	6,733	(8,267)	(6,100)	(948)	(4,789)	(5,829)	(1,918)	(2,498)	(1,211)	(202)		
Political Subdivision 500091	Ramsey County Water Resource District	(7)	(41)	(7)	(16)	199	(19)	(23)	(19)		111	(21)	18	(2,100)	1,489	856	237	729	177	397	145	10		
Political Subdivision 500107 Political Subdivision 500108	Grand Forks-E Grand Forks Metropolitan Planning North Dakota Firefighters Association	(74)	(106) (459)	(75)	206 (62)	(162) (116)	121 (148)	(176) (140)	(142) 549		(819) 2,200	(160) 1,306	(4,773) 193	855 861	(2,055) 1,053	3,899 1,327	1,415 1,111	1,860 2,753	271 1,246	816 907	720 528	53		
Political Subdivision 500109	James River Valley Library System	203	(61)	107	(353)	(240)	(320)	31	(200)		195	253	3,834	1,750	2,229	(4,180)	1,810	493	599	(96)	(80)	70		
Political Subdivision 500110	Grand Forks Park District	258	(167)	(18)	728	504	(99)	(2,846)	243		9,094	3,992	(3,147)	792	8,454	6,424	421	6,798	3,545	2,668	557	28		
Political Subdivision 500111 Political Subdivision 500112	Mcintosh County Housing Authority Foster County Soil Conservation District	(9)	(12)	(8)	312						(142)	(42)	(2,326)					(249)	(248)	(1)				
School District 500113	Lonetree Special Education Unit	(19)	(30)	(20)	799	(11)	(15)	(15)	114		89	(138)	(3,923)	(668)	189	252	(1,742)	(1,590)	(807)	(350)	(365)	(68)		
School District 500114	Roughrider Education Services Program (RESP)	(8)	27	(7)	302						(154)	(146)	(1,809)					(207)	(201)	(6)				
Political Subdivision 500115 Political Subdivision 500116	Agassiz Water Users District Western Area Water Supply Authority	- 440	1.596	- 793	(61) 3.332	(14) 1,821	(75) (428)	(69) (393)	(53)		(6.577)	4 497	3,051 (15.869)	2,956 (9,377)	571	559 2.899	223 673	1,661 (834)	1,151 (1.642)	409	95 368	6		
Political Subdivision 500118	Crosby Park District	1,493	442	(287)	407	34	428)	-			(2,938)	2,074	(2,015)	460	(2,894)	-		(795)	(442)	(353)	-			-
Political Subdivision 500120	Tri-Cities Joint Job Development Authority	(409)	232	(32)	(53)	(95)	(117)	(66)	(35)		(1,717)	1,966	679	348	549	78	(1,412)	(533)	68	(192)	(346)	(63)		
Political Subdivision 500121 Political Subdivision 500122	Devils Lake Park Board North Central Soil Conservation District	(84)	(185)	(422)	(137)	14	(285)	29 (93)	(289)		(1,147)	(1,311)	2,309 (1,075)	(1,297) (2,833)	2,051 (1.724)	368	1,155	1,156	375	491	252 321	38		
Political Subdivision 500122	Wahpeton Park Board	(3,650)	(138)	118	427	168	510	(281)	(6)		(673)	(2,272)	977	(6,000)	(2,287)	3,380	(3,834)	(3,535)	(1,863)	(944)	(567)	(161)		-
Political Subdivision 500126	City Of Bottineau Park Board		(306)	19	85	(75)	359	(60)	(43)	-	9,469	(408)	(1,135)	516	(2,236)	943	(246)	(159)	23	(199)	30	(13)		-
Political Subdivision 500128 Political Subdivision 500129	Logan County Soil Conservation District Park District - City of New Rockford			(397) (122)	(35) (17)	(46) (31)	(60)	57	(17) 216	-		3,798	112 (262)	1,019 224	319 198	(2,942) 327	1 (4,131)	(696) (2,191)	70 (396)	(441) (729)	(325)	- (167)		
Political Subdivision 500130	Traill County Job Development Authority	-		-	(17)	(639)	(194)	(92)	(77)			-	(202)	6,587	785	1,021	609	2,610	1,576	778	232	24		
Political Subdivision 500131	Minot Park District			(4,177)	(3,060)	1,575	1,383	1,149	224			31,637	39,915	217	(6,697)	6,543	224	11,886	9,109	1,790	967	20		
Political Subdivision 500132 Political Subdivision 500136	Valley City Park District Tioga Park District	-		(2,544)	(139)	299	(243) (190)	(278)	144	-		20,103	5,320	(2,849)	2,785	4,196	(5,116) (410)	2,315 1,641	2,747	532 791	(752)	(212)		
Political Subdivision 500136 Political Subdivision 500137	Tioga Park District Municipal Airport Authority of the City of Fargo						(190) (9,316)	32 1,532	100 (15)						4,427 76,079	401 (5,754)	(410) 11,395	1,641 32,102	889 15,443	791 13,921	(25) 2,254	(14) 484		
Political Subdivision 500140	Eddy County Soil Conservation District						(21)	(22)	(24)						1,297	1,514	431	1,633	689	660	265	19		
Political Subdivision 500141 Political Subdivision 500142	Kindred Park District						(97) (167)	(44)	(7)	-					1,038	3,419	82 129	2,297	960 649	941 619	393 207	3		-
Political Subdivision 500142 Political Subdivision 500145	Sheridan County Soll Conservation District Walsh County Job Development Authority						(167)	(30)	(24)						1,432	1,672	129	1,480	649	619	207	-		
Political Subdivision 500152	Horace Rural Fire Protection District								(1,093)								16,172	11,469	3,610	3,610	3,610	639		
Political Subdivision 500059	Traill Rural Water District	60	(50)	1,297							1,526	(8,664)						(1,185)	(958)	(227)				
Political Subdivision 500123 Political Subdivision 500124	Williston Rural Fire Protection District #1 Emmons County Soil Conservation District	(13)	(26) (120)	584 93							1,674 1,635	(5,356) (1,568)						(740) (192)	(595) (145)	(145)				
Political Subdivision 500127	Bottineau County Water Resource District		-	646								(-,)						112	89	23				
State of ND 030500	Tobacco Prevention/Control Committee	7,499																-	-					
	Total	\$ 31.159 \$	(415,244) \$	205.664 \$	599 <	90.980 <	91,477 \$	(232.093) <	59.216	s -	\$ 7 5	\$ (13) \$	5	\$ (15) \$	\$ 11 :	\$ (7) \$	(4)	\$ (8,373) \$	10,160 \$	(9,339) \$	(11,744) \$	2.550 \$		<u> </u>

\* Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025. The sum of the values by employer differ from the System totals due to rounding.



**SECTION F** 

**GLOSSARY OF TERMS** 

### **Glossary of Terms**

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



## **Glossary of Terms (Continued)**

Amortization Method	The method used to determine the periodic amortization payment may be a level dollar amount, or a level percent of pay amount. The period will typically be expressed in years, and the method will either be "open" (meaning, reset each year) or "closed" (the number of years remaining will decline each year).
Amortization Payment	The amortization payment is the periodic payment required to pay off an interest-discounted amount with payments of interest and principal.
Cost-of-Living Adjustments	Postemployment benefit changes intended to adjust benefit payments for the effects of inflation.
Cost-Sharing Multiple- Employer Defined Benefit OPEB Plan (cost-sharing OPEB plan)	A multiple-employer defined benefit OPEB plan in which the OPEB obligations to the employees of more than one employer are pooled and OPEB plan assets can be used to pay the benefits of the employees of any employer that provides benefits through the OPEB plan.
Covered-Employee Payroll	The payroll of employees that are provided with benefits through the OPEB plan.
Deferred Inflows and Outflows	The deferred inflows and outflows of OPEB resources are amounts used under GASB Statement No. 74 in developing the annual OPEB expense. Deferred inflows and outflows arise with differences between expected and actual experiences; changes of assumptions. The portion of these amounts not included in the OPEB expense should be included in the deferred inflows or outflows of resources.
Discount Rate	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:
	<ol> <li>The benefit payments to be made while the OPEB plans' fiduciary net position is projected to be greater than the benefit payments that are projected to be made in the period; and</li> <li>The present value of the benefit payments not in (1) above, discounted using the municipal bond rate.</li> </ol>
Entry Age Actuarial Cost Method (EAN)	The EAN is a cost method for allocating the costs of the plan between the normal cost and the accrued liability. The actuarial present value of the projected benefits of each individual included in an actuarial valuation is allocated on a level basis (either level dollar or level percent of pay) over the earnings or service of the individual between entry age and assumed exit age(s). The portion of the actuarial present value allocated to an actuarial valuation year is the normal cost. The portion of this actuarial present value not provided for at an actuarial valuation date by the actuarial present value of future normal costs is the actuarial accrued liability. The sum of the accrued liability plus the present value of all future normal costs is the present value of all benefits.
Fiduciary Net Position	The fiduciary net position is the market value of the assets of the trust dedicated to the defined benefit provisions.



## **Glossary of Terms (Continued)**

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

