

# 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, 2025





December 15, 2025

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, 2025 actuarial valuation report.



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**SECTION A**

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**EXECUTIVE SUMMARY**

# Executive Summary as of June 30, 2025

Actuarial Valuation Date	July 1, 2025
Measurement Date of the Net OPEB Liability	July 1, 2025
Plan's Fiscal Year Ending Date (Reporting Date) for GASB 74	July 1, 2025
Employer's Fiscal Year Ending Date (Reporting Date) for GASB 75	July 1, 2026

## Membership

Number of	
- Retirees and Beneficiaries	16,164
- Inactive, Nonretired Members	8,245
- Active Members	15,381
- Total	39,790
Covered Payroll	\$ 1,038,907,846

## Net OPEB Liability

Total OPEB Liability	\$ 273,402,330
Plan Fiduciary Net Position	207,627,644
Net OPEB Liability	\$ 65,774,686
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	75.94 %
Net OPEB Liability as a Percentage of Covered Payroll	6.33 %

## 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*	5.20 %
Last year ending June 30 in the 2026 to 2125 projection period for which projected benefit payments are fully funded	2125

**Total OPEB Expense** \$ 9,407,642

## 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	336,988
Changes in assumptions	5,702,346
Net difference between projected and actual earnings on OPEB plan investments	-
Total	\$ 6,039,334

### Deferred Inflows of Resources

Difference between expected and actual experience	955,993
Changes in assumptions	5,662,301
Net difference between projected and actual earnings on OPEB plan investments	12,667,540
Total	\$ 19,285,834

*\*Source: Based on 20 general obligation municipal bonds maturing in 20 years with mixed quality as reported in Bond Buyer's "20-Bond GO Index" at fiscal year end. In describing this index, the Bond Buyer website notes that the bonds' average credit quality is roughly equivalent to Moody's Investors Service's Aa2 rating and Standard & Poor's Corp.'s AA.*



# Discussion

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## 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.

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, 2025.

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

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

## Discussion (Continued)

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### Notes to Financial Statements

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

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

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

## Discussion (Continued)

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**In addition, Single-Employer and Cost-Sharing OPEB plans should disclose the following information in 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)

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

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

### Measurement of the Net OPEB Liability

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

### Frequency and Timing of the Actuarial Valuation

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

The total OPEB liability shown in this report is based on an actuarial valuation performed as of July 1, 2025 and a measurement date of July 1, 2025.

### 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 5.20% (based on the daily rate closest to but not later than the measurement date of The Bond Buyer "20-Bond Municipal GO Index"); and the resulting Single Discount Rate is 5.75%.



## Discussion (Concluded)

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### Future Uncertainty or Risk

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

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

## SECTION B

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### **FINANCIAL STATEMENTS**

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

# Statement of OPEB Expense under GASB Statement No. 75

## Fiscal Year Ended June 30, 2025\*

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### A. Expense

1. Service Cost	\$	4,042,086
2. Interest on the Total OPEB Liability		15,377,298
3. Current-Period Benefit Changes		-
4. Employee Contributions (made negative for addition here) <sup>1</sup>		(217,420)
5. Projected Earnings on Plan Investments (made negative for addition here)		(10,640,476)
6. OPEB Plan Administrative Expense		402,419
7. Other Changes in Plan Fiduciary Net Position (made negative for addition here)		(299)
8. Recognition of Outflow/(Inflow) of Resources due to Liabilities		4,511,186
9. Recognition of Outflow/(Inflow) of Resources due to Assets		(4,067,152)
		(4,067,152)
<b>10. Total OPEB Expense</b>	<b>\$</b>	<b>9,407,642</b>

*\*Based on a measurement date of June 30, 2025. Will be used for fiscal year ending June 30, 2026.*

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

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

At the end of the current measurement period, the average expected remaining service lives of the 15,381 active employees in the plan was approximately 10.2483 years. Additionally, the total plan membership (active employees and inactive employees) was 39,790. 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 3.9615 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, 2025\*

### 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	\$ 336,988	\$ 955,993	\$ (619,005)
2. Assumption Changes	5,702,346	5,662,301	40,045
3. Net Difference between projected and actual earnings on OPEB plan investments	-	12,667,540	(12,667,540)
<b>4. Total</b>	<b>\$ 6,039,334</b>	<b>\$ 19,285,834</b>	<b>\$ (13,246,500)</b>

### 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
2026	\$ 3,815,842
2027	(8,532,296)
2028	(5,829,471)
2029	(2,700,575)
2030	-
Thereafter	-
<b>Total</b>	<b>\$ (13,246,500)</b>

\*Based on a measurement date of June 30, 2025. Will be used for fiscal year ending June 30, 2026.



# 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 (2026-2030)	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
2018	\$ 2,732,254	7.2973	\$ -	\$ 374,420	\$ 374,420	\$ 374,420	\$ 374,420	\$ 374,420	\$ 374,420	\$ 374,420	\$ 111,314	\$ -	\$ -	\$ -	\$ -	\$ -
2019	(1,374,146)	7.2213	(42,109)	-	(190,291)	(190,291)	(190,291)	(190,291)	(190,291)	(190,291)	(190,291)	(42,109)	-	-	-	-
2020	314,726	5.6501	-	-	-	55,703	55,703	55,703	55,703	55,703	55,703	36,211	-	-	-	-
2021	2,164,642	5.2992	122,217	-	-	-	408,485	408,485	408,485	408,485	408,485	122,217	-	-	-	-
2022	616,158	4.8884	111,978	-	-	-	-	126,045	126,045	126,045	126,045	111,978	-	-	-	-
2023	(776,702)	4.5028	(259,223)	-	-	-	-	-	(172,493)	(172,493)	(172,493)	(172,493)	(86,730)	-	-	-
2024	197,223	4.1771	102,793	-	-	-	-	-	-	47,215	47,215	47,215	47,215	8,363	-	-
2025	(875,718)	3.9615	(654,661)	-	-	-	-	-	-	-	(221,057)	(221,057)	(221,057)	(212,547)	-	-
Total			(619,005)	374,420	184,129	239,832	648,317	774,362	601,869	649,084	145,429	(154,249)	(260,572)	(204,184)	-	-

  

Increase (Decrease) in OPEB Expense Arising from Changes in Assumptions <sup>1</sup>																
Recognized in Year Ending June 30																
Year Ending June 30	Changes in Assumptions	Recognition Period (Years)	Total Deferred (2026-2030)	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
2018	\$ -	7.2973	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2019	5,002,621	7.2213	153,308	-	692,759	692,759	692,759	692,759	692,759	692,759	692,759	153,308	-	-	-	-
2020	4,372,129	5.6501	-	-	-	773,814	773,814	773,814	773,814	773,814	503,059	-	-	-	-	-
2021	-	5.2992	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	30,533,446	4.8884	5,549,038	-	-	-	-	6,246,102	6,246,102	6,246,102	6,246,102	5,549,038	-	-	-	-
2023	(10,642,733)	4.5028	(3,551,990)	-	-	-	-	-	(2,363,581)	(2,363,581)	(2,363,581)	(2,363,581)	(1,188,409)	-	-	-
2024	-	4.1771	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2025	(2,822,893)	3.9615	(2,110,311)	-	-	-	-	-	-	-	(712,582)	(712,582)	(712,582)	(685,147)	-	-
Total			40,045	-	692,759	1,466,573	1,466,573	7,712,675	5,349,094	5,349,094	4,365,757	2,626,183	(1,900,991)	(685,147)	-	-

  

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 (2026-2030)	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
2018	\$ 686,006	5.0000	\$ -	\$ 137,201	\$ 137,201	\$ 137,201	\$ 137,201	\$ 137,202	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2019	1,466,575	5.0000	-	-	293,315	293,315	293,315	293,315	293,315	293,315	-	-	-	-	-	-
2020	3,107,645	5.0000	-	-	-	621,529	621,529	621,529	621,529	621,529	-	-	-	-	-	-
2021	(27,055,318)	5.0000	-	-	-	-	(5,411,064)	(5,411,064)	(5,411,064)	(5,411,064)	(5,411,062)	-	-	-	-	-
2022	38,573,223	5.0000	7,714,643	-	-	-	-	7,714,645	7,714,645	7,714,645	7,714,645	7,714,643	-	-	-	-
2023	(7,152,963)	5.0000	(2,861,184)	-	-	-	-	-	(1,430,593)	(1,430,593)	(1,430,593)	(1,430,593)	(1,430,591)	-	-	-
2024	(11,197,838)	5.0000	(6,718,702)	-	-	-	-	-	-	(2,239,568)	(2,239,568)	(2,239,568)	(2,239,568)	(2,239,566)	-	-
2025	(13,502,871)	5.0000	(10,802,297)	-	-	-	-	-	-	-	(2,700,574)	(2,700,574)	(2,700,574)	(2,700,574)	(2,700,575)	-
Total			(12,667,540)	137,201	430,516	1,052,045	(4,359,019)	3,355,627	1,787,832	(745,051)	(4,067,152)	1,343,908	(6,370,733)	(4,940,140)	(2,700,575)	-

  

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 (2026-2030)	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
2018	\$ 3,418,260	Varies by Type	\$ -	\$ 511,621	\$ 511,621	\$ 511,621	\$ 511,621	\$ 511,622	\$ 374,420	\$ 374,420	\$ 111,314	\$ -	\$ -	\$ -	\$ -	\$ -
2019	5,095,050	Varies by Type	111,199	-	795,783	795,783	795,783	795,783	795,783	502,468	502,468	111,199	-	-	-	-
2020	7,794,500	Varies by Type	-	-	-	1,451,046	1,451,046	1,451,046	1,451,046	1,451,046	539,270	-	-	-	-	-
2021	(24,890,676)	Varies by Type	122,217	-	-	-	(5,002,579)	(5,002,579)	(5,002,579)	(5,002,579)	(5,002,577)	122,217	-	-	-	-
2022	69,722,827	Varies by Type	13,375,659	-	-	-	-	14,086,792	14,086,792	14,086,792	14,086,792	13,375,659	-	-	-	-
2023	(18,572,398)	Varies by Type	(6,672,397)	-	-	-	-	-	(3,966,667)	(3,966,667)	(3,966,667)	(3,966,667)	(2,705,730)	-	-	-
2024	(11,000,615)	Varies by Type	(6,615,909)	-	-	-	-	-	-	(2,192,353)	(2,192,353)	(2,192,353)	(2,192,353)	(2,231,203)	-	-
2025	(17,201,482)	Varies by Type	(13,567,269)	-	-	-	-	-	-	-	(3,634,213)	(3,634,213)	(3,634,213)	(3,598,268)	(2,700,575)	-
Total			(13,246,500)	511,621	1,307,404	2,758,450	(2,244,129)	11,842,664	7,738,795	5,253,127	444,034	3,815,842	(8,532,296)	(5,829,471)	(2,700,575)	-

<sup>1</sup>For fiscal years ending 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 years ending June 30, 2020 and June 30, 2025, includes difference in liability due to changes in the assumptions from the 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							
	(2026-2030)	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Difference between expected and actual experience	\$ 336,988	\$ 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	5,702,346	-	692,759	1,466,573	1,466,573	7,712,675	7,712,675	7,712,675	7,441,920	5,702,346	-	-	-	-
Difference between projected and actual earnings on investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	6,039,334	374,420	1,067,179	1,896,696	2,305,181	8,677,328	8,677,328	8,724,543	8,171,190	5,983,756	47,215	8,363	-	-

  

	Total Deferred						(Inflows) of Resources Recognized in Year Ending June 30							
	(2026-2030)	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Difference between expected and actual experience	\$ (955,993)	-	\$ (190,291)	\$ (190,291)	\$ (190,291)	\$ (190,291)	\$ (362,784)	\$ (362,784)	\$ (583,841)	\$ (435,659)	\$ (307,787)	\$ (212,547)	-	-
Changes in assumptions	(5,662,301)	-	-	-	-	-	(2,363,581)	(2,363,581)	(3,076,163)	(3,076,163)	(1,900,991)	(685,147)	-	-
Difference between projected and actual earnings on investments	(12,667,540)	137,201	430,516	1,052,045	(4,359,019)	3,355,627	1,787,832	(745,051)	(4,067,152)	1,343,908	(6,370,733)	(4,940,140)	(2,700,575)	-
<b>Total</b>	(19,285,834)	137,201	240,225	861,754	(4,549,310)	3,165,336	(938,533)	(3,471,416)	(7,727,156)	(2,167,914)	(8,579,511)	(5,837,834)	(2,700,575)	-

  

	Total Deferred						Increase (Decrease) in OPEB Expense Arising from Assets and Liabilities Recognized in Year Ending June 30							
	(2026-2030)	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Total Liabilities	\$ (578,960)	\$ 374,420	\$ 876,888	\$ 1,706,405	\$ 2,114,890	\$ 8,487,037	\$ 5,950,963	\$ 5,998,178	\$ 4,511,186	\$ 2,471,934	\$ (2,161,563)	\$ (889,331)	\$ -	-
Total Assets	(12,667,540)	137,201	430,516	1,052,045	(4,359,019)	3,355,627	1,787,832	(745,051)	(4,067,152)	1,343,908	(6,370,733)	(4,940,140)	(2,700,575)	-
<b>Total</b>	(13,246,500)	511,621	1,307,404	2,758,450	(2,244,129)	11,842,664	7,738,795	5,253,127	444,034	3,815,842	(8,532,296)	(5,829,471)	(2,700,575)	-



# Statement of Fiduciary Net Position as of Fiscal Years Ending

	Fiscal Year Ending	
	June 30, 2024	June 30, 2025
<b>Assets</b>		
Cash	\$ 1,583,500	\$ 1,620,048
Receivables		
Contribution receivable	862,111	829,890
Interest receivable	1,202	3,137
Due from other fiduciary funds	0	0
Due from Uniform Group Insurance Plan	0	0
Due from other state agencies	183	174
Total receivables	<u>863,496</u>	<u>833,201</u>
Investments		
Equities	120,260,279	136,732,646
Fixed income	63,927,579	68,634,974
Real estate	-	-
Mutual funds	-	-
Annuities	-	-
Alternative Investments		
Invested cash	<u>57,181</u>	<u>226,619</u>
Total Investments	<u>184,245,039</u>	<u>205,594,239</u>
Prepaid expenses	-	-
Capital assets (net of depreciation/ amortization)	<u>49,456</u>	<u>38,434</u>
Total assets	<u>186,741,491</u>	<u>208,085,922</u>
<b>Liabilities</b>		
Salaries payable	-	-
Accounts payable	165,491	353,055
Due to other fiduciary funds	-	104,299
Due to Uniform Group Insurance Plan	-	-
Due to other state agencies	-	924
Accrued compensated absences	-	-
Total liabilities	<u>165,491</u>	<u>458,278</u>
<b>Net position restricted for postemployment healthcare benefits</b>	<u>\$ 186,576,000</u>	<u>\$ 207,627,644</u>



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

	Fiscal Year Ending	
	June 30, 2024	June 30, 2025
<b>Additions:</b>		
Contributions:		
From employer	\$ 12,328,091	\$ 12,392,992
From employee	7,894	7,213
Total contributions	12,335,985	12,400,205
Investment income		
Net change in fair value of investments	16,039,784	18,764,233
Interest and dividends	5,306,731	6,005,844
Less investment expense	(542,564)	(626,730)
Net investment income	20,803,951	24,143,347
Repurchase service credit	282,386	210,207
Miscellaneous Income	596	299
Total additions	33,422,918	36,754,058
<b>Deductions:</b>		
Benefits paid to participants	-	-
Refunds	11,197	14,913
Prefunded credit applied	14,783,098	15,285,082
Health premiums paid	-	-
	14,794,295	15,299,995
Administrative expenses	370,675	402,419
Total deductions	15,164,970	15,702,414
Change in net position	18,257,948	21,051,644
<b>Net position restricted for postemployment healthcare benefits</b>		
Beginning of year	168,318,052	186,576,000
End of year	\$ 186,576,000	\$ 207,627,644



## SECTION C

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### **REQUIRED SUPPLEMENTARY INFORMATION**

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

**Schedule of Changes in Net OPEB Liability and Related Ratios**  
**Current Period**  
**Fiscal Year Ended June 30, 2025**

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<b>Total OPEB Liability</b>	
Service Cost	\$ 4,042,086
Interest on the Total OPEB Liability	15,377,298
Benefit Changes	-
Difference between Expected and Actual Experience <sup>1</sup>	(875,718)
Assumption Changes	(2,822,893)
Benefit payments and refunds	(15,299,995)
<b>Net Change in Total OPEB Liability</b>	<b>\$ 420,778</b>
<b>Total OPEB Liability - Beginning</b>	<b>272,981,552</b>
<b>Total OPEB Liability - Ending (a)</b>	<b>\$ 273,402,330</b>
<b>Plan Fiduciary Net Position</b>	
Employer Contributions	\$ 12,392,992
Employee Contributions	7,213
Contribution - Service Credit Repurchase	210,207
OPEB Plan Net Investment Income	24,143,347
Benefit payments and refunds	(15,299,995)
OPEB Plan Administrative Expense	(402,419)
Transfers and Other Income	299
<b>Net Change in Plan Fiduciary Net Position</b>	<b>\$ 21,051,644</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>186,576,000</b>
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$ 207,627,644</b>
<b>Net OPEB Liability - Ending (a) - (b)</b>	<b>\$ 65,774,686</b>
<b>Plan Fiduciary Net Position as a Percentage</b>	<b>75.94%</b>
<b>Covered Employee Payroll</b>	<b>\$ 1,038,907,846</b>
<b>Net OPEB Liability as a Percentage</b>	<b>6.33%</b>

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



## Schedule of Required Supplementary Information

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

Fiscal year ending July 1,	2025	2024	2023	2022	2021	2020	2019	2018	2017
<b>Total OPEB Liability</b>									
Service Cost	\$ 4,042,086	\$ 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	15,377,298	15,125,396	14,547,655	15,155,215	14,657,683	15,498,021	15,217,017	14,485,170	14,327,443
Benefit Changes	-	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience <sup>1</sup>	(875,718)	197,223	(776,702)	616,158	2,164,642	314,726	(1,374,146)	2,732,254	(2,231,206)
Assumption Changes <sup>2</sup>	(2,822,893)	-	(10,642,733)	30,533,446	-	4,372,129	5,002,621	-	8,860,723
Benefit payments and refunds	(15,299,995)	(14,794,295)	(14,214,800)	(13,746,110)	(12,884,511)	(12,317,075)	(11,505,070)	(11,016,060)	(10,014,370)
<b>Net Change in Total OPEB Liability</b>	<b>\$ 420,778</b>	<b>\$ 4,688,376</b>	<b>\$ (6,220,855)</b>	<b>\$ 36,562,296</b>	<b>\$ 8,211,061</b>	<b>\$ 11,909,650</b>	<b>\$ 11,168,229</b>	<b>\$ 9,968,025</b>	<b>\$ 14,373,168</b>
<b>Total OPEB Liability - Beginning</b>	<b>272,981,552</b>	<b>268,293,176</b>	<b>274,514,031</b>	<b>237,951,735</b>	<b>229,740,674</b>	<b>217,831,024</b>	<b>206,662,795</b>	<b>196,694,770</b>	<b>182,321,602</b>
<b>Total OPEB Liability - Ending (a)</b>	<b>\$ 273,402,330</b>	<b>\$ 272,981,552</b>	<b>\$ 268,293,176</b>	<b>\$ 274,514,031</b>	<b>\$ 237,951,735</b>	<b>\$ 229,740,674</b>	<b>\$ 217,831,024</b>	<b>\$ 206,662,795</b>	<b>\$ 196,694,770</b>
<b>Plan Fiduciary Net Position</b>									
Employer Contributions	\$ 12,392,992	\$ 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	7,213	7,894	10,741	12,234	15,481	16,319	15,859	15,984	16,173
Contribution - Service Credit Repurchase	210,207	282,386	282,185	456,895	375,038	556,585	377,329	746,942	464,323
OPEB Plan Net Investment Income	24,143,347	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	(15,299,995)	(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	(402,419)	(370,675)	(355,695)	(383,458)	(430,097)	(453,913)	(437,349)	(480,244)	(443,220)
Transfers and Other Income	299	596	1	(1)	312	9,580	(857)	225	-
<b>Net Change in Plan Fiduciary Net Position</b>	<b>21,051,644</b>	<b>18,257,948</b>	<b>13,834,980</b>	<b>(27,851,374)</b>	<b>36,713,529</b>	<b>8,108,631</b>	<b>9,606,304</b>	<b>10,312,292</b>	<b>14,672,615</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>186,576,000</b>	<b>168,318,052</b>	<b>154,483,072</b>	<b>182,334,446</b>	<b>145,620,917</b>	<b>137,512,286</b>	<b>127,905,982</b>	<b>117,593,690</b>	<b>102,921,075</b>
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$ 207,627,644</b>	<b>\$ 186,576,000</b>	<b>\$ 168,318,052</b>	<b>\$ 154,483,072</b>	<b>\$ 182,334,446</b>	<b>\$ 145,620,917</b>	<b>\$ 137,512,286</b>	<b>\$ 127,905,982</b>	<b>\$ 117,593,690</b>
<b>Net OPEB Liability - Ending (a) - (b)</b>	<b>65,774,686</b>	<b>86,405,552</b>	<b>99,975,124</b>	<b>120,030,959</b>	<b>55,617,289</b>	<b>84,119,757</b>	<b>80,318,738</b>	<b>78,756,813</b>	<b>79,101,080</b>
<b>Plan Fiduciary Net Position as a Percentage</b>									
<b>of Total OPEB Liability</b>	75.94 %	68.35 %	62.74 %	56.28 %	76.63 %	63.38 %	63.13 %	61.89 %	59.78 %
<b>Covered Employee Payroll</b>	\$ 1,038,907,846	\$ 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
<b>Net OPEB Liability as a Percentage</b>									
<b>of Covered Employee Payroll</b>	6.33 %	8.33 %	9.95 %	11.63 %	5.10 %	7.38 %	7.20 %	7.20 %	7.31 %

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

<sup>2</sup> For fiscal years ending June 30, 2017, June 30, 2019, June 30, 2022, and June 30, 2023 includes difference in liability due to a change in the single discount rate. For fiscal years ending June 30, 2020 and June 30, 2025, includes difference in liability due to changes in the assumptions from the 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 %
2025	273,402,330	207,627,644	65,774,686	75.94 %	1,038,907,846	6.33 %

*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 %
2025	14,675,411	12,392,992	2,282,419	1,038,907,846	1.19 %

*Ten fiscal years will be built prospectively.*

# Notes to Schedule of Contributions

**Valuation Date:** July 1, 2025  
**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 2025 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	2.40%
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 107% for males and 100% for females. Pub-2010 Disabled Retiree Mortality table (for General Employees), sex-distinct, with rates multiplied by 117% for males and 113% for females. Pub-2010 Employee Mortality table (for General Employees), sex-distinct, with rates multiplied by 87% for males and 88% for females. Mortality rates are projected from 2010 using the MP-2021 scale.

**Other Information:**

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

The assumptions were updated beginning with the actuarial valuation as of July 1, 2025 based on an experience study covering the period July 1, 2019 through July 1, 2024.

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



# Schedule of Investment Returns Multiyear Last 10 Fiscal Years

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<u>FY Ending July 1,</u>	<u>Annual Return<sup>1</sup></u>
2017	
2018	
2019	
2020	
2021	
2022	
2023	
2024	
2025	

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

## Schedule of Reconciliation of Net OPEB Liability

FY Ending June 30,	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
2025	86,405,552	9,407,642	12,392,992	(13,567,269)	4,078,247	65,774,686

*Ten fiscal years will be built prospectively.*



## SECTION D

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### **NOTES TO FINANCIAL STATEMENTS**

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

## Long-Term Expected Return on Plan Assets

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return	Allocation-Weighted Long-Term Expected Real Rate of Return
Large Cap Equity Index	37.00 %	7.31 %	2.70 %
US Small Cap Equity	7.00 %	10.40 %	0.73 %
World Equity ex-US	29.00 %	7.32 %	2.12 %
US High Yield	3.00 %	6.13 %	0.18 %
Emerging Markets Debt	4.00 %	7.45 %	0.30 %
Core Fixed Income	20.00 %	4.26 %	0.85 %
<b>Total</b>	<b>100.00 %</b>		<b>6.89 %</b>

*Asset allocation and long-term (equilibrium) expected arithmetic returns were provided by SEI and are net of inflation of 2.50%.*

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

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

Regarding the sensitivity of the net OPEB liability to changes in the Single Discount Rate, the following presents the plan's net OPEB liability, calculated using a Single Discount Rate of 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:

<b>1% Decrease</b>	<b>Current Single Discount Rate Assumption</b>	<b>1% Increase</b>
<b>4.75%</b>	<b>5.75%</b>	<b>6.75%</b>
\$97,199,254	\$65,774,686	\$39,280,843

### 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, 2025

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Inactive Plan Members or Beneficiaries Currently Receiving Benefits	16,164
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	8,245
Active Plan Members	<u>15,381</u>
Total Plan Members	39,790

## **SECTION E**

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### **SCHEDULES OF EMPLOYER ALLOCATIONS**

## Schedule of Net OPEB Liability by Employer Type

Employer	As of June 30, 2024					As of June 30, 2025				
	2024 Payroll	Current Contribution Rate	Estimated 2024-2025 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2025 Payroll	Current Contribution Rate	Estimated 2025-2026 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
	City	\$ 140,523,402	1.14%	\$ 1,601,963	13.554779%	\$ 11,712,081	\$ 148,807,070	1.14%	\$ 1,696,400	14.323412%
County	193,594,429	1.14%	2,206,973	18.673970%	16,135,352	196,422,031	1.14%	2,239,215	18.906587%	12,435,746
District Health Unit	12,022,428	1.14%	137,057	1.159673%	1,002,022	11,599,524	1.14%	132,236	1.116512%	734,384
Political Subdivision	23,290,325	1.14%	265,512	2.246567%	1,941,158	23,221,093	1.14%	264,724	2.235145%	1,470,159
School District	137,182,924	1.14%	1,563,885	13.232558%	11,433,668	132,206,355	1.14%	1,507,152	12.725517%	8,370,167
State	263,503,884	1.14%	3,003,942	25.417386%	21,962,034	262,223,978	1.14%	2,989,353	25.240350%	16,601,763
State of ND	266,589,935	1.14%	3,039,127	25.715064%	22,219,241	264,427,803	1.14%	3,014,474	25.452477%	16,741,289
<b>Total</b>	<b>\$ 1,036,707,327</b>	<b>1.14%</b>	<b>\$ 11,818,459</b>	<b>99.999997%</b>	<b>\$ 86,405,556</b>	<b>\$ 1,038,907,854</b>	<b>1.14%</b>	<b>\$ 11,843,554</b>	<b>100.000000%</b>	<b>\$ 65,774,687</b>

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, 2025				
Employer	Proportionate Share	Net OPEB Liability At Discount Rate	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate
		1% Lower	Discount Rate	1% Higher
		4.75%	5.75%	6.75%
City	14.323412%	\$ 13,922,244	\$ 9,421,179	\$ 5,626,362
County	18.906587%	18,377,063	12,435,746	7,426,666
District Health Unit	1.116512%	1,085,241	734,384	438,576
Political Subdivision	2.235145%	2,172,543	1,470,159	877,982
School District	12.725517%	12,369,109	8,370,167	4,998,690
State	25.240350%	24,533,430	16,601,763	9,914,623
State of ND	25.452477%	24,739,616	16,741,289	9,997,947
<b>Total</b>	<b>100.000000%</b>	<b>\$ 97,199,246</b>	<b>\$ 65,774,687</b>	<b>\$ 39,280,846</b>

*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	14.323412%	\$ 1,775,097	\$ 1,765,649	\$ 9,448	\$ 148,807,070	1.19%
County	18.906587%	2,343,090	2,320,534	22,556	196,422,031	1.18%
District Health Unit	1.116512%	138,369	139,437	(1,068)	11,599,524	1.20%
Political Subdivision	2.235145%	276,996	276,347	649	23,221,093	1.19%
School District	12.725517%	1,577,068	1,591,627	(14,559)	132,206,355	1.20%
State	25.240350%	3,128,034	3,028,297	99,737	262,223,978	1.15%
State of ND	25.452477%	3,154,326	2,964,670	189,656	264,427,803	1.12%
<b>Total</b>	<b>100.000000%</b>	<b>\$ 12,392,980</b>	<b>\$ 12,086,561</b>	<b>\$ 306,419</b>	<b>\$ 1,038,907,854</b>	<b>1.16%</b>

*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	Proportionate Share of Contributions	Total Employer Expense		
City	14.323412%	\$ 48,274	\$ 816,772	-	\$ 1,000,005	\$ 1,865,051	\$ 136,929	\$ 811,038	\$ 1,814,423	\$ 431,006	\$ 3,193,396	\$ 1,347,480	\$ 485,847	\$ 1,833,327
County	18.906587%	63,726	1,078,117	-	817,776	1,959,619	180,744	1,070,553	2,395,002	574,847	4,221,146	1,778,650	53,718	1,832,368
District Health Unit	1.116512%	3,763	63,669	-	39,569	107,001	10,675	63,222	141,435	74,655	289,987	105,043	(9,499)	95,544
Political Subdivision	2.235145%	7,532	127,454	-	158,463	293,449	21,369	126,560	283,137	153,573	584,639	210,275	32,577	242,852
School District	12.725517%	42,887	725,658	-	344,926	1,113,471	121,655	720,562	1,612,012	1,315,389	3,769,618	1,197,157	(534,826)	662,331
State	25.240350%	85,058	1,439,292	-	890,346	2,414,696	241,294	1,429,184	3,197,329	605,714	5,473,521	2,374,521	105,342	2,479,863
State of ND	25.452477%	85,770	1,451,391	-	814,839	2,352,000	243,324	1,441,197	3,224,202	1,158,327	6,067,050	2,394,491	(200,361)	2,194,130
<b>Total</b>	<b>100.000000%</b>	<b>\$ 337,010</b>	<b>\$ 5,702,353</b>	<b>\$ -</b>	<b>\$ 4,065,924</b>	<b>\$ 10,105,287</b>	<b>\$ 955,990</b>	<b>\$ 5,662,316</b>	<b>\$ 12,667,540</b>	<b>\$ 4,313,511</b>	<b>\$ 23,599,357</b>	<b>\$ 9,407,617</b>	<b>\$ (67,202)</b>	<b>\$ 9,340,415</b>

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	2026	2027	2028	2029	2030	2031	2032 and Thereafter
City	14.323412%	\$ (1,328,345)	\$ 832,226	\$ (1,078,203)	\$ (695,554)	\$ (386,814)	\$ -	\$ -	\$ -
County	18.906587%	(2,261,527)	819,322	(1,519,096)	(1,051,167)	(510,586)	-	-	-
District Health Unit	1.116512%	(182,986)	31,105	(109,557)	(74,380)	(30,154)	-	-	-
Political Subdivision	2.235145%	(291,190)	100,235	(196,547)	(134,511)	(60,367)	-	-	-
School District	12.725517%	(2,656,147)	(21,216)	(1,424,040)	(867,228)	(343,663)	-	-	-
State	25.240350%	(3,058,825)	1,143,402	(2,020,268)	(1,500,325)	(681,634)	-	-	-
State of ND	25.452477%	(3,715,050)	824,079	(2,273,679)	(1,578,087)	(687,363)	-	-	-
<b>Total</b>	<b>100.000000%</b>	<b>\$ (13,494,070)</b>	<b>\$ 3,729,153</b>	<b>\$ (8,621,390)</b>	<b>\$ (5,901,252)</b>	<b>\$ (2,700,581)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

*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, 2024										As of June 30, 2025				
Employer Type	Employer ID	Employer	2024 Payroll	Current Contribution Rate	Estimated 2024-2025 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2025 Payroll	Current Contribution Rate	Estimated 2025-2026 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate		
State of ND	010100	Governor's Office	\$ 1,098,573	1.14%	\$ 12,524	0.105968%	\$ 91,562	\$ 695,889	1.14%	\$ 7,933	0.066983%	\$ 44,058		
State of ND	010800	Secretary Of State	1,121,019	1.14%	12,780	0.108133%	93,433	1,108,838	1.14%	12,641	0.106731%	70,202		
State	011000	Office Of Management & Budget	3,291,685	1.14%	37,525	0.317513%	274,349	3,082,864	1.14%	35,145	0.296741%	195,180		
State	011200	Information Technology Dept	32,788,635	1.14%	373,790	3.162767%	2,732,806	33,013,296	1.14%	376,352	3.177692%	2,090,117		
State	011700	State Auditor's Office	2,902,618	1.14%	33,090	0.279984%	241,922	2,552,782	1.14%	29,102	0.245718%	161,620		
State	011800	Central Services	899,856	1.14%	10,258	0.086799%	74,999	757,875	1.14%	8,640	0.072949%	47,982		
State of ND	012000	State Treasurer's Office	351,883	1.14%	4,011	0.033942%	29,328	387,183	1.14%	4,414	0.037268%	24,513		
State	012500	Attorney General's Office	15,271,393	1.14%	174,094	1.473067%	1,272,812	15,668,844	1.14%	178,625	1.508203%	992,016		
State of ND	012700	Tax Department	5,169,823	1.14%	58,936	0.498677%	430,885	4,726,276	1.14%	53,880	0.454927%	299,227		
State of ND	013000	Facility Management	1,461,236	1.14%	16,658	0.140950%	121,789	1,514,887	1.14%	17,270	0.145815%	95,909		
State of ND	014000	Office Of Administrative Hearings	395,091	1.14%	4,504	0.038110%	32,929	266,334	1.14%	3,036	0.025636%	16,862		
State	016000	Legislative Council	3,480,534	1.14%	39,678	0.335730%	290,089	3,660,624	1.14%	41,731	0.352353%	231,759		
State of ND	018000	ND Supreme Court	26,175,976	1.14%	298,406	2.524915%	2,181,667	25,965,619	1.14%	296,008	2.499319%	1,643,919		
State of ND	018800	Commission On Legal Counsel For Indigents	1,950,107	1.14%	22,231	0.188106%	162,534	2,097,142	1.14%	23,907	0.201860%	132,773		
State	019000	Retirement & Investment Office	1,599,784	1.14%	18,238	0.154314%	133,336	1,188,766	1.14%	13,552	0.114425%	75,263		
State	019200	ND Public Employees Retirement System	2,099,896	1.14%	23,939	0.202554%	175,018	2,203,881	1.14%	25,124	0.221314%	139,530		
State of ND	019500	ND Ethics Commission	-	1.14%	-	0.000000%	-	-	1.14%	-	0.000000%	-		
State of ND	020100	Public Instruction	4,553,407	1.14%	51,909	0.439218%	379,509	4,556,162	1.14%	51,940	0.438553%	288,457		
State	020200	Education Standards & Practice	582,489	1.14%	6,640	0.056186%	48,548	603,324	1.14%	6,878	0.058073%	38,197		
State	020400	ND Center for Distance Education	433,401	1.14%	4,941	0.041806%	36,123	550,004	1.14%	6,270	0.052941%	34,822		
State	021500	ND University System Office	1,150,212	1.14%	13,112	0.110949%	95,866	1,306,095	1.14%	14,889	0.125718%	82,691		
State of ND	022300	ND Youth Correctional Center	1,626,962	1.14%	18,547	0.156936%	135,601	1,612,836	1.14%	18,386	0.155243%	102,111		
State of ND	022400	Juvenile Services - DOCR	1,543,160	1.14%	17,592	0.148852%	128,616	1,520,948	1.14%	17,339	0.146399%	96,293		
State	022600	Land Department	1,424,537	1.14%	16,240	0.137410%	118,730	1,650,751	1.14%	18,819	0.158893%	104,511		
State	022700	Bismarck State College	4,217,654	1.14%	48,081	0.406832%	351,525	4,455,809	1.14%	50,796	0.428894%	282,104		
State	022800	Lake Region State College	1,938,014	1.14%	22,093	0.186939%	161,526	2,025,285	1.14%	23,088	0.194944%	128,224		
State	022900	Williston State College	396,807	1.14%	4,524	0.038276%	33,073	415,627	1.14%	4,738	0.040006%	26,314		
State	023000	University Of North Dakota	35,334,665	1.14%	402,815	3.408855%	2,945,008	34,815,101	1.14%	396,892	3.351255%	2,204,192		
State	023500	North Dakota State University	26,860,273	1.14%	306,207	2.590921%	2,238,700	26,836,195	1.14%	305,933	2.583116%	1,699,036		
State	023800	ND St College Of Science	4,683,904	1.14%	53,397	0.451806%	390,385	4,509,376	1.14%	51,407	0.434050%	285,495		
State	023900	Dickinson State University	1,642,586	1.14%	18,725	0.158443%	136,904	1,555,294	1.14%	17,730	0.149705%	98,468		
State	024000	Mayville State University	2,072,138	1.14%	23,622	0.199877%	172,705	2,382,907	1.14%	27,165	0.229367%	150,865		
State	024100	Minot State University	4,694,530	1.14%	53,518	0.452831%	391,271	4,259,938	1.14%	48,563	0.410040%	269,703		
State	024200	Valley City State University	1,775,390	1.14%	20,239	0.171253%	147,972	1,815,558	1.14%	20,697	0.174756%	114,945		
State of ND	025000	ND State Library	981,202	1.14%	11,186	0.094646%	81,779	1,011,997	1.14%	11,537	0.097410%	64,071		
State of ND	025200	SCHOOL FOR THE DEAF	1,214,977	1.14%	13,851	0.117196%	101,264	1,151,436	1.14%	13,126	0.110831%	72,899		
State of ND	025300	School For The Blind	854,553	1.14%	9,742	0.082430%	71,224	793,273	1.14%	9,043	0.076356%	50,223		
State	026100	ND Board Of Nursing	800,124	1.14%	9,121	0.077179%	66,687	802,524	1.14%	9,149	0.077247%	50,809		
State of ND	027000	Career & Technical Education	1,113,372	1.14%	12,692	0.107395%	92,795	1,080,813	1.14%	12,321	0.104034%	68,428		
State of ND	030100	ND Department Of Health	10,998,832	1.14%	125,387	1.060939%	916,710	10,283,378	1.14%	117,231	0.989826%	651,055		
State of ND	030300	Mental Health	8,818,297	1.14%	100,529	0.850606%	734,971	8,512,614	1.14%	97,044	0.819381%	538,945		
State of ND	031000	Life Skills and Transition Center	8,743,573	1.14%	99,677	0.843398%	728,743	7,992,114	1.14%	91,110	0.769280%	505,992		
State of ND	031200	North Dakota State Hospital	11,392,803	1.14%	129,878	1.098941%	949,546	10,441,271	1.14%	119,030	1.005024%	661,051		
State of ND	031300	ND Veterans Home	3,462,695	1.14%	39,475	0.334009%	288,602	3,466,525	1.14%	39,518	0.333670%	219,470		
State of ND	031600	Indian Affairs Commission	169,791	1.14%	1,936	0.016378%	14,152	235,533	1.14%	2,685	0.022671%	14,912		
State of ND	032100	Veterans Affairs Department	553,737	1.14%	6,313	0.053413%	46,152	605,896	1.14%	6,907	0.058320%	38,360		
State of ND	032500	Department Of Human Services	72,443,971	1.14%	825,861	6.987890%	6,037,925	74,415,566	1.14%	848,337	7.162865%	4,711,352		
State of ND	036000	Protection & Advocacy Project	1,348,211	1.14%	15,370	0.130047%	112,368	1,335,547	1.14%	15,225	0.128553%	84,555		
State	038000	Job Service North Dakota	6,727,356	1.14%	76,692	0.648916%	560,699	7,008,740	1.14%	79,900	0.674626%	443,733		
State	040100	Insurance Department	2,567,618	1.14%	29,271	0.247670%	214,001	2,473,643	1.14%	28,200	0.238100%	156,610		
State of ND	040500	Industrial Commission	455,133	1.14%	5,189	0.043902%	37,934	331,724	1.14%	3,782	0.031930%	21,002		
State of ND	040600	ND Department Of Labor	647,128	1.14%	7,377	0.062421%	53,935	492,300	1.14%	5,612	0.047386%	31,168		
State of ND	040800	Public Service Commission	2,826,944	1.14%	32,227	0.272685%	235,615	2,649,350	1.14%	30,203	0.255013%	167,734		
State of ND	041200	Aeronautics Commission	415,342	1.14%	4,735	0.040064%	34,618	432,127	1.14%	4,926	0.041594%	27,358		
State of ND	041300	Department Of Financial Institutions	1,891,932	1.14%	21,568	0.182494%	157,685	2,077,508	1.14%	23,684	0.199970%	131,530		
State of ND	041400	ND Securities Department	264,606	1.14%	3,017	0.025524%	22,054	279,064	1.14%	3,181	0.026861%	17,668		
State	042600	State Board Of Law Examiners	397,236	1.14%	4,528	0.038317%	33,108	431,965	1.14%	4,924	0.041579%	27,348		
State	042700	ND State Board Of Cosmetology	-	1.14%	-	0.000000%	-	-	1.14%	-	0.000000%	-		
State	042800	ND State Plumbing Board	457,830	1.14%	5,219	0.044162%	38,158	427,228	1.14%	4,870	0.041123%	27,049		
State	047100	Bank Of North Dakota	10,981,027	1.14%	125,184	1.059222%	915,227	10,779,244	1.14%	122,883	1.037555%	682,449		
State	047200	Public Finance Authority	196,088	1.14%	2,235	0.018914%	16,343	203,931	1.14%	2,325	0.019629%	12,911		
State	047300	Housing Finance Agency	2,446,683	1.14%	27,892	0.236005%	203,921	2,542,915	1.14%	28,989	0.244768%	160,995		
State	047400	Department Of Mineral Resources	5,795,470	1.14%	66,068	0.559027%	483,030	5,733,944	1.14%	65,367	0.551920%	363,024		
State	047500	Mill & Elevator Association	7,079,150	1.14%	80,702	0.682849%	590,019	7,186,122	1.14%	81,922	0.691700%	454,964		

\*Based on a measurement date of June 30, 2025. Will be used for fiscal year ending June 30, 2026.  
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, 2024											As of June 30, 2025				
Employer Type	Employer ID	Employer	2024 Payroll	Current	Estimated	Proportionate	Net OPEB Liability	2025 Payroll	Current	Estimated	Proportionate	Net OPEB Liability			
				Contribution	Contribution		Under Current		Contribution	Contribution		Under Current			
				Rate	Contribution	Share	Discount Rate		Rate	Contribution	Share	Discount Rate			
State	048500	Workforce Safety & Insurance	14,782,264	1.14%	168,518	1.425886%	1,232,045	14,436,916	1.14%	164,581	1.389624%	914,021			
State of ND	050200	Field Services Division	9,111,644	1.14%	103,875	0.878922%	759,437	9,217,761	1.14%	105,082	0.887255%	583,589			
State of ND	050400	Highway Patrol	16,608,706	1.14%	189,339	1.602063%	1,384,271	16,840,364	1.14%	191,980	1.620968%	1,066,187			
State of ND	051600	Heart River Correctional Center	920,895	1.14%	10,498	0.088829%	76,753	1,056,412	1.14%	12,043	0.101685%	66,883			
State of ND	051700	Department Of Corrections Transitional Services	2,199,327	1.14%	25,072	0.212145%	183,305	2,250,734	1.14%	25,658	0.216644%	142,497			
State of ND	051800	James River Correctional Ctr	5,849,247	1.14%	66,681	0.564214%	487,512	5,677,813	1.14%	64,727	0.546517%	359,470			
State of ND	051900	State Penitentiary	7,098,060	1.14%	80,918	0.684673%	591,595	6,686,915	1.14%	76,231	0.643649%	423,358			
State	052000	Rough Rider Industries	1,392,035	1.14%	15,869	0.134275%	116,021	1,324,660	1.14%	15,101	0.127505%	83,866			
State of ND	053000	Department Of Corrections And Rehabilitation	5,414,017	1.14%	61,720	0.522323%	451,237	6,037,170	1.14%	68,824	0.581107%	382,221			
State of ND	054000	Adjutant General ND National Guard	10,734,717	1.14%	122,376	1.035463%	894,698	9,965,045	1.14%	113,602	0.959185%	630,901			
State of ND	060100	Department Of Commerce	3,491,561	1.14%	39,804	0.336793%	291,008	3,592,791	1.14%	40,958	0.345824%	227,465			
State of ND	060200	Dept Of Agriculture	3,682,874	1.14%	41,985	0.355247%	306,953	3,447,363	1.14%	39,300	0.318182%	218,258			
State of ND	060700	Milk Marketing Board	69,000	1.14%	787	0.006656%	5,751	71,760	1.14%	818	0.006907%	4,543			
State of ND	060800	ND Oilseed Council	44,429	1.14%	506	0.004286%	3,703	32,640	1.14%	372	0.003142%	2,067			
State	061100	ND Soybean Council	-	1.14%	-	0.000000%	-	-	1.14%	-	0.000000%	-			
State of ND	061400	ND Corn Utilization Council	148,649	1.14%	1,695	0.014339%	12,390	154,595	1.14%	1,762	0.014881%	9,788			
State of ND	061600	State Seed Department	979,300	1.14%	11,164	0.094463%	81,621	1,039,498	1.14%	11,850	0.100057%	65,812			
State	062400	Beef Commission	55,000	1.14%	627	0.005305%	4,584	58,500	1.14%	667	0.005631%	3,704			
State of ND	062500	ND Wheat Commission	541,753	1.14%	6,176	0.052257%	45,153	562,328	1.14%	6,411	0.054127%	35,602			
State of ND	062600	ND Barley Council	158,000	1.14%	1,801	0.015241%	13,169	158,000	1.14%	1,801	0.015208%	10,003			
State	066500	State Fair Association	702,837	1.14%	8,012	0.067795%	58,579	672,557	1.14%	7,667	0.064737%	42,581			
State of ND	067000	Racing Commission	65,872	1.14%	751	0.006354%	5,490	68,565	1.14%	782	0.006600%	4,341			
State of ND	070100	Historical Society	4,031,427	1.14%	45,958	0.388868%	336,004	3,973,101	1.14%	45,293	0.382431%	251,543			
State of ND	070900	ND Council On The Arts	214,332	1.14%	2,443	0.020674%	17,863	149,940	1.14%	1,709	0.014432%	9,493			
State of ND	072000	Game & Fish Department	12,283,507	1.14%	140,032	1.184858%	1,023,783	12,525,723	1.14%	142,793	1.150663%	793,021			
State of ND	075000	Parks & Recreation Department	3,605,448	1.14%	41,102	0.347779%	300,500	3,565,297	1.14%	40,644	0.343177%	225,724			
State of ND	077000	Water Commission	5,292,634	1.14%	60,336	0.510523%	441,120	5,313,838	1.14%	60,578	0.511483%	336,426			
State	080100	Department Of Transportation	54,997,818	1.14%	626,975	5.305048%	4,583,856	54,123,839	1.14%	617,012	5.209686%	3,426,655			
State	090000	ND State Board Of Accountancy	135,680	1.14%	1,547	0.013088%	11,309	142,655	1.14%	1,626	0.013731%	9,032			
State	090100	Board Of Medical Examiners	263,041	1.14%	2,999	0.025373%	21,924	295,377	1.14%	3,367	0.028431%	18,700			
State	090200	Board Of Pharmacy	250,572	1.14%	2,857	0.024170%	20,884	260,595	1.14%	2,971	0.025084%	16,499			
State	090600	Real Estate Commission	222,026	1.14%	2,531	0.021416%	18,505	230,907	1.14%	2,632	0.022226%	14,619			
State	090900	Electrical Board	1,538,128	1.14%	17,535	0.148367%	128,197	1,385,018	1.14%	15,789	0.133315%	87,688			
State	095501	ND System Information Technology Services	2,049,970	1.14%	23,370	0.197739%	170,857	2,261,289	1.14%	25,779	0.217660%	143,165			
State	095503	North Dakota State Board of Dental Examiners	124,930	1.14%	1,424	0.012051%	10,413	131,213	1.14%	1,496	0.012630%	8,307			
District Health Unit	100002	McIntosh District Health Unit	149,557	1.14%	1,705	0.014426%	12,465	153,904	1.14%	1,755	0.014814%	9,744			
District Health Unit	100003	Wells County Dist Health Unit	166,832	1.14%	1,902	0.016092%	13,904	158,364	1.14%	1,805	0.015243%	10,026			
District Health Unit	100004	Central Valley Health Unit	933,333	1.14%	10,640	0.090029%	77,790	888,131	1.14%	10,125	0.085487%	56,229			
District Health Unit	100005	Dickey County Health District	216,602	1.14%	2,469	0.020893%	18,053	221,306	1.14%	2,523	0.021302%	14,011			
District Health Unit	100006	Emmons County Public Health	159,550	1.14%	1,819	0.015390%	13,298	127,918	1.14%	1,458	0.012313%	8,099			
District Health Unit	100007	Rolette County Public Health	491,350	1.14%	5,601	0.047395%	40,952	509,916	1.14%	5,813	0.049082%	32,284			
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	96,942	1.14%	1,105	0.009351%	8,080	101,652	1.14%	1,159	0.009785%	6,436			
District Health Unit	100010	First District Health Unit	1,878,652	1.14%	21,417	0.181213%	156,578	1,622,544	1.14%	18,497	0.156178%	102,726			
District Health Unit	100011	Lake Region District Health Unit	740,664	1.14%	8,444	0.071444%	61,732	639,703	1.14%	7,293	0.061575%	40,501			
District Health Unit	100012	Garrison Diversion Conservancy District	2,156,055	1.14%	24,579	0.207971%	179,698	2,248,206	1.14%	25,630	0.216401%	142,337			
District Health Unit	100013	Upper Missouri Health Unit	1,280,062	1.14%	14,593	0.123474%	106,688	1,306,224	1.14%	14,891	0.125730%	82,699			
District Health Unit	100014	Kidder County District Health Unit	36,307	1.14%	414	0.003502%	3,026	37,160	1.14%	424	0.003577%	2,353			
District Health Unit	100015	Southwestern District Health Unit	1,105,258	1.14%	12,600	0.106612%	92,119	1,011,458	1.14%	11,531	0.097358%	64,037			
District Health Unit	100017	City-County Health District	471,572	1.14%	5,376	0.045487%	39,303	450,921	1.14%	5,140	0.043403%	28,548			
District Health Unit	100018	Sargent County District Health Unit	146,986	1.14%	1,676	0.014178%	12,251	146,512	1.14%	1,875	0.015835%	10,415			
District Health Unit	100019	Trails District Health Unit	188,025	1.14%	2,143	0.018137%	15,671	193,715	1.14%	2,208	0.018646%	12,264			
District Health Unit	100021	Cavalier County Health Dist	142,619	1.14%	1,626	0.013757%	11,887	153,351	1.14%	1,748	0.014761%	9,709			
District Health Unit	100022	Walsh County Health District	315,469	1.14%	3,596	0.030430%	26,293	271,811	1.14%	3,099	0.026163%	17,209			
District Health Unit	100023	Custer Health Unit	1,203,387	1.14%	13,719	0.116078%	100,298	1,187,798	1.14%	13,541	0.114331%	75,201			
Political Subdivision	100024	Southeast Water Users District	542,677	1.14%	6,187	0.052346%	45,230	566,567	1.14%	6,459	0.054535%	35,870			
District Health Unit	100025	Foster County Public Health	143,206	1.14%	1,633	0.013814%	11,936	150,930	1.14%	1,721	0.014528%	9,556			
City	200002	City Of Mcville	90,502	1.14%	1,032	0.008730%	7,543	94,048	1.14%	1,072	0.009053%	5,955			
City	200003	City Of Drayton	192,400	1.14%	2,193	0.018559%	16,036	197,360	1.14%	2,250	0.018997%	12,495			
City	200004	City Of Fessenden	-	1.14%	-	0.000000%	-	-	1.14%	-	0.000000%	-			
City	200005	City Of Westhope	46,494	1.14%	530	0.004485%	3,875	49,159	1.14%	560	0.004732%	3,112			
City	200006	City Of Belfield	55,414	1.14%	632	0.005345%	4,618	-	1.14%	-	0.000000%	-			
City	200007	City Of Beulah	805,949	1.14%	9,188	0.077741%	67,173	854,454	1.14%	9,741	0.082245%	54,096			
City	200008	City Of Rolla	449,962	1.14%	5,130	0.043403%	37,503	439,305	1.14%	5,008	0.042285%	27,813			

\* Based on a measurement date of June 30, 2025. Will be used for fiscal year ending June 30, 2026.  
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, 2024										As of June 30, 2025				
Employer Type	Employer ID	Employer	2024 Payroll	Current Contribution Rate	Estimated 2024-2025 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2025 Payroll	Current Contribution Rate	Estimated 2025-2026 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate		
City	200009	City Of New Town	585,464	1.14%	6,674	0.056473%	48,796	478,924	1.14%	5,460	0.046099%	30,321		
City	200010	City Of Cavalier	559,106	1.14%	6,374	0.053931%	46,599	528,500	1.14%	6,025	0.050871%	33,460		
City	200011	City Of Harvey	345,860	1.14%	3,943	0.033361%	28,826	477,071	1.14%	5,439	0.045920%	30,204		
City	200012	City Of Napoleon	114,662	1.14%	1,307	0.011060%	9,556	119,248	1.14%	1,359	0.011478%	7,550		
City	200014	City Of Grand Forks	26,337,908	1.14%	300,252	2.540535%	2,195,163	26,963,647	1.14%	307,386	2.595384%	1,707,106		
City	200015	City Of Killdeer	544,767	1.14%	6,210	0.052548%	45,404	668,023	1.14%	7,615	0.064301%	42,294		
City	200016	City Of Ellendale	405,570	1.14%	4,623	0.039121%	33,803	261,751	1.14%	2,984	0.025195%	16,572		
City	200017	City Of Wishek	223,340	1.14%	2,546	0.021543%	18,614	174,492	1.14%	1,989	0.016796%	11,048		
City	200018	City Of Granville	-	1.14%	-	0.000000%	-	12,822	1.14%	146	0.001234%	812		
City	200019	City Of Linton	207,052	1.14%	2,360	0.019972%	17,257	216,448	1.14%	2,468	0.020834%	13,703		
City	200020	City Of Finley	127,243	1.14%	1,451	0.012274%	10,605	134,637	1.14%	1,535	0.012959%	8,524		
City	200021	City Of Wilton	113,095	1.14%	1,289	0.010909%	9,426	116,234	1.14%	1,325	0.011188%	7,359		
City	200022	City Of Ray	232,098	1.14%	2,646	0.022388%	19,344	265,427	1.14%	3,026	0.025549%	16,805		
City	200025	City Of Medora	196,923	1.14%	2,245	0.018995%	16,413	258,472	1.14%	2,947	0.024879%	16,364		
City	200026	City Of Velva	196,998	1.14%	2,246	0.019002%	16,419	194,734	1.14%	2,220	0.018744%	12,329		
City	200027	City Of Mandan	3,246,471	1.14%	37,010	0.313152%	270,581	4,009,215	1.14%	45,705	0.385907%	253,829		
City	200028	City Of Thompson	220,148	1.14%	2,510	0.021235%	18,348	233,485	1.14%	2,662	0.022474%	14,782		
City	200029	City Of Williston	17,536,448	1.14%	199,916	1.691552%	1,461,595	16,733,639	1.14%	190,763	1.610695%	1,059,430		
City	200030	City Of Bowman	787,808	1.14%	8,981	0.075991%	65,660	858,329	1.14%	9,785	0.082618%	54,342		
City	200031	City Of Tioga	845,991	1.14%	9,644	0.081604%	70,510	701,795	1.14%	8,000	0.067551%	44,431		
City	200033	City Of Rhame	50,576	1.14%	577	0.004879%	4,216	61,404	1.14%	700	0.005910%	3,887		
City	200035	City Of Fargo	32,793,420	1.14%	373,845	3.163228%	2,733,205	33,271,252	1.14%	379,292	3.202522%	2,106,449		
City	200036	City Of Jamestown	4,737,114	1.14%	54,003	0.456938%	394,820	5,470,907	1.14%	62,368	0.526602%	346,371		
City	200037	City Of Beach	274,838	1.14%	3,133	0.026511%	22,907	289,287	1.14%	3,328	0.027845%	18,315		
City	200038	City Of Glenburn	30,741	1.14%	350	0.002965%	2,562	32,112	1.14%	366	0.003091%	2,033		
City	200040	City Of Kulm	91,576	1.14%	1,044	0.008833%	7,632	92,224	1.14%	1,051	0.008877%	5,839		
City	200041	City Of Harwood	67,638	1.14%	771	0.006524%	5,637	69,642	1.14%	794	0.006703%	4,409		
City	200043	City Of Dickinson	7,799,443	1.14%	88,914	0.752328%	650,053	8,352,329	1.14%	95,217	0.803953%	528,798		
City	200045	City Of Mapleton	67,402	1.14%	768	0.006502%	5,618	70,724	1.14%	806	0.006808%	4,478		
City	200046	City Of Wahpeton	2,840,221	1.14%	32,379	0.273966%	236,722	3,018,297	1.14%	34,409	0.290526%	191,093		
City	200047	City Of Bottineau	389,660	1.14%	4,442	0.037586%	32,476	452,411	1.14%	5,157	0.043547%	28,643		
City	200049	City Of Elgin	37,060	1.14%	422	0.003575%	3,089	37,354	1.14%	426	0.003596%	2,365		
City	200050	City Of Rugby	402,502	1.14%	4,589	0.038825%	33,547	544,411	1.14%	6,206	0.052402%	34,467		
City	200051	City Of New Salem	70,514	1.14%	804	0.006802%	5,877	74,785	1.14%	853	0.007198%	4,734		
City	200052	City Of Walhalla	81,254	1.14%	926	0.007838%	6,772	-	1.14%	-	0.000000%	-		
City	200053	City Of Gwinner	185,929	1.14%	2,120	0.017935%	15,497	199,941	1.14%	2,279	0.019245%	12,658		
City	200054	City Of Kenmare	185,345	1.14%	2,113	0.017878%	15,448	148,770	1.14%	1,696	0.014320%	9,419		
City	200055	City Of Watford City	4,065,564	1.14%	46,347	0.392161%	338,849	4,404,505	1.14%	50,211	0.423955%	278,855		
City	200057	City Of Cooperstown	43,477	1.14%	496	0.004194%	3,624	47,928	1.14%	546	0.004613%	3,034		
City	200058	City Of New England	110,370	1.14%	1,258	0.010646%	9,199	121,411	1.14%	1,384	0.011686%	7,686		
City	200059	City Of Carrington	686,961	1.14%	7,831	0.066264%	57,256	604,369	1.14%	6,890	0.058173%	38,263		
City	200060	City Of Mott	36,600	1.14%	417	0.003530%	3,050	41,484	1.14%	473	0.003993%	2,626		
City	200061	City Of Larimore	177,314	1.14%	2,021	0.017104%	14,779	193,952	1.14%	2,211	0.018669%	12,279		
City	200062	City Of Sherwood	-	1.14%	-	0.000000%	-	-	1.14%	-	0.000000%	-		
City	200063	City Of Lamoure	70,207	1.14%	800	0.006772%	5,851	76,088	1.14%	867	0.007324%	4,817		
City	200064	City Of Michigan	47,917	1.14%	546	0.004622%	3,994	40,000	1.14%	456	0.003850%	2,532		
City	200065	City Of Park River	265,996	1.14%	3,032	0.025658%	22,170	260,713	1.14%	2,972	0.025095%	16,506		
City	200066	City Of Sawyer	-	1.14%	-	0.000000%	-	-	1.14%	-	0.000000%	-		
City	200067	City Of Hutton	56,206	1.14%	641	0.005422%	4,685	44,754	1.14%	510	0.004308%	2,834		
City	200069	City Of Northwood	236,572	1.14%	2,697	0.022820%	19,718	167,385	1.14%	1,908	0.016112%	10,598		
City	200070	City Of Powers Lake	111,481	1.14%	1,271	0.010753%	9,291	53,872	1.14%	614	0.005185%	3,410		
City	200072	City Of Towner	91,000	1.14%	1,037	0.008778%	7,585	91,220	1.14%	1,040	0.008780%	5,775		
City	200073	City Of Pembina	63,440	1.14%	723	0.006119%	5,287	66,560	1.14%	759	0.006407%	4,214		
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	592,981	1.14%	6,760	0.057198%	49,422	905,453	1.14%	10,322	0.087154%	57,325		
City	200080	City Of Crosby	160,783	1.14%	1,833	0.015509%	13,401	53,393	1.14%	609	0.005139%	3,380		
City	200083	City Of Grafton	1,560,011	1.14%	17,784	0.150477%	130,020	1,654,431	1.14%	18,861	0.159247%	104,744		
City	200084	City Of Emerado	115,375	1.14%	1,315	0.011129%	9,616	123,309	1.14%	1,406	0.011869%	7,807		
City	200085	City Of Lincoln	416,416	1.14%	4,747	0.040167%	34,707	315,543	1.14%	3,597	0.030373%	19,978		
City	200086	City Of Minto	41,925	1.14%	478	0.004044%	3,494	43,768	1.14%	499	0.004213%	2,771		
City	200087	City Of Ashley	103,091	1.14%	1,175	0.009944%	8,592	105,908	1.14%	1,207	0.010194%	6,705		
City	200088	City Of Neche	-	1.14%	-	0.000000%	-	-	1.14%	-	0.000000%	-		
City	200089	City Of Surrey	204,698	1.14%	2,334	0.019745%	17,061	281,455	1.14%	3,209	0.027091%	17,819		

\* Based on a measurement date of June 30, 2025. Will be used for fiscal year ending June 30, 2026.

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

As of June 30, 2024											As of June 30, 2025				
Employer Type	Employer ID	Employer	2024 Payroll	Current Contribution Rate	Estimated 2024-2025 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2025 Payroll	Current Contribution Rate	Estimated 2025-2026 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate			
City	200090	City Of Hankinson	182,134	1.14%	2,076	0.017569%	15,181	146,892	1.14%	1,675	0.014139%	9,300			
City	200091	City Of New Rockford	177,137	1.14%	2,019	0.017087%	14,764	137,234	1.14%	1,564	0.013209%	8,688			
City	200092	City Of Minot	5,192,554	1.14%	59,195	0.500870%	432,779	8,604,160	1.14%	98,087	0.828193%	544,741			
City	200094	City Of West Fargo	15,515,811	1.14%	176,880	1.496643%	1,293,183	17,005,753	1.14%	193,866	1.636888%	1,076,658			
City	200096	City Of Valley City	889,152	1.14%	10,136	0.085767%	74,107	1,071,135	1.14%	12,211	0.103102%	67,815			
City	200097	City Of Devils Lake	2,225,981	1.14%	25,376	0.214716%	185,527	2,343,369	1.14%	26,714	0.225561%	148,362			
City	200098	City Of Oakes	562,165	1.14%	6,409	0.054226%	46,854	636,066	1.14%	7,251	0.061224%	40,270			
City	200100	City Of Mohall	123,981	1.14%	1,413	0.011959%	10,333	65,780	1.14%	750	0.006332%	4,165			
City	200101	City Of Lidgerwood	41,896	1.14%	478	0.004041%	3,492	44,046	1.14%	502	0.004240%	2,789			
City	200102	City Of McClusky	-	1.14%	-	0.000000%	-	-	1.14%	-	0.000000%	-			
City	200103	City Of Burlington	297,011	1.14%	3,386	0.028649%	24,754	260,340	1.14%	2,968	0.025059%	16,482			
City	200104	City Of Lisbon	268,161	1.14%	3,057	0.025867%	22,351	378,222	1.14%	4,312	0.036406%	23,946			
City	200110	City Of Halliday	115,947	1.14%	1,322	0.011184%	9,664	122,999	1.14%	1,402	0.011839%	7,787			
City	200111	City Of Maddock	125,297	1.14%	1,428	0.012086%	10,443	132,232	1.14%	1,507	0.012728%	8,372			
City	200114	City Of Regent	70,561	1.14%	804	0.006806%	5,881	27,503	1.14%	314	0.002647%	1,741			
City	200115	City Of Lakota	134,721	1.14%	1,536	0.012995%	11,228	76,236	1.14%	869	0.007338%	4,827			
City	200117	City Of Alexander	198,404	1.14%	2,262	0.019138%	16,536	209,003	1.14%	2,383	0.020118%	13,233			
City	200118	City Of Berthold	124,209	1.14%	1,416	0.011981%	10,352	128,614	1.14%	1,466	0.012380%	8,143			
City	200119	City Of Carson	45,332	1.14%	517	0.004373%	3,779	54,182	1.14%	618	0.005215%	3,430			
City	200120	City Of Dodge	50,996	1.14%	581	0.004919%	4,250	49,548	1.14%	565	0.004769%	3,137			
City	200123	City Of Grenora	101,554	1.14%	1,158	0.009796%	8,464	105,582	1.14%	1,204	0.010163%	6,685			
City	200124	City Of Kindred	119,600	1.14%	1,363	0.011537%	9,969	127,400	1.14%	1,452	0.012263%	8,066			
City	200125	City Of Richardton	47,400	1.14%	540	0.004572%	3,950	52,212	1.14%	595	0.005026%	3,306			
City	200126	City Of Garrison	72,107	1.14%	822	0.006955%	6,010	103,992	1.14%	1,186	0.010010%	6,584			
City	200128	City Of Rolette	-	1.14%	-	0.000000%	-	-	1.14%	-	0.000000%	-			
City	200129	City Of Leeds	10,000	1.14%	114	0.000965%	834	-	1.14%	-	0.000000%	-			
County	300001	Adams County	492,670	1.14%	5,616	0.047523%	41,063	606,239	1.14%	6,911	0.058353%	38,382			
County	300002	Barnes County	3,321,680	1.14%	37,867	0.320407%	276,849	3,467,925	1.14%	39,534	0.333805%	219,559			
County	300003	Benson County	1,316,883	1.14%	15,012	0.127026%	109,758	1,417,288	1.14%	16,157	0.136421%	89,730			
County	300004	Billings County	4,594,821	1.14%	52,381	0.443213%	382,961	4,390,150	1.14%	50,048	0.422574%	277,947			
County	300005	Bottineau County	2,850,296	1.14%	32,493	0.274937%	237,561	2,757,649	1.14%	31,437	0.265437%	174,590			
County	300006	Bowman County	1,078,692	1.14%	12,297	0.104050%	89,905	1,125,815	1.14%	12,834	0.108365%	71,277			
County	300007	Burke County	1,281,249	1.14%	14,606	0.123588%	106,787	1,263,661	1.14%	14,406	0.121634%	80,004			
County	300008	Burling County	16,713,551	1.14%	190,534	1.612176%	1,393,010	17,703,927	1.14%	201,825	1.704090%	1,120,860			
County	300009	Cass County	22,154,530	1.14%	252,562	2.137009%	1,846,494	23,534,546	1.14%	268,294	2.265316%	1,490,004			
County	300010	Cavalier County	2,751,333	1.14%	31,365	0.265391%	229,313	2,916,466	1.14%	33,248	0.280724%	184,645			
County	300011	Dickey County	1,236,751	1.14%	14,099	0.119296%	103,078	1,293,699	1.14%	14,748	0.124525%	81,906			
County	300012	Divide County	1,584,968	1.14%	18,069	0.152885%	132,101	1,446,824	1.14%	16,494	0.139264%	91,600			
County	300013	Dunn County	5,149,941	1.14%	58,709	0.496759%	429,227	4,975,409	1.14%	56,720	0.478908%	315,000			
County	300014	Eddy County	619,265	1.14%	7,060	0.059734%	51,613	845,675	1.14%	9,641	0.081400%	53,541			
County	300015	Emmons County	2,270,406	1.14%	25,883	0.219002%	189,230	2,407,359	1.14%	27,444	0.231720%	152,413			
County	300016	Foster County	622,755	1.14%	7,099	0.060070%	51,904	731,537	1.14%	8,340	0.070414%	46,315			
County	300017	Golden Valley County	876,382	1.14%	9,991	0.084535%	73,043	909,850	1.14%	10,372	0.087578%	57,604			
County	300018	Grand Forks County	14,221,118	1.14%	162,121	1.371758%	1,185,275	14,069,393	1.14%	160,391	1.354248%	890,752			
County	300019	Grant County	948,902	1.14%	10,817	0.091530%	79,087	787,611	1.14%	8,979	0.075811%	49,864			
County	300020	Griggs County	636,861	1.14%	7,260	0.061431%	53,080	778,877	1.14%	8,879	0.074971%	49,312			
County	300021	Hettinger County	898,950	1.14%	10,248	0.086712%	74,924	845,254	1.14%	9,636	0.081360%	53,514			
County	300023	Lamoure County	1,439,618	1.14%	16,412	0.138864%	119,986	1,334,582	1.14%	15,214	0.128460%	84,494			
County	300024	Logan County	559,604	1.14%	6,379	0.053979%	46,641	553,130	1.14%	6,306	0.053241%	35,019			
County	300025	McHenry County	962,272	1.14%	10,970	0.092820%	80,202	1,256,603	1.14%	14,325	0.120954%	79,557			
County	300026	Mcintosh County	681,813	1.14%	7,773	0.065767%	56,826	839,002	1.14%	9,565	0.080758%	53,118			
County	300027	McKenzie County	11,119,073	1.14%	126,757	1.072537%	926,732	10,837,795	1.14%	123,551	1.043191%	686,156			
County	300028	McLean County	4,820,458	1.14%	54,953	0.464978%	401,767	4,979,291	1.14%	56,794	0.479281%	315,246			
County	300029	Mercer County	3,386,535	1.14%	38,606	0.326663%	282,255	3,493,893	1.14%	39,830	0.336304%	221,203			
County	300030	Morton County	7,006,618	1.14%	79,875	0.675853%	583,975	7,226,747	1.14%	82,385	0.695610%	457,535			
County	300031	Mountrail County	6,027,026	1.14%	68,708	0.581362%	502,329	6,707,040	1.14%	76,460	0.645586%	424,632			
County	300032	Nelson County	1,197,302	1.14%	13,649	0.115491%	99,791	1,148,315	1.14%	13,091	0.110531%	72,701			
County	300033	Oliver County	807,647	1.14%	9,207	0.077905%	67,314	531,500	1.14%	6,059	0.051159%	33,650			
County	300034	Pembina County	2,212,685	1.14%	25,225	0.213434%	184,419	2,038,740	1.14%	23,242	0.196239%	129,076			
County	300035	Pierce County	1,531,662	1.14%	17,461	0.147743%	127,658	1,432,692	1.14%	16,333	0.137904%	90,706			
County	300036	Ramsey County	3,444,957	1.14%	39,273	0.332298%	287,124	3,742,120	1.14%	42,660	0.360197%	236,918			
County	300037	Ransom County	1,696,561	1.14%	19,341	0.163649%	141,402	1,684,437	1.14%	19,203	0.162135%	106,644			
County	300038	Renville County	1,113,639	1.14%	12,695	0.107421%	92,818	1,233,152	1.14%	14,058	0.118697%	78,073			
County	300039	Richland County	5,249,019	1.14%	59,839	0.506316%	437,485	5,269,932	1.14%	60,077	0.507257%	333,647			

\* Based on a measurement date of June 30, 2025. Will be used for fiscal year ending June 30, 2026.

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, 2024							As of June 30, 2025						
Employer Type	Employer ID	Employer	2024 Payroll	Current Contribution Rate	Estimated 2024-2025 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2025 Payroll	Current Contribution Rate	Estimated 2025-2026 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	
County	300040	Rolette County	1,597,279	1.14%	18,209	0.154072%	133,127	1,946,670	1.14%	22,192	0.187377%	123,247	
County	300041	Sargent County	930,078	1.14%	10,603	0.089715%	77,519	1,022,416	1.14%	11,656	0.098413%	64,731	
County	300042	Sheridan County	487,706	1.14%	5,560	0.047044%	40,649	324,293	1.14%	3,697	0.031215%	20,532	
County	300043	Sheridan County	-	0.00%	-	0.000000%	-	10,000	1.14%	114	0.000963%	633	
County	300044	Slope County	1,021,349	1.14%	11,643	0.098519%	85,126	1,073,857	1.14%	12,242	0.103364%	67,987	
County	300045	Stark County	5,182,087	1.14%	59,076	0.499860%	431,907	4,675,150	1.14%	53,297	0.450006%	295,990	
County	300046	Steele County	708,842	1.14%	8,081	0.068374%	59,079	632,563	1.14%	7,211	0.060887%	40,048	
County	300047	Stutsman County	6,974,501	1.14%	79,509	0.672755%	581,298	6,669,791	1.14%	76,036	0.642000%	422,273	
County	300048	Towner County	1,302,990	1.14%	14,854	0.125685%	108,599	972,769	1.14%	11,090	0.093634%	61,587	
County	300049	Trails County	3,096,229	1.14%	35,297	0.298660%	258,059	3,242,286	1.14%	36,962	0.312086%	205,274	
County	300050	Walsh County	2,272,639	1.14%	25,908	0.219217%	189,416	2,082,055	1.14%	23,735	0.200408%	131,818	
County	300051	Ward County	12,019,384	1.14%	137,021	1.159381%	1,001,770	11,775,579	1.14%	134,242	1.133458%	745,528	
County	300052	Wells County	1,824,058	1.14%	20,794	0.175947%	152,028	1,777,767	1.14%	20,267	0.171119%	112,553	
County	300053	Williams County	17,298,794	1.14%	197,206	1.668629%	1,441,788	17,632,710	1.14%	201,013	1.697235%	1,116,351	
School District	400002	McClusky Public Schools	118,825	1.14%	1,355	0.011462%	9,904	106,557	1.14%	1,215	0.010257%	6,747	
School District	400003	Lake Region Special Education Unit	453,269	1.14%	5,167	0.043722%	37,778	442,400	1.14%	5,043	0.042583%	28,009	
School District	400004	Lidgerwood Public School	281,732	1.14%	3,212	0.027176%	23,482	290,185	1.14%	3,308	0.027932%	18,372	
School District	400006	Halliday Public School	-	1.14%	-	0.000000%	-	-	1.14%	-	0.000000%	-	
School District	400007	Oliver-Mercer Special Education Unit	211,733	1.14%	2,414	0.020424%	17,647	227,597	1.14%	2,595	0.021907%	14,409	
School District	400008	Underwood School District #8	250,627	1.14%	2,857	0.024175%	20,889	154,928	1.14%	1,766	0.014913%	9,809	
School District	400010	New Town Public School District	1,156,248	1.14%	13,181	0.111531%	96,369	1,072,713	1.14%	12,229	0.103254%	67,915	
School District	400011	Bottineau Public School	1,107,390	1.14%	12,624	0.106818%	92,297	1,145,184	1.14%	13,055	0.110230%	72,503	
School District	400012	Peace Garden Special Services	237,490	1.14%	2,707	0.022908%	19,794	225,761	1.14%	2,574	0.021731%	14,293	
School District	400014	Beulah Public School #27	831,472	1.14%	9,479	0.080203%	69,300	663,936	1.14%	7,569	0.063907%	42,035	
School District	400016	St John School District #3	656,609	1.14%	7,485	0.063336%	54,726	509,466	1.14%	5,808	0.049039%	32,255	
School District	400017	Ellendale Public School District #40	325,773	1.14%	3,714	0.031424%	27,152	363,030	1.14%	4,139	0.034943%	22,984	
School District	400018	Rural Cass Special Education Unit	211,600	1.14%	2,412	0.020411%	17,636	232,664	1.14%	2,652	0.022395%	14,730	
School District	400019	Fargo Public Schools	17,550,273	1.14%	200,073	1.692886%	1,462,747	17,472,649	1.14%	199,188	1.681829%	1,106,218	
School District	400020	Surrey Schools	394,230	1.14%	4,494	0.038027%	32,857	318,339	1.14%	3,629	0.030642%	20,155	
School District	400021	Jamestown Public School District #1	1,854,039	1.14%	21,136	0.178839%	154,527	1,754,478	1.14%	20,001	0.168877%	111,078	
School District	400023	Warwick Public School	342,891	1.14%	3,909	0.033075%	28,579	247,691	1.14%	2,824	0.023841%	15,681	
School District	400024	Souris Valley Special Services	344,012	1.14%	3,922	0.033183%	28,672	357,887	1.14%	4,080	0.034448%	22,658	
School District	400025	Rugby Public School District #5	561,255	1.14%	6,398	0.054138%	46,778	608,616	1.14%	6,938	0.058582%	38,532	
School District	400026	Billings County School District	166,234	1.14%	1,895	0.016035%	13,855	147,738	1.14%	1,684	0.014221%	9,354	
School District	400027	Belcourt School District #7	4,474,708	1.14%	51,012	0.431627%	372,950	4,320,851	1.14%	49,258	0.415903%	273,559	
School District	400028	West Fargo Public School #6	13,965,507	1.14%	159,207	1.347102%	1,163,971	13,671,883	1.14%	155,859	1.315986%	865,586	
School District	400029	Minot Public School District #1	13,025,420	1.14%	148,490	1.256422%	1,085,618	12,411,789	1.14%	141,494	1.194696%	785,808	
School District	400030	Belfield Public School #13	174,553	1.14%	1,990	0.016837%	14,548	98,840	1.14%	1,127	0.009514%	6,258	
School District	400031	Minto Public School District #20	298,500	1.14%	3,403	0.028793%	24,879	245,056	1.14%	2,794	0.023588%	15,515	
School District	400033	Harvey Public School Dist #38	397,361	1.14%	4,530	0.038329%	33,118	296,027	1.14%	3,375	0.028494%	18,742	
School District	400034	Oakes Public Schools	415,556	1.14%	4,737	0.040084%	34,635	404,097	1.14%	4,607	0.038896%	25,584	
School District	400035	Larimore Public School District #44	486,985	1.14%	5,552	0.046974%	40,588	487,469	1.14%	5,557	0.046921%	30,862	
School District	400036	Hazen Public School District #3	373,356	1.14%	4,256	0.036014%	31,118	380,849	1.14%	4,342	0.036659%	24,112	
School District	400038	Park River Area School District	637,588	1.14%	7,269	0.061501%	53,140	600,068	1.14%	6,841	0.057760%	37,991	
School District	400039	Hillsboro Public School	336,228	1.14%	3,833	0.032432%	28,023	333,515	1.14%	3,802	0.032102%	21,115	
School District	400040	Lisbon Public School	593,735	1.14%	6,769	0.057271%	49,485	457,977	1.14%	5,221	0.044083%	28,995	
School District	400042	Northern Cass School District # 97	436,555	1.14%	4,977	0.042110%	36,385	435,152	1.14%	4,961	0.041886%	27,550	
School District	400043	Mandaree Public School #36	464,554	1.14%	5,296	0.044811%	38,719	469,644	1.14%	5,354	0.045206%	29,734	
School District	400044	Thompson Public School	479,516	1.14%	5,466	0.046254%	39,966	531,591	1.14%	6,060	0.051168%	33,656	
School District	400045	Northern Plains Special Ed Unit	163,790	1.14%	1,867	0.015799%	13,651	170,607	1.14%	1,945	0.016422%	10,802	
School District	400046	Bowman County School District #1	569,045	1.14%	6,487	0.054890%	47,428	407,737	1.14%	4,648	0.039247%	25,815	
School District	400047	Apple Creek Elementary School	66,540	1.14%	759	0.006418%	5,546	63,892	1.14%	728	0.006150%	4,045	
School District	400048	Burke Central School	101,219	1.14%	1,154	0.009764%	8,437	36,496	1.14%	416	0.003513%	2,311	
School District	400049	Washburn Public School	347,472	1.14%	3,961	0.033517%	28,961	339,916	1.14%	3,875	0.032719%	21,521	
School District	400050	Enderlin Area School District #24	380,245	1.14%	4,335	0.036678%	31,692	415,014	1.14%	4,731	0.039947%	26,275	
School District	400051	Midkota School	184,891	1.14%	2,108	0.017834%	15,410	138,234	1.14%	1,576	0.013306%	8,752	
School District	400052	Velva Public School	445,322	1.14%	5,077	0.042955%	37,116	415,673	1.14%	4,739	0.040011%	26,317	
School District	400053	Sheyenne Valley Special Education Unit	536,771	1.14%	6,119	0.051777%	44,738	493,481	1.14%	5,626	0.047500%	31,243	
School District	400054	Center Stanton Public School	179,218	1.14%	2,043	0.017287%	14,937	119,171	1.14%	1,359	0.011471%	7,545	
School District	400055	Burleigh County Special Education Unit	74,636	1.14%	851	0.007199%	6,220	77,178	1.14%	880	0.007429%	4,886	
School District	400056	New Rockford Sheyenne Public School	139,283	1.14%	1,588	0.013435%	11,609	113,466	1.14%	1,294	0.010922%	7,184	
School District	400057	James River Multidistrict Special Education Unit	440,300	1.14%	5,019	0.042471%	36,697	376,616	1.14%	4,293	0.036251%	23,844	
School District	400058	Newburg United Public School	190,278	1.14%	2,169	0.018354%	15,859	196,026	1.14%	2,235	0.018868%	12,410	
School District	400059	Napoleon Public School District #2	162,714	1.14%	1,855	0.015695%	13,561	169,715	1.14%	1,935	0.016336%	10,745	

\* Based on a measurement date of June 30, 2025. Will be used for fiscal year ending June 30, 2026.

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, 2024							As of June 30, 2025						
Employer Type	Employer ID	Employer	2024 Payroll	Current Contribution Rate	Estimated 2024-2025 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2025 Payroll	Current Contribution Rate	Estimated 2025-2026 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	
School District	400060	Yellowstone School District # 14	232,818	1.14%	2,654	0.022457%	19,404	207,847	1.14%	2,369	0.020006%	13,159	
School District	400061	Cavalier Public Schools	280,656	1.14%	3,199	0.027072%	23,392	272,668	1.14%	3,108	0.026246%	17,263	
School District	400062	Richland School District # 44	224,800	1.14%	2,563	0.021684%	18,736	250,845	1.14%	2,860	0.024145%	15,881	
School District	400063	Fort Totten School District # 30	209,856	1.14%	2,392	0.020243%	17,491	235,872	1.14%	2,689	0.022704%	14,933	
School District	400064	Bismarck Public Schools	21,557,186	1.14%	245,752	2.079390%	1,796,708	20,135,709	1.14%	229,547	1.938161%	1,274,819	
School District	400065	Solen Public School Dist #3	358,454	1.14%	4,086	0.034576%	29,876	343,375	1.14%	3,914	0.033052%	21,740	
School District	400068	Lakota Public School District # 66	170,003	1.14%	1,938	0.016398%	14,169	113,303	1.14%	1,292	0.010906%	7,173	
School District	400069	Stanley Community Public School District # 2	936,155	1.14%	10,672	0.090301%	78,025	1,070,759	1.14%	12,207	0.103066%	67,791	
School District	400070	Mandan Public School District #1	6,539,076	1.14%	74,545	0.630754%	545,006	6,359,034	1.14%	72,493	0.612088%	402,599	
School District	400072	Killdeer Public School #16	541,308	1.14%	6,171	0.052214%	45,116	672,366	1.14%	7,665	0.064719%	42,569	
School District	400073	Glenburn School District	220,019	1.14%	2,508	0.021223%	18,338	225,850	1.14%	2,575	0.021739%	14,299	
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	584,154	1.14%	6,659	0.056347%	48,687	659,830	1.14%	7,522	0.063512%	41,775	
School District	400077	Dickinson Public Schools	4,956,978	1.14%	56,510	0.478146%	413,145	4,721,092	1.14%	53,820	0.454428%	298,899	
School District	400078	Drayton Public School #19	267,694	1.14%	3,052	0.025822%	22,312	220,129	1.14%	2,509	0.021189%	13,937	
School District	400079	Mohall Lansford Sherwood School	379,218	1.14%	4,323	0.036579%	31,606	299,093	1.14%	3,410	0.028789%	18,936	
School District	400080	Westhope Public School #17	193,806	1.14%	2,209	0.018694%	16,153	145,372	1.14%	1,657	0.013993%	9,204	
School District	400081	Kindred Public School District #2	473,874	1.14%	5,402	0.045710%	39,496	444,501	1.14%	5,067	0.042785%	28,142	
School District	400082	Grafton Public School District #3	1,163,780	1.14%	13,267	0.112257%	96,996	1,131,108	1.14%	12,895	0.108875%	71,612	
School District	400083	Wilton Public School District	395,655	1.14%	4,510	0.038165%	32,977	387,668	1.14%	4,419	0.037315%	24,544	
School District	400084	Sheyenne Valley Career And Tech Center	148,147	1.14%	1,689	0.014290%	12,347	137,029	1.14%	1,562	0.013190%	8,676	
School District	400085	White Shield School Dist #85	811,495	1.14%	9,251	0.078276%	67,635	748,375	1.14%	8,531	0.072035%	47,381	
School District	400086	Tev School District #60	1,404,400	1.14%	16,010	0.135467%	117,051	1,324,484	1.14%	15,099	0.127488%	83,855	
School District	400087	Turtle Lake Mercer School District #72	356,067	1.14%	4,059	0.034346%	29,677	323,415	1.14%	3,687	0.031130%	20,476	
School District	400088	Lamoure School District #8	310,691	1.14%	3,542	0.029969%	25,895	330,168	1.14%	3,764	0.031780%	20,903	
School District	400089	Divide County School Dist #1	651,754	1.14%	7,430	0.062868%	54,321	520,020	1.14%	5,928	0.050054%	32,923	
School District	400090	Mott/Regent School Dist #1	371,911	1.14%	4,240	0.035874%	30,997	304,686	1.14%	3,473	0.029328%	19,290	
School District	400091	United Public School District # 7	713,415	1.14%	8,133	0.068815%	59,460	701,500	1.14%	7,997	0.067523%	44,413	
School District	400092	Kulm Public School District #7	237,737	1.14%	2,710	0.022932%	19,815	234,597	1.14%	2,674	0.022581%	14,853	
School District	400093	Midway Public School District #128	154,580	1.14%	1,762	0.014911%	12,884	123,870	1.14%	1,412	0.011923%	7,842	
School District	400094	Dunseith School District #1	1,258,481	1.14%	14,347	0.121392%	104,889	1,292,995	1.14%	14,740	0.124457%	81,861	
School District	400095	Carrington School District #49	329,058	1.14%	3,751	0.031741%	27,426	288,456	1.14%	3,288	0.027765%	18,262	
School District	400096	Glen Ullin Public School #48	133,483	1.14%	1,522	0.012876%	11,126	89,781	1.14%	1,024	0.008642%	5,684	
School District	400099	Manvel Public School	161,706	1.14%	1,843	0.015598%	13,478	147,901	1.14%	1,686	0.014236%	9,364	
School District	400100	Maple Valley School District	268,983	1.14%	3,066	0.025946%	22,419	305,405	1.14%	3,482	0.029397%	19,336	
School District	400101	North Border School District # 100	428,215	1.14%	4,882	0.041305%	35,690	348,942	1.14%	3,978	0.033587%	22,092	
School District	400102	Mckenzie City Public School #1	1,201,976	1.14%	13,703	0.115942%	100,180	999,898	1.14%	11,399	0.096245%	63,305	
School District	400103	Devils Lake Public School	2,257,995	1.14%	25,741	0.217804%	188,195	2,276,797	1.14%	25,955	0.219153%	144,147	
School District	400104	Mt Pleasant School Dist #4	381,701	1.14%	4,351	0.036819%	31,814	368,006	1.14%	4,195	0.035422%	23,299	
School District	400105	Central Cass Public School District #7	1,120,010	1.14%	12,768	0.108035%	93,348	1,157,283	1.14%	13,193	0.111394%	73,269	
School District	400106	Milnor Public School District #2	355,006	1.14%	4,047	0.034244%	29,589	273,736	1.14%	3,121	0.026348%	17,330	
School District	400107	Mapleton Public School	160,494	1.14%	1,830	0.015481%	13,376	133,454	1.14%	1,521	0.012846%	8,449	
School District	400108	Linton Public School District #36	329,055	1.14%	3,751	0.031740%	27,425	329,383	1.14%	3,755	0.031705%	20,854	
School District	400109	Tioga Public School District #15	645,535	1.14%	7,359	0.062268%	53,803	546,461	1.14%	6,230	0.052600%	34,597	
School District	400114	Zealand Public Schools	81,436	1.14%	928	0.007855%	6,787	81,266	1.14%	926	0.007822%	5,145	
School District	400117	Garrison Public School District #51	352,307	1.14%	4,016	0.033983%	29,363	354,641	1.14%	4,043	0.034136%	22,453	
School District	400118	Kenmare Public School District #28	223,739	1.14%	2,551	0.021582%	18,648	229,260	1.14%	2,614	0.022067%	14,514	
School District	400119	Lewis & Clark Public Schools	622,773	1.14%	7,100	0.060072%	51,906	512,632	1.14%	5,844	0.049343%	32,455	
School District	400120	Sw Special Education Unit	63,162	1.14%	720	0.006093%	5,265	67,052	1.14%	764	0.006454%	4,245	
School District	400121	North Valley Career & Technology Center	200,517	1.14%	2,286	0.019342%	16,713	208,646	1.14%	2,379	0.020083%	13,210	
School District	400122	Dakota Prairie Public School	460,538	1.14%	5,250	0.044423%	38,384	335,422	1.14%	3,824	0.032286%	21,236	
School District	400123	Beach Public School District #3	622,991	1.14%	7,102	0.060093%	51,924	610,984	1.14%	6,965	0.058810%	38,682	
School District	400124	Rolette Public School	219,984	1.14%	2,508	0.021219%	18,334	159,376	1.14%	1,817	0.015341%	10,090	
School District	400125	Drake Public School District	112,067	1.14%	1,278	0.010810%	9,340	112,271	1.14%	1,280	0.010807%	7,108	
School District	400128	Sweet Briar School District # 17	16,299	1.14%	186	0.001572%	1,358	-	1.14%	-	0.000000%	-	
School District	400137	New Salem Almont School District #49	556,574	1.14%	6,345	0.053687%	46,389	455,709	1.14%	5,195	0.043864%	28,851	
School District	400138	Max Public School	288,486	1.14%	3,289	0.027827%	24,044	157,083	1.14%	1,791	0.015120%	9,945	
School District	400139	East Central Special Education Unit	261,732	1.14%	2,984	0.025246%	21,814	259,398	1.14%	2,957	0.024968%	16,423	
School District	400140	North Sargent School District #3	394,270	1.14%	4,495	0.038031%	32,861	451,723	1.14%	5,150	0.043481%	28,599	
School District	400141	Wahpeton Public School District 37	981,006	1.14%	11,183	0.094627%	81,763	978,550	1.14%	11,155	0.094190%	61,953	
School District	400142	Medina Public School District #3	219,439	1.14%	2,502	0.021167%	18,289	205,614	1.14%	2,344	0.019791%	13,017	
School District	400143	Pingree-Buchanan School District	227,512	1.14%	2,594	0.021946%	18,963	235,177	1.14%	2,681	0.022637%	14,889	
School District	400144	West River Student Services	193,975	1.14%	2,211	0.018711%	16,167	201,263	1.14%	2,294	0.019373%	12,743	
School District	400145	Medora Public School District 6	80,177	1.14%	914	0.007734%	6,683	100,482	1.14%	1,145	0.009672%	6,305	
School District	400147	Sawyer Public School	243,822	1.14%	2,780	0.023519%	20,322	246,236	1.14%	2,807	0.023701%	15,589	
School District	400148	Wilmar Multidistrict Special Education Unit	917,778	1.14%	10,463	0.088528%	76,493	896,733	1.14%	10,223	0.086315%	56,773	
School District	400149	Great Northwest Education Cooperative	137,530	1.14%	1,568	0.013266%	11,463	-	1.14%	-	0.000000%	-	
School District	400150	Anamoose Public School District #14	210,382	1.14%	2,398	0.020293%	17,534	227,372	1.14%	2,592	0.021886%	14,395	
School District	400151	South Prairie School District #70	703,934	1.14%	8,025	0.067901%	58,670	671,770	1.14%	7,658	0.064661%	42,531	
School District	400152	South East Education Cooperative	929,349	1.14%	10,595	0.089644%	77,457	830,358	1.14%	9,466	0.079926%	52,571	

\* Based on a measurement date of June 30, 2025. Will be used for fiscal year ending June 30, 2026.

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



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

		As of June 30, 2024					As of June 30, 2025					
Employer Type	Employer ID	Employer	2024 Payroll	Current Contribution Rate	Estimated 2024-2025 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2025 Payroll	Current Contribution Rate	Estimated 2025-2026 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
School District	400153	South Heart Public School District #9	389,902	1.14%	4,445	0.037610%	32,497	387,975	1.14%	4,423	0.037345%	24,564
School District	400154	Sargent Central Public School District #6	227,798	1.14%	2,597	0.021973%	18,986	231,929	1.14%	2,644	0.022324%	14,684
School District	400155	Fairmont Public School	109,683	1.14%	1,250	0.010580%	9,142	86,377	1.14%	985	0.008314%	5,469
School District	400156	South Central Prairie Special Education Unit	127,010	1.14%	1,448	0.012251%	10,586	99,559	1.14%	1,135	0.009583%	6,303
School District	400157	Pembina Special Education Cooperative	91,769	1.14%	1,046	0.008852%	7,649	-	1.14%	-	0.000000%	-
School District	400158	Central Regional Education Association	408,436	1.14%	4,656	0.003937%	34,041	1,421,840	1.14%	16,209	0.136859%	90,019
School District	400159	Oberon Public School #16	69,000	1.14%	787	0.006656%	5,751	63,152	1.14%	720	0.006079%	3,998
School District	400160	Elgin/New Leipzig Public School	-	1.14%	-	0.000000%	-	-	1.14%	-	0.000000%	-
School District	400161	Williston Basin School District #7	4,769,050	1.14%	54,367	0.060019%	397,482	4,551,879	1.14%	51,891	0.438141%	288,186
School District	400162	Morton Sioux Special Education Unit	-	1.14%	-	0.000000%	-	-	1.14%	-	0.000000%	-
School District	400163	Nedrose Public School	131,328	1.14%	1,497	0.012668%	10,946	166,778	1.14%	1,901	0.016053%	10,559
School District	400164	Bowbells Public School District #14	62,235	1.14%	709	0.006003%	5,187	78,299	1.14%	893	0.007537%	4,957
School District	400165	Bowbells Public School District #14	-	0.00%	-	0.000000%	-	145,681	1.14%	1,661	0.014023%	9,224
School District	400166	Bowbells Public School District #14	-	0.00%	-	0.000000%	-	160,956	1.14%	1,835	0.015493%	10,190
Political Subdivision	500002	Cass County Water Resource District	64,142	1.14%	731	0.006187%	5,346	82,943	1.14%	946	0.007984%	5,251
Political Subdivision	500003	Walsh County Water Resource District	12,663	1.14%	144	0.001221%	1,055	16,589	1.14%	189	0.001597%	1,050
Political Subdivision	500005	Ramsey County Soil Conservation District	46,920	1.14%	535	0.004526%	3,911	44,880	1.14%	512	0.004320%	2,841
Political Subdivision	500006	James River Soil Conservation District	-	1.14%	-	0.000000%	-	24,949	1.14%	284	0.002401%	1,579
Political Subdivision	500007	Burleigh County Soil Conservation District	198,976	1.14%	2,268	0.019193%	16,584	210,856	1.14%	2,404	0.020296%	13,350
Political Subdivision	500008	Traill County Water Resource District	57,500	1.14%	656	0.005646%	4,792	64,062	1.14%	730	0.006166%	4,056
Political Subdivision	500009	Grafton Park District	158,551	1.14%	1,807	0.015294%	13,215	173,900	1.14%	1,982	0.016739%	11,010
Political Subdivision	500010	Cass County Soil Conservation District	270,883	1.14%	3,088	0.002612%	22,577	292,718	1.14%	3,337	0.028176%	18,533
Political Subdivision	500013	Lake Metigoshe Recreation Service District	149,250	1.14%	1,701	0.014397%	12,440	93,497	1.14%	1,066	0.009000%	5,620
Political Subdivision	500016	Greater Ramsey Water District	291,273	1.14%	3,321	0.028096%	24,277	262,729	1.14%	2,995	0.025289%	16,634
Political Subdivision	500017	Carnegie Regional Library	70,485	1.14%	804	0.006799%	5,875	73,348	1.14%	836	0.007060%	4,644
Political Subdivision	500018	Griggs County Public Library	-	1.14%	-	0.000000%	-	-	1.14%	-	0.000000%	-
Political Subdivision	500019	R & T Water Supply Commerce Authority	369,112	1.14%	4,208	0.035604%	30,764	265,145	1.14%	3,023	0.025223%	16,787
Political Subdivision	500022	Consolidated Waste Ltd	149,309	1.14%	1,702	0.014402%	12,444	106,820	1.14%	1,218	0.010282%	6,763
Political Subdivision	500023	Walsh County Housing Authority	32,244	1.14%	368	0.003110%	2,687	32,730	1.14%	373	0.003150%	2,072
Political Subdivision	500024	Williams County Soil Conservation District	138,072	1.14%	1,574	0.013318%	11,507	148,909	1.14%	1,698	0.014333%	9,427
Political Subdivision	500025	Bowman City Park Board	56,851	1.14%	648	0.005484%	4,738	-	1.14%	-	0.000000%	-
Political Subdivision	500027	Stark County Council on Aging/Elder Care	156,152	1.14%	1,780	0.015062%	13,014	166,246	1.14%	1,895	0.016002%	10,525
Political Subdivision	500028	Williston Housing Authority	235,231	1.14%	2,682	0.022690%	19,605	248,484	1.14%	2,833	0.023918%	15,732
Political Subdivision	500030	Minot Rural Fire Department	322,124	1.14%	3,672	0.031072%	26,848	345,677	1.14%	3,941	0.033273%	21,885
Political Subdivision	500031	Central Plains Water District	248,672	1.14%	2,835	0.023987%	20,726	294,101	1.14%	3,353	0.028309%	18,620
Political Subdivision	500033	Ransom County Soil Cons Dist	131,220	1.14%	1,496	0.012657%	10,936	138,941	1.14%	1,584	0.013374%	8,797
Political Subdivision	500038	Jamestown Regional Airport	294,407	1.14%	3,356	0.028398%	24,537	311,041	1.14%	3,546	0.029939%	19,692
Political Subdivision	500040	Fargo Park District	3,770,782	1.14%	42,987	0.363727%	314,280	3,547,012	1.14%	40,436	0.341417%	224,566
Political Subdivision	500041	Bismarck Rural Fire Protection	895,779	1.14%	10,212	0.086406%	74,660	959,110	1.14%	10,934	0.092319%	60,723
Political Subdivision	500045	Dunsmuir Community Nursing Home	286,987	1.14%	3,272	0.027638%	23,920	290,762	1.14%	3,315	0.027987%	18,408
Political Subdivision	500047	Mercer County Soil Conservation District	65,730	1.14%	749	0.006340%	5,478	53,073	1.14%	605	0.005109%	3,360
Political Subdivision	500049	West Fargo Park District	1,190,769	1.14%	13,575	0.114861%	99,246	1,151,746	1.14%	13,130	0.110861%	79,918
Political Subdivision	500053	Stutsman County Housing Authority	242,685	1.14%	2,767	0.023409%	20,227	241,286	1.14%	2,751	0.023225%	15,276
Political Subdivision	500054	Grand Forks County Water Resource District	123,050	1.14%	1,403	0.011869%	10,255	111,918	1.14%	1,276	0.010773%	7,086
Political Subdivision	500055	Southeast Region Career & Technology Center	161,808	1.14%	1,845	0.015608%	13,486	170,235	1.14%	1,941	0.016386%	10,778
Political Subdivision	500056	Cavalier County Job Development Authority	81,419	1.14%	928	0.007854%	6,786	104,682	1.14%	1,193	0.010076%	6,627
Political Subdivision	500057	Barnes County Soil Conservation District	82,146	1.14%	936	0.007924%	6,847	61,284	1.14%	699	0.005899%	3,880
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	-	1.14%	-	0.000000%	-	-	1.14%	-	0.000000%	-
Political Subdivision	500061	Ward County Water Resource District	33,713	1.14%	384	0.003252%	2,810	36,959	1.14%	421	0.003557%	2,340
Political Subdivision	500063	Southwest Water Authority	1,826,209	1.14%	20,819	0.176155%	152,208	2,070,606	1.14%	23,605	0.199306%	131,093
Political Subdivision	500068	Burleigh County Council on Aging	429,567	1.14%	4,897	0.041436%	35,803	444,656	1.14%	5,069	0.042800%	28,152
Political Subdivision	500072	Watford City Park District	822,112	1.14%	9,372	0.079300%	68,520	827,086	1.14%	9,429	0.079611%	52,364
Political Subdivision	500080	Western & Central Stark Soil Conservation District	71,240	1.14%	812	0.006872%	5,938	76,440	1.14%	871	0.007358%	4,840
Political Subdivision	500081	Ramsey County Housing Authority	75,524	1.14%	861	0.007285%	6,295	37,923	1.14%	432	0.003650%	2,401
Political Subdivision	500082	Grand Forks Public Library	703,031	1.14%	8,015	0.067814%	58,595	769,339	1.14%	8,770	0.074053%	48,708
Political Subdivision	500084	Rollette County Soil Conservation District	48,622	1.14%	554	0.004690%	4,052	54,672	1.14%	623	0.005262%	3,461
Political Subdivision	500085	Jamestown Parks And Recreation District	413,380	1.14%	4,713	0.039874%	34,453	441,651	1.14%	5,035	0.042511%	27,961
Political Subdivision	500091	Ramsey County Water Resource District	39,442	1.14%	450	0.003805%	3,288	43,084	1.14%	491	0.004147%	2,728
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	288,160	1.14%	3,285	0.027796%	24,017	231,735	1.14%	2,642	0.022306%	14,672
Political Subdivision	500108	North Dakota Firefighters Association	227,403	1.14%	2,592	0.021935%	18,953	205,250	1.14%	2,340	0.019756%	12,994
Political Subdivision	500109	James River Valley Library System	382,850	1.14%	4,364	0.036929%	31,909	405,021	1.14%	4,617	0.038985%	25,642
Political Subdivision	500110	Grand Forks Park District	2,007,798	1.14%	22,889	0.193671%	167,342	2,167,663	1.14%	24,711	0.208648%	137,238
Political Subdivision	500111	McIntosh County Housing Authority	-	1.14%	-	0.000000%	-	-	1.14%	-	0.000000%	-
Political Subdivision	500112	Foster County Soil Conservation District	-	1.14%	-	0.000000%	-	-	1.14%	-	0.000000%	-
School District	500113	Lonetree Special Education Unit	-	1.14%	-	0.000000%	-	-	1.14%	-	0.000000%	-
School District	500114	Roughrider Education Services Program (RESP)	-	1.14%	-	0.000000%	-	-	1.14%	-	0.000000%	-
Political Subdivision	500115	Agassiz Water Users District	108,334	1.14%	1,235	0.010450%	9,029	111,584	1.14%	1,272	0.010741%	7,065
Political Subdivision	500116	Western Area Water Supply Authority	608,500	1.14%	6,937	0.058695%	50,716	472,235	1.14%	5,383	0.045455%	29,898
Political Subdivision	500118	Crosby Park District	-	1.14%	-	0.000000%	-	-	1.14%	-	0.000000%	-
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	135,170	1.14%	1,541	0.013038%	11,266	150,221	1.14%	1,713	0.014460%	9,511
Political Subdivision	500121	Devils Lake Park Board	391,750	1.14%	4,466	0.037788%	32,651	414,792	1.14%	4,729	0.039926%	26,261
Political Subdivision	500122	North Central Soil Conservation District	48,960	1.14%	558	0.004723%	4,081	51,900	1.14%	592	0.004996%	3,286
Political Subdivision	500125	Wahpeton Park Board	356,799	1.14%	4,068	0.034417%	29,738	326,334	1.14%	3,720	0.031411%	20,660
Political Subdivision	500126	City Of Bottineau Park Board	88,256	1.14%	1,006	0.008513%	7,356	98,599	1.14%	1,124	0.009491%	6,243
Political Subdivision	500128	Logan County Soil Conservation District	33,147	1.14%	378	0.003197%	2,762	35,323	1.14%	403	0.003400%	2,236
Political Subdivision	500129	Park District - City of New Rockford	-	1.14%	-	0.000000%	-	-	1.14%	-	0.000000%	-
Political Subdivision	500130	Traill County Job Development Authority	132,791	1.14%	1,514	0.012809%	11,068	144,444	1.14%	1,647	0.013903%	9,145
Political Subdivision	500131	Minot Park District	1,021,810	1.14%	11,649	0.098563%	85,164	896,940	1.14%	10,225	0.086335%	56,787
Political Subdivision	500132	Valley City Park District	358,066	1.14%	4,082	0.034539%	29,844	313,058	1.14%	3,569	0.030133%	19,820
Political Subdivision	500136	Tioga Park District										

# Net OPEB Liability Discount Rate Sensitivity by Employer\*

As of June 30, 2025

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	0.066983%	\$ 65,107	\$ 44,058	\$ 26,311
State of ND	010800	Secretary Of State	0.106731%	103,742	70,202	41,925
State	011000	Office Of Management & Budget	0.296741%	288,430	195,180	116,562
State	011200	Information Technology Dept	3.177692%	3,088,693	2,090,117	1,248,224
State	011700	State Auditor's Office	0.245718%	238,836	161,620	96,520
State	011800	Central Services	0.072949%	70,906	47,982	28,655
State of ND	012000	State Treasurer's Office	0.037268%	36,224	24,513	14,639
State	012500	Attorney General's Office	1.508203%	1,465,962	992,016	592,435
State of ND	012700	Tax Department	0.454927%	442,186	299,227	178,699
State of ND	013000	Facility Management	0.145815%	141,731	95,909	57,277
State of ND	014000	Office Of Administrative Hearings	0.025636%	24,918	16,862	10,070
State	016000	Legislative Council	0.352353%	342,484	231,759	138,407
State of ND	018000	ND Supreme Court	2.499319%	2,429,319	1,643,919	981,754
State of ND	018800	Commission On Legal Counsel For Indigents	0.201860%	196,206	132,773	79,292
State	019000	Retirement & Investment Office	0.114425%	111,220	75,263	44,947
State	019200	ND Public Employees Retirement System	0.212134%	206,193	139,530	83,328
State of ND	019500	ND Ethics Commission	0.000000%	-	-	-
State of ND	020100	Public Instruction	0.438553%	426,270	288,457	172,267
State	020200	Education Standards & Practice	0.058073%	56,447	38,197	22,812
State	020400	ND Center for Distance Education	0.052941%	51,458	34,822	20,796
State	021500	ND University System Office	0.125718%	122,197	82,691	49,383
State of ND	022300	ND Youth Correctional Center	0.155243%	150,895	102,111	60,981
State of ND	022400	Juvenile Services - DOCR	0.146399%	142,299	96,293	57,507
State	022600	Land Department	0.158893%	154,443	104,511	62,415
State	022700	Bismarck State College	0.428894%	416,882	282,104	168,473
State	022800	Lake Region State College	0.194944%	189,484	128,224	76,576
State	022900	Williston State College	0.040006%	38,886	26,314	15,715
State	023000	University Of North Dakota	3.351125%	3,257,268	2,204,192	1,316,350
State	023500	North Dakota State University	2.583116%	2,510,769	1,699,036	1,014,670
State	023800	ND St College Of Science	0.434050%	421,893	285,495	170,498
State	023900	Dickinson State University	0.149705%	145,512	98,468	58,805
State	024000	Mayville State University	0.229367%	222,943	150,865	90,097
State	024100	Minot State University	0.410040%	398,556	269,703	161,067
State	024200	Valley City State University	0.174756%	169,862	114,945	68,646
State of ND	025000	ND State Library	0.097410%	94,682	64,071	38,263
State of ND	025200	SCHOOL FOR THE DEAF	0.110831%	107,727	72,899	43,535
State of ND	025300	School For The Blind	0.076356%	74,217	50,223	29,993
State	026100	ND Board Of Nursing	0.077247%	75,084	50,809	30,343
State of ND	027000	Career & Technical Education	0.104034%	101,120	68,428	40,865
State of ND	030100	ND Department Of Health	0.989826%	962,103	651,055	388,812
State of ND	030300	Mental Health	0.819381%	796,432	538,945	321,860
State of ND	031000	Life Skills and Transition Center	0.769280%	747,734	505,992	302,180
State of ND	031200	North Dakota State Hospital	1.005024%	976,876	661,051	394,782
State of ND	031300	ND Veterans Home	0.333670%	324,325	219,470	131,068
State of ND	031600	Indian Affairs Commission	0.022671%	22,036	14,912	8,905
State of ND	032100	Veterans Affairs Department	0.058320%	56,687	38,360	22,909
State of ND	032500	Department Of Human Services	7.162865%	6,962,251	4,711,352	2,813,634
State of ND	036000	Protection & Advocacy Project	0.128553%	124,953	84,555	50,497
State	038000	Job Service North Dakota	0.674626%	655,731	443,733	264,999
State	040100	Insurance Department	0.238100%	231,431	156,610	93,528
State of ND	040500	Industrial Commission	0.031930%	31,036	21,002	12,542
State of ND	040600	ND Department Of Labor	0.047386%	46,059	31,168	18,614
State of ND	040800	Public Service Commission	0.255013%	247,871	167,734	100,171
State of ND	041200	Aeronautics Commission	0.041594%	40,429	27,358	16,338
State of ND	041300	Department Of Financial Institutions	0.199970%	194,369	131,530	78,550
State of ND	041400	ND Securities Department	0.026861%	26,109	17,668	10,551
State	042600	State Board Of Law Examiners	0.041579%	40,414	27,348	16,333
State	042700	ND State Board Of Cosmetology	0.000000%	-	-	-
State	042800	ND State Plumbing Board	0.041123%	39,971	27,049	16,153
State	047100	Bank Of North Dakota	1.037555%	1,008,496	682,449	407,560
State	047200	Public Finance Authority	0.019629%	19,079	12,911	7,710
State	047300	Housing Finance Agency	0.244768%	237,913	160,995	96,147
State	047400	Department of Mineral Resources	0.551920%	536,462	363,024	216,799
State	047500	Mill & Elevator Association	0.691700%	672,327	454,964	271,706

\* Based on a measurement date of June 30, 2025. Will be used for fiscal year ending June 30, 2026.



# Net OPEB Liability Discount Rate Sensitivity by Employer\*

## (Continued)

				As of June 30, 2025		
Employer Type	Employer ID	Employer	Proportionate Share	Net OPEB Liability	Net OPEB Liability	Net OPEB Liability
				At Discount Rate	Under Current	At Discount Rate
				1% Lower	Discount Rate	1% Higher
				4.75%	5.75%	6.75%
State	048500	Workforce Safety & Insurance	1.389624%	1,350,704	914,021	545,856
State of ND	050200	Field Services Division	0.887255%	862,405	583,589	348,521
State of ND	050400	Highway Patrol	1.620968%	1,575,569	1,066,187	636,730
State of ND	051600	Heart River Correctional Center	0.101685%	98,837	66,883	39,943
State of ND	051700	Department Of Corrections Transitional Services	0.216644%	210,576	142,497	85,100
State of ND	051800	James River Correctional Ctr	0.546517%	531,210	359,470	214,676
State of ND	051900	State Penitentiary	0.643649%	625,622	423,358	252,831
State	052000	Rough Rider Industries	0.127505%	123,934	83,866	50,085
State of ND	053000	Department Of Corrections And Rehabilitation	0.581107%	564,832	382,221	228,264
State of ND	054000	Adjutant General ND National Guard	0.959185%	932,321	630,901	376,776
State of ND	060100	Department Of Commerce	0.345824%	336,138	227,465	135,843
State of ND	060200	Dept Of Agriculture	0.331826%	322,532	218,258	130,344
State of ND	060700	Milk Marketing Board	0.006907%	6,714	4,543	2,713
State of ND	060800	ND Oilseed Council	0.003142%	3,054	2,067	1,234
State	061100	ND Soybean Council	0.000000%	-	-	-
State of ND	061400	ND Corn Utilization Council	0.014881%	14,464	9,788	5,845
State of ND	061600	State Seed Department	0.100057%	97,255	65,812	39,303
State	062400	Beef Commission	0.005631%	5,473	3,704	2,212
State of ND	062500	ND Wheat Commission	0.054127%	52,611	35,602	21,262
State of ND	062600	ND Barley Council	0.015208%	14,782	10,003	5,974
State	066500	State Fair Association	0.064737%	62,924	42,581	25,429
State of ND	067000	Racing Commission	0.006600%	6,415	4,341	2,593
State of ND	070100	Historical Society	0.382431%	371,720	251,543	150,222
State of ND	070900	ND Council On The Arts	0.014432%	14,028	9,493	5,669
State of ND	072000	Game & Fish Department	1.205663%	1,171,895	793,021	473,595
State of ND	075000	Parks & Recreation Department	0.343177%	333,565	225,724	134,803
State of ND	077000	Water Commission	0.511483%	497,158	336,426	200,915
State	080100	Department Of Transportation	5.209686%	5,063,776	3,426,655	2,046,409
State	090000	ND State Board Of Accountancy	0.013731%	13,346	9,032	5,394
State	090100	Board Of Medical Examiners	0.028431%	27,635	18,700	11,168
State	090200	Board Of Pharmacy	0.025084%	24,381	16,499	9,853
State	090600	Real Estate Commission	0.022226%	21,604	14,619	8,731
State	090900	Electrical Board	0.133315%	129,581	87,688	52,367
State	099501	ND System Information Technology Services	0.217660%	211,564	143,165	85,499
State	099503	North Dakota State Board of Dental Examiners	0.012630%	12,276	8,307	4,961
District Health Unit	100002	McIntosh District Health Unit	0.014814%	14,399	9,744	5,819
District Health Unit	100003	Wells County Dist Health Unit	0.015243%	14,816	10,026	5,988
District Health Unit	100004	Central Valley Health Unit	0.085487%	83,093	56,229	33,580
District Health Unit	100005	Dickey County Health District	0.021302%	20,705	14,011	8,368
District Health Unit	100006	Emmons County Public Health	0.012313%	11,968	8,099	4,837
District Health Unit	100007	Rolette County Public Health	0.049082%	47,707	32,284	19,280
District Health Unit	100008	Towner County Public Health Unit	0.000000%	-	-	-
District Health Unit	100009	Nelson-Griggs District Health Unit	0.009785%	9,511	6,436	3,844
District Health Unit	100010	First District Health Unit	0.156178%	151,804	102,726	61,348
District Health Unit	100011	Lake Region District Health Unit	0.061575%	59,850	40,501	24,187
District Health Unit	100012	Garrison Diversion Conservancy District	0.216401%	210,340	142,337	85,004
District Health Unit	100013	Upper Missouri Health Unit	0.125730%	122,209	82,699	49,388
District Health Unit	100014	Kidder County District Health Unit	0.003577%	3,477	2,353	1,405
District Health Unit	100015	Southwestern District Health Unit	0.097358%	94,631	64,037	38,243
District Health Unit	100017	City-County Health District	0.043403%	42,187	28,548	17,049
District Health Unit	100018	Sargent County District Health Unit	0.015835%	15,392	10,415	6,220
District Health Unit	100019	Traill District Health Unit	0.018646%	18,124	12,264	7,324
District Health Unit	100021	Cavalier County Health Dist	0.014761%	14,348	9,709	5,798
District Health Unit	100022	Walsh County Health District	0.026163%	25,430	17,209	10,277
District Health Unit	100023	Custer Health Unit	0.114331%	111,129	75,201	44,910
Political Subdivision	100024	Southeast Water Users District	0.054535%	53,008	35,870	21,422
District Health Unit	100025	Foster County Public Health	0.014528%	14,121	9,556	5,707
City	200002	City Of Mcville	0.009053%	8,799	5,955	3,556
City	200003	City Of Drayton	0.018997%	18,465	12,495	7,462
City	200004	City Of Fessenden	0.000000%	-	-	-
City	200005	City Of Westhope	0.004732%	4,599	3,112	1,859
City	200006	City Of Belfield	0.000000%	-	-	-
City	200007	City Of Beulah	0.082245%	79,942	54,096	32,307
City	200008	City Of Rolla	0.042285%	41,101	27,813	16,610

\* Based on a measurement date of June 30, 2025. Will be used for fiscal year ending June 30, 2026.



# Net OPEB Liability Discount Rate Sensitivity by Employer\*

## (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2025		
				Net OPEB Liability At Discount Rate 1% Lower	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate 1% Higher
				4.75%	5.75%	6.75%
City	200009	City of New Town	0.046099%	44,808	30,321	18,108
City	200010	City Of Cavalier	0.050871%	49,446	33,460	19,983
City	200011	City Of Harvey	0.045920%	44,634	30,204	18,038
City	200012	City Of Napoleon	0.011478%	11,157	7,550	4,509
City	200014	City Of Grand Forks	2.595384%	2,522,694	1,707,106	1,019,489
City	200015	City Of Killdeer	0.064301%	62,500	42,294	25,258
City	200016	City Of Ellendale	0.025195%	24,489	16,572	9,897
City	200017	City of Wishek	0.016796%	16,326	11,048	6,598
City	200018	City Of Granville	0.001234%	1,199	812	485
City	200019	City Of Linton	0.020834%	20,250	13,703	8,184
City	200020	City Of Finley	0.012959%	12,596	8,524	5,090
City	200021	City Of Wilton	0.011188%	10,875	7,359	4,395
City	200022	City Of Ray	0.025549%	24,833	16,805	10,036
City	200025	City Of Medora	0.024879%	24,182	16,364	9,773
City	200026	City Of Velva	0.018744%	18,219	12,329	7,363
City	200027	City of Mandan	0.385907%	375,099	253,829	151,588
City	200028	City Of Thompson	0.022474%	21,845	14,782	8,828
City	200029	City Of Williston	1.610695%	1,565,584	1,059,430	632,695
City	200030	City Of Bowman	0.082618%	80,304	54,342	32,453
City	200031	City Of Tioga	0.067551%	65,659	44,431	26,535
City	200033	City Of Rhame	0.005910%	5,744	3,887	2,321
City	200035	City Of Fargo	3.202522%	3,112,827	2,106,449	1,257,978
City	200036	City Of Jamestown	0.526602%	511,853	346,371	206,854
City	200037	City Of Beach	0.027845%	27,065	18,315	10,938
City	200038	City Of Glenburn	0.003091%	3,004	2,033	1,214
City	200040	City Of Kulm	0.008877%	8,628	5,839	3,487
City	200041	City Of Harwood	0.006703%	6,515	4,409	2,633
City	200043	City of Dickinson	0.803953%	781,436	528,798	315,800
City	200045	City Of Mapleton	0.006808%	6,617	4,478	2,674
City	200046	City Of Wahpeton	0.290526%	282,389	191,093	114,121
City	200047	City Of Bottineau	0.043547%	42,327	28,643	17,106
City	200049	City Of Elgin	0.003596%	3,495	2,365	1,413
City	200050	City Of Rugby	0.052402%	50,934	34,467	20,584
City	200051	City Of New Salem	0.007198%	6,996	4,734	2,827
City	200052	City Of Walhalla	0.000000%	-	-	-
City	200053	City Of Gwinner	0.019245%	18,706	12,658	7,560
City	200054	City Of Kenmare	0.014320%	13,919	9,419	5,625
City	200055	City Of Watford City	0.423955%	412,081	278,855	166,533
City	200057	City Of Cooperstown	0.004613%	4,484	3,034	1,812
City	200058	City Of New England	0.011686%	11,359	7,686	4,590
City	200059	City Of Carrington	0.058173%	56,544	38,263	22,851
City	200060	City Of Mott	0.003993%	3,881	2,626	1,568
City	200061	City Of Larimore	0.018669%	18,146	12,279	7,333
City	200062	City Of Sherwood	0.000000%	-	-	-
City	200063	City Of Lamoure	0.007324%	7,119	4,817	2,877
City	200064	City Of Michigan	0.003850%	3,742	2,532	1,512
City	200065	City Of Park River	0.025095%	24,392	16,506	9,858
City	200066	City Of Sawyer	0.000000%	-	-	-
City	200067	City Of Hatton	0.004308%	4,187	2,834	1,692
City	200069	City Of Northwood	0.016112%	15,661	10,598	6,329
City	200070	City Of Powers Lake	0.005185%	5,040	3,410	2,037
City	200072	City Of Towner	0.008780%	8,534	5,775	3,449
City	200073	City Of Pembina	0.006407%	6,228	4,214	2,517
City	200075	City Of Underwood	0.000000%	-	-	-
City	200076	City Of New Leipzig	0.000000%	-	-	-
City	200077	City Of Stanley	0.087154%	84,713	57,325	34,235
City	200080	City Of Crosby	0.005139%	4,995	3,380	2,019
City	200083	City Of Grafton	0.159247%	154,787	104,744	62,554
City	200084	City Of Emerado	0.011869%	11,537	7,807	4,662
City	200085	City Of Lincoln	0.030373%	29,522	19,978	11,931
City	200086	City Of Minto	0.004213%	4,095	2,771	1,655
City	200087	City Of Ashley	0.010194%	9,908	6,705	4,004
City	200088	City Of Neche	0.000000%	-	-	-
City	200089	City Of Surrey	0.027091%	26,332	17,819	10,642

\* Based on a measurement date of June 30, 2025. Will be used for fiscal year ending June 30, 2026.



# Net OPEB Liability Discount Rate Sensitivity by Employer\*

## (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2025		
				Net OPEB Liability At Discount Rate 1% Lower	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate 1% Higher
				4.75%	5.75%	6.75%
City	200090	City Of Hankinson	0.014139%	13,743	9,300	5,554
City	200091	City Of New Rockford	0.013209%	12,839	8,688	5,189
City	200092	City of Minot	0.828193%	804,997	544,741	325,321
City	200094	City Of West Fargo	1.636888%	1,591,043	1,076,658	642,983
City	200096	City Of Valley City	0.103102%	100,214	67,815	40,499
City	200097	City Of Devils Lake	0.225561%	219,244	148,362	88,602
City	200098	City Of Oakes	0.061224%	59,509	40,270	24,049
City	200100	City Of Mohall	0.006332%	6,155	4,165	2,487
City	200101	City Of Lidgerwood	0.004240%	4,121	2,789	1,666
City	200102	City Of Mcclusky	0.000000%	-	-	-
City	200103	City Of Burlington	0.025059%	24,357	16,482	9,843
City	200104	City Of Lisbon	0.036406%	35,386	23,946	14,301
City	200110	City Of Halliday	0.011839%	11,507	7,787	4,650
City	200111	City Of Maddock	0.012728%	12,372	8,372	5,000
City	200114	City Of Regent	0.002647%	2,573	1,741	1,040
City	200115	City Of Lakota	0.007338%	7,132	4,827	2,882
City	200117	City of Alexander	0.020118%	19,555	13,233	7,903
City	200118	City of Berthold	0.012380%	12,033	8,143	4,863
City	200119	City of Carson	0.005215%	5,069	3,430	2,048
City	200120	City of Dodge	0.004769%	4,635	3,137	1,873
City	200123	City of Grenora	0.010163%	9,878	6,685	3,992
City	200124	City of Kindred	0.012263%	11,920	8,066	4,817
City	200125	City of Richardton	0.005026%	4,885	3,306	1,974
City	200126	City of Garrison	0.010010%	9,730	6,584	3,932
City	200128	City of Rolette	0.000000%	-	-	-
City	200129	City of Leeds	0.000000%	-	-	-
County	300001	Adams County	0.058353%	56,719	38,382	22,922
County	300002	Barnes County	0.333805%	324,456	219,559	131,121
County	300003	Benson County	0.136421%	132,600	89,730	53,587
County	300004	Billings County	0.422574%	410,739	277,947	165,991
County	300005	Bottineau County	0.265437%	258,003	174,590	104,266
County	300006	Bowman County	0.108365%	105,330	71,277	42,567
County	300007	Burke County	0.121634%	118,227	80,004	47,779
County	300008	Burleigh County	1.704090%	1,656,363	1,120,860	669,381
County	300009	Cass County	2.265316%	2,201,870	1,490,004	889,835
County	300010	Cavalier County	0.280724%	272,862	184,645	110,271
County	300011	Dickey County	0.124525%	121,037	81,906	48,914
County	300012	Divide County	0.139264%	135,364	91,600	54,704
County	300013	Dunn County	0.478908%	465,495	315,000	188,119
County	300014	Eddy County	0.081400%	79,120	53,541	31,975
County	300015	Emmons County	0.231720%	225,230	152,413	91,022
County	300016	Foster County	0.070414%	68,442	46,315	27,659
County	300017	Golden Valley County	0.087578%	85,125	57,604	34,401
County	300018	Grand Forks County	1.354248%	1,316,319	890,752	531,960
County	300019	Grant County	0.075811%	73,688	49,864	29,779
County	300020	Griggs County	0.074971%	72,871	49,312	29,449
County	300021	Hettinger County	0.081360%	79,081	53,514	31,959
County	300023	Lamoure County	0.128460%	124,862	84,494	50,460
County	300024	Logan County	0.053241%	51,750	35,019	20,914
County	300025	Mchenry County	0.120954%	117,566	79,557	47,512
County	300026	Mcintosh County	0.080758%	78,496	53,118	31,722
County	300027	Mckenzie County	1.043191%	1,013,974	686,156	409,774
County	300028	Mclean County	0.479281%	465,858	315,246	188,266
County	300029	Mercer County	0.336304%	326,885	221,203	132,103
County	300030	Morton County	0.695610%	676,128	457,535	273,241
County	300031	Mountrail County	0.645586%	627,505	424,632	253,592
County	300032	Nelson County	0.110531%	107,435	72,701	43,418
County	300033	Oliver County	0.051159%	49,726	33,650	20,096
County	300034	Pembina County	0.196239%	190,743	129,076	77,084
County	300035	Pierce County	0.137904%	134,042	90,706	54,170
County	300036	Ramsay County	0.360197%	350,109	236,918	141,488
County	300037	Ransom County	0.162135%	157,594	106,644	63,688
County	300038	Renville County	0.118697%	115,373	78,073	46,625
County	300039	Richland County	0.507257%	493,050	333,647	199,255

\* Based on a measurement date of June 30, 2025. Will be used for fiscal year ending June 30, 2026.



# Net OPEB Liability Discount Rate Sensitivity by Employer\*

## (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2025		
				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	0.187377%	182,129	123,247	73,603
County	300041	Sargent County	0.098413%	95,657	64,731	38,657
County	300042	Sheridan County	0.031215%	30,341	20,532	12,262
County	300043	Sheridan County	0.000963%	936	633	378
County	300044	Slope County	0.103364%	100,469	67,987	40,602
County	300045	Stark County	0.450006%	437,402	295,990	176,766
County	300046	Steele County	0.060887%	59,182	40,048	23,917
County	300047	Stutsman County	0.642000%	624,019	422,273	252,183
County	300048	Towner County	0.093634%	91,012	61,587	36,780
County	300049	Traill County	0.312086%	303,345	205,274	122,590
County	300050	Walsh County	0.200408%	194,795	131,818	78,722
County	300051	Ward County	1.133458%	1,101,713	745,528	445,232
County	300052	Wells County	0.171119%	166,326	112,553	67,217
County	300053	Williams County	1.697235%	1,649,700	1,116,351	666,688
School District	400002	Mcclusky Public Schools	0.010257%	9,970	6,747	4,029
School District	400003	Lake Region Special Education Unit	0.042583%	41,390	28,009	16,727
School District	400004	Lidgerwood Public School	0.027932%	27,150	18,372	10,972
School District	400006	Halliday Public School	0.000000%	-	-	-
School District	400007	Oliver-Mercer Special Education Unit	0.021907%	21,293	14,409	8,605
School District	400008	Underwood School District #8	0.014913%	14,495	9,809	5,858
School District	400010	New Town Public School District	0.103254%	100,362	67,915	40,559
School District	400011	Bottineau Public School	0.110230%	107,143	72,503	43,299
School District	400012	Peace Garden Special Services	0.021731%	21,122	14,293	8,536
School District	400014	Beulah Public School #27	0.063907%	62,117	42,035	25,103
School District	400016	St John School District #3	0.049039%	47,666	32,255	19,263
School District	400017	Ellendale Public School District #40	0.034943%	33,964	22,984	13,726
School District	400018	Rural Cass Special Education Unit	0.022395%	21,768	14,730	8,797
School District	400019	Fargo Public Schools	1.681829%	1,634,725	1,106,218	660,637
School District	400020	Surrey Schools	0.030642%	29,784	20,155	12,036
School District	400021	Jamestown Public School District #1	0.168877%	164,147	111,078	66,336
School District	400023	Warwick Public School	0.023841%	23,173	15,681	9,365
School District	400024	Souris Valley Special Services	0.034448%	33,483	22,658	13,531
School District	400025	Rugby Public School District #5	0.058582%	56,941	38,532	23,012
School District	400026	Billings County School District	0.014221%	13,823	9,354	5,586
School District	400027	Belcourt School District #7	0.415903%	404,255	273,559	163,370
School District	400028	West Fargo Public School #6	1.315986%	1,279,129	865,586	516,930
School District	400029	Minot Public School District #1	1.194696%	1,161,236	785,808	469,287
School District	400030	Belfield Public School #13	0.009514%	9,248	6,258	3,737
School District	400031	Minto Public School District #20	0.023588%	22,927	15,515	9,266
School District	400033	Harvey Public School Dist #38	0.028494%	27,696	18,742	11,193
School District	400034	Oakes Public Schools	0.038896%	37,807	25,584	15,279
School District	400035	Larimore Public School District #44	0.046921%	45,607	30,862	18,431
School District	400036	Hazen Public School District #3	0.036659%	35,632	24,112	14,400
School District	400038	Park River Area School District	0.057760%	56,142	37,991	22,689
School District	400039	Hillsboro Public School	0.032102%	31,203	21,115	12,610
School District	400040	Lisbon Public School	0.044083%	42,848	28,995	17,316
School District	400042	Northern Cass School District # 97	0.041886%	40,713	27,550	16,453
School District	400043	Mandaree Public School #36	0.045206%	43,940	29,734	17,757
School District	400044	Thompson Public School	0.051168%	49,735	33,656	20,099
School District	400045	Northern Plains Special Ed Unit	0.016422%	15,962	10,802	6,451
School District	400046	Bowman County School District #1	0.039247%	38,148	25,815	15,417
School District	400047	Apple Creek Elementary School	0.006150%	5,978	4,045	2,416
School District	400048	Burke Central School	0.003513%	3,415	2,311	1,380
School District	400049	Washburn Public School	0.032719%	31,803	21,521	12,852
School District	400050	Enderlin Area School District #24	0.039947%	38,828	26,275	15,692
School District	400051	Midkota School	0.013306%	12,933	8,752	5,227
School District	400052	Velva Public School	0.040011%	38,890	26,317	15,717
School District	400053	Sheyenne Valley Special Education Unit	0.047500%	46,170	31,243	18,658
School District	400054	Center Stanton Public School	0.011471%	11,150	7,545	4,506
School District	400055	Burleigh County Special Education Unit	0.007429%	7,221	4,886	2,918
School District	400056	New Rockford Sheyenne Public School	0.010922%	10,616	7,184	4,290
School District	400057	James River Multidistrict Special Education Unit	0.036251%	35,236	23,844	14,240
School District	400058	Newburg United Public School	0.018868%	18,340	12,410	7,412
School District	400059	Napoleon Public School District #2	0.016336%	15,878	10,745	6,417

\* Based on a measurement date of June 30, 2025. Will be used for fiscal year ending June 30, 2026.



# Net OPEB Liability Discount Rate Sensitivity by Employer\*

## (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2025		
				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	400060	Yellowstone School District # 14	0.020006%	19,446	13,159	7,859
School District	400061	Cavalier Public Schools	0.026246%	25,511	17,263	10,310
School District	400062	Richland School District # 44	0.024145%	23,469	15,881	9,484
School District	400063	Fort Totten School District # 30	0.022704%	22,068	14,933	8,918
School District	400064	Bismarck Public Schools	1.938161%	1,883,878	1,274,819	761,326
School District	400065	Solen Public School Dist #3	0.033052%	32,126	21,740	12,983
School District	400068	Lakota Public School District # 66	0.010906%	10,601	7,173	4,284
School District	400069	Stanley Community Public School District # 2	0.103066%	100,179	67,791	40,485
School District	400070	Mandan Public School District #1	0.612088%	594,945	402,599	240,433
School District	400072	Killedeer Public School #16	0.064719%	62,906	42,569	25,422
School District	400073	Glenburn School District	0.021739%	21,130	14,299	8,539
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	0.063512%	61,733	41,775	24,948
School District	400077	Dickinson Public Schools	0.454428%	441,701	298,899	178,503
School District	400078	Drayton Public School #19	0.021189%	20,596	13,937	8,323
School District	400079	Mohall Lansford Sherwood School	0.028789%	27,983	18,936	11,309
School District	400080	Westhope Public School #17	0.013993%	13,601	9,204	5,497
School District	400081	Kindred Public School District #2	0.042785%	41,587	28,142	16,806
School District	400082	Grafton Public School District #3	0.108875%	105,826	71,612	42,767
School District	400083	Wilton Public School District	0.037315%	36,270	24,544	14,658
School District	400084	Sheyenne Valley Career And Tech Center	0.013190%	12,821	8,676	5,181
School District	400085	White Shield School Dist #85	0.072035%	70,017	47,381	28,296
School District	400086	Tgu School District #60	0.127488%	123,917	83,855	50,078
School District	400087	Turtle Lake Mercer School District #72	0.031130%	30,258	20,476	12,228
School District	400088	Lamoure School District #8	0.031780%	30,890	20,903	12,483
School District	400089	Divide County School Dist #1	0.050054%	48,652	32,923	19,662
School District	400090	Mott/Regent School Dist #1	0.029328%	28,507	19,290	11,520
School District	400091	United Public School District # 7	0.067523%	65,632	44,413	26,524
School District	400092	Kulm Public School District #7	0.022581%	21,949	14,853	8,870
School District	400093	Midway Public School District #128	0.011923%	11,589	7,842	4,683
School District	400094	Dunseith School District #1	0.124457%	120,971	81,861	48,888
School District	400095	Carrington School District #49	0.027765%	26,987	18,262	10,906
School District	400096	Glen Ullin Public School #48	0.008642%	8,400	5,684	3,395
School District	400099	Manvel Public School	0.014236%	13,837	9,364	5,592
School District	400100	Maple Valley School District	0.029397%	28,574	19,336	11,547
School District	400101	North Border School District # 100	0.033587%	32,646	22,092	13,193
School District	400102	Mckenzie Cty Public School #1	0.096245%	93,549	63,305	37,806
School District	400103	Devils Lake Public School	0.219153%	213,015	144,147	86,085
School District	400104	Mt Pleasant School Dist #4	0.035422%	34,430	23,299	13,914
School District	400105	Central Cass Public School District #7	0.111394%	108,274	73,269	43,757
School District	400106	Milnor Public School District #2	0.026348%	25,610	17,330	10,350
School District	400107	Mapleton Public School	0.012846%	12,486	8,449	5,046
School District	400108	Linton Public School District #36	0.031705%	30,817	20,854	12,454
School District	400109	Tioga Public School District #15	0.052600%	51,127	34,597	20,662
School District	400114	Zeealand Public Schools	0.007822%	7,603	5,145	3,073
School District	400117	Garrison Public School District #51	0.034136%	33,180	22,453	13,409
School District	400118	Kenmare Public School District #28	0.022067%	21,449	14,514	8,668
School District	400119	Lewis & Clark Public Schools	0.049343%	47,961	32,455	19,382
School District	400120	Sw Special Education Unit	0.006454%	6,273	4,245	2,535
School District	400121	North Valley Career & Technology Center	0.020083%	19,521	13,210	7,889
School District	400122	Dakota Prairie Public School	0.032286%	31,382	21,236	12,682
School District	400123	Beach Public School District #3	0.058810%	57,163	38,682	23,101
School District	400124	Rolette Public School	0.015341%	14,911	10,090	6,026
School District	400125	Drake Public School District	0.010807%	10,504	7,108	4,245
School District	400128	Sweet Briar School District # 17	0.000000%	-	-	-
School District	400137	New Salem Almont School District #49	0.043864%	42,635	28,851	17,230
School District	400138	Max Public School	0.015120%	14,697	9,945	5,939
School District	400139	East Central Special Education Unit	0.024968%	24,269	16,423	9,808
School District	400140	North Sargent School District #3	0.043481%	42,263	28,599	17,080
School District	400141	Wahpeton Public School District 37	0.094190%	91,552	61,953	36,999
School District	400142	Medina Public School District #3	0.019791%	19,237	13,017	7,774
School District	400143	Pingree-Buchanan School District	0.022637%	22,003	14,889	8,892
School District	400144	West River Student Services	0.019373%	18,830	12,743	7,610
School District	400145	Leeds Public School District 6	0.009672%	9,401	6,362	3,799
School District	400147	Sawyer Public School	0.023701%	23,037	15,589	9,310
School District	400148	Wilmac Multidistrict Special Education Unit	0.086315%	83,898	56,773	33,905
School District	400149	Great Northwest Education Cooperative	0.000000%	-	-	-
School District	400150	Anamoose Public School District #14	0.021886%	21,273	14,395	8,597
School District	400151	South Prairie School District #70	0.064661%	62,850	42,531	25,399
School District	400152	South East Education Cooperative	0.079926%	77,687	52,571	31,396

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

				As of June 30, 2025			
Employer Type	Employer ID	Employer	Proportionate Share	Net OPEB Liability	Net OPEB Liability	Net OPEB Liability	
				At Discount Rate 1% Lower	Under Current Discount Rate	At Discount Rate 1% Higher	
				4.75%	5.75%	6.75%	
School District	400153	South Heart Public School District #9	0.037345%	36,299	24,564	14,669	
School District	400154	Sargent Central Public School District #6	0.022324%	21,699	14,684	8,769	
School District	400155	Fairmount Public School	0.008314%	8,081	5,469	3,266	
School District	400156	South Central Prairie Special Education Unit	0.009583%	9,315	6,303	3,764	
School District	400157	Pembina Special Education Cooperative	0.000000%	-	-	-	
School District	400158	Central Regional Education Association	0.136859%	133,262	90,019	53,759	
School District	400159	Oberon Public School #16	0.006079%	5,909	3,998	2,388	
School District	400160	Elgin/New Leipzig Public School	0.000000%	-	-	-	
School District	400161	Williston Basin School District #7	0.438141%	425,870	288,186	172,105	
School District	400162	Morton Sioux Special Education Unit	0.000000%	-	-	-	
School District	400163	Nedrose Public School	0.016053%	15,603	10,559	6,306	
School District	400164	Bowbells Public School District #14	0.007537%	7,326	4,957	2,961	
School District	400165	Bowbells Public School District #14	0.014023%	13,630	9,224	5,508	
School District	400166	Bowbells Public School District #14	0.015493%	15,059	10,190	6,086	
Political Subdivision	500002	Cass County Water Resource District	0.007984%	7,760	5,251	3,136	
Political Subdivision	500003	Walsh County Water Resource District	0.001597%	1,552	1,050	627	
Political Subdivision	500005	Ramsey County Soil Conservation District	0.004320%	4,199	2,841	1,697	
Political Subdivision	500006	James River Soil Conservation District	0.002401%	2,334	1,579	943	
Political Subdivision	500007	Burleigh County Soil Conservation District	0.020296%	19,728	13,350	7,972	
Political Subdivision	500008	Traill County Water Resource District	0.006166%	5,993	4,056	2,422	
Political Subdivision	500009	Grafton Park District	0.016739%	16,270	11,010	6,575	
Political Subdivision	500010	Cass County Soil Conservation District	0.028176%	27,387	18,533	11,068	
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.009000%	8,748	5,920	3,535	
Political Subdivision	500016	Greater Ramsey Water District	0.025289%	24,581	16,634	9,934	
Political Subdivision	500017	Carnegie Regional Library	0.007060%	6,862	4,644	2,773	
Political Subdivision	500018	Griggs County Public Library	0.000000%	-	-	-	
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.025522%	24,807	16,787	10,025	
Political Subdivision	500022	Consolidated Waste Ltd	0.010282%	9,994	6,763	4,039	
Political Subdivision	500023	Walsh County Housing Authority	0.003150%	3,062	2,072	1,237	
Political Subdivision	500024	Williams County Soil Conservation District	0.014333%	13,932	9,427	5,630	
Political Subdivision	500025	Bowman City Park Board	0.000000%	-	-	-	
Political Subdivision	500027	Stark County Council on Aging/Elder Care	0.016002%	15,554	10,525	6,286	
Political Subdivision	500028	Williston Housing Authority	0.023918%	23,248	15,732	9,395	
Political Subdivision	500030	Minot Rural Fire Department	0.033273%	32,341	21,885	13,070	
Political Subdivision	500031	Central Plains Water District	0.028309%	27,516	18,620	11,120	
Political Subdivision	500033	Ransom County Soil Cons Dist	0.013374%	12,999	8,797	5,253	
Political Subdivision	500038	Jamestown Regional Airport	0.029939%	29,100	19,692	11,760	
Political Subdivision	500040	Fargo Park District	0.341417%	331,855	224,566	134,111	
Political Subdivision	500041	Bismarck Rural Fire Protection	0.092319%	89,733	60,723	36,264	
Political Subdivision	500045	Dunseith Community Nursing Home	0.027987%	27,203	18,408	10,994	
Political Subdivision	500047	Mercer County Soil Conservation District	0.005109%	4,966	3,360	2,007	
Political Subdivision	500049	West Fargo Park District	0.110861%	107,756	72,918	43,547	
Political Subdivision	500053	Stutsman County Housing Authority	0.023225%	22,575	15,276	9,123	
Political Subdivision	500054	Grand Forks County Water Resource District	0.010773%	10,471	7,086	4,232	
Political Subdivision	500055	Southeast Region Career & Technology Center	0.016386%	15,927	10,778	6,437	
Political Subdivision	500056	Cavalier County Job Development Authority	0.010076%	9,794	6,627	3,958	
Political Subdivision	500057	Barnes County Soil Conservation District	0.005899%	5,734	3,880	2,317	
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-	-	-	
Political Subdivision	500061	Ward County Water Resource District	0.003557%	3,457	2,340	1,397	
Political Subdivision	500063	Southwest Water Authority	0.199306%	193,724	131,093	78,289	
Political Subdivision	500068	Burleigh County Council On Aging	0.042800%	41,601	28,152	16,812	
Political Subdivision	500072	Watford City Park District	0.079611%	77,381	52,364	31,272	
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.007358%	7,152	4,840	2,890	
Political Subdivision	500081	Ramsey County Housing Authority	0.003650%	3,548	2,401	1,434	
Political Subdivision	500082	Grand Forks Public Library	0.074053%	71,979	48,708	29,089	
Political Subdivision	500084	Rolette County Soil Conservation District	0.005262%	5,115	3,461	2,067	
Political Subdivision	500085	Jamestown Parks And Recreation District	0.042511%	41,320	27,961	16,699	
Political Subdivision	500091	Ramsey County Water Resource District	0.004147%	4,031	2,728	1,629	
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.022306%	21,681	14,672	8,762	
Political Subdivision	500108	North Dakota Firefighters Association	0.019756%	19,203	12,994	7,760	
Political Subdivision	500109	James River Valley Library System	0.038985%	37,893	25,642	15,314	
Political Subdivision	500110	Grand Forks Park District	0.208648%	202,804	137,238	81,959	
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	0.010741%	10,440	7,065	4,219	
Political Subdivision	500116	Western Area Water Supply Authority	0.045455%	44,182	29,898	17,855	
Political Subdivision	500118	Crosby Park District	0.000000%	-	-	-	
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.014460%	14,055	9,511	5,680	
Political Subdivision	500121	Devils Lake Park Board	0.039926%	38,808	26,261	15,683	
Political Subdivision	500122	North Central Soil Conservation District	0.004996%	4,856	3,286	1,962	
Political Subdivision	500125	Wahpeton Park Board	0.031411%	30,531	20,660	12,339	
Political Subdivision	500126	City Of Bottineau Park Board	0.009491%	9,225	6,243	3,728	
Political Subdivision	500128	Logan County Soil Conservation District	0.003400%	3,305	2,236	1,336	
Political Subdivision	500129	Park District - City of New Rockford	0.000000%	-	-	-	
Political Subdivision	500130	Traill County Job Development Authority	0.013903%	13,514	9,145	5,461	
Political Subdivision	500131	Minot Park District	0.086335%	83,917	56,787	33,913	
Political Subdivision	500132	Valley City Park District	0.030133%	29,289	19,820	11,836	
Political Subdivision	500136	Tioga Park District	0.007807%	7,588	5,135	3,067	
Political Subdivision	500137	Municipal Airport Authority of the City of Fargo	0.133546%	129,806	87,839	52,458	
Political Subdivision	500140	Eddy County Soil Conservation District	0.000000%	-	-	-	
Political Subdivision	500141	Kindred Park District	0.005338%	5,188	3,511	2,097	
Political Subdivision	500142	Sheridan County Soil Conservation District	0.004886%	4,749	3,214	1,919	
Political Subdivision	500145	Walsh County Job Development Authority	0.000000%	-	-	-	
Political Subdivision	500152	Horace Rural Fire Protection District	0.015650%	15,212	10,294	6,147	
<b>Total</b>			100.000000%	\$ 97,199,246	\$ 65,774,687	\$ 39,280,846	

\* Based on a measurement date of June 30, 2025. Will be used for fiscal year ending June 30, 2026.  
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, 2025\*

Employer Type	Employer ID	Employer	Proportionate Share	Contribution in Relation to the			Covered Payroll	Actual Contribution as a % of Covered Payroll
				Statutory Required Contribution	Statutory Required Contribution	Contribution Deficiency (Excess)		
State of ND	010100	Governor's Office	0.066983%	\$ 8,301	\$ 11,464	\$ (3,163)	\$ 695,889	1.65%
State of ND	010800	Secretary Of State	0.106731%	13,227	13,182	45	1,108,838	1.19%
State	011000	Office Of Management & Budget	0.296741%	36,775	37,746	(971)	3,082,864	1.22%
State	011200	Information Technology Dept	3.177692%	393,811	351,198	42,613	33,013,296	1.06%
State	011700	State Auditor's Office	0.245718%	30,452	31,139	(687)	2,552,782	1.22%
State	011800	Central Services	0.072949%	9,041	9,770	(729)	757,875	1.29%
State of ND	012000	State Treasurer's Office	0.037268%	4,619	4,172	447	387,183	1.08%
State	012500	Attorney General's Office	1.508203%	186,911	176,507	10,404	15,668,844	1.13%
State of ND	012700	Tax Department	0.454927%	56,379	59,622	(3,243)	4,726,276	1.26%
State of ND	013000	Facility Management	0.145815%	18,071	18,502	(431)	1,514,887	1.22%
State of ND	014000	Office Of Administrative Hearings	0.025636%	3,177	3,913	(736)	266,334	1.47%
State	016000	Legislative Council	0.352353%	43,667	40,159	3,508	3,660,624	1.10%
State of ND	018000	ND Supreme Court	2.499319%	309,740	312,524	(2,784)	25,965,619	1.20%
State of ND	018800	Commission On Legal Counsel For Indigents	0.201860%	25,016	24,265	751	2,097,142	1.16%
State	019000	Retirement & Investment Office	0.114425%	14,181	16,883	(2,702)	1,188,766	1.42%
State	019200	ND Public Employees Retirement System	0.212134%	26,290	22,863	3,427	2,203,881	1.04%
State of ND	019500	ND Ethics Commission	0.000000%	-	-	-	-	NA
State of ND	020100	Public Instruction	0.438553%	54,350	49,688	4,662	4,556,162	1.09%
State	020200	Education Standards & Practice	0.058073%	7,197	6,856	341	603,324	1.14%
State	020400	ND Center for Distance Education	0.052941%	6,561	5,710	851	550,004	1.04%
State	021500	ND University System Office	0.125718%	15,580	15,516	64	1,306,095	1.19%
State of ND	022300	ND Youth Correctional Center	0.155243%	19,239	21,215	(1,976)	1,612,836	1.32%
State of ND	022400	Juvenile Services - DOCR	0.146399%	18,143	18,934	(791)	1,520,948	1.24%
State	022600	Land Department	0.158893%	19,692	18,437	1,255	1,650,751	1.12%
State	022700	Bismarck State College	0.428894%	53,153	51,265	1,888	4,455,809	1.15%
State	022800	Lake Region State College	0.194944%	24,159	23,767	392	2,025,285	1.17%
State	022900	Williston State College	0.040006%	4,958	4,720	238	415,627	1.14%
State	023000	University Of North Dakota	3.351125%	415,305	409,548	5,757	34,815,101	1.18%
State	023500	North Dakota State University	2.583116%	320,125	314,569	5,556	26,836,195	1.17%
State	023800	ND St College Of Science	0.434050%	53,792	52,968	824	4,509,376	1.17%
State	023900	Dickinson State University	0.149705%	18,553	18,768	(215)	1,555,294	1.21%
State	024000	Mayville State University	0.229367%	28,425	28,142	283	2,382,907	1.18%
State	024100	Minot State University	0.410040%	50,816	53,353	(2,537)	4,259,938	1.25%
State	024200	Valley City State University	0.174756%	21,657	20,785	872	1,815,558	1.14%
State of ND	025000	ND State Library	0.097410%	12,072	11,444	628	1,011,997	1.13%
State of ND	025200	SCHOOL FOR THE DEAF	0.110831%	13,735	13,576	159	1,151,436	1.18%
State of ND	025300	School For The Blind	0.076356%	9,463	10,001	(538)	793,273	1.26%
State	026100	ND Board Of Nursing	0.077247%	9,573	9,515	58	802,524	1.19%
State of ND	027000	Career & Technical Education	0.104034%	12,893	12,348	545	1,080,813	1.14%
State of ND	030100	ND Department Of Health	0.989826%	122,669	117,368	5,301	10,283,378	1.14%
State of ND	030300	Mental Health	0.819381%	101,546	90,666	10,880	8,512,614	1.07%
State of ND	031000	Life Skills and Transition Center	0.769280%	95,337	107,154	(11,817)	7,992,114	1.34%
State of ND	031200	North Dakota State Hospital	1.005024%	124,553	124,265	288	10,441,271	1.19%
State of ND	031300	ND Veterans Home	0.333670%	41,352	41,361	(9)	3,466,525	1.19%
State of ND	031600	Indian Affairs Commission	0.022671%	2,810	2,668	142	235,533	1.13%
State of ND	032100	Veterans Affairs Department	0.058320%	7,228	6,907	321	605,896	1.14%
State of ND	032500	Department Of Human Services	7.162865%	887,693	875,328	12,365	74,415,566	1.18%
State of ND	036000	Protection & Advocacy Project	0.128553%	15,932	15,576	356	1,335,547	1.17%
State	038000	Job Service North Dakota	0.674626%	83,606	85,617	(2,011)	7,008,740	1.22%
State	040100	Insurance Department	0.238100%	29,508	26,118	3,390	2,473,643	1.06%
State of ND	040500	Industrial Commission	0.031930%	3,957	3,725	232	331,724	1.12%
State of ND	040600	ND Department Of Labor	0.047386%	5,873	6,173	(300)	492,300	1.25%
State of ND	040800	Public Service Commission	0.255013%	31,604	27,736	3,868	2,649,350	1.05%
State of ND	041200	Aeronautics Commission	0.041594%	5,155	4,926	229	432,127	1.14%
State of ND	041300	Department Of Financial Institutions	0.199970%	24,782	23,287	1,495	2,077,508	1.12%
State of ND	041400	ND Securities Department	0.026861%	3,329	3,709	(380)	279,064	1.33%
State	042600	State Board Of Law Examiners	0.041579%	5,153	1,405	3,748	431,965	0.33%
State	042700	ND State Board Of Cosmetology	0.000000%	-	-	-	-	NA
State	042800	ND State Plumbing Board	0.041123%	5,096	5,289	(193)	427,228	1.24%
State	047100	Bank Of North Dakota	1.037555%	128,584	118,774	9,810	10,779,244	1.10%
State	047200	Public Finance Authority	0.019629%	2,433	2,325	108	203,931	1.14%
State	047300	Housing Finance Agency	0.244768%	30,334	30,582	(248)	2,542,915	1.20%
State	047400	Department of Mineral Resources	0.551920%	68,399	67,826	573	5,733,944	1.18%
State	047500	Mill & Elevator Association	0.691700%	85,722	102,509	(16,787)	7,186,122	1.43%

\* Based on a measurement date of June 30, 2025. Will be used for fiscal year ending June 30, 2026.



# Schedule of Contributions by Employer

## Fiscal Year Ended June 30, 2025\* (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Contribution in Relation to the			Covered Payroll	Actual Contribution as a % of Covered Payroll
				Statutory Required Contribution	Statutory Required Contribution	Contribution Deficiency (Excess)		
State	048500	Workforce Safety & Insurance	1.389624%	172,216	154,457	17,759	14,436,916	1.07%
State of ND	050200	Field Services Division	0.887255%	109,957	114,549	(4,592)	9,217,761	1.24%
State of ND	050400	Highway Patrol	1.620968%	200,886	23,763	177,123	16,840,364	0.14%
State of ND	051600	Heart River Correctional Center	0.101685%	12,602	12,107	495	1,056,412	1.15%
State of ND	051700	Department Of Corrections Transitional Services	0.216644%	26,849	25,897	952	2,250,734	1.15%
State of ND	051800	James River Correctional Ctr	0.546517%	67,730	74,199	(6,469)	5,677,813	1.31%
State of ND	051900	State Penitentiary	0.643649%	79,767	78,959	808	6,686,915	1.18%
State	052000	Rough Rider Industries	0.127505%	15,802	15,373	429	1,324,660	1.16%
State of ND	053000	Department Of Corrections And Rehabilitation	0.581107%	72,017	71,062	955	6,037,170	1.18%
State of ND	054000	Adjutant General ND National Guard	0.959185%	118,872	121,590	(2,718)	9,965,045	1.22%
State of ND	060100	Department Of Commerce	0.345824%	42,858	43,569	(711)	3,592,791	1.21%
State of ND	060200	Dept Of Agriculture	0.331826%	41,123	40,603	520	3,447,363	1.18%
State of ND	060700	Milk Marketing Board	0.006907%	856	818	38	71,760	1.14%
State of ND	060800	ND Oilseed Council	0.003142%	389	372	17	32,640	1.14%
State	061100	ND Soybean Council	0.000000%	-	-	-	-	NA
State of ND	061400	ND Corn Utilization Council	0.014881%	1,844	1,762	82	154,595	1.14%
State of ND	061600	State Seed Department	0.100057%	12,400	11,850	550	1,039,498	1.14%
State	062400	Beef Commission	0.005631%	698	667	31	58,500	1.14%
State of ND	062500	ND Wheat Commission	0.054127%	6,708	6,410	298	562,328	1.14%
State of ND	062600	ND Barley Council	0.015208%	1,885	1,801	84	158,000	1.14%
State	066500	State Fair Association	0.064737%	8,023	7,996	27	672,557	1.19%
State of ND	067000	Racing Commission	0.006600%	818	783	35	68,565	1.14%
State of ND	070100	Historical Society	0.382431%	47,395	46,326	1,069	3,973,101	1.17%
State of ND	070900	ND Council On The Arts	0.014432%	1,789	2,428	(639)	149,940	1.62%
State of ND	072000	Game & Fish Department	1.205663%	149,418	144,745	4,673	12,525,723	1.16%
State of ND	075000	Parks & Recreation Department	0.343177%	42,530	36,609	5,921	3,565,297	1.03%
State of ND	077000	Water Commission	0.511483%	63,388	68,769	(5,381)	5,313,838	1.29%
State	080100	Department Of Transportation	5.209686%	645,636	636,564	9,072	54,123,839	1.18%
State	090000	ND State Board Of Accountancy	0.013731%	1,702	1,626	76	142,655	1.14%
State	090100	Board Of Medical Examiners	0.028431%	3,523	3,326	197	295,377	1.13%
State	090200	Board Of Pharmacy	0.025084%	3,109	2,961	148	260,595	1.14%
State	090600	Real Estate Commission	0.022226%	2,754	2,624	130	230,907	1.14%
State	090900	Electrical Board	0.133315%	16,522	15,597	925	1,385,018	1.13%
State	099501	ND System Information Technology Services	0.217660%	26,975	24,978	1,997	2,261,289	1.10%
State	099503	North Dakota State Board of Dental Examiners	0.012630%	1,565	1,499	66	131,213	1.14%
District Health Unit	100002	McIntosh District Health Unit	0.014814%	1,836	1,737	99	153,904	1.13%
District Health Unit	100003	Wells County Dist Health Unit	0.015243%	1,889	1,618	271	158,364	1.02%
District Health Unit	100004	Central Valley Health Unit	0.085487%	10,594	10,257	337	888,131	1.15%
District Health Unit	100005	Dickey County Health District	0.021302%	2,640	2,530	110	221,306	1.14%
District Health Unit	100006	Emmons County Public Health	0.012313%	1,526	1,336	190	127,918	1.04%
District Health Unit	100007	Rolette County Public Health	0.049082%	6,083	5,813	270	509,916	1.14%
District Health Unit	100008	Towner County Public Health Unit	0.000000%	-	-	-	-	NA
District Health Unit	100009	Nelson-Griggs District Health Unit	0.009785%	1,213	1,154	59	101,652	1.14%
District Health Unit	100010	First District Health Unit	0.156178%	19,355	22,309	(2,954)	1,622,544	1.37%
District Health Unit	100011	Lake Region District Health Unit	0.061575%	7,631	7,639	(8)	639,703	1.19%
District Health Unit	100012	Garrison Diversion Conservancy District	0.216401%	26,819	25,630	1,189	2,248,206	1.14%
District Health Unit	100013	Upper Missouri Health Unit	0.125730%	15,582	15,440	142	1,306,224	1.18%
District Health Unit	100014	Kidder County District Health Unit	0.003577%	443	420	23	37,160	1.13%
District Health Unit	100015	Southwestern District Health Unit	0.097358%	12,066	12,899	(833)	1,011,458	1.28%
District Health Unit	100017	City-County Health District	0.043403%	5,379	5,477	(98)	450,921	1.21%
District Health Unit	100018	Sargent County District Health Unit	0.015835%	1,962	1,870	92	164,512	1.14%
District Health Unit	100019	Traill District Health Unit	0.018646%	2,311	2,390	(79)	193,715	1.23%
District Health Unit	100021	Cavalier County Health Dist	0.014761%	1,829	1,748	81	153,351	1.14%
District Health Unit	100022	Walsh County Health District	0.026163%	3,242	3,547	(305)	271,811	1.30%
District Health Unit	100023	Custer Health Unit	0.114331%	14,169	13,515	654	1,187,798	1.14%
Political Subdivision	100024	Southeast Water Users District	0.054535%	6,759	6,549	210	566,567	1.16%
District Health Unit	100025	Foster County Public Health	0.014528%	1,800	2,108	(308)	150,930	1.40%
City	200002	City Of Mcville	0.009053%	1,122	1,073	49	94,048	1.14%
City	200003	City Of Drayton	0.018997%	2,354	2,244	110	197,360	1.14%
City	200004	City Of Fessenden	0.000000%	-	-	-	-	NA
City	200005	City Of Westhope	0.004732%	586	560	26	49,159	1.14%
City	200006	City Of Belfield	0.000000%	-	654	(654)	-	NA
City	200007	City Of Beulah	0.082245%	10,193	9,741	452	854,454	1.14%
City	200008	City Of Rolla	0.042285%	5,240	5,426	(186)	439,305	1.24%

\* Based on a measurement date of June 30, 2025. Will be used for fiscal year ending June 30, 2026.



# Schedule of Contributions by Employer

## Fiscal Year Ended June 30, 2025\* (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	Contribution Deficiency (Excess)			
City	200009	City Of New Town	0.046099%	5,713	6,203	(490)	478,924	1.30%	
City	200010	City Of Cavalier	0.050871%	6,304	6,902	(598)	528,500	1.31%	
City	200011	City Of Harvey	0.045920%	5,691	5,182	509	477,071	1.09%	
City	200012	City Of Napoleon	0.011478%	1,422	1,355	67	119,248	1.14%	
City	200014	City Of Grand Forks	2.595384%	321,646	316,631	5,015	26,963,647	1.17%	
City	200015	City Of Killdeer	0.064301%	7,969	7,866	103	668,023	1.18%	
City	200016	City Of Ellendale	0.025195%	3,122	3,659	(537)	261,751	1.40%	
City	200017	City Of Wishek	0.016796%	2,082	2,425	(343)	174,492	1.39%	
City	200018	City Of Granville	0.001234%	153	222	(69)	12,822	1.73%	
City	200019	City Of Linton	0.020834%	2,582	2,468	114	216,448	1.14%	
City	200020	City Of Finley	0.012959%	1,606	1,255	351	134,637	0.93%	
City	200021	City Of Wilton	0.011188%	1,387	1,325	62	116,234	1.14%	
City	200022	City Of Ray	0.025549%	3,166	2,672	494	265,427	1.01%	
City	200025	City Of Medora	0.024879%	3,083	2,796	287	258,472	1.08%	
City	200026	City Of Velva	0.018744%	2,323	2,334	(11)	194,734	1.20%	
City	200027	City Of Mandan	0.385907%	47,825	42,036	5,789	4,009,215	1.05%	
City	200028	City Of Thompson	0.022474%	2,785	2,662	123	233,485	1.14%	
City	200029	City Of Williston	1.610695%	199,613	220,217	(20,604)	16,733,639	1.32%	
City	200030	City Of Bowman	0.082618%	10,239	8,960	1,279	858,329	1.04%	
City	200031	City Of Tioga	0.067551%	8,372	9,227	(855)	701,795	1.31%	
City	200033	City Of Rhame	0.005910%	732	664	68	61,404	1.08%	
City	200035	City Of Fargo	3.202522%	396,888	389,837	7,051	33,271,252	1.17%	
City	200036	City Of Jamestown	0.526602%	65,262	62,810	2,452	5,470,907	1.15%	
City	200037	City Of Beach	0.027845%	3,451	3,224	227	289,287	1.11%	
City	200038	City Of Glenburn	0.003091%	383	336	47	32,112	1.05%	
City	200040	City Of Kulm	0.008877%	1,100	1,051	49	92,224	1.14%	
City	200041	City Of Harwood	0.006703%	831	855	(24)	69,642	1.23%	
City	200043	City Of Dickinson	0.803953%	99,634	104,045	(4,411)	8,352,329	1.25%	
City	200045	City Of Mapleton	0.006808%	844	805	39	70,724	1.14%	
City	200046	City Of Wahpeton	0.290526%	36,005	38,339	(2,334)	3,018,297	1.27%	
City	200047	City Of Bottineau	0.043547%	5,397	5,158	239	452,411	1.14%	
City	200049	City Of Elgin	0.003596%	446	427	19	37,354	1.14%	
City	200050	City Of Rugby	0.052402%	6,494	5,646	848	544,411	1.04%	
City	200051	City Of New Salem	0.007198%	892	758	134	74,785	1.01%	
City	200052	City Of Walhalla	0.000000%	-	518	(518)	-	NA	
City	200053	City Of Gwinner	0.019245%	2,385	2,259	126	199,941	1.13%	
City	200054	City Of Kenmare	0.014320%	1,775	1,996	(221)	148,770	1.34%	
City	200055	City Of Watford City	0.423955%	52,541	45,401	7,140	4,404,505	1.03%	
City	200057	City Of Cooperstown	0.004613%	572	543	29	47,928	1.13%	
City	200058	City Of New England	0.011686%	1,448	1,369	79	121,411	1.13%	
City	200059	City Of Carrington	0.058173%	7,209	7,939	(730)	604,369	1.31%	
City	200060	City Of Mott	0.003993%	495	466	29	41,484	1.12%	
City	200061	City Of Larimore	0.018669%	2,314	2,189	125	193,952	1.13%	
City	200062	City Of Sherwood	0.000000%	-	-	-	-	NA	
City	200063	City Of Lamoure	0.007324%	908	3,875	(2,967)	76,088	5.09%	
City	200064	City Of Michigan	0.003850%	477	504	(27)	40,000	1.26%	
City	200065	City Of Park River	0.025095%	3,110	3,324	(214)	260,713	1.27%	
City	200066	City Of Sawyer	0.000000%	-	-	-	-	NA	
City	200067	City Of Hatton	0.004308%	534	886	(352)	44,754	1.98%	
City	200069	City Of Northwood	0.016112%	1,997	2,346	(349)	167,385	1.40%	
City	200070	City Of Powers Lake	0.005185%	643	665	(22)	53,872	1.23%	
City	200072	City Of Towner	0.008780%	1,088	1,040	48	91,220	1.14%	
City	200073	City Of Pembina	0.006407%	794	759	35	66,560	1.14%	
City	200075	City Of Underwood	0.000000%	-	-	-	-	NA	
City	200076	City Of New Leipzig	0.000000%	-	-	-	-	NA	
City	200077	City Of Stanley	0.087154%	10,801	7,614	3,187	905,453	0.84%	
City	200080	City Of Crosby	0.005139%	637	1,597	(960)	53,393	2.99%	
City	200083	City Of Grafton	0.159247%	19,735	18,974	761	1,654,431	1.15%	
City	200084	City Of Emerado	0.011869%	1,471	1,415	56	123,309	1.15%	
City	200085	City Of Lincoln	0.030373%	3,764	4,072	(308)	315,543	1.29%	
City	200086	City Of Minto	0.004213%	522	499	23	43,768	1.14%	
City	200087	City Of Ashley	0.010194%	1,263	1,204	59	105,908	1.14%	
City	200088	City Of Neche	0.000000%	-	-	-	-	NA	
City	200089	City Of Surrey	0.027091%	3,357	3,183	174	281,455	1.13%	

\* Based on a measurement date of June 30, 2025. Will be used for fiscal year ending June 30, 2026.



# Schedule of Contributions by Employer

## Fiscal Year Ended June 30, 2025\* (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Contribution in Relation to the			Covered Payroll	Actual Contribution as a % of Covered Payroll
				Statutory Required Contribution	Statutory Required Contribution	Contribution Deficiency (Excess)		
City	200090	City Of Hankinson	0.014139%	1,752	1,945	(193)	146,892	1.32%
City	200091	City Of New Rockford	0.013209%	1,637	1,828	(191)	137,234	1.33%
City	200092	City of Minot	0.828193%	102,638	84,384	18,254	8,604,160	0.98%
City	200094	City Of West Fargo	1.636888%	202,859	211,868	(9,009)	17,005,753	1.25%
City	200096	City Of Valley City	0.103102%	12,777	12,618	159	1,071,135	1.18%
City	200097	City Of Devils Lake	0.225561%	27,954	27,207	747	2,343,369	1.16%
City	200098	City Of Oakes	0.061224%	7,587	6,701	886	636,066	1.05%
City	200100	City Of Mohall	0.006332%	785	860	(75)	65,780	1.31%
City	200101	City Of Lidgerwood	0.004240%	525	544	(19)	44,046	1.24%
City	200102	City Of Mcclusky	0.000000%	-	-	-	-	NA
City	200103	City Of Burlington	0.025059%	3,106	3,234	(128)	260,340	1.24%
City	200104	City Of Lisbon	0.036406%	4,512	4,164	348	378,222	1.10%
City	200110	City Of Halliday	0.011839%	1,467	1,402	65	122,999	1.14%
City	200111	City Of Maddock	0.012728%	1,577	1,502	75	132,232	1.14%
City	200114	City of Regent	0.002647%	328	866	(538)	27,503	3.15%
City	200115	City of Lakota	0.007338%	909	1,716	(807)	76,236	2.25%
City	200117	City of Alexander	0.020118%	2,493	2,383	110	209,003	1.14%
City	200118	City of Berthold	0.012380%	1,534	1,466	68	128,614	1.14%
City	200119	City of Carson	0.005215%	646	612	34	54,182	1.13%
City	200120	City of Dodge	0.004769%	591	895	(304)	49,548	1.81%
City	200123	City of Grenora	0.010163%	1,259	1,295	(36)	105,582	1.23%
City	200124	City of Kindred	0.012263%	1,520	1,444	76	127,400	1.13%
City	200125	City of Richardton	0.005026%	623	587	36	52,212	1.12%
City	200126	City of Garrison	0.010010%	1,241	1,302	(61)	103,992	1.25%
City	200128	City of Rolette	0.000000%	-	-	-	-	NA
City	200129	City of Leeds	0.000000%	-	139	(139)	-	NA
County	300001	Adams County	0.058353%	7,232	7,261	(29)	606,239	1.20%
County	300002	Barnes County	0.333805%	41,368	40,766	602	3,467,925	1.18%
County	300003	Benson County	0.136421%	16,907	15,067	1,840	1,417,288	1.06%
County	300004	Billings County	0.422574%	52,370	53,220	(850)	4,390,150	1.21%
County	300005	Bottineau County	0.265437%	32,896	32,920	(24)	2,757,649	1.19%
County	300006	Bowman County	0.108365%	13,430	13,030	400	1,125,815	1.16%
County	300007	Burke County	0.121634%	15,074	14,197	877	1,263,661	1.12%
County	300008	Burleigh County	1.704090%	211,188	208,120	3,068	17,703,927	1.18%
County	300009	Cass County	2.265316%	280,740	265,862	14,878	23,534,546	1.13%
County	300010	Cavalier County	0.280724%	34,790	33,400	1,390	2,916,466	1.15%
County	300011	Dickey County	0.124525%	15,432	15,400	32	1,293,699	1.19%
County	300012	Divide County	0.139264%	17,259	17,736	(477)	1,446,824	1.23%
County	300013	Dunn County	0.478908%	59,351	63,594	(4,243)	4,975,409	1.28%
County	300014	Eddy County	0.081400%	10,088	8,972	1,116	845,675	1.06%
County	300015	Emmons County	0.231720%	28,717	27,318	1,399	2,407,359	1.13%
County	300016	Foster County	0.070414%	8,726	8,576	150	731,537	1.17%
County	300017	Golden Valley County	0.087578%	10,854	10,408	446	909,850	1.14%
County	300018	Grand Forks County	1.354248%	167,832	182,305	(14,473)	14,069,393	1.30%
County	300019	Grant County	0.075811%	9,395	9,104	291	787,611	1.16%
County	300020	Griggs County	0.074971%	9,291	7,786	1,505	778,877	1.00%
County	300021	Hettinger County	0.081360%	10,083	10,536	(453)	845,254	1.25%
County	300023	Lamoure County	0.128460%	15,920	17,247	(1,327)	1,334,582	1.29%
County	300024	Logan County	0.053241%	6,598	6,624	(26)	553,130	1.20%
County	300025	Mchenry County	0.120954%	14,990	13,901	1,089	1,256,603	1.11%
County	300026	Mcintosh County	0.080758%	10,008	10,028	(20)	839,002	1.20%
County	300027	Mckenzie County	1.043191%	129,283	121,022	8,261	10,837,795	1.12%
County	300028	Mclean County	0.479281%	59,397	58,244	1,153	4,979,291	1.17%
County	300029	Mercer County	0.336304%	41,678	40,941	737	3,493,893	1.17%
County	300030	Morton County	0.695610%	86,207	83,696	2,511	7,226,747	1.16%
County	300031	Mountrail County	0.645586%	80,007	78,662	1,345	6,707,040	1.17%
County	300032	Nelson County	0.110531%	13,698	13,825	(127)	1,148,315	1.20%
County	300033	Oliver County	0.051159%	6,340	10,160	(3,820)	531,500	1.91%
County	300034	Pembina County	0.196239%	24,320	28,105	(3,785)	2,038,740	1.38%
County	300035	Pierce County	0.137904%	17,090	17,879	(789)	1,432,692	1.25%
County	300036	Ramsey County	0.360197%	44,639	42,131	2,508	3,742,120	1.13%
County	300037	Ransom County	0.162135%	20,093	20,109	(16)	1,684,437	1.19%
County	300038	Renville County	0.118697%	14,710	14,600	110	1,233,152	1.18%
County	300039	Richland County	0.507257%	62,864	58,246	4,618	5,269,932	1.11%

\* Based on a measurement date of June 30, 2025. Will be used for fiscal year ending June 30, 2026.



# Schedule of Contributions by Employer

## Fiscal Year Ended June 30, 2025\* (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Contribution in Relation to the			Covered Payroll	Actual Contribution as a % of Covered Payroll
				Statutory Required Contribution	Statutory Required Contribution	Contribution Deficiency (Excess)		
County	300040	Rolette County	0.187377%	23,222	22,059	1,163	1,946,670	1.13%
County	300041	Sargent County	0.098413%	12,196	11,562	634	1,022,416	1.13%
County	300042	Sheridan County	0.031215%	3,868	4,832	(964)	324,293	1.49%
County	300043	Sheridan County	0.000963%	119	101	18	10,000	1.01%
County	300044	Slope County	0.103364%	12,810	12,213	597	1,073,857	1.14%
County	300045	Stark County	0.450006%	55,769	59,619	(3,850)	4,675,150	1.28%
County	300046	Steele County	0.060887%	7,546	8,929	(1,383)	632,563	1.41%
County	300047	Stutsman County	0.642000%	79,563	75,095	4,468	6,669,791	1.13%
County	300048	Towner County	0.093634%	11,604	13,376	(1,772)	972,769	1.38%
County	300049	Traill County	0.312086%	38,677	38,200	477	3,242,286	1.18%
County	300050	Walsh County	0.200408%	24,837	26,111	(1,274)	2,082,055	1.25%
County	300051	Ward County	1.133458%	140,469	140,403	66	11,775,579	1.19%
County	300052	Wells County	0.171119%	21,207	21,475	(268)	1,777,767	1.21%
County	300053	Williams County	1.697235%	210,338	205,561	4,777	17,632,710	1.17%
School District	400002	Mcclusky Public Schools	0.010257%	1,271	1,482	(211)	106,557	1.39%
School District	400003	Lake Region Special Education Unit	0.042583%	5,277	5,069	208	442,400	1.15%
School District	400004	Lidgerwood Public School	0.027932%	3,462	3,480	(18)	290,185	1.20%
School District	400006	Halliday Public School	0.000000%	-	-	-	-	NA
School District	400007	Oliver-Mercer Special Education Unit	0.021907%	2,715	2,931	(216)	227,597	1.29%
School District	400008	Underwood School District #8	0.014913%	1,848	2,633	(785)	154,928	1.70%
School District	400010	New Town Public School District	0.103254%	12,796	11,370	1,426	1,072,713	1.06%
School District	400011	Bottineau Public School	0.110230%	13,661	12,975	686	1,145,184	1.13%
School District	400012	Peace Garden Special Services	0.021731%	2,693	2,574	119	225,761	1.14%
School District	400014	Beulah Public School #27	0.063907%	7,920	7,838	82	663,936	1.18%
School District	400016	St John School District #3	0.049039%	6,077	7,915	(1,838)	509,466	1.55%
School District	400017	Ellendale Public School District #40	0.034943%	4,330	4,139	191	363,030	1.14%
School District	400018	Rural Cass Special Education Unit	0.022395%	2,775	1,910	865	232,664	0.82%
School District	400019	Fargo Public Schools	1.681829%	208,429	207,684	745	17,472,649	1.19%
School District	400020	Surrey Schools	0.030642%	3,797	4,537	(740)	318,339	1.43%
School District	400021	Jamestown Public School District #1	0.168877%	20,929	22,758	(1,829)	1,754,478	1.30%
School District	400023	Warwick Public School	0.023841%	2,955	3,825	(870)	247,691	1.54%
School District	400024	Souris Valley Special Services	0.034448%	4,269	4,033	236	357,887	1.13%
School District	400025	Rugby Public School District #5	0.058582%	7,260	6,956	304	608,616	1.14%
School District	400026	Billings County School District	0.014221%	1,762	1,684	78	147,738	1.14%
School District	400027	Belcourt School District #7	0.415903%	51,543	46,085	5,458	4,320,851	1.07%
School District	400028	West Fargo Public School #6	1.315986%	163,090	165,982	(2,892)	13,671,883	1.21%
School District	400029	Minot Public School District #1	1.194696%	148,059	147,567	492	12,411,789	1.19%
School District	400030	Belfield Public School #13	0.009514%	1,179	1,716	(537)	98,840	1.74%
School District	400031	Minto Public School District #20	0.023588%	2,923	2,777	146	245,056	1.13%
School District	400033	Harvey Public School Dist #38	0.028494%	3,531	3,781	(250)	296,027	1.28%
School District	400034	Oakes Public Schools	0.038896%	4,820	4,607	213	404,097	1.14%
School District	400035	Larimore Public School District #44	0.046921%	5,815	5,557	258	487,469	1.14%
School District	400036	Hazen Public School District #3	0.036659%	4,543	4,342	201	380,849	1.14%
School District	400038	Park River Area School District	0.057760%	7,158	7,323	(165)	600,068	1.22%
School District	400039	Hillsboro Public School	0.032102%	3,978	4,580	(602)	333,515	1.37%
School District	400040	Lisbon Public School	0.044083%	5,463	5,905	(442)	457,977	1.29%
School District	400042	Northern Cass School District # 97	0.041886%	5,191	4,742	449	435,152	1.09%
School District	400043	Mandaree Public School #36	0.045206%	5,602	6,838	(1,236)	469,644	1.46%
School District	400044	Thompson Public School	0.051168%	6,341	6,034	307	531,591	1.14%
School District	400045	Northern Plains Special Ed Unit	0.016422%	2,035	1,033	1,002	170,607	0.61%
School District	400046	Bowman County School District #1	0.039247%	4,864	5,553	(689)	407,737	1.36%
School District	400047	Apple Creek Elementary School	0.006150%	762	793	(31)	63,892	1.24%
School District	400048	Burke Central School	0.003513%	435	550	(115)	36,496	1.51%
School District	400049	Washburn Public School	0.032719%	4,055	3,517	538	339,916	1.03%
School District	400050	Enderlin Area School District #24	0.039947%	4,951	4,538	413	415,014	1.09%
School District	400051	Midkota School	0.013306%	1,649	1,945	(296)	138,234	1.41%
School District	400052	Velva Public School	0.040011%	4,959	4,940	19	415,673	1.19%
School District	400053	Sheyenne Valley Special Education Unit	0.047500%	5,887	6,000	(113)	493,481	1.22%
School District	400054	Center Stanton Public School	0.011471%	1,422	1,480	(58)	119,171	1.24%
School District	400055	Burleigh County Special Education Unit	0.007429%	921	880	41	77,178	1.14%
School District	400056	New Rockford Sheyenne Public School	0.010922%	1,354	1,086	268	113,466	0.96%
School District	400057	James River Multidistrict Special Education Unit	0.036251%	4,493	4,449	44	376,616	1.18%
School District	400058	Newburg United Public School	0.018868%	2,338	2,235	103	196,026	1.14%
School District	400059	Napoleon Public School District #2	0.016336%	2,025	1,932	93	169,715	1.14%

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# Schedule of Contributions by Employer

## Fiscal Year Ended June 30, 2025\* (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Contribution in Relation to the			Covered Payroll	Actual Contribution as a % of Covered Payroll
				Statutory Required Contribution	Statutory Required Contribution	Contribution Deficiency (Excess)		
School District	400060	Yellowstone School District # 14	0.020006%	2,479	2,469	10	207,847	1.19%
School District	400061	Cavalier Public Schools	0.026246%	3,253	3,188	65	272,668	1.17%
School District	400062	Richland School District # 44	0.024145%	2,992	3,232	(240)	250,845	1.29%
School District	400063	Fort Totten School District # 30	0.022704%	2,814	2,735	79	235,872	1.16%
School District	400064	Bismarck Public Schools	1.938161%	240,196	245,311	(5,115)	20,135,709	1.22%
School District	400065	Solen Public School Dist #3	0.033052%	4,096	4,318	(222)	343,375	1.26%
School District	400068	Lakota Public School District # 66	0.010906%	1,352	1,646	(294)	113,303	1.45%
School District	400069	Stanley Community Public School District # 2	0.103066%	12,773	13,445	(672)	1,070,759	1.26%
School District	400070	Mandan Public School District #1	0.612088%	75,856	76,457	(601)	6,359,034	1.20%
School District	400072	Killdeer Public School #16	0.064719%	8,021	7,684	337	672,366	1.14%
School District	400073	Glenburn School District	0.021739%	2,694	2,802	(108)	225,850	1.24%
School District	400074	New Public School #8	0.000000%	-	-	-	-	NA
School District	400075	Williston Public School #1	0.000000%	-	(6)	6	-	NA
School District	400076	Valley City Public School	0.063512%	7,871	7,458	413	659,830	1.13%
School District	400077	Dickinson Public Schools	0.454428%	56,317	59,119	(2,802)	4,721,092	1.25%
School District	400078	Drayton Public School #19	0.021189%	2,626	2,597	29	220,129	1.18%
School District	400079	Mohall Lansford Sherwood School	0.028789%	3,568	3,373	195	299,093	1.13%
School District	400080	Westhope Public School #17	0.013993%	1,734	1,971	(237)	145,372	1.36%
School District	400081	Kindred Public School District #2	0.042785%	5,302	7,088	(1,786)	444,501	1.59%
School District	400082	Grafton Public School District #3	0.108875%	13,493	13,708	(215)	1,131,108	1.21%
School District	400083	Wilton Public School District	0.037315%	4,624	4,601	23	387,668	1.19%
School District	400084	Sheyenne Valley Career And Tech Center	0.013190%	1,635	1,563	72	137,029	1.14%
School District	400085	White Shield School Dist #85	0.072035%	8,927	9,348	(421)	748,375	1.25%
School District	400086	Tgu School District #60	0.127488%	15,800	14,603	1,197	1,324,484	1.10%
School District	400087	Turtle Lake Mercer School District #72	0.031130%	3,858	4,074	(216)	323,415	1.26%
School District	400088	Lamoure School District #8	0.031780%	3,938	3,764	174	330,168	1.14%
School District	400089	Divide County School Dist #1	0.050054%	6,203	6,732	(529)	520,020	1.29%
School District	400090	Mort/Regent School Dist #1	0.029328%	3,635	3,524	111	304,686	1.16%
School District	400091	United Public School District # 7	0.067523%	8,368	8,831	(463)	701,500	1.26%
School District	400092	Kulm Public School District #7	0.022581%	2,798	2,674	124	234,597	1.14%
School District	400093	Midway Public School District #128	0.011923%	1,478	1,664	(186)	123,870	1.34%
School District	400094	Dunseith School District #1	0.124457%	15,424	11,959	3,465	1,292,995	0.92%
School District	400095	Carrington School District #49	0.027765%	3,441	3,301	140	288,456	1.14%
School District	400096	Glen Ullin Public School #48	0.008642%	1,071	1,201	(130)	89,781	1.34%
School District	400099	Manvel Public School	0.014236%	1,764	1,700	64	147,901	1.15%
School District	400100	Maple Valley School District	0.029397%	3,643	2,850	793	305,405	0.93%
School District	400101	North Border School District # 100	0.033587%	4,162	5,387	(1,225)	348,942	1.54%
School District	400102	Mckenzie Cty Public School #1	0.096245%	11,928	13,739	(1,811)	999,898	1.37%
School District	400103	Devils Lake Public School	0.219153%	27,160	26,910	250	2,276,797	1.18%
School District	400104	Mt Pleasant School Dist #4	0.035422%	4,390	4,195	195	368,006	1.14%
School District	400105	Central Cass Public School District #7	0.111394%	13,805	13,209	596	1,157,283	1.14%
School District	400106	Milnor Public School District #2	0.026348%	3,265	3,532	(267)	273,736	1.29%
School District	400107	Mapleton Public School	0.012846%	1,592	1,546	46	133,454	1.16%
School District	400108	Linton Public School District #36	0.031705%	3,929	3,728	201	329,383	1.13%
School District	400109	Tioga Public School District #15	0.052600%	6,519	7,301	(782)	546,461	1.34%
School District	400114	Zeeland Public Schools	0.007822%	969	926	43	81,266	1.14%
School District	400117	Garrison Public School District #51	0.034136%	4,230	3,981	249	354,641	1.12%
School District	400118	Kenmare Public School District #28	0.022067%	2,735	2,614	121	229,260	1.14%
School District	400119	Lewis & Clark Public Schools	0.049343%	6,115	6,655	(540)	512,632	1.30%
School District	400120	Sw Special Education Unit	0.006454%	800	764	36	67,052	1.14%
School District	400121	North Valley Career & Technology Center	0.020083%	2,489	2,396	93	208,646	1.15%
School District	400122	Dakota Prairie Public School	0.032286%	4,001	5,058	(1,057)	335,422	1.51%
School District	400123	Beach Public School District #3	0.058810%	7,288	7,064	224	610,984	1.16%
School District	400124	Rolette Public School	0.015341%	1,901	2,179	(278)	159,376	1.37%
School District	400125	Drake Public School District	0.010807%	1,339	1,193	146	112,271	1.06%
School District	400128	Sweet Briar School District # 17	0.000000%	-	-	-	-	NA
School District	400137	New Salem Almont School District #49	0.043864%	5,436	5,876	(440)	455,709	1.29%
School District	400138	Max Public School	0.015120%	1,874	2,524	(650)	157,083	1.61%
School District	400139	East Central Special Education Unit	0.024968%	3,094	2,810	284	259,398	1.08%
School District	400140	North Sargent School District #3	0.043481%	5,389	5,084	305	451,723	1.13%
School District	400141	Wahpeton Public School District 37	0.094190%	11,673	11,641	32	978,550	1.19%
School District	400142	Medina Public School District #3	0.019791%	2,453	2,574	(121)	205,614	1.25%
School District	400143	Pingree-Buchanan School District	0.022637%	2,805	2,675	130	235,177	1.14%
School District	400144	West River Student Services	0.019373%	2,401	2,294	107	201,263	1.14%
School District	400145	Leeds Public School District 6	0.009672%	1,199	1,149	50	100,482	1.14%
School District	400147	Sawyer Public School	0.023701%	2,937	2,807	130	246,236	1.14%
School District	400148	Wilmac Multidistrict Special Education Unit	0.086315%	10,697	10,805	(108)	896,733	1.20%
School District	400149	Great Northwest Education Cooperative	0.000000%	-	288	(288)	-	NA
School District	400150	Anamoose Public School District #14	0.021886%	2,712	2,740	(28)	227,372	1.21%
School District	400151	South Prairie School District #70	0.064661%	8,013	8,029	(16)	671,770	1.20%
School District	400152	South East Education Cooperative	0.079926%	9,905	11,214	(1,309)	830,358	1.35%

\* Based on a measurement date of June 30, 2025. Will be used for fiscal year ending June 30, 2026.



# Schedule of Contributions by Employer

## Fiscal Year Ended June 30, 2025\* (Concluded)

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			
School District	400153	South Heart Public School District #9	0.037345%	4,628	4,469	159	387,975	1.15%	
School District	400154	Sargent Central Public School District #6	0.022324%	2,767	2,991	(224)	231,929	1.29%	
School District	400155	Fairmount Public School	0.008314%	1,030	1,273	(243)	86,377	1.47%	
School District	400156	South Central Prairie Special Education Unit	0.009583%	1,188	1,149	39	99,559	1.15%	
School District	400157	Pembina Special Education Cooperative	0.000000%	-	-	-	-	NA	
School District	400158	Central Regional Education Association	0.136859%	16,961	17,836	(875)	1,421,840	1.25%	
School District	400159	Oberon Public School #16	0.006079%	753	697	56	63,152	1.10%	
School District	400160	Elgin/New Leipzig Public School	0.000000%	-	-	-	-	NA	
School District	400161	Williston Basin School District #7	0.438141%	54,299	55,973	(1,674)	4,551,879	1.23%	
School District	400162	Morton Sioux Special Education Unit	0.000000%	-	1,279	(1,279)	-	NA	
School District	400163	Nedrose Public School	0.016053%	1,989	1,885	104	166,778	1.13%	
School District	400164	Bowbells Public School District #14	0.007537%	934	820	114	78,299	1.05%	
School District	400165	Bowbells Public School District #14	0.014023%	1,738	1,328	410	145,681	0.91%	
School District	400166	Bowbells Public School District #14	0.015493%	1,920	1,275	645	160,956	0.79%	
Political Subdivision	500002	Cass County Water Resource District	0.007984%	989	864	125	82,943	1.04%	
Political Subdivision	500003	Walsh County Water Resource District	0.001597%	198	135	63	16,589	0.81%	
Political Subdivision	500005	Ramsey County Soil Conservation District	0.004320%	535	605	(70)	44,880	1.35%	
Political Subdivision	500006	James River Soil Conservation District	0.002401%	298	17	281	24,949	0.07%	
Political Subdivision	500007	Burleigh County Soil Conservation District	0.020296%	2,515	2,404	111	210,856	1.14%	
Political Subdivision	500008	Traill County Water Resource District	0.006166%	764	730	34	64,062	1.14%	
Political Subdivision	500009	Grafton Park District	0.016739%	2,074	1,976	98	173,900	1.14%	
Political Subdivision	500010	Cass County Soil Conservation District	0.028176%	3,492	3,337	155	292,718	1.14%	
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.009000%	1,115	1,212	(97)	93,497	1.30%	
Political Subdivision	500016	Greater Ramsey Water District	0.025289%	3,134	2,995	139	262,729	1.14%	
Political Subdivision	500017	Carnegie Regional Library	0.007060%	875	834	41	73,348	1.14%	
Political Subdivision	500018	Griggs County Public Library	0.000000%	-	-	-	-	NA	
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.025522%	3,163	4,306	(1,143)	265,145	1.62%	
Political Subdivision	500022	Consolidated Waste Ltd	0.010282%	1,274	1,273	1	106,820	1.19%	
Political Subdivision	500023	Walsh County Housing Authority	0.003150%	390	373	17	32,730	1.14%	
Political Subdivision	500024	Williams County Soil Conservation District	0.014333%	1,776	1,687	89	148,909	1.13%	
Political Subdivision	500025	Bowman City Park Board	0.000000%	-	136	(136)	-	NA	
Political Subdivision	500027	Stark County Council on Aging/Elder Care	0.016002%	1,983	1,870	113	166,246	1.12%	
Political Subdivision	500028	Williston Housing Authority	0.023918%	2,964	2,833	131	248,484	1.14%	
Political Subdivision	500030	Minot Rural Fire Department	0.033273%	4,124	3,661	463	345,677	1.06%	
Political Subdivision	500031	Central Plains Water District	0.028309%	3,508	3,313	195	294,101	1.13%	
Political Subdivision	500033	Ransom County Soil Cons Dist	0.013374%	1,657	1,470	187	138,941	1.06%	
Political Subdivision	500038	Jamestown Regional Airport	0.029939%	3,710	3,546	164	311,041	1.14%	
Political Subdivision	500040	Fargo Park District	0.341417%	42,312	38,803	3,509	3,547,012	1.09%	
Political Subdivision	500041	Bismarck Rural Fire Protection	0.092319%	11,441	11,720	(279)	959,110	1.22%	
Political Subdivision	500045	Dunseith Community Nursing Home	0.027987%	3,468	3,729	(261)	290,762	1.28%	
Political Subdivision	500047	Mercer County Soil Conservation District	0.005109%	633	609	24	53,073	1.15%	
Political Subdivision	500049	West Fargo Park District	0.110861%	13,739	13,717	22	1,151,746	1.19%	
Political Subdivision	500053	Stutsman County Housing Authority	0.023225%	2,878	2,758	120	241,286	1.14%	
Political Subdivision	500054	Grand Forks County Water Resource District	0.010773%	1,335	5,853	(4,518)	111,918	5.23%	
Political Subdivision	500055	Southeast Region Career & Technology Center	0.016386%	2,031	1,941	90	170,235	1.14%	
Political Subdivision	500056	Cavalier County Job Development Authority	0.010076%	1,249	1,193	56	104,682	1.14%	
Political Subdivision	500057	Barnes County Soil Conservation District	0.005899%	731	736	(5)	61,284	1.20%	
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-	705	(705)	-	NA	
Political Subdivision	500061	Ward County Water Resource District	0.003577%	441	421	20	36,959	1.14%	
Political Subdivision	500063	Southwest Water Authority	0.199306%	24,700	22,539	2,161	2,070,606	1.09%	
Political Subdivision	500068	Burleigh County Council on Aging	0.042800%	5,304	6,016	(712)	444,656	1.35%	
Political Subdivision	500072	Watford City Park District	0.079611%	9,866	10,097	(231)	827,086	1.22%	
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.007358%	912	871	41	76,440	1.14%	
Political Subdivision	500081	Ramsey County Housing Authority	0.003650%	452	439	13	37,923	1.16%	
Political Subdivision	500082	Grand Forks Public Library	0.074053%	9,177	8,694	483	769,339	1.13%	
Political Subdivision	500084	Rolette County Soil Conservation District	0.005262%	652	969	(317)	54,672	1.77%	
Political Subdivision	500085	Jamestown Parks And Recreation District	0.042511%	5,268	5,035	233	441,651	1.14%	
Political Subdivision	500091	Ramsey County Water Resource District	0.004147%	514	491	23	43,084	1.14%	
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.022306%	2,764	3,017	(253)	231,735	1.30%	
Political Subdivision	500108	North Dakota Firefighters Association	0.019756%	2,448	3,319	(871)	205,250	1.62%	
Political Subdivision	500109	James River Valley Library System	0.038985%	4,831	4,959	(128)	405,021	1.22%	
Political Subdivision	500110	Grand Forks Park District	0.208648%	25,858	24,802	1,056	2,167,663	1.14%	
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%	-	-	-	-	NA	
School District	500114	Roughrider Education Services Program (RESP)	0.000000%	-	221	(221)	-	NA	
Political Subdivision	500115	Agassiz Water Users District	0.010741%	1,331	1,272	59	111,584	1.14%	
Political Subdivision	500116	Western Area Water Supply Authority	0.045455%	5,633	6,253	(620)	472,235	1.32%	
Political Subdivision	500118	Crosby Park District	0.000000%	-	-	-	-	NA	
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.014460%	1,792	1,705	87	150,221	1.13%	
Political Subdivision	500121	Devils Lake Park Board	0.039926%	4,948	4,729	219	414,792	1.14%	
Political Subdivision	500122	North Central Soil Conservation District	0.004996%	619	591	28	51,900	1.14%	
Political Subdivision	500125	Wahpeton Park Board	0.031411%	3,893	4,135	(242)	326,334	1.27%	
Political Subdivision	500126	City Of Bottineau Park Board	0.009491%	1,176	1,124	52	98,599	1.14%	
Political Subdivision	500128	Logan County Soil Conservation District	0.003400%	421	387	34	35,323	1.10%	
Political Subdivision	500129	Park District - City of New Rockford	0.000000%	-	-	-	-	NA	
Political Subdivision	500130	Traill County Job Development Authority	0.013903%	1,723	1,636	87	144,444	1.13%	
Political Subdivision	500131	Minot Park District	0.086335%	10,699	11,278	(579)	896,940	1.26%	
Political Subdivision	500132	Valley City Park District	0.030133%	3,734	3,621	113	313,058	1.16%	
Political Subdivision	500136	Tioga Park District	0.007807%	968	850	118	81,108	1.05%	
Political Subdivision	500137	Municipal Airport Authority of the City of Fargo	0.133546%	16,550	15,789	761	1,387,425	1.14%	
Political Subdivision	500140	Eddy County Soil Conservation District	0.000000%	-	208	(208)	-	NA	
Political Subdivision	500141	Kindred Park District	0.005338%	662	691	(29)	55,456	1.25%	
Political Subdivision	500142	Sheridan County Soil Conservation District	0.004886%	606	536	70	50,760	1.06%	
Political Subdivision	500145	Walsh County Job Development Authority	0.000000%	-	-	-	-	NA	
Political Subdivision	500152	Horace Rural Fire Protection District	0.015650%	1,940	1,983	(43)	162,589	1.22%	
<b>Total</b>			100.000000%	\$ 12,392,980	\$ 12,086,561	\$ 306,419	\$ 1,038,907,854	1.16%	

\* Based on a measurement date of June 30, 2025. Will be used for fiscal year ending June 30, 2026. The sum of the values by employer differ from the System totals due to rounding.



# Schedule of OPEB Amounts by Employer\*

		Deferred Outflows of Resources							Deferred Inflows of Resources							OPEB Expense		
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions		Total Employer Expense	
															Contributions	Expense		
State of ND	010100	Governor's Office	0.066983%	\$ 225	\$ 3,820	\$ -	\$ 2,919	\$ 6,964	640	\$ 3,793	\$ 8,485	\$ 24,663	\$ 37,581	\$ 6,303	\$ (6,409)	\$ (106)		
State of ND	010800	Secretary Of State	0.106731%	359	6,086	-	21	6,466	1,020	6,043	13,520	6,564	27,147	10,041	(4,676)	5,365		
State	011000	Office Of Management & Budget	0.296741%	1,000	16,921	-	10,868	28,789	2,837	16,802	37,590	13,474	70,703	27,916	2,526	30,442		
State	011200	Information Technology Dept	3.177692%	10,708	181,203	-	176,201	368,112	30,379	179,930	402,535	24,230	637,074	298,946	122,580	421,526		
State	011700	State Auditor's Office	0.245718%	827	14,012	-	7,854	22,693	2,349	13,913	31,126	26,788	74,176	23,115	(12,077)	11,038		
State	011800	Central Services	0.072949%	246	4,160	-	2,026	6,432	697	4,131	9,241	20,436	34,505	6,864	(8,077)	(1,213)		
State of ND	012000	State Treasurer's Office	0.037268%	125	2,125	-	2,162	4,412	356	2,110	4,721	1,058	8,245	3,506	(182)	3,324		
State	012500	Attorney General's Office	1.508203%	5,083	86,003	-	36,999	128,083	14,418	85,399	191,052	14,137	305,006	141,884	12,881	154,765		
State of ND	012700	Tax Department	0.454927%	1,531	25,942	-	14,246	41,719	4,349	25,759	57,628	41,062	128,798	42,799	(20,146)	22,653		
State of ND	013000	Juvenile Management	0.145815%	494	8,315	-	6,769	15,775	1,394	8,256	18,471	5,110	33,231	13,716	(2,636)	11,080		
State of ND	014000	Office Of Administrative Hearings	0.025630%	87	1,462	-	1,208	2,757	245	1,452	3,247	7,377	12,321	2,410	(2,514)	(104)		
State	016000	Legislative Council	0.352353%	1,186	20,092	-	20,006	41,284	3,368	19,951	44,634	330	68,283	33,149	12,852	46,001		
State of ND	018000	ND Supreme Court	2.499319%	8,422	142,520	-	42,979	193,921	23,893	141,519	316,602	14,847	496,861	235,126	16,245	251,371		
State of ND	018800	Commission On Legal Counsel For Indigents	0.201860%	682	11,511	-	11,334	23,527	1,930	11,430	25,571	3,369	42,300	18,988	(382)	18,606		
State	019000	Retirement & Investment Office	0.114425%	386	6,525	-	12,582	19,493	1,094	6,479	14,495	25,607	47,675	10,765	(3,889)	6,876		
State	019200	ND Public Employees Retirement System	0.212134%	715	12,097	-	14,482	27,294	2,028	12,012	26,872	3,952	44,864	19,957	5,073	25,030		
State of ND	019500	ND Ethics Commission	0.000000%	-	-	-	547	-	-	-	-	-	-	-	839	839		
State of ND	020100	Public Instruction	0.438553%	1,478	25,008	-	18,871	45,357	4,193	24,832	55,554	8,464	93,043	41,257	2,081	43,338		
State	020200	Education Standards & Practice	0.058073%	195	3,312	-	2,705	6,212	555	3,288	7,356	-	11,199	5,462	2,337	7,799		
State	020400	ND Center for Distance Education	0.052941%	178	3,019	-	23,287	26,484	506	2,998	6,706	-	10,210	4,981	9,943	14,924		
State	021500	ND University System Office	0.125718%	423	7,169	-	11,554	19,146	1,202	7,119	15,925	122	24,368	11,829	5,684	17,513		
State of ND	022300	ND Youth Correctional Center	0.155243%	523	8,852	-	440	9,815	1,484	8,790	19,665	12,958	42,897	14,604	(17,721)	(3,117)		
State of ND	022400	Juvenile Services - DOCR	0.146399%	494	8,348	-	6,672	17,514	1,400	8,290	18,545	11,284	39,519	13,774	(774)	13,000		
State	022600	Land Department	0.158893%	535	9,061	-	16,811	26,407	1,519	8,997	20,128	5,410	36,054	14,949	1,394	16,343		
State	022700	Bismarck State College	0.428894%	1,444	24,457	-	20,304	46,205	4,100	24,285	54,330	1,948	84,663	40,351	4,083	44,434		
State	022800	Lake Region State College	0.194944%	658	11,116	-	17,530	29,304	1,864	11,038	24,695	655	38,252	18,339	7,639	25,978		
State	022900	Williston State College	0.040066%	136	2,281	-	1,540	3,957	382	2,265	5,068	9,920	17,635	3,762	(8,547)	(4,785)		
State	023000	University Of North Dakota	3.351125%	11,293	191,093	-	43,556	245,942	32,037	189,751	424,505	42,574	688,867	315,262	(15,040)	300,222		
State	023500	North Dakota State University	2.583116%	8,705	147,298	-	3,618	159,621	24,694	146,264	327,217	44,079	542,524	243,009	(48,821)	194,188		
State	023800	ND St College Of Science	0.434050%	1,462	24,517	-	7,157	33,370	4,149	24,577	54,983	13,447	87,156	40,834	(7,197)	33,637		
State	023900	Dickinson State University	0.149705%	505	8,537	-	9,042	14,311	1,431	8,477	18,964	14,665	43,537	14,083	(10,828)	3,255		
State	024000	Mayville State University	0.229367%	773	13,079	-	19,395	32,247	2,193	12,987	29,055	12,268	56,503	21,576	(3,095)	18,481		
State	024100	Minot State University	0.410040%	1,382	23,382	-	2,493	27,257	3,920	23,218	51,942	27,159	106,239	38,575	(10,844)	27,731		
State	024200	Valley City State University	0.174756%	589	9,965	-	6,280	16,834	1,671	9,895	22,137	1,190	34,893	16,439	1,421	17,860		
State of ND	025000	ND State Library	0.097410%	328	5,555	-	2,133	8,016	931	5,516	12,339	1,411	20,197	9,163	(1,660)	7,503		
State of ND	025200	SCHOOL FOR THE DEAF	0.110831%	375	6,320	-	4,919	11,614	1,060	6,276	14,040	7,491	28,867	10,427	(1,239)	9,188		
State of ND	025300	School For The Blind	0.076356%	258	4,354	-	3,111	7,723	730	4,324	9,672	3,487	18,213	7,184	1,752	8,936		
State	026100	ND Board Of Nursing	0.077247%	260	4,405	-	4,780	9,445	738	4,374	9,785	597	15,494	7,267	2,601	9,868		
State of ND	027000	Career & Technical Education	0.104034%	352	5,932	-	701	6,985	995	5,891	13,179	26,060	46,125	9,788	(9,656)	132		
State of ND	030100	ND Department Of Health	0.989826%	3,336	56,443	-	8,320	68,099	9,463	56,047	125,387	58,624	249,521	93,120	(79,615)	13,505		
State of ND	030300	Mental Health	0.819381%	2,760	46,724	-	29,417	78,901	7,833	46,396	103,795	32,262	190,286	77,086	68,393	145,479		
State of ND	031000	Life Skills and Transition Center	0.769280%	2,593	43,867	-	46,460	67,354	43,559	97,449	72,807	221,169	272,372	(50,666)	21,706			
State of ND	031200	North Dakota State Hospital	1.005024%	3,386	57,310	-	60,696	96,608	9,608	56,907	127,312	123,672	317,499	94,550	(82,760)	11,790		
State of ND	031300	ND Veterans Home	0.333670%	1,124	19,027	-	20,151	31,900	3,190	18,893	42,268	11,349	75,700	31,392	(12,277)	19,115		
State of ND	031600	Indian Affairs Commission	0.022671%	77	1,293	-	5,453	6,823	217	1,284	2,872	567	4,940	2,133	711	2,844		
State of ND	032100	Veterans Affairs Department	0.058320%	196	3,326	-	7,407	10,929	558	3,302	7,388	-	11,248	5,487	4,040	9,527		
State of ND	032500	Department Of Human Services	7.162865%	24,138	408,451	-	202,936	635,525	68,476	405,583	907,359	2,795	1,384,213	673,856	111,248	785,104		
State of ND	036000	Protection & Advocacy Project	0.128552%	432	7,331	-	1,683	9,446	1,229	7,279	16,285	7,169	31,962	12,095	(4,562)	7,533		
State	038000	Job Service North Dakota	0.574626%	2,273	38,470	-	18,864	59,607	6,449	38,199	85,459	37,266	167,373	63,466	(18,945)	44,521		
State	040100	Insurance Department	0.238100%	803	13,577	-	10,175	24,555	2,276	13,482	30,161	9,204	55,123	22,400	(504)	21,809		
State of ND	040500	Industrial Commission	0.031930%	108	1,821	-	186	2,115	305	1,808	4,045	247,137	253,295	3,003	(115,437)	(112,434)		
State of ND	040600	ND Department Of Labor	0.047386%	160	2,702	-	3,263	6,125	453	2,683	6,003	9,644	18,783	4,459	(3,840)	619		
State of ND	040800	Public Service Commission	0.255013%	860	14,542	-	7,020	22,422	2,438	14,440	32,304	17,105	66,287	23,991	(6,780)	17,211		
State of ND	041200	Aeronautics Commission	0.041594%	140	2,372	-	1,403	3,915	398	2,355	5,269	501	8,523	3,913	797	4,710		
State of ND	041300	Department Of Financial Institutions	0.199970%	675	11,403	-	13,907	25,985	1,912	11,323	25,331	411	38,977	18,812	2,732	21,544		
State of ND	041400	ND Securities Department	0.026861%	91	1,532	-	1,103	2,726	257	1,521	3,403	6,377	11,558	2,529	(4,161)	(1,632)		
State	042600	State Board Of Law Examiners	0.041579%	139	2,371	-	2,510	397	397	2,354	5,267	2,595	10,613	3,912	(2,389)	1,523		
State	042700	ND State Board Of Cosmetology	0.000000%	-	-	-	49	-	-	-	-	-	1,961	-	(1,073)	(1,073)		
State	042800	ND State Plumbing Board	0.041123%	138	2,345	-	1,153	3,636	393	2,329	5,209	1,727	9,658	3,870	452	4,322		
State	047100	Bank Of North Dakota	1.037555%	3,496	59,165	-	34,526	97,187	9,919	58,749	131,433	28,223	228,324	97,610	3,064	100,674		
State	047200	Public Finance Authority	0.019629%	67	1,119	-	1,053	2,239	188	1,111	2,487	11	3,797	1,847	627	2,474		
State	047300	Housing Finance Agency	0.244768%	825	13,958	-	7,912	22,695	2,340	13,860	31,006	2,926	50,132	23,027	1,994	25,021		
State	047400	Department Of Mineral Resources	0.551920%	1,860	31,472	-	330,831	264,163	5,276	31,251	4,785	111,227	55,923	104,410	156,331	156,331		
State	047500	Mill & Elevator Association	0.691700%	2,331	39,443	-	26,241	68,015	6,613	39,166	87,621	12,219	145,619	65,073	18,982	84,055		

\* Based on a measurement date of June 30, 2025. Will be used for fiscal year ending June 30, 2026.



# 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 Plan Earnings	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 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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Total Employer Expense	
															Contributions	Expense
State	048500	Workforce Safety & Insurance	1.389624%	4,683	79,241	-	12,219	96,143	13,285	78,685	176,031	44,397	312,398	130,731	(15,818)	114,813
State of ND	050200	Field Services Division	0.887255%	2,990	50,594	-	90,973	144,557	8,482	50,239	112,393	8,819	179,933	83,469	40,086	123,555
State of ND	050400	Highway Patrol	1.620968%	5,463	92,433	-	103,975	201,871	15,496	91,784	205,337	121,985	434,602	152,496	21,038	173,534
State of ND	051600	Heart River Correctional Center	0.101685%	343	5,798	-	20,675	26,816	972	5,758	12,881	-	19,611	9,567	14,607	24,174
State of ND	051700	Department of Corrections Transitional Services	0.216644%	729	12,354	-	6,742	19,825	2,071	12,267	27,443	280	42,061	20,383	4,863	25,246
State of ND	051800	James River Correctional Ctr	0.546517%	1,842	31,164	-	881	33,887	5,225	30,945	69,230	31,627	137,027	51,414	(2,291)	29,123
State of ND	051900	State Penitentiary	0.643649%	2,169	36,703	-	38,872	6,153	36,445	81,534	62,956	187,088	60,552	(48,833)	16,719	17,919
State	052000	Rough Rider Industries	0.127505%	430	7,271	-	942	8,643	1,219	7,220	16,152	8,498	33,089	11,996	(1,231)	10,765
State of ND	053000	Department Of Corrections And Rehabilitation	0.581107%	1,958	33,137	-	35,380	70,475	5,555	32,904	73,612	24,138	136,209	54,670	(6,358)	48,312
State of ND	054000	Adjutant General ND National Guard	0.959185%	3,232	54,696	-	34,851	92,779	9,170	54,312	121,505	59,501	244,488	90,238	(13,659)	76,579
State of ND	060100	Department Of Commerce	0.345824%	1,165	19,720	-	17,091	37,976	3,306	19,582	43,807	1,047	67,742	32,534	4,149	36,683
State of ND	060200	Dept Of Agriculture	0.331826%	1,118	18,922	-	3,467	23,507	3,172	18,789	42,034	23,272	87,267	31,218	(5,497)	25,721
State of ND	060700	Milk Marketing Board	0.006907%	23	394	-	386	803	66	391	875	348	1,680	649	(1,058)	(409)
State of ND	060800	ND Oilseed Council	0.003142%	11	179	-	310	500	30	178	398	714	1,320	295	(41)	254
State	061100	ND Soybean Council	0.000000%	-	-	-	222	222	-	-	-	7,854	7,854	-	(4,146)	(4,246)
State of ND	061400	ND Corn Utilization Council	0.014881%	50	849	-	2,397	3,296	142	843	1,885	3,809	6,679	1,400	(597)	803
State of ND	061600	State Seed Department	0.100057%	338	5,706	-	3,271	9,315	957	5,666	12,675	13,608	32,906	9,413	(5,890)	3,523
State	062400	Beef Commission	0.005631%	20	321	-	816	1,157	54	319	713	3,039	4,125	529	(1,056)	(1,056)
State of ND	062500	ND Wheat Commission	0.054127%	182	3,087	-	2,656	5,925	517	3,065	6,857	21	10,460	5,091	1,744	6,835
State of ND	062600	ND Barley Council	0.015208%	49	867	-	175	1,091	145	861	1,926	115	3,047	1,432	271	1,703
State	066500	State Fair Association	0.064737%	218	3,692	-	1,451	5,361	619	3,666	8,201	7,590	20,076	6,091	(3,930)	2,161
State of ND	067000	Racing Commission	0.006600%	23	376	-	400	799	63	374	836	1,625	2,898	620	(822)	(202)
State of ND	070100	Historical Society	0.382431%	1,288	21,808	-	6,737	29,333	3,656	21,654	48,445	5,474	79,229	35,979	2,138	38,117
State of ND	070900	ND Council On The Arts	0.014432%	49	823	-	226	1,098	138	817	1,828	926	1,358	(2,547)	(1,189)	(1,189)
State of ND	072000	Game & Fish Department	1.205663%	4,062	68,751	-	51,055	123,868	11,526	68,268	152,728	100	232,622	113,426	34,533	147,959
State of ND	075000	Parks & Recreation Department	0.343177%	1,157	19,569	-	19,755	40,481	3,281	19,432	43,472	9,154	75,339	32,285	4,169	36,544
State of ND	077000	Water Commission	0.511483%	1,723	29,167	-	10,306	41,196	4,890	28,962	64,792	17,066	115,710	48,118	(6,111)	42,007
State	080100	Department Of Transportation	5.209686%	17,556	297,074	-	55,984	370,614	49,804	294,988	659,939	108,388	1,113,119	490,109	(42,233)	447,876
State	090000	ND State Board Of Accountancy	0.013731%	45	783	-	989	1,817	131	777	1,739	368	3,015	1,293	(963)	330
State	090100	Board Of Medical Examiners	0.028431%	97	1,621	-	2,555	4,273	272	1,610	3,602	1,829	7,313	2,673	82	2,755
State	090200	Board Of Pharmacy	0.025084%	86	1,430	-	914	2,430	240	1,420	3,178	792	5,630	2,360	282	2,642
State	090600	Real Estate Commission	0.022226%	75	1,267	-	1,204	2,546	212	1,259	2,815	-	4,286	2,090	1,548	3,638
State	090900	Electrical Board	0.133315%	449	7,602	-	3,589	11,640	1,274	7,549	16,888	12,996	38,707	12,544	(2,459)	10,085
State	095501	ND System Information Technology Services	0.217660%	735	12,412	-	13,679	26,826	2,081	12,325	27,572	6,058	48,036	20,476	4,942	25,418
State	095503	North Dakota State Board of Dental Examiners	0.012630%	43	720	-	2,950	3,713	121	715	1,600	-	2,436	1,187	1,823	3,010
District Health Unit	100002	Montosh District Health Unit	0.014814%	50	845	-	823	1,718	142	839	1,877	-	2,858	1,394	1,074	2,468
District Health Unit	100003	Wells County Dist Health Unit	0.015243%	51	869	-	645	1,565	146	863	1,931	1,471	4,411	1,435	(590)	845
District Health Unit	100004	Central Valley Health Unit	0.085487%	288	4,875	-	527	5,680	817	4,841	10,829	5,372	21,859	8,042	(2,323)	5,719
District Health Unit	100005	Dickey County Health District	0.021302%	71	1,215	-	801	2,087	204	1,206	2,698	1,072	5,180	2,005	208	2,213
District Health Unit	100006	Emmons County Public Health	0.012313%	41	702	-	274	1,013	118	697	1,560	2,920	5,295	1,160	(895)	265
District Health Unit	100007	Rolette County Public Health	0.049082%	165	2,799	-	2,391	5,355	469	2,779	6,217	2,012	11,477	4,619	991	5,610
District Health Unit	100008	Towner County Public Health Unit	0.000000%	-	-	-	13	13	-	-	-	502	502	-	(1,248)	(1,248)
District Health Unit	100009	Nelson-Griggs District Health Unit	0.009785%	34	558	-	379	971	94	554	1,240	656	2,544	920	(384)	536
District Health Unit	100010	First District Health Unit	0.156178%	526	8,906	-	409	9,841	1,493	8,843	19,784	16,266	46,386	14,692	(7,824)	6,868
District Health Unit	100011	Lake Region District Health Unit	0.061575%	209	3,511	-	899	4,619	589	3,487	7,800	11,802	23,678	5,793	(3,806)	1,987
District Health Unit	100012	Garrison Diversion Conservancy District	0.216401%	730	12,340	-	8,987	22,057	2,069	12,253	27,413	2,968	44,703	20,359	6,246	26,605
District Health Unit	100013	Upper Missouri Health Unit	0.125730%	424	7,170	-	5,203	12,797	1,202	7,119	15,927	35	24,283	11,829	3,484	15,313
District Health Unit	100014	Kidder County District Health Unit	0.003577%	11	204	-	124	339	34	203	453	1,365	2,055	337	(412)	(75)
District Health Unit	100015	Southwestern District Health Unit	0.097358%	329	5,552	-	1,168	7,049	931	5,513	12,333	12,217	30,994	9,159	(4,168)	4,991
District Health Unit	100017	City-County Health District	0.043403%	147	2,475	-	1,902	4,524	415	2,458	5,498	6,732	15,103	4,083	(2,115)	1,968
District Health Unit	100018	Sargent County District Health Unit	0.015835%	53	903	-	1,732	2,688	151	897	2,006	83	3,137	1,489	631	2,120
District Health Unit	100019	Trail District Health Unit	0.018646%	63	1,063	-	557	1,683	178	1,056	2,362	55	3,651	1,755	367	2,122
District Health Unit	100021	Cavalier County Health Dist	0.014761%	50	842	-	1,182	2,074	141	836	1,870	-	2,847	1,388	693	2,081
District Health Unit	100022	Walsh County Health District	0.026163%	87	1,492	-	735	2,314	250	1,481	3,314	5,174	10,219	2,462	(896)	1,566
District Health Unit	100023	Custer Health Unit	0.114331%	385	6,520	-	4,410	11,315	1,093	6,474	14,483	3,953	26,003	10,756	(1,394)	9,362
Political Subdivision	100024	Southeast Water Users District	0.054535%	183	3,110	-	2,739	6,032	521	3,088	6,908	-	10,517	5,131	1,610	6,741
District Health Unit	100025	Foster County Public Health	0.014528%	49	828	-	6,408	7,285	139	823	1,840	-	2,802	1,366	2,862	4,228
City	200002	City Of McVelle	0.009053%	32	516	-	525	1,073	87	513	1,147	14	1,761	851	52	903
City	200003	City Of Drayton	0.018997%	65	1,083	-	2,275	3,423	182	1,076	2,406	596	4,260	1,787	226	2,013
City	200004	City Of Fessenden	0.000000%	-	-	-	1	1	-	-	-	-	-	-	(245)	(245)
City	200005	City Of Westhope	0.004732%	15	270	-	240	525	45	268	599	1,547	2,459	444	(1,400)	(956)
City	200006	City Of Belfield	0.000000%	-	-	-	-	-	-	-	-	4,436	4,436	-	(4,047)	(4,047)
City	200007	City Of Beulah	0.082245%	277	4,690	-	4,544	9,511	786	4,657	10,418	-	15,861	7,735	7,881	15,616
City	200008	City Of Rolla	0.042285%	142	2,411	-	11,518	14,071	404	2,394	5,356	3,323	11,477	3,978	2,262	6,204

\* Based on a measurement date of June 30, 2025. Will be used for fiscal year ending June 30, 2026.



# 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 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 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 of Plan OPEB Expense	Total Employer Expense
City	200009	City of New Town	0.046099%	156	2,629	-	225	3,010	441	2,610	5,840	9,316	18,207	4,335	(5,526)	(1,191)
City	200010	City of Cavalier	0.050871%	170	2,901	-	764	3,835	486	2,880	6,444	4,803	14,613	4,785	(1,346)	3,439
City	200011	City of Harvey	0.045920%	154	2,619	-	730	10,103	439	2,600	5,817	2,650	11,506	4,321	(114)	4,207
City	200012	City of Napoleon	0.011478%	39	655	-	525	1,219	110	650	1,454	2,595	4,809	1,079	(545)	534
City	200014	City of Grand Forks	2.595304%	8,746	147,998	-	95,706	252,540	24,812	146,958	328,771	-	500,541	244,164	80,467	324,631
City	200015	City of Killdeer	0.064301%	218	3,667	-	757	11,463	615	3,641	8,145	2,013	14,414	6,049	(1,355)	4,694
City	200016	City of Ellendale	0.025195%	85	1,437	-	201	1,723	241	1,427	3,192	8,789	13,649	2,370	(3,336)	(966)
City	200017	City of Wishek	0.016796%	57	958	-	569	1,584	161	951	2,128	2,857	6,097	1,582	(903)	679
City	200018	City of Granville	0.001234%	5	70	-	1,309	1,384	12	70	156	708	946	116	111	227
City	200019	City of Linton	0.020834%	69	1,188	-	1,025	2,282	199	1,180	2,639	-	4,018	1,961	331	2,292
City	200020	City of Finley	0.012959%	44	739	-	794	1,577	124	734	1,642	28	2,528	1,220	569	1,789
City	200021	City of Wilton	0.011188%	37	638	-	569	1,244	107	633	1,417	174	2,331	1,054	(291)	763
City	200022	City of Ray	0.025549%	86	1,457	-	5,377	6,920	244	1,447	3,236	1,070	5,997	2,403	1,760	4,163
City	200025	City of Medora	0.024879%	84	1,419	-	4,783	6,286	238	1,409	3,152	745	5,544	2,341	953	3,294
City	200026	City of Velva	0.018744%	62	1,069	-	1,677	2,808	179	1,061	2,374	968	4,582	1,764	1,230	2,394
City	200027	City of Mandan	0.385907%	1,300	22,006	-	56,137	79,443	3,689	21,851	48,885	4,133	78,558	36,304	29,928	66,232
City	200028	City of Thompson	0.022474%	76	1,282	-	1,373	2,731	215	1,273	2,847	353	4,688	2,114	818	2,932
City	200029	City of Williston	1.610695%	5,428	91,847	-	6,481	103,756	15,398	91,202	204,035	148,898	459,533	151,528	(28,125)	123,403
City	200030	City of Bowman	0.082618%	280	4,711	-	6,231	11,222	790	4,678	10,466	331	16,265	7,771	2,404	10,175
City	200031	City of Tioga	0.067551%	228	3,852	-	885	4,965	646	3,825	8,557	9,048	22,076	6,355	(2,489)	3,866
City	200033	City of Rhame	0.005910%	20	337	-	872	1,229	56	335	749	352	1,492	555	114	669
City	200035	City of Fargo	3.202522%	10,791	182,619	-	72,837	266,247	30,616	181,336	405,681	72,256	689,889	301,281	27,038	328,319
City	200036	City of Jamestown	0.526602%	1,775	30,029	-	44,428	76,232	5,034	29,818	66,708	5,807	107,367	49,541	13,774	63,315
City	200037	City of Beach	0.027845%	94	1,588	-	1,574	3,256	266	1,577	3,527	585	2,618	1,437	4,055	200
City	200038	City of Glenburn	0.003091%	12	176	-	642	830	30	175	392	417	1,014	291	(111)	280
City	200040	City of Kulm	0.008877%	31	506	-	204	741	85	503	1,124	137	1,849	834	173	1,007
City	200041	City of Harwood	0.006703%	23	382	-	480	885	64	380	849	2,174	3,467	630	(871)	(241)
City	200043	City of Dickinson	0.803953%	2,710	45,844	-	67,977	116,531	7,686	45,522	101,841	10,070	165,119	75,633	82,001	157,634
City	200045	City of Mapleton	0.006808%	22	388	-	368	778	65	385	862	590	1,902	641	(474)	1,637
City	200046	City of Wahpeton	0.290526%	977	16,567	-	24,979	42,523	2,777	16,450	36,802	1,275	57,304	27,333	12,125	39,458
City	200047	City of Bottineau	0.043547%	146	2,483	-	3,776	6,405	416	2,466	5,516	3,092	11,490	4,098	1,579	5,677
City	200049	City of Elgin	0.003596%	12	205	-	107	324	34	204	456	152	846	339	(319)	20
City	200050	City of Rugby	0.052402%	177	2,988	-	11,027	14,192	501	2,967	6,638	2,459	12,565	4,928	921	5,849
City	200051	City of New Salem	0.007198%	26	410	-	366	802	69	408	912	292	1,681	676	(356)	320
City	200052	City of Walthalla	0.000000%	-	-	-	299	299	-	-	-	8,482	8,482	-	(3,771)	(3,771)
City	200053	City of Winner	0.019245%	65	1,097	-	1,162	2,324	184	1,090	2,438	-	3,712	1,811	733	2,544
City	200054	City of Kenmare	0.014320%	47	817	-	7,086	7,950	137	811	1,814	5,511	8,273	1,348	(246)	1,102
City	200055	City of Watford City	0.423955%	1,430	24,175	-	28,807	54,412	4,053	24,006	53,705	5,295	87,059	39,884	21,314	61,198
City	200057	City of Cooperstown	0.004613%	14	263	-	310	587	44	261	584	1,321	2,210	434	(1,265)	(831)
City	200058	City of New England	0.011686%	40	666	-	802	1,508	112	662	1,480	185	2,439	1,098	341	1,439
City	200059	City of Carrington	0.058173%	197	3,317	-	2,172	5,686	556	3,294	7,369	6,344	17,563	5,471	(616)	4,855
City	200060	City of Matt	0.003993%	12	228	-	325	565	38	226	506	1,488	2,358	376	(864)	20
City	200061	City of Larimore	0.018669%	62	1,065	-	1,733	2,860	178	1,057	2,365	288	3,888	1,756	1,060	2,816
City	200062	City of Sherwood	0.000000%	-	-	-	2	2	-	-	-	130	-	-	(407)	(407)
City	200063	City of Lamoure	0.007324%	24	418	-	2,675	3,117	70	415	928	112	1,525	690	338	1,028
City	200064	City of Michigan	0.003850%	14	220	-	131	365	37	218	488	807	1,550	360	(295)	65
City	200065	City of Park River	0.025095%	85	1,431	-	496	2,012	240	1,421	3,179	4,197	9,037	2,361	(2,456)	(95)
City	200066	City of Sawyer	0.000000%	-	-	-	1,196	1,196	-	-	-	-	-	-	550	550
City	200067	City of Hutton	0.004308%	14	246	-	648	908	41	244	546	543	1,374	406	(77)	329
City	200069	City of Northwood	0.016112%	54	919	-	755	1,728	154	912	2,041	5,672	8,779	1,516	(1,482)	34
City	200070	City of Powers Lake	0.005185%	19	296	-	1,290	1,605	30	294	657	4,077	5,078	487	(711)	(711)
City	200072	City of Towler	0.008780%	29	501	-	511	1,041	84	497	1,112	107	1,800	825	182	1,007
City	200073	City of Pembina	0.006407%	22	365	-	1,511	1,898	61	363	812	732	1,968	603	159	762
City	200075	City of Underwood	0.000000%	-	-	-	60	60	-	-	-	1,152	-	-	(956)	(956)
City	200076	City of New Leipzig	0.000000%	-	-	-	21	21	-	-	-	126	-	-	(342)	(342)
City	200077	City of Stanley	0.087154%	293	4,970	-	16,107	21,370	833	4,935	11,040	4,199	21,007	8,199	2,939	11,138
City	200080	City of Crosby	0.005139%	17	293	-	483	793	49	291	651	6,039	7,030	482	(1,877)	(1,395)
City	200083	City of Grafton	0.159247%	537	9,081	-	8,695	18,313	1,522	9,017	20,173	4,140	34,852	14,982	2,236	17,218
City	200084	City of Emerald	0.011869%	39	677	-	987	1,703	113	672	1,504	58	2,347	1,118	583	1,701
City	200085	City of Lincoln	0.036373%	102	1,732	-	373	2,207	290	1,720	3,348	10,241	16,099	2,858	(2,879)	(21)
City	200086	City of Minto	0.004231%	15	240	-	274	529	40	239	534	548	1,361	396	(283)	113
City	200087	City of Ashley	0.010194%	34	581	-	285	900	97	577	1,291	641	2,606	959	(262)	697
City	200088	City of Neche	0.000000%	-	-	-	10	10	-	-	-	427	-	-	(454)	(454)
City	200089	City of Surrey	0.027091%	92	1,545	-	5,578	7,215	259	1,534	3,432	4,090	9,315	2,547	(790)	1,757

\* Based on a measurement date of June 30, 2025. Will be used for fiscal year ending June 30, 2026.



# 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 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 Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and		Total Employer Expense
															Contributions	Share of Contributions	
City	200090	City Of Hankinson	0.014139%	49	806	-	603	1,458	135	801	1,791	4,558	7,285	1,329	(4,161)	(87)	
City	200091	City Of New Rockford	0.013209%	44	753	-	566	1,363	126	748	1,673	2,708	5,255	1,243	(983)	260	
City	200092	City of Minot	0.828193%	2,792	47,226	-	208,481	258,499	7,917	46,895	104,912	584	160,308	77,914	110,238	188,152	
City	200094	City Of Valley Fargo	1.636888%	5,517	93,341	-	191,321	290,179	15,649	92,686	207,353	-	315,688	153,992	128,631	282,623	
City	200096	City Of Valley City	0.103102%	348	5,879	-	21,242	27,651	1,856	5,838	13,060	1,053	20,937	9,699	13,788	23,487	
City	200097	City Of Devils Lake	0.225561%	760	12,862	-	13,455	27,077	1,155	12,772	28,573	5,255	48,756	21,219	28,090	6,871	
City	200098	City Of Oakes	0.061224%	207	3,491	-	4,967	8,665	585	3,467	7,756	170	11,978	5,759	1,345	7,104	
City	200100	City Of Mohall	0.006332%	23	361	-	469	853	61	359	802	5,724	6,946	596	(1,737)	(1,141)	
City	200101	City Of Lidgerwood	0.004240%	14	242	-	434	690	41	240	537	1,811	2,629	399	(482)	(83)	
City	200102	City Of Mcclusky	0.000000%	-	-	-	-	-	-	-	-	119	119	-	(398)	(398)	
City	200103	City Of Burlington	0.025059%	84	1,429	-	695	2,208	240	1,419	3,174	4,250	9,083	2,358	(832)	1,526	
City	200104	City Of Lisbon	0.036406%	123	2,076	-	8,109	10,308	348	2,061	4,612	3,961	10,982	3,424	609	4,033	
City	200110	City Of Halliday	0.011839%	40	675	-	884	1,599	113	670	1,500	25	2,308	219	293	1,405	
City	200111	City Of Maddock	0.012728%	43	726	-	993	1,762	122	721	1,612	85	2,540	1,197	241	1,438	
City	200114	City of Regent	0.002647%	9	151	-	541	701	25	150	335	2,159	2,669	249	(285)	(36)	
City	200115	City of Lakota	0.007338%	25	418	-	362	805	70	415	930	3,235	4,650	690	(1,669)	(979)	
City	200117	City of Alexander	0.020118%	67	1,147	-	1,555	2,769	192	1,139	2,548	42	3,921	1,893	1,132	3,025	
City	200118	City of Berthold	0.012380%	41	706	-	3,983	4,730	118	709	1,568	779	3,166	1,166	1,172	2,338	
City	200119	City of Carson	0.005215%	18	297	-	613	928	50	295	661	1,650	2,656	490	(400)	90	
City	200120	City of Dodge	0.004769%	16	272	-	262	550	46	270	604	-	920	449	195	644	
City	200123	City of Grenora	0.010163%	34	580	-	864	1,478	97	575	1,287	687	2,646	955	993	1,948	
City	200124	City of Kindred	0.012263%	41	699	-	1,003	1,743	117	694	1,553	-	2,364	1,155	1,198	2,353	
City	200125	City of Richardton	0.005026%	17	287	-	460	764	48	285	637	467	1,437	474	321	795	
City	200126	City of Garrison	0.010019%	34	571	-	765	810	96	567	1,268	1,693	3,624	942	1,003	1,945	
City	200128	City of Rolette	0.000000%	-	-	-	2,004	2,004	-	-	-	-	3,489	3,489	-	(267)	(267)
City	200129	City of Leeds	0.000000%	-	-	-	375	375	-	-	-	-	487	487	-	6	6
County	300001	Adams County	0.058353%	197	3,327	-	7,357	10,881	558	3,304	7,392	8,303	19,557	5,490	(5,102)	388	
County	300002	Barnes County	0.333805%	1,124	19,035	-	14,988	35,147	3,191	18,901	42,285	2,655	67,032	31,403	767	32,170	
County	300003	Benson County	0.136421%	460	7,779	-	7,586	13,825	1,304	7,725	17,281	2,485	28,795	12,833	(2,048)	10,785	
County	300004	Billings County	0.422574%	1,424	24,097	-	1,126	26,647	4,040	23,927	53,330	30,091	111,588	39,754	2,980	42,734	
County	300005	Bottineau County	0.265437%	895	15,136	-	6,705	22,736	2,538	15,030	33,624	10,499	61,691	24,972	(3,765)	21,207	
County	300006	Bowman County	0.108365%	366	6,179	-	4,253	10,798	1,036	6,136	13,727	1,873	22,772	10,194	(5,433)	6,761	
County	300007	Burke County	0.121634%	409	6,936	-	765	8,110	1,163	6,887	15,408	7,997	31,455	11,443	(3,141)	8,302	
County	300008	Burleigh County	1.704090%	5,743	97,173	-	127,779	230,695	16,291	96,491	215,866	2,228	330,876	160,315	45,125	205,440	
County	300009	Cass County	2.265316%	7,634	129,176	-	90,010	226,820	21,656	128,269	286,960	22,875	459,760	213,113	16,196	229,309	
County	300010	Cavalier County	0.280724%	946	16,008	-	8,646	25,600	2,684	15,895	35,561	7,311	61,451	26,409	6,720	33,129	
County	300011	Dickey County	0.124525%	419	7,101	-	4,837	12,357	1,190	7,051	15,774	1,860	25,875	11,715	(1,461)	10,254	
County	300012	Divide County	0.139264%	470	7,942	-	831	9,242	1,331	7,886	17,641	16,726	43,584	13,101	(11,140)	1,961	
County	300013	Dunn County	0.478908%	1,613	27,309	-	3,464	32,386	4,578	27,117	60,666	11,700	104,061	45,054	2,729	47,783	
County	300014	Eddy County	0.081400%	274	4,642	-	13,083	17,999	778	4,609	10,311	3,675	19,373	7,657	1,347	9,004	
County	300015	Emmons County	0.231720%	781	13,213	-	21,240	35,234	2,215	13,121	29,353	3,759	48,448	21,799	11,856	33,655	
County	300016	Foster County	0.070144%	237	4,015	-	6,836	11,088	673	3,997	8,920	11,497	25,077	6,625	(6,590)	2,035	
County	300017	Golden Valley County	0.087578%	296	4,994	-	4,887	10,177	837	4,959	11,094	298	17,188	8,239	7,922	16,161	
County	300018	Grand Forks County	1.354248%	4,566	77,224	-	69,498	151,288	12,947	76,682	171,550	9,291	270,470	127,401	11,305	138,706	
County	300019	Grant County	0.075811%	257	4,323	-	789	5,369	725	4,293	9,603	10,150	24,771	7,131	(3,332)	3,799	
County	300020	Griggs County	0.074971%	253	4,275	-	8,063	12,591	717	4,245	9,497	1,084	15,543	7,052	1,366	8,418	
County	300021	Hettinger County	0.081360%	275	4,639	-	1,416	6,330	778	4,607	10,306	7,226	22,917	7,653	(2,431)	5,221	
County	300023	Lamoure County	0.128460%	433	7,325	-	3,084	10,842	1,228	7,274	16,273	7,778	32,553	12,085	(3,542)	8,543	
County	300024	Logan County	0.053241%	179	3,036	-	3,634	6,849	509	3,015	6,744	984	11,252	5,008	(589)	4,419	
County	300025	McHenry County	0.120954%	408	6,897	-	20,535	27,840	1,156	6,849	15,322	1,963	25,290	11,378	3,304	14,682	
County	300026	McIntosh County	0.080758%	272	4,605	-	9,890	14,767	772	4,573	10,230	1,287	16,862	7,598	153	7,751	
County	300027	McKenzie County	1.043191%	3,517	59,486	-	45,927	108,940	9,373	59,069	132,147	41,560	242,749	98,141	1,911	100,052	
County	300028	McLean County	0.479281%	1,615	27,330	-	11,701	40,646	4,582	27,138	60,713	1,287	93,720	45,089	3,648	48,737	
County	300029	Mercer County	0.336304%	1,134	19,177	-	16,917	37,228	3,215	19,043	42,601	7,936	72,795	31,638	941	32,579	
County	300030	Morton County	0.695610%	2,345	39,666	-	21,624	63,635	6,650	39,888	88,117	20,448	154,603	65,439	1,809	67,248	
County	300031	Mountrail County	0.645586%	2,176	36,814	-	38,368	77,538	6,172	36,555	81,780	15,034	139,541	60,733	6,074	66,807	
County	300032	Nelson County	0.110531%	374	6,303	-	147	6,824	1,057	6,259	14,002	6,720	28,038	10,397	(4,761)	5,636	
County	300033	Oliver County	0.051159%	173	2,917	-	2,469	5,559	489	2,897	6,481	16,789	26,656	4,813	(4,262)	551	
County	300034	Pembina County	0.196239%	661	11,190	-	8,950	20,801	1,876	11,112	24,859	10,105	47,952	18,463	(5,341)	13,122	
County	300035	Pierce County	0.137904%	465	7,864	-	1,007	9,336	1,318	7,809	17,469	16,366	42,962	12,973	(6,693)	3,280	
County	300036	Ramsay County	0.360197%	1,213	20,540	-	17,008	38,661	3,442	20,395	45,628	26,377	95,843	33,885	(2,124)	31,761	
County	300037	Ransom County	0.162135%	547	9,245	-	3,146	12,938	1,550	9,181	20,539	948	32,218	15,254	1,702	17,956	
County	300038	Renville County	0.118697%	399	6,769	-	10,195	17,363	1,135	6,721	15,036	4,981	27,873	11,167	1,510	12,677	
County	300039	Richland County	0.507257%	1,708	28,926	-	36	30,670	4,849	28,722	64,257	25,549	123,377	47,721	(10,137)	37,584	

\* Based on a measurement date of June 30, 2025. Will be used for fiscal year ending June 30, 2026.



# 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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and	Total Employer Expense
County	300040	Rollette County	0.187377%	631	10,685	-	21,147	32,463	1,791	10,610	23,736	4,795	40,932	17,627	(2,746)	14,881
County	300041	Sargent County	0.098413%	331	5,612	-	13,643	19,586	941	5,572	12,467	282	19,262	9,259	11,672	20,931
County	300042	Sheridan County	0.031215%	104	1,780	-	1,108	2,992	298	1,767	3,954	14,380	20,399	2,937	(5,115)	(2,178)
County	300043	Sheridan County	0.000963%	4	55	-	577	636	9	55	122	-	186	89	195	284
County	300044	Slope County	0.103364%	349	5,894	-	3,187	9,430	988	5,853	13,094	1,314	21,249	9,724	3,429	13,153
County	300045	Stark County	0.450006%	1,517	25,661	-	6,288	33,506	4,302	25,481	57,005	38,375	125,163	42,335	(23,421)	18,914
County	300046	Steele County	0.060887%	206	3,472	-	4,612	8,290	582	3,448	7,713	8,622	20,365	5,727	(3,270)	2,457
County	300047	Stutsman County	0.642000%	2,164	36,609	-	37,673	76,446	6,137	36,352	81,326	29,092	152,907	60,396	5,425	65,821
County	300048	Towner County	0.093634%	316	5,339	-	3,072	8,727	895	5,302	11,861	20,028	38,086	8,809	(4,633)	4,176
County	300049	Traill County	0.312086%	1,053	17,796	-	16,421	35,270	2,984	17,671	39,534	10,628	70,817	29,359	3,899	33,258
County	300050	Walsh County	0.200408%	676	11,428	-	329	12,433	1,916	11,348	25,387	16,204	54,855	18,855	(11,463)	7,392
County	300051	Ward County	1.133458%	3,819	64,634	-	22,197	90,650	10,836	64,180	143,581	37,899	256,496	106,632	(15,505)	91,127
County	300052	Wells County	0.171119%	578	9,758	-	2,703	13,039	1,636	9,689	21,677	10,497	43,499	16,097	650	16,747
County	300053	Williams County	1.697235%	5,720	96,782	-	65,972	168,474	16,225	96,103	214,998	3,036	330,362	159,669	45,128	204,797
School District	400002	McClusky Public Schools	0.010257%	34	585	-	1,589	2,208	98	581	1,299	1,062	3,040	965	(261)	704
School District	400003	Lake Region Special Education Unit	0.042583%	144	2,428	-	910	3,482	407	2,411	5,394	3,533	11,745	4,004	(1,317)	2,687
School District	400004	Lidgerwood Public School	0.027932%	95	1,593	-	1,281	2,969	267	1,582	3,538	1,513	6,900	2,627	(570)	2,057
School District	400006	Halhiday Public School	0.000000%	-	-	-	184	184	-	-	-	1,822	1,822	-	(1,087)	(1,087)
School District	400007	Oliver-Mercer Special Education Unit	0.021907%	73	1,249	-	1,081	2,403	209	1,240	2,775	1,399	5,623	2,062	(1,460)	602
School District	400008	Underwood School District #8	0.014913%	51	850	-	901	1,143	143	844	1,889	8,925	11,801	1,402	(3,991)	(2,089)
School District	400010	New Town Public School District	0.103254%	349	5,888	-	937	7,174	987	5,847	13,080	15,069	34,983	9,714	(10,109)	(3,955)
School District	400011	Bottineau Public School	0.110230%	371	6,286	-	1,912	8,569	1,054	6,242	13,963	5,371	26,630	10,370	(7,789)	7,789
School District	400012	Peace Garden Special Services	0.021731%	73	1,239	-	882	2,194	208	1,230	2,753	7,401	11,592	2,044	(2,338)	(294)
School District	400014	Beulah Public School #27	0.063907%	216	3,644	-	1,863	5,723	611	3,619	8,095	12,922	25,247	6,013	(5,525)	488
School District	400016	St John School District #3	0.049039%	166	2,796	-	1,436	4,398	469	2,777	6,212	11,813	21,271	4,613	(3,252)	1,361
School District	400017	Ellendale Public School District #40	0.034943%	117	1,993	-	2,734	4,844	334	1,979	4,426	671	7,410	3,288	(638)	2,650
School District	400018	Rural Cass Special Education Unit	0.022395%	75	1,277	-	763	2,115	214	1,268	2,837	2,748	7,067	2,107	(1,108)	999
School District	400019	Fargo Public Schools	1.681829%	5,666	95,904	-	1,800	103,370	16,078	95,230	213,046	89,490	413,844	158,221	(64,183)	94,038
School District	400020	Surrey Schools	0.030642%	104	1,747	-	651	2,502	293	1,735	3,882	7,349	13,259	2,883	(3,725)	(842)
School District	400021	Jamestown Public School District #1	0.168877%	568	9,630	-	10,198	16,614	1,614	9,562	21,393	25,288	57,857	15,887	(19,241)	(3,354)
School District	400023	Warwick Public School	0.023841%	81	1,359	-	465	1,905	228	1,350	3,020	16,928	2,242	(4,972)	(2,730)	2,730
School District	400024	Souris Valley Special Services	0.034448%	117	1,964	-	1,507	3,588	329	1,951	4,364	4,372	11,016	3,241	(147)	3,094
School District	400025	Rugby Public School District #5	0.058582%	197	3,341	-	3,448	6,986	560	3,317	7,421	6,848	18,146	5,511	(1,233)	4,218
School District	400026	Billings County School District	0.014221%	48	811	-	26	885	136	805	1,801	4,100	6,842	1,338	(2,629)	(1,291)
School District	400027	Belcourt School District #7	0.415903%	1,402	23,716	-	3,117	28,235	3,976	23,550	52,685	38,448	118,659	39,128	(14,041)	25,087
School District	400028	West Fargo Public School #6	1.315986%	4,435	75,042	-	6,739	86,216	12,581	74,515	166,703	54,831	308,630	123,803	(39,452)	84,351
School District	400029	Minot Public School District #1	1.194696%	4,026	68,126	-	1,160	73,312	11,421	67,447	151,339	108,885	339,292	112,393	(61,428)	50,965
School District	400030	Bellevue Public School #13	0.009514%	31	543	-	723	1,297	91	539	1,205	8,556	10,391	895	(4,350)	(3,455)
School District	400031	Minto Public School District #20	0.023588%	79	1,345	-	535	1,959	225	1,336	2,988	4,830	9,379	2,219	(1,841)	378
School District	400033	Harvey Public School Dist #38	0.028494%	94	1,625	-	143	1,862	272	1,613	3,609	13,058	18,552	2,682	(5,790)	(3,108)
School District	400034	Oakes Public Schools	0.038896%	131	2,218	-	2,194	4,543	372	2,202	4,927	4,580	12,081	3,659	(1,578)	2,081
School District	400035	Larimore Public School District #44	0.046921%	159	2,676	-	65	2,900	449	2,657	5,944	645	9,695	4,414	(480)	3,934
School District	400036	Hazen Public School District #3	0.036559%	124	2,090	-	293	2,507	350	2,076	4,644	6,333	13,403	3,448	(3,539)	(91)
School District	400038	Park River Area School District	0.057760%	195	3,294	-	3,907	7,396	552	3,271	7,317	2,888	14,028	5,434	589	6,023
School District	400039	Hillsboro Public School	0.032102%	109	1,831	-	769	2,709	307	1,818	4,067	3,704	9,896	3,019	(2,637)	382
School District	400040	Lisbon Public School	0.044083%	148	2,514	-	120	2,782	421	2,496	5,584	14,202	22,703	4,147	(4,883)	(736)
School District	400042	Northern Cass School District # 97	0.041886%	141	2,388	-	-	2,529	400	2,372	5,306	5,380	13,458	3,940	(3,012)	928
School District	400043	Mandaree Public School #36	0.045206%	152	2,578	-	1,345	4,075	432	2,560	5,726	8,115	16,833	4,252	(4,225)	27
School District	400044	Thompson Public School	0.051168%	171	2,918	-	9,149	12,238	489	2,897	6,482	903	10,771	4,814	4,256	9,070
School District	400045	Northern Plains Special Ed Unit	0.016422%	57	936	-	36	1,029	157	930	2,080	1,069	4,236	1,543	(702)	841
School District	400046	Bowman County School District #1	0.039247%	132	2,238	-	803	3,173	375	2,222	4,972	14,492	22,061	3,692	(5,657)	(1,875)
School District	400047	Apple Creek Elementary School	0.006150%	20	351	-	1,473	1,844	59	348	779	218	1,404	579	623	1,202
School District	400048	Burke Central School	0.003513%	12	200	-	607	819	34	199	445	5,675	6,353	330	(2,311)	(1,981)
School District	400049	Washburn Public School	0.032719%	111	1,866	-	1,024	3,001	313	1,853	4,145	2,357	8,668	3,077	(983)	2,094
School District	400050	Endlerin Area School District #24	0.039947%	134	2,278	-	2,162	4,574	382	2,262	5,060	2,185	9,889	3,759	(845)	2,914
School District	400051	Midkota School	0.013306%	45	759	-	901	1,705	127	753	1,686	4,472	7,038	1,250	(1,235)	15
School District	400052	Velva Public School	0.040011%	135	2,282	-	1,595	4,012	383	2,266	5,068	1,941	9,658	3,764	188	3,952
School District	400053	Sheneye Valley Special Education Unit	0.047500%	160	2,709	-	161	3,030	454	2,690	6,017	6,331	15,492	4,469	(1,959)	2,510
School District	400054	Center Stanton Public School	0.011471%	39	654	-	567	1,260	110	650	1,453	3,977	6,190	1,080	(2,216)	(1,136)
School District	400055	Burleigh County Special Education Unit	0.007429%	24	424	-	410	858	71	421	941	-	1,433	699	288	987
School District	400056	New Rockford Sheneye Public School	0.010922%	36	623	-	140	799	104	618	1,384	5,012	7,118	1,028	(3,246)	(2,218)
School District	400057	James River Multidistrict Special Education Unit	0.036251%	123	2,067	-	423	2,613	347	2,053	4,592	6,377	13,369	3,411	(1,984)	1,427
School District	400058	Newburg United Public School	0.018868%	62	1,076	-	596	1,734	180	1,234	2,390	547	4,185	1,774	(287)	1,487
School District	400059	Napoleon Public School District #2	0.016336%	54	932	-	357	1,343	156	925	2,069	2,891	6,041	1,537	(1,607)	(70)

\* Based on a measurement date of June 30, 2025. Will be used for fiscal year ending June 30, 2026.



# 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	
															Proportionate Share of Plan OPEB Expense	Total Employer Expense
School District	400060	Yellowstone School District # 14	0.020006%	67	1,141	-	620	1,828	191	1,133	2,534	3,478	7,336	1,882	(497)	1,385
School District	400061	Cavalier Public School	0.028246%	89	1,497	-	314	1,900	251	1,486	3,325	4,578	9,640	2,468	(1,746)	722
School District	400062	Richland School District # 44	0.024145%	81	1,377	-	1,806	3,264	231	1,367	3,059	4,305	8,962	2,271	(1,728)	543
School District	400063	Fort Totten School District # 30	0.022704%	76	1,295	-	1,621	2,992	217	1,286	2,876	4,281	8,660	2,136	(2,516)	(380)
School District	400064	Bismarck Public Schools	1.938161%	6,531	110,521	-	10,742	127,794	18,529	109,745	245,517	174,008	547,799	182,337	(68,154)	114,183
School District	400065	Solen Public School Dist #3	0.033052%	111	1,885	-	467	2,463	316	1,872	4,187	3,410	9,785	3,112	(1,651)	1,461
School District	400068	Lakota Public School District # 66	0.010906%	36	622	-	805	1,463	104	618	1,382	4,181	6,285	1,028	(2,263)	(1,235)
School District	400069	Stanley Community Public School District # 2	0.103066%	348	5,877	-	9,261	15,486	985	5,836	13,056	11,483	31,360	9,695	(3,124)	6,571
School District	400070	Mandan Public School District #1	0.012088%	2,063	34,093	-	2,299	39,265	5,852	34,638	77,536	34,459	152,305	57,584	(1,116)	43,488
School District	400072	Killdeer Public School #16	0.064719%	218	3,691	-	8,920	12,929	619	3,665	8,198	4,949	17,431	6,089	143	6,232
School District	400073	Glenburn School District	0.021739%	74	1,240	-	397	1,711	208	1,231	2,754	2,581	6,774	2,044	(2,722)	(678)
School District	400074	New Public School #8	0.000000%	-	-	-	-	-	-	-	-	7,028	7,028	-	(8,935)	(8,935)
School District	400075	Williston Public School #1	0.000000%	-	-	-	1,761	1,761	-	-	-	85,455	85,455	-	(89,738)	(89,738)
School District	400076	Willist City Public School	0.063512%	214	3,622	-	5,378	9,214	607	3,596	8,045	2,957	15,205	5,974	(3,235)	2,739
School District	400077	Dickinson Public Schools	0.454428%	1,531	25,913	-	1,729	29,173	4,344	25,731	57,565	40,376	128,016	42,751	(20,169)	22,582
School District	400079	Drayton Public School #1	0.027889%	73	1,208	-	1,925	3,208	1,200	2,684	5,200	11,330	15,417	3,992	(2,675)	(693)
School District	400080	Mohall Lansford Sherwood School	0.028789%	98	1,642	-	1,688	3,257	275	1,630	3,647	9,298	14,850	2,707	(2,038)	679
School District	400080	Westhope Public School #17	0.013993%	47	798	-	-	845	134	792	1,773	4,355	7,054	1,316	(2,039)	(723)
School District	400081	Kindred Public School District #2	0.042785%	145	2,440	-	1,498	4,083	409	2,423	5,420	1,447	9,699	4,024	625	4,649
School District	400082	Grafton Public School District #3	0.108875%	367	6,208	-	1,632	8,207	1,041	6,165	13,792	3,682	24,880	10,243	(3,101)	7,142
School District	400083	Wilton Public School District	0.037315%	126	2,128	-	2,246	4,500	357	2,113	4,727	1,854	9,051	3,509	794	4,303
School District	400084	Sheyenne Valley Career And Tech Center	0.013190%	45	752	-	144	941	126	747	1,671	887	3,431	1,242	26	1,268
School District	400085	White Shield School Dist #85	0.072485%	244	4,108	-	895	5,247	608	4,079	9,125	7,995	21,888	6,776	(4,290)	2,486
School District	400087	Tgo School District #60	0.127480%	420	7,370	-	412	8,129	1,219	7,219	16,190	11,992	35,780	11,992	(6,211)	5,781
School District	400087	Turtle Lake Mercer School District #72	0.031130%	105	1,775	-	565	2,445	298	1,763	3,943	3,757	9,761	2,930	(1,356)	1,574
School District	400088	Lamour School District #8	0.031780%	107	1,812	-	1,151	3,070	304	1,799	4,026	3,244	9,373	2,989	(1,505)	1,284
School District	400089	Divide County School Dist #1	0.050054%	169	2,854	-	1,279	4,302	479	2,834	6,341	10,179	19,833	4,710	(3,213)	1,497
School District	400090	Mott/Regent School Dist #1	0.029328%	99	1,672	-	410	2,181	280	1,661	3,715	6,082	11,738	2,760	(2,320)	440
School District	400091	United Public School District # 7	0.067523%	229	3,850	-	1,104	5,183	646	3,823	8,554	8,536	21,559	6,352	(4,056)	2,294
School District	400092	Kulm Public School District #7	0.022581%	76	1,288	-	1,006	2,370	216	1,279	2,860	935	5,290	2,123	(869)	1,256
School District	400093	Mohall Public School District #128	0.011923%	40	650	-	43	813	114	675	1,510	6,065	11,740	1,510	(3,474)	(1,964)
School District	400094	Dunsmuth School District #1	0.124457%	420	7,097	-	1,967	9,484	1,190	7,047	15,766	10,623	34,626	11,708	(4,402)	7,306
School District	400095	Carrington School District #49	0.027765%	92	1,583	-	105	1,780	265	1,572	3,517	6,225	11,579	2,613	(2,944)	(331)
School District	400096	Glen Ullin Public School #48	0.008642%	30	493	-	525	1,048	83	489	1,095	4,110	5,777	811	(2,258)	(1,447)
School District	400099	Manvel Public School	0.014236%	47	812	-	136	995	136	806	1,803	5,016	7,761	1,339	(2,048)	(709)
School District	400100	Maple Valley School District	0.029397%	100	1,676	-	3,926	5,702	281	1,665	3,724	5,43	6,213	2,765	917	3,682
School District	400101	North Border School District # 100	0.033587%	114	1,915	-	-	2,029	321	1,902	4,255	8,268	14,746	3,159	(4,652)	(1,493)
School District	400102	Mckenzie Cty Public School #1	0.096245%	325	5,447	-	134	5,947	920	5,450	12,192	31,198	51,760	9,055	(12,308)	6,742
School District	400103	Devils Lake Public School	0.219153%	739	12,497	-	1,332	14,568	2,095	12,409	27,761	15,028	57,293	20,617	(7,442)	13,175
School District	400104	Mt Pleasant School Dist #4	0.035422%	120	2,020	-	155	2,295	339	2,006	4,487	3,942	10,774	3,339	(996)	2,337
School District	400105	Central Cass Public School District #7	0.111394%	376	6,352	-	2,572	9,300	1,065	6,307	14,111	4,021	25,504	10,479	1,081	11,560
School District	400106	Milnor Public School District #2	0.026348%	89	1,502	-	723	2,314	252	1,492	3,338	4,820	9,902	2,479	(1,579)	900
School District	400107	Mapleton Public School	0.012846%	42	733	-	1,572	2,347	123	727	1,627	1,738	4,215	1,209	339	1,548
School District	400108	Linton Public School District #36	0.031705%	107	1,808	-	145	2,060	303	1,795	4,016	2,280	8,394	2,982	(1,725)	1,257
School District	400109	Toga Public School District #15	0.052600%	177	2,999	-	294	3,470	297	2,978	6,663	14,715	24,859	4,948	(4,891)	57
School District	400114	Zealand Public Schools	0.007822%	27	446	-	152	625	75	443	991	482	1,991	735	(117)	718
School District	400117	Garrison Public School District #51	0.034136%	114	1,947	-	172	2,233	326	1,933	4,324	4,014	10,597	3,212	(3,108)	104
School District	400118	Kenmare Public School District #28	0.022067%	74	1,258	-	758	2,090	211	1,249	2,795	4,147	8,402	2,075	(2,842)	(767)
School District	400119	Lewis & Clark Public Schools	0.049343%	167	2,814	-	1,329	4,310	472	2,794	6,251	10,136	19,653	4,641	(1,120)	3,521
School District	400120	Sw Special Education Unit	0.006454%	22	368	-	545	935	62	365	818	715	1,960	607	(219)	388
School District	400121	North Valley Career & Technology Center	0.020083%	69	1,145	-	1,252	2,464	192	1,137	2,544	-	3,873	1,890	630	2,520
School District	400122	Dakota Prairie Public School	0.032286%	109	1,841	-	261	2,211	309	1,828	4,090	11,555	17,782	3,038	(4,606)	(1,568)
School District	400123	Beach Public School District #3	0.058810%	198	3,354	-	774	4,326	562	3,330	7,450	5,414	16,756	5,532	(1,902)	3,630
School District	400124	Rolette Public School	0.015341%	52	875	-	1,283	2,210	147	869	1,943	3,908	6,867	1,443	(1,511)	(68)
School District	400125	Drake Public School District	0.010807%	36	616	-	59	711	103	612	1,369	3,090	5,174	1,017	(2,058)	(1,041)
School District	400128	Sweet Briar School District # 17	0.000000%	-	-	-	469	469	-	-	-	964	964	-	(62)	(62)
School District	400137	New Salem Almont School District #49	0.043864%	147	2,501	-	1,938	4,586	419	2,484	5,556	5,897	14,356	4,126	(1,020)	3,106
School District	400138	Max Public School	0.015120%	52	862	-	77	987	145	856	1,915	8,069	10,985	1,422	(2,975)	(1,553)
School District	400139	East Central Special Education Unit	0.024968%	85	1,438	-	577	2,096	144	1,444	3,163	1,977	6,793	2,229	(2,213)	(13)
School District	400140	North Sargent School District #3	0.043481%	147	2,479	-	3,449	6,015	415	2,462	5,508	1,177	8,563	4,090	(5,283)	5,283
School District	400141	Walhpeton Public School District 37	0.094190%	316	5,371	-	1,294	6,900	900	5,333	11,932	4,338	22,603	8,862	(4,639)	4,223
School District	400142	Medina Public School District #3	0.019791%	66	1,129	-	35	1,230	189	1,121	2,507	1,808	5,625	1,862	(581)	1,281
School District	400143	Pingree-Buchanan School District	0.022637%	77	1,291	-	921	2,289	216	1,282	2,868	86	4,452	2,127	816	2,943
School District	400144	West River Student Services	0.019373%	65	1,105	-	2,688	3,858	185	1,097	2,454	275	4,011	1,824	1,371	3,195
School District	400145	Leeds Public School District 6	0.009672%	32	552	-	1,276	1,860	92	548	1,225	2,796	4,661	909	(1,512)	(603)
School District	400147	Sawyer Public School	0.023701%	79	1,352	-	2,023	3,454	227	1,342	3,002	254	4,925	2,229	1,089	3,318
School District	400148	Willmar Multi-district Special Education Unit	0.086315%	290	4,823	-	443	5,445	825	4,887	10,934	3,921	20,427	8,120	(1,775)	9,237
School District	400149	Great Northwest Education Cooperative	0.000000%	-	-	-	3,703	3,703	-	-	-	10,572	-	-	(2,411)	(2,411)
School District	400150	Anamoses Public School District #14	0.021886%	73	1,248	-	1,404	2,725	209	1,239	2,772	306	4,526	2,059	855	2,914
School District	400151	South Prairie School District #70	0.064661%	218	3,687	-	1,672	5,577	618	3,661	8,191	1,974	14,444	6,083	656	6,739
School District	400152	South East Education Cooperative	0.079926%	270	4,558	-	4,125	8,953	764	4,526	10,125	4,979	20,394	7,519	4,070	11,589

\* Based on a measurement date of June 30, 2025. Will be used for fiscal year ending June 30, 2026.



# 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
School District	400153	South Heart Public School District #9	0.037345%	326	2,130	-	2,805	357	2,115	4,731	1,710	8,913	3,514	667	4,181
School District	400154	Sargent Central Public School District #6	0.022324%	75	1,273	-	1,172	2,520	213	1,264	4,780	2,101	782	641	4,442
School District	400155	Fairmount Public School	0.008814%	27	474	-	579	1,080	79	1,053	1,313	2,916	682	1,464	
School District	400156	South Central Prairie Special Education Unit	0.0009583%	33	546	-	78	723	92	543	2,004	3,853	903	1,268	
School District	400157	Pembina Special Education Cooperative	0.000000%	-	-	-	405	405	-	5,427	-	-	(978)	(978)	
School District	400158	Central Regional Education Association	0.136859%	461	7,804	-	61,892	70,158	1,308	7,749	17,337	879	27,273	12,876	23,867
School District	400159	Osborn Public School #16	0.006079%	20	347	-	1,874	2,243	58	344	1,583	2,755	570	1,427	
School District	400160	Elgin/New Leipzig Public School	0.000000%	-	-	-	69	69	-	-	249	249	-	29	
School District	400161	Williston Basin School District #7	0.438141%	1,479	24,984	-	73,211	99,674	4,189	24,809	55,502	58,515	143,015	41,218	52,215
School District	400162	Morton Sioux Special Education Unit	0.000000%	-	-	-	2,038	-	-	-	-	-	-	952	
School District	400163	Nedrose Public School	0.016053%	54	915	-	3,789	4,758	153	909	2,034	-	3,096	1,511	2,420
School District	400164	Bowbells Public School District #14	0.007537%	26	430	-	3,309	3,765	72	427	955	-	1,454	708	1,417
School District	400165	Bowbells Public School District #14	0.014023%	47	800	-	8,293	9,138	194	798	1,776	-	2,708	1,319	2,799
School District	400166	Bowbells Public School District #14	0.015493%	53	883	-	9,016	9,952	148	877	1,963	-	2,988	1,457	3,044
Political Subdivision	500002	Cass County Water Resource District	0.007984%	27	451	-	1,686	2,168	76	452	1,011	6,733	8,722	749	12,388
Political Subdivision	500003	Walsh County Water Resource District	0.001597%	5	91	-	188	284	15	202	366	673	150	(354)	
Political Subdivision	500005	Ramsey County Soil Conservation District	0.004320%	14	246	-	185	445	41	245	504	1,073	406	66	472
Political Subdivision	500006	Janes River Soil Conservation District	0.002401%	8	133	-	1,313	1,456	23	136	347	1,325	1,788	226	(308)
Political Subdivision	500007	Burlington County Soil Conservation District	0.020286%	68	1,167	-	2,328	3,553	194	1,149	2,671	380	4,234	1,914	2,623
Political Subdivision	500008	Traill County Water Resource District	0.006166%	20	352	-	1,042	1,414	59	349	781	1,469	580	260	840
Political Subdivision	500009	Cass County Park District	0.016739%	56	955	-	1,517	2,528	160	948	2,120	1,005	4,238	1,574	2,151
Political Subdivision	500010	Cass County Soil Conservation District	0.028176%	93	1,607	-	4,126	2,669	67	1,595	4,470	2,652	1,425	3,947	
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.009000%	30	513	-	358	901	86	510	1,140	3,247	4,983	848	(987)
Political Subdivision	500016	Career Regional Library	0.025289%	85	1,442	-	606	2,132	242	1,432	3,203	10,236	2,379	11,359	
Political Subdivision	500017	Career Regional Library	0.007060%	22	403	-	1,218	1,528	67	400	894	76	1,437	665	818
Political Subdivision	500018	Griggs County Public Library	0.000000%	-	-	-	13	13	-	-	494	494	-	(585)	
Political Subdivision	500019	R & T Water Supply and Commerce Authority	0.025522%	86	1,455	-	4,623	2,444	1,445	3,233	6,843	1,653	2,403	1,616	(132)
Political Subdivision	500022	Consolidated Waste Ltd	0.010282%	34	586	-	661	1,281	98	587	1,302	4,662	2,680	(762)	206
Political Subdivision	500023	Walsh County Housing Authority	0.003150%	9	180	-	70	259	30	178	399	15	622	298	45
Political Subdivision	500024	R & T Water Supply and Commerce Authority	0.014333%	49	817	-	1,409	2,275	137	812	1,816	-	1,349	917	2,266
Political Subdivision	500025	Bowman City Park Board	0.000000%	-	-	-	730	-	-	-	5,887	-	-	(2,010)	(2,010)
Political Subdivision	500027	Stark County Council on Aging/Elder Care	0.016002%	55	912	-	3,996	4,963	153	906	2,027	3,086	1,504	2,492	3,996
Political Subdivision	500028	Williston Housing Authority	0.021917%	31	564	-	1,562	1,927	893	1,354	3,030	250	4,863	685	7
Political Subdivision	500030	Minot Rural Fire Department	0.033273%	112	1,897	-	4,877	6,886	318	1,884	4,215	817	6,500	3,131	2,618
Political Subdivision	500031	Central Plains Water District	0.028309%	96	1,614	-	3,569	5,279	271	1,603	3,586	915	6,375	2,663	1,355
Political Subdivision	500032	Ramsey County Soil Conservation District	0.013234%	41	763	-	1,011	1,328	124	757	1,694	2,579	1,259	1,016	1,275
Political Subdivision	500038	Jamestown Regional Airport	0.029939%	101	1,707	-	2,642	4,450	286	1,695	3,793	-	5,774	2,816	4,906
Political Subdivision	500040	Fargo Park District	0.341417%	1,150	19,469	-	2,723	23,340	3,264	19,332	43,249	22,411	88,256	32,121	(954)
Political Subdivision	500041	Walsh County Rural Fire Protection	0.000000%	-	-	-	417	15,430	893	5,227	11,693	8,685	18,630	8,685	13,602
Political Subdivision	500045	Sundeth Community Nursing Home	0.027987%	95	1,596	-	444	2,135	268	1,585	3,545	4,529	9,927	2,631	(6,230)
Political Subdivision	500047	Mercur County Soil Conservation District	0.005109%	17	291	-	153	461	49	289	647	1,407	2,392	481	(315)
Political Subdivision	500049	Grand Forks Park District	0.010861%	372	6,322	-	2,297	11,086	1,218	4,043	10,413	5,718	10,423	1,124	1,666
Political Subdivision	500053	Stutsman County Housing Authority	0.023255%	78	1,324	-	851	2,253	222	1,315	2,942	360	4,839	2,819	3,309
Political Subdivision	500054	Grand Forks County Water Resource District	0.010773%	37	614	-	4,337	4,988	103	610	1,265	5	2,083	1,014	3,058
Political Subdivision	500055	Southwest Region Career & Technology Center	0.016386%	66	1,127	-	1,724	2,714	157	928	2,052	1	3,162	1,544	2,234
Political Subdivision	500056	Cavalier County Job Development Authority	0.010076%	33	575	-	2,371	2,998	96	571	1,276	-	1,943	948	1,007
Political Subdivision	500057	Barnes County Soil Conservation District	0.005899%	20	336	-	241	597	56	334	747	1,262	2,399	554	(300)
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-	-	-	1,219	-	-	-	-	-	-	869	
Political Subdivision	500061	Ward County Water Resource District	0.003575%	13	203	-	309	525	34	201	451	385	1,071	(7)	327
Political Subdivision	500063	Southwest Water Authority	0.199306%	672	11,365	-	17,024	29,061	1,905	11,285	25,247	18,680	57,117	18,750	(7,220)
Political Subdivision	500064	Walsh County Council on Aging	0.042800%	143	2,441	-	4,618	4,098	2,423	4,281	12,335	4,026	21,139	1,908	1,908
Political Subdivision	500072	Ward County Park District	0.079613%	268	4,540	-	2,416	7,224	761	4,508	10,085	2,214	17,568	7,490	2,614
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.007358%	24	420	-	413	827	70	417	932	967	2,386	692	(340)
Political Subdivision	500081	Ramsey County Housing Authority	0.003650%	12	208	-	274	494	35	207	462	3,206	390	843	(2,017)
Political Subdivision	500082	Grand Forks Public Library	0.074053%	250	4,223	-	4,954	9,527	708	4,193	9,881	1,297	15,579	6,966	2,072
Political Subdivision	500084	Rollette County Soil Conservation District	0.005262%	18	306	-	929	1,247	50	298	667	1,015	494	443	937
Political Subdivision	500085	Jamestown Parks And Recreation District	0.042513%	143	2,424	-	1,555	4,122	406	2,407	5,385	4,023	12,221	3,995	2,267
Political Subdivision	500091	Ramsey County Water Resource District	0.004147%	14	240	-	852	1,102	40	235	525	106	906	391	240
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.022306%	76	1,272	-	1,943	3,291	213	1,263	2,826	3,530	7,832	2,099	(802)
Political Subdivision	500108	North Dakota Firefighters Association	0.013756%	66	1,127	-	1,507	2,700	189	1,139	2,685	1,496	1,860	1,015	2,875
Political Subdivision	500109	James River Valley Library System	0.038985%	131	2,223	-	2,636	4,990	373	2,207	4,938	1,386	8,904	3,666	4,723
Political Subdivision	500110	Grand Forks Park District	0.028648%	704	11,898	-	11,645	24,247	1,995	11,814	26,431	-	40,240	19,630	26,059
Political Subdivision	500111	McIntosh County Housing Authority	0.000000%	-	-	-	-	-	-	-	-	-	-	(248)	
Political Subdivision	500112	Foster County Soil Conservation District	0.000000%	-	-	-	-	-	-	-	-	-	-	1	
Political Subdivision	500113	Lometree Special Education Unit	0.000000%	-	-	-	108	-	-	-	-	891	-	(807)	
School District	500114	Roughrider Education Services Program (RESP)	0.000000%	-	-	-	165	-	-	-	-	6	-	(145)	
Political Subdivision	500115	Agassiz Water Users District	0.010741%	38	612	-	645	1,295	103	608	1,361	2,072	1,010	1,196	2,206
Political Subdivision	500116	Western Area Water Supply Authority	0.045455%	153	2,592	-	1,234	3,979	2,574	5,758	8,080	16,847	4,277	51	(4,260)
Political Subdivision	500118	Crosby Park District	0.000000%	-	-	-	87	87	-	-	-	440	-	(442)	
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.014460%	48	825	-	961	1,834	138	819	1,832	755	3,544	1,367	340
Political Subdivision	500121	Devils Lake Park Board	0.039926%	136	2,277	-	2,054	4,227	382	2,261	5,058	136	7,827	3,755	4,517
Political Subdivision	500122	North Central Soil Conservation District	0.004996%	18	285	-	1,116	1,419	48	283	633	405	1,369	470	(43)
Political Subdivision	500125	Whetpeton Park Board	0.031413%	107	1,791	-	1,035	2,933	300	1,779	3,979	4,369	10,227	2,954	(2,424)
Political Subdivision	500126	North Dakota Firefighters Association	0.009493%	42	541	-	611	1,0							

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

Employer Type	Employer ID	Employer	Proportionate									
			Share	Total Deferred	2026	2027	2028	2029	2030	2031	2032 and Thereafter	
State of ND	010100	Governor's Office	0.066983%	\$ (30,617)	\$ (4,181)	\$ (13,484)	\$ (11,143)	\$ (1,809)	\$ -	\$ -	\$ -	\$ -
State of ND	010800	Secretary Of State	0.106731%	\$ (20,681)	\$ 588	\$ (11,534)	\$ (6,853)	\$ (2,882)	\$ -	\$ -	\$ -	\$ -
State	011000	Office Of Management & Budget	0.296741%	\$ (41,914)	\$ 11,733	\$ (25,244)	\$ (20,389)	\$ (8,014)	\$ -	\$ -	\$ -	\$ -
State	011200	Information Technology Dept	3.177692%	\$ (268,962)	\$ 212,690	\$ (214,087)	\$ (181,749)	\$ (85,816)	\$ -	\$ -	\$ -	\$ -
State	011700	State Auditor's Office	0.245718%	\$ (51,483)	\$ 2,107	\$ (26,545)	\$ (20,409)	\$ (6,636)	\$ -	\$ -	\$ -	\$ -
State	011800	Central Services	0.072949%	\$ (28,073)	\$ (5,284)	\$ (13,143)	\$ (7,676)	\$ (1,970)	\$ -	\$ -	\$ -	\$ -
State of ND	012000	State Treasurer's Office	0.037268%	\$ (3,833)	\$ 1,609	\$ (2,823)	\$ (1,613)	\$ (1,006)	\$ -	\$ -	\$ -	\$ -
State	012500	Attorney General's Office	1.508203%	\$ (176,921)	\$ 68,430	\$ (122,264)	\$ (82,357)	\$ (40,730)	\$ -	\$ -	\$ -	\$ -
State of ND	012700	Tax Department	0.454927%	\$ (87,079)	\$ 5,599	\$ (46,892)	\$ (33,500)	\$ (12,286)	\$ -	\$ -	\$ -	\$ -
State of ND	013000	Facility Management	0.145815%	\$ (17,656)	\$ 5,217	\$ (11,709)	\$ (7,226)	\$ (3,938)	\$ -	\$ -	\$ -	\$ -
State of ND	014000	Office Of Administrative Hearings	0.025636%	\$ (9,564)	\$ (906)	\$ (4,211)	\$ (3,755)	\$ (692)	\$ -	\$ -	\$ -	\$ -
State	016000	Legislative Council	0.352353%	\$ (26,999)	\$ 24,029	\$ (23,817)	\$ (17,695)	\$ (9,516)	\$ -	\$ -	\$ -	\$ -
State of ND	018000	ND Supreme Court	2.499319%	\$ (302,940)	\$ 116,610	\$ (204,077)	\$ (147,977)	\$ (67,496)	\$ -	\$ -	\$ -	\$ -
State of ND	018800	Commission On Legal Counsel For Indigents	0.201860%	\$ (18,773)	\$ 9,466	\$ (13,550)	\$ (9,238)	\$ (5,451)	\$ -	\$ -	\$ -	\$ -
State	019000	Retirement & Investment Office	0.114425%	\$ (28,182)	\$ 1,455	\$ (12,869)	\$ (13,678)	\$ (3,090)	\$ -	\$ -	\$ -	\$ -
State	019200	ND Public Employees Retirement System	0.212134%	\$ (17,570)	\$ 12,141	\$ (13,520)	\$ (10,462)	\$ (5,729)	\$ -	\$ -	\$ -	\$ -
State of ND	019500	ND Ethics Commission	0.000000%	\$ 547	\$ 509	\$ 38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State of ND	020100	Public Instruction	0.438553%	\$ (47,686)	\$ 21,240	\$ (31,464)	\$ (25,619)	\$ (11,843)	\$ -	\$ -	\$ -	\$ -
State	020200	Education Standards & Practice	0.058073%	\$ (4,987)	\$ 3,804	\$ (4,178)	\$ (3,045)	\$ (1,568)	\$ -	\$ -	\$ -	\$ -
State	020400	ND Center for Distance Education	0.052941%	\$ 16,274	\$ 11,963	\$ 5,426	\$ 315	\$ (1,430)	\$ -	\$ -	\$ -	\$ -
State	021500	ND University System Office	0.125718%	\$ (5,222)	\$ 9,695	\$ (7,202)	\$ (4,320)	\$ (3,395)	\$ -	\$ -	\$ -	\$ -
State of ND	022300	ND Youth Correctional Center	0.155243%	\$ (33,082)	\$ (5,190)	\$ (14,757)	\$ (8,943)	\$ (4,192)	\$ -	\$ -	\$ -	\$ -
State of ND	022400	Juvenile Services - DOCR	0.146399%	\$ (22,005)	\$ 5,291	\$ (13,818)	\$ (9,524)	\$ (3,954)	\$ -	\$ -	\$ -	\$ -
State	022600	Land Department	0.158893%	\$ (9,647)	\$ 7,898	\$ (8,284)	\$ (4,970)	\$ (4,291)	\$ -	\$ -	\$ -	\$ -
State	022700	Bismarck State College	0.428894%	\$ (38,458)	\$ 22,502	\$ (28,959)	\$ (20,418)	\$ (11,583)	\$ -	\$ -	\$ -	\$ -
State	022800	Lake Region State College	0.194944%	\$ (8,948)	\$ 15,769	\$ (10,347)	\$ (9,105)	\$ (5,265)	\$ -	\$ -	\$ -	\$ -
State	022900	Williston State College	0.040006%	\$ (13,678)	\$ (3,293)	\$ (6,603)	\$ (2,702)	\$ (1,080)	\$ -	\$ -	\$ -	\$ -
State	023000	University Of North Dakota	3.351125%	\$ (442,925)	\$ 135,345	\$ (282,070)	\$ (205,700)	\$ (90,500)	\$ -	\$ -	\$ -	\$ -
State	023500	North Dakota State University	2.583116%	\$ (382,633)	\$ 76,540	\$ (233,864)	\$ (155,550)	\$ (69,759)	\$ -	\$ -	\$ -	\$ -
State	023800	ND St College Of Science	0.434050%	\$ (63,786)	\$ 14,507	\$ (37,926)	\$ (28,645)	\$ (11,722)	\$ -	\$ -	\$ -	\$ -
State	023900	Dickinson State University	0.149705%	\$ (34,495)	\$ (960)	\$ (18,425)	\$ (11,067)	\$ (4,043)	\$ -	\$ -	\$ -	\$ -
State	024000	Mayville State University	0.229367%	\$ (23,256)	\$ 8,792	\$ (17,859)	\$ (7,995)	\$ (6,194)	\$ -	\$ -	\$ -	\$ -
State	024100	Minot State University	0.410040%	\$ (78,982)	\$ 6,613	\$ (42,665)	\$ (31,857)	\$ (11,073)	\$ -	\$ -	\$ -	\$ -
State	024200	Valley City State University	0.174756%	\$ (18,059)	\$ 8,320	\$ (12,347)	\$ (9,313)	\$ (4,719)	\$ -	\$ -	\$ -	\$ -
State of ND	025000	ND State Library	0.097410%	\$ (12,181)	\$ 3,437	\$ (7,780)	\$ (5,207)	\$ (2,631)	\$ -	\$ -	\$ -	\$ -
State of ND	025200	SCHOOL FOR THE DEAF	0.110831%	\$ (17,253)	\$ 2,742	\$ (9,624)	\$ (7,378)	\$ (2,993)	\$ -	\$ -	\$ -	\$ -
State of ND	025300	School For The Blind	0.076356%	\$ (10,490)	\$ 3,838	\$ (6,832)	\$ (5,434)	\$ (2,062)	\$ -	\$ -	\$ -	\$ -
State	026100	ND Board Of Nursing	0.077247%	\$ (6,049)	\$ 5,243	\$ (4,847)	\$ (4,359)	\$ (2,086)	\$ -	\$ -	\$ -	\$ -
State of ND	027000	Career & Technical Education	0.104034%	\$ (39,140)	\$ (7,259)	\$ (20,380)	\$ (8,691)	\$ (2,810)	\$ -	\$ -	\$ -	\$ -
State of ND	030100	ND Department Of Health	0.989826%	\$ (181,422)	\$ 18,484	\$ (100,448)	\$ (72,727)	\$ (26,731)	\$ -	\$ -	\$ -	\$ -
State of ND	030300	Mental Health	0.819381%	\$ (111,385)	\$ 32,728	\$ (67,596)	\$ (54,389)	\$ (22,128)	\$ -	\$ -	\$ -	\$ -
State of ND	031000	Life Skills and Transition Center	0.769280%	\$ (174,709)	\$ (6,080)	\$ (89,817)	\$ (58,037)	\$ (20,775)	\$ -	\$ -	\$ -	\$ -
State of ND	031200	North Dakota State Hospital	1.005024%	\$ (256,803)	\$ (20,721)	\$ (128,496)	\$ (80,445)	\$ (27,141)	\$ -	\$ -	\$ -	\$ -
State of ND	031300	ND Veterans Home	0.333670%	\$ (55,549)	\$ 6,136	\$ (32,465)	\$ (20,209)	\$ (9,011)	\$ -	\$ -	\$ -	\$ -
State of ND	031600	Indian Affairs Commission	0.022671%	\$ 1,883	\$ 2,433	\$ 51	\$ 11	\$ (612)	\$ -	\$ -	\$ -	\$ -
State of ND	032100	Veterans Affairs Department	0.058320%	\$ (319)	\$ 5,971	\$ (2,453)	\$ (2,262)	\$ (1,575)	\$ -	\$ -	\$ -	\$ -
State of ND	032500	Department Of Human Services	7.162865%	\$ (748,688)	\$ 358,818	\$ (535,956)	\$ (378,111)	\$ (193,439)	\$ -	\$ -	\$ -	\$ -
State of ND	036000	Protection & Advocacy Project	0.128553%	\$ (22,516)	\$ 1,515	\$ (12,404)	\$ (8,155)	\$ (3,472)	\$ -	\$ -	\$ -	\$ -
State	038000	Job Service North Dakota	0.674626%	\$ (107,766)	\$ 8,401	\$ (63,001)	\$ (34,947)	\$ (18,219)	\$ -	\$ -	\$ -	\$ -
State	040100	Insurance Department	0.238100%	\$ (30,568)	\$ 11,689	\$ (19,760)	\$ (16,067)	\$ (6,430)	\$ -	\$ -	\$ -	\$ -
State of ND	040500	Industrial Commission	0.031930%	\$ (251,180)	\$ (112,966)	\$ (113,880)	\$ (23,472)	\$ (862)	\$ -	\$ -	\$ -	\$ -
State of ND	040600	ND Department Of Labor	0.047386%	\$ (12,658)	\$ 55	\$ (5,964)	\$ (5,469)	\$ (1,280)	\$ -	\$ -	\$ -	\$ -
State of ND	040800	Public Service Commission	0.255013%	\$ (43,865)	\$ 5,667	\$ (23,608)	\$ (19,037)	\$ (6,887)	\$ -	\$ -	\$ -	\$ -
State of ND	041200	Aeronautics Commission	0.041594%	\$ (4,608)	\$ 2,142	\$ (3,453)	\$ (2,174)	\$ (1,123)	\$ -	\$ -	\$ -	\$ -
State of ND	041300	Department Of Financial Institutions	0.199970%	\$ (12,992)	\$ 12,578	\$ (11,933)	\$ (8,237)	\$ (5,400)	\$ -	\$ -	\$ -	\$ -
State of ND	041400	ND Securities Department	0.026861%	\$ (8,832)	\$ (2,572)	\$ (4,130)	\$ (1,405)	\$ (725)	\$ -	\$ -	\$ -	\$ -
State	042600	State Board Of Law Examiners	0.041579%	\$ (8,103)	\$ 259	\$ (4,461)	\$ (2,778)	\$ (1,123)	\$ -	\$ -	\$ -	\$ -
State	042700	ND State Board Of Cosmetology	0.000000%	\$ (1,912)	\$ (1,322)	\$ (590)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State	042800	ND State Plumbing Board	0.041123%	\$ (6,022)	\$ 1,809	\$ (3,793)	\$ (2,927)	\$ (1,111)	\$ -	\$ -	\$ -	\$ -
State	047100	Bank Of North Dakota	1.037555%	\$ (131,137)	\$ 43,166	\$ (81,227)	\$ (65,056)	\$ (28,020)	\$ -	\$ -	\$ -	\$ -
State	047200	Public Finance Authority	0.019629%	\$ (1,558)	\$ 1,336	\$ (1,359)	\$ (1,005)	\$ (530)	\$ -	\$ -	\$ -	\$ -
State	047300	Housing Finance Agency	0.244768%	\$ (27,437)	\$ 12,067	\$ (20,232)	\$ (12,662)	\$ (6,610)	\$ -	\$ -	\$ -	\$ -
State	047400	Department of Mineral Resources	0.551920%	\$ 152,936	\$ 125,470	\$ 57,319	\$ (14,948)	\$ (14,905)	\$ -	\$ -	\$ -	\$ -
State	047500	Mill & Elevator Association	0.691700%	\$ (77,604)	\$ 35,039	\$ (58,514)	\$ (35,449)	\$ (18,680)	\$ -	\$ -	\$ -	\$ -

\*Based on a measurement date of June 30, 2025. Will be used for fiscal year ending June 30, 2026.



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

Employer Type	Employer ID	Employer	Proportionate Share	Schedule of Deferred Outflows/(Inflows)							2032 and Thereafter	
				Total Deferred	2026	2027	2028	2029	2030	2031		
State	048500	Workforce Safety & Insurance	1.389624%	(216,255)	45,442	(130,994)	(93,175)	(37,528)	-	-	-	-
State of ND	050200	Field Services Division	0.887255%	(35,376)	70,957	(39,786)	(42,586)	(23,961)	-	-	-	-
State of ND	050400	Highway Patrol	1.620968%	(232,731)	76,067	(138,488)	(126,535)	(43,775)	-	-	-	-
State of ND	051600	Heart River Correctional Center	0.101685%	7,205	17,466	(4,193)	(3,322)	(2,746)	-	-	-	-
State of ND	051700	Department Of Corrections Transitional Services	0.216644%	(22,236)	11,461	(16,144)	(11,702)	(5,851)	-	-	-	-
State of ND	051800	James River Correctional Ctr	0.546517%	(103,140)	54	(54,074)	(34,361)	(14,759)	-	-	-	-
State of ND	051900	State Penitentiary	0.643649%	(148,216)	(13,675)	(70,865)	(46,294)	(17,382)	-	-	-	-
State	052000	Rough Rider Industries	0.127505%	(24,446)	2,134	(14,045)	(9,092)	(3,443)	-	-	-	-
State of ND	053000	Department Of Corrections And Rehabilitation	0.581107%	(65,734)	17,162	(43,903)	(23,300)	(15,693)	-	-	-	-
State of ND	054000	Adjutant General ND National Guard	0.959185%	(151,709)	27,433	(85,488)	(67,750)	(25,904)	-	-	-	-
State of ND	060100	Department Of Commerce	0.345824%	(29,766)	20,905	(23,436)	(17,896)	(9,339)	-	-	-	-
State of ND	060200	Dept Of Agriculture	0.331826%	(63,760)	6,761	(36,848)	(24,712)	(8,961)	-	-	-	-
State of ND	060700	Milk Marketing Board	0.006907%	(877)	139	(474)	(355)	(187)	-	-	-	-
State of ND	060800	ND Olseid Council	0.003142%	(820)	49	(388)	(396)	(85)	-	-	-	-
State	061100	ND Soybean Council	0.000000%	(7,632)	(3,851)	(3,247)	(534)	-	-	-	-	-
State of ND	061400	ND Corn Utilization Council	0.014881%	(3,383)	309	(2,217)	(1,073)	(402)	-	-	-	-
State of ND	061600	State Seed Department	0.100057%	(23,591)	(2,470)	(12,846)	(5,573)	(2,702)	-	-	-	-
State	062400	Beef Commission	0.005631%	(2,968)	(1,201)	(1,351)	(264)	(152)	-	-	-	-
State of ND	062500	ND Wheat Commission	0.054127%	(4,535)	3,547	(3,802)	(2,818)	(1,462)	-	-	-	-
State of ND	062600	ND Barley Council	0.015208%	(1,956)	685	(1,314)	(916)	(411)	-	-	-	-
State	066500	State Fair Association	0.064737%	(14,715)	(128)	(8,038)	(4,801)	(1,748)	-	-	-	-
State of ND	067000	Racing Commission	0.006600%	(2,099)	(588)	(1,000)	(333)	(178)	-	-	-	-
State of ND	070100	Historical Society	0.382431%	(49,396)	16,909	(32,389)	(23,588)	(10,328)	-	-	-	-
State of ND	070900	ND Council On The Arts	0.014432%	(8,728)	(2,327)	(3,891)	(2,120)	(390)	-	-	-	-
State of ND	072000	Game & Fish Department	1.205663%	(108,754)	75,002	(85,692)	(65,504)	(32,560)	-	-	-	-
State of ND	075000	Parks & Recreation Department	0.343177%	(34,858)	19,090	(23,526)	(21,154)	(9,268)	-	-	-	-
State of ND	077000	Water Commission	0.511483%	(74,514)	16,345	(47,466)	(29,580)	(13,813)	-	-	-	-
State	080100	Department Of Transportation	5.209686%	(742,505)	192,528	(466,660)	(327,682)	(140,691)	-	-	-	-
State	090000	ND State Board Of Accountancy	0.013731%	(1,198)	730	(875)	(682)	(371)	-	-	-	-
State	090100	Board Of Medical Examiners	0.028431%	(3,040)	1,409	(2,453)	(1,228)	(768)	-	-	-	-
State	090200	Board Of Pharmacy	0.025084%	(3,200)	990	(2,205)	(1,308)	(677)	-	-	-	-
State	090600	Real Estate Commission	0.022226%	(1,740)	1,617	(1,605)	(1,152)	(600)	-	-	-	-
State	090900	Electrical Board	0.133315%	(27,067)	1,818	(14,184)	(11,101)	(3,600)	-	-	-	-
State	099501	ND System Information Technology Services	0.217660%	(21,210)	11,656	(17,288)	(9,700)	(5,878)	-	-	-	-
State	099503	North Dakota State Board of Dental Examiners	0.012630%	1,277	2,305	(66)	(621)	(341)	-	-	-	-
District Health Unit	100002	McIntosh District Health Unit	0.014814%	(1,140)	1,097	(1,052)	(785)	(400)	-	-	-	-
District Health Unit	100003	Wells County Dist Health Unit	0.015243%	(2,846)	(16)	(1,330)	(1,088)	(412)	-	-	-	-
District Health Unit	100004	Central Valley Health Unit	0.085487%	(16,169)	1,680	(9,384)	(6,156)	(2,309)	-	-	-	-
District Health Unit	100005	Dickey County Health District	0.021302%	(3,093)	561	(1,921)	(1,158)	(575)	-	-	-	-
District Health Unit	100006	Emmons County Public Health	0.012313%	(4,278)	(778)	(1,777)	(1,390)	(333)	-	-	-	-
District Health Unit	100007	Rolette County Public Health	0.049082%	(6,122)	2,533	(4,576)	(2,754)	(1,325)	-	-	-	-
District Health Unit	100008	Towner County Public Health Unit	0.000000%	(489)	(489)	-	-	-	-	-	-	-
District Health Unit	100009	Nelson-Griggs District Health Unit	0.009785%	(1,573)	(82)	(728)	(499)	(264)	-	-	-	-
District Health Unit	100010	First District Health Unit	0.156178%	(36,545)	184	(18,914)	(13,597)	(4,218)	-	-	-	-
District Health Unit	100011	Lake Region District Health Unit	0.061575%	(19,059)	(2,139)	(9,514)	(5,743)	(1,663)	-	-	-	-
District Health Unit	100012	Garrison Diversion Conservancy District	0.216401%	(22,646)	12,146	(17,482)	(11,466)	(5,844)	-	-	-	-
District Health Unit	100013	Upper Missouri Health Unit	0.125730%	(11,486)	7,811	(9,160)	(6,742)	(3,395)	-	-	-	-
District Health Unit	100014	Kidder County District Health Unit	0.003577%	(1,716)	(393)	(916)	(310)	(97)	-	-	-	-
District Health Unit	100015	Southwestern District Health Unit	0.097358%	(23,945)	(528)	(13,045)	(7,743)	(2,629)	-	-	-	-
District Health Unit	100017	City-County Health District	0.043403%	(10,579)	(444)	(5,655)	(3,308)	(1,172)	-	-	-	-
District Health Unit	100018	Sargent County District Health Unit	0.015835%	(449)	1,277	(728)	(570)	(428)	-	-	-	-
District Health Unit	100019	Traill District Health Unit	0.018646%	(1,968)	943	(1,449)	(958)	(504)	-	-	-	-
District Health Unit	100021	Cavalier County Health Dist	0.014761%	(773)	1,183	(897)	(660)	(399)	-	-	-	-
District Health Unit	100022	Walsh County Health District	0.026163%	(7,905)	(792)	(3,927)	(2,479)	(707)	-	-	-	-
District Health Unit	100023	Custer Health Unit	0.114331%	(14,688)	3,935	(8,724)	(6,811)	(3,088)	-	-	-	-
Political Subdivision	100024	Southeast Water Users District	0.054535%	(4,485)	3,655	(3,892)	(2,775)	(1,473)	-	-	-	-
District Health Unit	100025	Foster County Public Health	0.014528%	4,483	3,416	1,622	(163)	(392)	-	-	-	-
City	200002	City Of Mcville	0.009053%	(688)	643	(619)	(468)	(244)	-	-	-	-
City	200003	City Of Drayton	0.018997%	(837)	2,291	(1,548)	(1,067)	(513)	-	-	-	-
City	200004	City Of Fessenden	0.000000%	1	1	-	-	-	-	-	-	-
City	200005	City Of Westhope	0.004732%	(1,934)	(782)	(795)	(229)	(128)	-	-	-	-
City	200006	City Of Belfield	0.000000%	(4,436)	(2,328)	(1,202)	(906)	-	-	-	-	-
City	200007	City Of Beulah	0.082245%	(6,350)	5,688	(5,827)	(3,990)	(2,221)	-	-	-	-
City	200008	City Of Rolla	0.042285%	2,594	5,035	460	(1,759)	(1,142)	-	-	-	-

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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)						2032 and Thereafter
					2026	2027	2028	2029	2030	2031	
City	200009	City Of New Town	0.046099%	(15,197)	(3,272)	(6,049)	(4,631)	(1,245)	-	-	-
City	200010	City Of Cavalier	0.050871%	(10,778)	404	(6,192)	(3,616)	(1,374)	-	-	-
City	200011	City Of Harvey	0.045920%	(1,403)	2,283	(2,147)	(299)	(1,240)	-	-	-
City	200012	City Of Napoleon	0.011478%	(3,590)	(426)	(2,040)	(814)	(310)	-	-	-
City	200014	City Of Grand Forks	2.595384%	(248,091)	157,919	(195,144)	(140,776)	(70,090)	-	-	-
City	200015	City Of Killdeer	0.064301%	(2,951)	3,189	(3,006)	(1,398)	(1,736)	-	-	-
City	200016	City Of Ellendale	0.025195%	(11,926)	(1,964)	(5,127)	(4,155)	(680)	-	-	-
City	200017	City Of Wishek	0.016796%	(4,513)	(161)	(2,090)	(1,808)	(454)	-	-	-
City	200018	City Of Granville	0.001234%	438	298	(17)	190	(33)	-	-	-
City	200019	City Of Linton	0.020834%	(1,736)	1,362	(1,478)	(1,057)	(563)	-	-	-
City	200020	City Of Finley	0.012959%	(951)	1,049	(945)	(705)	(350)	-	-	-
City	200021	City Of Wilton	0.011188%	(1,087)	655	(826)	(614)	(302)	-	-	-
City	200022	City Of Ray	0.025549%	923	2,657	(357)	(687)	(690)	-	-	-
City	200025	City Of Medora	0.024879%	742	2,186	(530)	(242)	(672)	-	-	-
City	200026	City Of Velsa	0.018744%	(1,774)	1,142	(1,368)	(1,042)	(506)	-	-	-
City	200027	City Of Mandan	0.385907%	885	36,730	(16,711)	(8,712)	(10,422)	-	-	-
City	200028	City Of Thompson	0.022474%	(1,957)	1,497	(1,726)	(1,121)	(607)	-	-	-
City	200029	City Of Williston	1.610695%	(355,777)	2,694	(200,982)	(113,991)	(43,498)	-	-	-
City	200030	City Of Bowman	0.082618%	(5,043)	5,605	(4,801)	(3,616)	(2,231)	-	-	-
City	200031	City Of Tioga	0.067551%	(17,111)	21	(8,724)	(6,584)	(1,824)	-	-	-
City	200033	City Of Rhame	0.005910%	(263)	365	(329)	(139)	(160)	-	-	-
City	200035	City Of Fargo	3.202522%	(423,642)	130,044	(281,196)	(186,003)	(86,487)	-	-	-
City	200036	City Of Jamestown	0.526602%	(31,135)	34,260	(33,480)	(17,694)	(14,221)	-	-	-
City	200037	City Of Beach	0.027845%	(2,699)	1,603	(2,169)	(1,381)	(752)	-	-	-
City	200038	City Of Glenburn	0.003091%	(184)	111	(48)	(164)	(83)	-	-	-
City	200040	City Of Kulm	0.008877%	(1,108)	449	(785)	(532)	(240)	-	-	-
City	200041	City Of Harwood	0.006703%	(2,582)	(679)	(1,228)	(494)	(181)	-	-	-
City	200043	City Of Dickinson	0.803953%	(48,588)	65,891	(56,431)	(36,337)	(21,711)	-	-	-
City	200045	City Of Mapleton	0.006808%	(1,124)	(96)	(493)	(351)	(184)	-	-	-
City	200046	City Of Wahpeton	0.290526%	(14,781)	21,377	(15,770)	(12,542)	(7,846)	-	-	-
City	200047	City Of Bottineau	0.043547%	(5,085)	1,335	(3,657)	(1,587)	(1,176)	-	-	-
City	200049	City Of Elgin	0.003596%	(522)	84	(298)	(211)	(97)	-	-	-
City	200050	City Of Rugby	0.052402%	1,627	4,200	(872)	(286)	(1,415)	-	-	-
City	200051	City Of New Salem	0.007198%	(879)	180	(500)	(365)	(194)	-	-	-
City	200052	City Of Walhalla	0.000000%	(8,183)	(3,169)	(3,279)	(1,735)	-	-	-	-
City	200053	City Of Gwinner	0.019245%	(1,388)	1,327	(1,313)	(882)	(520)	-	-	-
City	200054	City Of Kenmare	0.014320%	(323)	248	733	(917)	(387)	-	-	-
City	200055	City Of Watford City	0.423955%	(32,647)	30,108	(30,759)	(20,547)	(11,449)	-	-	-
City	200057	City Of Cooperstown	0.004613%	(1,623)	(695)	(616)	(187)	(125)	-	-	-
City	200058	City Of New England	0.011686%	(931)	732	(839)	(508)	(316)	-	-	-
City	200059	City Of Carrington	0.058173%	(11,877)	1,323	(6,675)	(4,954)	(1,571)	-	-	-
City	200060	City Of Mott	0.003993%	(1,703)	(811)	(628)	(156)	(108)	-	-	-
City	200061	City Of Larimore	0.018669%	(1,028)	1,475	(1,221)	(778)	(504)	-	-	-
City	200062	City Of Sherwood	0.000000%	(128)	(128)	-	-	-	-	-	-
City	200063	City Of Lamoure	0.007324%	1,592	1,163	226	401	(198)	-	-	-
City	200064	City Of Michigan	0.003850%	(1,185)	(144)	(545)	(392)	(104)	-	-	-
City	200065	City Of Park River	0.025095%	(7,025)	(1,168)	(3,590)	(1,589)	(678)	-	-	-
City	200066	City Of Sawyer	0.000000%	1,196	550	550	96	-	-	-	-
City	200067	City Of Hatton	0.004308%	(466)	302	(290)	(362)	(116)	-	-	-
City	200069	City Of Northwood	0.016112%	(7,051)	(1,078)	(3,215)	(2,323)	(435)	-	-	-
City	200070	City Of Powers Lake	0.005185%	(3,473)	(748)	(1,177)	(1,408)	(140)	-	-	-
City	200072	City Of Towner	0.008780%	(759)	588	(604)	(506)	(237)	-	-	-
City	200073	City Of Pembina	0.006407%	(70)	473	(49)	(321)	(173)	-	-	-
City	200075	City Of Underwood	0.000000%	(1,092)	(745)	(347)	-	-	-	-	-
City	200076	City Of New Leipzig	0.000000%	(105)	(105)	-	-	-	-	-	-
City	200077	City Of Stanley	0.087154%	363	6,337	(3,612)	(8)	(2,354)	-	-	-
City	200080	City Of Crosby	0.005139%	(6,237)	(1,775)	(2,204)	(2,119)	(139)	-	-	-
City	200083	City Of Grafton	0.159247%	(16,539)	8,223	(12,432)	(8,029)	(4,301)	-	-	-
City	200084	City Of Emerald	0.011869%	(644)	955	(721)	(557)	(321)	-	-	-
City	200085	City Of Lincoln	0.030373%	(13,892)	(2,841)	(6,369)	(3,862)	(820)	-	-	-
City	200086	City Of Minto	0.004213%	(832)	(217)	(287)	(214)	(114)	-	-	-
City	200087	City Of Ashley	0.010194%	(1,706)	149	(1,024)	(556)	(275)	-	-	-
City	200088	City Of Neche	0.000000%	(417)	(417)	-	-	-	-	-	-
City	200089	City Of Surrey	0.027091%	(2,100)	1,339	(2,266)	(441)	(732)	-	-	-

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

Employer Type	Employer ID	Employer	Schedule of Deferred Outflows/(Inflows)									
			Proportionate Share	Total Deferred	2026	2027	2028	2029	2030	2031	2032 and Thereafter	
City	200090	City Of Hankinson	0.014139%	(5,827)	(1,216)	(2,611)	(1,618)	(382)	-	-	-	
City	200091	City Of New Rockford	0.013209%	(3,882)	(396)	(1,666)	(1,473)	(357)	-	-	-	
City	200092	City of Minot	0.828193%	98,191	109,254	(2,008)	13,311	(22,366)	-	-	-	
City	200094	City Of West Fargo	1.636888%	(25,509)	160,166	(78,594)	(62,876)	(44,205)	-	-	-	
City	200096	City Of Valley City	0.103102%	6,714	16,777	(4,597)	(2,682)	(2,784)	-	-	-	
City	200097	City Of Devils Lake	0.225561%	(21,679)	12,790	(16,853)	(11,525)	(6,091)	-	-	-	
City	200098	City Of Oakes	0.061224%	(3,313)	4,103	(3,443)	(2,320)	(1,653)	-	-	-	
City	200100	City Of Mohall	0.006332%	(6,093)	(1,583)	(2,680)	(1,659)	(171)	-	-	-	
City	200101	City Of Lidgerwood	0.004240%	(1,939)	(394)	(1,080)	(350)	(115)	-	-	-	
City	200102	City Of Mcclusky	0.000000%	(119)	(119)	-	-	-	-	-	-	
City	200103	City Of Burlington	0.025059%	(6,875)	(316)	(3,589)	(2,293)	(677)	-	-	-	
City	200104	City Of Lisbon	0.036406%	(674)	1,867	(1,581)	23	(983)	-	-	-	
City	200110	City Of Halliday	0.011839%	(709)	904	(732)	(561)	(320)	-	-	-	
City	200111	City Of Maddock	0.012728%	(778)	974	(781)	(627)	(344)	-	-	-	
City	200114	City Of Regent	0.002647%	(1,968)	(270)	(793)	(834)	(71)	-	-	-	
City	200115	City of Lakota	0.007338%	(3,845)	(802)	(1,510)	(1,335)	(198)	-	-	-	
City	200117	City of Alexander	0.020118%	(1,152)	1,626	(1,264)	(971)	(543)	-	-	-	
City	200118	City of Berthold	0.012380%	1,564	1,827	431	(360)	(334)	-	-	-	
City	200119	City of Carson	0.005215%	(1,728)	(282)	(1,023)	(282)	(141)	-	-	-	
City	200120	City of Dodge	0.004769%	(370)	330	(336)	(235)	(129)	-	-	-	
City	200123	City of Grenora	0.010163%	(1,168)	674	(1,001)	(567)	(274)	-	-	-	
City	200124	City of Kindred	0.012263%	(621)	1,005	(725)	(570)	(331)	-	-	-	
City	200125	City of Richardton	0.005026%	(673)	(74)	(260)	(203)	(136)	-	-	-	
City	200126	City of Garrison	0.010010%	(500)	850	(981)	(99)	(270)	-	-	-	
City	200128	City of Rolette	0.000000%	(1,485)	(267)	(933)	(285)	-	-	-	-	
City	200129	City of Leeds	0.000000%	(112)	7	7	(126)	-	-	-	-	
County	300001	Adams County	0.058353%	(8,676)	896	(6,201)	(1,795)	(1,576)	-	-	-	
County	300002	Barnes County	0.333805%	(31,885)	19,463	(25,576)	(16,757)	(9,015)	-	-	-	
County	300003	Benson County	0.136421%	(12,970)	7,177	(10,088)	(6,375)	(3,684)	-	-	-	
County	300004	Billings County	0.422574%	(84,941)	2,275	(46,678)	(29,126)	(11,412)	-	-	-	
County	300005	Bottineau County	0.265437%	(38,955)	7,068	(22,042)	(16,813)	(7,168)	-	-	-	
County	300006	Bowman County	0.108365%	(11,974)	4,369	(8,013)	(5,404)	(2,926)	-	-	-	
County	300007	Burke County	0.121634%	(23,345)	996	(13,242)	(7,814)	(3,285)	-	-	-	
County	300008	Burleigh County	1.704090%	(100,181)	117,534	(95,580)	(76,115)	(46,020)	-	-	-	
County	300009	Cass County	2.265316%	(232,940)	113,352	(173,245)	(111,870)	(61,177)	-	-	-	
County	300010	Cavalier County	0.280724%	(35,851)	8,882	(23,487)	(13,665)	(7,581)	-	-	-	
County	300011	Dickey County	0.124525%	(13,518)	6,405	(10,256)	(6,304)	(3,363)	-	-	-	
County	300012	Divide County	0.139264%	(34,342)	(1,262)	(18,037)	(11,282)	(3,761)	-	-	-	
County	300013	Dunn County	0.478908%	(71,675)	16,606	(44,630)	(30,718)	(12,933)	-	-	-	
County	300014	Eddy County	0.081400%	(1,374)	5,841	(4,142)	(875)	(2,198)	-	-	-	
County	300015	Emmons County	0.231720%	(13,214)	16,151	(12,830)	(10,277)	(6,258)	-	-	-	
County	300016	Foster County	0.070414%	(13,989)	(273)	(8,836)	(2,978)	(1,902)	-	-	-	
County	300017	Golden Valley County	0.087578%	(7,011)	5,373	(5,607)	(4,412)	(2,365)	-	-	-	
County	300018	Grand Forks County	1.354248%	(119,182)	74,480	(83,749)	(73,341)	(36,572)	-	-	-	
County	300019	Grant County	0.075811%	(19,402)	71	(9,786)	(7,640)	(2,047)	-	-	-	
County	300020	Griggs County	0.074971%	(2,952)	5,262	(4,082)	(2,107)	(2,025)	-	-	-	
County	300021	Hettinger County	0.081360%	(16,587)	1,357	(9,781)	(5,966)	(2,197)	-	-	-	
County	300023	Lamoure County	0.128460%	(21,711)	3,925	(12,775)	(9,392)	(3,469)	-	-	-	
County	300024	Logan County	0.053241%	(4,403)	3,049	(3,053)	(2,961)	(1,438)	-	-	-	
County	300025	Mchenry County	0.120954%	2,550	10,636	(3,221)	(1,599)	(3,266)	-	-	-	
County	300026	Mcintosh County	0.080758%	(2,095)	5,259	(3,495)	(1,678)	(2,181)	-	-	-	
County	300027	Mckenzie County	1.043191%	(133,809)	46,821	(86,576)	(65,882)	(28,172)	-	-	-	
County	300028	Mclean County	0.479281%	(53,074)	23,458	(38,141)	(25,448)	(12,943)	-	-	-	
County	300029	Mercer County	0.336304%	(35,567)	15,090	(24,558)	(17,017)	(9,082)	-	-	-	
County	300030	Morton County	0.695610%	(90,968)	29,001	(62,307)	(38,877)	(18,785)	-	-	-	
County	300031	Mountrail County	0.645586%	(62,183)	28,191	(47,074)	(25,865)	(17,435)	-	-	-	
County	300032	Nelson County	0.110531%	(21,214)	608	(11,446)	(7,391)	(2,985)	-	-	-	
County	300033	Oliver County	0.051159%	(21,097)	(2,236)	(9,841)	(7,638)	(1,382)	-	-	-	
County	300034	Pembina County	0.196239%	(27,151)	7,445	(16,054)	(13,242)	(5,300)	-	-	-	
County	300035	Pierce County	0.137904%	(33,626)	(1,503)	(17,990)	(10,409)	(3,724)	-	-	-	
County	300036	Ramsey County	0.360197%	(57,082)	6,245	(36,182)	(17,418)	(9,727)	-	-	-	
County	300037	Ransom County	0.162135%	(19,280)	8,301	(13,482)	(9,720)	(4,379)	-	-	-	
County	300038	Renville County	0.118697%	(10,510)	7,013	(9,212)	(5,105)	(3,206)	-	-	-	
County	300039	Richland County	0.507257%	(92,707)	6,427	(53,419)	(32,016)	(13,699)	-	-	-	

\* Based on a measurement date of June 30, 2025. Will be used for fiscal year ending June 30, 2026.



# 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)						2032 and Thereafter
					2026	2027	2028	2029	2030	2031	
County	300040	Rolette County	0.187377%	(8,469)	12,398	(10,874)	(4,933)	(5,060)	-	-	-
County	300041	Sargent County	0.098413%	324	10,613	(3,825)	(3,806)	(2,658)	-	-	-
County	300042	Sheridan County	0.031215%	(17,407)	(3,848)	(7,583)	(5,133)	(843)	-	-	-
County	300043	Sheridan County	0.000963%	450	232	113	131	(26)	-	-	-
County	300044	Slope County	0.103364%	(11,819)	4,518	(8,314)	(5,232)	(2,791)	-	-	-
County	300045	Stark County	0.450006%	(91,657)	8,098	(51,532)	(36,070)	(12,153)	-	-	-
County	300046	Steele County	0.060887%	(12,075)	(29)	(6,043)	(4,359)	(1,644)	-	-	-
County	300047	Stutsman County	0.642000%	(76,461)	28,283	(45,497)	(41,909)	(17,338)	-	-	-
County	300048	Towner County	0.093634%	(29,359)	(2,330)	(13,163)	(11,337)	(2,529)	-	-	-
County	300049	Traill County	0.312086%	(35,547)	16,295	(26,943)	(16,471)	(8,428)	-	-	-
County	300050	Walsh County	0.200408%	(42,422)	1,404	(22,912)	(15,502)	(5,412)	-	-	-
County	300051	Ward County	1.133458%	(165,846)	33,200	(98,899)	(69,537)	(30,610)	-	-	-
County	300052	Wells County	0.171119%	(30,460)	3,748	(18,158)	(11,429)	(4,621)	-	-	-
County	300053	Williams County	1.697235%	(161,888)	96,987	(120,752)	(92,288)	(45,835)	-	-	-
School District	400002	Mcclusky Public Schools	0.010257%	(832)	544	(439)	(660)	(277)	-	-	-
School District	400003	Lake Region Special Education Unit	0.042583%	(8,263)	502	(4,828)	(2,787)	(1,150)	-	-	-
School District	400004	Lidgerwood Public School	0.027932%	(3,931)	561	(2,325)	(1,413)	(754)	-	-	-
School District	400006	Halliday Public School	0.000000%	(1,638)	(1,122)	(516)	-	-	-	-	-
School District	400007	Oliver-Mercer Special Education Unit	0.021907%	(3,220)	(78)	(1,624)	(926)	(592)	-	-	-
School District	400008	Underwood School District #8	0.014913%	(10,900)	(3,206)	(4,547)	(2,744)	(403)	-	-	-
School District	400010	New Town Public School District	0.103254%	(27,809)	(2,630)	(14,061)	(8,330)	(2,788)	-	-	-
School District	400011	Bottineau Public School	0.110230%	(18,061)	1,966	(10,949)	(6,101)	(2,977)	-	-	-
School District	400012	Peace Garden Special Services	0.021731%	(9,398)	(1,661)	(5,088)	(2,062)	(587)	-	-	-
School District	400014	Beulah Public School #27	0.063907%	(19,524)	(2,445)	(8,515)	(6,838)	(1,726)	-	-	-
School District	400016	St John School District #3	0.049039%	(16,873)	(1,843)	(8,335)	(5,371)	(1,324)	-	-	-
School District	400017	Ellendale Public School District #40	0.034943%	(2,566)	1,732	(2,029)	(1,325)	(944)	-	-	-
School District	400018	Rural Cass Special Education Unit	0.022395%	(4,952)	(59)	(2,951)	(1,337)	(605)	-	-	-
School District	400019	Fargo Public Schools	1.681829%	(310,474)	8,323	(170,685)	(102,693)	(45,419)	-	-	-
School District	400020	Surrey Schools	0.030642%	(10,757)	(1,471)	(5,133)	(3,325)	(828)	-	-	-
School District	400021	Jamestown Public School District #1	0.168877%	(47,659)	(9,634)	(21,847)	(11,617)	(4,561)	-	-	-
School District	400023	Warwick Public School	0.023841%	(15,023)	(4,669)	(6,363)	(3,347)	(644)	-	-	-
School District	400024	Souris Valley Special Services	0.034448%	(7,428)	239	(4,637)	(2,100)	(930)	-	-	-
School District	400025	Rugby Public School District #5	0.058582%	(11,160)	250	(6,714)	(3,114)	(1,582)	-	-	-
School District	400026	Billings County School District	0.014221%	(5,957)	(1,689)	(2,537)	(1,347)	(384)	-	-	-
School District	400027	Belcourt School District #7	0.415903%	(90,424)	142	(49,702)	(29,632)	(11,232)	-	-	-
School District	400028	West Fargo Public School #6	1.315986%	(222,414)	18,729	(123,728)	(81,876)	(35,539)	-	-	-
School District	400029	Minot Public School District #1	1.194696%	(265,980)	(10,361)	(138,594)	(84,761)	(32,264)	-	-	-
School District	400030	Belfield Public School #13	0.009514%	(9,094)	(3,517)	(3,456)	(1,864)	(257)	-	-	-
School District	400031	Minto Public School District #20	0.023588%	(7,420)	(696)	(3,538)	(2,549)	(637)	-	-	-
School District	400033	Harvey Public School Dist #38	0.028494%	(16,690)	(4,619)	(7,363)	(3,938)	(770)	-	-	-
School District	400034	Oakes Public Schools	0.038896%	(7,538)	563	(4,259)	(2,792)	(1,050)	-	-	-
School District	400035	Larimore Public School District #44	0.046921%	(6,795)	1,482	(4,201)	(2,809)	(1,267)	-	-	-
School District	400036	Hazen Public School District #3	0.036659%	(10,896)	(1,961)	(5,569)	(2,376)	(990)	-	-	-
School District	400038	Park River Area School District	0.057760%	(6,632)	2,777	(4,093)	(3,756)	(1,560)	-	-	-
School District	400039	Hillsboro Public School	0.032102%	(7,187)	(227)	(4,030)	(2,063)	(867)	-	-	-
School District	400040	Lisbon Public School	0.044083%	(19,921)	(4,010)	(9,161)	(5,560)	(1,190)	-	-	-
School District	400042	Northern Cass School District # 97	0.041886%	(10,929)	(1,763)	(5,202)	(2,833)	(1,131)	-	-	-
School District	400043	Mandaree Public School #36	0.045206%	(12,758)	(3,108)	(5,757)	(2,672)	(1,221)	-	-	-
School District	400044	Thompson Public School	0.051168%	1,467	5,631	(957)	(1,825)	(1,382)	-	-	-
School District	400045	Northern Plains Special Ed Unit	0.016422%	(3,207)	166	(1,808)	(1,122)	(443)	-	-	-
School District	400046	Bowman County School District #1	0.039247%	(18,888)	(3,381)	(8,788)	(5,659)	(1,060)	-	-	-
School District	400047	Apple Creek Elementary School	0.006150%	440	814	77	(285)	(166)	-	-	-
School District	400048	Burke Central School	0.003513%	(5,534)	(2,198)	(1,866)	(1,375)	(95)	-	-	-
School District	400049	Washburn Public School	0.032719%	(5,667)	708	(3,214)	(2,277)	(884)	-	-	-
School District	400050	Enderlin Area School District #24	0.039947%	(5,315)	1,088	(3,542)	(1,782)	(1,079)	-	-	-
School District	400051	Midkota School	0.013306%	(5,333)	(1,120)	(2,174)	(1,680)	(359)	-	-	-
School District	400052	Velva Public School	0.040011%	(5,646)	1,736	(3,431)	(2,870)	(1,081)	-	-	-
School District	400053	Sheneye Valley Special Education Unit	0.047500%	(12,462)	(1,116)	(6,339)	(3,724)	(1,283)	-	-	-
School District	400054	Center Stanton Public School	0.011471%	(4,930)	(914)	(1,928)	(1,778)	(310)	-	-	-
School District	400055	Burleigh County Special Education Unit	0.007429%	(575)	496	(491)	(379)	(201)	-	-	-
School District	400056	New Rockford Sheneye Public School	0.010922%	(6,319)	(2,419)	(2,322)	(1,283)	(295)	-	-	-
School District	400057	James River Multidistrict Special Education Unit	0.036251%	(10,756)	(939)	(5,294)	(3,544)	(979)	-	-	-
School District	400058	Newburg United Public School	0.018868%	(2,451)	581	(1,485)	(1,037)	(510)	-	-	-
School District	400059	Napoleon Public School District #2	0.016336%	(4,698)	(965)	(2,334)	(958)	(441)	-	-	-

\* Based on a measurement date of June 30, 2025. Will be used for fiscal year ending June 30, 2026.



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

Employer Type	Employer ID	Employer	Proportionate Share	Schedule of Deferred Outflows/(Inflows)						2032 and Thereafter	
				Total Deferred	2026	2027	2028	2029	2030		2031
School District	400060	Yellowstone School District # 14	0.020006%	(5,508)	(112)	(3,060)	(1,796)	(540)	-	-	-
School District	400061	Cavalier Public Schools	0.026246%	(7,740)	(1,036)	(4,000)	(1,995)	(709)	-	-	-
School District	400062	Richland School District # 44	0.024145%	(5,698)	(921)	(3,026)	(1,099)	(652)	-	-	-
School District	400063	Fort Totten School District # 30	0.022704%	(5,668)	(1,225)	(2,742)	(1,088)	(613)	-	-	-
School District	400064	Bismarck Public Schools	1.938161%	(420,005)	4,912	(228,511)	(144,065)	(52,341)	-	-	-
School District	400065	Solen Public School Dist #3	0.033052%	(7,322)	(1,068)	(3,155)	(2,206)	(893)	-	-	-
School District	400068	Lakota Public School District # 66	0.010906%	(4,822)	(1,271)	(1,666)	(1,590)	(295)	-	-	-
School District	400069	Stanley Community Public School District # 2	0.103066%	(15,874)	1,582	(10,518)	(4,155)	(2,783)	-	-	-
School District	400070	Mandan Public School District #1	0.612088%	(113,240)	9,068	(65,172)	(40,606)	(16,530)	-	-	-
School District	400072	Killdeer Public School #16	0.064719%	(4,602)	2,487	(3,779)	(1,562)	(1,748)	-	-	-
School District	400073	Glenburn School District	0.021739%	(5,063)	(577)	(7,028)	(1,281)	(587)	-	-	-
School District	400074	New Public School #8	0.000000%	(7,028)	(7,028)	-	-	-	-	-	-
School District	400075	Williston Public School #1	0.000000%	(83,694)	(83,731)	33	4	-	-	-	-
School District	400076	Valley City Public School	0.063512%	(5,991)	1,740	(3,746)	(2,270)	(1,715)	-	-	-
School District	400077	Dickinson Public Schools	0.454428%	(98,843)	(1,397)	(53,421)	(31,753)	(12,272)	-	-	-
School District	400078	Drayton Public School #19	0.021189%	(12,211)	(2,741)	(6,054)	(2,844)	(572)	-	-	-
School District	400079	Mohall Lansford Sherwood School	0.028789%	(11,422)	(1,301)	(5,714)	(3,630)	(777)	-	-	-
School District	400080	Westhope Public School #17	0.013993%	(6,209)	(1,418)	(2,654)	(1,759)	(378)	-	-	-
School District	400081	Kindred Public School District #2	0.042785%	(5,616)	1,471	(3,312)	(2,620)	(1,155)	-	-	-
School District	400082	Grafton Public School District #3	0.108875%	(16,473)	3,478	(9,953)	(7,058)	(2,940)	-	-	-
School District	400083	Wilton Public School District	0.037315%	(4,551)	1,541	(2,896)	(2,188)	(1,008)	-	-	-
School District	400084	Sheyenne Valley Career And Tech Center	0.013190%	(2,490)	260	(1,394)	(1,000)	(356)	-	-	-
School District	400085	White Shield School Dist #85	0.072035%	(16,641)	(1,092)	(8,085)	(5,519)	(1,945)	-	-	-
School District	400086	Tgu School District #60	0.127488%	(27,768)	(1,039)	(13,860)	(9,426)	(3,443)	-	-	-
School District	400087	Turtle Lake Mercer School District #72	0.031130%	(7,316)	(159)	(3,793)	(2,523)	(841)	-	-	-
School District	400088	Lamoure School District #8	0.031780%	(6,303)	(601)	(3,322)	(1,522)	(858)	-	-	-
School District	400089	Divide County School Dist #1	0.050054%	(15,531)	(937)	(7,703)	(5,539)	(1,352)	-	-	-
School District	400090	Mott/Regent School Dist #1	0.029328%	(9,557)	(913)	(4,710)	(3,142)	(792)	-	-	-
School District	400091	United Public School District # 7	0.067523%	(16,376)	(1,152)	(8,752)	(4,648)	(1,824)	-	-	-
School District	400092	Kulm Public School District #7	0.022581%	(2,920)	771	(1,741)	(1,340)	(610)	-	-	-
School District	400093	Midway Public School District #128	0.011923%	(8,252)	(3,470)	(3,006)	(1,454)	(322)	-	-	-
School District	400094	Dunseith School District #1	0.124457%	(25,142)	1,035	(14,575)	(8,241)	(3,361)	-	-	-
School District	400095	Carrington School District #49	0.027765%	(9,799)	(1,484)	(4,834)	(2,731)	(750)	-	-	-
School District	400096	Glen Ullin Public School #48	0.008642%	(4,729)	(1,353)	(1,768)	(1,375)	(233)	-	-	-
School District	400099	Manvel Public School	0.014236%	(6,766)	(2,000)	(3,081)	(1,301)	(384)	-	-	-
School District	400100	Maple Valley School District	0.029397%	(511)	2,380	(1,002)	(1,095)	(794)	-	-	-
School District	400101	North Border School District # 100	0.033587%	(12,717)	(2,563)	(5,802)	(3,445)	(907)	-	-	-
School District	400102	Mckenzie Cty Public School #1	0.096245%	(45,813)	(13,879)	(19,482)	(9,853)	(2,599)	-	-	-
School District	400103	Devils Lake Public School	0.219153%	(42,725)	1,630	(24,940)	(13,497)	(5,918)	-	-	-
School District	400104	Mt Pleasant School Dist #4	0.035422%	(8,479)	(534)	(4,458)	(2,530)	(957)	-	-	-
School District	400105	Central Cass Public School District #7	0.111394%	(16,204)	3,429	(10,516)	(6,109)	(3,008)	-	-	-
School District	400106	Milnor Public School District #2	0.026348%	(7,588)	(245)	(3,625)	(3,006)	(712)	-	-	-
School District	400107	Mapleton Public School	0.012846%	(1,868)	1,001	(1,237)	(1,285)	(347)	-	-	-
School District	400108	Linton Public School District #36	0.031705%	(6,334)	(253)	(3,240)	(1,985)	(856)	-	-	-
School District	400109	Tioga Public School District #15	0.052600%	(21,389)	(4,614)	(10,063)	(5,291)	(1,421)	-	-	-
School District	400114	Zeeland Public Schools	0.007822%	(1,366)	67	(754)	(468)	(211)	-	-	-
School District	400117	Garrison Public School District #51	0.034136%	(8,364)	(1,525)	(3,910)	(2,007)	(922)	-	-	-
School District	400118	Kenmare Public School District #28	0.022067%	(6,312)	(783)	(3,477)	(1,456)	(596)	-	-	-
School District	400119	Lewis & Clark Public Schools	0.049343%	(15,343)	(1,079)	(7,751)	(5,180)	(1,333)	-	-	-
School District	400120	Sw Special Education Unit	0.006454%	(1,025)	49	(608)	(292)	(174)	-	-	-
School District	400121	North Valley Career & Technology Center	0.020083%	(1,409)	1,542	(1,370)	(1,039)	(542)	-	-	-
School District	400122	Dakota Prairie Public School	0.032286%	(15,571)	(3,422)	(6,955)	(4,322)	(872)	-	-	-
School District	400123	Beach Public School District #3	0.058810%	(12,430)	427	(7,252)	(4,017)	(1,588)	-	-	-
School District	400124	Rolette Public School	0.015341%	(4,657)	(411)	(1,912)	(1,920)	(414)	-	-	-
School District	400125	Drake Public School District	0.010807%	(4,463)	(1,271)	(2,037)	(863)	(292)	-	-	-
School District	400128	Sweet Briar School District # 17	0.000000%	(495)	(62)	(139)	(294)	-	-	-	-
School District	400137	New Salem Almont School District #49	0.043864%	(9,770)	748	(5,005)	(4,328)	(1,185)	-	-	-
School District	400138	Max Public School	0.015120%	(9,998)	(2,220)	(4,062)	(3,308)	(408)	-	-	-
School District	400139	East Central Special Education Unit	0.024968%	(4,707)	(185)	(2,310)	(1,538)	(674)	-	-	-
School District	400140	North Sargent School District #3	0.043481%	(2,488)	2,927	(2,706)	(1,535)	(1,174)	-	-	-
School District	400141	Wahpeton Public School District 37	0.094190%	(15,622)	406	(8,003)	(5,481)	(2,544)	-	-	-
School District	400142	Medina Public School District #3	0.019791%	(4,395)	(52)	(2,341)	(1,468)	(534)	-	-	-
School District	400143	Pingree-Buchanan School District	0.022637%	(2,163)	1,469	(1,813)	(1,208)	(611)	-	-	-
School District	400144	West River Student Services	0.019373%	(153)	1,816	(578)	(868)	(523)	-	-	-
School District	400145	Leeds Public School District 6	0.009672%	(2,801)	(1,101)	(1,253)	(186)	(261)	-	-	-
School District	400147	Sawyer Public School	0.023701%	(1,371)	1,919	(1,394)	(1,256)	(640)	-	-	-
School District	400148	Wilmac Multidistrict Special Education Unit	0.086315%	(9,772)	3,247	(5,550)	(5,138)	(2,331)	-	-	-
School District	400149	Great Northwest Education Cooperative	0.000000%	(6,869)	(2,410)	(2,139)	(2,320)	-	-	-	-
School District	400150	Anamoose Public School District #14	0.021886%	(1,801)	1,426	(1,660)	(976)	(591)	-	-	-
School District	400151	South Prairie School District #70	0.064661%	(8,867)	2,835	(5,639)	(4,317)	(1,746)	-	-	-
School District	400152	South East Education Cooperative	0.079926%	(11,441)	4,299	(7,352)	(6,230)	(2,158)	-	-	-

\*Based on a measurement date of June 30, 2025. Will be used for fiscal year ending June 30, 2026.



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

Employer Type	Employer ID	Employer	Proportionate Share	Schedule of Deferred Outflows/(Inflows)							2022 and Thereafter
				Total Deferred	2026	2027	2028	2029	2030	2031	
School District	400153	South Heart Public School District #9	0.037345%	(6,108)	686	(3,533)	(2,252)	(1,009)	-	-	-
School District	400154	Sargent Central Public School District #6	0.022324%	(2,260)	1,548	(1,993)	(1,212)	(603)	-	-	
School District	400155	Fairmount Public School	0.008124%	(882)	882	-	-	-	-	-	
School District	400156	South Central Prairie Special Education Unit	0.009583%	(3,130)	(257)	(1,505)	(1,109)	(259)	-	-	
School District	400157	Pembina Special Education Cooperative	0.000000%	(5,022)	(1,604)	-	-	-	-	-	
School District	400158	Central Regional Education Association	0.136859%	42,885	25,466	9,360	11,755	(3,696)	-	-	
School District	400159	Oberon Public School #16	0.006079%	(512)	394	-	-	(164)	-	-	
School District	400160	Elgin/New Leipzig Public School	0.000000%	(180)	(63)	-	-	-	-	-	
School District	400161	Williston Basin School District #7	0.438141%	(43,341)	59,737	(59,877)	(31,369)	(11,832)	-	-	
School District	400162	Morton Sioux Special Education Unit	0.000000%	2,038	943	736	359	-	-	-	
School District	400163	Nedrose Public School	0.016053%	1,662	2,878	(498)	(285)	-	-	-	
School District	400164	Bowbells Public School District #14	0.007537%	2,311	1,705	774	36	(204)	-	-	
School District	400165	Bowbells Public School District #14	0.014023%	6,434	3,334	1,603	1,876	-	-	-	
School District	400166	Bowbells Public School District #14	0.015493%	6,964	3,635	1,722	2,025	(438)	-	-	
Political Subdivision	500002	Cass County Water Resource District	0.007984%	(6,104)	(1,914)	(3,288)	(686)	(216)	-	-	
Political Subdivision	500003	Walsh County Water Resource District	0.001597%	(389)	(162)	(144)	(40)	(43)	-	-	
Political Subdivision	500005	Ramsay County Soil Conservation District	0.004320%	(628)	212	(433)	(290)	(117)	-	-	
Political Subdivision	500006	James River Soil Conservation District	0.002403%	(322)	(215)	(230)	187	(65)	-	-	
Political Subdivision	500007	Burleigh County Soil Conservation District	0.020296%	(741)	1,659	(909)	(548)	-	-	-	
Political Subdivision	500008	Trails County Water Resource District	0.006166%	(55)	495	(154)	(229)	-	-	-	
Political Subdivision	500009	Grafton Park District	0.016739%	(1,705)	931	(1,472)	(712)	(452)	-	-	
Political Subdivision	500010	Cass County Soil Conservation District	0.028176%	(1,344)	2,254	(1,608)	(1,239)	(761)	-	-	
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.009000%	(4,082)	(468)	(1,796)	(1,575)	(243)	-	-	
Political Subdivision	500016	Greater Ramsey Water District	0.025289%	(8,123)	(995)	(4,214)	(2,231)	(683)	-	-	
Political Subdivision	500017	Carnegie Regional Library	0.007060%	(808)	340	(586)	(371)	(191)	-	-	
Political Subdivision	500018	Griggs County Public Library	0.000000%	(481)	-	-	-	-	-	-	
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.025522%	(9,305)	(1,177)	(4,233)	(3,206)	(689)	-	-	
Political Subdivision	500022	Consolidated Waste Ltd	0.003120%	(3,381)	(1,999)	(1,516)	(1,388)	(278)	-	-	
Political Subdivision	500023	Walsh County Housing Authority	0.003150%	(363)	160	(257)	(181)	(85)	-	-	
Political Subdivision	500024	Williams County Soil Conservation District	0.014133%	(490)	1,314	(78)	(630)	(587)	-	-	
Political Subdivision	500025	Bowman City Park Board	0.000000%	(5,157)	(1,738)	(2,161)	(1,258)	-	-	-	
Political Subdivision	500027	Stark County Council on Aging/Elder Care	0.016002%	1,877	3,000	(71)	(620)	(432)	-	-	
Political Subdivision	500028	Williston Housing Authority	0.023818%	(1,956)	1,555	(1,959)	(1,170)	(646)	-	-	
Political Subdivision	500030	Minot Rural Fire Department	0.033273%	386	3,964	(1,411)	(1,538)	(899)	-	-	
Political Subdivision	500031	Central Plains Water District	0.028309%	(1,096)	1,998	(1,550)	(779)	(765)	-	-	
Political Subdivision	500033	Ransom County Soil Cons Dist	0.013374%	(535)	1,395	(893)	(676)	(361)	-	-	
Political Subdivision	500038	Jameson Regional Airport	0.029939%	(1,324)	2,654	(1,731)	(1,438)	(809)	-	-	
Political Subdivision	500040	Fargo Park District	0.341417%	(64,916)	6,931	(36,942)	(25,685)	(9,220)	-	-	
Political Subdivision	500041	Bismarck Rural Fire Protection	0.092319%	(6,200)	7,175	(6,597)	(4,285)	(2,493)	-	-	
Political Subdivision	500045	Dunsmith Community Nursing Home	0.027987%	(7,792)	(2,581)	(2,935)	(1,520)	(756)	-	-	
Political Subdivision	500047	Mercer County Soil Conservation District	0.005109%	(913)	(300)	(912)	(513)	(138)	-	-	
Political Subdivision	500049	West Fargo Park District	0.110861%	(19,821)	2,468	(11,766)	(7,529)	(2,994)	-	-	
Political Subdivision	500053	Stutsman County Housing Authority	0.023225%	(2,586)	1,416	(1,943)	(1,432)	(627)	-	-	
Political Subdivision	500054	Grand Forks County Water Resource District	0.010773%	2,905	2,846	91	259	(291)	-	-	
Political Subdivision	500055	Southeast Region Career & Technology Center	0.016468%	(648)	1,405	(847)	(807)	-	-	-	
Political Subdivision	500056	Cavalier County Job Development Authority	0.010076%	1,036	1,368	26	(86)	(272)	-	-	
Political Subdivision	500057	Barnes County Soil Conservation District	0.005899%	(1,802)	(85)	(824)	(734)	(159)	-	-	
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	1,229	624	405	200	-	-	-	
Political Subdivision	500061	Ward County Water Resource District	0.003157%	(546)	117	(386)	(181)	(96)	-	-	
Political Subdivision	500063	Southwest Water Authority	0.199306%	(28,056)	4,156	(18,087)	(8,743)	(5,382)	-	-	
Political Subdivision	500068	Burleigh County Council On Aging	0.042800%	(7,917)	(476)	(4,045)	(2,240)	(1,156)	-	-	
Political Subdivision	500072	Walford City Park District	0.079511%	(10,344)	6,448	(6,236)	(4,395)	(2,150)	-	-	
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.007308%	(1,529)	(167)	(828)	(335)	(199)	-	-	
Political Subdivision	500081	Ramsay County Housing Authority	0.003650%	(3,416)	(1,412)	(988)	(917)	-	-	-	
Political Subdivision	500082	Grand Forks Public Library	0.074053%	(6,152)	3,862	(4,903)	(3,111)	(2,000)	-	-	
Political Subdivision	500084	Rolette County Soil Conservation District	0.005129%	212	-	-	(98)	-	-	-	
Political Subdivision	500085	Jameson Parks And Recreation District	0.042511%	(8,099)	(389)	(4,351)	(2,213)	(1,148)	-	-	
Political Subdivision	500091	Ramsay County Water Resource District	0.004147%	196	622	(144)	(170)	(112)	-	-	
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.022306%	(4,541)	594	(2,256)	(2,277)	(602)	-	-	
Political Subdivision	500108	North Dakota Firefighters Association	0.019756%	(1,796)	1,430	(1,399)	(1,303)	(534)	-	-	
Political Subdivision	500109	James River Valley Library System	0.038985%	(3,914)	1,850	(2,948)	(1,763)	(1,053)	-	-	
Political Subdivision	500110	Grand Forks Park District	0.208648%	(15,993)	13,464	(14,411)	(9,411)	(5,635)	-	-	
Political Subdivision	500111	McIntosh County Housing Authority	0.000000%	(1)	(1)	-	-	-	-	-	
Political Subdivision	500112	Foster County Soil Conservation District	0.000000%	-	-	-	-	-	-	-	
School District	500113	Lonetree Special Education Unit	0.000000%	(783)	(350)	(365)	(68)	-	-	-	
School District	500114	Roughrider Education Services Program (RESP)	0.000000%	159	50	56	53	-	-	-	
Political Subdivision	500115	Agassiz Water Users District	0.010741%	(777)	864	(776)	(575)	(290)	-	-	
Political Subdivision	500116	Western Area Water Supply Authority	0.045455%	(12,868)	(424)	(6,094)	(5,122)	(1,226)	-	-	
Political Subdivision	500118	Crosby Park District	0.000000%	(353)	(353)	-	-	-	-	-	
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.014460%	(1,710)	632	(1,308)	(643)	(391)	-	-	
Political Subdivision	500121	Devils Lake Park Board	0.039926%	(3,360)	2,402	(2,768)	(1,916)	(1,078)	-	-	
Political Subdivision	500122	North Central Soil Conservation District	0.004996%	50	473	(56)	(232)	(135)	-	-	
Political Subdivision	500125	Wahpeton Park Board	0.031411%	(7,494)	(306)	(3,808)	(2,532)	(848)	-	-	
Political Subdivision	500126	City Of Bottineau Park Board	0.009491%	(878)	352	(591)	(383)	(256)	-	-	
Political Subdivision	500128	Logan County Soil Conservation District	0.003400%	(1,117)	(278)	(582)	(165)	(92)	-	-	
Political Subdivision	500129	Park District - City of New Rockford	0.000000%	(1,795)	(729)	(899)	(167)	-	-	-	
Political Subdivision	500130	Trails County Job Development Authority	0.013903%	(200)	1,513	(750)	(588)	(375)	-	-	
Political Subdivision	500131	Minot Park District	0.086335%	(15,724)	2,099	(8,784)	(7,307)	(2,332)	-	-	
Political Subdivision	500132	Valley City Park District	0.030133%	(7,309)	741	(4,269)	(2,872)	(814)	-	-	
Political Subdivision	500136	Tioga Park District	0.007807%	176	1,244	(536)	(321)	(211)	-	-	
Political Subdivision	500137	Municipal Airport Authority of the City of Fargo	0.133546%	3,903	20,683	(7,475)	(5,698)	(3,607)	-	-	
Political Subdivision	500140	Eddy County Soil Conservation District	0.000000%	(1,763)	(254)	(649)	(860)	-	-	-	
Political Subdivision	500141	Kindred Park District	0.005138%	(46)	917	(290)	(290)	(144)	-	-	
Political Subdivision	500142	Sheridan County Soil Conservation District	0.004866%	235	823	(192)	(264)	(132)	-	-	
Political Subdivision	500145	Walsh County Job Development Authority	0.000000%	-	-	-	-	-	-	-	
Political Subdivision	500152	Horace Rural Fire Protection District	0.015650%	2,859	3,219	1,287	(1,224)	(423)	-	-	
Political Subdivision	500059	Trails Rural Water District	0.000000%	(227)	-	-	-	-	-	-	
Political Subdivision	500123	Williston Rural Fire Protection District #1	0.000000%	(145)	(145)	-	-	-	-	-	
Political Subdivision	500124	Emmons County Soil Conservation District	0.000000%	(47)	-	-	-	-	-	-	
Political Subdivision	500127	Bottineau County Water Resource District	0.000000%	23	-	-	-	-	-	-	
State of ND	030500	Tobacco Prevention/Control Committee	0.000000%	-	-	-	-	-	-	-	
<b>Total</b>			<b>100.000000%</b>	<b>\$ (13,494,070)</b>	<b>\$ 3,729,153</b>	<b>\$ (8,621,390)</b>	<b>\$ (5,901,252)</b>	<b>\$ (2,700,581)</b>	<b>\$ -</b>	<b>\$ -</b>	

\* Based on a measurement date of June 30, 2025. Will be used for fiscal year ending June 30, 2026. The sum of the values by employer differ from the System totals due to rounding.



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

Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions												Changes in Proportionate Share												Total Deferred	2026	2027	2028	2029	2030	2031
			2018	2019	2020	2021	2022	2023	2024	2025	2018	2019	2020	2021	2022	2023	2024	2025															
During Year Ending Recognition Period			7,2973	7,2213	5,6501	5,2592	4,8884	4,5028	4,1771	3,9615	7,2973	7,2213	5,6501	5,2592	4,8884	4,5028	4,1771	3,9615	Schedule of Deferred Outflow/(Inflow) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions														
State of ND	010100	Governor's Office	\$ (154) \$ 227 \$ 895 \$ (468) \$ 716 \$ (601) \$ 1,295 \$ 3,163 \$ (9,078) \$ 4,809 \$ (1,030) \$ 1,994 \$ (1,283) \$ 8,625 \$ (7,134) \$ (33,970) \$ (21,744) \$ (6,737) \$ (7,760) \$ (7,238) \$ (6,329) \$ (5,583) \$ (4,845) \$ (4,227) \$ (3,611) \$ (3,091) \$ (2,606) \$ (2,139) \$ (1,719) \$ (1,329) \$ (900) \$ (6,455) \$ (6,762) \$ (37,591) 21,453 \$ (42,613) \$ (28,288) \$ (75,274) \$ 293,834 \$ 21,975 \$ 18,287 \$ 67,659 \$ 234,850 \$ 12,239 \$ 131,971 \$ 9,434 \$ 57,045 \$ (5,580) \$ (6,083) \$ (6,423) \$ (6,868) \$ (7,319) \$ (7,770) \$ (8,221) \$ (8,672) \$ (9,123) \$ (9,574) \$ (10,025) \$ (10,476) \$ (10,927) \$ (11,378) \$ (11,829) \$ (12,280) \$ (12,731) \$ (13,182) \$ (13,633) \$ (14,084) \$ (14,535) \$ (14,986) \$ (15,437) \$ (15,888) \$ (16,339) \$ (16,790) \$ (17,241) \$ (17,692) \$ (18,143) \$ (18,594) \$ (19,045) \$ (19,496) \$ (19,947) \$ (20,398) \$ (20,849) \$ (21,300) \$ (21,751) \$ (22,202) \$ (22,653) \$ (23,104) \$ (23,555) \$ (24,006) \$ (24,457) \$ (24,908) \$ (25,359) \$ (25,810) \$ (26,261) \$ (26,712) \$ (27,163) \$ (27,614) \$ (28,065) \$ (28,516) \$ (28,967) \$ (29,418) \$ (29,869) \$ (30,320) \$ (30,771) \$ (31,222) \$ (31,673) \$ (32,124) \$ (32,575) \$ (33,026) \$ (33,477) \$ (33,928) \$ (34,379) \$ (34,830) \$ (35,281) \$ (35,732) \$ (36,183) \$ (36,634) \$ (37,085) \$ (37,536) \$ (37,987) \$ (38,438) \$ (38,889) \$ (39,340) \$ (39,791) \$ (40,242) \$ (40,693) \$ (41,144) \$ (41,595) \$ (42,046) \$ (42,497) \$ (42,948) \$ (43,399) \$ (43,850) \$ (44,301) \$ (44,752) \$ (45,203) \$ (45,654) \$ (46,105) \$ (46,556) \$ (47,007) \$ (47,458) \$ (47,909) \$ (48,360) \$ (48,811) \$ (49,262) \$ (49,713) \$ (50,164) \$ (50,615) \$ (51,066) \$ (51,517) \$ (51,968) \$ (52,419) \$ (52,870) \$ (53,321) \$ (53,772) \$ (54,223) \$ (54,674) \$ (55,125) \$ (55,576) \$ (56,027) \$ (56,478) \$ (56,929) \$ (57,380) \$ (57,831) \$ (58,282) \$ (58,733) \$ (59,184) \$ (59,635) \$ (60,086) \$ (60,537) \$ (60,988) \$ (61,439) \$ (61,890) \$ (62,341) \$ (62,792) \$ (63,243) \$ (63,694) \$ (64,145) \$ (64,596) \$ (65,047) \$ (65,498) \$ (65,949) \$ (66,400) \$ (66,851) \$ (67,302) \$ (67,753) \$ (68,204) \$ (68,655) \$ (69,106) \$ (69,557) \$ (70,008) \$ (70,459) \$ (70,910) \$ (71,361) \$ (71,812) \$ (72,263) \$ (72,714) \$ (73,165) \$ (73,616) \$ (74,067) \$ (74,518) \$ (74,969) \$ (75,420) \$ (75,871) \$ (76,322) \$ (76,773) \$ (77,224) \$ (77,675) \$ (78,126) \$ (78,577) \$ (79,028) \$ (79,479) \$ (79,930) \$ (80,381) \$ (80,832) \$ (81,283) \$ (81,734) \$ (82,185) \$ (82,636) \$ (83,087) \$ (83,538) \$ (83,989) \$ (84,440) \$ (84,891) \$ (85,342) \$ (85,793) \$ (86,244) \$ (86,695) \$ (87,146) \$ (87,597) \$ (88,048) \$ (88,499) \$ (88,950) \$ (89,401) \$ (89,852) \$ (90,303) \$ (90,754) \$ (91,205) \$ (91,656) \$ (92,107) \$ (92,558) \$ (93,009) \$ (93,460) \$ (93,911) \$ (94,362) \$ (94,813) \$ (95,264) \$ (95,715) \$ (96,166) \$ (96,617) \$ (97,068) \$ (97,519) \$ (97,970) \$ (98,421) \$ (98,872) \$ (99,323) \$ (99,774) \$ (100,225) \$ (100,676) \$ (101,127) \$ (101,578) \$ (102,029) \$ (102,480) \$ (102,931) \$ (103,382) \$ (103,833) \$ (104,284) \$ (104,735) \$ (105,186) \$ (105,637) \$ (106,088) \$ (106,539) \$ (106,990) \$ (107,441) \$ (107,892) \$ (108,343) \$ (108,794) \$ (109,245) \$ (109,696) \$ (110,147) \$ (110,598) \$ (111,049) \$ (111,500) \$ (111,951) \$ (112,402) \$ (112,853) \$ (113,304) \$ (113,755) \$ (114,206) \$ (114,657) \$ (115,108) \$ (115,559) \$ (116,010) \$ (116,461) \$ (116,912) \$ (117,363) \$ (117,814) \$ (118,265) \$ (118,716) \$ (119,167) \$ (119,618) \$ (120,069) \$ (120,520) \$ (120,971) \$ (121,422) \$ (121,873) \$ (122,324) \$ (122,775) \$ (123,226) \$ (123,677) \$ (124,128) \$ (124,579) \$ (125,030) \$ (125,481) \$ (125,932) \$ (126,383) \$ (126,834) \$ (127,285) \$ (127,736) \$ (128,187) \$ (128,638) \$ (129,089) \$ (129,540) \$ (129,991) \$ (130,442) \$ (130,893) \$ (131,344) \$ (131,795) \$ (132,246) \$ (132,697) \$ (133,148) \$ (133,599) \$ (134,050) \$ (134,501) \$ (134,952) \$ (135,403) \$ (135,854) \$ (136,305) \$ (136,756) \$ (137,207) \$ (137,658) \$ (138,109) \$ (138,560) \$ (139,011) \$ (139,462) \$ (139,913) \$ (140,364) \$ (140,815) \$ (141,266) \$ (141,717) \$ (142,168) \$ (142,619) \$ (143,070) \$ (143,521) \$ (143,972) \$ (144,423) \$ (144,874) \$ (145,325) \$ (145,776) \$ (146,227) \$ (146,678) \$ (147,129) \$ (147,580) \$ (148,031) \$ (148,482) \$ (148,933) \$ (149,384) \$ (149,835) \$ (150,286) \$ (150,737) \$ (151,188) \$ (151,639) \$ (152,090) \$ (152,541) \$ (152,992) \$ (153,443) \$ (153,894) \$ (154,345) \$ (154,796) \$ (155,247) \$ (155,698) \$ (156,149) \$ (156,600) \$ (157,051) \$ (157,502) \$ (157,953) \$ (158,404) \$ (158,855) \$ (159,306) \$ (159,757) \$ (160,208) \$ (160,659) \$ (161,110) \$ (161,561) \$ (162,012) \$ (162,463) \$ (162,914) \$ (163,365) \$ (163,816) \$ (164,267) \$ (164,718) \$ (165,169) \$ (165,620) \$ (166,071) \$ (166,522) \$ (166,973) \$ (167,424) \$ (167,875) \$ (168,326) \$ (168,777) \$ (169,228) \$ (169,679) \$ (170,130) \$ (170,581) \$ (171,032) \$ (171,483) \$ (171,934) \$ (172,385) \$ (172,836) \$ (173,287) \$ (173,738) \$ (174,189) \$ (174,640) \$ (175,091) \$ (175,542) \$ (175,993) \$ (176,444) \$ (176,895) \$ (177,346) \$ (177,797) \$ (178,248) \$ (178,699) \$ (179,150) \$ (179,601) \$ (180,052) \$ (180,503) \$ (180,954) \$ (181,405) \$ (181,856) \$ (182,307) \$ (182,758) \$ (183,209) \$ (183,660) \$ (184,111) \$ (184,562) \$ (185,013) \$ (185,464) \$ (185,915) \$ (186,366) \$ (186,817) \$ (187,268) \$ (187,719) \$ (188,170) \$ (188,621) \$ (189,072) \$ (189,523) \$ (189,974) \$ (190,425) \$ (190,876) \$ (191,327) \$ (191,778) \$ (192,229) \$ (192,680) \$ (193,131) \$ (193,582) \$ (194,033) \$ (194,484) \$ (194,935) \$ (195,386) \$ (195,837) \$ (196,288) \$ (196,739) \$ (197,190) \$ (197,641) \$ (198,092) \$ (198,543) \$ (198,994) \$ (199,445) \$ (199,896) \$ (200,347) \$ (200,798) \$ (201,249) \$ (201,700) \$ (202,151) \$ (202,602) \$ (203,053) \$ (203,504) \$ (203,955) \$ (204,406) \$ (204,857) \$ (205,308) \$ (205,759) \$ (206,210) \$ (206,661) \$ (207,112) \$ (207,563) \$ (208,014) \$ (208,465) \$ (208,916) \$ (209,367) \$ (209,818) \$ (210,269) \$ (210,720) \$ (211,171) \$ (211,622) \$ (212,073) \$ (212,524) \$ (212,975) \$ (213,426) \$ (213,877) \$ (214,328) \$ (214,779) \$ (215,230) \$ (215,681) \$ (216,132) \$ (216,583) \$ (217,034) \$ (217,485) \$ (217,936) \$ (218,387) \$ (218,838) \$ (219,289) \$ (219,740) \$ (220,191) \$ (220,642) \$ (221,093) \$ (221,544) \$ (221,995) \$ (222,446) \$ (222,897) \$ (223,348) \$ (223,799) \$ (224,250) \$ (224,701) \$ (225,152) \$ (225,603) \$ (226,054) \$ (226,505) \$ (226,956) \$ (227,407) \$ (227,858) \$ (228,309) \$ (228,760) \$ (229,211) \$ (229,662) \$ (230,113) \$ (230,564) \$ (231,015) \$ (231,466) \$ (231,917) \$ (232,368) \$ (232,819) \$ (233,270) \$ (233,721) \$ (234,172) \$ (234,623) \$ (235,074) \$ (235,525) \$ (235,976) \$ (236,427) \$ (236,878) \$ (237,329) \$ (237,780) \$ (238,231) \$ (238,682) \$ (239,133) \$ (239,584) \$ (240,035) \$ (240,486) \$ (240,937) \$ (241,388) \$ (241,839) \$ (242,290) \$ (242,741) \$ (243,192) \$ (243,643) \$ (244,094) \$ (244,545) \$ (244,996) \$ (245,447) \$ (245,898) \$ (246,349) \$ (246,800) \$ (247,251) \$ (247,702) \$ (248,153) \$ (248,604) \$ (249,055) \$ (249,506) \$ (249,957) \$ (250,408) \$ (250,859) \$ (251,310) \$ (251,761) \$ (252,212) \$ (252,663) \$ (253,114) \$ (253,565) \$ (254,016) \$ (254,467) \$ (254,918) \$ (255,369) \$ (255,820) \$ (256,271) \$ (256,722) \$ (257,173) \$ (257,624) \$ (258,075) \$ (258,526) \$ (258,977) \$ (259,428) \$ (259,879) \$ (260,330) \$ (260,781) \$ (261,232) \$ (261,683) \$ (262,134) \$ (262,585) \$ (263,036) \$ (263,487) \$ (263,938) \$ (264,389) \$ (264,840) \$ (265,291) \$ (265,742) \$ (266,193) \$ (266,644) \$ (267,095) \$ (267,546) \$ (267,997) \$ (268,448) \$ (268,899) \$ (269,350) \$ (269,801) \$ (270,252) \$ (270,703) \$ (271,154) \$ (271,605) \$ (272,056) \$ (272,507) \$ (272,958) \$ (273,409) \$ (273,860) \$ (274,311) \$ (274,762) \$ (275,213) \$ (275,664) \$ (276,115) \$ (276,566) \$ (277,017) \$ (277,468) \$ (277,919) \$ (278,370) \$ (278,821) \$ (279,272) \$ (279,723) \$ (280,174) \$ (280,625) \$ (281,076) \$ (281,527) \$ (281,978) \$ (282,429) \$ (282,880) \$ (283,331) \$ (283,782) \$ (284,233) \$ (284,684) \$ (285,135) \$ (285,586) \$ (286,037) \$ (286,488) \$ (286,939) \$ (287,390) \$ (287,841) \$ (288,292) \$ (288,743) \$ (289,194) \$ (289,645) \$ (290,096) \$ (290,547) \$ (291,000) \$ (291,451) \$ (291,902) \$ (292,353) \$ (292,804) \$ (293,255) \$ (293,706) \$ (294,157) \$ (294,608) \$ (295,059) \$ (295,510) \$ (295,961) \$ (296,412) \$ (296,863) \$ (297,314) \$ (297,765) \$ (298,216) \$ (298,667) \$ (299,118) \$ (299,569) \$ (300,020) \$ (300,471) \$ (300,922) \$ (301,373) \$ (301,824) \$ (302,275) \$ (302,726) \$ (303,177) \$ (303,628) \$ (304,079) \$ (304,530) \$ (304,981) \$ (305,432) \$ (305,883) \$ (306,334) \$ (306,785) \$ (307,236) \$ (307,687) \$ (308,138) \$ (308,589) \$ (309,040) \$ (309,491) \$ (309,942) \$ (310,393) \$ (310,844) \$ (311,295) \$ (311,746) \$ (312,197) \$ (312,648) \$ (313,099) \$ (313,550) \$ (314,001) \$ (314,452) \$ (314,903) \$ (315,354) \$ (315,805) \$ (316,256) \$ (316,707) \$ (317,158) \$ (317,609) \$ (318,060) \$ (318,511) \$ (318,962) \$ (319,413) \$ (319,864) \$ (320,315) \$ (320,766) \$ (321,217) \$ (321,668) \$ (322,119) \$ (322,570) \$ (323,021) \$ (323,472) \$ (323,923) \$ (324,374) \$ (324,825) \$ (325,276) \$ (325,727) \$ (326,178) \$ (326,629) \$ (327,080) \$ (327,531) \$ (327,982) \$ (328,433) \$ (328,884) \$ (329,335) \$ (329,786) \$ (330,237) \$ (330,688) \$ (331,139) \$ (331,590) \$ (332,041) \$ (332,492) \$ (332,943) \$ (333,394) \$ (333,845) \$ (334,296) \$ (334,747) \$ (335,198) \$ (335,649) \$ (336,100) \$ (336,551) \$ (337,002) \$ (337,453) \$ (337,904) \$ (338,355) \$ (338,806) \$ (339,257) \$ (339,708) \$ (340,159) \$ (340,610) \$ (341,061) \$ (341,512) \$ (341,963) \$ (342,414) \$ (342,865) \$ (343,316) \$ (343,767) \$ (344,218) \$ (344,669) \$ (345,120) \$ (345,571) \$ (346,022) \$ (346,473) \$ (346,924) \$ (347,375) \$ (347,826) \$ (348,277) \$ (348,728) \$ (349,179) \$ (349,630) \$ (350,081) \$ (350,532) \$ (350,983) \$ (351,434) \$ (351,885) \$ (352,336) \$ (352,787) \$ (353,238) \$ (353,689) \$ (354,140) \$ (354,591) \$ (355,042) \$ (355,493) \$ (355,944) \$ (356,395) \$ (356,846) \$ (357,297) \$ (357,748) \$ (358,199) \$ (358,650) \$ (359,101) \$ (359,552) \$ (360,003) \$ (360,454) \$ (360,905) \$ (361,356) \$ (361,807) \$ (362,258) \$ (362,709) \$ (363,160) \$ (363,611) \$ (364,062) \$ (364,513) \$ (364,964) \$ (365,415) \$ (365,866) \$ (366,317) \$ (366,768) \$ (367,219) \$ (367,670) \$ (368,121) \$ (368,572) \$ (369,023) \$ (369,474) \$ (369,925) \$ (370,376) \$ (370,827) \$ (371,278) \$ (371,729) \$ (372,180) \$ (372,631) \$ (373,082) \$ (373,533) \$ (373,984) \$ (374,435) \$ (374,886) \$ (375,337) \$ (375,788) \$ (376,239) \$ (376,690) \$ (377,141) \$ (377,592) \$ (378,043) \$ (378,494) \$ (378,945) \$ (379,396) \$ (379,847) \$ (380,298) \$ (380,749) \$ (381,200) \$ (381,651) \$ (382,102) \$ (382,553) \$ (383,004) \$ (383,455) \$ (383,906) \$ (384,357) \$ (384,808) \$ (385,259) \$ (385,710) \$ (386,161) \$ (386,612) \$ (387,063) \$ (387,514) \$ (387,965) \$ (388,416) \$ (388,867) \$ (389,318) \$ (389,769) \$ (390,220) \$ (390,671) \$ (391,122) \$ (391,573) \$ (392,024) \$ (392,475) \$ (392,926) \$ (393,377) \$ (393,828) \$ (394,279) \$ (394,730) \$ (395,181) \$ (395,632) \$ (396,083) \$ (396,534) \$ (396,985) \$ (397,436) \$ (397,887) \$ (398,338) \$ (398,789) \$ (399,240) \$ (399,691) \$ (400,142) \$ (400,593) \$ (401,044) \$ (401,495) \$ (401,946) \$ (402,397) \$ (402,848) \$ (403,299) \$ (403,750) \$ (404,201) \$ (404,652) \$ (405,103) \$ (405,554) \$ (406,005) \$ (406,456) \$ (406,907) \$ (407,358) \$ (407,809) \$ (408,260) \$ (408,711) \$ (409,162) \$ (409,613) \$ (410,064) \$ (410,515) \$ (410,966) \$ (411,417) \$ (411,868) \$ (412,319) \$ (412,770) \$ (413,221) \$ (413,672) \$ (414,123) \$ (414,574) \$ (415,025) \$ (415,476) \$ (415,927) \$ (416,378) \$ (416,829) \$ (417,280) \$ (417,731) \$ (418,182) \$ (418,633) \$ (419,084) \$ (419,535) \$ (419,986) \$ (420,437) \$ (420,888) \$ (421,339) \$ (421,790) \$ (422,241) \$ (422,692) \$ (423,143) \$ (423,594) \$ (424,045) \$ (424,496) \$ (424,947) \$ (425,398) \$ (425,849) \$ (426,300) \$ (426,751) \$ (427,202) \$ (427,653) \$ (428,104) \$ (428,555) \$ (429,006) \$ (429,457) \$ (429,908) \$ (430,359) \$ (430,810) \$ (431,261) \$ (431,712) \$ (432,163) \$ (432,614) \$ (433,065) \$ (433,516) \$ (433,967) \$ (434,418) \$ (434,869) \$ (435,320) \$ (435,771) \$ (436,222) \$ (436,673) \$ (437,124) \$ (437,575) \$ (438,026) \$ (438,477) \$ (438,928) \$ (439,379) \$ (439,830) \$ (440,281) \$ (440,732) \$ (441,183) \$ (441,634) \$ (442,085) \$ (442,536) \$ (442,987) \$ (443,438) \$ (443,889) \$ (444,340) \$ (444,791) \$ (445,242) \$ (445,693) \$ (446,144) \$ (446,595) \$ (447,046) \$ (447,497) \$ (447,948) \$ (448,399) \$ (448,850) \$ (449,301) \$ (449,752) \$ (450,203) \$ (450,654) \$ (451,105) \$ (451,556) \$ (452,007) \$ (452,458) \$ (452,909) \$ (453,360) \$ (453,811) \$ (454,262) \$ (454,713) \$ (455,164) \$ (455,615) \$ (456,066) \$ (456,517) \$ (456,968) \$ (457,419) \$ (457,870) \$ (458,321) \$ (458,772) \$ (459,223) \$ (459,674) \$ (460,125) \$ (460,576) \$ (461,027) \$ (461,478) \$ (461,929) \$ (462,380) \$ (462,831) \$ (463,282) \$ (463,733) \$ (464,184) \$ (464,635) \$ (465,086) \$ (465,537) \$ (465,988) \$ (466,439) \$ (466,890) \$ (467,341) \$ (467,792) \$ (468,243) \$ (468,694) \$ (469,145) \$ (469,596) \$ (470,047) \$ (470,498) \$ (470,949) \$ (471,400) \$ (471,851) \$ (472,302) \$ (472,753) \$ (473,204) \$ (473,655) \$ (474,106) \$ (474,557) \$ (475,008) \$ (475,459) \$ (475,910) \$ (476,361) \$ (476,812) \$ (477,263) \$ (477,714) \$ (478,165) \$ (478,616) \$ (479,067) \$ (479,518) \$ (479,969) \$ (480,420) \$ (480,871) \$ (481,322) \$ (481,773) \$ (482,224) \$ (482,675) \$ (483,126) \$ (483,577) \$ (484,028) \$ (484,479) \$ (484,930) \$ (485,381) \$ (485,832) \$ (486,283) \$ (486,734) \$ (487,185) \$ (487,636) \$ (488,087) \$ (488,538) \$ (488,989) \$ (489,440) \$ (489,891) \$ (490,342) \$ (490,793) \$ (491,244) \$ (491,695) \$ (492,146) \$ (492,597) \$ (493,048) \$ (493,499) \$ (493,950) \$ (494,401) \$ (494,852) \$ (495,303) \$ (495,754) \$ (496,205) \$ (496,656) \$ (497,107) \$ (497,558) \$ (498,009) \$ (498,460) \$ (498,911) \$ (499,362) \$ (499,813) \$ (500,264) \$ (500,715) \$ (501,166) \$ (501,617) \$ (502,068) \$ (502,519) \$ (502,970) \$ (503,421) \$ (503,872) \$ (504,323) \$ (504,774) \$ (505,225) \$ (505,676) \$ (506,127) \$ (506,578) \$ (507,029) \$ (507,480) \$ (507,931) \$ (508,382) \$ (508,833) \$ (509,284) \$ (509,735) \$ (510,186) \$ (510,637) \$ (511,088) \$ (511,539) \$ (511,990) \$ (512,441) \$ (512,892) \$ (513,343) \$ (513,794) \$ (514,245) \$ (514,696) \$ (515,147) \$ (515,598) \$ (516,049) \$ (516,500) \$ (516,951) \$ (517,402) \$ (517,853) \$ (518,304) \$ (518,755) \$ (519,206) \$ (519,657) \$ (520,108) \$ (520,559) \$ (521,010) \$ (521,461) \$ (521,912) \$ (522,363) \$ (522,814) \$ (523,265) \$ (523,716) \$ (524,167) \$ (524,6																														

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

During Year Ending Recognition Period		2018	2019	2020	2021	2022	2023	2024	2025	2018	2019	2020	2021	2022	2023	2024	2025	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions						
		7.2973	7.2213	5.6501	5.2992	4.8884	4.5028	4.1771	3.9615	7.2973	7.2213	5.6501	5.2992	4.8884	4.5028	4.1771	3.9615	2026	2027	2028	2029	2030	2031	
Employer Type	Employer ID	Differences between Employer Contributions and Share of Contributions									Changes in Proportion/Share							Total Deferred						
State of ND	050400	(1,898)	150	(8,572)	(4,514)	(8,159)	(15,432)	(13,854)	(177,123)	62	(38,042)	47,141	41,234	82,071	15,896	183,295	15,503	18,010	14,213	(182)	(32,041)	-	-	-
State of ND	051600	-	-	-	-	(1,707)	(84)	605	(495)	-	-	-	46,346	9,072	3,333	10,543	20,675	13,586	4,483	2,606	-	-	-	-
State of ND	051700	322	(367)	(756)	(888)	(924)	(457)	(240)	(952)	(16,070)	(486)	2,019	17,704	(473)	1,885	6,463	3,689	6,462	3,194	2,341	927	-	-	-
State of ND	051800	(1,203)	(1,725)	2,128	2,128	3,491	3,715	3,491	3,715	(16,634)	2,500	(14,004)	16,618	(89,136)	(21,072)	(10,230)	14,519	(14,519)	(10,740)	(20,800)	(7,444)	(2,502)	-	-
State of ND	051900	2,447	2,903	5,831	(5,132)	17,410	2,056	(6,938)	8,008	(42,895)	(22,990)	13,821	(103,388)	(105,117)	(45,100)	2,800	(13,642)	(82,356)	(15,547)	(8,773)	-	-	-	-
State	052000	(203)	(140)	(487)	(1,100)	(1,400)	(622)	26	(429)	(2,349)	(1,264)	6,710	8,363	4,346	(5,572)	(4,978)	(5,521)	(7,556)	(2,731)	(3,166)	(1,659)	-	-	-
State of ND	053000	(3,647)	1,072	104	290	918	1,488	2,436	(955)	5,401	(34,141)	36,652	(8,359)	(45,614)	(11,441)	(23,965)	(48,281)	11,242	5,679	11,242	(5,012)	-	-	-
State of ND	054000	(3,877)	246	(2,261)	(4,159)	(3,592)	(8,181)	7,144	2,718	(52,203)	(36,644)	(17,041)	36,186	(10,139)	(25,160)	56,256	(62,553)	(24,650)	(9,168)	(3,647)	-	-	-	-
State of ND	060500	8,209	(3,267)	(6,797)	9,993	698	(1,818)	(778)	711	(81,205)	11,226	(18,095)	(3,869)	22,969	7,203	7,406	16,644	16,644	7,709	6,071	2,264	-	-	-
State of ND	060200	(7,373)	(2,658)	(3,333)	1,549	(647)	492	305	(520)	(17,308)	12,422	9,315	(11,565)	18,074	(2,911)	(14,018)	(19,207)	(19,805)	(5,901)	(6,536)	(5,368)	-	-	-
State of ND	060700	(67)	671	(47)	257	759	(43)	(34)	(38)	(163)	(5,315)	394	(3,592)	(316)	309	212	206	38	(125)	115	48	-	-	-
State of ND	060800	(10)	(7)	(12)	(21)	(28)	(24)	(47)	(17)	184	21	17	159	179	150	494	(938)	(404)	(71)	(120)	(213)	-	-	-
State	061100	893	(50)	321	(176)	536	393	4,057	-	(7,314)	4,705	(5,960)	1,608	(3,853)	(2,423)	(16,675)	-	(7,632)	(3,851)	(3,247)	(534)	-	-	-
State of ND	061400	(71)	546	(51)	(98)	(128)	(706)	1,352	(82)	334	(5,976)	929	962	1,108	6,386	(8,343)	444	(1,412)	(259)	(947)	(206)	-	-	-
State of ND	061600	(284)	279	(534)	(580)	130	1,245	1,245	(550)	7,396	(6,849)	2,612	5,088	(4,508)	(12,617)	(18,235)	4,587	(10,337)	(6,308)	(4,309)	260	-	-	-
State	062400	(95)	(42)	(246)	457	(230)	783	(27)	(31)	332	62	70	(2,179)	3,126	(9,602)	243	267	(2,223)	(1,416)	(871)	64	-	-	-
State of ND	062500	(146)	(102)	(161)	(297)	(372)	(945)	(266)	(298)	(146)	(500)	717	2,040	2,003	3,026	1,115	1,534	2,635	1,482	816	337	-	-	-
State	062600	(42)	(30)	(53)	(95)	(117)	(103)	(78)	(84)	(103)	63	1,071	426	503	358	16	(27)	(60)	105	(16)	(29)	-	-	-
State	065500	14	(303)	1,084	(188)	493	(554)	(33)	(27)	(3,503)	3,068	(12,448)	(622)	(3,647)	4,648	(9,707)	(2,508)	(6,139)	(2,558)	(2,514)	(1,027)	-	-	-
State of ND	067000	(44)	12	(46)	(84)	(144)	547	(33)	(65)	(108)	(541)	11	609	712	(4,361)	279	202	11	(2,225)	(840)	53	-	-	-
State of ND	070100	(700)	1,571	1,883	(2,167)	(120)	(1,217)	(1,873)	(1,069)	(15,724)	(25,399)	2,594	20,114	7,501	5,297	7,677	(5,279)	1,263	2,316	241	(1,294)	-	-	-
State of ND	070900	(28)	(77)	(107)	(327)	(183)	348	864	639	(1,933)	(67)	965	2,767	649	(4,350)	(5,388)	(5,119)	(6,817)	(2,660)	(4,735)	(2,778)	-	-	-
State of ND	072000	(3,003)	(3,100)	(1,443)	(13,267)	(5,884)	(4,218)	(8,849)	(6,673)	(14,900)	47,420	35,899	40,329	47,706	17,061	50,555	28,996	17,179	17,179	1,478	-	-	-	-
State of ND	075000	(1,018)	(710)	(152)	4,241	(2,068)	(3,267)	(2,323)	(5,921)	(10,712)	(19,521)	(23,809)	9,066	(8,233)	15,883	30,704	(3,774)	10,601	(5,995)	5,795	(1,149)	-	-	-
State of ND	077000	(1,941)	2,243	1,192	(1,810)	(5,131)	(9,977)	(3,663)	5,383	3,367	(31,524)	(9,866)	11,223	(3,827)	16,064	(35,333)	787	(6,560)	(3,722)	(1,712)	(2,237)	-	-	-
State	080100	(25,813)	18,671	(10,491)	(12,551)	(14,131)	(8,452)	(1,638)	(9,072)	(78,846)	(302,493)	(90,379)	84,231	41,772	149,017	(64,445)	(78,203)	(52,404)	(62,851)	(22,154)	(23,985)	-	-	-
State	090000	(93)	636	(35)	(68)	(87)	(87)	(76)	(76)	(14)	(12,533)	31	793	657	1,287	280	527	621	297	118	206	-	-	-
State	090100	(112)	(81)	(184)	898	(240)	(217)	442	(197)	2,624	9	668	(4,246)	2,453	1,927	(3,587)	2,508	726	324	429	(27)	-	-	-
State	090200	(80)	(58)	(91)	(428)	40	228	(135)	(148)	919	320	288	1,404	1,576	(2,598)	339	750	122	33	(65)	154	-	-	-
State	090600	618	(213)	(72)	(140)	(162)	(147)	(121)	(130)	(728)	5,830	863	630	1,278	819	456	664	769	291	144	144	-	-	-
State	090900	(1,984)	(382)	(1,656)	(31)	3,198	71	1,167	(925)	(3,099)	5,023	7,273	(7,764)	(12,550)	10,260	(3,734)	(12,344)	(9,407)	(3,269)	(2,809)	(3,329)	-	-	-
State	099501	1,495	(648)	(149)	(1,434)	(1,417)	(2,019)	3,093	(1,997)	(19,285)	3,351	6,269	10,644	7,064	6,029	(14,717)	16,337	7,621	3,380	2,988	1,283	-	-	-
State	099503	-	-	-	-	-	(923)	(62)	(66)	-	-	-	-	-	-	8,247	449	475	2,950	1,823	1,012	-	-	-
District Health Unit	100002	(38)	714	(48)	(194)	(4)	(90)	(75)	(99)	921	224	338	2,882	714	156	704	318	823	532	212	79	-	-	-
District Health Unit	100003	(67)	(297)	286	220	(59)	(101)	(82)	(271)	1,503	(953)	(2,175)	2,469	(3,910)	316	886	(996)	(826)	(598)	(229)	(199)	-	-	-
District Health Unit	100004	1,395	(95)	907	(426)	(654)	(74)	209	(337)	(8,803)	(115)	(8,254)	2,420	2,917	(85)	(4,479)	(3,751)	(4,845)	(1,582)	(2,090)	(1,173)	-	-	-
District Health Unit	100005	(64)	4	(269)	(103)	(196)	427	(108)	(110)	113	(1,754)	3,262	2,264	860	(3,468)	862	335	(271)	(103)	84	-	-	-	-
District Health Unit	100006	(223)	(149)	(221)	(293)	476	(37)	(198)	(190)	189	(1)	665	3,501	(4,509)	311	(100)	(2,523)	(2,646)	(1,248)	(726)	(672)	-	-	-
District Health Unit	100007	(107)	72	(686)	454	281	(358)	147	(270)	680	571	1,965	(502)	3,995	2,646	(4,002)	1,383	660	379	107	-	-	-	-
District Health Unit	100008	(14)	(26)	(196)	463	-	-	-	-	504	508	3,226	(9,385)	-	-	-	-	(489)	-	-	-	-	-	-
District Health Unit	100009	(54)	(41)	74	(109)	607	(66)	(52)	(59)	306	195	322	758	(4,138)	396	37	356	(277)	(455)	-	-	-	-	-
District Health Unit	100010	(2,950)	(746)	567	(514)	24	57	319	2,954	(71)	396	(17,394)	1,148	(1,839)	1,065	(5,555)	(20,530)	(15,857)	(5,776)	(5,588)	(4,493)	-	-	-
District Health Unit	100011	(241)	(239)	(329)	(304)	(1,720)	999	469	8	3,053	1,710	2,977	454	6,366	(11,196)	(4,989)	(8,093)	(10,903)	(4,489)	(4,260)	(2,154)	-	-	-
District Health Unit	100012	707	851	(886)	(508)	(1,320)	(936)	(1,189)	(5,927)	12,649	4,924	4,147	9,000	8,997	(4,760)	6,913	6,019	3,888	982	1,149	-	-	-	-
District Health Unit	100013	(1,027)	353	(61)	300	(910)	(52)	(623)	1,422	(1,599)	(167)	1,208	7,827	1,432	4,719	1,850	5,168	3,013	1,568	587	-	-	-	-
District Health Unit	100014	(18)	(17)	(31)	(43)	(62)	(44)	118	(23)	1,239	63	6	511	296	110	(2,736)	62	(614)	(542)	-	-	-	-	-
District Health Unit	100015	(455)	(78)	197	(276)	(478)	983	(55)	833	(3,365)	(2,116)	(3,736)	4,081	5,711	(6,583)	(10,048)	(7,589)	(11,049)	(4,243)	(4,738)	(2,068)	-	-	-
District Health Unit	100017	(410)	(53)	492	639	195	(395)	960	98	6,913	(490)	794	(2,558)	(3,744)	6,095	(10,072)	(1,709)	(4,830)	(2,100)	(1,952)	(778)	-	-	-
District Health Unit	100018	(327)	(46)	(54)	153	(97)	(95																	

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

## (Continued)

During Year Ending		Schedule of Deferred Outflows/(Inflows) from Changes in Proportion and Differences between Employer Contributions and Share of Contributions																						
Recognition Period		2018	2019	2020	2021	2022	2023	2024	2025	2018	2019	2020	2021	2022	2023	2025								
		7,2973	7,2213	5,6501	5,2992	4,8884	4,5028	4,1771	3,9615	7,2973	7,2213	5,6501	5,2992	4,8884	4,5028	4,1771	3,9615	2026	2027	2028	2029	2030	2031	
Employer Type	Employer ID	Differences between Employer Contributions and Share of Contributions												Changes in Proportion/Share					Total Deferred					
City	200014	City Of Grand Forks	(8,259)	21,611	(23,459)	17,338	(4,240)	24,801	(5,013)	(54,775)	78,071	33,643	62,229	78,900	140,991	(5,493)	44,880	95,706	58,883	26,302	10,521	-	-	
City	200015	City Of Killdeer	1,018	360	(320)	1,842	244	(1,300)	(23)	(103)	(2,861)	(3,939)	3,657	(16,409)	(4,010)	110	887	9,638	5,565	735	2,480	2,350	-	
City	200016	City Of Ellendale	(728)	(813)	(465)	(740)	(953)	(765)	(195)	537	764	789	(1,365)	(881)	1,641	3,010	(881)	(11,420)	(5,588)	(2,577)	(2,577)	(2,686)	-	
City	200017	City Of Wishek	(76)	107	(101)	(377)	416	(91)	(323)	343	213	(933)	1,619	(1,024)	(963)	608	1,084	(3,893)	(2,288)	(825)	(657)	(825)	-	
City	200018	City Of Granville	356	(136)	141	-	837	34	-	69	338	2,528	(1,150)	(2,767)	1,509	(1,683)	-	1,012	251	88	262	-	-	
City	200019	City Of Linton	(137)	(231)	606	(116)	(146)	(310)	76	(114)	(2,285)	950	(3,538)	883	947	884	275	707	1,025	567	300	158	-	
City	200020	City Of Finley	(50)	(23)	(32)	31	(213)	(609)	(418)	(351)	(1,123)	129	136	(18)	1,699	1,518	370	562	756	161	50	-	-	
City	200021	City Of Wilton	(182)	102	(1,355)	177	(76)	(74)	(56)	(62)	22	29	(785)	(2,441)	734	1,034	(31)	229	395	228	129	38	-	
City	200022	City Of Ray	286	(40)	(35)	(118)	(150)	649	(114)	(494)	(2,902)	234	199	1,072	1,014	(3,858)	7,008	2,592	4,307	1,682	1,823	802	-	
City	200023	City Of Medora	(220)	302	84	(140)	197	301	(123)	(287)	(1,672)	883	(3,085)	512	(1,588)	(1,782)	2,679	4,825	4,038	1,237	1,593	1,208	-	
City	200024	City Of Velva	358	1,088	(83)	(128)	(158)	478	(97)	11	(6,666)	6,465	1,098	811	1,211	(2,823)	2,416	(212)	709	427	211	427	-	
City	200025	City Of Mandan	(779)	(1,176)	(730)	(2,388)	(2,779)	732	(1,754)	(5,789)	844	52,021	1,194	15,833	29,300	(13,115)	18,459	59,664	52,004	22,004	16,216	1,084	-	
City	200028	City Of Thompson	163	(198)	92	(149)	(123)	(149)	(112)	(123)	(88)	207	284	878	1,666	3,406	(565)	1,016	639	192	189	-	-	
City	200029	City Of Williston	(5,377)	(6,854)	(6,712)	(22,455)	(7,240)	(6,100)	18,247	20,604	100,719	92,752	80,987	90,303	4,314	(4,459)	(20,598)	(66,308)	(142,417)	(98,748)	(63,553)	(20,096)	-	
City	200030	City Of Bowman	(1,015)	(238)	1,938	(677)	(580)	683	(387)	(1,279)	1,363	2,548	(11,540)	378	(1,239)	397	4,894	5,435	5,900	2,452	1,248	1,200	-	
City	200031	City Of Toga	169	(1,573)	533	1,055	(55)	(312)	311	855	2,787	11,293	(3,081)	(7,529)	2,290	855	(1,671)	(11,524)	(8,163)	(2,577)	(2,960)	(2,646)	-	
City	200033	City Of Rhame	(20)	(12)	(26)	(19)	(47)	23	(33)	(68)	407	922	230	402	576	992)	402	845	520	139	175	206	-	
City	200035	City Of Fargo	(16,406)	(10,379)	(40,314)	30,486	4,639	(23,529)	10,402	(7,051)	162,813	78,919	33,021	25,318	(35,445)	169,657	(138,294)	32,224	581	7,841	(7,947)	687	-	
City	200036	City Of Jamestown	1,242	752	611	706	(4,544)	1,778	(93)	(2,462)	(20,123)	2,411	(7,377)	2,099	19,590	(9,360)	(6,396)	57,129	38,622	12,566	12,451	13,004	-	
City	200037	City Of Beach	754	(800)	153	(175)	(221)	(303)	136	(227)	(5,561)	9,119	(263)	1,562	1,287	(7,442)	632	1,094	989	540	207	242	-	
City	200038	City Of Glenburn	(20)	(73)	36	(41)	(122)	1,521	14	(47)	45	48	51	240	(2,143)	154	48	103	225	(7)	216	16	-	
City	200040	City Of Kuhl	(25)	(18)	(29)	(52)	(68)	(61)	(45)	(49)	57	(14)	233	303	556	363	(198)	36	67	110	(28)	(15)	-	
City	200041	City Of Harwood	(56)	(156)	256	(655)	848	(30)	219	24	(38)	146	296	955	(2,161)	1,014	(5,502)	1,417	(1,640)	(30)	(656)	(103)	-	
City	200043	City Of Dickinson	-	(34,389)	(2,953)	231	(3,177)	(3,927)	(10,726)	4,411	-	375,944	78,137	2,540	44,409	48,606	(8,596)	42,336	57,907	35,213	12,165	10,529	-	
City	200045	City Of Mapleton	(264)	98	288	148	(49)	(20)	(39)	(3,608)	2,715	642	(2,482)	(2,554)	447	(32)	251	(222)	(316)	88	46	-	-	
City	200046	City Of Watford City	(3,488)	3,897	(724)	(1,497)	(3,226)	(1,846)	(16,198)	2,334	15,771	(7,891)	5,801	11,523	(3,114)	19,785	13,741	13,380	23,704	10,291	9,019	4,394	-	
City	200047	City Of Bottineau	(839)	(58)	148	(475)	239	(154)	535	(239)	31,620	1,669	(6,668)	4,896	(3,939)	(900)	(6,790)	4,888	684	(87)	59	92	-	
City	200049	City Of Elgin	(22)	(22)	(58)	96	(16)	(41)	(4)	(19)	24	272	191	(2,495)	293	202	(29)	17	(53)	9	(1)	(45)	-	
City	200050	City Of Rugby	(625)	375	809	625	(139)	12	(252)	(848)	4,369	(2,980)	(3,927)	(6,159)	(2,530)	(4,750)	6,655	11,134	2,200	3,599	2,769	-	-	
City	200051	City Of New Salem	(42)	(100)	63	261	(17)	(105)	25	(134)	(16)	1,839	(2,913)	(908)	(1,990)	379	127	325	74	(95)	114	55	-	
City	200052	City Of Wambola	(240)	991	655	(114)	(151)	(151)	993	518	2,562	(4,165)	(4,764)	807	1,580	(725)	(8,064)	(6,428)	(3,838)	(3,279)	(1,735)	-	-	
City	200053	City Of Gwinner	(36)	(76)	(57)	(105)	(136)	(123)	(90)	(126)	(612)	694	146	593	1,089	556	263	1,074	1,362	593	329	240	-	
City	200054	City Of Kenmare	84	817	(330)	485	761	487	(599)	221	(6,918)	483	4,623	(1,266)	(9,826)	(5,884)	14,119	(2,918)	1,575	(298)	1,955	(82)	-	
City	200055	City Of Watford City	2,764	1,061	18,278	566	1,224	(1,693)	1,371	(7,140)	837	12,676	(88,445)	86,408	(9,668)	29,157	(11,532)	26,073	23,512	13,911	5,414	4,167	-	
City	200057	City Of Cooperstown	(57)	(41)	218	369	228	470	(23)	(19)	85	(10)	(1,995)	(1,524)	(1,597)	(9,484)	165	344	(1,011)	(871)	(22)	82	-	
City	200058	City Of New England	(31)	(32)	(33)	(78)	(78)	(77)	(48)	(79)	(316)	(166)	177	520	444	468	(288)	853	617	158	173	-	-	
City	200059	City Of Carrington	136	1,623	166	(53)	(41)	(304)	(101)	730	642	(12,621)	3,152	7,845	1,189	4,862	(2,954)	(6,633)	(1,712)	(897)	(1,712)	(1,563)	-	
City	200060	City Of Mott	(39)	(31)	(61)	(86)	588	17	(29)	(65)	(458)	611	98	874	(2,751)	(3,113)	(116)	380	(1,178)	(963)	(287)	77	-	
City	200061	City Of Lamoure	256	(522)	(75)	38	1,407	(1,554)	(94)	(125)	(303)	4,805	(4,004)	(11,866)	764	982	746	1,283	1,445	783	372	310	-	
City	200062	City Of Sherwood	(12)	(48)	25	173	-	-	-	-	290	218	(55)	(2,493)	-	-	-	-	(128)	-	-	-	-	
City	200063	City Of Lamoure	395	245	801	(66)	(36)	(51)	(37)	2,967	(2,870)	115	(3,431)	477	325	185	(70)	453	2,563	884	851	828	-	
City	200064	City Of Michigan	(8)	(1)	(150)	(32)	27	(26)	-	27	50	14	695	(80)	(548)	415	(457)	(633)	(676)	(291)	(217)	(168)	-	
City	200065	City Of Park River	(139)	(225)	(203)	115	(337)	1,897	(27)	214	23	(1,001)	878	(2,744)	3,069	(10,482)	(1,564)	(4,621)	(3,701)	(2,230)	(1,448)	(126)	-	
City	200066	City Of Sawyer	-	-	-	-	-	-	-	2,296	-	-	-	-	-	-	-	-	1,396	550	96	-	-	-
City	200067	City Of Hatton	(45)	(97)	44	417	69	310	318	352	1,105	73	48	(2,572)	491	432	259	(914)	105	138	78	(111)	-	
City	200069	City Of Northwood	440	707	26	(248)	(143)	(247)	131	349	(2,328)	(2,311)	1,856	2,024	(560)	2,210	(3,380)	(5,011)	(4,917)	(1,693)	(1,848)	(1,384)	-	
City	200070	City Of Powers Lake	(81)	133	286	(76)	436	(478)	(385)	22	(867)	(316)	639	(3,712)	4,240	342	(2,577)	(4,666)	(946)	(735)	(1,106)	-	-	
City	200072	City Of Towler	(281)	137	(34)	233	10	(154)	38	(48)	2,340	322	(877)	(1,541)	534	809	306	2	404	253	145	6	-	
City	200073	City Of Pembina	27	(19)	(28)	(56)	634	171	51	(35)	(750)	(153)	(105)	725	(4,650)	3,690	9	236	779	229	498	52	-	
City	200075	City Of Underwood	56	64	(122)	422	10	572	-	-	(366)	543	47	(2,368)	219	(3,695)	-	-	(1,092)	(745)	(347)	-	-	
City	200076	City Of New Leipzig	(10)	(65)	(22)	105	-	-	-	-	337	786	(219)	(3,351)	-	-	-	-	(105)	-	-	-	-	
City	200077	City Of Stanley	(601)	(267)	(26)	(236)	113	684	(331)	(3,187)	9,569	234	(3,079)	(479)	576	(8,836)	(2,428)	24,566	11,908	3,011	3,824	5,073	-	
City	200080	City Of Crosby	188	299	110	(112)	149	(108)	(90)	960	(1,246)	(2,364)	791	2,341	(2,021)	753	363	(8,504)	(5,556)	(1,971)	(1,766)	(1,819)	-	
City	200083	City Of Graton	(561)	216	(9)	1,139	(307)	(2,942)	2,475	(761)	4,100	(2,420)	604	(138)	(1,132)	14,420	(8,707)	7,252	4,555	1,154	1,254	-	-	
City	200084	City Of Emerald	(245)	124	(161)	77	121	(74)	(176)	(56)	159	192	1,681	(1,125)	630	1,418	181	607	929	502	292	135	-	
City	200085	City Of Lincoln	548	(629)	(367)	160	470	24	1,054	308	(3,823)	10,255	2,037	(34)	(82)	(5,443)	(6,151)	(8,032)	(4,000)	(3,777)	(2,091)	-	-	
City	200086	City Of Minto	41	(24)	(30)	(138)	308	(26)	(21)	(23)	(1,133)	814	(20)	1,065	(3,316)	212	108	139						

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

## (Continued)

Employer Type	Employer ID	Employer	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions																									
			2018	2019	2020	2021	2022	2023	2024	2025	2018	2019	2020	2021	2022	2023	2025	Total Deferred	2026	2027	2028	2029	2030	2031				
			7.2973	7.2213	5.6501	5.2992	4.8884	4.5028	4.1771	3.9615	7.2973	7.2213	5.6501	5.2992	4.8884	4.5028	4.1771	3.9615										
			Differences between Employer Contributions and Share of Contributions													Changes in Proportion/Share												
City	200098	City Of Oakes	(1,615)	745	(227)	(66)	51	(254)	(706)	(886)	1,089	(2,294)	(723)	51	(507)	1,678	2,361	5,739	4,797	1,767	1,781	1,248	-	-	-			
City	200100	City Of Mohall	41	(730)	275	(103)	(131)	(120)	(34)	75	283	3,428	(3,133)	723	825	801	(4,438)	(4,615)	(5,255)	(2,140)	(1,290)	-	-	-	-			
City	200101	City Of Lidgerwood	(23)	(18)	(27)	(50)	(64)	(60)	442	19	(29)	185	170	327	467	656	(3,917)	183	(1,377)	(556)	(718)	(103)	-	-	-			
City	200102	City Of Mocluskey	(12)	(8)	(12)	340	-	-	-	-	(11)	(46)	(48)	(2,174)	407	-	-	(119)	(119)	-	-	-	-	-	-			
City	200103	City Of Burlington	(107)	377	(330)	(319)	(18)	(559)	450	128	5,984	(2,614)	(844)	6,889	(1,055)	1,532	(3,095)	(2,844)	(3,555)	(1,453)	(832)	-	-	-	-			
City	200104	City Of Lisbon	(18)	(7)	989	353	(333)	2,311	1,189	(348)	566	191	(1,271)	377	1,512	(14,180)	1,967	8,643	4,448	478	1,525	2,145	-	-	-			
City	200110	City Of Halliday	(41)	136	368	(44)	(161)	(72)	(57)	(65)	157	(966)	(1,567)	423	763	712	419	537	859	452	278	129	-	-	-			
City	200111	City Of Maddock	(42)	269	(32)	(62)	(94)	(85)	(69)	(75)	24	(3,042)	187	226	730	1,387	255	526	908	488	305	115	-	-	-			
City	200114	City Of Regent	145	96	214	139	74	26	81	538	(1,300)	(387)	415	421	627	396	385	(3,411)	(1,618)	(371)	(567)	(800)	-	-	-			
City	200115	City Of Lakota	(609)	960	13	400	(164)	(56)	(76)	807	1,274	(4,132)	174	(2,827)	556	(348)	608	(4,039)	(2,873)	(884)	(907)	-	-	-	-			
City	200117	City Of Alexander	(224)	347	163	(23)	(134)	(22)	(97)	(110)	5,323	(1,775)	17	1,295	1,733	863	918	804	202	1,513	858	453	202	-	-	-		
City	200118	City Of Berthold	(41)	(23)	145	20	(56)	39	392	(68)	394	221	(2,185)	(12)	704	(2,372)	6,638	327	3,204	1,355	1,487	362	-	-	-			
City	200119	City Of Carson	(98)	52	46	(52)	(64)	(57)	(22)	(4)	126	84	46	430	384	166	(3,142)	690	(1,037)	(481)	(578)	22	-	-	-			
City	200120	City Of Dodge	(12)	(11)	(18)	(29)	(39)	(94)	(21)	304	404	93	38	210	215	263	24	(123)	262	148	71	43	-	-	-			
City	200122	City Of Greener	-	(59)	170	(169)	(79)	(141)	8	36	-	9,158	(2,568)	400	385	-	-	(1,235)	301	177	286	25	-	-	-			
City	200124	City Of Kindred	-	-	(511)	(23)	(65)	(87)	(64)	(76)	-	-	5,861	280	730	595	531	595	1,003	537	321	145	-	-	-			
City	200125	City Of Richardson	-	-	(626)	(18)	585	(33)	(27)	(86)	-	-	6,125	93	(3,144)	271	268	372	(7)	(266)	169	90	-	-	-			
City	200126	City Of Garrison	-	-	(502)	(44)	(81)	(81)	587	61	-	-	3,927	545	3,500	27	(3,800)	2,505	826	468	(127)	485	-	-	-			
City	200128	City Of Rosette	-	-	-	-	-	(50)	299	-	-	-	-	-	-	6,359	(6,992)	(1,485)	(267)	(93)	(285)	-	-	-				
City	200129	City Of Lees	-	-	-	-	-	-	(43)	139	-	-	-	-	-	-	762	(911)	(1,112)	7	(126)	-	-	-	-			
County	30001	Adams County	(1,089)	808	1,646	1,044	(546)	(182)	122	29	6,497	(15,825)	(22,440)	(1,487)	4,370	(2,763)	(14,436)	8,881	(1,311)	(1,222)	1,607	-	-	-	-			
County	30002	Barnes County	(1,054)	436	5,837	(3,683)	427	1,937	336	(602)	5,865	(8,868)	(52,504)	1,110	27,163	(8,488)	3,904	10,987	12,333	6,726	2,905	2,702	-	-	-			
County	30003	Benson County	(2,104)	2,280	2,950	(211)	134	1,385	(222)	(1,840)	(1,643)	(5,157)	(36,567)	1,998	6,460	(8,555)	3,871	7,705	5,101	1,971	1,552	1,575	-	-	-			
County	30004	Billings County	(889)	1,563	(938)	1,750	(2,238)	(3,138)	1,798	850	11,927	(6,024)	382,428	(20,225)	8,448	(25,754)	(15,737)	(18,925)	(28,963)	(13,850)	(10,628)	(4,492)	-	-	-			
County	30005	Butterworth County	(352)	557	(1,845)	364	1,307	998	2,095	24	179	(7,652)	14,005	76,444	4,410	(3,881)	(1,111)	22,574	1,335	(1,830)	465	2,700	-	-	-			
County	30006	Bowman County	(283)	25	2,888	59	745	(156)	(630)	400	(5,349)	2,020	(33,851)	(183)	(4,319)	(1,485)	4,154	3,539	2,380	234	1,233	913	-	-	-			
County	30007	Burke County	854	(580)	1,067	(1,149)	(498)	531	(278)	(877)	(9,935)	11,571	(9,098)	5,666	1,445	(14,510)	(2,560)	(1,602)	(7,232)	(3,645)	(2,864)	(732)	-	-	-			
County	30008	Burlingame County	(16,042)	(647)	12,277	630	12,201	(14,730)	(13,107)	(3,068)	47,055	20,937	(93,383)	(15,208)	6,272	10,523	146,928	75,375	125,551	52,509	49,818	23,224	-	-	-			
County	30009	Cass County	(10,515)	(8,880)	8,822	4,828	(4,036)	(8,202)	(4,361)	(14,878)	41,583	24,723	(103,673)	(30,865)	7,971	71,462	(8,704)	105,220	67,135	26,911	20,038	20,186	-	-	-			
County	30010	Cavender County	367	(28)	(28)	(28)	1,316	1,056	(280)	(1,390)	(2,033)	2,146	76,444	4,410	(3,881)	(1,111)	22,574	1,335	(1,830)	465	2,700	-	-	-	-			
County	30011	Dickens County	22	894	4,452	502	(39)	1,558	1,121	(32)	5,317	(2,122)	(39,041)	5,812	7,208	(3,962)	(2,948)	4,288	2,977	1,653	369	955	-	-	-			
County	30012	Divide County	1,727	(659)	2,149	1,757	(1,062)	65	958	477	(16,186)	(516)	(16,576)	(19,015)	5,629	(2,290)	(14,354)	(11,170)	(15,895)	(6,576)	(3,164)	(2,800)	-	-	-			
County	30013	Dunn County	(10,901)	8,487	2,038	(2,532)	(511)	(6,083)	5,965	4,243	15,179	11,157	(15,653)	30,759	(2,319)	9,880	(12,517)	(14,639)	(8,236)	(1,668)	(3,768)	(2,800)	-	-	-			
County	30014	Eddy County	155	513	801	202	(560)	300	189	(1,116)	1,919	(8,978)	(6,025)	(577)	4,058	(15,774)	(4,266)	17,768	9,408	2,735	2,803	3,870	-	-	-			
County	30015	Emmons County	(446)	(821)	(4,805)	197	(1,051)	1,731	(10,862)	(1,299)	(2,214)	5,480	42,334	(2,969)	9,700	(12,524)	26,366	10,430	17,881	7,809	6,941	3,331	-	-	-			
County	30016	Foster County	(1,574)	1,573	472	(503)	39	276	(150)	590	2,182	(16,098)	(3,654)	2,533	(1,019)	1,250	(21,477)	8,483	(4,661)	(2,960)	1,127	-	-	-	-			
County	30017	Golden Valley County	-	-	(2,928)	(289)	(153)	(436)	(797)	(446)	-	-	50,229	4,000	(1,493)	2,723	5,364	2,495	4,589	2,031	1,865	693	-	-	-			
County	30018	Grand Forks County	(1,302)	(15,317)	6,878	12,863	5,647	(719)	(25,809)	14,473	(16,799)	(67,074)	(12,402)	(52,360)	3,154	157,382	(14,359)	60,207	22,804	31,799	5,604	-	-	-	-			
County	30019	Grant County	(89)	(677)	3,181	(1,555)	1,216	(443)	(317)	(291)	(8,515)	544	(9,203)	5,535	(855)	1,722	(238)	(12,891)	(9,361)	(2,821)	(3,318)	(3,221)	-	-	-			
County	30020	Grigg County	537	618	361	301	769	186	655	(15,050)	(6,645)	(4,427)	(5,043)	1,017	(1,536)	2,257	(2,238)	11,104	6,978	2,491	2,315	2,263	-	-	-			
County	30021	Hettinger County	988	(116)	1,706	(124)	(733)	448	114	453	(7,040)	9,767	(17,581)	1,813	6,364	(3,278)	(6,459)	(4,189)	(5,810)	(1,748)	(2,839)	(1,238)	-	-	-			
County	30023	Lamoure County	(813)	1,837	2,063	577	(50)	(600)	181	1,327	5,376	(11,044)	(13,389)	(4,500)	2,718	8,387	(3,800)	(8,532)	(9,777)	(4,694)	(1,814)	(1,903)	-	-	-			
County	30024	Larson County	93	(223)	1,453	511	(96)	125	(600)	26	(1,885)	1,566	(12,806)	(3,005)	(2,176)	185	7,292	(605)	2,650	1,017	1,490	143	-	-	-			
County	30025	McHenry County	34	616	2,293	530	2,188	1,289	(975)	(1,089)	5,874	(4,307)	(19,923)	(1,295)	(11,550)	6,736	3,383	23,072	18,572	6,021	7,099	5,452	-	-	-			
County	30026	McIntosh County	(577)	392	1,256	161	857	(224)	48	30	(2,310)	(4,555)	(9,108)	(4,713)	(6,588)	836	872	12,264	8,608	2,177	3,396	3,030	-	-	-			
County	30027	McKeene County	3,962	8,971	4,662	5,032	16,722	(3,793)	8,347	(8,261)	(72,187)	(8,760)	5,813	(43,029)	47,997	(41,885)	57,207	(24,066)	4,377	7,014	2,432	(5,069)	-	-	-			
County	30028	McLean County	(813)	671	1,899	(295)	(1,525)	(607)	(1,891)	1,513	564	(12,665)	(13,922)	2,329	11,891	5,145	125	11,729	10,414	5,169</								







## **SECTION F**

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### **GLOSSARY OF TERMS**

# Glossary of Terms

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

## Glossary of Terms (Continued)

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<b>Amortization Method</b>	The method used to determine the periodic amortization payment may be a level dollar amount, or a level percent of pay amount. The period will typically be expressed in years, and the method will either be “open” (meaning, reset each year) or “closed” (the number of years remaining will decline each year).
<b>Amortization Payment</b>	The amortization payment is the periodic payment required to pay off an interest-discounted amount with payments of interest and principal.
<b>Cost-of-Living Adjustments</b>	Postemployment benefit changes intended to adjust benefit payments for the effects of inflation.
<b>Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan (cost-sharing OPEB plan)</b>	A multiple-employer defined benefit OPEB plan in which the OPEB obligations to the employees of more than one employer are pooled and OPEB plan assets can be used to pay the benefits of the employees of any employer that provides benefits through the OPEB plan.
<b>Covered-Employee Payroll</b>	The payroll of employees that are provided with benefits through the OPEB plan.
<b>Deferred Inflows and Outflows</b>	The deferred inflows and outflows of OPEB resources are amounts used under GASB Statement No. 74 in developing the annual OPEB expense. Deferred inflows and outflows arise with differences between expected and actual experiences; changes of assumptions. The portion of these amounts not included in the OPEB expense should be included in the deferred inflows or outflows of resources.
<b>Discount Rate</b>	For GASB purposes, the discount rate is the single rate of return that results in the present value of all projected benefit payments to be equal to the sum of the funded and unfunded projected benefit payments, specifically: <ol style="list-style-type: none"><li>1. The benefit payments to be made while the OPEB plans’ fiduciary net position is projected to be greater than the benefit payments that are projected to be made in the period; and</li><li>2. The present value of the benefit payments not in (1) above, discounted using the municipal bond rate.</li></ol>
<b>Entry Age Actuarial Cost Method (EAN)</b>	The EAN is a cost method for allocating the costs of the plan between the normal cost and the accrued liability. The actuarial present value of the projected benefits of each individual included in an actuarial valuation is allocated on a level basis (either level dollar or level percent of pay) over the earnings or service of the individual between entry age and assumed exit 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.
<b>Fiduciary Net Position</b>	The fiduciary net position is the market value of the assets of the trust dedicated to the defined benefit provisions.



## Glossary of Terms (Continued)

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

# Glossary of Terms (Concluded)

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## **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.