

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.

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



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



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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

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 on OPEB plan investments | 3,231,821 |
| Total | \$ 9,811,508 |

*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.



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.

Discussion (Continued)

Notes to Financial Statements

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

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

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

Discussion (Continued)

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

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

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

Required Supplementary Information

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

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

Discussion (Continued)

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

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

Measurement of the Net OPEB Liability

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

Frequency and Timing of the Actuarial Valuation

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

The total OPEB liability shown in this report is based on an actuarial valuation performed as of July 1, 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%.



Discussion (Concluded)

Future Uncertainty or Risk

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

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

Effective Date and Transition

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

SECTION B

FINANCIAL STATEMENTS

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

Statement of OPEB Expense under GASB Statement No. 75

Fiscal Year Ended June 30, 2024*

A. Expense

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

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

¹Includes 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

| | Deferred Outflows of Resources | Deferred Inflows of Resources | Net Deferred Outflows (Inflows) 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 | Net Deferred Outflows (Inflows) of Resources |
|-----------------------|-------------------------------------------------|
| 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 | | | | | | | | | | | | | | | | |
|----------------------------------------------------------------------------------------------------|---------------------------------------------------|----------------------------|----------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-----------|-----------|----------|-------|------|
| Recognized in Year Ending June 30 | | | | | | | | | | | | | | | | |
| Year Ending June 30 | Difference between Expected and Actual Experience | Recognition Period (Years) | Total Deferred (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 | - | 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 ¹ | | | | | | | | | | | | | | | | |
|--------------------------------------------------------------------------------------|------------------------|----------------------------|----------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------|-------------|-------------|-------------|------|------|
| Recognized in Year Ending June 30 | | | | | | | | | | | | | | | | |
| Year Ending June 30 | Changes in Assumptions | Recognition Period (Years) | Total Deferred (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) | - | - |

| Increase (Decrease) in OPEB Expense Arising from Net Difference between Projected and Actual Earnings on OPEB Plan Investments | | | | | | | | | | | | | | | | |
|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|----------------------------|----------------------------|--------------|--------------|--------------|--------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|------|
| Recognized in Year Ending June 30 | | | | | | | | | | | | | | | | |
| Year Ending June 30 | Difference between Projected and Actual Earnings on OPEB Plan Investments | Recognition Period (Years) | Total Deferred (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) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 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 | - | - | - | - | - | - |
| 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) | - |

| Increase (Decrease) in OPEB Expense Arising from All Sources | | | | | | | | | | | | | | | | |
|--------------------------------------------------------------|------------------|----------------------------|----------------------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|------|
| Recognized in Year Ending June 30 | | | | | | | | | | | | | | | | |
| Year Ending June 30 | Total Difference | Recognition Period (Years) | Total Deferred (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) | - |

¹For 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.



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

| | Total Deferred | | | | | | Outflow of Resources Recognized in Year Ending June 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 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 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 Deferred | | | | | | (Inflows) of Resources Recognized in Year Ending June 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 Deferred | | | | | | Increase (Decrease) in OPEB Expense Arising from Assets and Liabilities Recognized in Year Ending June 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 | <u>1,775,118</u> | <u>863,496</u> |
| 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 | <u>96,387</u> | <u>57,181</u> |
| Total Investments | <u>165,119,384</u> | <u>184,245,039</u> |
| Prepaid expenses | - | - |
| Capital assets (net of depreciation/ amortization) | <u>60,478</u> | <u>49,456</u> |
| Total assets | <u>168,582,121</u> | <u>186,741,491</u> |
| 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 | <u>-</u> | <u>-</u> |
| Total liabilities | <u>264,069</u> | <u>165,491</u> |
| Net position restricted for postemployment healthcare benefits | <u>\$ 168,318,052</u> | <u>\$ 186,576,000</u> |



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 healthcare 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 ¹ | 197,223 | (776,702) | 616,158 | 2,164,642 | 314,726 | (1,374,146) | 2,732,254 | (2,231,206) |
| Assumption Changes ² | - | (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) | (355,695) | (383,458) | (430,097) | (453,913) | (437,349) | (480,244) | (443,220) |
| Transfers and Other Income | 596 | 1 | (1) | 312 | 9,580 | (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 % |

¹ Includes liability attributable to service credit repurchases.

² 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.

Ten fiscal years will be built prospectively.



Schedules of Required Supplementary Information

Schedule of the Net OPEB Liability Multiyear

| FY Ending July 1, | Total OPEB Liability | Plan Net Position | Net OPEB Liability | Plan Net Position as a % of Total OPEB Liability | Covered Payroll | Net OPEB Liability as a % of Covered Payroll |
|----------------------|----------------------------|----------------------|-----------------------|--------------------------------------------------------|--------------------|----------------------------------------------------|
| 2017 | \$ 196,694,770 | \$ 117,593,690 | \$ 79,101,080 | 59.78 % | \$ 1,081,841,008 | 7.31 % |
| 2018 | 206,662,795 | 127,905,982 | 78,756,813 | 61.89 % | 1,094,216,775 | 7.20 % |
| 2019 | 217,831,024 | 137,512,286 | 80,318,738 | 63.13 % | 1,115,857,588 | 7.20 % |
| 2020 | 229,740,674 | 145,620,917 | 84,119,757 | 63.38 % | 1,139,970,530 | 7.38 % |
| 2021 | 237,951,735 | 182,334,446 | 55,617,289 | 76.63 % | 1,090,257,793 | 5.10 % |
| 2022 | 274,514,031 | 154,483,072 | 120,030,959 | 56.28 % | 1,032,405,030 | 11.63 % |
| 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 % |

Ten fiscal years will be built prospectively.

Schedule of Contributions Multiyear

| FY Ending July 1, | Actuarially Determined Contribution | Actual Contribution | Contribution Deficiency (Excess) | Covered Payroll | Actual Contribution as a % of Covered Payroll |
|----------------------|-------------------------------------------|------------------------|----------------------------------------|--------------------|-----------------------------------------------------|
| 2017 | \$ 11,696,450 | \$ 12,575,627 | \$ (879,177) | \$ 1,081,841,008 | 1.16 % |
| 2018 | 12,251,732 | 12,834,547 | (582,815) | 1,094,216,775 | 1.17 % |
| 2019 | 12,707,111 | 12,977,460 | (270,349) | 1,115,857,588 | 1.16 % |
| 2020 | 12,145,328 | 13,392,266 | (1,246,938) | 1,139,970,530 | 1.17 % |
| 2021 | 13,340,003 | 13,110,651 | 229,352 | 1,090,257,793 | 1.20 % |
| 2022 | 12,413,473 | 12,565,573 | (152,100) | 1,032,405,030 | 1.22 % |
| 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 % |

Ten fiscal years will be built prospectively.

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 from 2010 using the MP-2019 scale. |

Other Information:

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

| <u>FY Ending July 1,</u> | <u>Annual Return¹</u> |
|------------------------------|--------------------------------------|
| 2017 | |
| 2018 | |
| 2019 | |
| 2020 | |
| 2021 | |
| 2022 | |
| 2023 | |
| 2024 | |

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

Schedule of Reconciliation of Net OPEB Liability

| FY Ending June 30, | Beginning Net OPEB Liability (1) | OPEB Expense (2) | Employer Contributions (3) | New Net Deferred (Inflows)/Outflows (4) | Recognition of Prior Net Deferred (Inflows)/Outflows (5) | Ending Net OPEB Liability (6)=(1)+(2)-(3)+(4)-(5) |
|-----------------------|-------------------------------------------|------------------------|----------------------------------|--------------------------------------------------|-------------------------------------------------------------------|------------------------------------------------------------|
| 2017 | \$ 79,400,527 | \$ 9,534,750 | \$ 12,575,627 | \$ 2,741,430 | \$ - | \$ 79,101,080 |
| 2018 | 79,101,080 | 9,733,274 | 12,834,547 | 2,906,639 | 149,633 | 78,756,813 |
| 2019 | 78,756,813 | 10,901,372 | 12,977,460 | 4,299,267 | 661,254 | 80,318,738 |
| 2020 | 80,318,738 | 12,306,868 | 13,392,266 | 6,343,454 | 1,457,037 | 84,119,757 |
| 2021 | 84,119,757 | 7,404,364 | 13,110,651 | (19,888,097) | 2,908,084 | 55,617,289 |
| 2022 | 55,617,289 | 19,996,404 | 12,565,573 | 55,636,035 | (1,346,804) | 120,030,959 |
| 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 |

Ten fiscal years will be built prospectively.

SECTION D

NOTES TO FINANCIAL STATEMENTS

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

Long-Term Expected Return on Plan Assets

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return | Allocation-Weighted Long-Term Expected Real Rate of Return |
|---------------------|-------------------|-------------------------------------------|------------------------------------------------------------------|
| 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

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:

| 1% Decrease | Current Single Discount Rate Assumption | 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 | <u>16,283</u> |
| Total Plan Members | 40,137 |

SECTION E

SCHEDULES OF EMPLOYER ALLOCATIONS

Schedule of Net OPEB Liability by Employer Type

| Employer | As of June 30, 2023 | | | | | As of June 30, 2024 | | | | |
|-----------------------|-------------------------|---------------------------|----------------------------------|---------------------|------------------------------------------------|-------------------------|---------------------------|----------------------------------|---------------------|------------------------------------------------|
| | 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 | \$ 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 |

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



Net OPEB Liability Discount Rate Sensitivity by Employer Type

| As of June 30, 2024 | | | | |
|-----------------------|---------------------|----------------------------------------------------|------------------------------------------------------|-----------------------------------------------------|
| Employer | Proportionate Share | Net OPEB Liability At Discount Rate 1% Lower 4.75% | Net OPEB Liability Under Current Discount Rate 5.75% | Net OPEB Liability At Discount Rate 1% Higher 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 |

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

Schedule of Contributions by Employer Type

| Employer | Proportionate Share | Statutory Required Contribution | Contribution in Relation to the Statutory Required Contribution | Contribution Deficiency (Excess) | Covered Payroll | Actual Contribution as a % of Covered Payroll |
|-----------------------|---------------------|---------------------------------|-----------------------------------------------------------------|----------------------------------|-------------------------|-----------------------------------------------|
| City | 13.554779% | \$ 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 | (80,846) | 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% |

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

Schedule of OPEB Amounts by Employer Type

| Employer | Deferred Outflows of Resources | | | | | | Deferred Inflows of Resources | | | | | | OPEB Expense | |
|-----------------------|--------------------------------|----------------------------------------------------|------------------------|------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|--------------------------------------|----------------------------------------------------|------------------------|------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|-------------------------------------|------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| | Proportionate Share | Differences between Expected and Actual Experience | Changes of Assumptions | Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments | Changes in Proportion and Differences between Employer Contributions and Share of | Total Deferred Outflows of Resources | Differences between Expected and Actual Experience | Changes of Assumptions | Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments | Changes in Proportion and Differences between Employer Contributions and Share of | Total Deferred Inflows of Resources | Proportionate Share of Plan OPEB Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of | Total Employer 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 |

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



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

| Employer | Proportionate Share | Schedule of Deferred Outflows/(Inflows) | | | | | | | |
|-----------------------|---------------------|-----------------------------------------|---------------------|---------------------|-----------------------|-----------------------|-------------|-------------|---------------------|
| | | Total Deferred | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 and Thereafter |
| 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 | (863,056) | (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, 2023 | | | | | | | | | | 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 of ND | 010100 | Governor's Office | \$ 1,155,722 | 1.14% | \$ 13,175 | 0.114976% | \$ 114,947 | \$ 1,098,573 | 1.14% | \$ 12,524 | 0.105968% | \$ 91,562 | | |
| State of ND | 010800 | Secretary Of State | 1,205,763 | 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% | 37,525 | 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% | 373,790 | 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% | 10,258 | 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% | 4,011 | 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% | 174,094 | 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% | 16,658 | 0.140950% | 121,789 | | |
| State of ND | 014000 | Office Of Administrative Hearings | 366,960 | 1.14% | 4,183 | 0.036507% | 36,498 | 395,091 | 1.14% | 4,504 | 0.038110% | 32,929 | | |
| State | 016000 | Legislative Council | 3,265,395 | 1.14% | 37,226 | 0.324856% | 324,775 | 3,480,534 | 1.14% | 39,678 | 0.335730% | 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% | 298,406 | 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% | 22,231 | 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% | 18,238 | 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% | 23,939 | 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 | 1,422,068 | 1.14% | 16,220 | 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 | 024000 | Mayville State University | 2,138,489 | 1.14% | 24,379 | 0.212746% | 212,693 | 2,072,138 | 1.14% | 23,622 | 0.199877% | 172,705 | | |
| State | 024100 | Minot State University | 4,566,967 | 1.14% | 52,063 | 0.454342% | 454,229 | 4,694,130 | 1.14% | 53,518 | 0.452831% | 391,271 | | |
| State | 024200 | Valley City State University | 1,591,241 | 1.14% | 18,140 | 0.158304% | 158,265 | 1,775,390 | 1.14% | 20,239 | 0.171253% | 147,972 | | |
| State of ND | 025000 | 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 | 0.072388% | 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 | 346,500 | 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 | 042700 | ND State Board Of Cosmetology | - | 1.14% | - | 0.000000% | - | - | 1.14% | - | 0.000000% | - | | |
| State | 042800 | ND State Plumbing Board | 431,915 | 1.14% | 4,924 | 0.042969% | 42,958 | 457,830 | 1.14% | 5,219 | 0.044162% | 38,158 | | |
| State | 047100 | Bank Of North Dakota | 9,978,945 | 1.14% | 113,760 | 0.992749% | 992,502 | 10,981,027 | 1.14% | 125,184 | 1.059222% | 915,227 | | |
| State | 047200 | Public Finance Authority | 181,911 | 1.14% | 2,074 | 0.018097% | 18,092 | 196,088 | 1.14% | 2,235 | 0.018914% | 16,343 | | |
| State | 047300 | Housing Finance Agency | 2,456,623 | 1.14% | 28,006 | 0.244396% | 244,335 | 2,446,683 | 1.14% | 27,892 | 0.236005% | 203,921 | | |
| State | 047400 | Department of Mineral Resources | - | 0.00% | - | 0.000000% | - | 5,795,470 | 1.14% | 66,068 | 0.559027% | 483,030 | | |
| State | 047500 | Mill & Elevator Association | 7,486,594 | 1.14% | 85,347 | 0.744799% | 744,614 | 7,079,150 | 1.14% | 80,702 | 0.682849% | 590,019 | | |

* 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.



Schedule of Net OPEB Liability by Employer* (Continued)

| As of June 30, 2023 | | | | | | | | | | | 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 | 1.369998% | 1,369,627 | 16,608,706 | 1.14% | 189,339 | 1.602063% | 1,384,271 | | | |
| 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% | 76,753 | | | |
| 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% | 183,305 | | | |
| 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% | 487,512 | | | |
| 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 | 0.522323% | 451,237 | | | |
| State of ND | 054000 | Adjutant General ND National Guard | 9,692,272 | 1.14% | 110,492 | 0.964230% | 963,990 | 10,734,717 | 1.14% | 122,376 | 1.035463% | 894,698 | | | |
| State of ND | 060100 | Department Of Commerce | 3,293,702 | 1.14% | 37,548 | 0.327672% | 327,590 | 3,491,561 | 1.14% | 39,804 | 0.336793% | 291,008 | | | |
| State of ND | 060200 | Dept Of Agriculture | 3,749,302 | 1.14% | 42,742 | 0.372997% | 372,904 | 3,682,874 | 1.14% | 41,985 | 0.355247% | 306,953 | | | |
| State of ND | 060700 | Milk Marketing Board | 64,200 | 1.14% | 732 | 0.006387% | 6,385 | 69,000 | 1.14% | 787 | 0.006656% | 5,751 | | | |
| State of ND | 060800 | ND Oilseed Council | 36,802 | 1.14% | 420 | 0.003661% | 3,660 | 44,429 | 1.14% | 506 | 0.004286% | 3,703 | | | |
| State | 061100 | ND Soybean Council | 212,249 | 1.14% | 2,420 | 0.021115% | 21,110 | - | 1.14% | - | 0.000000% | - | | | |
| State of ND | 061400 | ND Corn Utilization Council | 250,316 | 1.14% | 2,854 | 0.024903% | 24,897 | 148,649 | 1.14% | 1,695 | 0.014339% | 12,390 | | | |
| State of ND | 061600 | State Seed Department | 1,181,496 | 1.14% | 13,469 | 0.117540% | 117,511 | 979,300 | 1.14% | 11,164 | 0.094463% | 81,621 | | | |
| State | 062400 | Beef Commission | 50,227 | 1.14% | 573 | 0.004997% | 4,996 | 55,000 | 1.14% | 627 | 0.005305% | 4,584 | | | |
| State of ND | 062500 | ND Wheat Commission | 511,090 | 1.14% | 5,826 | 0.050845% | 50,832 | 541,753 | 1.14% | 6,176 | 0.052527% | 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% | 13,169 | | | |
| State | 066500 | State Fair Association | 805,011 | 1.14% | 9,177 | 0.080086% | 80,066 | 702,837 | 1.14% | 8,012 | 0.067795% | 58,579 | | | |
| State of ND | 067000 | Racing Commission | 60,324 | 1.14% | 688 | 0.006001% | 6,000 | 65,872 | 1.14% | 751 | 0.006354% | 5,490 | | | |
| 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% | 336,004 | | | |
| 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% | 17,863 | | | |
| 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% | 1,023,783 | | | |
| State of ND | 075000 | Parks & Recreation Department | 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 | Water Commission | 5,463,042 | 1.14% | 62,279 | 0.543487% | 543,352 | 5,292,634 | 1.14% | 60,336 | 0.510523% | 441,120 | | | |
| 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% | 4,583,856 | | | |
| 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% | 11,309 | | | |
| State | 090100 | Board Of Medical Examiners | 300,701 | 1.14% | 3,428 | 0.029915% | 29,908 | 263,041 | 1.14% | 2,999 | 0.025373% | 21,924 | | | |
| State | 090200 | Board Of Pharmacy | 238,642 | 1.14% | 2,721 | 0.023741% | 23,735 | 250,572 | 1.14% | 2,857 | 0.024170% | 20,884 | | | |
| State | 090600 | Real Estate Commission | 209,459 | 1.14% | 2,388 | 0.020838% | 20,833 | 222,026 | 1.14% | 2,531 | 0.021416% | 18,505 | | | |
| State | 090900 | Electrical Board | 1,538,888 | 1.14% | 17,543 | 0.153095% | 153,057 | 1,538,128 | 1.14% | 17,535 | 0.148367% | 128,197 | | | |
| State | 099501 | ND System Information Technology Services | 2,174,953 | 1.14% | 24,794 | 0.216347% | 216,320 | 2,049,970 | 1.14% | 23,370 | 0.197739% | 170,857 | | | |
| 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% | 1,551 | 0.013534% | 13,531 | 149,557 | 1.14% | 1,705 | 0.014262% | 12,465 | | | |
| District Health Unit | 100003 | Wells County Dist Health Unit | 150,480 | 1.14% | 1,715 | 0.014970% | 14,966 | 166,832 | 1.14% | 1,902 | 0.016092% | 13,904 | | | |
| District Health Unit | 100004 | Central Valley Health Unit | 961,964 | 1.14% | 10,966 | 0.095700% | 95,676 | 933,333 | 1.14% | 10,640 | 0.090029% | 77,790 | | | |
| 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% | 18,053 | | | |
| 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% | 13,298 | | | |
| 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% | 40,952 | | | |
| District Health Unit | 100008 | Towner County Public Health Unit | - | 1.14% | - | 0.000000% | - | - | 1.14% | - | 0.000000% | - | | | |
| District Health Unit | 100009 | Nelson-Griggs District Health Unit | 93,654 | 1.14% | 1,068 | 0.009317% | 9,315 | 96,942 | 1.14% | 1,105 | 0.009351% | 8,080 | | | |
| 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% | 61,732 | | | |
| 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% | 179,698 | | | |
| 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% | 106,688 | | | |
| 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% | 3,026 | | | |
| 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% | 92,119 | | | |
| 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% | 39,303 | | | |
| 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% | 12,251 | | | |
| District Health Unit | 100019 | Trail District Health Unit | 179,186 | 1.14% | 2,043 | 0.017826% | 17,822 | 188,025 | 1.14% | 2,143 | 0.018137% | 15,671 | | | |
| 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% | 11,887 | | | |
| 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% | 11,936 | | | |
| City | 200002 | City Of McVillie | 84,413 | 1.14% | 962 | 0.008398% | 8,396 | 90,502 | 1.14% | 1,032 | 0.008730% | 7,543 | | | |
| City | 200003 | City Of Drayton | 189,445 | 1.14% | 2,160 | 0.018847% | 18,842 | 192,400 | 1.14% | 2,193 | 0.018559% | 16,036 | | | |
| 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% | 3,875 | | | |
| City | 200006 | City Of Belfield | 53,422 | 1.14% | 609 | 0.005315% | 5,314 | 55,414 | 1.14% | 632 | 0.005345% | 4,618 | | | |
| City | 200007 | City Of Beulah | 771,824 | 1.14% | 8,799 | 0.076784% | 76,765 | 805,949 | 1.14% | 9,188 | 0.077741% | 67,173 | | | |
| City | 200008 | City Of Rolla | 158,880 | 1.14% | 1,811 | 0.015806% | 15,802 | 149,962 | 1.14% | 1,530 | 0.043403% | 37,503 | | | |

* 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.



Schedule of Net OPEB Liability by Employer* (Continued)

| As of June 30, 2023 | | | | | | | | | | | 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% | 46,599 | | | |
| City | 200011 | City Of Harvey | 332,906 | 1.14% | 3,795 | 0.033119% | 33,111 | 345,860 | 1.14% | 3,943 | 0.033361% | 28,826 | | | |
| 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% | - | 0.000000% | - | - | 1.14% | - | 0.000000% | - | | | |
| City | 200019 | City Of Linton | 197,259 | 1.14% | 2,249 | 0.019624% | 19,619 | 207,052 | 1.14% | 2,360 | 0.019972% | 17,257 | | | |
| City | 200020 | City Of Finley | 118,668 | 1.14% | 1,353 | 0.011806% | 11,803 | 127,243 | 1.14% | 1,451 | 0.012274% | 10,605 | | | |
| City | 200021 | City Of Wilton | 110,047 | 1.14% | 1,255 | 0.010948% | 10,945 | 113,095 | 1.14% | 1,289 | 0.010909% | 9,426 | | | |
| City | 200022 | City Of Ray | 135,841 | 1.14% | 1,549 | 0.013514% | 13,511 | 232,098 | 1.14% | 2,646 | 0.022388% | 19,344 | | | |
| City | 200025 | City Of Medora | 156,842 | 1.14% | 1,788 | 0.015603% | 15,599 | 196,923 | 1.14% | 2,245 | 0.018995% | 16,413 | | | |
| City | 200026 | City of Velva | 160,252 | 1.14% | 1,827 | 0.015943% | 15,939 | 196,998 | 1.14% | 2,246 | 0.019002% | 16,419 | | | |
| City | 200027 | 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 | 200028 | City Of Thompson | 220,646 | 1.14% | 2,515 | 0.021951% | 21,946 | 220,148 | 1.14% | 2,510 | 0.021235% | 18,348 | | | |
| City | 200029 | City Of Williston | 19,938,244 | 1.14% | 227,296 | 1.983544% | 1,983,051 | 17,536,448 | 1.14% | 199,916 | 1.691552% | 1,461,595 | | | |
| City | 200030 | City Of Bowman | 701,553 | 1.14% | 7,998 | 0.069794% | 69,777 | 787,808 | 1.14% | 8,981 | 0.075991% | 65,660 | | | |
| City | 200031 | City Of Tioga | 841,535 | 1.14% | 9,593 | 0.083720% | 83,699 | 845,991 | 1.14% | 9,644 | 0.081604% | 70,510 | | | |
| 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 | 200037 | City Of Beach | 258,445 | 1.14% | 2,946 | 0.025711% | 25,705 | 274,838 | 1.14% | 3,133 | 0.026511% | 22,907 | | | |
| City | 200038 | City Of Glenburn | 29,187 | 1.14% | 333 | 0.002904% | 2,903 | 30,741 | 1.14% | 350 | 0.002965% | 2,562 | | | |
| City | 200040 | City Of Kulm | 91,309 | 1.14% | 1,041 | 0.009084% | 9,082 | 91,576 | 1.14% | 1,044 | 0.008833% | 7,632 | | | |
| City | 200041 | City Of Harwood | 111,293 | 1.14% | 1,269 | 0.011072% | 11,069 | 67,638 | 1.14% | 771 | 0.006524% | 5,637 | | | |
| 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% | 650,053 | | | |
| City | 200045 | City Of Mapleton | 65,769 | 1.14% | 750 | 0.006543% | 6,541 | 67,402 | 1.14% | 768 | 0.006502% | 5,618 | | | |
| City | 200046 | City Of Wahpeton | 2,578,963 | 1.14% | 29,400 | 0.25657% | 256,503 | 2,840,221 | 1.14% | 32,379 | 0.273966% | 236,722 | | | |
| City | 200047 | City Of Bottineau | 437,702 | 1.14% | 4,990 | 0.043545% | 43,534 | 389,660 | 1.14% | 4,442 | 0.037586% | 32,476 | | | |
| City | 200049 | City Of Elgin | 36,307 | 1.14% | 414 | 0.003612% | 3,611 | 37,060 | 1.14% | 422 | 0.003575% | 3,089 | | | |
| 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 Wallhalla | 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% | 15,497 | | | |
| 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% | 338,849 | | | |
| City | 200057 | City Of Cooperstown | 40,055 | 1.14% | 457 | 0.003985% | 3,984 | 43,477 | 1.14% | 496 | 0.004194% | 3,624 | | | |
| 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% | 57,256 | | | |
| 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% | 14,779 | | | |
| 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% | 5,851 | | | |
| City | 200064 | City Of Michigan | 52,283 | 1.14% | 596 | 0.005201% | 5,200 | 47,917 | 1.14% | 546 | 0.004622% | 3,994 | | | |
| City | 200065 | City Of Park River | 277,813 | 1.14% | 3,167 | 0.027638% | 27,631 | 265,996 | 1.14% | 3,032 | 0.025658% | 22,170 | | | |
| City | 200066 | City Of Sawyer | - | 1.14% | - | 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% | 5,287 | | | |
| 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% | 130,020 | | | |
| City | 200084 | City Of Emerald | 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% | 34,707 | | | |
| City | 200086 | City Of Minto | 39,271 | 1.14% | 448 | 0.003907% | 3,906 | 41,925 | 1.14% | 478 | 0.004044% | 3,494 | | | |
| City | 200087 | City Of Ashley | 98,752 | 1.14% | 1,126 | 0.009824% | 9,822 | 103,091 | 1.14% | 1,175 | 0.009944% | 8,592 | | | |
| City | 200088 | City Of Neche | - | 1.14% | - | 0.000000% | - | - | 1.14% | - | 0.000000% | - | | | |
| City | 200089 | City Of Surrey | 295,110 | 1.14% | 3,364 | 0.029359% | 29,352 | 204,698 | 1.14% | 2,334 | 0.019745% | 17,061 | | | |

* 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.



Schedule of Net OPEB Liability by Employer* (Continued)

| | | As of June 30, 2023 | | | | | 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% | - | 0.000000% | - | - | 1.14% | - | 0.000000% | - |
| City | 200103 | City Of Burlington | 338,831 | 1.14% | 3,863 | 0.033708% | 33,700 | 297,011 | 1.14% | 3,386 | 0.028649% | 24,754 |
| City | 200104 | City Of Lisbon | 234,972 | 1.14% | 2,679 | 0.023376% | 23,370 | 268,161 | 1.14% | 3,057 | 0.025867% | 22,351 |
| City | 200110 | City Of Halliday | 107,084 | 1.14% | 1,221 | 0.010653% | 10,650 | 115,947 | 1.14% | 1,322 | 0.011184% | 9,664 |
| City | 200111 | City Of Maddock | 118,241 | 1.14% | 1,348 | 0.011763% | 11,760 | 125,297 | 1.14% | 1,428 | 0.012086% | 10,443 |
| City | 200114 | City Of Regent | 63,516 | 1.14% | 724 | 0.006319% | 6,317 | 70,561 | 1.14% | 804 | 0.006806% | 5,881 |
| City | 200115 | City Of Lakota | 122,880 | 1.14% | 1,401 | 0.012225% | 12,222 | 134,721 | 1.14% | 1,536 | 0.012995% | 11,228 |
| City | 200117 | City Of Alexander | 180,683 | 1.14% | 2,060 | 0.017975% | 17,971 | 198,404 | 1.14% | 2,262 | 0.019138% | 16,536 |
| City | 200118 | City Of Berthold | 35,944 | 1.14% | 410 | 0.003576% | 3,575 | 124,209 | 1.14% | 1,416 | 0.011981% | 10,352 |
| City | 200119 | City Of Carson | 83,948 | 1.14% | 957 | 0.008352% | 8,350 | 45,332 | 1.14% | 517 | 0.004373% | 3,779 |
| City | 200120 | City Of Dodge | 49,143 | 1.14% | 560 | 0.004889% | 4,888 | 50,996 | 1.14% | 581 | 0.004919% | 4,250 |
| City | 200123 | City Of Grenora | 115,337 | 1.14% | 1,315 | 0.011474% | 11,471 | 101,554 | 1.14% | 1,158 | 0.009796% | 8,464 |
| City | 200124 | 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 | 200126 | City Of Garrison | 118,277 | 1.14% | 1,348 | 0.011767% | 11,764 | 72,107 | 1.14% | 822 | 0.006955% | 6,010 |
| City | 200128 | City Of Rolette | 89,003 | 1.14% | 1,015 | 0.008854% | 8,852 | - | 1.14% | - | 0.000000% | - |
| City | 200129 | City Of Leeds | - | 0.00% | - | 0.000000% | - | 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 | Burlleigh County | 14,335,211 | 1.14% | 163,421 | 1.426130% | 1,425,775 | 16,713,551 | 1.14% | 190,534 | 1.612176% | 1,399,010 |
| 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.
Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.



Schedule of Net OPEB Liability by Employer* (Continued)

| As of June 30, 2023 | | | | | | | | | | | 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% | 8,910 | 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% | 183,479 | 1.601167% | 1,600,769 | 17,298,794 | 1.14% | 197,206 | 1.668629% | 1,441,788 | | | |
| School District | 400002 | McClusky Public Schools | 75,953 | 1.14% | 866 | 0.007556% | 7,554 | 118,825 | 1.14% | 1,355 | 0.011462% | 9,904 | | | |
| School District | 400003 | Lake Region Special Education Unit | 445,538 | 1.14% | 5,079 | 0.044324% | 44,313 | 453,269 | 1.14% | 5,167 | 0.043722% | 37,778 | | | |
| School District | 400004 | 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 | 400006 | Halliday Public School | - | 1.14% | - | 0.000000% | - | - | 1.14% | - | 0.000000% | - | | | |
| School District | 400007 | 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 | 400008 | Underwood School District #8 | 305,263 | 1.14% | 3,480 | 0.030369% | 30,361 | 250,627 | 1.14% | 2,857 | 0.024175% | 20,889 | | | |
| School District | 400010 | 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 | 400011 | 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 | 400012 | 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 | 400014 | 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 | 400016 | 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 | 400017 | 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 | 400051 | Mirdkota School | 204,717 | 1.14% | 2,334 | 0.020366% | 20,361 | 184,891 | 1.14% | 2,108 | 0.017834% | 15,410 | | | |
| School District | 400052 | Velva Public School | 413,613 | 1.14% | 4,715 | 0.041148% | 41,138 | 445,322 | 1.14% | 5,077 | 0.042955% | 37,116 | | | |
| School District | 400053 | Sheyenne Valley Special Education Unit | 564,974 | 1.14% | 6,441 | 0.056206% | 56,192 | 536,771 | 1.14% | 6,119 | 0.051777% | 44,738 | | | |
| School District | 400054 | Center Stanton Public School | 162,419 | 1.14% | 1,852 | 0.016158% | 16,154 | 179,218 | 1.14% | 2,043 | 0.017287% | 14,937 | | | |
| School District | 400055 | Burlingame Public School | 66,441 | 1.14% | 757 | 0.006610% | 6,608 | 74,636 | 1.14% | 851 | 0.007199% | 6,220 | | | |
| School District | 400056 | New Rockford Sheyenne Public School | 158,285 | 1.14% | 1,804 | 0.015747% | 15,743 | 139,283 | 1.14% | 1,588 | 0.013435% | 11,609 | | | |
| School District | 400057 | James River Multidistrict Special Education Unit | 486,253 | 1.14% | 5,543 | 0.048375% | 48,363 | 440,300 | 1.14% | 5,019 | 0.042471% | 36,697 | | | |
| School District | 400058 | Newburg United Public School | 186,713 | 1.14% | 2,129 | 0.018575% | 18,570 | 190,278 | 1.14% | 2,169 | 0.018354% | 15,859 | | | |
| School District | 400059 | Napoleon Public School District #2 | 191,725 | 1.14% | 2,186 | 0.019074% | 19,069 | 162,714 | 1.14% | 1,855 | 0.015695% | 13,561 | | | |
| School District | 400060 | Yellowstone School District # 14 | 271,125 | 1.14% | 3,091 | 0.026973% | 26,966 | 232,818 | 1.14% | 2,654 | 0.022457% | 19,404 | | | |

* 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.



Schedule of Net OPEB Liability by Employer* (Continued)

| | | As of June 30, 2023 | | | | | | 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 | 400073 | Glenburn School District | 258,500 | 1.14% | 2,947 | 0.025717% | 25,711 | 220,019 | 1.14% | 2,508 | 0.021223% | 18,338 | |
| School District | 400074 | New Public School #8 | - | 1.14% | - | 0.000000% | - | - | 1.14% | - | 0.000000% | - | |
| School District | 400075 | 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 | 355,067 | 1.14% | 4,059 | 0.034346% | 29,677 | |
| School District | 400088 | Lamoure School District #8 | 298,798 | 1.14% | 3,406 | 0.029726% | 29,719 | 310,691 | 1.14% | 3,542 | 0.029966% | 25,895 | |
| School District | 400089 | Divide County School Dist #1 | 686,298 | 1.14% | 7,824 | 0.068276% | 68,259 | 651,754 | 1.14% | 7,430 | 0.062868% | 54,321 | |
| School District | 400090 | 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 | 400091 | United Public School District # 7 | 882,664 | 1.14% | 10,062 | 0.087811% | 87,789 | 713,415 | 1.14% | 8,133 | 0.068815% | 59,460 | |
| School District | 400092 | 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 City 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 | 1,020,010 | 1.14% | 12,768 | 0.108035% | 93,348 | |
| School District | 400106 | Milnor Public School District #2 | 330,726 | 1.14% | 3,770 | 0.032902% | 32,894 | 355,006 | 1.14% | 4,047 | 0.034244% | 29,589 | |
| School District | 400107 | Mapleton Public School | 154,383 | 1.14% | 1,760 | 0.015359% | 15,355 | 160,494 | 1.14% | 1,830 | 0.015481% | 13,376 | |
| School District | 400108 | 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 | 400109 | Triega 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 | 400114 | 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% | 35,384 | |
| 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 | 520,907 | 1.14% | 5,938 | 0.051822% | 51,809 | 556,574 | 1.14% | 6,345 | 0.053687% | 46,389 | |
| School District | 400138 | Max Public School | 296,461 | 1.14% | 3,380 | 0.029493% | 29,486 | 288,486 | 1.14% | 3,289 | 0.027827% | 24,044 | |
| School District | 400139 | East Central Special Education Unit | 237,074 | 1.14% | 2,703 | 0.023585% | 23,579 | 261,732 | 1.14% | 2,984 | 0.025246% | 21,814 | |
| School District | 400140 | North Sargent School District #3 | 384,102 | 1.14% | 4,379 | 0.038212% | 38,202 | 394,270 | 1.14% | 4,495 | 0.038031% | 32,861 | |
| School District | 400141 | 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 | 400142 | 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 | 400143 | 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 | 400144 | 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 | 400147 | Wilmac Public School | 197,520 | 1.14% | 2,242 | 0.019653% | 19,658 | 243,832 | 1.14% | 2,780 | 0.023519% | 20,000 | |
| School District | 400148 | Wilmac Multidistrict Special Education Unit | 823,231 | 1.14% | 9,285 | 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.
 Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.



Net OPEB Liability Discount Rate Sensitivity by Employer*

As of June 30, 2024

| Employer Type | Employer ID | Employer | Proportionate Share | Net OPEB Liability At | Net OPEB Liability Under | Net OPEB Liability At |
|---------------|-------------|-------------------------------------------|---------------------|------------------------|--------------------------|-------------------------|
| | | | | Discount Rate 1% Lower | Current Discount Rate | Discount Rate 1% Higher |
| | | | | 4.75% | 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 | 019000 | Retirement & Investment Office | 0.154314% | 182,237 | 133,336 | 92,149 |
| State | 019200 | ND Public Employees Retirement System | 0.202554% | 239,206 | 175,018 | 120,956 |
| State of ND | 019500 | ND Ethics Commission | 0.000000% | - | - | - |
| 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 | 031000 | Life Skills and Transition Center | 0.843398% | 996,012 | 728,743 | 503,638 |
| State of ND | 031200 | North Dakota State Hospital | 1.098941% | 1,297,796 | 949,546 | 656,236 |
| State of ND | 031300 | ND Veterans Home | 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 | 0.000000% | - | - | - |
| 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 |
| State | 047300 | Housing Finance Agency | 0.236005% | 278,710 | 203,921 | 140,931 |
| State | 047400 | Department of Mineral Resources | 0.559027% | 660,184 | 483,030 | 333,825 |
| State | 047500 | Mill & Elevator Association | 0.682849% | 806,412 | 590,019 | 407,765 |

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



Net OPEB Liability Discount Rate Sensitivity by Employer*

(Continued)

| Employer Type | Employer ID | Employer | Proportionate Share | As of June 30, 2024 | | |
|-----------------------|-------------|-------------------------------------------------|---------------------|-------------------------------------|------------------------------------------------|-------------------------------------|
| | | | | Net OPEB Liability At Discount Rate | Net OPEB Liability Under Current Discount Rate | Net OPEB Liability At Discount Rate |
| | | | | 1% Lower | | 1% Higher |
| | | | | 4.75% | 5.75% | 6.75% |
| State | 048500 | Workforce Safety & Insurance | 1.425886% | 1,683,902 | 1,232,045 | 851,472 |
| State of ND | 050200 | Field Services Division | 0.878922% | 1,037,964 | 759,437 | 524,851 |
| State of ND | 050400 | 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 | 060100 | Department Of Commerce | 0.336793% | 397,736 | 291,008 | 201,117 |
| State of ND | 060200 | Dept Of Agriculture | 0.355247% | 419,530 | 306,953 | 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 | 070900 | ND Council On The Arts | 0.020674% | 24,415 | 17,863 | 12,346 |
| State of ND | 072000 | Game & Fish Department | 1.184858% | 1,399,260 | 1,023,783 | 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 | 100004 | Central Valley Health Unit | 0.090029% | 106,320 | 77,790 | 53,761 |
| District Health Unit | 100005 | Dickey County Health District | 0.020893% | 24,674 | 18,053 | 12,476 |
| District Health Unit | 100006 | 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 | 100022 | Sargent County District Health Unit | 0.014178% | 16,744 | 12,251 | 8,466 |
| District Health Unit | 100019 | Traill District Health Unit | 0.018137% | 21,419 | 15,671 | 10,831 |
| District Health Unit | 100021 | Cavalier County Health Dist | 0.013757% | 16,246 | 11,887 | 8,215 |
| District Health Unit | 100022 | Walsh County Health District | 0.030430% | 35,936 | 26,293 | 18,171 |
| District Health Unit | 100023 | Custer Health Unit | 0.116078% | 137,083 | 100,298 | 69,316 |
| Political Subdivision | 100024 | 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 | 0.000000% | - | - | - |
| 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 |

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



Net OPEB Liability Discount Rate Sensitivity by Employer*

(Continued)

| Employer Type | Employer ID | Employer | Proportionate Share | As of June 30, 2024 | | |
|---------------|-------------|----------------------|---------------------|-------------------------------------|------------------------------------------------|-------------------------------------|
| | | | | Net OPEB Liability At Discount Rate | Net OPEB Liability Under Current Discount Rate | Net OPEB Liability At Discount Rate |
| | | | | 1% Lower | Discount Rate | 1% Higher |
| | | | | 4.75% | 5.75% | 6.75% |
| City | 200009 | City of New Town | 0.056473% | 66,692 | 48,796 | 33,723 |
| City | 200010 | City Of Cavalier | 0.053931% | 63,690 | 46,599 | 32,205 |
| City | 200011 | 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 | 200017 | City of Wishek | 0.021543% | 25,441 | 18,614 | 12,864 |
| City | 200018 | City Of Granville | 0.000000% | - | - | - |
| City | 200019 | 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 | 200026 | City of Velva | 0.019002% | 22,440 | 16,419 | 11,347 |
| City | 200027 | City of Mandan | 0.313152% | 369,817 | 270,581 | 187,000 |
| City | 200028 | 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 | 200036 | City Of Jamestown | 0.456938% | 539,622 | 394,820 | 272,862 |
| City | 200037 | City Of Beach | 0.026511% | 31,308 | 22,907 | 15,831 |
| City | 200038 | City Of Glenburn | 0.002965% | 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 | 200047 | City Of Bottineau | 0.037586% | 44,387 | 32,476 | 22,445 |
| City | 200049 | City Of Elgin | 0.003575% | 4,222 | 3,089 | 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 | 200055 | City Of Watford City | 0.392161% | 463,123 | 338,849 | 234,180 |
| City | 200057 | City Of Cooperstown | 0.004194% | 4,953 | 3,624 | 2,504 |
| City | 200058 | City Of New England | 0.010646% | 12,572 | 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 | 0.000000% | - | - | - |
| City | 200063 | City Of Lamoure | 0.006772% | 7,997 | 5,851 | 4,044 |
| City | 200064 | City Of Michigan | 0.004622% | 5,458 | 3,994 | 2,760 |
| City | 200065 | City Of Park River | 0.025658% | 30,301 | 22,170 | 15,322 |
| City | 200066 | City Of Sawyer | 0.000000% | - | - | - |
| 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 | City Of Pembina | 0.006119% | 7,226 | 5,287 | 3,654 |
| City | 200075 | City Of Underwood | 0.000000% | - | - | - |
| City | 200076 | 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 Emerald | 0.011129% | 13,143 | 9,616 | 6,646 |
| City | 200085 | City Of Lincoln | 0.040167% | 47,435 | 34,707 | 23,986 |
| City | 200086 | City Of Minto | 0.004044% | 4,776 | 3,494 | 2,415 |
| City | 200087 | City Of Ashley | 0.009944% | 11,743 | 8,592 | 5,938 |
| City | 200088 | City Of Neche | 0.000000% | - | - | - |
| City | 200089 | City Of Surrey | 0.019745% | 23,318 | 17,061 | 11,791 |

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



Net OPEB Liability Discount Rate Sensitivity by Employer*

(Continued)

| Employer Type | Employer ID | Employer | Proportionate Share | As of June 30, 2024 | | |
|---------------|-------------|----------------------|---------------------|-------------------------------------|------------------------------------------------|-------------------------------------|
| | | | | Net OPEB Liability At Discount Rate | Net OPEB Liability Under Current Discount Rate | Net OPEB Liability At Discount Rate |
| | | | | 1% Lower | 5.75% | 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 | City Of Devils Lake | 0.214716% | 253,569 | 185,527 | 128,218 |
| City | 200098 | City Of Oakes | 0.054226% | 64,038 | 46,854 | 32,381 |
| City | 200100 | City Of Mohall | 0.011959% | 14,123 | 10,333 | 7,141 |
| City | 200101 | 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 | City Of Carson | 0.004373% | 5,164 | 3,779 | 2,611 |
| City | 200120 | City Of Dodge | 0.004919% | 5,809 | 4,250 | 2,937 |
| City | 200123 | City Of Grenora | 0.009796% | 11,569 | 8,464 | 5,850 |
| City | 200124 | 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 | 0.000000% | - | - | - |
| 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 | 300006 | Bowman County | 0.104050% | 122,878 | 89,905 | 62,134 |
| County | 300007 | Burke County | 0.123588% | 145,951 | 106,787 | 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 | 300018 | Grand Forks County | 1.371758% | 1,619,980 | 1,185,275 | 819,149 |
| County | 300019 | Grant County | 0.091530% | 108,093 | 79,087 | 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 | Morton County | 0.675853% | 798,150 | 583,975 | 403,588 |
| County | 300031 | Mountrail County | 0.581362% | 686,560 | 502,329 | 347,162 |
| County | 300032 | Nelson County | 0.115491% | 136,389 | 99,791 | 68,966 |
| County | 300033 | Oliver County | 0.077905% | 92,002 | 67,314 | 46,521 |
| County | 300034 | 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 |

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Net OPEB Liability Discount Rate Sensitivity by Employer*

(Continued)

| Employer Type | Employer ID | Employer | Proportionate Share | As of June 30, 2024 | | |
|-----------------|-------------|--------------------------------------------------|---------------------|-------------------------------------|------------------------------------------------|-------------------------------------|
| | | | | Net OPEB Liability At Discount Rate | Net OPEB Liability Under Current Discount Rate | Net OPEB Liability At Discount Rate |
| | | | | 1% Lower | Discount Rate | 1% Higher |
| | | | | 4.75% | 5.75% | 6.75% |
| County | 300040 | Rolette County | 0.154072% | 181,952 | 133,127 | 92,005 |
| County | 300041 | 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 | Walsh County | 0.219217% | 258,885 | 189,416 | 130,906 |
| County | 300051 | Ward County | 1.159381% | 1,369,173 | 1,001,770 | 692,328 |
| County | 300052 | Wells County | 0.175947% | 207,785 | 152,028 | 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 | 400014 | Beulah Public School #27 | 0.080203% | 94,716 | 69,300 | 47,893 |
| School District | 400016 | St John School District #3 | 0.063336% | 74,797 | 54,726 | 37,821 |
| School District | 400017 | 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 | 400028 | West Fargo Public School #6 | 1.347102% | 1,590,862 | 1,163,971 | 804,426 |
| School District | 400029 | Minot Public School District #1 | 1.256422% | 1,483,774 | 1,085,618 | 750,272 |
| School District | 400030 | Belfield Public School #13 | 0.016837% | 19,884 | 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 | Mandaree Public School #36 | 0.044811% | 52,920 | 38,719 | 26,759 |
| School District | 400044 | Thompson Public School | 0.046254% | 54,624 | 39,966 | 27,621 |
| School District | 400045 | Northern Plains Special Ed Unit | 0.015799% | 18,658 | 13,651 | 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 | 400056 | New Rockford Sheyenne Public School | 0.013435% | 15,866 | 11,609 | 8,023 |
| School District | 400057 | James River Multidistrict Special Education Unit | 0.042471% | 50,156 | 36,697 | 25,362 |
| School District | 400058 | Newburg United Public School | 0.018354% | 21,675 | 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 |

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



Net OPEB Liability Discount Rate Sensitivity by Employer*

(Continued)

| Employer Type | Employer ID | Employer | Proportionate Share | As of June 30, 2024 | | |
|-----------------|-------------|----------------------------------------------|---------------------|-------------------------------------|------------------------------------------------|-------------------------------------|
| | | | | Net OPEB Liability At Discount Rate | Net OPEB Liability Under Current Discount Rate | Net OPEB Liability At Discount Rate |
| | | | | 1% Lower | Discount Rate | 1% Higher |
| | | | | 4.75% | 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 | Glenburn School District | 0.021223% | 25,063 | 18,338 | 12,673 |
| School District | 400074 | New Public School #8 | 0.000000% | - | - | - |
| School District | 400075 | Williston Public School #1 | 0.000000% | - | - | - |
| School District | 400076 | Valley City Public School | 0.056347% | 66,543 | 48,687 | 33,648 |
| School District | 400077 | Wilton 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 | 400103 | Devils Lake Public School | 0.217804% | 257,216 | 188,195 | 130,062 |
| School District | 400104 | Mt Pleasant School Dist #4 | 0.036819% | 43,481 | 31,814 | 21,987 |
| School District | 400105 | Central Cass Public School District #7 | 0.108035% | 127,584 | 93,348 | 64,513 |
| School District | 400106 | Milnor Public School District #2 | 0.034244% | 40,441 | 29,589 | 20,449 |
| School District | 400107 | 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 | 400147 | Sawyer Public School | 0.023519% | 27,775 | 20,322 | 14,044 |
| School District | 400148 | Wilmac Multidistrict Special Education Unit | 0.088528% | 104,547 | 76,493 | 52,865 |
| School District | 400149 | Great Northwest Education Cooperative | 0.013266% | 15,667 | 11,463 | 7,922 |
| School District | 400150 | 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 |

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



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

| Employer Type | Employer ID | Employer | Proportionate Share | As of June 30, 2024 | | | |
|-----------------------|-------------|----------------------------------------------------|---------------------|-------------------------------------|------------------------------------------------|-------------------------------------|----------------------|
| | | | | Net OPEB Liability At Discount Rate | Net OPEB Liability Under Current Discount Rate | Net OPEB Liability At Discount Rate | |
| | | | | 1% Lower 4.75% | Discount Rate 5.75% | 1% Higher 6.75% | |
| School District | 400154 | Sargent Central Public School District #6 | 0.021973% | 25,949 | 18,986 | 13,121 | |
| School District | 400155 | Fairmount Public School | 0.010580% | 12,494 | 9,142 | 6,318 | |
| School District | 400156 | South Central Prairie Special Education Unit | 0.012251% | 14,468 | 10,586 | 7,316 | |
| School District | 400157 | Pembina Special Education Cooperative | 0.008852% | 10,454 | 7,649 | 5,286 | |
| School District | 400158 | Central Regional Education Association | 0.039397% | 46,526 | 34,041 | 23,526 | |
| School District | 400159 | Oberon Public School #16 | 0.006656% | 7,860 | 5,751 | 3,975 | |
| School District | 400160 | Elgin/New Leipzig Public School | 0.000000% | - | - | - | |
| School District | 400161 | Williston Basin School District #7 | 0.460019% | 543,260 | 397,482 | 274,702 | |
| School District | 400162 | Morton Sioux Special Education Unit | 0.000000% | - | - | - | |
| School District | 400163 | Nedrose Public School | 0.012668% | 14,960 | 10,946 | 7,565 | |
| School District | 400164 | Bowbells Public School District #14 | 0.006003% | 7,089 | 5,187 | 3,585 | |
| Political Subdivision | 500002 | Cass County Water Resource District | 0.006187% | 7,307 | 5,346 | 3,695 | |
| Political Subdivision | 500003 | Walsh County Water Resource District | 0.001221% | 1,442 | 1,055 | 729 | |
| Political Subdivision | 500005 | Ramsey County Soil Conservation District | 0.004526% | 5,345 | 3,911 | 2,703 | |
| Political Subdivision | 500006 | James River Soil Conservation District | 0.000000% | - | - | - | |
| Political Subdivision | 500007 | Burleigh County Soil Conservation District | 0.019193% | 22,666 | 16,584 | 11,461 | |
| Political Subdivision | 500008 | Traill County Water Resource District | 0.005546% | 6,550 | 4,792 | 3,312 | |
| Political Subdivision | 500009 | Grafton Park District | 0.015294% | 18,061 | 13,215 | 9,133 | |
| Political Subdivision | 500010 | Cass County Soil Conservation District | 0.026129% | 30,857 | 22,577 | 15,603 | |
| Political Subdivision | 500013 | Lake Metigoshe Recreation Service District | 0.014397% | 17,002 | 12,440 | 8,597 | |
| Political Subdivision | 500016 | Greater Ramsey Water District | 0.028096% | 33,180 | 24,277 | 16,778 | |
| Political Subdivision | 500017 | Carnegie Regional Library | 0.006799% | 8,029 | 5,875 | 4,060 | |
| Political Subdivision | 500018 | Griggs County Public Library | 0.000000% | - | - | - | |
| Political Subdivision | 500019 | R. T. Water Supply Commerce Authority | 0.035604% | 42,047 | 30,764 | 21,261 | |
| Political Subdivision | 500022 | Consolidated Waste Ltd | 0.014420% | 17,008 | 12,444 | 8,600 | |
| Political Subdivision | 500023 | Walsh County Housing Authority | 0.003110% | 3,673 | 2,687 | 1,857 | |
| Political Subdivision | 500024 | Williams County Soil Conservation District | 0.013318% | 15,728 | 11,507 | 7,953 | |
| Political Subdivision | 500025 | Bowman City Park Board | 0.005484% | 6,476 | 4,738 | 3,275 | |
| Political Subdivision | 500027 | Stark County Council on Aging/Elder Care | 0.015062% | 17,787 | 13,014 | 8,994 | |
| Political Subdivision | 500028 | Williston Housing Authority | 0.022690% | 26,796 | 19,605 | 13,549 | |
| Political Subdivision | 500030 | Minot Rural Fire Department | 0.031072% | 36,695 | 26,848 | 18,555 | |
| Political Subdivision | 500031 | Central Plains Water District | 0.023987% | 28,327 | 20,726 | 14,324 | |
| Political Subdivision | 500033 | Ransom County Soil Cons Dist | 0.012657% | 14,947 | 10,936 | 7,558 | |
| Political Subdivision | 500038 | Jamestown Regional Airport | 0.028398% | 33,537 | 24,537 | 16,958 | |
| Political Subdivision | 500040 | Fargo Park District | 0.363727% | 429,544 | 314,280 | 217,201 | |
| Political Subdivision | 500041 | Bismarck Rural Fire Protection | 0.086406% | 102,041 | 74,660 | 51,598 | |
| Political Subdivision | 500045 | Dunseith Community Nursing Home | 0.027683% | 32,692 | 23,920 | 16,531 | |
| Political Subdivision | 500047 | Mercer County Soil Conservation District | 0.006340% | 7,487 | 5,478 | 3,786 | |
| Political Subdivision | 500049 | West Fargo Park District | 0.114861% | 135,645 | 99,246 | 68,590 | |
| Political Subdivision | 500053 | Stutsman County Housing Authority | 0.023409% | 27,645 | 20,227 | 13,979 | |
| Political Subdivision | 500054 | Grand Forks County Water Resource District | 0.011869% | 14,017 | 10,255 | 7,088 | |
| Political Subdivision | 500055 | Southeast Region Career & Technology Center | 0.015608% | 18,432 | 13,486 | 9,320 | |
| Political Subdivision | 500056 | Cavalier County Job Development Authority | 0.007854% | 9,275 | 6,786 | 4,690 | |
| Political Subdivision | 500057 | Barnes County Soil Conservation District | 0.007924% | 9,358 | 6,847 | 4,732 | |
| Political Subdivision | 500060 | Devils Lake Basin Joint Water Resource Board | 0.000000% | - | - | - | |
| Political Subdivision | 500061 | Ward County Water Resource District | 0.003252% | 3,840 | 2,810 | 1,942 | |
| Political Subdivision | 500063 | Southwest Water Authority | 0.176155% | 208,031 | 152,208 | 105,191 | |
| Political Subdivision | 500068 | Burleigh County Council On Aging | 0.041436% | 48,934 | 35,803 | 24,744 | |
| Political Subdivision | 500072 | Watford City Park District | 0.079300% | 93,649 | 68,520 | 47,354 | |
| Political Subdivision | 500080 | Western & Central Stark Soil Conservation District | 0.006872% | 8,115 | 5,938 | 4,104 | |
| Political Subdivision | 500081 | Ramsey County Housing Authority | 0.007285% | 8,603 | 6,295 | 4,350 | |
| Political Subdivision | 500082 | Grand Forks Public Library | 0.067814% | 80,085 | 58,595 | 40,495 | |
| Political Subdivision | 500084 | Rolette County Soil Conservation District | 0.004690% | 5,539 | 4,052 | 2,801 | |
| Political Subdivision | 500085 | Jamestown Parks And Recreation District | 0.039874% | 47,089 | 34,453 | 23,811 | |
| Political Subdivision | 500091 | Ramsey County Water Resource District | 0.003805% | 4,494 | 3,288 | 2,272 | |
| Political Subdivision | 500107 | Grand Forks-E Grand Forks Metropolitan Planning | 0.027796% | 32,826 | 24,017 | 16,598 | |
| Political Subdivision | 500108 | North Dakota Firefighters Association | 0.021935% | 25,904 | 18,953 | 13,099 | |
| Political Subdivision | 500109 | James River Valley Library System | 0.036929% | 43,611 | 31,909 | 22,052 | |
| Political Subdivision | 500110 | Grand Forks Park District | 0.193671% | 228,716 | 167,342 | 115,651 | |
| Political Subdivision | 500111 | Mcintosh County Housing Authority | 0.000000% | - | - | - | |
| Political Subdivision | 500112 | Foster County Soil Conservation District | 0.000000% | - | - | - | |
| School District | 500113 | Lonetree Special Education Unit | 0.000000% | - | - | - | |
| School District | 500114 | Roughrider Education Services Program (RESP) | 0.000000% | - | - | - | |
| Political Subdivision | 500115 | Agassiz Water Users District | 0.010450% | 12,341 | 9,029 | 6,240 | |
| Political Subdivision | 500116 | Western Area Water Supply Authority | 0.058695% | 69,316 | 50,716 | 35,050 | |
| Political Subdivision | 500118 | Crosby Park District | 0.000000% | - | - | - | |
| Political Subdivision | 500120 | Tri-Cities Joint Job Development Authority | 0.013038% | 15,397 | 11,266 | 7,786 | |
| Political Subdivision | 500121 | Devils Lake Park Board | 0.037788% | 44,626 | 32,651 | 22,565 | |
| Political Subdivision | 500122 | North Central Soil Conservation District | 0.004723% | 5,578 | 4,081 | 2,820 | |
| Political Subdivision | 500125 | Wahpeton Park Board | 0.034417% | 40,645 | 29,738 | 20,552 | |
| Political Subdivision | 500126 | City Of Bottineau Park Board | 0.008513% | 10,053 | 7,356 | 5,084 | |
| Political Subdivision | 500128 | Logan County Soil Conservation District | 0.003197% | 3,776 | 2,762 | 1,909 | |
| Political Subdivision | 500129 | Park District - City of New Rockford | 0.000000% | - | - | - | |
| Political Subdivision | 500130 | Traill County Job Development Authority | 0.012809% | 15,127 | 11,068 | 7,649 | |
| Political Subdivision | 500131 | Minot Park District | 0.098563% | 116,398 | 85,164 | 58,575 | |
| Political Subdivision | 500132 | Valley City Park District | 0.034539% | 40,789 | 29,844 | 20,625 | |
| Political Subdivision | 500136 | Tioga Park District | 0.006915% | 8,166 | 5,975 | 4,129 | |
| Political Subdivision | 500137 | Municipal Airport Authority of the City of Fargo | 0.124569% | 147,110 | 107,635 | 74,387 | |
| Political Subdivision | 500140 | Eddy County Soil Conservation District | 0.004669% | 5,514 | 4,034 | 2,788 | |
| Political Subdivision | 500141 | Kindred Park District | 0.006477% | 7,649 | 5,596 | 3,868 | |
| Political Subdivision | 500142 | Sheridan County Soil Conservation District | 0.004715% | 5,568 | 4,074 | 2,816 | |
| Political Subdivision | 500145 | Walsh County Job Development Authority | 0.000000% | - | - | - | |
| Political Subdivision | 500152 | Horace Rural Fire Protection District | 0.020477% | 24,182 | 17,693 | 12,228 | |
| Total | | | | 99.999997% | \$ 118,095,164 | \$ 86,405,556 | \$ 59,715,291 |

* 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 Contributions by Employer

Fiscal Year Ended June 30, 2024*

| Employer Type | Employer ID | Employer | Proportionate Share | Statutory Required Contribution | Contribution in Relation to the Statutory Required Contribution | | Contribution Deficiency (Excess) | Covered Payroll | Actual Contribution as a % of Covered Payroll |
|---------------|-------------|-------------------------------------------|---------------------|---------------------------------|-----------------------------------------------------------------|----------------------------------|----------------------------------|-----------------|-----------------------------------------------|
| | | | | | Statutory Required Contribution | Contribution Deficiency (Excess) | | | |
| State of ND | 010100 | Governor's Office | 0.105968% | \$ 13,064 | \$ 14,359 | \$ (1,295) | \$ 1,098,573 | 1.31% | |
| State of ND | 010800 | Secretary Of State | 0.108133% | 13,331 | 14,668 | (1,337) | 1,121,019 | 1.31% | |
| State | 011000 | Office Of Management & Budget | 0.317513% | 39,143 | 37,990 | 1,153 | 3,291,685 | 1.15% | |
| State | 011200 | Information Technology Dept | 3.162767% | 389,909 | 411,362 | (21,453) | 32,788,635 | 1.25% | |
| State | 011700 | State Auditor's Office | 0.279984% | 34,517 | 33,257 | 1,260 | 2,902,618 | 1.15% | |
| 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 | 018800 | Commission On Legal Counsel For Indigents | 0.188106% | 23,190 | 25,131 | (1,941) | 1,950,107 | 1.29% | |
| State | 019000 | Retirement & Investment Office | 0.154314% | 19,024 | 18,060 | 964 | 1,599,784 | 1.13% | |
| State | 019200 | ND Public Employees Retirement System | 0.202554% | 24,971 | 26,883 | (1,912) | 2,099,896 | 1.28% | |
| State of ND | 019500 | ND Ethics Commission | 0.000000% | - | - | - | - | 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% | 16,940 | 16,821 | 119 | 1,424,537 | 1.18% | |
| State | 022700 | Bismarck State College | 0.406832% | 50,155 | 50,418 | (263) | 4,217,654 | 1.20% | |
| State | 022800 | Lake Region State College | 0.186939% | 23,046 | 22,309 | 737 | 1,938,014 | 1.15% | |
| State | 022900 | Williston State College | 0.038276% | 4,719 | 5,659 | (940) | 396,807 | 1.43% | |
| 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 | 025000 | ND State Library | 0.094646% | 11,668 | 11,334 | 334 | 981,202 | 1.16% | |
| State of ND | 025200 | SCHOOL FOR THE DEAF | 0.117196% | 14,448 | 14,643 | (195) | 1,214,977 | 1.21% | |
| State of ND | 025300 | School For The Blind | 0.082430% | 10,162 | 10,063 | 99 | 854,553 | 1.18% | |
| State | 026100 | 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 | 032500 | Department Of Human Services | 6.987890% | 861,473 | 854,590 | 6,883 | 72,443,971 | 1.18% | |
| State of ND | 036000 | Protection & Advocacy Project | 0.130047% | 16,032 | 16,400 | (368) | 1,348,211 | 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 | 042700 | ND State Board Of Cosmetology | 0.000000% | - | - | - | - | NA | |
| State | 042800 | ND State Plumbing Board | 0.044162% | 5,444 | 5,219 | 225 | 457,830 | 1.14% | |
| State | 047100 | Bank Of North Dakota | 1.059222% | 130,582 | 128,134 | 2,448 | 10,981,027 | 1.17% | |
| State | 047200 | Public Finance Authority | 0.018914% | 2,332 | 2,235 | 97 | 196,088 | 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% | |

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



Schedule of Contributions by Employer

Fiscal Year Ended June 30, 2024* (Continued)

| Employer Type | Employer ID | Employer | Proportionate Share | Statutory Required Contribution | Contribution in Relation to the | | Contribution Deficiency (Excess) | Covered Payroll | Actual Contribution as a % of Covered Payroll |
|-----------------------|-------------|-------------------------------------------------|---------------------|---------------------------------|---------------------------------|---------------------------------|----------------------------------|-----------------|-----------------------------------------------|
| | | | | | Statutory Required Contribution | Statutory Required Contribution | | | |
| 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 | 050400 | Highway Patrol | 1.602063% | 197,504 | 183,650 | 13,854 | 16,608,706 | 1.11% | |
| State of ND | 051600 | Heart River Correctional Center | 0.088829% | 10,951 | 11,556 | (605) | 920,895 | 1.25% | |
| State of ND | 051700 | Department Of Corrections Transitional Services | 0.212145% | 26,153 | 25,913 | 240 | 2,199,327 | 1.18% | |
| 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 | 060700 | Milk Marketing Board | 0.006656% | 821 | 787 | 34 | 69,000 | 1.14% | |
| State of ND | 060800 | ND Oilseed Council | 0.004286% | 528 | 481 | 47 | 44,429 | 1.08% | |
| State | 061100 | ND Soybean Council | 0.000000% | - | 4,057 | (4,057) | - | NA | |
| 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 | 0.052527% | 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 | 067000 | Racing Commission | 0.006354% | 783 | 751 | 32 | 65,872 | 1.14% | |
| State of ND | 070100 | Historical Society | 0.388868% | 47,940 | 46,067 | 1,873 | 4,031,427 | 1.14% | |
| State of ND | 070900 | ND Council On The Arts | 0.020674% | 2,549 | 3,413 | (864) | 214,332 | 1.59% | |
| 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 | 090200 | Board Of Pharmacy | 0.024170% | 2,980 | 2,845 | 135 | 250,572 | 1.14% | |
| State | 090600 | Real Estate Commission | 0.021416% | 2,640 | 2,519 | 121 | 222,026 | 1.13% | |
| State | 090900 | Electrical Board | 0.148367% | 18,291 | 19,458 | (1,167) | 1,538,128 | 1.27% | |
| State | 099501 | ND System Information Technology Services | 0.197739% | 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 | 62 | 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 | 100008 | Towner County Public Health Unit | 0.000000% | - | - | - | - | NA | |
| District Health Unit | 100009 | Nelson-Griggs District Health Unit | 0.009351% | 1,153 | 1,101 | 52 | 96,942 | 1.14% | |
| District Health Unit | 100010 | First District Health Unit | 0.181213% | 22,340 | 22,659 | (319) | 1,878,652 | 1.21% | |
| 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 | 100018 | Sargent County District Health Unit | 0.014178% | 1,748 | 1,654 | 94 | 146,986 | 1.13% | |
| District Health Unit | 100019 | Traill District Health Unit | 0.018137% | 2,236 | 2,138 | 98 | 188,025 | 1.14% | |
| District Health Unit | 100021 | Cavalier County Health Dist | 0.013757% | 1,696 | 1,626 | 70 | 142,619 | 1.14% | |
| District Health Unit | 100022 | Walsh County Health District | 0.030430% | 3,751 | 3,790 | (39) | 315,469 | 1.20% | |
| District Health Unit | 100023 | 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% | |
| City | 200006 | City Of Belfield | 0.005345% | 659 | 627 | 32 | 55,414 | 1.13% | |
| City | 200007 | City Of Beulah | 0.077741% | 9,584 | 9,188 | 396 | 805,949 | 1.14% | |
| City | 200008 | City Of Rolla | 0.043403% | 5,351 | 4,327 | 1,024 | 449,962 | 0.96% | |

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



Schedule of Contributions by Employer

Fiscal Year Ended June 30, 2024* (Continued)

| Employer Type | Employer ID | Employer | Proportionate Share | Statutory Required Contribution | Contribution in Relation to the | | Contribution Deficiency (Excess) | Covered Payroll | Actual Contribution as a % of Covered Payroll |
|---------------|-------------|----------------------|---------------------|---------------------------------|---------------------------------|---------------------------------|----------------------------------|-----------------|-----------------------------------------------|
| | | | | | Statutory Required Contribution | Statutory Required Contribution | | | |
| 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 | 200012 | City Of Napoleon | 0.011060% | 1,363 | 1,434 | (71) | 114,662 | 1.25% | |
| City | 200014 | City Of Grand Forks | 2.540535% | 313,199 | 338,000 | (24,801) | 26,337,908 | 1.28% | |
| City | 200015 | City Of Killdeer | 0.052548% | 6,478 | 6,455 | 23 | 544,767 | 1.18% | |
| City | 200016 | 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 | 232,098 | 1.14% | |
| City | 200025 | City Of Medora | 0.018995% | 2,342 | 2,219 | 123 | 196,923 | 1.13% | |
| City | 200026 | City Of Velva | 0.019002% | 2,343 | 2,246 | 97 | 196,998 | 1.14% | |
| City | 200027 | 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 | 200037 | City Of Beach | 0.026511% | 3,268 | 3,404 | (136) | 274,838 | 1.24% | |
| City | 200038 | City Of Glenburn | 0.002965% | 366 | 380 | (14) | 30,741 | 1.24% | |
| City | 200040 | City Of Kulm | 0.008833% | 1,089 | 1,044 | 45 | 91,576 | 1.14% | |
| City | 200041 | 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 | 200051 | City Of New Salem | 0.006802% | 839 | 864 | (25) | 70,514 | 1.23% | |
| City | 200052 | City Of Walhalla | 0.007838% | 966 | 1,959 | (993) | 81,254 | 2.41% | |
| City | 200053 | City Of Gwinner | 0.017935% | 2,211 | 2,121 | 90 | 185,929 | 1.14% | |
| City | 200054 | City Of Kenmare | 0.017878% | 2,204 | 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 | City Of Sherwood | 0.000000% | - | - | - | - | NA | |
| City | 200063 | City Of Lamoure | 0.006772% | 835 | 798 | 37 | 70,207 | 1.14% | |
| City | 200064 | City Of Michigan | 0.004622% | 570 | 570 | - | 47,917 | 1.19% | |
| City | 200065 | City Of Park River | 0.025658% | 3,163 | 3,136 | 27 | 265,996 | 1.18% | |
| City | 200066 | City Of Sawyer | 0.000000% | - | 2,296 | (2,296) | - | NA | |
| 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 | 0.000000% | - | - | - | - | NA | |
| City | 200076 | City Of New Leipzig | 0.000000% | - | - | - | - | NA | |
| City | 200077 | City Of Stanley | 0.057198% | 7,051 | 6,720 | 331 | 592,981 | 1.13% | |
| City | 200080 | City Of Crosby | 0.015509% | 1,912 | 1,822 | 90 | 160,783 | 1.13% | |
| City | 200083 | City Of Grafton | 0.150477% | 18,551 | 20,030 | (1,479) | 1,560,011 | 1.28% | |
| 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 | 0.000000% | - | - | - | - | NA | |
| City | 200089 | City Of Surrey | 0.019745% | 2,434 | 3,422 | (988) | 204,698 | 1.67% | |

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



Schedule of Contributions by Employer

Fiscal Year Ended June 30, 2024* (Continued)

| Employer Type | Employer ID | Employer | Proportionate Share | Statutory Required Contribution | Contribution in Relation to the | | Contribution Deficiency (Excess) | Covered Payroll | Actual Contribution as a % of Covered Payroll |
|---------------|-------------|----------------------|---------------------|---------------------------------|---------------------------------|---------------------------------|----------------------------------|-----------------|-----------------------------------------------|
| | | | | | Statutory Required Contribution | Statutory Required Contribution | | | |
| City | 200090 | City Of Hankinson | 0.017569% | 2,166 | 2,248 | (82) | 182,134 | 1.23% | |
| City | 200091 | City Of New Rockford | 0.017087% | 2,107 | 2,128 | (21) | 177,137 | 1.20% | |
| City | 200092 | City Of Minot | 0.500870% | 61,748 | 67,901 | (6,153) | 5,192,554 | 1.31% | |
| City | 200094 | 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 | 200103 | City Of Burlington | 0.028649% | 3,532 | 3,982 | (450) | 297,011 | 1.34% | |
| City | 200104 | City Of Lisbon | 0.025867% | 3,189 | 4,378 | (1,189) | 268,161 | 1.63% | |
| City | 200110 | 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 | 200120 | City of Dodge | 0.004919% | 606 | 585 | 21 | 50,996 | 1.15% | |
| City | 200123 | City of Grenora | 0.009796% | 1,208 | 1,216 | (8) | 101,554 | 1.20% | |
| City | 200124 | City of Kindred | 0.011537% | 1,422 | 1,358 | 64 | 119,600 | 1.14% | |
| City | 200125 | City of Richardton | 0.004572% | 564 | 537 | 27 | 47,400 | 1.13% | |
| 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 | Billings County | 0.443213% | 54,640 | 56,438 | (1,798) | 4,594,821 | 1.23% | |
| County | 300005 | Bottineau County | 0.274937% | 33,894 | 35,989 | (2,095) | 2,850,296 | 1.26% | |
| County | 300006 | Bowman County | 0.104050% | 12,827 | 12,197 | 630 | 1,078,692 | 1.13% | |
| 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 | Eddy County | 0.059734% | 7,364 | 7,553 | (189) | 1,199,265 | 1.22% | |
| County | 300015 | Emmons County | 0.219002% | 26,999 | 25,137 | 1,862 | 2,270,406 | 1.11% | |
| County | 300016 | Foster County | 0.060070% | 7,405 | 7,681 | (276) | 622,755 | 1.23% | |
| County | 300017 | 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 | Mchenry County | 0.092820% | 11,443 | 10,868 | 575 | 962,272 | 1.13% | |
| County | 300026 | Mcintosh County | 0.065767% | 8,108 | 8,156 | (48) | 681,813 | 1.20% | |
| County | 300027 | Mckenzie County | 1.072537% | 132,223 | 140,570 | (8,347) | 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 | 300036 | Ramsey County | 0.332298% | 40,966 | 41,827 | (861) | 3,444,957 | 1.21% | |
| County | 300037 | Ransom County | 0.163649% | 20,175 | 19,662 | 513 | 1,696,561 | 1.16% | |
| County | 300038 | Renville County | 0.107421% | 13,243 | 13,625 | (382) | 1,113,639 | 1.22% | |
| County | 300039 | Richland County | 0.506316% | 62,419 | 67,212 | (4,793) | 5,249,019 | 1.28% | |

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



Schedule of Contributions by Employer

Fiscal Year Ended June 30, 2024* (Continued)

| Employer Type | Employer ID | Employer | Proportionate Share | Statutory Required Contribution | Contribution in Relation to the | | Contribution Deficiency (Excess) | Covered Payroll | Actual Contribution as a % of Covered Payroll |
|-----------------|-------------|--------------------------------------------------|---------------------|---------------------------------|---------------------------------|---------------------------------|----------------------------------|-----------------|-----------------------------------------------|
| | | | | | Statutory Required Contribution | Statutory Required Contribution | | | |
| 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 | Stark County | 0.499860% | 61,623 | 56,678 | 4,945 | 5,182,087 | 1.09% | |
| County | 300046 | Steele County | 0.068374% | 8,429 | 10,278 | (1,849) | 708,842 | 1.45% | |
| County | 300047 | 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% | |
| School District | 400002 | McClusky Public Schools | 0.011462% | 1,413 | 1,299 | 114 | 118,825 | 1.09% | |
| School District | 400003 | Lake Region Special Education Unit | 0.043722% | 5,390 | 5,226 | 164 | 453,269 | 1.15% | |
| School District | 400004 | Lidgerwood Public School | 0.027176% | 3,350 | 3,225 | 125 | 281,732 | 1.14% | |
| School District | 400006 | Holiday 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 | 400014 | Beulah Public School #27 | 0.080203% | 9,887 | 9,291 | 596 | 831,472 | 1.12% | |
| School District | 400016 | St John School District #3 | 0.063336% | 7,808 | 9,221 | (1,413) | 656,609 | 1.40% | |
| School District | 400017 | Ellendale Public School District #40 | 0.031424% | 3,874 | 4,011 | (137) | 325,773 | 1.23% | |
| School District | 400018 | 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 | Jameson Public School District #1 | 0.178339% | 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% | |
| School District | 400027 | Belcourt School District #7 | 0.431627% | 53,211 | 57,325 | (4,114) | 4,474,708 | 1.28% | |
| School District | 400028 | West Fargo Public School #6 | 1.347102% | 166,072 | 168,569 | (2,497) | 13,965,507 | 1.21% | |
| School District | 400029 | 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 | Hazen Public School District #3 | 0.036014% | 4,440 | 4,650 | (210) | 373,356 | 1.25% | |
| School District | 400038 | Park River Area School District | 0.061501% | 7,582 | 7,227 | 355 | 637,588 | 1.13% | |
| School District | 400039 | Hillsboro Public School | 0.032432% | 3,998 | 5,113 | (1,115) | 336,228 | 1.52% | |
| School District | 400040 | Lisbon Public School | 0.057271% | 7,060 | 8,189 | (1,129) | 593,735 | 1.38% | |
| 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 | 400048 | Burke Central School | 0.009764% | 1,204 | 482 | 722 | 101,219 | 0.48% | |
| School District | 400049 | Washburn Public School | 0.033517% | 4,132 | 3,809 | 323 | 347,472 | 1.10% | |
| School District | 400050 | Enderlin Area School District #24 | 0.036678% | 4,522 | 4,801 | (279) | 380,245 | 1.26% | |
| School District | 400051 | Midkota School | 0.017834% | 2,199 | 2,391 | (192) | 184,891 | 1.29% | |
| 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 | 400058 | Newburg United Public School | 0.018354% | 2,263 | 2,169 | 94 | 190,278 | 1.14% | |
| School District | 400059 | Napoleon Public School District #2 | 0.015695% | 1,935 | 1,920 | 15 | 162,714 | 1.18% | |
| School District | 400060 | Yellowstone School District # 14 | 0.022457% | 2,769 | 3,007 | (238) | 232,818 | 1.29% | |

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



Schedule of Contributions by Employer

Fiscal Year Ended June 30, 2024* (Continued)

| Employer Type | Employer ID | Employer | Proportionate Share | Statutory Required Contribution | Contribution in Relation to the Statutory Required Contribution | Contribution Deficiency (Excess) | Covered Payroll | Actual Contribution as a % of Covered Payroll |
|-----------------|-------------|----------------------------------------------|---------------------|---------------------------------|-----------------------------------------------------------------|----------------------------------|-----------------|-----------------------------------------------|
| School District | 400061 | Cavalier Public Schools | 0.027072% | 3,337 | 3,331 | 6 | 280,656 | 1.19% |
| School District | 400062 | Richland School District # 44 | 0.021684% | 2,673 | 3,137 | (464) | 224,800 | 1.40% |
| School District | 400063 | Fort Totten School District # 30 | 0.020243% | 2,496 | 2,408 | 88 | 209,856 | 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 | 400072 | Killdeer Public School #16 | 0.052214% | 6,437 | 7,130 | (693) | 541,308 | 1.32% |
| School District | 400073 | Glenburn School District | 0.021223% | 2,616 | 2,766 | (150) | 220,019 | 1.26% |
| School District | 400074 | New Public School #8 | 0.000000% | - | - | - | - | NA |
| 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 | 400080 | Westhope Public School #17 | 0.018694% | 2,305 | 2,224 | 81 | 193,806 | 1.15% |
| School District | 400081 | Kindred Public School District #2 | 0.045710% | 5,635 | 5,686 | (51) | 473,874 | 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 | 400087 | Turtle Lake Mercer School District #72 | 0.034346% | 4,234 | 4,315 | (81) | 356,067 | 1.21% |
| School District | 400088 | Lamoure School District #8 | 0.029969% | 3,695 | 3,784 | (89) | 310,691 | 1.22% |
| School District | 400089 | 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 | 400095 | Carrington School District #49 | 0.031741% | 3,913 | 4,597 | (684) | 329,058 | 1.40% |
| School District | 400096 | Glen Ullin Public School #48 | 0.012876% | 1,587 | 1,464 | 123 | 133,483 | 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 | Mt Pleasant School Dist #4 | 0.036819% | 4,539 | 4,875 | (336) | 381,701 | 1.28% |
| School District | 400105 | Central Cass Public School District #7 | 0.108035% | 13,319 | 13,303 | 16 | 1,120,010 | 1.19% |
| School District | 400106 | Milnor Public School District #2 | 0.034244% | 4,222 | 4,047 | 175 | 355,006 | 1.14% |
| School District | 400107 | 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 | 400118 | Kenmare Public School District #28 | 0.021582% | 2,661 | 2,599 | 62 | 223,739 | 1.16% |
| School District | 400119 | Lewis & Clark Public Schools | 0.060072% | 7,406 | 7,236 | 170 | 622,773 | 1.16% |
| School District | 400120 | Sw Special Education Unit | 0.006093% | 751 | 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 | 400128 | Sweet Briar School District # 17 | 0.001572% | 194 | 186 | 8 | 16,299 | 1.14% |
| School District | 400137 | New Salem Almont School District #49 | 0.053687% | 6,619 | 6,930 | (311) | 556,574 | 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 | 400144 | West River Student Services | 0.018711% | 2,307 | 2,188 | 119 | 193,975 | 1.13% |
| School District | 400145 | Leeds Public School District 6 | 0.007734% | 953 | 907 | 46 | 80,178 | 1.13% |
| School District | 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% |

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



Schedule of Contributions by Employer

Fiscal Year Ended June 30, 2024* (Concluded)

| Employer Type | Employer ID | Employer | Proportionate Share | Statutory Required Contribution | Contribution in Relation to the Statutory Required Contribution | Contribution Deficiency (Excess) | Covered Payroll | Actual Contribution as a % of Covered Payroll |
|-----------------------|-------------|----------------------------------------------------|---------------------|---------------------------------|-----------------------------------------------------------------|----------------------------------|-------------------------|-----------------------------------------------|
| School District | 400154 | Sargent Central Public School District #6 | 0.021973% | 2,709 | 2,857 | (148) | 227,798 | 1.25% |
| School District | 400155 | Fairmont Public School | 0.010580% | 1,304 | 1,250 | 54 | 109,683 | 1.14% |
| School District | 400156 | South Central Prairie Special Education Unit | 0.012251% | 1,510 | 1,325 | 185 | 127,010 | 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 | 0.000000% | - | - | - | - | NA |
| School District | 400161 | Williston Basin School District #7 | 0.460019% | 56,712 | 63,834 | (7,122) | 4,769,050 | 1.34% |
| School District | 400162 | Morton Sioux Special Education Unit | 0.000000% | - | 1,201 | (1,201) | - | NA |
| School District | 400163 | 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 | 500006 | James River Soil Conservation District | 0.000000% | - | 225 | (225) | - | NA |
| Political Subdivision | 500007 | Burleigh County Soil Conservation District | 0.019193% | 2,366 | 2,268 | 98 | 198,976 | 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 | 500017 | Carnegie Regional Library | 0.006799% | 838 | 799 | 39 | 70,485 | 1.13% |
| Political Subdivision | 500018 | Griggs County Public Library | 0.000000% | - | - | - | - | NA |
| Political Subdivision | 500019 | 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 | 500027 | Stark County Council on Aging/Elder Care | 0.015062% | 1,857 | 1,631 | 226 | 156,152 | 1.04% |
| Political Subdivision | 500028 | Williston Housing Authority | 0.022690% | 2,797 | 2,682 | 115 | 235,231 | 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 | 500041 | Bismarck Rural Fire Protection | 0.086406% | 10,652 | 9,138 | 1,514 | 895,779 | 1.02% |
| Political Subdivision | 500045 | Dunseith Community Nursing Home | 0.027683% | 3,413 | 3,717 | (304) | 286,987 | 1.30% |
| Political Subdivision | 500047 | 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 | 500056 | Cavalier County Job Development Authority | 0.007854% | 968 | 928 | 40 | 81,419 | 1.14% |
| Political Subdivision | 500057 | Barnes County Soil Conservation District | 0.007924% | 977 | 936 | 41 | 82,146 | 1.14% |
| Political Subdivision | 500060 | Devils Lake Basin Joint Water Resource Board | 0.000000% | - | 657 | (657) | - | 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 | 500080 | Western & Central Stark Soil Conservation District | 0.006872% | 847 | 812 | 35 | 71,240 | 1.14% |
| Political Subdivision | 500081 | Ramsey County Housing Authority | 0.007285% | 898 | 921 | (23) | 75,524 | 1.22% |
| Political Subdivision | 500082 | 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 | 0.021935% | 2,704 | 3,253 | (549) | 227,403 | 1.43% |
| Political Subdivision | 500109 | James River Valley Library System | 0.036929% | 4,553 | 4,353 | 200 | 382,850 | 1.14% |
| Political Subdivision | 500110 | Grand Forks Park District | 0.193671% | 23,876 | 24,119 | (243) | 2,007,798 | 1.20% |
| Political Subdivision | 500111 | Mcintosh County Housing Authority | 0.000000% | - | - | - | - | NA |
| Political Subdivision | 500112 | Foster County Soil Conservation District | 0.000000% | - | - | - | - | NA |
| School District | 500113 | Lonetree Special Education Unit | 0.000000% | - | 114 | (114) | - | NA |
| School District | 500114 | Roughrider Education Services Program (RESP) | 0.000000% | - | - | - | - | NA |
| Political Subdivision | 500115 | Agassiz Water Users District | 0.010450% | 1,288 | 1,235 | 53 | 108,334 | 1.14% |
| Political Subdivision | 500116 | Western Area Water Supply Authority | 0.058695% | 7,236 | 6,937 | 299 | 608,500 | 1.14% |
| Political Subdivision | 500118 | Crosby Park District | 0.000000% | - | - | - | - | NA |
| Political Subdivision | 500120 | 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% | 394 | 377 | 17 | 33,147 | 1.14% |
| Political Subdivision | 500129 | Park District - City of New Rockford | 0.000000% | - | 216 | (216) | - | NA |
| Political Subdivision | 500130 | Traill County Job Development Authority | 0.012809% | 1,579 | 1,502 | 77 | 132,791 | 1.13% |
| Political Subdivision | 500131 | Minot Park District | 0.098563% | 12,151 | 12,375 | (224) | 1,021,810 | 1.21% |
| Political Subdivision | 500132 | 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 | 500141 | Kindred Park District | 0.006477% | 798 | 791 | 7 | 67,151 | 1.18% |
| Political Subdivision | 500142 | Sheridan County Soil Conservation District | 0.004715% | 581 | 557 | 24 | 48,880 | 1.14% |
| Political Subdivision | 500145 | Walsh County Job Development Authority | 0.000000% | - | - | - | - | NA |
| Political Subdivision | 500152 | Horace Rural Fire Protection District | 0.020477% | 2,524 | 1,431 | 1,093 | 212,282 | 0.67% |
| Total | | | 99.999997% | \$ 12,328,091 | \$ 12,387,307 | \$ (59,216) | \$ 1,036,707,327 | 1.19% |

* 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*

| | | | Deferred Outflows of Resources | | | | | Deferred Inflows of Resources | | | | | OPEB Expense | | | | | |
|---------------|-------------|-------------------------------------------|--------------------------------|----------------------------------------------------|------------------------|-------------------------------------------------------------------|------------------------|-----------------------------------------------------------------------------------|--------------------------------------|----------------------------------------------------|------------------------|------------------------|-----------------------------------------------------------------------------------|-------------------------------------|------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|---------------|------------------------|
| Employer Type | Employer ID | Employer | Proportionate Share | Differences between Expected and Actual Experience | Changes of Assumptions | Projected and Actual Investment Earnings on OPEB Plan Investments | Net Difference between | Changes in Proportion and Differences between Employer Contributions and Share of | Total Deferred Outflows of Resources | Differences between Expected and Actual Experience | Changes of Assumptions | Net Difference between | Changes in Proportion and Differences between Employer Contributions and Share of | Total Deferred Inflows of Resources | Proportionate Share of Plan OPEB Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of | | Total Employer Expense |
| | | | | | | | | | | | | | | | | Contributions | Contributions | |
| State of ND | 010100 | Governor's Office | 0.105968% | \$ 1,132 | \$ 13,929 | \$ - | \$ 5,676 | \$ 20,737 | \$ 704 | \$ 6,269 | \$ 3,425 | \$ 5,022 | \$ 15,420 | \$ 16,276 | \$ (33) | \$ 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 | 15,726 | 576 | 5,135 | 2,805 | 20,443 | 28,959 | 13,332 | (6,127) | 7,205 | | |
| State of ND | 012000 | State Treasurer's Office | 0.033942% | 362 | 4,461 | - | 1,249 | 6,072 | 225 | 2,008 | 1,097 | 2,608 | 5,938 | 5,214 | (1,107) | 4,107 | | |
| State | 012500 | Attorney General's Office | 1.473067% | 15,706 | 193,624 | - | 46,943 | 256,273 | 9,783 | 87,140 | 47,607 | 29,610 | 174,140 | 226,272 | 9,220 | 235,492 | | |
| State of ND | 012700 | Tax Department | 0.498677% | 5,318 | 65,547 | - | 22,574 | 93,439 | 3,312 | 29,500 | 16,116 | 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 | 996 | 8,338 | 4,555 | 11,522 | 25,351 | 21,651 | (4,740) | 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 | - | 19,574 | 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 | - | - | - | - | - | - | - | 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 | 020200 | Education Standards & Practice | 0.056186% | 599 | 7,385 | - | 3,895 | 11,879 | 373 | 3,324 | 1,816 | 59 | 5,572 | 8,633 | 1,957 | 10,590 | | |
| State | 020400 | ND Center for Distance Education | 0.041806% | 446 | 5,495 | - | 24,950 | 30,891 | 278 | 2,473 | 1,351 | - | 4,102 | 6,422 | 7,853 | 14,275 | | |
| State | 021500 | ND University System Office | 0.110949% | 1,185 | 14,583 | - | 5,659 | 21,427 | 737 | 6,563 | 3,586 | 591 | 11,477 | 17,040 | 3,694 | 20,734 | | |
| State of ND | 022300 | ND Youth Correctional Center | 0.156936% | 1,673 | 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 | - | 14,539 | 35,747 | 989 | 8,805 | 4,811 | 16,758 | 31,363 | 22,863 | (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 | 83,550 | 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 | 14,702 | 9,033 | 53,663 | 69,399 | (5,851) | 63,548 | | |
| State | 023900 | Dickinson State University | 0.158443% | 1,690 | 20,826 | - | 312 | 22,828 | 1,052 | 9,373 | 5,121 | 18,854 | 34,400 | 24,337 | (9,714) | 14,623 | | |
| State | 024000 | Mayville State University | 0.199877% | 2,131 | 26,272 | - | 3,288 | 31,691 | 1,327 | 11,824 | 6,460 | 23,157 | 42,768 | 30,703 | (9,097) | 21,606 | | |
| State | 024100 | Minot State University | 0.452831% | 4,829 | 59,521 | - | 4,152 | 68,502 | 3,007 | 26,788 | 14,635 | 7,108 | 51,538 | 69,557 | (4,025) | 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 | 5,999 | 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 | 9,388 | 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 | 111,806 | - | 111,131 | 232,007 | 5,649 | 50,318 | 27,490 | 9,096 | 92,553 | 130,656 | 111,293 | 241,949 | | |
| State of ND | 031000 | Life Skills and Transition Center | 0.843398% | 8,994 | 110,858 | - | - | 119,852 | 5,601 | 49,892 | 27,257 | 74,508 | 157,258 | 129,549 | (44,109) | 85,440 | | |
| State of ND | 031200 | North Dakota State Hospital | 1.098941% | 11,718 | 144,448 | - | - | 156,166 | 7,298 | 65,009 | 35,516 | 129,126 | 236,949 | 168,802 | (70,625) | 98,177 | | |
| State of ND | 031300 | ND Veterans Home | 0.334009% | 3,563 | 43,903 | - | - | 47,466 | 2,218 | 19,759 | 10,795 | 23,357 | 56,129 | 51,305 | (14,859) | 36,446 | | |
| State of ND | 031600 | Indian Affairs Commission | 0.016378% | 175 | 2,153 | - | 3,148 | 578 | 109 | 969 | 529 | 2,570 | 4,177 | 2,515 | 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 | 040600 | ND Department Of Labor | 0.062421% | 666 | 8,205 | - | 5,637 | 14,508 | 415 | 3,693 | 2,017 | 3,828 | 9,953 | 9,588 | (2,183) | 7,405 | | |
| State of ND | 040800 | Public Service Commission | 0.272685% | 2,909 | 35,842 | - | 12,720 | 51,471 | 1,811 | 16,131 | 8,813 | 11,225 | 37,980 | 41,884 | (1,291) | 40,593 | | |
| State of ND | 041200 | Aeronautics Commission | 0.040064% | 428 | 5,266 | - | 2,189 | 7,883 | 266 | 2,370 | 1,295 | 1,516 | 5,447 | 6,154 | (83) | 6,071 | | |
| State of ND | 041300 | 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 | 041400 | 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 | 047400 | Department Of Mineral Resources | 0.559027% | 5,962 | 73,480 | - | 336,857 | 416,299 | 3,713 | 33,070 | 18,067 | - | 54,896 | 85,868 | 106,026 | 191,894 | | |
| State | 047500 | Mill & Elevator Association | 0.682849% | 7,280 | 89,755 | - | 26,869 | 123,904 | 4,535 | 40,394 | 22,068 | 17,910 | 84,907 | 104,889 | 21,080 | 125,969 | | |

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



Schedule of OPEB Amounts by Employer*

(Continued)

| | | | Deferred Outflows of Resources | | | | Deferred Inflows of Resources | | | | OPEB Expense | | | | | |
|-----------------------|-------------|-------------------------------------------------|--------------------------------|----------------------------------------------------|------------------------|------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|--------------------------------------|----------------------------------------------------|------------------------|------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|-------------------------------------|------------------------------------------|--------------------------------------------------------------------------------------------------------------------|------------------------|
| Employer Type | Employer ID | Employer | Proportionate Share | Differences between Expected and Actual Experience | Changes of Assumptions | Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments | Changes in Proportion and Differences between Employer Contributions and Share of | Total Deferred Outflows of Resources | Differences between Expected and Actual Experience | Changes of Assumptions | Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments | Changes in Proportion and Differences between Employer Contributions and Share of | Total Deferred Inflows of Resources | Proportionate Share of Plan OPEB Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and | |
| | | | | | | | | | | | | | | | Share of Contributions | Total Employer Expense |
| State | 048500 | Workforce Safety & Insurance | 1.425886% | 15,204 | 187,422 | - | 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 | 40,662 | 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 | 84,400 | 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 | 89,955 | - | 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 | 060100 | Department Of Commerce | 0.336793% | 3,591 | 44,269 | - | 18,890 | 66,840 | 2,237 | 19,923 | 10,885 | 6,904 | 39,849 | 51,734 | (5,344) | 46,390 |
| State of ND | 060200 | Dept Of Agriculture | 0.355247% | 3,788 | 46,695 | - | 9,396 | 59,879 | 2,359 | 21,015 | 11,481 | 14,971 | 49,826 | 54,567 | (1,731) | 52,836 |
| State of ND | 060700 | Milk Marketing Board | 0.006656% | 70 | 878 | - | 495 | 1,440 | 44 | 394 | 215 | 1,683 | 2,336 | 1,025 | (1,111) | (86) |
| State of ND | 060800 | ND Oilseed Council | 0.004286% | 46 | 563 | - | 510 | 1,119 | 28 | 254 | 139 | - | 421 | 658 | 219 | 877 |
| State | 061100 | ND Soybean Council | 0.000000% | - | - | - | 1,137 | 1,137 | - | - | - | 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 | 6,235 | 7,641 | 2,203 | (6,111) | 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 | (1,685) | (820) |
| State of ND | 062500 | ND Wheat Commission | 0.052257% | 556 | 6,869 | - | 3,259 | 10,884 | 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 | (3,427) | 2,015 |
| State | 065500 | State Fair Association | 0.067795% | 722 | 8,911 | - | 2,743 | 12,766 | 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 | 070100 | Historical Society | 0.388868% | 4,148 | 51,114 | - | 14,444 | 69,706 | 2,583 | 23,004 | 12,568 | 4,695 | 42,850 | 59,732 | 2,308 | 62,040 |
| State of ND | 070900 | ND Council On The Arts | 0.020674% | 220 | 2,717 | - | 879 | 3,816 | 137 | 1,223 | 668 | 5,763 | 7,791 | 3,175 | (1,555) | 1,620 |
| State of ND | 072000 | Game & Fish Department | 1.184858% | 12,633 | 155,741 | - | 74,287 | 242,616 | 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 | (1,90) | 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 | 099501 | ND System Information Technology Services | 0.197739% | 2,109 | 25,991 | - | 7,888 | 35,888 | 1,313 | 11,697 | 6,391 | 9,565 | 28,966 | 30,374 | (46) | 30,328 |
| State | 099503 | North Dakota State Board of Dental Examiners | 0.012051% | 128 | 1,584 | - | 4,364 | 6,076 | 80 | 713 | 389 | - | 1,182 | 1,852 | 1,720 | 3,572 |
| District Health Unit | 100002 | McIntosh District Health Unit | 0.014426% | 153 | 1,896 | - | 1,678 | 3,727 | 96 | 853 | 466 | - | 1,415 | 2,217 | 1,120 | 3,337 |
| District Health Unit | 100003 | Wells County Dist Health Unit | 0.016092% | 172 | 2,115 | - | 1,449 | 3,736 | 107 | 952 | 520 | 1,898 | 3,477 | 2,472 | (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 | (1,90) | 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 | - | - | - | - | 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 | 100012 | Garrison Diversion Conservancy District | 0.207971% | 2,218 | 27,336 | - | 11,088 | 40,642 | 1,381 | 12,303 | 6,721 | 4,547 | 24,952 | 31,945 | 4,516 | 36,461 |
| District Health Unit | 100013 | Upper Missouri Health Unit | 0.123474% | 1,316 | 16,200 | - | 7,180 | 24,726 | 820 | 7,304 | 3,990 | 236 | 12,350 | 18,966 | 3,743 | 22,709 |
| District Health Unit | 100014 | Kidder County District Health Unit | 0.003502% | 37 | 460 | - | 304 | 801 | 23 | 207 | 113 | 1,996 | 2,339 | 540 | (298) | 242 |
| District Health Unit | 100015 | Southwestern District Health Unit | 0.106612% | 1,138 | 14,013 | - | 3,058 | 18,209 | 708 | 6,307 | 3,446 | 11,519 | 21,980 | 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 | Trails 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 | 0.030403% | 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 | 100024 | 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 | 200002 | City Of McVieille | 0.008730% | 92 | 1,147 | - | 711 | 1,950 | 58 | 516 | 282 | 364 | 1,220 | 1,343 | (159) | 1,184 |
| City | 200003 | City Of Drayton | 0.018559% | 199 | 2,439 | - | 4,265 | 6,903 | 123 | 1,098 | 600 | 2,609 | 4,430 | 2,850 | (282) | 2,568 |
| City | 200004 | City Of Fessenden | 0.000000% | - | - | - | 14 | 14 | - | - | - | 258 | 258 | - | (377) | (377) |
| City | 200005 | City Of Westhope | 0.004485% | 47 | 590 | - | 191 | 828 | 30 | 265 | 145 | 3,075 | 3,515 | 690 | (1,461) | (771) |
| City | 200006 | City Of Bejfield | 0.005345% | 56 | 703 | - | - | 759 | 35 | 316 | 173 | 4,754 | 5,278 | 819 | (4,141) | (3,322) |
| City | 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 | 200008 | City Of Rolla | 0.043403% | 464 | 5,705 | - | 17,705 | 23,874 | 288 | 2,568 | 1,403 | 6,553 | 10,812 | 6,667 | 3,179 | 9,846 |

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



Schedule of OPEB Amounts by Employer*

(Continued)

| | | Deferred Outflows of Resources | | | | | Deferred Inflows of Resources | | | | | OPEB Expense | | | | | | |
|---------------|-------------|--------------------------------|---------------------|----------------------------------------------------|------------------------|------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|--------------------------------------|----------------------------------------------------|------------------------|------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|-------------------------------------|------------------------------------------|--------------------------------------------------------------------------------------------------------------------|----------------------------|------------------------|------------------------|
| Employer Type | Employer ID | Employer | Proportionate Share | Differences between Expected and Actual Experience | Changes of Assumptions | Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments | Changes in Proportion and Differences between Employer Contributions and Share of | Total Deferred Outflows of Resources | Differences between Expected and Actual Experience | Changes of Assumptions | Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments | Changes in Proportion and Differences between Employer Contributions and Share of | Total Deferred Inflows of Resources | Proportionate Share of Plan OPEB Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and | | | Total Employer Expense |
| | | | | | | | | | | | | | | | Proportionate Share | Share of Plan OPEB Expense | Share of Contributions | |
| City | 200009 | City of New Town | 0.056473% | 502 | 7,423 | - | 1,560 | 9,585 | 375 | 3,341 | 3,825 | 8,160 | 13,701 | 8,676 | (3,204) | 5,472 | | |
| City | 200010 | City of Cavalier | 0.053931% | 574 | 7,089 | - | 2,160 | 9,823 | 358 | 3,190 | 1,743 | 5,634 | 10,925 | 8,285 | (400) | 7,885 | | |
| City | 200011 | City of Harvey | 0.033361% | 356 | 4,385 | - | 216 | 4,957 | 222 | 1,973 | 1,078 | 5,440 | 8,713 | 5,124 | (2,358) | 2,766 | | |
| City | 200012 | City of Napoleon | 0.011060% | 116 | 1,454 | - | 904 | 2,474 | 73 | 654 | 357 | 3,795 | 4,879 | 1,698 | (4) | 1,694 | | |
| City | 200014 | City of Grand Forks | 2.540535% | 27,088 | 333,935 | - | 138,776 | 499,799 | 16,872 | 150,287 | 82,106 | 2,568 | 251,833 | 390,239 | 62,961 | 453,200 | | |
| City | 200015 | City of Killdeer | 0.052548% | 561 | 6,907 | - | 1,039 | 8,507 | 349 | 3,109 | 1,698 | 6,364 | 11,520 | 8,072 | (3,758) | 4,314 | | |
| City | 200016 | City of Ellendale | 0.039121% | 417 | 5,142 | - | 391 | 5,950 | 260 | 2,314 | 1,264 | 1,432 | 5,270 | 6,009 | (738) | 5,271 | | |
| City | 200017 | City of Wishek | 0.021543% | 229 | 2,832 | - | 1,043 | 4,104 | 143 | 1,274 | 696 | 684 | 2,797 | 3,309 | - | 3,411 | | |
| City | 200018 | City of Granville | 0.000000% | - | - | - | 1,341 | 1,341 | - | - | - | 1,710 | 1,710 | - | (143) | (143) | | |
| City | 200019 | City of Linton | 0.019972% | 213 | 2,625 | - | 1,202 | 4,040 | 133 | 1,181 | 645 | 439 | 2,398 | 3,067 | (244) | 2,823 | | |
| City | 200020 | City of Finley | 0.012274% | 132 | 1,613 | - | 1,211 | 2,956 | 82 | 726 | 397 | 87 | 1,292 | 1,884 | 395 | 2,279 | | |
| City | 200021 | City of Wilton | 0.019099% | 117 | 1,434 | - | 810 | 2,361 | 72 | 645 | 353 | 873 | 1,943 | 1,676 | (480) | 1,196 | | |
| City | 200022 | City of Ray | 0.022388% | 238 | 2,943 | - | 5,862 | 9,043 | 149 | 1,324 | 724 | 1,893 | 4,090 | 3,438 | 988 | 4,426 | | |
| City | 200025 | City of Medora | 0.018995% | 203 | 2,497 | - | 2,237 | 4,937 | 126 | 1,124 | 614 | 1,784 | 3,648 | 2,918 | (546) | 2,372 | | |
| City | 200026 | City of Velva | 0.019002% | 202 | 2,498 | - | 3,764 | 6,464 | 126 | 1,124 | 614 | 1,624 | 3,488 | 2,920 | 745 | 3,665 | | |
| City | 200027 | City of Mandan | 0.313152% | 3,340 | 41,162 | - | 34,940 | 79,442 | 2,080 | 18,525 | 10,121 | 6,883 | 37,609 | 48,103 | 16,303 | 64,406 | | |
| City | 200028 | City of Thompson | 0.021235% | 226 | 2,791 | - | 1,460 | 4,477 | 141 | 1,256 | 686 | 515 | 2,598 | 3,261 | 615 | 3,876 | | |
| City | 200029 | 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 | 200030 | 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 | 200031 | City of Toga | 0.016046% | 870 | 10,726 | - | 2,930 | 14,526 | 542 | 4,827 | 2,637 | 2,913 | 10,919 | 12,535 | 387 | 12,922 | | |
| City | 200033 | City of Rhome | 0.004879% | 52 | 641 | - | 536 | 1,239 | 32 | 289 | 158 | 679 | 1,158 | 750 | 11 | 761 | | |
| City | 200035 | City of Fargo | 3.163228% | 33,728 | 415,783 | - | 112,464 | 561,975 | 21,088 | 187,123 | 102,230 | 110,018 | 420,379 | 485,889 | 33,727 | 519,616 | | |
| City | 200036 | City of Jamestown | 0.456938% | 4,872 | 60,661 | - | 8,230 | 73,163 | 3,035 | 27,030 | 14,767 | 10,512 | 55,344 | 70,189 | (2,284) | 67,905 | | |
| 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 | 200038 | City of Glenburn | 0.002965% | 32 | 390 | - | 1,041 | 1,463 | 20 | 175 | 96 | 883 | 1,174 | 455 | (23) | 432 | | |
| 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 | 200041 | City of Harwood | 0.006524% | 68 | 858 | - | 725 | 1,651 | 43 | 386 | 211 | 3,461 | 4,101 | 1,003 | (934) | 69 | | |
| City | 200043 | City of Dickinson | 0.752328% | 8,021 | 98,888 | - | 107,857 | 214,766 | 4,996 | 44,504 | 24,314 | 14,696 | 88,510 | 115,562 | 74,859 | 190,421 | | |
| City | 200045 | City of Mapleton | 0.006502% | 69 | 855 | - | 722 | 1,646 | 43 | 385 | 210 | 1,630 | 2,268 | 999 | (788) | 211 | | |
| City | 200046 | City of Wahpeton | 0.273966% | 2,921 | 36,011 | - | 23,040 | 61,972 | 1,619 | 16,207 | 8,854 | 3,125 | 30,005 | 42,082 | 9,703 | 51,785 | | |
| City | 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 | 200050 | City of Rugby | 0.038825% | 414 | 5,103 | - | 5,023 | 10,540 | 258 | 2,297 | 1,255 | 5,820 | 9,630 | 5,965 | (1,444) | 4,521 | | |
| City | 200051 | City of New Salem | 0.006802% | 72 | 894 | - | 561 | 1,527 | 45 | 402 | 220 | 1,034 | 1,701 | 1,045 | (597) | 448 | | |
| City | 200052 | City of Walhalla | 0.007838% | 84 | 1,030 | - | 815 | 1,929 | 52 | 464 | 253 | 6,860 | 7,629 | 1,203 | (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% | 45 | 551 | - | 109 | 705 | 28 | 248 | 136 | 2,700 | 3,112 | 645 | (1,454) | (809) | | |
| City | 200058 | City of New England | 0.010646% | 114 | 1,399 | - | 487 | 2,000 | 71 | 630 | 344 | 303 | 1,348 | 1,635 | 112 | 1,747 | | |
| City | 200059 | City of Carrington | 0.066264% | 707 | 8,710 | - | 5,301 | 14,718 | 440 | 3,920 | 2,142 | 4,184 | 10,686 | 10,178 | 1,217 | 11,395 | | |
| City | 200060 | City of Mott | 0.003590% | 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 | 200063 | City of Lamoure | 0.006772% | 73 | 890 | - | 285 | 1,248 | 45 | 401 | 219 | 804 | 1,469 | 1,040 | (927) | 113 | | |
| City | 200064 | City of Michigan | 0.004622% | 48 | 608 | - | 283 | 939 | 31 | 273 | 149 | 648 | 1,101 | 710 | (104) | 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 | City of Northwood | 0.022820% | 244 | 3,000 | - | 1,744 | 4,988 | 152 | 1,350 | 738 | 2,991 | 5,231 | 3,506 | (243) | 3,263 | | |
| City | 200070 | City of Powers Lake | 0.010753% | 115 | 1,413 | - | 2,231 | 3,759 | 71 | 636 | 348 | 1,652 | 2,727 | 1,652 | (161) | 1,491 | | |
| City | 200072 | City of Towner | 0.008778% | 93 | 1,154 | - | 998 | 2,245 | 58 | 519 | 284 | 366 | 1,227 | 1,348 | 385 | 1,733 | | |
| City | 200073 | City of Pembina | 0.006119% | 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 | 200080 | City of Crosby | 0.015509% | 163 | 2,039 | - | 1,218 | 3,420 | 103 | 917 | 501 | 1,107 | 2,628 | 2,385 | (17) | 2,368 | | |
| City | 200083 | City of Grafton | 0.150477% | 1,606 | 19,779 | - | 6,850 | 28,235 | 999 | 8,902 | 4,863 | 6,490 | 21,254 | 23,112 | 1,015 | 24,127 | | |
| City | 200084 | City of Emerald | 0.011129% | 119 | 1,463 | - | 1,219 | 2,801 | 74 | 658 | 360 | 258 | 1,350 | 1,709 | 526 | 2,235 | | |
| 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 | 200086 | City of Minot | 0.000464% | 46 | 537 | - | 537 | 1,112 | 27 | 239 | 131 | 1,607 | 1,607 | 622 | (428) | 194 | | |
| City | 200087 | City of Ashley | 0.009944% | 103 | 1,307 | - | 486 | 1,899 | 66 | 588 | 321 | 1,250 | 2,225 | 1,526 | (184) | 1,342 | | |
| City | 200088 | City of Neche | 0.000000% | - | - | - | 38 | 38 | - | - | - | 909 | 909 | - | (447) | (447) | | |
| City | 200089 | City of Surrey | 0.019745% | 210 | 2,595 | - | 3,203 | 6,008 | 131 | 1,168 | 638 | 8,355 | 10,292 | 3,034 | (2,181) | 853 | | |

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



Schedule of OPEB Amounts by Employer*

(Continued)

| | | | Deferred Outflows of Resources | | | | | Deferred Inflows of Resources | | | | | OPEB Expense | | | | |
|---------------|-------------|----------------------|--------------------------------|----------------------------------------------------|------------------------|------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|--------------------------------------|----------------------------------------------------|------------------------|------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|-------------------------------------|------------------------------------------|--------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|
| Employer Type | Employer ID | Employer | Proportionate Share | Differences between Expected and Actual Experience | Changes of Assumptions | Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments | Changes in Proportion and Differences between Employer Contributions and | 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 | Total Deferred Inflows of Resources | Proportionate Share of Plan OPEB Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and | | Total Employer Expense |
| | | | | | | | | | | | | | | | Proportionate Share of Contributions | Total Employer Expense | |
| 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 | City Of West Fargo | 1.496643% | 15,958 | 196,723 | - | 198,643 | 411,324 | 9,939 | 88,535 | 48,369 | 2,710 | 149,553 | 229,893 | 103,024 | 332,917 | |
| City | 200096 | City Of Valley City | 0.085767% | 916 | 11,273 | - | 21,639 | 33,828 | 570 | 5,074 | 2,772 | 1,537 | 9,953 | 13,174 | 10,240 | 23,414 | |
| City | 200097 | City Of Devils Lake | 0.214716% | 2,289 | 28,223 | - | 15,200 | 45,712 | 1,426 | 12,702 | 6,939 | 8,276 | 29,343 | 32,982 | 6,932 | 39,914 | |
| City | 200098 | City Of Oakes | 0.054226% | 577 | 7,128 | - | 2,051 | 9,756 | 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) | 95 | |
| City | 200102 | City Of McCluskey | 0.000000% | - | - | - | - | - | - | - | - | 517 | 517 | - | (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 | 200104 | City Of Lisbon | 0.025867% | 276 | 3,400 | - | 3,091 | 6,767 | 172 | 1,530 | 836 | 6,629 | 9,167 | 3,975 | (14,782) | 2,497 | |
| City | 200110 | City Of Halliday | 0.011184% | 118 | 1,470 | - | 959 | 2,547 | 74 | 662 | 361 | 279 | 1,376 | 1,720 | 113 | 1,833 | |
| City | 200111 | City Of Maddock | 0.012086% | 128 | 1,589 | - | 1,171 | 2,888 | 80 | 715 | 391 | 473 | 1,659 | 1,858 | 136 | 1,994 | |
| City | 200114 | City Of Regent | 0.006806% | 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% | 52 | 547 | - | 276 | 975 | 35 | 241 | 159 | 483 | 755 | 193 | 945 | | |
| City | 200123 | City Of Grenora | 0.009796% | 104 | 1,288 | - | 2,096 | 3,488 | 65 | 579 | 317 | 1,263 | 2,224 | 1,504 | 764 | 2,268 | |
| City | 200124 | City Of Kindred | 0.011537% | 125 | 1,516 | - | 1,682 | 3,323 | 77 | 682 | 373 | - | 1,132 | 1,772 | 1,399 | 3,171 | |
| City | 200125 | City Of Richardton | 0.004572% | 48 | 617 | - | 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 | 300002 | Barnes County | 0.320407% | 3,416 | 42,115 | - | 14,081 | 59,612 | 2,128 | 18,954 | 10,355 | 11,366 | 42,803 | 49,214 | (4,260) | 44,954 | |
| County | 300003 | Benson County | 0.127026% | 1,354 | 16,697 | - | 5,761 | 23,812 | 844 | 7,514 | 4,105 | 8,573 | 21,036 | 19,512 | (6,222) | 13,290 | |
| County | 300004 | Billings County | 0.443213% | 4,726 | 58,257 | - | 21,984 | 84,967 | 2,943 | 26,219 | 14,324 | 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 | Burlingame 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 | 300010 | Cavalier County | 0.265391% | 2,830 | 34,884 | - | 9,229 | 44,204 | 1,763 | 15,699 | 8,577 | 12,358 | 38,397 | 40,765 | 7,998 | 48,763 | |
| County | 300011 | Dickey County | 0.119296% | 1,271 | 15,681 | - | 4,529 | 21,481 | 792 | 7,057 | 3,855 | 7,269 | 18,973 | 18,325 | (4,114) | 14,211 | |
| County | 300012 | 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 | 9,524 | 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 | 28,369 | 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 | 300017 | Golden Valley County | 0.084535% | 901 | 11,112 | - | 11,097 | 23,110 | 561 | 5,001 | 2,732 | 635 | 8,929 | 12,984 | 10,336 | 23,320 | |
| County | 300018 | Grand Forks County | 1.371758% | 14,626 | 180,308 | - | 101,540 | 296,474 | 9,110 | 81,147 | 44,333 | 30,142 | 164,732 | 210,710 | 6,485 | 217,195 | |
| County | 300019 | Grant County | 0.091530% | 977 | 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 | 300025 | McHenry County | 0.092820% | 989 | 12,201 | - | 6,787 | 19,577 | 616 | 5,491 | 3,000 | 6,894 | 16,001 | 14,258 | (2,647) | 11,611 | |
| County | 300026 | McIntosh County | 0.065767% | 701 | 8,645 | - | 1,040 | 10,386 | 437 | 3,890 | 2,125 | 4,598 | 11,050 | 10,101 | (3,738) | 6,363 | |
| County | 300027 | McKenzie County | 1.072537% | 11,437 | 140,977 | - | 76,104 | 218,517 | 7,123 | 63,447 | 34,662 | 37,489 | 142,721 | 164,747 | 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 | 300033 | Oliver County | 0.077905% | 831 | 10,240 | - | 4,712 | 15,783 | 517 | 4,609 | 2,518 | 5,181 | 12,825 | 11,966 | 539 | 12,505 | |
| County | 300034 | Pembina County | 0.213434% | 2,276 | 28,054 | - | 13,345 | 43,675 | 1,417 | 12,626 | 6,898 | 9,525 | 30,466 | 32,784 | (4,802) | 27,982 | |
| County | 300035 | Pierce County | 0.147743% | 1,575 | 19,420 | - | 2,140 | 23,135 | 981 | 8,740 | 4,775 | 19,912 | 34,408 | 22,694 | (8,577) | 14,117 | |
| County | 300036 | Ramsay 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 | |

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



Schedule of OPEB Amounts by Employer*

(Continued)

| | | Deferred Outflows of Resources | | | | | Deferred Inflows of Resources | | | | | OPEB Expense | | | | | |
|-----------------|-------------|--------------------------------------------------|---------------------|----------------------------------------------------|------------------------|------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|--------------------------------------|----------------------------------------------------|------------------------|------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|-------------------------------------|------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|--------------------------------------|------------------------|
| Employer Type | Employer ID | Employer | Proportionate Share | Differences between Expected and Actual Experience | Changes of Assumptions | Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments | Changes in Proportion and Differences between Employer Contributions and Share of | Total Deferred Outflows of Resources | Differences between Expected and Actual Experience | Changes of Assumptions | Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments | Changes in Proportion and Differences between Employer Contributions and Share of | Total Deferred Inflows of Resources | Proportionate Share of Plan OPEB Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Share of | | |
| | | | | | | | | | | | | | | | Proportionate Share of Contributions | Proportionate Share of Contributions | Total Employer Expense |
| County | 300040 | Rollette County | 0.1540072% | 1,640 | 20,252 | - | 2,716 | 24,608 | 1,023 | 9,114 | 4,979 | 15,259 | 30,375 | 23,668 | (13,239) | 10,029 | |
| County | 300041 | Sargent County | 0.089715% | 957 | 11,792 | - | 19,848 | 32,597 | 596 | 5,307 | 2,899 | 1,314 | 10,116 | 13,780 | 9,650 | 23,430 | |
| County | 300042 | Sheridan County | 0.047044% | 501 | 6,184 | - | 2,318 | 9,003 | 312 | 2,783 | 1,520 | 8,688 | 13,303 | 7,227 | (1,919) | 5,308 | |
| County | 300044 | Slope County | 0.098519% | 1,050 | 12,950 | - | 5,168 | 19,168 | 654 | 5,828 | 3,184 | 3,242 | 12,908 | 15,134 | 4,601 | 19,735 | |
| County | 300045 | Stark County | 0.499860% | 5,331 | 65,703 | - | 12,075 | 83,109 | 3,320 | 29,570 | 16,155 | 30,509 | 79,554 | 76,781 | (21,763) | 55,018 | |
| County | 300046 | Steele County | 0.068374% | 729 | 8,987 | - | 7,173 | 16,889 | 454 | 4,045 | 2,210 | 9,696 | 16,405 | 10,504 | (1,769) | 8,735 | |
| County | 300047 | Stutsman County | 0.672755% | 7,173 | 88,429 | - | 58,951 | 154,553 | 4,468 | 39,797 | 21,742 | 15,256 | 81,263 | 103,338 | 14,776 | 118,114 | |
| County | 300048 | Towner County | 0.125685% | 1,342 | 6,558 | - | 6,558 | 24,420 | 835 | 7,435 | 4,062 | 3,635 | 15,967 | 19,305 | 1,734 | 21,039 | |
| County | 300049 | Traill County | 0.298660% | 3,182 | 39,257 | - | 17,287 | 59,726 | 1,983 | 17,667 | 9,652 | 18,128 | 47,430 | 45,877 | 589 | 46,466 | |
| County | 300050 | Walsh County | 0.219217% | 2,339 | 28,814 | - | 1,601 | 37,754 | 1,456 | 12,968 | 7,085 | 14,788 | 36,297 | 33,672 | (11,061) | 22,611 | |
| County | 300051 | Ward County | 1.159381% | 12,363 | 152,392 | - | 35,683 | 200,438 | 7,700 | 68,584 | 37,469 | 45,565 | 159,318 | 178,087 | (10,585) | 167,502 | |
| County | 300052 | Wells County | 0.175947% | 1,875 | 23,127 | - | 8,776 | 33,778 | 1,168 | 10,408 | 5,686 | 12,229 | 29,491 | 27,026 | 1,924 | 28,950 | |
| County | 300053 | Williams County | 1.668629% | 17,792 | 219,329 | - | 95,837 | 332,958 | 11,082 | 98,709 | 53,927 | 6,455 | 170,173 | 256,310 | 42,167 | 298,477 | |
| School District | 400002 | McCluskey Public Schools | 0.011462% | 121 | 1,507 | - | 2,567 | 4,195 | 76 | 678 | 370 | 1,524 | 2,648 | 1,762 | (64) | 1,698 | |
| School District | 400003 | Lake Region Special Education Unit | 0.043722% | 464 | 5,747 | - | 2,558 | 8,769 | 290 | 2,586 | 1,413 | 5,356 | 9,645 | 6,716 | (1,598) | 5,118 | |
| School District | 400004 | Lidgerwood Public School | 0.027176% | 290 | 3,572 | - | 1,600 | 5,462 | 180 | 1,608 | 878 | 3,040 | 5,706 | 4,174 | (705) | 3,469 | |
| School District | 400006 | Holiday Public School | 0.000000% | - | - | - | 1,097 | 1,097 | - | - | - | 3,822 | 3,822 | - | (1,058) | (1,058) | |
| School District | 400007 | Oliver-Mercer Special Education Unit | 0.020424% | 218 | 2,685 | - | 452 | 3,355 | 136 | 1,208 | 660 | 3,662 | 5,666 | 3,136 | (1,300) | 1,836 | |
| School District | 400008 | Underwood School District #8 | 0.024175% | 258 | 3,178 | - | 500 | 3,936 | 161 | 1,430 | 781 | 6,106 | 8,478 | 3,713 | (1,185) | 2,528 | |
| School District | 400010 | New Town Public School District | 0.111531% | 1,190 | 14,660 | - | 2,799 | 18,499 | 611 | 6,598 | 3,604 | 18,826 | 17,131 | (7,322) | 9,899 | 9,899 | |
| School District | 400011 | Botineau Public School | 0.106818% | 1,139 | 14,040 | - | 955 | 16,344 | 709 | 6,319 | 3,452 | 9,107 | 19,587 | 16,409 | (3,942) | 12,466 | |
| School District | 400012 | Peace Garden Special Services | 0.022908% | 244 | 3,011 | - | 2,095 | 5,350 | 152 | 1,355 | 740 | 9,868 | 12,115 | 3,519 | (2,201) | 1,318 | |
| School District | 400014 | Beulah Public School #27 | 0.080203% | 856 | 10,414 | - | 3,241 | 14,639 | 533 | 4,744 | 2,592 | 6,379 | 14,248 | 12,318 | (1,653) | 10,665 | |
| School District | 400016 | St John School District #3 | 0.063366% | 677 | 8,325 | - | 3,732 | 12,734 | 421 | 3,747 | 2,047 | 7,475 | 13,690 | 9,727 | (1,149) | 8,578 | |
| School District | 400017 | Ellendale Public School District #40 | 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 | 400018 | Rural Cass Special Education Unit | 0.020411% | 218 | 2,683 | - | 411 | 3,312 | 136 | 1,207 | 660 | 4,266 | 6,269 | 3,134 | (1,360) | 1,774 | |
| School District | 400019 | 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 | 400020 | Surrey Schools | 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 | 400021 | Jamestown Public School District #1 | 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 | 400023 | Warwick Public School | 0.033075% | 354 | 4,347 | - | 3,380 | 8,081 | 220 | 1,957 | 1,069 | 13,515 | 16,761 | 5,081 | (2,750) | 2,311 | |
| School District | 400024 | Souris Valley Special Services | 0.033183% | 353 | 4,362 | - | 2,929 | 7,644 | 220 | 1,963 | 1,072 | 6,742 | 9,997 | 5,098 | (482) | 4,616 | |
| School District | 400025 | Rugby Public School District #5 | 0.054138% | 578 | 7,116 | - | 2,718 | 10,412 | 360 | 3,203 | 1,750 | 10,751 | 16,064 | 8,317 | (1,780) | 6,537 | |
| School District | 400026 | Billings County School District | 0.016035% | 171 | 2,108 | - | 148 | 2,427 | 106 | 949 | 518 | 5,285 | 6,858 | 2,463 | (2,629) | (166) | |
| School District | 400027 | Belcourt School District #7 | 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 | 400028 | 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 | 206,290 | (30,357) | 176,563 | |
| School District | 400029 | Minot Public School District #1 | 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 | 400030 | Belfield Public School #13 | 0.016837% | 179 | 2,213 | - | 1,941 | 4,333 | 112 | 996 | 544 | 8,656 | 10,308 | 2,587 | (2,557) | 30 | |
| School District | 400031 | Minto Public School District #20 | 0.028793% | 307 | 3,785 | - | 1,099 | 5,191 | 191 | 1,703 | 931 | 2,821 | 5,646 | 4,423 | (981) | 3,442 | |
| School District | 400033 | Harvey Public School Dist #38 | 0.038329% | 410 | 5,038 | - | 616 | 6,064 | 255 | 2,267 | 1,239 | 11,506 | 15,267 | 5,887 | (4,056) | 1,831 | |
| School District | 400034 | Oakes Public Schools | 0.040084% | 427 | 5,269 | - | 3,983 | 9,679 | 266 | 2,371 | 1,295 | 6,760 | 10,692 | 6,157 | (2,249) | 3,908 | |
| School District | 400035 | Larimore Public School District #44 | 0.046974% | 502 | 6,174 | - | 355 | 7,031 | 312 | 2,779 | 1,518 | 1,114 | 5,723 | 7,215 | (727) | 6,488 | |
| School District | 400036 | 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 | 400038 | Park River Area School District | 0.061501% | 656 | 8,084 | - | 5,990 | 14,730 | 498 | 3,638 | 1,988 | 1,479 | 7,513 | 9,447 | 1,330 | 10,777 | |
| School District | 400039 | Lillisboro Public School | 0.032432% | 345 | 4,263 | - | 1,021 | 5,629 | 215 | 1,919 | 1,048 | 6,924 | 10,106 | 4,982 | (2,956) | 2,026 | |
| School District | 400040 | Hison Public School | 0.057271% | 611 | 7,528 | - | 1,341 | 9,480 | 380 | 3,388 | 1,851 | 9,933 | 15,552 | 8,796 | (1,758) | 7,038 | |
| School District | 400042 | Northern Cass School District # 97 | 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 | Mandaree Public School #36 | 0.044811% | 478 | 5,890 | - | 2,340 | 8,708 | 298 | 2,651 | 1,448 | 14,895 | 19,292 | 6,882 | (584) | 6,298 | |
| School District | 400044 | Thompson Public School | 0.046254% | 492 | 6,080 | - | 10,886 | 17,458 | 307 | 2,736 | 1,495 | 2,107 | 6,645 | 7,105 | 3,123 | 10,228 | |
| School District | 400045 | Northern Plains Special Ed Unit | 0.015799% | 168 | 2,077 | - | 78 | 2,323 | 105 | 935 | 511 | 1,322 | 2,873 | 2,429 | (717) | 1,712 | |
| School District | 400046 | Bowman County School District #1 | 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 | Burke Central School | 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 | Enderlin Area School District #24 | 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 | Midkota School | 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 | Velva Public School | 0.042955% | 458 | 5,646 | - | 2,758 | 8,862 | 285 | 2,541 | 1,388 | 4,83 | 4,697 | 6,599 | 975 | 7,574 | |
| School District | 400053 | Sheneye Valley Special Education Unit | 0.051777% | 552 | 6,806 | - | 1,647 | 9,005 | 344 | 3,063 | 1,673 | 6,382 | 11,462 | 7,953 | (519) | 7,434 | |
| School District | 400054 | Center Stanton Public School | 0.017287% | 185 | 2,272 | - | 919 | 3,376 | 115 | 1,023 | 559 | 1,833 | 3,530 | 2,655 | (929) | 1,726 | |
| School District | 400055 | Burleigh County Special Education Unit | 0.007199% | 77 | 946 | - | 559 | 1,582 | 48 | 426 | 233 | 9 | 716 | 1,105 | 296 | 1,401 | |
| School District | 400056 | New Rockford Sheneye Public School | 0.013435% | 143 | 1,766 | - | 853 | 2,762 | 89 | 795 | 434 | 6,642 | 7,960 | 2,063 | (2,554) | (491) | |
| School District | 400057 | Janes River Multidistrict Special Education Unit | 0.042471% | 452 | 5,583 | - | 1,868 | 7,903 | 282 | 2,512 | 1,373 | 4,862 | 8,828 | 6,524 | (98) | 6,426 | |
| School District | 400058 | Newburg United Public School | 0.018354% | 196 | 2,412 | - | 809 | 3,417 | 122 | 1,086 | 593 | 1,866 | 3,167 | 2,821 | (420) | 2,401 | |
| School District | 400059 | Napoleon Public School District #2 | 0.015695% | 166 | 2,063 | - | 940 | 3,169 | 104 | 928 | 507 | 5,514 | 7,053 | 2,412 | (1,559) | 853 | |
| School District | 400060 | Yellowstone School District # 14 | 0.022457% | 239 | 2,952 | - | 1,969 | 5,160 | 149 | 1,328 | 726 | 3,304 | 5,507 | 3,449 | 457 | 3,906 | |

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



Schedule of OPEB Amounts by Employer*

(Continued)

| Employer Type | Employer ID | Employer | Deferred Outflows of Resources | | | | | Deferred Inflows of Resources | | | | | OPEB Expense | | | |
|-----------------|-------------|-----------------------------------------------|--------------------------------|----------------------------------------------------|------------------------|------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|--------------------------------------|----------------------------------------------------|------------------------|------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|-------------------------------------|------------------------------------------|------------------------|------------------------|
| | | | Proportionate Share | Differences between Expected and Actual Experience | Changes of Assumptions | Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments | Changes in Proportion and Differences between Employer Contributions and Share of | Total Deferred Outflows of Resources | Differences between Expected and Actual Experience | Changes of Assumptions | Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments | Changes in Proportion and Differences between Employer Contributions and Share of | Total Deferred Inflows of Resources | Proportionate Share of Plan OPEB Expense | 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 | (2,950) | 2,108 |
| School District | 400062 | Richland School District # 44 | 0.021684% | 231 | 2,850 | - | 579 | 3,660 | 144 | 1,283 | 701 | 7,064 | 9,192 | 3,331 | (2,210) | 1,121 |
| School District | 400063 | Fort Totten School District # 30 | 0.020243% | 214 | 2,661 | - | 711 | 3,586 | 134 | 1,197 | 654 | 7,826 | 9,811 | 3,111 | (2,947) | 164 |
| School District | 400064 | Bismarck Public Schools | 2.079390% | 22,173 | 273,321 | - | 34,877 | 330,717 | 13,810 | 123,008 | 67,202 | 155,595 | 359,615 | 319,402 | (35,044) | 284,358 |
| School District | 400065 | Solen Public School Dist #3 | 0.034571% | 305 | 4,545 | - | 1,808 | 6,721 | 204 | 2,045 | 1,117 | 5,372 | 8,764 | 5,213 | (11,580) | 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 | 400070 | Mandan Public School District #1 | 0.630754% | 6,727 | 82,908 | - | 10,564 | 100,199 | 4,189 | 37,313 | 20,385 | 42,134 | 104,021 | 96,886 | (9,886) | 87,000 |
| School District | 400072 | Killdeer Public School #16 | 0.052214% | 557 | 6,863 | - | 4,806 | 12,226 | 347 | 3,089 | 1,687 | 10,610 | 15,733 | 8,021 | (1,483) | 6,538 |
| School District | 400073 | Glenburn School District | 0.021223% | 225 | 2,790 | - | 167 | 3,182 | 141 | 1,255 | 686 | 5,604 | 7,686 | 3,260 | (2,815) | 645 |
| School District | 400074 | New Public School #8 | 0.000000% | - | - | - | 351 | 351 | - | - | - | 16,314 | - | - | (8,305) | (8,305) |
| School District | 400075 | Williston Public School #1 | 0.000000% | - | - | - | 19,102 | 19,102 | - | - | - | 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 | 13,693 | 8,655 | - | 5,038 | 3,616 |
| School District | 400077 | Drayton Public Schools | 0.478146% | 5,098 | 62,849 | - | 12,041 | 79,988 | 3,175 | 28,285 | 15,453 | 54,209 | 101,122 | 73,446 | (12,152) | 61,294 |
| School District | 400078 | Dixon Public School #19 | 0.025822% | 276 | 3,394 | - | 4,439 | 8,109 | 171 | 1,528 | 835 | 12,691 | 15,225 | 3,967 | (1,012) | 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 | (2,900) | 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 | (4,027) | 13,217 | 13,217 |
| School District | 400083 | Willon Public School District | 0.038165% | 405 | 5,017 | - | 2,037 | 9,279 | 230 | 2,258 | 1,233 | 5,263 | 7,223 | 3,589 | (1,359) | 7,223 |
| School District | 400084 | Sheyenne Valley Career And Tech Center | 0.014290% | 153 | 1,878 | - | 523 | 2,554 | 95 | 845 | 462 | 2,666 | 1,668 | 2,195 | 393 | 2,588 |
| School District | 400085 | White Shield School Dist #85 | 0.078276% | 835 | 10,524 | - | 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 | (2,223) | 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 | (1,322) | 3,272 |
| School District | 400089 | Divide County School Dist #1 | 0.062868% | 671 | 8,264 | - | 2,812 | 11,747 | 418 | 3,719 | 2,032 | 4,946 | 11,115 | 9,655 | (3,999) | 9,256 |
| School District | 400090 | Mott/Raggett School Dist #1 | 0.035874% | 383 | 4,715 | - | 1,673 | 6,771 | 238 | 2,122 | 1,159 | 4,186 | 7,705 | 5,509 | (1,587) | 3,922 |
| School District | 400091 | United Public School District # 7 | 0.068811% | 734 | 9,045 | - | 2,190 | 11,969 | 457 | 4,071 | 2,224 | 10,281 | 19,893 | 10,571 | (6,047) | 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 | 21,686 | 806 | 7,181 | 3,923 | 16,525 | 28,435 | 18,645 | (4,759) | 13,886 |
| School District | 400095 | Carrington School District #49 | 0.031741% | 339 | 4,172 | - | 527 | 5,038 | 211 | 1,878 | 1,026 | 6,190 | 9,305 | 4,875 | (1,800) | 2,995 |
| School District | 400096 | Glen Ullin Public School #48 | 0.012876% | 138 | 1,692 | - | 962 | 2,792 | 86 | 762 | 416 | 3,463 | 4,727 | 1,979 | (1,535) | 444 |
| School District | 400099 | Marvel Public School | 0.015598% | 167 | 2,050 | - | 1,209 | 3,426 | 104 | 923 | 504 | 6,956 | 8,487 | 2,396 | (1,349) | 1,047 |
| School District | 400100 | Maple Valley School | 0.025946% | 277 | 3,410 | - | 3,736 | 7,423 | 172 | 1,535 | 839 | 4,473 | 4,019 | 3,987 | 219 | 4,206 |
| School District | 400101 | North Border School District # 100 | 0.041305% | 440 | 5,429 | - | 318 | 5,429 | 274 | 2,443 | 1,335 | 8,134 | 12,186 | 6,344 | (3,095) | 3,249 |
| School District | 400102 | Mckenzie Cty Public School #1 | 0.115942% | 1,236 | 15,240 | - | 1,885 | 18,361 | 770 | 6,859 | 3,747 | 41,970 | 53,346 | 17,810 | (15,384) | 2,426 |
| School District | 400103 | Devils Lake Public School | 0.217804% | 2,322 | 28,629 | - | 1,823 | 32,774 | 1,446 | 12,884 | 7,039 | 23,817 | 45,186 | 33,544 | (9,283) | 24,171 |
| School District | 400104 | Mt Pleasant School Dist #4 | 0.036819% | 393 | 4,840 | - | 1,238 | 6,471 | 245 | 2,178 | 1,190 | 4,680 | 8,293 | 5,655 | (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 | Millnor Public School District #2 | 0.034244% | 366 | 4,501 | - | 1,321 | 6,188 | 227 | 2,026 | 1,107 | 789 | 4,149 | 5,260 | (1,500) | 5,110 |
| School District | 400107 | Mapleton Public School | 0.015481% | 165 | 2,035 | - | 2,800 | 5,000 | 103 | 916 | 500 | 4,200 | 2,378 | 823 | (3,201) | 3,201 |
| School District | 400108 | Linton Public School District #36 | 0.031740% | 339 | 4,172 | - | 626 | 5,137 | 211 | 1,878 | 1,026 | 4,256 | 7,371 | 4,875 | (1,846) | 3,029 |
| School District | 400109 | Triega Public School District #15 | 0.062268% | 664 | 8,185 | - | 2,700 | 11,549 | 414 | 3,684 | 2,012 | 14,866 | 20,976 | 9,563 | (2,341) | 7,222 |
| School District | 400114 | Zeeand Public Schools | 0.007855% | 85 | 1,032 | - | 509 | 1,626 | 52 | 465 | 254 | 787 | 1,558 | 1,206 | (1) | 1,205 |
| School District | 400117 | Garrison Public School District #51 | 0.039983% | 361 | 4,467 | - | 352 | 5,180 | 226 | 2,010 | 1,098 | 7,177 | 10,511 | 5,220 | (2,822) | 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 | 400120 | Sw Special Education Unit | 0.006093% | 64 | 801 | - | 621 | 1,486 | 40 | 360 | 197 | 1,270 | 1,867 | 936 | (442) | 494 |
| School District | 400121 | North Valley Career & Technology Center | 0.019342% | 206 | 2,542 | - | 1,827 | 4,575 | 128 | 1,144 | 625 | 4,600 | 2,357 | 2,972 | 251 | 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 | (2,245) | 6,983 |
| School District | 400124 | Rollette 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 | 400128 | Sweet Briar School District # 17 | 0.001572% | 16 | 207 | - | 732 | 955 | 10 | 93 | 51 | - | 154 | 241 | 263 | 504 |
| School District | 400137 | New Salem Almont School District #49 | 0.053687% | 572 | 7,057 | - | 3,528 | 11,157 | 357 | 3,176 | 1,735 | 891 | 6,159 | 8,249 | 988 | 9,237 |
| School District | 400138 | Max Public School | 0.027827% | 296 | 3,658 | - | 283 | 4,237 | 185 | 1,646 | 899 | 4,483 | 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 | 1,219 | 5,14 | 4,246 | 5,843 | (135) | 5,978 |
| School District | 400141 | Walperton Public School District #37 | 0.094627% | 1,009 | 12,438 | - | 2,709 | 16,156 | 628 | 5,598 | 3,058 | 10,102 | 19,386 | 14,535 | (4,561) | 9,974 |
| School District | 400142 | Medina Public School District #3 | 0.021167% | 226 | 2,782 | - | 322 | 3,330 | 141 | 1,252 | 684 | 1,669 | 3,746 | 3,252 | (73) | 3,179 |
| School District | 400143 | Pingree-Buchanan School District | 0.021946% | 233 | 2,885 | - | 2,141 | 5,259 | 146 | 1,298 | 709 | 927 | 3,080 | 3,371 | (361) | 3,010 |
| School District | 400144 | West River Student Services | 0.018711% | 201 | 2,459 | - | 4,126 | 6,786 | 124 | 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 | Lincoln Multi-District Special Education Unit | 0.088528% | 944 | 11,536 | - | 10,852 | 23,442 | 588 | 5,237 | 2,861 | 13,599 | 25,094 | 16,504 | (3,008) | 16,504 |
| School District | 400149 | Great Northwest Education Cooperative | 0.013266% | 141 | 1,744 | - | 5,929 | 7,814 | 88 | 785 | 429 | 4,617 | 5,919 | 2,037 | 76 | 2,113 |
| School District | 400150 | Anamossee Public School District #14 | 0.020293% | 217 | 2,667 | - | 1,144 | 4,028 | 135 | 1,200 | 656 | 525 | 2,516 | 3,117 | 604 | 3,721 |
| School District | 400151 | South Prairie School District #70 | 0.067901% | 724 | 8,925 | - | 3,267 | 12,916 | 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 |

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



Schedule of OPEB Amounts by Employer*

(Concluded)

| Employer Type | Employer ID | Employer | Deferred Outflows of Resources | | | | Deferred Inflows of Resources | | | | OPEB Expense | | | | | |
|-----------------------|-------------|----------------------------------------------------|--------------------------------|----------------------------------------------------|------------------------|------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|--------------------------------------|----------------------------------------------------|------------------------|------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|-------------------------------------|------------------------------------------|------------------------|------------------------|
| | | | 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 | Share of Contributions | Total Employer Expense |
| School District | 400154 | Sargent Central Public School District #6 | 0.021973% | 235 | 3,888 | - | 3,720 | 6,843 | 146 | 1,300 | 710 | 1,194 | 3,350 | 3,374 | 1,943 | 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 | 400156 | South Central Prairie Special Education Unit | 0.012251% | 132 | 1,610 | - | 1,276 | 3,018 | 81 | 725 | 396 | 1,746 | 1,880 | 1,401 | 3,281 | |
| School District | 400157 | Pembina Special Education Cooperative | 0.008852% | 93 | 1,164 | - | 1,261 | 2,518 | 59 | 524 | 286 | - | 869 | 1,361 | 1,134 | 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 | 400159 | Oberson Public School #16 | 0.006656% | 70 | 875 | - | 4,150 | 5,092 | 44 | 394 | 215 | 2,471 | 3,124 | 1,024 | 1,145 | 2,169 |
| School District | 400160 | Elgin/New Leipzig Public School | 0.000000% | - | - | - | 291 | 291 | - | - | - | 442 | 442 | - | 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 | 400162 | Morton Special Education Unit | 0.000000% | - | - | - | 1,711 | 1,711 | - | - | - | - | - | - | 629 | |
| School District | 400163 | Needre Public School | 0.012668% | 135 | 1,665 | - | 3,537 | 5,202 | 84 | 749 | 409 | - | 1,242 | 1,945 | 922 | |
| School District | 400164 | Bowbells Public School District #14 | 0.006003% | 64 | 783 | - | 4,435 | 40 | 355 | 194 | - | 589 | 922 | 1,128 | 2,050 | |
| Political Subdivision | 500002 | Cass County Water Resource District | 0.006187% | 66 | 813 | - | 1,375 | 2,254 | 41 | 366 | 200 | 10,159 | 10,766 | 952 | (2,924) | (1,972) |
| Political Subdivision | 500003 | Walsh County Water Resource District | 0.001213% | 13 | 160 | - | 26 | 309 | 8 | 72 | 39 | 803 | 922 | 1,888 | (413) | (223) |
| Political Subdivision | 500005 | Ramsey County Soil Conservation District | 0.004526% | 48 | 595 | - | 584 | 1,227 | 30 | 268 | - | 474 | 918 | 695 | 321 | 1,016 |
| Political Subdivision | 500006 | James River Soil Conservation District | 0.000000% | - | - | - | 116 | 116 | - | - | - | 2,126 | 2,126 | 619 | (722) | (722) |
| Political Subdivision | 500007 | Burlingame County Soil Conservation District | 0.019193% | 204 | 2,523 | - | 2,993 | 5,718 | 127 | 1,135 | 620 | 1,124 | 3,006 | 2,947 | 3,566 | 3,566 |
| Political Subdivision | 500008 | Traff County Water Resource District | 0.005546% | 58 | 729 | - | 1,150 | 1,937 | 37 | 328 | 179 | 602 | 1,146 | 853 | 164 | 1,017 |
| Political Subdivision | 500009 | Cass County Park District | 0.015294% | 164 | 2,010 | - | 2,077 | 4,251 | 102 | 905 | 494 | 2,011 | 3,512 | 2,349 | (23) | 2,326 |
| Political Subdivision | 500010 | Cass County Soil Conservation District | 0.026129% | 280 | 3,434 | - | 2,370 | 6,084 | 174 | 1,546 | 844 | 2,102 | 2,774 | 4,012 | 1,948 | 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 | 500016 | Keater Ramsey Water District | 0.028096% | 300 | 3,693 | - | 1,878 | 5,871 | 187 | 1,662 | 908 | 5,569 | 8,326 | 4,316 | (866) | 3,450 |
| Political Subdivision | 500017 | Carnegie Regional Library | 0.006799% | 72 | 1,294 | - | 402 | 1,294 | 45 | 402 | - | 887 | 1,045 | 1,261 | 1,126 | 1,126 |
| Political Subdivision | 500018 | Griggs County Public Library | 0.000000% | - | - | - | 91 | 91 | - | - | - | 1,157 | 1,157 | - | (517) | (517) |
| Political Subdivision | 500019 | R & T Water Supply Commerce Authority | 0.035604% | 380 | 4,680 | - | 913 | 5,973 | 236 | 2,106 | 1,151 | 2,246 | 5,467 | (1,116) | 4,351 | 4,351 |
| Political Subdivision | 500022 | Consolidated Waste Ltd | 0.014423% | 146 | 1,853 | - | 3,276 | 4,656 | 96 | 852 | 466 | 2,213 | 2,721 | 2,120 | 2,420 | 2,420 |
| Political Subdivision | 500023 | Walsh County Housing Authority | 0.003110% | 35 | 409 | - | 115 | 559 | 21 | 184 | 101 | 301 | 477 | 33 | 510 | 510 |
| Political Subdivision | 500024 | Williams County Soil Conservation District | 0.013318% | 141 | 1,751 | - | 1,960 | 3,852 | 88 | 788 | 430 | 377 | 1,683 | 2,045 | 853 | 2,898 |
| Political Subdivision | 500025 | Lawson City Park Board | 0.005489% | 59 | 721 | - | 1,246 | 1,516 | 26 | 217 | 17 | 4,418 | 4,956 | 628 | (428) | 628 |
| Political Subdivision | 500027 | Stark County Council on Aging/Elder Care | 0.015062% | 160 | 1,980 | - | 5,830 | 7,970 | 100 | 891 | 427 | 1,478 | 2,314 | 2,326 | 4,640 | 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 | (111) | 3,475 | 3,475 |
| Political Subdivision | 500030 | Grand Forks Fire Department | 0.031017% | 343 | 4,084 | - | 10,852 | 20,661 | 206 | 1,838 | 1,004 | 3,917 | 4,775 | 7,116 | 7,116 | 7,116 |
| Political Subdivision | 500031 | Central Plains Water District | 0.023987% | 255 | 3,153 | - | 2,184 | 5,592 | 159 | 1,419 | 775 | 1,524 | 3,877 | 3,683 | 710 | 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 | 500038 | Southwest Regional Airport | 0.023938% | 303 | 3,733 | - | 3,623 | 7,668 | 189 | 1,680 | 918 | 518 | 2,807 | 4,362 | 6,185 | 6,185 |
| Political Subdivision | 500040 | Fargo Park District | 0.363727% | 3,880 | 47,809 | - | 10,135 | 61,824 | 2,416 | 21,517 | 11,755 | 8,974 | 44,662 | 55,870 | 6,603 | 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 | 500045 | Dunsmuir Community Nursing Home | 0.027683% | 295 | 3,639 | - | 361 | 4,295 | 184 | 1,638 | 895 | 11,186 | 13,503 | 4,254 | (6,990) | (2,736) |
| Political Subdivision | 500047 | Williams County Soil Conservation District | 0.008640% | 68 | 833 | - | 1,003 | 1,314 | 42 | 375 | 205 | 974 | 1,252 | 717 | 1,028 | 1,028 |
| Political Subdivision | 500049 | West Fargo Park District | 0.114861% | 1,224 | 15,098 | - | 2,343 | 18,665 | 763 | 6,795 | 3,712 | 16,042 | 17,644 | 778 | 18,422 | 18,422 |
| Political Subdivision | 500053 | Stutsman County Housing Authority | 0.023499% | 250 | 3,077 | - | 2,129 | 5,456 | 159 | 1,385 | 757 | 243 | 2,540 | 3,595 | 1,282 | 4,877 |
| Political Subdivision | 500054 | Grand Forks County Water Resource District | 0.011869% | 127 | 1,560 | - | 3,465 | 5,470 | 78 | 702 | 384 | 12 | 1,177 | 1,822 | 3,337 | 3,337 |
| 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 | Cavallier 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 | 500057 | Barnes County Soil Conservation District | 0.007924% | 84 | 1,042 | - | 1,042 | 1,523 | 53 | 469 | 256 | 8 | 840 | 1,215 | 275 | 956 |
| Political Subdivision | 500060 | Devils Lake Basin Joint Water Resource Board | 0.000000% | - | - | - | 1,393 | 1,393 | - | - | - | - | - | - | 810 | 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 | 500063 | Southwest Water Authority | 0.176155% | 1,880 | 23,154 | - | 7,405 | 32,439 | 1,170 | 10,421 | 5,693 | 33,105 | 50,889 | 27,058 | (12,631) | 14,427 |
| Political Subdivision | 500068 | Burlingame County Council On Aging | 0.041436% | 441 | 5,446 | - | 1,538 | 7,425 | 275 | 2,451 | 1,339 | 7,734 | 11,799 | 6,365 | (3,905) | 3,905 |
| Political Subdivision | 500072 | Waford 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 | 500080 | Western & Central Stark Soil Conservation District | 0.000000% | - | - | - | 358 | 358 | - | - | - | 222 | 1,610 | 1,056 | (408) | 648 |
| Political Subdivision | 500081 | Ramsey County Housing Authority | 0.007285% | 76 | 958 | - | 663 | 1,697 | 48 | 431 | 235 | 2,961 | 3,675 | 1,121 | (1,593) | (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 | 500084 | Rolette County Soil Conservation District | 0.004690% | 49 | 616 | - | 589 | 1,254 | 31 | 277 | 152 | 3 | 463 | 335 | 956 | 956 |
| Political Subdivision | 500085 | James Town Parks And Recreation District | 0.039874% | 426 | 5,241 | - | 1,897 | 7,564 | 265 | 2,359 | 1,289 | 7,726 | 11,639 | 6,125 | (33) | 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 | 500107 | Grand Forks-E Grand Forks Metropolitan Planning | 0.027786% | 297 | 3,654 | - | 3,206 | 7,157 | 185 | 1,644 | 898 | 1,846 | 4,073 | 4,268 | (105) | 4,163 |
| Political Subdivision | 500108 | North Dakota Firefighters Association | 0.019195% | 232 | 2,883 | - | 2,753 | 5,872 | 146 | 1,498 | 709 | - | 3,368 | 3,368 | 770 | 770 |
| 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 | 500110 | Grand Forks Park District | 0.133671% | 2,065 | 25,457 | - | 7,077 | 34,599 | 1,286 | 11,457 | 6,259 | 19,281 | 29,748 | 4,266 | (3,866) | 4,266 |
| Political Subdivision | 500111 | McIntosh County Housing Authority | 0.000000% | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Political Subdivision | 500112 | Foster County Soil Conservation District | 0.000000% | - | - | - | - | - | - | - | - | - | - | - | - | - |
| School District | 500113 | Linnetree Special Education Unit | 0.000000% | - | - | - | 200 | 200 | - | - | - | 1,790 | 1,790 | - | (996) | (996) |
| School District | 500114 | Roughrider Education Services Program (RESP) | 0.000000% | - | - | - | - | - | - | - | - | 207 | 207 | - | (306) | (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 | 500116 | Western Area Water Supply Authority | 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 | 500118 | Crosby Park District | 0.000000% | - | - | - | 427 | 427 | - | - | - | 1,222 | 1,222 | - | (705) | (705) |
| Political Subdivision | 500120 | Tri-Cities Joint Job Development Authority | 0.013038% | 138 | 1,714 | - | 632 | 2,484 | 87 | 771 | 421 | 1,165 | 2,444 | 2,004 | (55) | 1,949 |
| Political Subdivision | 500121 | Devils Lake Park Board | 0.037788% | 402 | 4,967 | - | 1,815 | 7,184 | 251 | 2,235 | 1,221 | 659 | 4,366 | 5,805 | 368 | 6,173 |
| Political Subdivision | 500122 | North Central Soil Conservation District | 0.004729% | 51 | 621 | - | 1,785</ | | | | | | | | | |

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

| Employer Type | Employer ID | Employer | Proportionate Share | Total Deferred | | | | | | 2031 and Thereafter | |
|---------------|-------------|-------------------------------------------|---------------------|----------------|--------------|--------------|--------------|--------------|------|---------------------|------|
| | | | | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | | |
| State of ND | 010100 | Governor's Office | 0.105968% | \$ 5,317 | \$ 5,185 | \$ 8,430 | \$ (5,687) | \$ (2,611) | \$ - | \$ - | \$ - |
| State of ND | 010800 | Secretary Of State | 0.108133% | \$ (5,267) | \$ 36 | \$ 4,873 | \$ (7,421) | \$ (2,755) | \$ - | \$ - | \$ - |
| State | 011000 | Office Of Management & Budget | 0.317513% | \$ 29,951 | \$ 19,530 | \$ 28,120 | \$ (11,422) | \$ (6,277) | \$ - | \$ - | \$ - |
| State | 011200 | Information Technology Dept | 3.162767% | \$ 444,055 | \$ 259,232 | \$ 334,729 | \$ (90,205) | \$ (59,701) | \$ - | \$ - | \$ - |
| State | 011700 | State Auditor's Office | 0.279984% | \$ 8,718 | \$ 6,261 | \$ 20,510 | \$ (12,374) | \$ (5,679) | \$ - | \$ - | \$ - |
| State | 011800 | Central Services | 0.086799% | \$ (12,039) | \$ (1,854) | \$ 1,082 | \$ (8,487) | \$ (2,780) | \$ - | \$ - | \$ - |
| State of ND | 012000 | State Treasurer's Office | 0.033942% | \$ 134 | \$ 626 | \$ 2,140 | \$ (1,882) | \$ (750) | \$ - | \$ - | \$ - |
| State | 012500 | Attorney General's Office | 1.473067% | \$ 82,133 | \$ 68,309 | \$ 115,976 | \$ (70,379) | \$ (31,773) | \$ - | \$ - | \$ - |
| State of ND | 012700 | Tax Department | 0.498677% | \$ 7,610 | \$ 8,429 | \$ 33,630 | \$ (24,264) | \$ (10,185) | \$ - | \$ - | \$ - |
| State of ND | 013000 | Facility Management | 0.140950% | \$ 802 | \$ 1,996 | \$ 9,038 | \$ (7,288) | \$ (2,944) | \$ - | \$ - | \$ - |
| State of ND | 014000 | Office Of Administrative Hearings | 0.038110% | \$ 2,486 | \$ 1,436 | \$ 3,351 | \$ (1,495) | \$ (806) | \$ - | \$ - | \$ - |
| State | 016000 | Legislative Council | 0.335730% | \$ 37,173 | \$ 23,988 | \$ 33,040 | \$ (12,753) | \$ (7,102) | \$ - | \$ - | \$ - |
| State of ND | 018000 | ND Supreme Court | 2.524915% | \$ 173,655 | \$ 123,813 | \$ 213,944 | \$ (109,904) | \$ (54,198) | \$ - | \$ - | \$ - |
| State of ND | 018800 | Commission On Legal Counsel For Indigents | 0.188106% | \$ 5,329 | \$ 4,631 | \$ 13,119 | \$ (8,199) | \$ (4,222) | \$ - | \$ - | \$ - |
| State | 019000 | Retirement & Investment Office | 0.154314% | \$ 19,884 | \$ 9,979 | \$ 16,160 | \$ (3,089) | \$ (3,166) | \$ - | \$ - | \$ - |
| State | 019200 | ND Public Employees Retirement System | 0.202554% | \$ 20,085 | \$ 12,216 | \$ 18,018 | \$ (6,459) | \$ (3,690) | \$ - | \$ - | \$ - |
| State of ND | 019500 | ND Ethics Commission | 0.000000% | \$ 1,386 | \$ 839 | \$ 509 | \$ 38 | \$ - | \$ - | \$ - | \$ - |
| State of ND | 020100 | Public Instruction | 0.439218% | \$ 37,016 | \$ 21,307 | \$ 38,542 | \$ (14,244) | \$ (8,589) | \$ - | \$ - | \$ - |
| State | 020200 | Education Standards & Practice | 0.056186% | \$ 6,307 | \$ 4,324 | \$ 5,470 | \$ (2,279) | \$ (1,208) | \$ - | \$ - | \$ - |
| State | 020400 | ND Center for Distance Education | 0.041806% | \$ 26,789 | \$ 9,558 | \$ 10,968 | \$ 5,805 | \$ 458 | \$ - | \$ - | \$ - |
| State | 021500 | ND University System Office | 0.110949% | \$ 9,950 | \$ 7,168 | \$ 10,123 | \$ (4,950) | \$ (2,391) | \$ - | \$ - | \$ - |
| State of ND | 022300 | ND Youth Correctional Center | 0.156936% | \$ (23,924) | \$ (11,469) | \$ 430 | \$ (9,346) | \$ (3,539) | \$ - | \$ - | \$ - |
| State of ND | 022400 | Juvenile Services - DOCR | 0.148852% | \$ 4,384 | \$ 5,605 | \$ 11,103 | \$ (8,310) | \$ (4,014) | \$ - | \$ - | \$ - |
| State | 022600 | Land Department | 0.137410% | \$ 2,478 | \$ 2,868 | \$ 7,942 | \$ (5,587) | \$ (2,745) | \$ - | \$ - | \$ - |
| State | 022700 | Bismarck State College | 0.406832% | \$ 24,132 | \$ 16,585 | \$ 32,355 | \$ (16,381) | \$ (8,427) | \$ - | \$ - | \$ - |
| State | 022800 | Lake Region State College | 0.186939% | \$ 26,565 | \$ 13,705 | \$ 20,699 | \$ (4,428) | \$ (3,411) | \$ - | \$ - | \$ - |
| State | 022900 | Williston State College | 0.038276% | \$ (16,424) | \$ (7,284) | \$ (2,266) | \$ (5,363) | \$ (1,511) | \$ - | \$ - | \$ - |
| State | 023000 | University Of North Dakota | 3.408355% | \$ 188,565 | \$ 137,261 | \$ 274,695 | \$ (149,786) | \$ (73,605) | \$ - | \$ - | \$ - |
| State | 023500 | North Dakota State University | 2.590921% | \$ 36,650 | \$ 59,861 | \$ 174,015 | \$ (137,352) | \$ (59,874) | \$ - | \$ - | \$ - |
| State | 023800 | ND St College Of Science | 0.451806% | \$ 21,773 | \$ 15,113 | \$ 35,488 | \$ (19,138) | \$ (9,690) | \$ - | \$ - | \$ - |
| State | 023900 | Dickinson State University | 0.158443% | \$ (11,572) | \$ (2,611) | \$ 6,886 | \$ (11,658) | \$ (4,189) | \$ - | \$ - | \$ - |
| State | 024000 | Mayville State University | 0.199877% | \$ (11,077) | \$ (977) | \$ 8,898 | \$ (14,112) | \$ (4,886) | \$ - | \$ - | \$ - |
| State | 024100 | Minot State University | 0.452831% | \$ 16,964 | \$ 15,842 | \$ 32,921 | \$ (21,641) | \$ (10,158) | \$ - | \$ - | \$ - |
| State | 024200 | Valley City State University | 0.171253% | \$ 12,043 | \$ 7,900 | \$ 13,905 | \$ (6,329) | \$ (3,433) | \$ - | \$ - | \$ - |
| State of ND | 025000 | ND State Library | 0.094646% | \$ 1,586 | \$ 1,786 | \$ 6,357 | \$ (4,519) | \$ (2,038) | \$ - | \$ - | \$ - |
| State of ND | 025200 | SCHOOL FOR THE DEAF | 0.117196% | \$ 6,724 | \$ 4,899 | \$ 8,602 | \$ (4,550) | \$ (2,227) | \$ - | \$ - | \$ - |
| State of ND | 025300 | School For The Blind | 0.082430% | \$ 9,446 | \$ 6,236 | \$ 8,187 | \$ (3,232) | \$ (1,745) | \$ - | \$ - | \$ - |
| State | 026100 | ND Board Of Nursing | 0.077179% | \$ 10,182 | \$ 5,750 | \$ 8,046 | \$ (2,036) | \$ (1,578) | \$ - | \$ - | \$ - |
| State of ND | 027000 | Career & Technical Education | 0.107395% | \$ (26,989) | \$ (4,443) | \$ (2,395) | \$ (15,931) | \$ (4,220) | \$ - | \$ - | \$ - |
| State of ND | 030100 | ND Department Of Health | 1.060939% | \$ (19,630) | \$ (20,288) | \$ 75,814 | \$ (51,900) | \$ (23,256) | \$ - | \$ - | \$ - |
| State of ND | 030300 | Mental Health | 0.850606% | \$ 139,454 | \$ 112,293 | \$ 74,043 | \$ (30,137) | \$ (16,745) | \$ - | \$ - | \$ - |
| State of ND | 031000 | Life Skills and Transition Center | 0.843398% | \$ (37,406) | \$ (3,910) | \$ 39,759 | \$ (53,130) | \$ (20,125) | \$ - | \$ - | \$ - |
| State of ND | 031200 | North Dakota State Hospital | 1.098941% | \$ (80,783) | \$ (18,428) | \$ 42,315 | \$ (77,057) | \$ (27,613) | \$ - | \$ - | \$ - |
| State of ND | 031300 | ND Veterans Home | 0.334009% | \$ (8,663) | \$ 1,413 | \$ 18,356 | \$ (20,287) | \$ (8,145) | \$ - | \$ - | \$ - |
| State of ND | 031600 | Indian Affairs Commission | 0.016378% | \$ 1,299 | \$ 112 | \$ 1,521 | \$ (84) | \$ (250) | \$ - | \$ - | \$ - |
| State of ND | 032100 | Veterans Affairs Department | 0.053413% | \$ 10,093 | \$ 5,283 | \$ 6,790 | \$ (1,028) | \$ (952) | \$ - | \$ - | \$ - |
| State of ND | 032500 | Department Of Human Services | 6.987890% | \$ 487,661 | \$ 363,131 | \$ 572,996 | \$ (300,172) | \$ (148,294) | \$ - | \$ - | \$ - |
| State of ND | 036000 | Protection & Advocacy Project | 0.130047% | \$ (2,746) | \$ 1,141 | \$ 6,698 | \$ (7,406) | \$ (3,179) | \$ - | \$ - | \$ - |
| State | 038000 | Job Service North Dakota | 0.648916% | \$ (31,896) | \$ 1,689 | \$ 25,173 | \$ (43,054) | \$ (15,704) | \$ - | \$ - | \$ - |
| State | 040100 | Insurance Department | 0.247670% | \$ 22,514 | \$ 12,347 | \$ 23,892 | \$ (8,739) | \$ (4,986) | \$ - | \$ - | \$ - |
| State of ND | 040500 | Industrial Commission | 0.043902% | \$ (350,407) | \$ (111,110) | \$ (108,376) | \$ (110,769) | \$ (20,152) | \$ - | \$ - | \$ - |
| State of ND | 040600 | ND Department Of Labor | 0.062421% | \$ 4,555 | \$ 1,743 | \$ 5,934 | \$ (1,941) | \$ (1,181) | \$ - | \$ - | \$ - |
| State of ND | 040800 | Public Service Commission | 0.272685% | \$ 13,491 | \$ 8,976 | \$ 20,886 | \$ (10,571) | \$ (5,800) | \$ - | \$ - | \$ - |
| State of ND | 041200 | Aeronautics Commission | 0.040064% | \$ 2,436 | \$ 2,172 | \$ 3,281 | \$ (2,125) | \$ (892) | \$ - | \$ - | \$ - |
| State of ND | 041300 | Department Of Financial Institutions | 0.182494% | \$ 11,420 | \$ 6,935 | \$ 15,303 | \$ (7,050) | \$ (3,768) | \$ - | \$ - | \$ - |
| State of ND | 041400 | ND Securities Department | 0.025524% | \$ (9,787) | \$ (3,493) | \$ (2,068) | \$ (3,461) | \$ (765) | \$ - | \$ - | \$ - |
| State | 042600 | State Board Of Law Examiners | 0.038317% | \$ (2,225) | \$ (555) | \$ 1,798 | \$ (2,519) | \$ (949) | \$ - | \$ - | \$ - |
| State | 042700 | ND State Board Of Cosmetology | 0.000000% | \$ (2,985) | \$ (1,073) | \$ (1,322) | \$ (590) | \$ - | \$ - | \$ - | \$ - |
| State | 042800 | ND State Plumbing Board | 0.044162% | \$ 4,120 | \$ 2,833 | \$ 4,110 | \$ (1,867) | \$ (956) | \$ - | \$ - | \$ - |
| State | 047100 | Bank Of North Dakota | 1.059222% | \$ 83,541 | \$ 53,224 | \$ 89,450 | \$ (37,620) | \$ (21,513) | \$ - | \$ - | \$ - |
| State | 047200 | Public Finance Authority | 0.018914% | \$ 2,023 | \$ 1,277 | \$ 1,875 | \$ (731) | \$ (398) | \$ - | \$ - | \$ - |
| State | 047300 | Housing Finance Agency | 0.236005% | \$ 9,928 | \$ 9,742 | \$ 18,433 | \$ (12,785) | \$ (5,462) | \$ - | \$ - | \$ - |
| State | 047400 | Department Of Mineral Resources | 0.559027% | \$ 361,449 | \$ 128,825 | \$ 147,674 | \$ 78,644 | \$ 6,306 | \$ - | \$ - | \$ - |
| State | 047500 | Mill & Elevator Association | 0.682849% | \$ 38,997 | \$ 40,760 | \$ 53,448 | \$ (39,013) | \$ (16,198) | \$ - | \$ - | \$ - |

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



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

| Employer Type | Employer ID | Employer | Proportionate Share | Schedule of Deferred Outflows/(Inflows) | | | | | | 2031 and Thereafter | |
|-----------------------|-------------|-------------------------------------------------|---------------------|-----------------------------------------|---------|---------|-----------|-----------|------|---------------------|------|
| | | | | Total Deferred | 2025 | 2026 | 2027 | 2028 | 2029 | | 2030 |
| State | 048500 | Workforce Safety & Insurance | 1.425886% | 62,125 | 54,222 | 110,634 | (70,279) | (32,452) | - | - | - |
| State of ND | 050200 | Field Services Division | 0.878922% | 149,478 | 73,047 | 99,697 | (10,017) | (13,249) | - | - | - |
| State of ND | 050400 | Highway Patrol | 1.602063% | 235,124 | 127,172 | 174,366 | (37,854) | (28,560) | - | - | - |
| State of ND | 051600 | Heart River Correctional Center | 0.088829% | 29,142 | 15,694 | 17,668 | (2,404) | (1,816) | - | - | - |
| State of ND | 051700 | Department Of Corrections Transitional Services | 0.212145% | 17,921 | 12,824 | 18,308 | (8,741) | (4,470) | - | - | - |
| State of ND | 051800 | James River Correctional Ctr | 0.564214% | (20,174) | 2,750 | 23,265 | (33,049) | (13,140) | - | - | - |
| State of ND | 051900 | State Penitentiary | 0.684673% | (42,219) | (7,214) | 21,469 | (40,787) | (15,687) | - | - | - |
| State | 052000 | Rough Rider Industries | 0.134275% | 3,101 | 5,755 | 8,783 | (8,233) | (3,204) | - | - | - |
| State of ND | 053000 | Department Of Corrections And Rehabilitation | 0.522232% | (19,468) | 2,994 | 21,949 | (31,846) | (12,565) | - | - | - |
| State of ND | 054000 | Adjutant General ND National Guard | 1.035463% | 67,077 | 43,674 | 83,079 | (39,261) | (20,415) | - | - | - |
| State of ND | 060100 | Department Of Commerce | 0.336793% | 26,891 | 15,835 | 30,751 | (12,474) | (7,221) | - | - | - |
| State of ND | 060200 | Dept Of Agriculture | 0.355247% | 10,053 | 13,971 | 25,545 | (20,956) | (8,507) | - | - | - |
| State of ND | 060700 | Milk Marketing Board | 0.006656% | (896) | (829) | 329 | (253) | (143) | - | - | - |
| State of ND | 060800 | ND Oilseed Council | 0.004286% | 698 | 375 | 489 | (89) | (77) | - | - | - |
| State | 061100 | ND Soybean Council | 0.000000% | (11,778) | (4,146) | (3,851) | (3,247) | (534) | - | - | - |
| State of ND | 061400 | ND Corn Utilization Council | 0.014339% | (1,740) | (103) | 718 | (1,740) | (615) | - | - | - |
| State of ND | 061600 | State Seed Department | 0.094463% | (16,109) | (3,057) | (269) | (9,955) | (2,828) | - | - | - |
| State | 062400 | Beef Commission | 0.005305% | (3,811) | (1,429) | (1,081) | (1,191) | (110) | - | - | - |
| State of ND | 062500 | ND Wheat Commission | 0.052257% | 5,441 | 3,563 | 5,063 | (2,056) | (1,129) | - | - | - |
| State of ND | 062600 | ND Barley Council | 0.015241% | 1,112 | 921 | 1,268 | (735) | (342) | - | - | - |
| State | 066500 | State Fair Association | 0.067795% | (4,552) | (525) | 3,093 | (5,195) | (1,925) | - | - | - |
| State of ND | 067000 | Racing Commission | 0.006354% | (1,935) | (605) | (409) | (790) | (131) | - | - | - |
| State of ND | 070100 | Historical Society | 0.388868% | 26,856 | 19,599 | 32,889 | (17,204) | (8,428) | - | - | - |
| State of ND | 070900 | ND Council On The Arts | 0.020674% | (3,975) | (573) | (207) | (2,542) | (653) | - | - | - |
| State of ND | 072000 | Game & Fish Department | 1.184858% | 125,222 | 79,727 | 114,142 | (43,983) | (24,664) | - | - | - |
| State of ND | 075000 | Parks & Recreation Department | 0.347779% | 39,763 | 20,799 | 34,352 | (8,833) | (6,555) | - | - | - |
| State of ND | 077000 | Water Commission | 0.510523% | 3,418 | 13,152 | 33,305 | (30,388) | (12,651) | - | - | - |
| State | 080100 | Department Of Transportation | 5.305048% | 226,008 | 196,151 | 410,995 | (259,969) | (121,169) | - | - | - |
| State | 090000 | ND State Board Of Accountancy | 0.013088% | (217) | (543) | 1,067 | (458) | (283) | - | - | - |
| State | 090100 | Board Of Medical Examiners | 0.025373% | (387) | 534 | 1,631 | (1,853) | (699) | - | - | - |
| State | 090200 | Board Of Pharmacy | 0.024170% | 866 | 1,116 | 1,682 | (1,401) | (531) | - | - | - |
| State | 090600 | Real Estate Commission | 0.021416% | 3,160 | 2,286 | 2,230 | (893) | (463) | - | - | - |
| State | 090900 | Electrical Board | 0.148367% | 7,930 | 6,941 | 11,133 | (6,727) | (3,417) | - | - | - |
| State | 099501 | ND System Information Technology Services | 0.197739% | 6,922 | 9,386 | 14,462 | (12,022) | (4,904) | - | - | - |
| State | 099503 | North Dakota State Board of Dental Examiners | 0.012051% | 4,894 | 2,211 | 2,618 | 319 | (254) | - | - | - |
| District Health Unit | 100002 | McIntosh District Health Unit | 0.014426% | 2,312 | 1,607 | 1,552 | (550) | (297) | - | - | - |
| District Health Unit | 100003 | Wells County Dist Health Unit | 0.016092% | 259 | 310 | 845 | (573) | (323) | - | - | - |
| District Health Unit | 100004 | Central Valley Health Unit | 0.090029% | 854 | 2,374 | 6,150 | (5,475) | (2,195) | - | - | - |
| District Health Unit | 100005 | Dickey County Health District | 0.020893% | 632 | 1,003 | 1,248 | (1,183) | (436) | - | - | - |
| District Health Unit | 100006 | Emmons County Public Health | 0.015390% | (150) | 418 | 584 | (795) | (357) | - | - | - |
| District Health Unit | 100007 | Rolette County Public Health | 0.047395% | 2,343 | 2,643 | 3,910 | (2,990) | (1,220) | - | - | - |
| District Health Unit | 100008 | Towner County Public Health Unit | 0.000000% | (1,737) | (1,248) | (489) | - | - | - | - | - |
| District Health Unit | 100009 | Nelson-Griggs District Health Unit | 0.009351% | (547) | (78) | 167 | (426) | (210) | - | - | - |
| District Health Unit | 100010 | First District Health Unit | 0.181213% | 1,866 | 4,003 | 12,161 | (10,027) | (4,271) | - | - | - |
| District Health Unit | 100011 | Lake Region District Health Unit | 0.071444% | (3,480) | 1,149 | 2,875 | (5,718) | (1,786) | - | - | - |
| District Health Unit | 100012 | Garrison Diversion Conservancy District | 0.207971% | 15,690 | 13,283 | 17,937 | (10,650) | (4,880) | - | - | - |
| District Health Unit | 100013 | Upper Missouri Health Unit | 0.123474% | 12,376 | 8,089 | 11,781 | (4,911) | (2,583) | - | - | - |
| District Health Unit | 100014 | Kidder County District Health Unit | 0.003502% | (1,538) | (280) | (277) | (793) | (188) | - | - | - |
| District Health Unit | 100015 | Southwestern District Health Unit | 0.106612% | (3,771) | 1,885 | 5,405 | (8,255) | (2,806) | - | - | - |
| District Health Unit | 100017 | City-County Health District | 0.045487% | (3,333) | 147 | 1,696 | (3,773) | (1,403) | - | - | - |
| District Health Unit | 100018 | Sargent County District Health Unit | 0.014178% | 1,637 | 889 | 1,409 | (391) | (270) | - | - | - |
| District Health Unit | 100019 | Traill District Health Unit | 0.018137% | 1,171 | 982 | 1,457 | (871) | (397) | - | - | - |
| District Health Unit | 100021 | Cavalier County Health Dist | 0.013757% | 1,738 | 1,067 | 1,458 | (499) | (288) | - | - | - |
| District Health Unit | 100022 | Walsh County Health District | 0.030430% | (802) | 1,151 | 1,283 | (2,379) | (857) | - | - | - |
| District Health Unit | 100023 | Custer Health Unit | 0.116078% | 6,256 | 3,867 | 8,747 | (4,128) | (2,230) | - | - | - |
| Political Subdivision | 100024 | Southeast Water Users District | 0.052346% | 5,067 | 3,345 | 5,074 | (2,203) | (1,149) | - | - | - |
| District Health Unit | 100025 | Foster County Public Health | 0.013814% | 8,983 | 3,199 | 3,665 | 1,959 | 160 | - | - | - |
| City | 200002 | City Of Mcville | 0.008730% | 730 | 353 | 893 | (330) | (186) | - | - | - |
| City | 200003 | City Of Drayton | 0.018559% | 2,473 | 920 | 2,886 | (899) | (434) | - | - | - |
| City | 200004 | City Of Fessenden | 0.000000% | (244) | (245) | 1 | - | - | - | - | - |
| City | 200005 | City Of Westhope | 0.004485% | (2,687) | (1,262) | (674) | (656) | (95) | - | - | - |
| City | 200006 | City Of Belfield | 0.005345% | (4,519) | (2,888) | (989) | (523) | (119) | - | - | - |
| City | 200007 | City Of Beulah | 0.077741% | 12,602 | 10,233 | 7,524 | (3,436) | (1,719) | - | - | - |
| City | 200008 | City Of Rolla | 0.043403% | 13,062 | 4,181 | 6,840 | 2,127 | (86) | - | - | - |

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



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

| Employer Type | Employer ID | Employer | Proportionate Share | Schedule of Deferred Outflows/(Inflows) | | | | | | | |
|---------------|-------------|----------------------|---------------------|-----------------------------------------|---------|---------|-----------|----------|------|------|---------------------|
| | | | | Total Deferred | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 and Thereafter |
| City | 200009 | City Of New Town | 0.056473% | (4,116) | (1,199) | 1,200 | (2,858) | (1,259) | - | - | - |
| City | 200010 | City Of Cavalier | 0.053931% | (1,102) | 1,335 | 2,963 | (4,012) | (1,388) | - | - | - |
| City | 200011 | City Of Harvey | 0.033361% | (3,756) | (1,224) | 545 | (2,334) | (743) | - | - | - |
| City | 200012 | City Of Napoleon | 0.011060% | (2,405) | (164) | (110) | (1,673) | (458) | - | - | - |
| City | 200014 | City Of Grand Forks | 2.540535% | 247,966 | 173,988 | 238,066 | (108,224) | (55,864) | - | - | - |
| City | 200015 | City Of Killdeer | 0.052548% | (3,013) | (1,619) | 2,243 | (2,501) | (1,136) | - | - | - |
| City | 200016 | City Of Ellendale | 0.039121% | 680 | 1,006 | 2,737 | (2,146) | (917) | - | - | - |
| City | 200017 | City Of Wishek | 0.021543% | 1,307 | 872 | 1,699 | (816) | (448) | - | - | - |
| City | 200018 | City Of Granville | 0.000000% | (369) | (162) | (22) | (185) | - | - | - | - |
| City | 200019 | City Of Linton | 0.019972% | 1,642 | 996 | 1,905 | (828) | (431) | - | - | - |
| City | 200020 | City Of Finley | 0.012274% | 1,664 | 1,017 | 1,416 | (493) | (276) | - | - | - |
| City | 200021 | City Of Wilton | 0.010909% | 418 | 112 | 999 | (447) | (246) | - | - | - |
| City | 200022 | City Of Ray | 0.022388% | 4,953 | 2,143 | 2,820 | 196 | (206) | - | - | - |
| City | 200025 | City Of Medora | 0.018995% | 1,289 | 582 | 1,506 | (483) | (316) | - | - | - |
| City | 200026 | City Of Velsa | 0.019002% | 2,976 | 2,056 | 1,894 | (649) | (325) | - | - | - |
| City | 200027 | City Of Mandan | 0.313152% | 41,833 | 29,099 | 31,734 | (12,722) | (6,278) | - | - | - |
| City | 200028 | City Of Thompson | 0.021235% | 1,879 | 1,459 | 1,996 | (1,073) | (503) | - | - | - |
| City | 200029 | City Of Williston | 1.691552% | (50,426) | 52,398 | 78,791 | (134,870) | (46,745) | - | - | - |
| City | 200030 | City Of Bowman | 0.075991% | 7,490 | 4,454 | 7,064 | (2,523) | (1,505) | - | - | - |
| City | 200031 | City Of Toga | 0.081604% | 3,607 | 3,532 | 6,216 | (4,264) | (1,877) | - | - | - |
| City | 200033 | City Of Rhame | 0.004879% | 71 | 117 | 306 | (260) | (92) | - | - | - |
| City | 200035 | City Of Fargo | 3.163228% | 141,596 | 149,688 | 237,149 | (169,239) | (76,002) | - | - | - |
| City | 200036 | City Of Jamestown | 0.456938% | 17,819 | 18,607 | 34,406 | (24,732) | (10,462) | - | - | - |
| City | 200037 | City Of Beach | 0.026511% | 2,724 | 2,299 | 2,296 | (1,311) | (560) | - | - | - |
| City | 200038 | City Of Glenburn | 0.002965% | 289 | 96 | 200 | 57 | (64) | - | - | - |
| City | 200040 | City Of Kulm | 0.008833% | 641 | 536 | 771 | (458) | (208) | - | - | - |
| City | 200041 | City Of Harwood | 0.006524% | (2,450) | (648) | (492) | (1,019) | (291) | - | - | - |
| City | 200043 | City Of Dickinson | 0.752328% | 126,256 | 100,883 | 79,462 | (36,485) | (17,604) | - | - | - |
| City | 200045 | City Of Mapleton | 0.006502% | (622) | (263) | 74 | (284) | (149) | - | - | - |
| City | 200046 | City Of Wahpeton | 0.273966% | 31,967 | 19,281 | 26,685 | (8,417) | (5,582) | - | - | - |
| City | 200047 | City Of Bottineau | 0.037586% | (733) | 1,938 | 1,299 | (2,956) | (1,014) | - | - | - |
| City | 200049 | City Of Elgin | 0.003575% | (205) | (172) | 214 | (166) | (81) | - | - | - |
| City | 200050 | City Of Rugby | 0.038825% | 910 | (92) | 2,496 | (899) | (595) | - | - | - |
| City | 200051 | City Of New Salem | 0.006802% | (174) | (127) | 364 | (267) | (144) | - | - | - |
| City | 200052 | City Of Walhalla | 0.007838% | (5,700) | (1,960) | (1,093) | (2,171) | (476) | - | - | - |
| City | 200053 | City Of Gwinner | 0.017935% | 1,736 | 1,225 | 1,690 | (788) | (391) | - | - | - |
| City | 200054 | City Of Kenmare | 0.017878% | 4,812 | 1,164 | 1,715 | 1,760 | 173 | - | - | - |
| City | 200055 | City Of Watford City | 0.392161% | 43,144 | 32,528 | 38,368 | (18,573) | (9,179) | - | - | - |
| City | 200057 | City Of Coopers town | 0.004194% | (2,407) | (1,174) | (639) | (507) | (87) | - | - | - |
| City | 200058 | City Of New England | 0.010646% | 652 | 580 | 884 | (558) | (254) | - | - | - |
| City | 200059 | City Of Carrington | 0.066264% | 4,032 | 3,577 | 5,531 | (3,467) | (1,609) | - | - | - |
| City | 200060 | City Of Mott | 0.003530% | (2,233) | (809) | (789) | (549) | (86) | - | - | - |
| City | 200061 | City Of Larimore | 0.017104% | 2,099 | 1,466 | 1,745 | (758) | (354) | - | - | - |
| City | 200062 | City Of Sherwood | 0.000000% | (535) | (407) | (128) | - | - | - | - | - |
| City | 200063 | City Of Lamoure | 0.006772% | (221) | (249) | 526 | (344) | (154) | - | - | - |
| City | 200064 | City Of Michigan | 0.004622% | (162) | 46 | 206 | (290) | (124) | - | - | - |
| City | 200065 | City Of Park River | 0.025658% | (4,780) | (1,347) | (151) | (2,643) | (639) | - | - | - |
| City | 200066 | City Of Sawyer | 0.000000% | 1,746 | 550 | 550 | 550 | 96 | - | - | - |
| City | 200067 | City Of Hatton | 0.005422% | 828 | 286 | 684 | (46) | (96) | - | - | - |
| City | 200069 | City Of Northwood | 0.022820% | (243) | 750 | 1,308 | (1,657) | (644) | - | - | - |
| City | 200070 | City Of Powers Lake | 0.010753% | 1,032 | 388 | 1,002 | (115) | (243) | - | - | - |
| City | 200072 | City Of Towner | 0.008778% | 1,018 | 552 | 919 | (273) | (180) | - | - | - |
| City | 200073 | City Of Pembina | 0.006119% | 1,006 | 358 | 634 | 147 | (133) | - | - | - |
| City | 200075 | City Of Underwood | 0.000000% | (2,048) | (956) | (745) | (347) | - | - | - | - |
| City | 200076 | City Of New Leipzig | 0.000000% | (447) | (342) | (105) | - | - | - | - | - |
| City | 200077 | City Of Stanley | 0.057198% | (4,016) | (125) | 1,875 | (4,375) | (1,391) | - | - | - |
| City | 200080 | City Of Crosby | 0.015509% | 792 | 659 | 1,088 | (622) | (333) | - | - | - |
| City | 200083 | City Of Grafton | 0.150477% | 6,981 | 6,750 | 11,734 | (7,838) | (3,665) | - | - | - |
| City | 200084 | City Of Emerado | 0.011129% | 1,451 | 898 | 1,192 | (392) | (247) | - | - | - |
| City | 200085 | City Of Lincoln | 0.040167% | (3,256) | 709 | 942 | (3,794) | (1,113) | - | - | - |
| City | 200086 | City Of Minto | 0.004044% | (495) | (147) | (106) | (155) | (87) | - | - | - |
| City | 200087 | City Of Ashley | 0.009944% | (326) | 107 | 464 | (678) | (219) | - | - | - |
| City | 200088 | City Of Neche | 0.000000% | (871) | (454) | (417) | - | - | - | - | - |
| City | 200089 | City Of Surrey | 0.019745% | (4,284) | (1,462) | 299 | (2,399) | (722) | - | - | - |

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



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

| Employer Type | Employer ID | Employer | Proportionate Share | Schedule of Deferred Outflows/(Inflows) | | | | | | | |
|---------------|-------------|----------------------|---------------------|-----------------------------------------|---------|---------|-----------|----------|------|------|---------------------|
| | | | | Total Deferred | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 and Thereafter |
| City | 200090 | City Of Hankinson | 0.017569% | (1,978) | (38) | 214 | (1,605) | (549) | - | - | - |
| City | 200091 | City Of New Rockford | 0.017087% | 616 | 469 | 1,128 | (621) | (360) | - | - | - |
| City | 200092 | City Of Minot | 0.500870% | 89,997 | 67,514 | 51,815 | (19,028) | (10,304) | - | - | - |
| City | 200094 | City Of West Fargo | 1.496643% | 261,771 | 158,362 | 177,900 | (43,543) | (30,948) | - | - | - |
| City | 200096 | City Of Valley City | 0.085767% | 23,875 | 13,738 | 15,685 | (3,549) | (1,999) | - | - | - |
| City | 200097 | City Of Devils Lake | 0.214716% | 16,369 | 13,571 | 18,122 | (10,181) | (5,143) | - | - | - |
| City | 200098 | City Of Oakes | 0.054226% | 3,674 | 2,331 | 4,582 | (2,100) | (1,139) | - | - | - |
| City | 200100 | City Of Mohall | 0.011959% | (1,926) | (103) | 212 | (1,580) | (455) | - | - | - |
| City | 200101 | City Of Lidgerwood | 0.004041% | (1,863) | (363) | (301) | (962) | (237) | - | - | - |
| City | 200102 | City Of McClusky | 0.000000% | (517) | (398) | (119) | - | - | - | - | - |
| City | 200103 | City Of Burlington | 0.028649% | (311) | 1,047 | 1,573 | (2,143) | (788) | - | - | - |
| City | 200104 | City Of Lisbon | 0.025867% | (2,400) | (430) | 311 | (1,836) | (445) | - | - | - |
| City | 200110 | City Of Halliday | 0.011184% | 1,171 | 630 | 1,166 | (389) | (236) | - | - | - |
| City | 200111 | City Of Maddock | 0.012086% | 1,229 | 620 | 1,274 | (401) | (264) | - | - | - |
| City | 200114 | City Of Regent | 0.006806% | 1,270 | 718 | 861 | (175) | (134) | - | - | - |
| City | 200115 | City Of Lakota | 0.012995% | (139) | (172) | 853 | (554) | (266) | - | - | - |
| City | 200117 | City Of Alexander | 0.019138% | 2,793 | 1,737 | 2,109 | (659) | (394) | - | - | - |
| City | 200118 | City Of Berthold | 0.011981% | 4,645 | 1,596 | 2,183 | 835 | 31 | - | - | - |
| City | 200119 | City Of Carson | 0.004373% | (1,901) | (388) | (321) | (958) | (234) | - | - | - |
| City | 200120 | City Of Dodge | 0.004919% | 492 | 350 | 468 | (216) | (110) | - | - | - |
| City | 200123 | City Of Grenora | 0.009796% | 1,264 | 1,308 | 931 | (699) | (276) | - | - | - |
| City | 200124 | City Of Kindred | 0.011537% | 2,191 | 1,538 | 1,266 | (375) | (238) | - | - | - |
| City | 200125 | City Of Richardton | 0.004572% | 179 | 422 | (10) | (140) | (93) | - | - | - |
| City | 200126 | City Of Garrison | 0.006955% | (431) | 639 | 338 | (1,116) | (292) | - | - | - |
| City | 200128 | City Of Rolette | 0.000000% | (1,752) | (267) | (267) | (933) | (285) | - | - | - |
| City | 200129 | City Of Leeds | 0.000965% | 589 | 211 | 244 | 125 | 9 | - | - | - |
| County | 300001 | Adams County | 0.047523% | (12,868) | (5,413) | (40) | (5,799) | (1,616) | - | - | - |
| County | 300002 | Barnes County | 0.320407% | 16,809 | 11,213 | 27,975 | (15,410) | (6,969) | - | - | - |
| County | 300003 | Benson County | 0.127026% | 2,776 | 1,652 | 9,555 | (6,150) | (2,681) | - | - | - |
| County | 300004 | Billings County | 0.443213% | 9,587 | 25,113 | 23,228 | (28,274) | (10,480) | - | - | - |
| County | 300005 | Bottineau County | 0.274937% | 12,303 | 9,409 | 19,383 | (10,900) | (5,589) | - | - | - |
| County | 300006 | Bowman County | 0.104050% | 385 | 18 | 7,194 | (4,655) | (2,172) | - | - | - |
| County | 300007 | Burke County | 0.123588% | (2,457) | 2,525 | 6,188 | (8,291) | (2,879) | - | - | - |
| County | 300008 | Burleigh County | 1.612176% | 169,289 | 92,622 | 154,365 | (47,400) | (30,298) | - | - | - |
| County | 300009 | Cass County | 2.137009% | 86,997 | 80,544 | 163,314 | (107,439) | (49,422) | - | - | - |
| County | 300010 | Cavalier County | 0.265391% | 8,546 | 14,720 | 15,119 | (15,357) | (5,936) | - | - | - |
| County | 300011 | Dickey County | 0.119296% | 2,508 | 2,330 | 9,467 | (6,548) | (2,741) | - | - | - |
| County | 300012 | Divide County | 0.152885% | (9,616) | (2,206) | 7,513 | (10,944) | (3,979) | - | - | - |
| County | 300013 | Dunn County | 0.496759% | 26,741 | 25,612 | 37,965 | (25,476) | (11,360) | - | - | - |
| County | 300014 | Eddy County | 0.059734% | (3,270) | (420) | 2,982 | (4,326) | (1,506) | - | - | - |
| County | 300015 | Emmons County | 0.219002% | 29,940 | 18,507 | 21,345 | (6,066) | (3,846) | - | - | - |
| County | 300016 | Foster County | 0.060070% | (14,941) | (4,243) | (588) | (7,873) | (2,237) | - | - | - |
| County | 300017 | Golden Valley County | 0.084535% | 14,181 | 10,853 | 7,812 | (2,793) | (1,691) | - | - | - |
| County | 300018 | Grand Forks County | 1.371758% | 131,742 | 67,220 | 124,972 | (35,420) | (25,030) | - | - | - |
| County | 300019 | Grant County | 0.091530% | 4,516 | 3,729 | 7,325 | (4,473) | (2,065) | - | - | - |
| County | 300020 | Griggs County | 0.061431% | 1,448 | 1,448 | 4,555 | (3,117) | (1,438) | - | - | - |
| County | 300021 | Hettinger County | 0.086712% | (491) | 2,099 | 5,706 | (6,092) | (2,204) | - | - | - |
| County | 300023 | Lamoure County | 0.138864% | 5,077 | 3,940 | 11,187 | (6,797) | (3,253) | - | - | - |
| County | 300024 | Logan County | 0.053979% | 5,014 | 1,758 | 5,184 | (1,008) | (920) | - | - | - |
| County | 300025 | Mchenry County | 0.092820% | 3,976 | 1,540 | 7,387 | (2,996) | (1,955) | - | - | - |
| County | 300026 | Mcintosh County | 0.065767% | (664) | (273) | 3,969 | (2,933) | (1,427) | - | - | - |
| County | 300027 | Mckenzie County | 1.072537% | 85,797 | 53,812 | 95,079 | (41,942) | (21,152) | - | - | - |
| County | 300028 | Mclean County | 0.464978% | 23,940 | 19,941 | 37,140 | (22,692) | (10,449) | - | - | - |
| County | 300029 | Mercer County | 0.326663% | 17,123 | 12,453 | 24,784 | (13,674) | (6,440) | - | - | - |
| County | 300030 | Morton County | 0.675853% | 19,024 | 25,916 | 49,353 | (39,515) | (16,730) | - | - | - |
| County | 300031 | Mountain County | 0.581362% | 3,659 | 16,828 | 33,913 | (33,422) | (13,660) | - | - | - |
| County | 300032 | Nelson County | 0.115491% | (2,313) | 944 | 5,989 | (6,677) | (2,569) | - | - | - |
| County | 300033 | Oliver County | 0.077905% | 2,958 | 3,487 | 6,188 | (4,720) | (1,997) | - | - | - |
| County | 300034 | Pembina County | 0.213434% | 13,209 | 5,967 | 18,462 | (7,160) | (4,060) | - | - | - |
| County | 300035 | Pierce County | 0.147743% | (11,273) | (1,830) | 6,080 | (11,623) | (3,900) | - | - | - |
| County | 300036 | Ramsay County | 0.332298% | (17,246) | 6,286 | 12,114 | (26,867) | (8,779) | - | - | - |
| County | 300037 | Ransom County | 0.163649% | 13,325 | 9,685 | 14,615 | (7,355) | (3,620) | - | - | - |
| County | 300038 | Renville County | 0.107421% | 2,312 | 3,585 | 8,181 | (6,652) | (2,802) | - | - | - |
| County | 300039 | Richland County | 0.506316% | (9,531) | 11,483 | 25,763 | (33,967) | (12,810) | - | - | - |

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

| Employer Type | Employer ID | Employer | Proportionate Share | Total Deferred | Schedule of Deferred Outflows/(Inflows) | | | | | | 2031 and Thereafter |
|-----------------|-------------|--------------------------------------------------|---------------------|----------------|-----------------------------------------|---------|-----------|----------|------|------|---------------------|
| | | | | | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | |
| County | 300040 | Rolette County | 0.154072% | (5,767) | (3,064) | 10,125 | (9,034) | (3,794) | - | - | - |
| County | 300041 | Sargent County | 0.089715% | 22,481 | 13,690 | 11,901 | (1,463) | (1,647) | - | - | - |
| County | 300042 | Sheridan County | 0.047044% | (4,300) | (163) | 1,499 | (4,191) | (1,445) | - | - | - |
| County | 300044 | Slope County | 0.098519% | 6,260 | 6,595 | 7,062 | (5,173) | (2,224) | - | - | - |
| County | 300045 | Stark County | 0.499860% | 3,555 | 6,313 | 37,514 | (28,272) | (12,000) | - | - | - |
| County | 300046 | Steele County | 0.068374% | 484 | 719 | 3,943 | (2,996) | (1,182) | - | - | - |
| County | 300047 | Stutsman County | 0.672755% | 73,290 | 40,356 | 61,400 | (16,178) | (12,288) | - | - | - |
| County | 300048 | Towner County | 0.125685% | 8,453 | 6,681 | 9,649 | (5,142) | (2,735) | - | - | - |
| County | 300049 | Traill County | 0.298660% | 12,296 | 13,420 | 23,977 | (17,603) | (7,498) | - | - | - |
| County | 300050 | Walsh County | 0.219217% | (3,543) | 1,049 | 13,661 | (12,978) | (5,275) | - | - | - |
| County | 300051 | Ward County | 1.159381% | 41,120 | 37,160 | 81,707 | (53,593) | (24,154) | - | - | - |
| County | 300052 | Wells County | 0.175947% | 4,287 | 8,758 | 11,258 | (11,244) | (4,485) | - | - | - |
| County | 300053 | Williams County | 1.668629% | 162,785 | 108,463 | 151,821 | (62,386) | (35,113) | - | - | - |
| School District | 400002 | Mcclusky Public Schools | 0.011462% | 1,547 | 402 | 1,203 | 71 | (129) | - | - | - |
| School District | 400003 | Lake Region Special Education Unit | 0.043722% | (876) | 754 | 2,422 | (3,049) | (1,003) | - | - | - |
| School District | 400004 | Lidgerwood Public School | 0.027176% | (244) | 377 | 1,359 | (1,434) | (546) | - | - | - |
| School District | 400006 | Halliday Public School | 0.000000% | (2,725) | (1,087) | (1,122) | - | - | - | - | - |
| School District | 400007 | Oliver-Mercer Special Education Unit | 0.020424% | (2,311) | (988) | 247 | (1,116) | (454) | - | - | - |
| School District | 400008 | Underwood School District #8 | 0.024175% | (4,542) | (786) | (255) | (2,740) | (761) | - | - | - |
| School District | 400010 | New Town Public School District | 0.111531% | (11,120) | (3,487) | 3,812 | (8,641) | (2,804) | - | - | - |
| School District | 400011 | Bottineau Public School | 0.106818% | (3,453) | 1,242 | 5,185 | (7,309) | (2,571) | - | - | - |
| School District | 400012 | Peace Garden Special Services | 0.022908% | (6,765) | (1,130) | (509) | (4,082) | (1,044) | - | - | - |
| School District | 400014 | Beulah Public School #27 | 0.080203% | 391 | 1,140 | 4,485 | (3,596) | (1,638) | - | - | - |
| School District | 400016 | St John School District #3 | 0.063336% | (956) | 1,827 | 3,501 | (4,757) | (1,527) | - | - | - |
| School District | 400017 | Ellendale Public School District #40 | 0.031424% | 113 | (36) | 2,060 | (1,267) | (644) | - | - | - |
| School District | 400018 | Rural Cass Special Education Unit | 0.020411% | (2,957) | (468) | 415 | (2,232) | (672) | - | - | - |
| School District | 400019 | Fargo Public Schools | 1.692886% | (67,591) | 7,334 | 72,745 | (107,628) | (40,042) | - | - | - |
| School District | 400020 | Surrey Schools | 0.038027% | (3,434) | (832) | 1,535 | (3,040) | (1,097) | - | - | - |
| School District | 400021 | Jamestown Public School District #1 | 0.178839% | (30,322) | (10,348) | (1,154) | (14,598) | (4,222) | - | - | - |
| School District | 400023 | Warwick Public School | 0.033075% | (8,680) | (1,931) | (1,423) | (4,257) | (1,069) | - | - | - |
| School District | 400024 | Souris Valley Special Services | 0.033183% | (2,353) | 1,004 | 1,195 | (3,525) | (1,027) | - | - | - |
| School District | 400025 | Rugby Public School District #5 | 0.054138% | (5,652) | 72 | 1,205 | (5,211) | (1,718) | - | - | - |
| School District | 400026 | Billings County School District | 0.016035% | (4,431) | (1,580) | (642) | (1,714) | (495) | - | - | - |
| School District | 400027 | Belcourt School District #7 | 0.431627% | (12,031) | 8,195 | 21,061 | (30,724) | (10,563) | - | - | - |
| School District | 400028 | West Fargo Public School #6 | 1.347102% | (5,660) | 21,197 | 74,584 | (71,715) | (29,726) | - | - | - |
| School District | 400029 | Minot Public School District #1 | 1.256422% | (62,772) | 2,714 | 50,557 | (85,298) | (30,745) | - | - | - |
| School District | 400030 | Belfield Public School #13 | 0.016837% | (5,975) | (2,283) | (1,246) | (2,089) | (357) | - | - | - |
| School District | 400031 | Minto Public School District #20 | 0.028793% | (455) | 447 | 1,663 | (1,821) | (744) | - | - | - |
| School District | 400033 | Harvey Public School Dist #38 | 0.038329% | (9,203) | (2,254) | (877) | (4,836) | (1,236) | - | - | - |
| School District | 400034 | Oakes Public Schools | 0.040084% | (1,013) | 357 | 2,365 | (2,603) | (1,132) | - | - | - |
| School District | 400035 | Larimore Public School District #44 | 0.046974% | 1,308 | 1,512 | 3,268 | (2,423) | (1,049) | - | - | - |
| School District | 400036 | Hazen Public School District #3 | 0.036014% | (8,323) | (2,153) | (760) | (4,288) | (1,122) | - | - | - |
| School District | 400038 | Park River Area School District | 0.061501% | 7,217 | 3,830 | 5,888 | (1,444) | (1,057) | - | - | - |
| School District | 400039 | Hillsboro Public School | 0.032432% | (4,477) | (1,398) | 880 | (2,964) | (995) | - | - | - |
| School District | 400040 | Lisbon Public School | 0.057271% | (6,072) | 71 | 1,193 | (5,587) | (1,749) | - | - | - |
| School District | 400042 | Northern Cass School District # 97 | 0.042110% | (5,908) | (1,135) | (64) | (3,531) | (1,178) | - | - | - |
| School District | 400043 | Mandaree Public School #36 | 0.044811% | (10,584) | (2,791) | (1,889) | (4,489) | (1,415) | - | - | - |
| School District | 400044 | Thompson Public School | 0.046254% | 10,813 | 5,202 | 6,185 | 203 | (777) | - | - | - |
| School District | 400045 | Northern Plains Special Ed Unit | 0.015799% | (550) | 66 | 840 | (1,057) | (399) | - | - | - |
| School District | 400046 | Bowman County School District #1 | 0.054890% | (4,703) | (264) | 2,274 | (5,064) | (1,649) | - | - | - |
| School District | 400047 | Apple Creek Elementary School | 0.006418% | 2,350 | 933 | 1,105 | 336 | (24) | - | - | - |
| School District | 400048 | Burke Central School | 0.009764% | (1,939) | (648) | (340) | (779) | (172) | - | - | - |
| School District | 400049 | Washburn Public School | 0.033517% | 350 | 685 | 2,257 | (1,763) | (829) | - | - | - |
| School District | 400050 | Enderlin Area School District #24 | 0.036678% | (1,522) | 78 | 1,724 | (2,504) | (820) | - | - | - |
| School District | 400051 | Midkota School | 0.017834% | (605) | 355 | 564 | (1,050) | (474) | - | - | - |
| School District | 400052 | Velva Public School | 0.042955% | 4,165 | 2,554 | 4,023 | (1,507) | (905) | - | - | - |
| School District | 400053 | Sheyenne Valley Special Education Unit | 0.051777% | (2,457) | 1,010 | 1,785 | (3,965) | (1,287) | - | - | - |
| School District | 400054 | Center Stanton Public School | 0.017287% | (154) | (322) | 1,125 | (607) | (350) | - | - | - |
| School District | 400055 | Burlingame County Special Education Unit | 0.007199% | 866 | 545 | 712 | (247) | (144) | - | - | - |
| School District | 400056 | New Rockford Sheyenne Public School | 0.013435% | (5,198) | (2,110) | (1,247) | (1,460) | (381) | - | - | - |
| School District | 400057 | James River Multidistrict Special Education Unit | 0.042471% | (925) | 1,047 | 2,141 | (2,982) | (1,131) | - | - | - |
| School District | 400058 | Newburg United Public School | 0.018354% | 250 | 381 | 1,147 | (855) | (423) | - | - | - |
| School District | 400059 | Napoleon Public School District #2 | 0.015695% | (3,884) | (1,076) | (528) | (1,818) | (462) | - | - | - |
| School District | 400060 | Yellowstone School District # 14 | 0.022457% | (347) | 929 | 1,308 | (1,943) | (641) | - | - | - |

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

| Employer Type | Employer ID | Employer | Proportionate Share | Schedule of Deferred Outflows/(Inflows) | | | | | | | |
|-----------------|-------------|----------------------------------------------|---------------------|-----------------------------------------|----------|----------|-----------|----------|------|------|---------------------|
| | | | | Total Deferred | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 and Thereafter |
| School District | 400061 | Cavalier Public Schools | 0.027072% | (4,077) | (455) | 166 | (2,900) | (888) | - | - | - |
| School District | 400062 | Richland School District # 44 | 0.021684% | (5,532) | (1,414) | (797) | (2,598) | (723) | - | - | - |
| School District | 400063 | Fort Totten School District # 30 | 0.020243% | (6,225) | (2,179) | (1,072) | (2,286) | (688) | - | - | - |
| School District | 400064 | Bismarck Public Schools | 2.079390% | (29,244) | 44,593 | 113,815 | (137,047) | (50,605) | - | - | - |
| School District | 400065 | Solen Public School Dist #3 | 0.034576% | (2,043) | 20 | 506 | (1,770) | (799) | - | - | - |
| School District | 400068 | Lakota Public School District # 66 | 0.016398% | (707) | (531) | 598 | (475) | (299) | - | - | - |
| School District | 400069 | Stanley Community Public School District # 2 | 0.090301% | (12,514) | (2,253) | 1,564 | (8,959) | (2,866) | - | - | - |
| School District | 400070 | Mandan Public School District #1 | 0.630754% | (3,822) | 15,320 | 36,416 | (40,130) | (15,428) | - | - | - |
| School District | 400072 | Killdeer Public School #16 | 0.052214% | (3,507) | (232) | 1,403 | (3,318) | (1,360) | - | - | - |
| School District | 400073 | Glenburn School District | 0.021223% | (4,504) | (1,990) | 40 | (1,937) | (617) | - | - | - |
| School District | 400074 | New Public School #8 | 0.000000% | (15,963) | (8,935) | (7,028) | - | - | - | - | - |
| School District | 400075 | Williston Public School #1 | 0.000000% | (173,426) | (89,736) | (83,729) | 35 | 4 | - | - | - |
| School District | 400076 | Valley City Public School | 0.056347% | (3,798) | (2,316) | 2,135 | (2,466) | (1,151) | - | - | - |
| School District | 400077 | Dickinson Public Schools | 0.478146% | (21,134) | 3,533 | 21,087 | (33,866) | (11,888) | - | - | - |
| School District | 400078 | Drayton Public School #19 | 0.025822% | (7,116) | (656) | (660) | (4,545) | (1,255) | - | - | - |
| School District | 400079 | Mohali Lansford Sherwood School | 0.036579% | (1,446) | 1,126 | 1,987 | (3,388) | (1,171) | - | - | - |
| School District | 400080 | Westhope Public School #17 | 0.018694% | (1,954) | (364) | 354 | (1,463) | (481) | - | - | - |
| School District | 400081 | Kindred Public School District #2 | 0.045710% | 3,299 | 2,644 | 3,398 | (1,745) | (998) | - | - | - |
| School District | 400082 | Grafton Public School District #3 | 0.112257% | 2,345 | 2,123 | 8,333 | (5,515) | (2,596) | - | - | - |
| School District | 400083 | Wilton Public School District | 0.038165% | 3,584 | 2,532 | 3,142 | (1,399) | (691) | - | - | - |
| School District | 400084 | Sheyenne Valley Career And Tech Center | 0.014290% | 886 | 855 | 1,068 | (723) | (314) | - | - | - |
| School District | 400085 | White Shield School Dist #85 | 0.078276% | (3,249) | 88 | 3,177 | (4,587) | (1,927) | - | - | - |
| School District | 400086 | Tgs School District #60 | 0.135467% | (3,394) | 1,266 | 6,142 | (7,663) | (3,139) | - | - | - |
| School District | 400087 | Turtle Lake Mercer School District #72 | 0.034346% | (615) | 656 | 1,823 | (2,208) | (886) | - | - | - |
| School District | 400088 | Lamoure School District #8 | 0.029969% | (3,791) | (814) | 88 | (2,409) | (656) | - | - | - |
| School District | 400089 | Divide County School Dist #1 | 0.062868% | 632 | 1,870 | 4,356 | (3,992) | (1,602) | - | - | - |
| School District | 400090 | Mott/Regent School Dist #1 | 0.035874% | (934) | 526 | 2,024 | (2,582) | (902) | - | - | - |
| School District | 400091 | United Public School District # 7 | 0.068815% | (7,864) | (1,099) | 1,549 | (6,211) | (2,103) | - | - | - |
| School District | 400092 | Kulm Public School District #7 | 0.022932% | 622 | 170 | 1,721 | (833) | (436) | - | - | - |
| School District | 400093 | Midway Public School District #128 | 0.014911% | (8,348) | (3,415) | (2,242) | (2,147) | (544) | - | - | - |
| School District | 400094 | Dunseith School District #1 | 0.121392% | (6,767) | 789 | 5,570 | (9,662) | (3,464) | - | - | - |
| School District | 400095 | Carrington School District #49 | 0.031741% | (4,267) | (791) | 681 | (3,161) | (996) | - | - | - |
| School District | 400096 | Glen Ullin Public School #48 | 0.012876% | (1,935) | (889) | 120 | (818) | (348) | - | - | - |
| School District | 400099 | Manvel Public School | 0.015598% | (5,061) | (1,114) | (1,083) | (2,332) | (532) | - | - | - |
| School District | 400100 | Maple Valley School District | 0.025946% | 3,404 | 1,461 | 2,677 | (279) | (455) | - | - | - |
| School District | 400101 | North Border School District #100 | 0.041305% | (5,999) | (1,679) | 520 | (3,671) | (1,169) | - | - | - |
| School District | 400102 | Mckenzie Cty Public School #1 | 0.115942% | (34,985) | (13,015) | (5,294) | (13,329) | (3,347) | - | - | - |
| School District | 400103 | Devils Lake Public School | 0.217804% | (12,412) | 1,225 | 9,278 | (17,125) | (5,790) | - | - | - |
| School District | 400104 | Mt Pleasant School Dist #4 | 0.036819% | (1,822) | 845 | 1,196 | (2,900) | (963) | - | - | - |
| School District | 400105 | Central Cass Public School District #7 | 0.108035% | 2,226 | 4,942 | 6,682 | (6,849) | (2,549) | - | - | - |
| School District | 400106 | Milnor Public School District #2 | 0.034244% | 2,039 | 1,385 | 2,868 | (1,487) | (727) | - | - | - |
| School District | 400107 | Mapleton Public School | 0.015481% | 3,061 | 1,527 | 2,221 | (342) | (345) | - | - | - |
| School District | 400108 | Linton Public School District #36 | 0.031740% | (2,234) | (373) | 960 | (2,032) | (789) | - | - | - |
| School District | 400109 | Tioga Public School District #15 | 0.062268% | (9,427) | (548) | (178) | (6,821) | (1,880) | - | - | - |
| School District | 400114 | Zeeland Public Schools | 0.007855% | 68 | 321 | 372 | (454) | (171) | - | - | - |
| School District | 400117 | Garrison Public School District #51 | 0.033983% | (5,331) | (1,691) | (265) | (2,631) | (744) | - | - | - |
| School District | 400118 | Kenmare Public School District #28 | 0.021582% | (5,559) | (2,032) | (87) | (2,721) | (719) | - | - | - |
| School District | 400119 | Lewis & Clark Public Schools | 0.060072% | 974 | 3,415 | 3,598 | (4,398) | (1,641) | - | - | - |
| School District | 400120 | Sw Special Education Unit | 0.006093% | (381) | (37) | 191 | (421) | (114) | - | - | - |
| School District | 400121 | North Valley Career & Technology Center | 0.019342% | 2,218 | 1,289 | 2,087 | (733) | (425) | - | - | - |
| School District | 400122 | Dakota Prairie Public School | 0.044423% | (5,049) | (548) | 902 | (4,130) | (1,273) | - | - | - |
| School District | 400123 | Beach Public School District #3 | 0.060093% | (2,622) | 871 | 2,982 | (4,855) | (1,620) | - | - | - |
| School District | 400124 | Rolette Public School | 0.021219% | 1,340 | 501 | 1,732 | (495) | (398) | - | - | - |
| School District | 400125 | Drake Public School District | 0.010810% | (4,465) | (1,580) | (841) | (1,607) | (437) | - | - | - |
| School District | 400128 | Sweet Briar School District # 17 | 0.001572% | 801 | 327 | 380 | 109 | (15) | - | - | - |
| School District | 400137 | New Salem Almont School District #49 | 0.053687% | 4,998 | 3,092 | 4,997 | (1,969) | (1,122) | - | - | - |
| School District | 400138 | Max Public School | 0.027827% | 24 | 626 | 1,742 | (1,669) | (675) | - | - | - |
| School District | 400139 | East Central Special Education Unit | 0.025246% | (1,990) | (1,054) | 872 | (1,288) | (520) | - | - | - |
| School District | 400140 | North Sargent School District #3 | 0.038031% | 1,973 | 1,693 | 3,050 | (1,910) | (860) | - | - | - |
| School District | 400141 | Wahpeton Public School District 37 | 0.094627% | (3,230) | (682) | 3,960 | (4,503) | (2,005) | - | - | - |
| School District | 400142 | Medina Public School District #3 | 0.021167% | (416) | 536 | 1,024 | (1,435) | (541) | - | - | - |
| School District | 400143 | Pingree-Buchanan School District | 0.021946% | 2,179 | 1,601 | 2,130 | (1,067) | (485) | - | - | - |
| School District | 400144 | West River Student Services | 0.018711% | 4,172 | 2,024 | 2,361 | 49 | (262) | - | - | - |
| School District | 400145 | Leeds Public School District 6 | 0.007734% | (4,232) | (1,585) | (1,282) | (1,195) | (170) | - | - | - |
| School District | 400147 | Sawyer Public School | 0.023519% | 3,873 | 2,043 | 2,762 | (529) | (403) | - | - | - |
| School District | 400148 | Wilmar Multi-district Special Education Unit | 0.088528% | 8,438 | 5,216 | 6,979 | (2,090) | (1,667) | - | - | - |
| School District | 400149 | Great Northwest Education Cooperative | 0.013266% | 1,895 | 804 | 1,251 | (116) | (44) | - | - | - |
| School District | 400150 | Anamoose Public School District #14 | 0.020293% | 1,512 | 1,346 | 1,766 | (1,124) | (476) | - | - | - |
| School District | 400151 | South Prairie School District #70 | 0.067901% | 5,982 | 4,092 | 6,094 | (2,781) | (1,423) | - | - | - |
| School District | 400152 | South East Education Cooperative | 0.089644% | 13,820 | 9,407 | 9,609 | (3,242) | (1,954) | - | - | - |
| School District | 400153 | South Heart Public School District #9 | 0.037610% | 1,537 | 2,296 | 2,158 | (2,094) | (823) | - | - | - |

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



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

| Employer Type | Employer ID | Employer | Proportionate Share | Schedule of Deferred Outflows/(Inflows) | | | | | | | |
|-----------------------|-------------|----------------------------------------------------|---------------------|-----------------------------------------|---------------------|---------------------|-----------------------|-----------------------|-------------|-------------|---------------------|
| | | | | Total Deferred | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 and Thereafter |
| School District | 400154 | Sargent Central Public School District #6 | 0.021973% | 3,493 | 3,408 | 2,204 | (1,293) | (526) | - | - | - |
| School District | 400155 | Fairmount Public School | 0.010580% | 2,028 | 1,521 | 1,178 | (429) | (242) | - | - | - |
| School District | 400156 | South Central Prairie Special Education Unit | 0.012251% | 1,272 | 1,437 | 852 | (725) | (203) | - | - | - |
| School District | 400157 | Pembina Special Education Cooperative | 0.008852% | 1,649 | 1,217 | 887 | (280) | (175) | - | - | - |
| School District | 400158 | Central Regional Education Association | 0.039397% | 5,814 | 5,078 | 2,783 | (1,289) | (528) | - | - | - |
| School District | 400159 | Oberon Public School #16 | 0.006566% | 1,971 | 1,262 | 692 | 171 | (154) | - | - | - |
| School District | 400160 | Elgin/New Leipzig Public School | 0.000500% | (151) | - | - | (117) | (63) | - | - | - |
| School District | 400161 | Williston Basin School District #7 | 0.460319% | 103,415 | 75,082 | 81,396 | (40,920) | (12,143) | - | - | - |
| School District | 400162 | Morton Sioux Special Education Unit | 0.000000% | 1,711 | 629 | 620 | 413 | 49 | - | - | - |
| School District | 400163 | Nedrose Public School | 0.012668% | 4,095 | 2,263 | 2,536 | (422) | (64) | - | - | - |
| School District | 400164 | Bowbells Public School District #14 | 0.006003% | 3,846 | 1,373 | 1,575 | 834 | 64 | - | - | - |
| Political Subdivision | 500002 | Cass County Water Resource District | 0.001876% | (9,512) | (2,477) | (2,099) | (3,253) | (685) | - | - | - |
| Political Subdivision | 500003 | Walsh County Water Resource District | 0.001221% | (723) | (366) | (194) | (130) | (33) | - | - | - |
| Political Subdivision | 500005 | Ramsey County Soil Conservation District | 0.004526% | 309 | 276 | 409 | (261) | (115) | - | - | - |
| Political Subdivision | 500006 | James River Soil Conservation District | 0.000000% | (2,010) | (734) | (739) | (460) | (83) | - | - | - |
| Political Subdivision | 500007 | Burleigh County Soil Conservation District | 0.019193% | 2,712 | 1,296 | 2,125 | (517) | (32) | - | - | - |
| Political Subdivision | 500008 | Traill County Water Resource District | 0.005546% | 791 | 366 | 553 | (20) | (108) | - | - | - |
| Political Subdivision | 500009 | Grafton Park District | 0.015294% | 739 | 991 | 1,157 | (1,067) | (342) | - | - | - |
| Political Subdivision | 500010 | Cass County Soil Conservation District | 0.026123% | 3,310 | 1,976 | 2,741 | (869) | (538) | - | - | - |
| Political Subdivision | 500013 | Lake Metigoshe Recreation Service District | 0.014397% | 1,087 | 693 | 1,355 | (640) | (221) | - | - | - |
| Political Subdivision | 500016 | Greater Ramsey Water District | 0.028096% | (2,455) | 403 | 749 | (2,816) | (791) | - | - | - |
| Political Subdivision | 500017 | Carnegie Regional Library | 0.006799% | 407 | 386 | 534 | (361) | (152) | - | - | - |
| Political Subdivision | 500018 | Griggs County Public Library | 0.000000% | (1,066) | (985) | (481) | - | (782) | - | - | - |
| Political Subdivision | 500019 | R & T Water Supply Commerce Authority | 0.035600% | 234 | 717 | 2,301 | (2,000) | (200) | - | - | - |
| Political Subdivision | 500022 | Consolidated Waste Ltd | 0.014402% | 1,233 | 678 | 1,335 | (491) | (289) | - | - | - |
| Political Subdivision | 500023 | Walsh County Housing Authority | 0.003110% | 222 | 168 | 268 | (144) | (70) | - | - | - |
| Political Subdivision | 500024 | Williams County Soil Conservation District | 0.013318% | 2,169 | 1,272 | 1,571 | (404) | (270) | - | - | - |
| Political Subdivision | 500025 | Bowman City Park Board | 0.005848% | (2,565) | (688) | (1,349) | (529) | (183) | - | - | - |
| Political Subdivision | 500027 | Stark County Council on Aging/Elder Care | 0.015062% | 2,902 | 2,940 | 3,345 | 390 | (883) | - | - | - |
| Political Subdivision | 500028 | Williston Housing Authority | 0.022890% | 1,441 | 711 | 2,111 | (886) | (495) | - | - | - |
| Political Subdivision | 500030 | Minot Rural Fire Department | 0.031072% | 7,437 | 3,546 | 4,670 | (1,63) | (516) | - | - | - |
| Political Subdivision | 500031 | Central Plains Water District | 0.023987% | 1,715 | 1,488 | 1,860 | (1,155) | (478) | - | - | - |
| Political Subdivision | 500033 | Ransom County Soil Cons Dist | 0.012659% | 1,423 | 1,471 | 1,317 | (474) | (176) | - | - | - |
| Political Subdivision | 500038 | Jamestown Regional Airport | 0.028398% | 4,881 | 2,970 | 3,350 | (846) | (593) | - | - | - |
| Political Subdivision | 500040 | Fargo Park District | 0.363727% | 17,162 | 19,384 | 26,505 | (20,123) | (8,604) | - | - | - |
| Political Subdivision | 500041 | Bismarck Rural Fire Protection | 0.086406% | 9,619 | 7,147 | 8,795 | (4,246) | (2,077) | - | - | - |
| Political Subdivision | 500045 | Dunsmuir Community Nursing Home | 0.027630% | (6,688) | (5,230) | (1,756) | (2,032) | (630) | - | - | - |
| Political Subdivision | 500047 | Mercer County Soil Conservation District | 0.006340% | (256) | 205 | 208 | (526) | (143) | - | - | - |
| Political Subdivision | 500049 | West Fargo Park District | 0.114861% | 2,623 | 4,922 | 7,629 | (7,099) | (533) | - | - | - |
| Political Subdivision | 500053 | Stutsman County Housing Authority | 0.023409% | 2,916 | 2,147 | 2,342 | (1,040) | (535) | - | - | - |
| Political Subdivision | 500054 | Grand Forks County Water Resource District | 0.011868% | 2,423 | 2,408 | 2,408 | (485) | (355) | - | - | - |
| Political Subdivision | 500055 | Southeast Region Career & Technology Center | 0.015608% | 2,843 | 1,479 | 2,050 | (352) | (334) | - | - | - |
| Political Subdivision | 500056 | Cavalier County Job Development Authority | 0.007854% | 1,957 | 881 | 1,123 | 55 | (102) | - | - | - |
| Political Subdivision | 500057 | Barnes County Soil Conservation District | 0.007924% | 683 | 441 | 698 | (291) | (165) | - | - | - |
| Political Subdivision | 500060 | Devils Lake Basin Joint Water Resource Board | 0.000000% | 4,293 | 693 | 446 | 22 | 29 | - | - | - |
| Political Subdivision | 500061 | Ward County Water Resource District | 0.003252% | (170) | 67 | 166 | (300) | (103) | - | - | - |
| Political Subdivision | 500063 | Southwest Water Authority | 0.176155% | (17,950) | (4,283) | 5,428 | (13,957) | (5,138) | - | - | - |
| Political Subdivision | 500068 | Burleigh County Council On Aging | 0.041436% | (4,374) | (890) | 516 | (2,885) | (1,115) | - | - | - |
| Political Subdivision | 500072 | Watford City Park District | 0.079300% | 5,849 | 5,225 | 5,184 | (5,450) | (1,640) | - | - | - |
| Political Subdivision | 500080 | Western & Central Stark Soil Conservation District | 0.006872% | (950) | (150) | (26) | (627) | (147) | - | - | - |
| Political Subdivision | 500081 | Ramsey County Housing Authority | 0.007285% | (1,978) | (1,307) | (252) | (278) | (141) | - | - | - |
| Political Subdivision | 500082 | Grand Forks Public Library | 0.067814% | 4,079 | 3,668 | 4,918 | (3,077) | (1,430) | - | - | - |
| Political Subdivision | 500084 | Rolette County Soil Conservation District | 0.004690% | 791 | 436 | 547 | (104) | (88) | - | - | - |
| Political Subdivision | 500085 | Jamestown Park And Recreation District | 0.039874% | (9,075) | 435 | 435 | (1,044) | (1,092) | - | - | - |
| Political Subdivision | 500091 | Ramsey County Water Resource District | 0.003805% | 896 | 332 | 680 | (41) | (78) | - | - | - |
| Political Subdivision | 500107 | Grand Forks-E Grand Forks Metropolitan Planning | 0.027796% | 3,084 | 1,405 | 2,887 | (641) | (567) | - | - | - |
| Political Subdivision | 500108 | North Dakota Firefighters Association | 0.021935% | 3,719 | 2,141 | 2,541 | (546) | (417) | - | - | - |
| Political Subdivision | 500109 | James River Valley Library System | 0.036929% | 2,117 | 2,105 | 2,655 | (1,389) | (754) | - | - | - |
| Political Subdivision | 500110 | Grand Forks Park District | 0.193671% | 15,318 | 11,443 | 17,097 | (8,929) | (4,293) | - | - | - |
| Political Subdivision | 500111 | McIntosh County Housing Authority | 0.000000% | (249) | - | (1) | - | - | - | - | - |
| Political Subdivision | 500112 | Foster County Soil Conservation District | 0.000000% | - | - | - | - | - | - | - | - |
| Political Subdivision | 500113 | Lonestee Special Education Unit | 0.000000% | (1,590) | (807) | (250) | (365) | (68) | - | - | - |
| School District | 500114 | Roughrider Education Services Program (RESP) | 0.000000% | (207) | (201) | (6) | - | - | - | - | - |
| Political Subdivision | 500115 | Agassiz Water Users District | 0.010450% | 2,121 | 1,577 | 1,188 | (417) | (227) | - | - | - |
| Political Subdivision | 500116 | Western Area Water Supply Authority | 0.058695% | 1,748 | 752 | 4,799 | (2,507) | (1,296) | - | - | - |
| Political Subdivision | 500118 | Crosby Park District | 0.000000% | (795) | (442) | (353) | - | - | - | - | - |
| Political Subdivision | 500120 | Tri-Cities Joint Job Development Authority | 0.013038% | 40 | 600 | 779 | (985) | (354) | - | - | - |
| Political Subdivision | 500121 | Devils Lake Park Board | 0.037788% | 2,818 | 1,916 | 3,306 | (1,599) | (805) | - | - | - |
| Political Subdivision | 500122 | North Central Soil Conservation District | 0.004723% | 681 | 101 | 585 | 90 | (95) | - | - | - |
| Political Subdivision | 500125 | Walshston Park Board | 0.034417% | (2,021) | (659) | 1,620 | (2,253) | (929) | - | - | - |
| Political Subdivision | 500126 | City Of Bottineau Park Board | 0.008513% | 215 | 370 | 435 | (387) | (203) | - | - | - |
| Political Subdivision | 500128 | Logan County Soil Conservation District | 0.003197% | (556) | 200 | (203) | (482) | (71) | - | - | - |
| Political Subdivision | 500129 | Park District - City of New Rockford | 0.000000% | (2,191) | (396) | (729) | (899) | (167) | - | - | - |
| Political Subdivision | 500130 | Traill County Job Development Authority | 0.012809% | 1,173 | 2,098 | 1,732 | (395) | (262) | - | - | - |
| Political Subdivision | 500131 | Minot Park District | 0.098563% | 16,122 | 9,132 | 9,132 | (13,861) | (2,179) | - | - | - |
| Political Subdivision | 500132 | Valley City Park District | 0.034539% | 3,834 | 4,156 | 3,105 | (2,444) | (983) | - | - | - |
| Political Subdivision | 500136 | Tioga Park District | 0.006915% | 1,305 | 1,171 | 1,306 | (364) | (168) | - | - | - |
| Political Subdivision | 500137 | Municipal Airport Authority of the City of Fargo | 0.124569% | 37,582 | 20,523 | 23,201 | (8,847) | (2,295) | - | - | - |
| Political Subdivision | 500140 | Eddy County Soil Conservation District | 0.004669% | 1,828 | 879 | 1,008 | (65) | (85) | - | - | - |
| Political Subdivision | 500141 | Kindred Park District | 0.006477% | 2,582 | 1,224 | 1,424 | 76 | (142) | - | - | - |
| Political Subdivision | 500142 | Sheridan County Soil Conservation District | 0.004715% | 1,687 | 841 | 970 | (24) | (100) | - | - | - |
| Political Subdivision | 500145 | Walsh County Job Development Authority | 0.000000% | - | - | - | - | - | - | - | - |
| Political Subdivision | 500152 | Horace Rural Fire Protection District | 0.020477% | 12,370 | 4,445 | 5,136 | 2,607 | 182 | - | - | - |
| Political Subdivision | 500059 | Traill Rural Water District | 0.000000% | (1,185) | (958) | (227) | - | - | - | - | - |
| Political Subdivision | 500123 | Williston Rural Fire Protection District #1 | 0.000000% | (740) | (595) | (145) | - | - | - | - | - |
| Political Subdivision | 500124 | Emmons County Soil Conservation District | 0.000000% | (192) | (145) | (47) | - | - | - | - | - |
| Political Subdivision | 500127 | Bottineau County Water Resource District | 0.000000% | 112 | 89 | 23 | - | - | - | - | - |
| State of ND | 030500 | Tobacco Prevention/Control Committee | 0.000000% | - | - | - | - | - | - | - | - |
| Total | | | 99.99997% | \$ 4,390,653 | \$ 4,088,410 | \$ 7,440,726 | \$ (4,909,810) | \$ (2,228,653) | \$ - | \$ - | \$ - |

* 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)

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

Glossary of Terms (Continued)

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| 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:

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

Total OPEB Liability (TOL)

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

Unfunded Actuarial Accrued Liability (UAAL)

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

Actuarial Valuation Assets

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