

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, 2023





December 21, 2023

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.

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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
Senior Consultant

Abra D. Hill, ASA, FCA, MAAA
Consultant

cc: Ms. Rebecca Fricke, NDPERS
Mr. Derrick Hohbein, NDPERS



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

A summary of plan provisions and actuarial assumptions can be found in the July 1, 2023 actuarial valuation report.



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SECTION A



EXECUTIVE SUMMARY

Executive Summary as of June 30, 2023

Actuarial Valuation Date	July 1, 2023
Measurement Date of the Net OPEB Liability	July 1, 2023
Plan's Fiscal Year Ending Date (Reporting Date) for GASB 74	July 1, 2023
Employer's Fiscal Year Ending Date (Reporting Date) for GASB 75	July 1, 2024

Membership

Number of	
- Retirees and Beneficiaries	14,996
- Inactive, Nonretired Members	7,992
- Active Members	17,283
- Total	40,271
Covered Payroll	\$ 1,005,182,784

Net OPEB Liability

Total OPEB Liability	\$ 268,293,176
Plan Fiduciary Net Position	168,318,052
Net OPEB Liability	\$ 99,975,124
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	62.74 %
Net OPEB Liability as a Percentage of Covered Payroll	9.95 %

Development of the Single Discount Rate

Single Discount Rate	5.75 %
Long-Term Expected Rate of Investment Return	5.75 %
Long-Term Municipal Bond Rate*	3.86 %
Last year ending June 30 in the 2024 to 2123 projection period for which projected benefit payments are fully funded	2123

Total OPEB Expense \$ 19,290,158

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

Deferred Outflows of Resources

Difference between expected and actual experience	1,880,903
Changes in assumptions	21,322,396
Net difference between projected and actual earnings on OPEB plan investments	7,220,966
Total	\$ 30,424,265

Deferred Inflows of Resources

Difference between expected and actual experience	1,144,106
Changes in assumptions	8,279,152
Net difference between projected and actual earnings on OPEB plan investments	-
Total	\$ 9,423,258

*Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2023. In describing this index, Fidelity notes that the municipal curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.



Discussion

Accounting Standard

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

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

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

Financial Statements

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

GASB Statement No. 75 states the employer contributions made to the OPEB plan subsequent to the measurement date and before the end of the employer’s reporting period should be reported as a deferred outflow of resources. The information contained in this report does not incorporate any employer contributions made subsequent to the measurement date of July 1, 2023.

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

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

Discussion (Continued)

Notes to Financial Statements

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

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

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

Discussion (Continued)

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

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

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

Required Supplementary Information

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

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

Discussion (Continued)

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

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

Measurement of the Net OPEB Liability

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

Frequency and Timing of the Actuarial Valuation

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

The total OPEB liability shown in this report is based on an actuarial valuation performed as of July 1, 2023 and a measurement date of July 1, 2023.

Single Discount Rate

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

For the purpose of this valuation, the expected rate of return on OPEB plan investments is 5.75%; the municipal bond rate is 3.86% (based on the daily rate closest to but not later than the measurement date of the Fidelity "20-Year Municipal GO AA Index"); and the resulting Single Discount Rate is 5.75%.



Discussion (Concluded)

Future Uncertainty or Risk

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

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

Effective Date and Transition

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

SECTION B

FINANCIAL STATEMENTS

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

Statement of OPEB Expense Under GASB Statement No. 75

Fiscal Year Ended June 30, 2023*

A. Expense

1. Service Cost	\$	4,865,725
2. Interest on the Total OPEB Liability		14,547,655
3. Current-Period Benefit Changes		-
4. Employee Contributions (made negative for addition here) ¹		(292,926)
5. Projected Earnings on Plan Investments (made negative for addition here)		(8,822,109)
6. OPEB Plan Administrative Expense		355,695
7. Other Changes in Plan Fiduciary Net Position (made negative for addition here)		(1)
8. Recognition of Outflow/(Inflow) of Resources due to Liabilities		6,848,287
9. Recognition of Outflow/(Inflow) of Resources due to Assets		1,787,832
		19,290,158
10. Total OPEB Expense	\$	19,290,158

*Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.

¹Includes repurchases of service credit.

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

At the end of the current measurement period, the average expected remaining service lives of the 17,283 active employees in the plan was approximately 10.4920 years. Additionally, the total plan membership (active employees and inactive employees) was 40,271. As a result, the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the current measurement period is 4.5028 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, 2023*

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
1. Differences between expected and actual experience	\$ 1,880,903	1,144,106	\$ 736,797
2. Assumption Changes	21,322,396	8,279,152	13,043,244
3. Net Difference between projected and actual earnings on OPEB plan investments	7,220,966	-	7,220,966
4. Total	\$ 30,424,265	\$ 9,423,258	\$ 21,001,007

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
2024	\$ 7,793,729	
2025	6,270,600	
2026	9,642,408	
2027	(2,705,730)	
2028	-	
Thereafter	-	
Total	\$ 21,001,007	

*Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.



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

Year Ending June 30	Difference between Expected and Actual Experience	Recognition Period (Years)	Increase (Decrease) in OPEB Expense Arising from Difference between Expected and Actual Experience Recognized in Year Ending June 30										
			2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
2017	\$ (2,231,206)	7.3881	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (117,206)	\$ -	\$ -	\$ -
2018	2,732,254	7.2973	-	374,420	374,420	374,420	374,420	374,420	374,420	374,420	374,420	374,420	-
2019	(1,374,146)	7.2213	-	(190,291)	(190,291)	(190,291)	(190,291)	(190,291)	(190,291)	(190,291)	(190,291)	(190,291)	-
2020	314,726	5.6501	-	-	55,703	55,703	55,703	55,703	55,703	55,703	55,703	55,703	-
2021	2,164,642	5.2992	-	-	-	408,485	408,485	408,485	408,485	408,485	408,485	408,485	-
2022	616,158	4.8884	-	-	-	-	126,045	126,045	126,045	126,045	126,045	126,045	-
2023	(776,702)	4.5028	-	-	-	-	(172,493)	(172,493)	(172,493)	(172,493)	(172,493)	(172,493)	-
Total			736,797	72,420	(117,871)	(62,168)	472,362	299,869	484,663	319,271	19,593	(86,730)	-

Year Ending June 30	Total Deferred (2024-2028)	Recognition Period (Years)	Increase (Decrease) in OPEB Expense Arising from Changes in Assumptions ¹ Recognized in Year Ending June 30										
			2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
2017	\$ 465,455	7.3881	\$ 1,199,324	\$ 1,199,324	\$ 1,199,324	\$ 1,199,324	\$ 1,199,324	\$ 1,199,324	\$ 1,199,324	\$ 465,455	\$ -	\$ -	\$ -
2018	8,860,723	7.2973	-	-	-	-	-	-	-	-	-	-	-
2019	5,002,621	7.2213	-	-	692,759	692,759	692,759	692,759	692,759	692,759	692,759	692,759	-
2020	4,372,129	5.6501	-	-	773,814	773,814	773,814	773,814	773,814	773,814	773,814	773,814	-
2021	-	5.2992	-	-	-	-	-	-	-	-	-	-	-
2022	30,533,446	4.8884	-	-	-	-	6,246,102	6,246,102	6,246,102	6,246,102	6,246,102	6,246,102	-
2023	(10,642,733)	4.5028	-	-	-	-	(2,363,581)	(2,363,581)	(2,363,581)	(2,363,581)	(2,363,581)	(2,363,581)	-
Total			13,043,244	1,199,324	1,892,083	2,665,897	8,911,999	6,548,418	5,814,549	5,078,339	3,338,765	(1,188,409)	-

Year Ending June 30	Total Deferred (2024-2028)	Recognition Period (Years)	Increase (Decrease) in OPEB Expense Arising from Net Difference between Projected and Actual Earnings on OPEB Plan Investments Recognized in Year Ending June 30										
			2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
2017	\$ -	5.0000	\$ (747,691)	\$ (747,691)	\$ (747,691)	\$ (747,691)	\$ (747,691)	\$ (747,691)	\$ (747,691)	\$ -	\$ -	\$ -	\$ -
2018	(3,738,454)	5.0000	-	137,201	137,201	137,201	137,201	137,201	137,201	137,201	137,201	137,201	-
2019	686,006	5.0000	-	-	293,315	293,315	293,315	293,315	293,315	293,315	293,315	293,315	-
2020	1,466,575	5.0000	-	-	621,529	621,529	621,529	621,529	621,529	621,529	621,529	621,529	-
2021	3,107,645	5.0000	-	-	-	-	-	-	-	-	-	-	-
2022	(27,055,318)	5.0000	-	-	-	-	(5,411,064)	(5,411,064)	(5,411,064)	(5,411,064)	(5,411,064)	(5,411,064)	-
2023	38,573,223	5.0000	-	-	-	-	7,714,645	7,714,645	7,714,645	7,714,645	7,714,645	7,714,645	-
2024	(7,152,963)	5.0000	-	-	-	-	(1,430,593)	(1,430,593)	(1,430,593)	(1,430,593)	(1,430,593)	(1,430,593)	-
Total			7,220,966	(747,691)	(610,490)	304,354	(5,106,709)	3,355,627	1,494,517	872,990	6,284,050	(1,430,591)	-

Year Ending June 30	Total Deferred (2024-2028)	Recognition Period (Years)	Increase (Decrease) in OPEB Expense Arising from All Sources Recognized in Year Ending June 30										
			2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
2017	\$ 348,249	Varies by Type	\$ 149,633	\$ 149,633	\$ 149,633	\$ 149,633	\$ 149,633	\$ 149,633	\$ 149,633	\$ 348,249	\$ -	\$ -	\$ -
2018	485,734	Varies by Type	-	511,621	511,621	511,621	511,621	511,621	511,621	511,621	511,621	511,621	-
2019	1,116,135	Varies by Type	-	795,783	795,783	795,783	795,783	795,783	795,783	795,783	795,783	795,783	-
2020	5,095,050	Varies by Type	-	-	1,451,046	1,451,046	1,451,046	1,451,046	1,451,046	1,451,046	1,451,046	1,451,046	-
2021	7,794,500	Varies by Type	-	-	-	-	-	-	-	-	-	-	-
2022	(24,890,676)	Varies by Type	-	-	-	-	(5,002,579)	(5,002,579)	(5,002,579)	(5,002,579)	(5,002,579)	(5,002,579)	-
2023	69,722,827	Varies by Type	-	-	-	-	14,086,792	14,086,792	14,086,792	14,086,792	14,086,792	14,086,792	-
2024	(18,572,398)	Varies by Type	-	-	-	-	(3,966,667)	(3,966,667)	(3,966,667)	(3,966,667)	(3,966,667)	(3,966,667)	-
Total			21,001,007	149,633	661,254	1,457,037	2,908,083	(2,094,495)	12,739,988	8,636,119	7,793,729	6,270,600	(2,705,730)

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



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

	Outflow of Resources											
	Recognized in Year Ending June 30											
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Total Deferred (2024-2028)												
Difference between expected and actual experience	\$ 1,880,903	\$ 374,420	\$ 374,420	\$ 430,123	\$ 838,608	\$ 964,653	\$ 964,653	\$ 964,653	\$ 682,055	\$ 234,195	\$ -	\$ -
Changes in assumptions	21,322,396	1,199,324	1,892,083	2,665,897	2,665,897	8,911,999	8,911,999	8,178,130	7,441,920	5,702,346	-	-
Difference between projected and actual earnings on investments	7,220,966	(747,691)	(610,490)	(317,175)	(5,106,709)	3,355,627	1,787,832	1,494,517	872,990	6,284,050	(1,430,591)	-
Total	30,424,265	963,254	1,949,328	3,400,374	(1,602,204)	13,232,279	11,664,484	10,637,300	8,996,965	12,220,591	(1,430,591)	-
Total Deferred (2024-2028)												
Difference between expected and actual experience	\$ (1,144,106)	\$ (302,000)	\$ (492,291)	\$ (492,291)	\$ (492,291)	\$ (492,291)	\$ (664,784)	\$ (479,990)	\$ (362,784)	\$ (214,602)	\$ (86,730)	\$ -
Changes in assumptions	(8,279,132)	-	-	-	-	-	(2,363,581)	(2,363,581)	(2,363,581)	(2,363,581)	(1,188,409)	-
Difference between projected and actual earnings on investments	(9,423,258)	(302,000)	(492,291)	(492,291)	(492,291)	(492,291)	(3,028,365)	(2,843,571)	(2,726,365)	(2,578,183)	(1,275,139)	-
Total												
Total Deferred (2024-2028)												
Difference between expected and actual experience	\$ 13,780,041	\$ 1,271,744	\$ 1,774,212	\$ 2,603,729	\$ 3,012,214	\$ 9,384,361	\$ 6,848,287	\$ 6,299,212	\$ 5,397,610	\$ 3,358,358	\$ (1,275,139)	\$ -
Changes in assumptions	7,220,966	(747,691)	(610,490)	(317,175)	(5,106,709)	3,355,627	1,787,832	1,494,517	872,990	6,284,050	(1,430,591)	-
Difference between projected and actual earnings on investments	21,001,007	149,633	661,254	1,457,037	2,908,083	12,739,988	8,636,119	7,793,729	6,270,600	9,642,408	(2,705,730)	-
Total												
Total Deferred (2024-2028)												
Difference between expected and actual experience	\$ (9,423,258)	\$ (302,000)	\$ (492,291)	\$ (492,291)	\$ (492,291)	\$ (492,291)	\$ (3,028,365)	\$ (2,843,571)	\$ (2,726,365)	\$ (2,578,183)	\$ (1,275,139)	\$ -
Changes in assumptions	(8,279,132)	-	-	-	-	-	(2,363,581)	(2,363,581)	(2,363,581)	(2,363,581)	(1,188,409)	-
Difference between projected and actual earnings on investments	(9,423,258)	(302,000)	(492,291)	(492,291)	(492,291)	(492,291)	(3,028,365)	(2,843,571)	(2,726,365)	(2,578,183)	(1,275,139)	-
Total												
Total Deferred (2024-2028)												
Difference between expected and actual experience	\$ 13,780,041	\$ 1,271,744	\$ 1,774,212	\$ 2,603,729	\$ 3,012,214	\$ 9,384,361	\$ 6,848,287	\$ 6,299,212	\$ 5,397,610	\$ 3,358,358	\$ (1,275,139)	\$ -
Changes in assumptions	7,220,966	(747,691)	(610,490)	(317,175)	(5,106,709)	3,355,627	1,787,832	1,494,517	872,990	6,284,050	(1,430,591)	-
Difference between projected and actual earnings on investments	21,001,007	149,633	661,254	1,457,037	2,908,083	12,739,988	8,636,119	7,793,729	6,270,600	9,642,408	(2,705,730)	-
Total												
Total Deferred (2024-2028)												



Statement of Fiduciary Net Position as of Fiscal Years Ending

	Fiscal Year Ending	
	June 30, 2022	June 30, 2023
Assets		
Cash	\$ 1,441,571	\$ 1,627,141
Receivables		
Contribution receivable	792,296	1,351,210
Interest receivable	532	901
Due from other fiduciary funds	0	422,817
Due from Uniform Group Insurance Plan	0	0
Due from other state agencies	199	190
Total receivables	<u>793,027</u>	<u>1,775,118</u>
Investments		
Equities	96,887,675	109,976,710
Fixed income	54,944,364	55,046,287
Real estate	-	-
Mutual funds	-	-
Annuities	-	-
Alternative Investments		
Invested cash	<u>498,576</u>	<u>96,387</u>
Total Investments	<u>152,330,615</u>	<u>165,119,384</u>
Prepaid expenses	-	-
Capital assets (net of depreciation/ amortization)	<u>71,755</u>	<u>60,478</u>
Total assets	<u>154,636,968</u>	<u>168,582,121</u>
Liabilities		
Salaries payable	-	-
Accounts payable	153,882	263,984
Due to other fiduciary funds	-	-
Due to Uniform Group Insurance Plan	-	-
Due to other state agencies	14	85
Accrued compensated absences	-	-
Total liabilities	<u>153,896</u>	<u>264,069</u>
Net position restricted for postemployment healthcare benefits	<u>\$ 154,483,072</u>	<u>\$ 168,318,052</u>



Statement of Changes in Fiduciary Net Position for Fiscal Years Ending

	Fiscal Year Ending	
	June 30, 2022	June 30, 2023
Additions:		
Contributions:		
From employer	\$ 12,565,573	\$ 12,137,476
From employee	12,234	10,741
Total contributions	<u>12,577,807</u>	<u>12,148,217</u>
Investment income		
Net change in fair value of investments	(30,112,037)	12,315,155
Interest and dividends	3,893,161	4,144,674
Less investment expense	<u>(537,631)</u>	<u>(484,757)</u>
Net investment income	(26,756,507)	15,975,072
Repurchase service credit	456,895	282,185
Miscellaneous Income	<u>(1)</u>	<u>1</u>
Total additions	<u>(13,721,806)</u>	<u>28,405,475</u>
Deductions:		
Benefits paid to participants	-	-
Refunds	2,631	6,234
Prefunded credit applied	13,743,479	14,208,566
Health premiums paid	-	-
	<u>13,746,110</u>	<u>14,214,800</u>
Administrative expenses	<u>383,458</u>	<u>355,695</u>
Total deductions	<u>14,129,568</u>	<u>14,570,495</u>
Change in net position	(27,851,374)	13,834,980
Net position restricted for postemployment healthcare benefits		
Beginning of year	<u>182,334,446</u>	<u>154,483,072</u>
End of year	<u>\$ 154,483,072</u>	<u>\$ 168,318,052</u>



SECTION C

REQUIRED SUPPLEMENTARY INFORMATION

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

Schedule of Changes in Net OPEB Liability and Related Ratios
Current Period
Fiscal Year Ended June 30, 2023

Total OPEB Liability	
Service Cost	\$ 4,865,725
Interest on the Total OPEB Liability	14,547,655
Benefit Changes	-
Difference between Expected and Actual Experience	(776,702)
Assumption Changes	(10,642,733)
Benefit payments and refunds	(14,214,800)
Net Change in Total OPEB Liability	\$ (6,220,855)
Total OPEB Liability - Beginning	274,514,031
Total OPEB Liability - Ending (a)	\$ 268,293,176
Plan Fiduciary Net Position	
Employer Contributions	\$ 12,137,476
Employee Contributions	10,741
Contribution - Service Credit Repurchase	282,185
OPEB Plan Net Investment Income	15,975,072
Benefit payments and refunds	(14,214,800)
OPEB Plan Administrative Expense	(355,695)
Transfers and Other Income	1
Net Change in Plan Fiduciary Net Position	\$ 13,834,980
Plan Fiduciary Net Position - Beginning	154,483,072
Plan Fiduciary Net Position - Ending (b)	\$ 168,318,052
Net OPEB Liability - Ending (a) - (b)	\$ 99,975,124
Plan Fiduciary Net Position as a Percentage	
	62.74%
Covered Employee Payroll	\$ 1,005,182,784
Net OPEB Liability as a Percentage	9.95%



Schedule of Required Supplementary Information

Schedule of Changes in Net OPEB Liability and Related Ratios Multiyear

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

¹ Includes liability attributable to service credit repurchases.

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

Ten fiscal years will be built prospectively.



Schedules of Required Supplementary Information

Schedule of the Net OPEB Liability Multiyear

FY Ending July 1,	Total		Plan Net Position	Net OPEB Liability	Plan Net Position as a % of Total		Covered Payroll	Net OPEB Liability as a % of Covered Payroll	
	OPEB Liability	OPEB Liability			OPEB Liability	OPEB Liability			
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 %			

Ten fiscal years will be built prospectively.



Schedule of Contributions Multiyear

FY Ending July 1,	Actuarially		Contribution		Actual Contribution	
	Determined Contribution	Actual Contribution	Deficiency (Excess)	Covered Payroll	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 %	

Ten fiscal years will be built prospectively.

Notes to Schedule of Contributions

Valuation Date: July 1, 2023
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 2023 contribution):

Actuarial Cost Method	Entry Age Normal
Amortization Method	NA
Asset Valuation Method	5-Year smoothed market
Inflation	2.25%
Salary Increases	Not Applicable
Investment Rate of Return	5.75%
Retirement Age	Age-based table of rates that are specific to the type of eligibility condition.
Mortality	Pub-2010 Healthy Retiree Mortality table (for General Employees), sex-distinct, with rates multiplied by 103% for males and 101% for females. Pub-2010 Disabled Retiree Mortality table (for General Employees), sex-distinct, with rates multiplied by 117% for males and 112% for females. Pub-2010 Employee Mortality table (for General Employees), sex-distinct, with rates multiplied by 92% for both males and females. Mortality rates are projected from 2010 using the MP-2019 scale.

Other Information:

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

The investment return assumption was decreased from 6.50% to 5.75% beginning with the actuarial valuation as of July 1, 2022. All other actuarial assumptions were adopted by the Board based on an experience study covering the period July 1, 2015, through June 30, 2019.

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

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

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

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Plan Fiduciary Net Position (Market value of assets, no asset smoothing)
Inflation	2.25%
Salary Increases	Not Applicable
Investment Rate of Return	5.75%
Retirement Age	Age-based table of rates that are specific to the type of eligibility condition.
Mortality	Pub-2010 Healthy Retiree Mortality table (for General Employees), sex-distinct, with rates multiplied by 103% for males and 101% for females. Pub-2010 Disabled Retiree Mortality table (for General Employees), sex-distinct, with rates multiplied by 117% for males and 112% for females. Pub-2010 Employee Mortality table (for General Employees), sex-distinct, with rates multiplied by 92% for both males and females. Mortality rates are projected from 2010 using the MP-2019 scale.

Other Information:

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

The investment return assumption was decreased from 6.50% to 5.75% beginning with the actuarial valuation as of July 1, 2022. All other actuarial assumptions were adopted by the Board based on an experience study covering the period July 1, 2015, through June 30, 2019.

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



Schedule of Investment Returns Multiyear Last 10 Fiscal Years

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

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

Schedule of Reconciliation of Net OPEB Liability

FY Ending June 30,	Beginning Net	OPEB Expense (2)	Employer Contributions (3)	New Net Deferred (Inflows)/Outflows (4)	Recognition of Prior Net Deferred (Inflows)/Outflows (5)	Ending Net
	OPEB Liability (1)					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

Ten fiscal years will be built prospectively.

SECTION D

NOTES TO FINANCIAL STATEMENTS

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

Long-Term Expected Return on Plan Assets

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return	Allocation-Weighted Long-Term Expected Real Rate of Return
S&P 500 Index	33.00 %	5.50 %	1.82 %
US Small Cap Equity	6.00 %	7.65 %	0.46 %
World Equity ex-US	26.00 %	6.82 %	1.77 %
US High Yield	3.00 %	5.32 %	0.16 %
Emerging Markets Debt	4.00 %	6.25 %	0.25 %
Core Fixed Income	28.00 %	4.04 %	1.13 %
Total	100.00 %		5.59 %

Asset allocation and long term (equilibrium) expected arithmetic returns were provided by RIO 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

Sensitivity of Net OPEB Liability to the Single Discount Rate Assumption

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

1% Decrease	Current Single Discount	1% Increase
4.75%	Rate Assumption	6.75%
5.75%	5.75%	6.75%
\$131,391,780	\$99,975,124	\$73,526,134

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, 2023

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	14,996
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	7,992
Active Plan Members	<u>17,283</u>
Total Plan Members	40,271



SECTION E

SCHEDULES OF EMPLOYER ALLOCATIONS

Schedule of Net OPEB Liability by Employer Type

As of June 30, 2022

As of June 30, 2023

Employer	2022			2023			2024			Net OPEB Liability Under Current	
	Payroll	Contribution Rate	Estimated Contribution	Payroll	Contribution Rate	Estimated Contribution	Payroll	Contribution Rate	Estimated Contribution	Discount Rate	Discount Rate
City	\$ 136,170,635	1.14%	\$ 1,552,344	\$ 140,307,099	1.14%	\$ 1,599,504	\$ 13,954,896	13.958369%	\$ 13,954,896		
County	189,339,704	1.14%	2,158,472	184,147,080	1.14%	2,099,276	18,315,201	18.319760%	18,315,201		
District Health Unit	12,281,821	1.14%	140,013	11,938,302	1.14%	136,097	1,187,378	1.187672%	1,187,378		
Political Subdivision	22,829,218	1.14%	260,254	23,140,311	1.14%	263,798	2,301,526	2.302099%	2,301,526		
School District	156,205,882	1.14%	1,780,741	142,453,797	1.14%	1,623,970	14,168,409	14.171932%	14,168,409		
State	249,678,412	1.14%	2,846,334	246,663,974	1.14%	2,811,972	24,533,110	24.539215%	24,533,110		
State of ND	265,899,362	1.14%	3,031,249	256,532,236	1.14%	2,924,468	25,514,604	25.520955%	25,514,604		
Total	\$ 1,032,405,034	1.14%	\$ 11,769,407	\$ 1,005,182,799	1.14%	\$ 11,459,085	\$ 99,975,124	100.000012%	\$ 120,030,972		

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, 2023

Employer	Proportionate Share	Net OPEB Liability At 4.75%		Net OPEB Liability At 5.75%		Net OPEB Liability At 6.75%	
		At Discount Rate 1% Lower	Under Current Discount Rate	At Discount Rate 1% Higher	Under Current Discount Rate	At Discount Rate 1% Higher	
City	13.958369%	\$ 18,340,151	\$ 13,954,896	\$ 10,263,048			
County	18.319760%	24,070,656	18,315,201	13,469,810			
District Health Unit	1.187672%	1,560,507	1,187,378	873,249			
Political Subdivision	2.302099%	3,024,768	2,301,526	1,692,646			
School District	14.171932%	18,620,744	14,168,409	10,420,076			
State	24.539215%	32,242,512	24,533,110	18,042,737			
State of ND	25.520955%	33,532,437	25,514,604	18,764,572			
Total	100.000002%	\$ 131,391,775	\$ 99,975,124	\$ 73,526,138			

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	Contribution in Relation to the			Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
		Statutory Required Contribution	Statutory Required Contribution	Statutory Required Contribution			
City	13.958369%	\$ 1,694,194	\$ 1,597,867	\$ 96,327	\$ 140,307,099	1.14%	
County	18.319760%	2,223,557	2,187,202	36,355	184,147,080	1.19%	
District Health Unit	1.187672%	144,154	144,004	150	11,938,302	1.21%	
Political Subdivision	2.302099%	279,415	275,351	4,064	23,140,311	1.19%	
School District	14.171932%	1,720,112	1,703,396	16,716	142,453,797	1.20%	
State	24.539215%	2,978,444	2,929,430	49,014	246,663,974	1.19%	
State of ND	25.520955%	3,097,598	3,068,131	29,467	256,532,236	1.20%	
Total	100.000002%	\$ 12,137,474	\$ 11,905,381	\$ 232,093	\$ 1,005,182,799	1.18%	

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 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 OPEB Expense	Proportionate Share of Contributions	Total Employer Expense
City	13.958369%	\$ 262,545	\$ 2,976,257	\$ 1,007,931	\$ 1,394,266	\$ 5,640,999	\$ 159,700	\$ 1,155,632	\$ -	\$ 321,381	\$ 1,636,713	\$ 2,692,583	\$ 433,581	\$ 3,126,164
County	18.319760%	\$ 344,572	\$ 3,906,215	\$ 1,322,865	\$ 715,367	\$ 6,289,019	\$ 209,597	\$ 1,516,721	\$ -	\$ 837,159	\$ 2,563,477	\$ 3,533,910	\$ (67,102)	\$ 3,466,808
District Health Unit	1.187672%	\$ 22,343	\$ 253,242	\$ 85,759	\$ 66,313	\$ 427,657	\$ 13,588	\$ 98,329	\$ -	\$ 54,129	\$ 166,046	\$ 229,099	\$ 4,799	\$ 233,898
Political Subdivision	2.302099%	\$ 43,299	\$ 490,864	\$ 166,236	\$ 279,995	\$ 980,394	\$ 26,538	\$ 190,596	\$ -	\$ 147,061	\$ 363,995	\$ 444,082	\$ 52,591	\$ 496,673
School District	14.171932%	\$ 266,559	\$ 3,021,798	\$ 1,023,345	\$ 858,640	\$ 5,170,342	\$ 162,140	\$ 1,173,320	\$ -	\$ 1,699,668	\$ 3,035,128	\$ 2,733,784	\$ (240,990)	\$ 2,492,794
State	24.539215%	\$ 461,561	\$ 5,232,349	\$ 1,771,970	\$ 833,760	\$ 8,299,640	\$ 280,754	\$ 2,031,642	\$ -	\$ 794,676	\$ 3,107,072	\$ 4,733,651	\$ (45,015)	\$ 4,688,636
State of ND	25.520955%	\$ 480,030	\$ 5,441,681	\$ 1,842,860	\$ 838,749	\$ 8,603,320	\$ 291,990	\$ 2,112,920	\$ -	\$ 1,228,740	\$ 3,633,650	\$ 4,923,031	\$ (177,626)	\$ 4,745,405
Total	100.000002%	\$ 1,880,909	\$ 21,322,406	\$ 7,220,966	\$ 4,987,090	\$ 35,411,371	\$ 1,144,107	\$ 8,279,160	\$ -	\$ 5,082,814	\$ 14,506,081	\$ 19,290,140	\$ (39,762)	\$ 19,250,378

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	Total Deferred	Schedule of Deferred Outflows/(Inflows)									
			2024	2025	2026	2027	2028	2029	2030 and Thereafter			
City	13.958369%	\$ 4,004,286	\$ 1,524,377	\$ 1,268,108	\$ 1,538,573	\$ (326,772)	\$ -	\$ -	\$ -	\$ -	\$ -	
County	18.319760%	3,725,542	1,359,541	1,102,740	1,764,609	(501,348)	-	-	-	-	-	
District Health Unit	1.187672%	261,611	97,690	79,092	117,138	(32,309)	-	-	-	-	-	
Political Subdivision	2.302099%	616,399	232,647	189,606	249,600	(55,454)	-	-	-	-	-	
School District	14.171932%	2,135,214	864,771	613,372	1,119,250	(462,179)	-	-	-	-	-	
State	24.539215%	5,192,568	1,863,612	1,533,786	2,436,133	(640,963)	-	-	-	-	-	
State of ND	25.520955%	4,969,670	1,808,790	1,479,876	2,393,611	(712,607)	-	-	-	-	-	
Total	100.000002%	\$ 20,905,290	\$ 7,751,428	\$ 6,266,580	\$ 9,618,914	\$ (2,731,632)	\$ -	\$ -	\$ -	\$ -	\$ -	

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



Schedule of Net OPEB Liability by Employer* (Concluded)

Table with columns: Employer ID, Employer, Current Contribution Rate, Estimated Contribution 2022-2023, Net OPEB Liability Discount Rate, 2023 Payroll, Current Contribution Rate, Estimated Contribution 2023-2024, Proportionate Share, Net OPEB Liability Discount Rate. Rows list various school districts and public entities with their respective financial data.

*Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024. Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share. The sum of the values by employer differ from the System totals due to rounding.

Net OPEB Liability Discount Rate Sensitivity by Employer*

As of June 30, 2023

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	0.114976%	\$ 151,069	\$ 114,947	\$ 84,537
State of ND	010800	Secretary Of State	0.120054%	157,741	120,024	88,271
State	011000	Office Of Management & Budget	0.291935%	383,579	291,862	214,649
State	011200	Information Technology Dept	2.865416%	3,764,921	2,864,703	2,106,830
State	011700	State Auditor's Office	0.261386%	343,440	261,321	192,187
State	011800	Central Services	0.114015%	149,806	113,987	83,831
State of ND	012000	State Treasurer's Office	0.033462%	43,966	33,454	24,603
State	012500	Attorney General's Office	1.413802%	1,857,620	1,413,450	1,039,514
State of ND	012700	Tax Department	0.469572%	616,979	469,455	345,258
State of ND	013000	Facility Management	0.134353%	176,529	134,320	98,785
State of ND	014000	Office Of Administrative Hearings	0.036507%	47,967	36,498	26,842
State	016000	Legislative Council	0.324856%	426,834	324,775	238,854
State of ND	018000	ND Supreme Court	2.453692%	3,223,950	2,453,082	1,804,105
State of ND	018800	Commission On Legal Counsel For Indigents	0.191320%	251,379	191,272	140,670
State	019000	Retirement & Investment Office	0.144851%	190,322	144,815	106,503
State	019200	ND Public Employees Retirement System	0.180247%	236,830	180,202	132,529
State of ND	019500	ND Ethics Commission	0.000000%	-	-	-
State of ND	020100	Public Instruction	0.401321%	527,303	401,221	295,076
State	020200	Education Standards & Practice	0.054362%	71,427	54,348	39,970
State	021500	ND University System Office	0.109464%	143,827	109,437	80,485
State of ND	022300	ND Youth Correctional Center	0.155054%	203,728	155,015	114,005
State of ND	022400	Juvenile Services - DOCR	0.165834%	217,892	165,793	121,931
State	022600	Land Department	0.127624%	167,687	127,592	93,837
State	022700	Bismarck State College	0.387764%	509,490	387,668	285,108
State	022800	Lake Region State College	0.163360%	214,642	163,319	120,112
State	022900	Williston State College	0.059084%	77,632	59,069	43,442
State	023000	University Of North Dakota	3.335699%	4,382,834	3,334,869	2,452,611
State	023500	North Dakota State University	2.653950%	3,487,072	2,653,290	1,951,347
State	023800	ND St College Of Science	0.439110%	576,954	439,001	322,861
State	023900	Dickinson State University	0.180467%	237,119	180,422	132,690
State	024000	Mayville State University	0.212746%	279,531	212,693	156,424
State	024100	Minot State University	0.454342%	596,968	454,229	334,060
State	024200	Valley City State University	0.158304%	207,998	158,265	116,395
State of ND	025000	ND State Library	0.092017%	120,903	91,994	67,657
State of ND	025200	SCHOOL FOR THE DEAF	0.105824%	139,044	105,798	77,808
State of ND	025300	School For The Blind	0.079532%	104,499	79,512	58,477
State	026100	ND Board Of Nursing	0.072338%	95,046	72,320	53,187
State of ND	027000	Career & Technical Education	0.161895%	212,717	161,855	119,035
State of ND	030100	ND Department Of Health	1.044968%	1,373,002	1,044,708	768,325
State of ND	030300	Mental Health	0.784063%	1,030,194	783,868	576,491
State of ND	031000	Life Skills and Transition Center	0.873278%	1,147,416	873,061	642,088
State of ND	031200	North Dakota State Hospital	1.195478%	1,570,760	1,195,181	878,989
State of ND	031300	ND Veterans Home	0.359954%	472,950	359,864	264,660
State of ND	031600	Indian Affairs Commission	0.012850%	16,884	12,847	9,448
State of ND	032100	Veterans Affairs Department	0.045964%	60,393	45,953	33,796
State of ND	032500	Department Of Human Services	6.751550%	8,870,982	6,749,870	4,964,154
State of ND	036000	Protection & Advocacy Project	0.138801%	182,373	138,766	102,055
State	038000	Job Service North Dakota	0.680926%	894,681	680,757	500,659
State	040100	Insurance Department	0.231328%	303,946	231,270	170,087
State of ND	040500	Industrial Commission	0.614478%	807,374	614,325	451,802
State of ND	040600	ND Department Of Labor	0.055850%	73,382	55,836	41,064
State of ND	040800	Public Service Commission	0.261958%	344,191	261,893	192,608
State of ND	041200	Aeronautics Commission	0.039812%	52,310	39,802	29,272
State of ND	041300	Department Of Financial Institutions	0.173019%	227,333	172,976	127,214
State of ND	041400	ND Securities Department	0.034427%	45,234	34,418	25,313
State	042600	State Board Of Law Examiners	0.036779%	48,325	36,770	27,042
State	042700	ND State Board Of Cosmetology	0.000000%	-	-	-
State	042800	ND State Plumbing Board	0.042969%	56,458	42,958	31,593
State	047100	Bank Of North Dakota	0.992749%	1,304,391	992,502	729,930
State	047200	Public Finance Authority	0.018097%	23,778	18,092	13,306
State	047300	Housing Finance Agency	0.244396%	321,116	244,335	179,695
State	047500	Mill & Elevator Association	0.744799%	978,605	744,614	547,622
State	048500	Workforce Safety & Insurance	1.440444%	1,892,625	1,440,086	1,059,103
State of ND	050200	Field Services Division	0.669653%	879,869	669,486	492,370

*Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.



Net OPEB Liability Discount Rate Sensitivity by Employer*

(Continued)

				As of June 30, 2023		
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 of ND	050400	Highway Patrol	1.369968%	1,800,025	1,369,627	1,007,285
State of ND	051600	Heart River Correctional Center	0.084609%	111,169	84,588	62,210
State of ND	051700	Department Of Corrections Transitional Services	0.203961%	267,988	203,910	149,965
State of ND	051800	James River Correctional Ctr	0.577167%	758,350	577,023	424,369
State of ND	051900	State Penitentiary	0.688218%	904,262	688,047	506,020
State	052000	Rough Rider Industries	0.140578%	184,708	140,543	103,362
State of ND	053000	Department Of Corrections And Rehabilitation	0.552577%	726,041	552,440	406,289
State of ND	054000	Adjutant General ND National Guard	0.964230%	1,266,919	963,990	708,961
State of ND	060100	Department Of Commerce	0.327672%	430,534	327,590	240,925
State of ND	060200	Dept Of Agriculture	0.372997%	490,087	372,904	274,250
State of ND	060700	Milk Marketing Board	0.006387%	8,392	6,385	4,696
State of ND	060800	ND Oilseed Council	0.003661%	4,810	3,660	2,692
State	061100	ND Soybean Council	0.021115%	27,743	21,110	15,525
State of ND	061400	ND Corn Utilization Council	0.024903%	32,720	24,897	18,310
State of ND	061600	State Seed Department	0.117540%	154,438	117,511	86,423
State	062400	Beef Commission	0.004997%	6,566	4,996	3,674
State of ND	062500	ND Wheat Commission	0.050845%	66,806	50,832	37,384
State of ND	062600	ND Barley Council	0.015221%	19,999	15,217	11,191
State	066500	State Fair Association	0.080086%	105,226	80,066	58,884
State of ND	067000	Racing Commission	0.006001%	7,885	6,000	4,412
State of ND	070100	Historical Society	0.379147%	498,168	379,053	278,772
State of ND	070900	ND Council On The Arts	0.027497%	36,129	27,490	20,217
State of ND	072000	Game & Fish Department	1.124451%	1,477,436	1,124,171	826,765
State of ND	075000	Parks & Recreation Department	0.308900%	405,869	308,823	227,122
State of ND	077000	Water Commission	0.543487%	714,097	543,352	399,605
State	080100	Department Of Transportation	5.386651%	7,077,617	5,385,311	3,960,596
State	090000	ND State Board Of Accountancy	0.012734%	16,731	12,731	9,363
State	090100	Board Of Medical Examiners	0.029915%	39,306	29,908	21,995
State	090200	Board Of Pharmacy	0.023741%	31,194	23,735	17,456
State	090600	Real Estate Commission	0.020838%	27,379	20,833	15,321
State	090900	Electrical Board	0.153095%	201,154	153,057	112,565
State	099501	ND System Information Technology Services	0.216374%	284,298	216,320	159,091
State	099503	North Dakota State Board of Dental Examiners	0.011482%	15,086	11,479	8,442
District Health Unit	100002	McIntosh District Health Unit	0.013534%	17,783	13,531	9,951
District Health Unit	100003	Wells County Dist Health Unit	0.014970%	19,669	14,966	11,007
District Health Unit	100004	Central Valley Health Unit	0.095700%	125,742	95,676	70,365
District Health Unit	100005	Dickey County Health District	0.019801%	26,017	19,796	14,559
District Health Unit	100006	Emmons County Public Health	0.015516%	20,387	15,512	11,408
District Health Unit	100007	Rolette County Public Health	0.052462%	68,931	52,449	38,573
District Health Unit	100008	Towner County Public Health Unit	0.000000%	-	-	-
District Health Unit	100009	Nelson-Griggs District Health Unit	0.009317%	12,242	9,315	6,850
District Health Unit	100010	First District Health Unit	0.188373%	247,507	188,326	138,503
District Health Unit	100011	Lake Region District Health Unit	0.077761%	102,172	77,742	57,175
District Health Unit	100012	Garrison Diversion Conservancy District	0.213998%	281,176	213,945	157,344
District Health Unit	100013	Upper Missouri Health Unit	0.117499%	154,384	117,470	86,392
District Health Unit	100014	Kidder County District Health Unit	0.006966%	9,153	6,964	5,122
District Health Unit	100015	Southwestern District Health Unit	0.119335%	156,796	119,305	87,742
District Health Unit	100017	City-County Health District	0.058240%	76,523	58,226	42,822
District Health Unit	100018	Sargent County District Health Unit	0.012704%	16,692	12,701	9,341
District Health Unit	100019	Traill District Health Unit	0.017826%	23,422	17,822	13,107
District Health Unit	100021	Cavalier County Health Dist	0.013133%	17,256	13,130	9,656
District Health Unit	100022	Walsh County Health District	0.035836%	47,086	35,827	26,349
District Health Unit	100023	Custer Health Unit	0.104701%	137,569	104,675	76,983
Political Subdivision	100024	Southeast Water Users District	0.051574%	67,764	51,561	37,920
City	200002	City Of Mcville	0.008398%	11,034	8,396	6,175
City	200003	City Of Drayton	0.018847%	24,763	18,842	13,857
City	200004	City Of Fessenden	0.000000%	-	-	-
City	200005	City Of Westhope	0.004320%	5,676	4,319	3,176
City	200006	City Of Belfield	0.005315%	6,983	5,314	3,908
City	200007	City Of Beulah	0.076784%	100,888	76,765	56,456
City	200008	City Of Rolla	0.015806%	20,768	15,802	11,622
City	200009	City Of New Town	0.057183%	75,134	57,169	42,044
City	200010	City Of Cavalier	0.059806%	78,580	59,791	43,973
City	200011	City Of Harvey	0.033119%	43,516	33,111	24,351

* Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.



Net OPEB Liability Discount Rate Sensitivity by Employer*

(Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2023		
				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	200012	City Of Napoleon	0.017455%	22,934	17,451	12,834
City	200014	City Of Grand Forks	2.547490%	3,347,192	2,546,856	1,873,071
City	200015	City Of Killdeer	0.051425%	67,568	51,412	37,811
City	200016	City Of Ellendale	0.040237%	52,868	40,227	29,585
City	200017	City Of Wishek	0.020170%	26,502	20,165	14,830
City	200018	City Of Granville	0.000000%	-	-	-
City	200019	City Of Linton	0.019624%	25,784	19,619	14,429
City	200020	City Of Finley	0.011806%	15,512	11,803	8,680
City	200021	City Of Wilton	0.010948%	14,385	10,945	8,050
City	200022	City Of Ray	0.013514%	17,756	13,511	9,936
City	200025	City Of Medora	0.015603%	20,501	15,599	11,472
City	200026	City Of Verva	0.015943%	20,948	15,939	11,722
City	200027	City Of Mandan	0.289778%	380,744	289,706	213,063
City	200028	City Of Thompson	0.021951%	28,842	21,946	16,140
City	200029	City Of Williston	1.983544%	2,606,214	1,983,051	1,458,423
City	200030	City Of Bowman	0.069794%	91,704	69,777	51,317
City	200031	City Of Tioga	0.083720%	110,001	83,699	61,556
City	200033	City Of Rhame	0.004370%	5,742	4,369	3,213
City	200035	City Of Fargo	3.338341%	4,386,306	3,337,511	2,454,553
City	200036	City Of Jamestown	0.464783%	610,687	464,667	341,737
City	200037	City Of Beach	0.025711%	33,782	25,705	18,904
City	200038	City Of Glenburn	0.002904%	3,816	2,903	2,135
City	200040	City Of Kulm	0.009084%	11,936	9,082	6,679
City	200041	City Of Harwood	0.011072%	14,548	11,069	8,141
City	200043	City Of Dickinson	0.763213%	1,002,799	763,023	561,161
City	200045	City Of Mapleton	0.006543%	8,597	6,541	4,811
City	200046	City Of Wahpeton	0.256567%	337,108	256,503	188,644
City	200047	City Of Bottineau	0.043545%	57,215	43,534	32,017
City	200049	City Of Elgin	0.003612%	4,746	3,611	2,656
City	200050	City Of Rugby	0.030398%	39,940	30,390	22,350
City	200051	City Of New Salem	0.006641%	8,726	6,639	4,883
City	200052	City Of Walhalla	0.018052%	23,719	18,048	13,273
City	200053	City Of Gwinner	0.017602%	23,128	17,598	12,942
City	200054	City Of Kenmare	0.000000%	-	-	-
City	200055	City Of Watford City	0.406763%	534,453	406,662	299,077
City	200057	City Of Cooperstown	0.003985%	5,236	3,984	2,930
City	200058	City Of New England	0.011011%	14,468	11,008	8,096
City	200059	City Of Carrington	0.070005%	91,981	69,988	51,472
City	200060	City Of Mott	0.003677%	4,831	3,676	2,704
City	200061	City Of Larimore	0.016160%	21,233	16,156	11,882
City	200062	City Of Sherwood	0.000000%	-	-	-
City	200063	City Of Lamoure	0.006861%	9,015	6,859	5,045
City	200064	City Of Michigan	0.005201%	6,834	5,200	3,824
City	200065	City Of Park River	0.027638%	36,314	27,631	20,321
City	200067	City Of Hatton	0.005094%	6,693	5,093	3,745
City	200069	City Of Northwood	0.026998%	35,473	26,991	19,851
City	200070	City Of Powers Lake	0.010320%	13,560	10,317	7,588
City	200072	City Of Towner	0.008391%	11,025	8,389	6,170
City	200073	City Of Pembina	0.006107%	8,024	6,105	4,490
City	200075	City Of Underwood	0.000000%	-	-	-
City	200076	City Of New Leipzig	0.000000%	-	-	-
City	200077	City Of Stanley	0.060272%	79,192	60,257	44,316
City	200080	City Of Crosby	0.015049%	19,773	15,045	11,065
City	200083	City Of Grafton	0.161604%	212,334	161,564	118,821
City	200084	City Of Emerado	0.010900%	14,322	10,897	8,014
City	200085	City Of Lincoln	0.047955%	63,009	47,943	35,259
City	200086	City Of Minto	0.003907%	5,133	3,906	2,873
City	200087	City Of Ashley	0.009824%	12,908	9,822	7,223
City	200088	City Of Neche	0.000000%	-	-	-
City	200089	City Of Surrey	0.029359%	38,575	29,352	21,587
City	200090	City Of Hankinson	0.022319%	29,325	22,313	16,410
City	200091	City Of New Rockford	0.016540%	21,732	16,536	12,161
City	200092	City Of Minot	0.482695%	634,222	482,575	354,907
City	200094	City Of West Fargo	1.422514%	1,869,066	1,422,160	1,045,920

* Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.



Net OPEB Liability Discount Rate Sensitivity by Employer*

(Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2023		
				Net OPEB Liability At Discount Rate	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate
				1% Lower	5.75%	1% Higher
				4.75%	5.75%	6.75%
City	200096	City Of Valley City	0.086495%	113,647	86,473	63,596
City	200097	City Of Devils Lake	0.227863%	299,393	227,806	167,539
City	200098	City Of Oakes	0.051237%	67,321	51,224	37,673
City	200100	City Of Mohall	0.017578%	23,096	17,574	12,924
City	200101	City Of Lidgerwood	0.009001%	11,827	8,999	6,618
City	200102	City Of Mcclusky	0.000000%	-	-	-
City	200103	City Of Burlington	0.033708%	44,290	33,700	24,784
City	200104	City Of Lisbon	0.023376%	30,714	23,370	17,187
City	200110	City Of Halliday	0.010653%	13,997	10,650	7,833
City	200111	City Of Maddock	0.011763%	15,456	11,760	8,649
City	200114	City of Regent	0.006319%	8,303	6,317	4,646
City	200115	City of Lakota	0.012225%	16,063	12,222	8,989
City	200117	City of Alexander	0.017975%	23,618	17,971	13,216
City	200118	City of Berthold	0.003576%	4,699	3,575	2,629
City	200119	City of Carson	0.008352%	10,974	8,350	6,141
City	200120	City of Dodge	0.004889%	6,424	4,888	3,595
City	200123	City of Grenora	0.011474%	15,076	11,471	8,436
City	200124	City of Kindred	0.010864%	14,274	10,861	7,988
City	200125	City of Richardton	0.004233%	5,562	4,232	3,112
City	200126	City of Garrison	0.011767%	15,461	11,764	8,652
City	200128	City of Rolette	0.008854%	11,633	8,852	6,510
County	300001	Adams County	0.065802%	86,458	65,786	48,382
County	300002	Barnes County	0.315464%	414,494	315,386	231,948
County	300003	Benson County	0.122125%	160,462	122,095	89,794
County	300004	Billings County	0.463140%	608,528	463,025	340,529
County	300005	Bottineau County	0.261300%	343,327	261,235	192,124
County	300006	Bowman County	0.098777%	129,785	98,752	72,627
County	300007	Burke County	0.126830%	166,644	126,798	93,253
County	300008	Burleigh County	1.426130%	1,873,818	1,425,775	1,048,578
County	300009	Cass County	2.183485%	2,868,920	2,182,942	1,605,432
County	300010	Cavalier County	0.265532%	348,887	265,466	195,235
County	300011	Dickey County	0.123029%	161,650	122,998	90,458
County	300012	Divide County	0.171060%	224,759	171,017	125,774
County	300013	Dunn County	0.512608%	673,525	512,480	376,901
County	300014	Eddy County	0.065136%	85,583	65,120	47,892
County	300015	Emmons County	0.185616%	243,884	185,570	136,476
County	300016	Foster County	0.087265%	114,659	87,243	64,163
County	300017	Golden Valley County	0.077743%	102,148	77,724	57,161
County	300018	Grand Forks County	1.172475%	1,540,536	1,172,183	862,076
County	300019	Grant County	0.091831%	120,658	91,808	67,520
County	300020	Griggs County	0.064265%	84,439	64,249	47,252
County	300021	Hettinger County	0.094890%	124,678	94,866	69,769
County	300023	Lamoure County	0.143676%	188,778	143,640	105,639
County	300024	Logan County	0.044746%	58,793	44,735	32,900
County	300025	Mchenry County	0.088638%	116,463	88,616	65,172
County	300026	Mcintosh County	0.064663%	84,962	64,647	47,544
County	300027	Mckenzie County	1.000099%	1,314,048	999,850	735,334
County	300028	Mclean County	0.464820%	610,735	464,704	341,764
County	300029	Mercer County	0.301560%	396,225	301,485	221,725
County	300030	Morton County	0.721945%	948,576	721,765	530,818
County	300031	Mountrail County	0.602974%	792,258	602,824	443,343
County	300032	Nelson County	0.113671%	149,354	113,643	83,578
County	300033	Oliver County	0.085929%	112,904	85,908	63,180
County	300034	Pembina County	0.186378%	244,885	186,332	137,037
County	300035	Pierce County	0.167327%	219,854	167,285	123,029
County	300036	Ramsey County	0.374147%	491,598	374,054	275,096
County	300037	Ransom County	0.162129%	213,024	162,089	119,207
County	300038	Renville County	0.120006%	157,678	119,976	88,236
County	300039	Richland County	0.557622%	732,669	557,483	409,998
County	300040	Rolette County	0.165929%	218,017	165,888	122,001
County	300041	Sargent County	0.077756%	102,165	77,737	57,171
County	300042	Sheridan County	0.059391%	78,035	59,376	43,668
County	300044	Slope County	0.099140%	130,262	99,115	72,894
County	300045	Stark County	0.518917%	681,814	518,788	381,540

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Net OPEB Liability Discount Rate Sensitivity by Employer*

(Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2023		
				Net OPEB Liability At Discount Rate	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate
				1% Lower	5.75%	1% Higher
County	300046	Steele County	0.060428%	79,397	60,413	44,430
County	300047	Stutsman County	0.591097%	776,653	590,950	434,611
County	300048	Towner County	0.121134%	159,160	121,104	89,065
County	300049	Traill County	0.323897%	425,574	323,816	238,149
County	300050	Walsh County	0.233205%	306,412	233,147	171,467
County	300051	Ward County	1.101464%	1,447,233	1,101,190	809,864
County	300052	Wells County	0.191402%	251,486	191,354	140,730
County	300053	Williams County	1.601167%	2,103,802	1,600,769	1,177,276
School District	400002	Mcclusky Public Schools	0.007556%	9,928	7,554	5,556
School District	400003	Lake Region Special Education Unit	0.044324%	58,238	44,313	32,590
School District	400004	Lidgerwood Public School	0.025280%	33,216	25,274	18,587
School District	400006	Halliday Public School	0.000000%	-	-	-
School District	400007	Oliver-Mercer Special Education Unit	0.020704%	27,203	20,699	15,223
School District	400008	Underwood School District #8	0.030369%	39,902	30,361	22,329
School District	400010	New Town Public School District	0.120023%	157,700	119,993	88,248
School District	400011	Bottineau Public School	0.111733%	146,808	111,705	82,153
School District	400012	Peace Garden Special Services	0.040505%	53,220	40,495	29,782
School District	400014	Beulah Public School #27	0.074922%	98,441	74,903	55,087
School District	400016	St John School District #3	0.068532%	90,045	68,515	50,389
School District	400017	Ellendale Public School District #40	0.029849%	39,219	29,842	21,947
School District	400018	Rural Cass Special Education Unit	0.025864%	33,983	25,858	19,017
School District	400019	Fargo Public Schools	1.773588%	2,330,349	1,773,147	1,304,051
School District	400020	Surrey Schools	0.045697%	60,042	45,686	33,599
School District	400021	Jamestown Public School District #1	0.186698%	245,306	186,652	137,272
School District	400023	Warwick Public School	0.043432%	57,066	43,421	31,934
School District	400024	Souris Valley Special Services	0.042548%	55,905	42,537	31,284
School District	400025	Rugby Public School District #5	0.070382%	92,476	70,364	51,749
School District	400026	Billings County School District	0.020640%	27,119	20,635	15,176
School District	400027	Belcourt School District #7	0.464665%	610,532	464,549	341,650
School District	400028	West Fargo Public School #6	1.340404%	1,761,181	1,340,071	985,547
School District	400029	Minot Public School District #1	1.339416%	1,759,883	1,339,083	984,821
School District	400030	Belfield Public School #13	0.016043%	21,079	16,039	11,796
School District	400031	Minto Public School District #20	0.031837%	41,831	31,829	23,409
School District	400033	Harvey Public School Dist #38	0.050881%	66,853	50,868	37,411
School District	400034	Oakes Public Schools	0.047733%	62,717	47,721	35,096
School District	400035	Larimore Public School District #44	0.047240%	62,069	47,228	34,734
School District	400036	Hazen Public School District #3	0.045754%	60,117	45,743	33,641
School District	400038	Park River Area School District	0.051682%	67,906	51,669	38,000
School District	400039	Hillsboro Public School	0.041886%	55,035	41,876	30,797
School District	400040	Lisbon Public School	0.072739%	95,573	72,721	53,482
School District	400042	Northern Cass School District # 97	0.049984%	65,675	49,972	36,751
School District	400043	Mandaree Public School #36	0.057895%	76,069	57,881	42,568
School District	400044	Thompson Public School	0.043062%	56,580	43,051	31,662
School District	400045	Northern Plains Special Ed Unit	0.015749%	20,693	15,745	11,580
School District	400046	Bowman County School District #1	0.067977%	89,316	67,960	49,981
School District	400047	Apple Creek Elementary School	0.002794%	3,671	2,793	2,054
School District	400048	Burke Central School	0.007455%	9,795	7,453	5,481
School District	400049	Washburn Public School	0.035469%	46,603	35,460	26,079
School District	400050	Enderlin Area School District #24	0.037140%	48,799	37,131	27,308
School District	400051	Midkota School	0.020366%	26,759	20,361	14,974
School District	400052	Velva Public School	0.041148%	54,065	41,138	30,255
School District	400053	Sheyenne Valley Special Education Unit	0.056206%	73,850	56,192	41,326
School District	400054	Center Stanton Public School	0.016158%	21,230	16,154	11,880
School District	400055	Burleigh County Special Education Unit	0.006610%	8,685	6,608	4,860
School District	400056	New Rockford Sheyenne Public School	0.015747%	20,690	15,743	11,578
School District	400057	James River Multidistrict Special Education Unit	0.048375%	63,561	48,363	35,568
School District	400058	Newburg United Public School	0.018575%	24,406	18,570	13,657
School District	400059	Napoleon Public School District #2	0.019074%	25,062	19,069	14,024
School District	400060	Yellowstone School District # 14	0.026973%	35,440	26,966	19,832
School District	400061	Cavalier Public Schools	0.035513%	46,661	35,504	26,111
School District	400062	Richland School District # 44	0.029422%	38,658	29,415	21,633
School District	400063	Fort Totten School District # 30	0.027177%	35,708	27,170	19,982
School District	400064	Bismarck Public Schools	2.240689%	2,944,081	2,240,132	1,647,492
School District	400065	Solen Public School Dist #3	0.035571%	46,737	35,562	26,154

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

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2023		
				Net OPEB Liability At Discount Rate	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate
				1% Lower	5.75%	1% Higher
School District	400068	Lakota Public School District # 66	0.014926%	19,612	14,922	10,975
School District	400069	Stanley Community Public School District # 2	0.117138%	153,910	117,109	86,127
School District	400070	Mandan Public School District #1	0.672588%	883,725	672,421	494,528
School District	400072	Killdeer Public School #16	0.058915%	77,409	58,900	43,318
School District	400073	Glenburn School District	0.025717%	33,790	25,711	18,909
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	0.052839%	69,426	52,826	38,850
School District	400077	Dickinson Public Schools	0.520044%	683,295	519,915	382,368
School District	400078	Drayton Public School #19	0.047316%	62,169	47,304	34,790
School District	400079	Mohall Lansford Sherwood School	0.047713%	62,691	47,701	35,082
School District	400080	Westhope Public School #17	0.020551%	27,002	20,546	15,110
School District	400081	Kindred Public School District #2	0.045149%	59,322	45,138	33,196
School District	400082	Grafton Public School District #3	0.115168%	151,321	115,139	84,679
School District	400083	Wilton Public School District	0.033165%	43,576	33,157	24,385
School District	400084	Sheyenne Valley Career And Tech Center	0.014044%	18,453	14,041	10,326
School District	400085	White Shield School Dist #85	0.083555%	109,784	83,534	61,435
School District	400086	Tgu School District #60	0.137815%	181,078	137,781	101,330
School District	400087	Turtle Lake Mercer School District #72	0.038075%	50,027	38,066	27,995
School District	400088	Lamoure School District #8	0.029726%	39,058	29,719	21,856
School District	400089	Divide County School Dist #1	0.068276%	89,709	68,259	50,201
School District	400090	Mott/Regent School Dist #1	0.038097%	50,056	38,088	28,011
School District	400091	United Public School District # 7	0.087811%	115,376	87,789	64,564
School District	400092	Kulm Public School District #7	0.020505%	26,942	20,500	15,077
School District	400093	Midway Public School District #128	0.020607%	27,076	20,602	15,152
School District	400094	Dunseith School District #1	0.146931%	193,055	146,894	108,033
School District	400095	Carrington School District #49	0.041162%	54,083	41,152	30,265
School District	400096	Glen Ullin Public School #48	0.014585%	19,163	14,581	10,724
School District	400099	Manvel Public School	0.021185%	27,835	21,180	15,577
School District	400100	Maple Valley School District	0.021333%	28,030	21,328	15,685
School District	400101	North Border School District # 100	0.048675%	63,955	48,663	35,789
School District	400102	Mckenzie Cty Public School #1	0.140608%	184,747	140,573	103,384
School District	400103	Devils Lake Public School	0.247718%	325,481	247,656	182,137
School District	400104	Mt Pleasant School Dist #4	0.041470%	54,488	41,460	30,491
School District	400105	Central Cass Public School District #7	0.112151%	147,357	112,123	82,460
School District	400106	Milnor Public School District #2	0.032902%	43,231	32,894	24,192
School District	400107	Mapleton Public School	0.015359%	20,180	15,355	11,293
School District	400108	Linton Public School District #36	0.034578%	45,433	34,569	25,424
School District	400109	Tioga Public School District #15	0.077972%	102,449	77,953	57,330
School District	400114	Zeeland Public Schools	0.007642%	10,041	7,640	5,619
School District	400117	Garrison Public School District #51	0.033346%	43,814	33,338	24,518
School District	400118	Kenmare Public School District #28	0.028581%	37,553	28,574	21,015
School District	400119	Lewis & Clark Public Schools	0.068864%	90,482	68,847	50,633
School District	400120	Sw Special Education Unit	0.005433%	7,139	5,432	3,995
School District	400121	North Valley Career & Technology Center	0.019082%	25,072	19,077	14,030
School District	400122	Dakota Prairie Public School	0.052239%	68,638	52,226	38,409
School District	400123	Beach Public School District #3	0.069354%	91,125	69,337	50,993
School District	400124	Rolette Public School	0.018865%	24,787	18,860	13,871
School District	400125	Drake Public School District	0.016698%	21,940	16,694	12,277
School District	400128	Sweet Briar School District # 17	0.000995%	1,307	995	732
School District	400137	New Salem Almont School District #49	0.051822%	68,090	51,809	38,103
School District	400138	Max Public School	0.029493%	38,751	29,486	21,685
School District	400139	East Central Special Education Unit	0.023585%	30,989	23,579	17,341
School District	400140	North Sargent School District #3	0.038212%	50,207	38,202	28,096
School District	400141	Wahpeton Public School District 37	0.091557%	120,298	91,534	67,318
School District	400142	Medina Public School District #3	0.023517%	30,899	23,511	17,291
School District	400143	Pingree-Buchanan School District	0.021611%	28,395	21,606	15,890
School District	400144	West River Student Services	0.013988%	18,379	13,985	10,285
School District	400145	Leeds Public School District 6	0.007621%	10,013	7,619	5,603
School District	400147	Sawyer Public School	0.019653%	25,822	19,648	14,450
School District	400148	Wilmac Multidistrict Special Education Unit	0.081899%	107,609	81,879	60,217
School District	400149	Great Northwest Education Cooperative	0.005676%	7,458	5,675	4,173
School District	400150	Anamoose Public School District #14	0.020916%	27,482	20,911	15,379
School District	400151	South Prairie School District #70	0.064658%	84,955	64,642	47,541

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

As of June 30, 2023							
Employer Type	Employer ID	Employer	Proportionate Share	Net OPEB Liability At Discount Rate	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate	
				1% Lower	5.75%	1% Higher	
				4.75%	6.75%	6.75%	
School District	400152	South East Education Cooperative	0.088243%	115,944	88,221	64,882	
School District	400153	South Heart Public School District #9	0.037247%	48,939	37,238	27,386	
School District	400154	Sargent Central Public School District #6	0.023275%	30,581	23,269	17,113	
School District	400155	Fairmount Public School	0.010636%	13,975	10,633	7,820	
School District	400156	South Central Prairie Special Education Unit	0.012271%	16,123	12,268	9,022	
School District	400157	Pembina Special Education Cooperative	0.008134%	10,687	8,132	5,981	
School District	400158	Central Regional Education Association	0.035833%	47,082	35,824	26,347	
School District	400159	Oberon Public School #16	0.006734%	8,848	6,732	4,951	
School District	400160	Elgin/New Leipzig Public School	0.000000%	-	-	-	
School District	400161	Williston Basin School District #7	0.525100%	689,938	524,969	386,086	
School District	400162	Morton Sioux Special Education Unit	0.000000%	-	-	-	
School District	400163	Nedrose Public School	0.012522%	16,453	12,519	9,207	
Political Subdivision	500002	Cass County Water Resource District	0.023953%	31,472	23,947	17,612	
Political Subdivision	500003	Walsh County Water Resource District	0.001413%	1,857	1,413	1,039	
Political Subdivision	500005	Ramsey County Soil Conservation District	0.004958%	6,514	4,957	3,645	
Political Subdivision	500006	James River Soil Conservation District	0.002806%	3,687	2,805	2,063	
Political Subdivision	500007	Burleigh County Soil Conservation District	0.018046%	23,711	18,042	13,269	
Political Subdivision	500008	Traill County Water Resource District	0.004984%	6,549	4,983	3,665	
Political Subdivision	500009	Grafton Park District	0.015245%	20,031	15,241	11,209	
Political Subdivision	500010	Cass County Soil Conservation District	0.024673%	32,418	24,667	18,141	
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.014276%	18,757	14,272	10,497	
Political Subdivision	500016	Greater Ramsey Water District	0.033247%	43,684	33,239	24,445	
Political Subdivision	500017	Carnegie Regional Library	0.006800%	8,935	6,798	5,000	
Political Subdivision	500018	Griggs County Public Library	0.000000%	-	-	-	
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.035137%	46,167	35,128	25,835	
Political Subdivision	500022	Consolidated Waste Ltd	0.013378%	17,578	13,375	9,836	
Political Subdivision	500023	Walsh County Housing Authority	0.003117%	4,095	3,116	2,292	
Political Subdivision	500024	Williams County Soil Conservation District	0.012451%	16,360	12,448	9,155	
Political Subdivision	500025	Bowman City Park Board	0.012216%	16,051	12,213	8,982	
Political Subdivision	500027	Stark County Council on Aging/Elder Care	0.010226%	13,436	10,223	7,519	
Political Subdivision	500028	Williston Housing Authority	0.022221%	29,197	22,215	16,338	
Political Subdivision	500030	Minot Rural Fire Department	0.028511%	37,461	28,504	20,963	
Political Subdivision	500031	Central Plains Water District	0.022061%	28,986	22,056	16,221	
Political Subdivision	500033	Ransom County Soil Cons Dist	0.012179%	16,002	12,176	8,955	
Political Subdivision	500038	Jamestown Regional Airport	0.027003%	35,480	26,996	19,854	
Political Subdivision	500040	Fargo Park District	0.378080%	496,766	377,986	277,988	
Political Subdivision	500041	Bismarck Rural Fire Protection	0.088922%	116,836	88,900	65,381	
Political Subdivision	500045	Dunseith Community Nursing Home	0.028392%	37,305	28,385	20,876	
Political Subdivision	500047	Mercer County Soil Conservation District	0.006370%	8,370	6,368	4,684	
Political Subdivision	500049	West Fargo Park District	0.124081%	163,032	124,050	91,232	
Political Subdivision	500053	Stutsman County Housing Authority	0.023636%	31,056	23,630	17,379	
Political Subdivision	500054	Grand Forks County Water Resource District	0.011496%	15,105	11,493	8,453	
Political Subdivision	500055	Southeast Region Career & Technology Center	0.015053%	19,778	15,049	11,068	
Political Subdivision	500056	Cavalier County Job Development Authority	0.005578%	7,329	5,577	4,101	
Political Subdivision	500057	Barnes County Soil Conservation District	0.007558%	9,931	7,556	5,557	
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-	-	-	
Political Subdivision	500061	Ward County Water Resource District	0.004165%	5,472	4,164	3,062	
Political Subdivision	500063	Southwest Water Authority	0.214818%	282,253	214,765	157,947	
Political Subdivision	500068	Burleigh County Council On Aging	0.047705%	62,680	47,693	35,076	
Political Subdivision	500072	Watford City Park District	0.075499%	99,199	75,480	55,511	
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.006648%	8,735	6,646	4,888	
Political Subdivision	500081	Ramsey County Housing Authority	0.006668%	8,761	6,666	4,903	
Political Subdivision	500082	Grand Forks Public Library	0.064863%	85,225	64,847	47,691	
Political Subdivision	500084	Rolette County Soil Conservation District	0.004280%	5,624	4,279	3,147	
Political Subdivision	500085	Jamestown Parks And Recreation District	0.045938%	60,359	45,927	33,776	
Political Subdivision	500091	Ramsey County Water Resource District	0.003505%	4,605	3,504	2,577	
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.026004%	34,167	25,998	19,120	
Political Subdivision	500108	North Dakota Firefighters Association	0.020528%	26,972	20,523	15,093	
Political Subdivision	500109	James River Valley Library System	0.034637%	45,510	34,628	25,467	
Political Subdivision	500110	Grand Forks Park District	0.193138%	253,767	193,090	142,007	
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	0.002206%	2,899	2,205	1,622	
School District	500114	Roughrider Education Services Program (RESP)	0.000000%	-	-	-	
Political Subdivision	500115	Agassiz Water Users District	0.010168%	13,360	10,165	7,476	
Political Subdivision	500116	Western Area Water Supply Authority	0.057843%	76,001	57,829	42,530	
Political Subdivision	500118	Crosby Park District	0.000000%	-	-	-	
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.014826%	19,480	14,822	10,901	
Political Subdivision	500121	Devils Lake Park Board	0.036326%	47,729	36,317	26,709	
Political Subdivision	500122	North Central Soil Conservation District	0.004419%	5,806	4,418	3,249	
Political Subdivision	500125	Wahpeton Park Board	0.039272%	51,600	39,262	28,875	
Political Subdivision	500126	City Of Bottineau Park Board	0.008825%	11,595	8,823	6,489	
Political Subdivision	500128	Logan County Soil Conservation District	0.003196%	4,199	3,195	2,350	
Political Subdivision	500129	Park District - City of New Rockford	0.005231%	6,873	5,230	3,846	
Political Subdivision	500130	Traill County Job Development Authority	0.012038%	15,817	12,035	8,851	
Political Subdivision	500131	Minot Park District	0.098279%	129,131	98,255	72,261	
Political Subdivision	500132	Valley City Park District	0.041017%	53,893	41,007	30,158	
Political Subdivision	500136	Tioga Park District	0.007434%	9,768	7,432	5,466	
Political Subdivision	500137	Municipal Airport Authority of the City of Fargo	0.110140%	144,715	110,113	80,982	
Political Subdivision	500140	Eddy County Soil Conservation District	0.004123%	5,417	4,122	3,031	
Political Subdivision	500141	Kindred Park District	0.006373%	8,374	6,371	4,686	
Political Subdivision	500142	Sheridan County Soil Conservation District	0.004552%	5,981	4,551	3,347	
Political Subdivision	500145	Walsh County Job Development Authority	0.000000%	-	-	-	
Total				100.000002%	\$ 131,391,775	\$ 99,975,124	\$ 73,526,138

* Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.
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, 2023*

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	0.114976%	\$ 13,955	\$ 13,350	\$ 605	\$ 1,155,722	1.16%
State of ND	010800	Secretary Of State	0.120054%	14,572	14,539	33	1,206,763	1.20%
State	011000	Office Of Management & Budget	0.291935%	35,434	34,670	764	2,934,484	1.18%
State	011200	Information Technology Dept	2.865416%	347,789	310,198	37,591	28,802,665	1.08%
State	011700	State Auditor's Office	0.261386%	31,726	33,067	(1,341)	2,627,407	1.26%
State	011800	Central Services	0.114015%	13,839	12,913	926	1,146,062	1.13%
State of ND	012000	State Treasurer's Office	0.033462%	4,061	3,934	127	336,352	1.17%
State	012500	Attorney General's Office	1.413802%	171,600	173,483	(1,883)	14,211,299	1.22%
State of ND	012700	Tax Department	0.469572%	56,994	62,864	(5,870)	4,720,055	1.33%
State of ND	013000	Facility Management	0.134353%	16,307	17,623	(1,316)	1,350,493	1.30%
State of ND	014000	Office Of Administrative Hearings	0.036507%	4,431	4,183	248	366,960	1.14%
State	016000	Legislative Council	0.324856%	39,429	37,741	1,688	3,265,395	1.16%
State of ND	018000	ND Supreme Court	2.453692%	297,816	293,744	4,072	24,664,089	1.19%
State of ND	018800	Commission On Legal Counsel For Indigents	0.191320%	23,221	22,604	617	1,923,111	1.18%
State	019000	Retirement & Investment Office	0.144851%	17,581	15,047	2,534	1,456,020	1.03%
State	019200	ND Public Employees Retirement System	0.180247%	21,877	20,292	1,585	1,811,811	1.12%
State of ND	019500	ND Ethics Commission	0.000000%	-	326	(326)	-	NA
State of ND	020100	Public Instruction	0.401321%	48,710	47,721	989	4,034,010	1.18%
State	020200	Education Standards & Practice	0.054362%	6,598	6,214	384	546,433	1.14%
State	021500	ND University System Office	0.109464%	13,286	12,367	919	1,100,312	1.12%
State of ND	022300	ND Youth Correctional Center	0.155054%	18,820	20,190	(1,370)	1,558,581	1.30%
State of ND	022400	Juvenile Services - DOCR	0.165834%	20,128	19,601	527	1,666,937	1.18%
State	022600	Land Department	0.127624%	15,490	15,663	(173)	1,282,850	1.22%
State	022700	Bismarck State College	0.387764%	47,065	46,213	852	3,897,738	1.19%
State	022800	Lake Region State College	0.163360%	19,828	19,298	530	1,642,068	1.18%
State	022900	Williston State College	0.059084%	7,171	7,714	(543)	593,906	1.30%
State	023000	University Of North Dakota	3.335699%	404,870	400,702	4,168	33,529,872	1.20%
State	023500	North Dakota State University	2.653950%	322,123	317,993	4,130	26,677,052	1.19%
State	023800	ND St College Of Science	0.439110%	53,297	51,076	2,221	4,413,858	1.16%
State	023900	Dickinson State University	0.180467%	21,904	21,712	192	1,814,024	1.20%
State	024000	Mayville State University	0.212746%	25,822	29,296	(3,474)	2,138,489	1.37%
State	024100	Minot State University	0.454342%	55,146	52,819	2,327	4,566,967	1.16%
State	024200	Valley City State University	0.158304%	19,214	19,830	(616)	1,591,241	1.25%
State of ND	025000	ND State Library	0.092017%	11,169	10,891	278	924,935	1.18%
State of ND	025200	SCHOOL FOR THE DEAF	0.105824%	12,844	13,508	(664)	1,063,729	1.27%
State of ND	025300	School For The Blind	0.079532%	9,653	9,119	534	799,447	1.14%
State	026100	ND Board Of Nursing	0.072338%	8,780	8,212	568	727,133	1.13%
State of ND	027000	Career & Technical Education	0.161895%	19,650	19,704	(54)	1,627,336	1.21%
State of ND	030100	ND Department Of Health	1.044968%	126,833	121,866	4,967	10,503,837	1.16%
State of ND	030300	Mental Health	0.784063%	95,165	97,155	(1,990)	7,881,267	1.23%
State of ND	031000	Life Skills and Transition Center	0.873278%	105,994	108,406	(2,412)	8,778,037	1.23%
State of ND	031200	North Dakota State Hospital	1.195478%	145,101	148,660	(3,559)	12,016,738	1.24%
State of ND	031300	ND Veterans Home	0.359954%	43,689	42,720	969	3,618,195	1.18%
State of ND	031600	Indian Affairs Commission	0.012850%	1,560	1,472	88	129,161	1.14%
State of ND	032100	Veterans Affairs Department	0.045964%	5,579	5,259	320	462,023	1.14%
State of ND	032500	Department Of Human Services	6.751550%	819,468	814,660	4,808	67,865,421	1.20%
State of ND	036000	Protection & Advocacy Project	0.138801%	16,847	15,972	875	1,395,202	1.14%
State	038000	Job Service North Dakota	0.680926%	82,647	81,876	771	6,844,551	1.20%
State	040100	Insurance Department	0.231328%	28,077	26,999	1,078	2,325,270	1.16%
State of ND	040500	Industrial Commission	0.614478%	74,582	73,153	1,429	6,176,627	1.18%
State of ND	040600	ND Department Of Labor	0.055850%	6,779	6,415	364	561,398	1.14%
State of ND	040800	Public Service Commission	0.261958%	31,795	31,449	346	2,633,160	1.19%
State of ND	041200	Aeronautics Commission	0.039812%	4,832	4,607	225	400,182	1.15%
State of ND	041300	Department Of Financial Institutions	0.173019%	21,000	20,758	242	1,739,153	1.19%
State of ND	041400	ND Securities Department	0.034427%	4,179	5,454	(1,275)	346,050	1.58%
State	042600	State Board Of Law Examiners	0.036779%	4,464	1,218	3,246	369,696	0.33%
State	042700	ND State Board Of Cosmetology	0.000000%	-	586	(586)	-	NA
State	042800	ND State Plumbing Board	0.042969%	5,215	4,924	291	431,915	1.14%
State	047100	Bank Of North Dakota	0.992749%	120,495	117,909	2,586	9,978,945	1.18%
State	047200	Public Finance Authority	0.018097%	2,197	2,074	123	181,911	1.14%
State	047300	Housing Finance Agency	0.244396%	29,664	30,128	(464)	2,456,623	1.23%
State	047500	Mill & Elevator Association	0.744799%	90,400	116,786	(26,386)	7,486,594	1.56%
State	048500	Workforce Safety & Insurance	1.440444%	174,834	171,374	3,460	14,479,092	1.18%
State of ND	050200	Field Services Division	0.669653%	81,279	85,594	(4,315)	6,731,234	1.27%

* Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.



Schedule of Contributions by Employer

Fiscal Year Ended June 30, 2023* (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the		Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
					Statutory Required Contribution	Statutory Required Contribution			
State of ND	050400	Highway Patrol	1.369968%	166,280	150,848		15,432	13,770,678	1.10%
State of ND	051600	Heart River Correctional Center	0.084609%	10,269	10,185		84	850,474	1.20%
State of ND	051700	Department Of Corrections Transitional Services	0.203961%	24,756	24,299		457	2,050,182	1.19%
State of ND	051800	James River Correctional Ctr	0.577167%	70,054	70,425		(371)	5,801,580	1.21%
State of ND	051900	State Penitentiary	0.688218%	83,532	85,588		(2,056)	6,917,846	1.24%
State	052000	Rough Rider Industries	0.140578%	17,063	16,441		622	1,413,061	1.16%
State of ND	053000	Department Of Corrections And Rehabilitation	0.552577%	67,069	68,557		(1,488)	5,554,407	1.23%
State of ND	054000	Adjutant General ND National Guard	0.964230%	117,033	108,852		8,181	9,692,272	1.12%
State of ND	060100	Department Of Commerce	0.327672%	39,771	37,953		1,818	3,293,702	1.15%
State of ND	060200	Dept Of Agriculture	0.372997%	45,272	45,764		(492)	3,749,302	1.22%
State of ND	060700	Milk Marketing Board	0.006387%	775	732		43	64,200	1.14%
State of ND	060800	ND Oilseed Council	0.003661%	444	420		24	36,802	1.14%
State	061100	ND Soybean Council	0.021115%	2,563	2,956		(393)	212,249	1.39%
State of ND	061400	ND Corn Utilization Council	0.024903%	3,023	2,317		706	250,316	0.93%
State of ND	061600	State Seed Department	0.117540%	14,266	15,511		(1,245)	1,181,496	1.31%
State	062400	Beef Commission	0.004997%	607	1,390		(783)	50,227	2.77%
State of ND	062500	ND Wheat Commission	0.050845%	6,171	5,826		345	511,090	1.14%
State of ND	062600	ND Barley Council	0.015221%	1,847	1,744		103	153,002	1.14%
State	066500	State Fair Association	0.080086%	9,720	9,166		554	805,011	1.14%
State of ND	067000	Racing Commission	0.006001%	728	1,275		(547)	60,324	2.11%
State of ND	070100	Historical Society	0.379147%	46,019	44,792		1,227	3,811,121	1.18%
State of ND	070900	ND Council On The Arts	0.027497%	3,337	3,685		(348)	276,396	1.33%
State of ND	072000	Game & Fish Department	1.124451%	136,480	132,262		4,218	11,302,785	1.17%
State of ND	075000	Parks & Recreation Department	0.308900%	37,493	34,226		3,267	3,105,014	1.10%
State of ND	077000	Water Commission	0.543487%	65,966	65,369		597	5,463,042	1.20%
State	080100	Department Of Transportation	5.386651%	653,803	645,351		8,452	54,145,691	1.19%
State	090000	ND State Board Of Accountancy	0.012734%	1,546	1,459		87	127,997	1.14%
State	090100	Board Of Medical Examiners	0.029915%	3,631	3,414		217	300,701	1.14%
State	090200	Board Of Pharmacy	0.023741%	2,882	3,110		(228)	238,642	1.30%
State	090600	Real Estate Commission	0.020838%	2,529	2,382		147	209,459	1.14%
State	090900	Electrical Board	0.153095%	18,582	18,653		(71)	1,538,888	1.21%
State	099501	ND System Information Technology Services	0.216374%	26,262	24,243		2,019	2,174,953	1.11%
State	099503	North Dakota State Board of Dental Examiners	0.011482%	1,394	471		923	115,412	0.41%
District Health Unit	100002	McIntosh District Health Unit	0.013534%	1,643	1,553		90	136,064	1.14%
District Health Unit	100003	Wells County Dist Health Unit	0.014970%	1,817	1,716		101	150,480	1.14%
District Health Unit	100004	Central Valley Health Unit	0.095700%	11,616	11,542		74	961,964	1.20%
District Health Unit	100005	Dickey County Health District	0.019801%	2,403	2,830		(427)	199,037	1.42%
District Health Unit	100006	Emmons County Public Health	0.015516%	1,883	1,846		37	155,969	1.18%
District Health Unit	100007	Rolette County Public Health	0.052462%	6,368	6,012		356	527,342	1.14%
District Health Unit	100008	Towner County Public Health Unit	0.000000%	-	-		-	-	NA
District Health Unit	100009	Nelson-Griggs District Health Unit	0.009317%	1,131	1,065		66	93,654	1.14%
District Health Unit	100010	First District Health Unit	0.188373%	22,864	22,921		(57)	1,893,496	1.21%
District Health Unit	100011	Lake Region District Health Unit	0.077761%	9,438	10,437		(999)	781,636	1.34%
District Health Unit	100012	Garrison Diversion Conservancy District	0.213998%	25,974	25,038		936	2,151,071	1.16%
District Health Unit	100013	Upper Missouri Health Unit	0.117499%	14,261	14,209		52	1,181,083	1.20%
District Health Unit	100014	Kidder County District Health Unit	0.006966%	845	801		44	70,024	1.14%
District Health Unit	100015	Southwestern District Health Unit	0.119335%	14,484	15,467		(983)	1,199,535	1.29%
District Health Unit	100017	City-County Health District	0.058240%	7,069	6,674		395	585,416	1.14%
District Health Unit	100018	Sargent County District Health Unit	0.012704%	1,542	1,447		95	127,701	1.13%
District Health Unit	100019	Trails District Health Unit	0.017826%	2,164	2,031		133	179,186	1.13%
District Health Unit	100021	Cavalier County Health Dist	0.013133%	1,594	1,505		89	132,011	1.14%
District Health Unit	100022	Walsh County Health District	0.035836%	4,350	4,107		243	360,216	1.14%
District Health Unit	100023	Custer Health Unit	0.104701%	12,708	12,803		(95)	1,052,435	1.22%
Political Subdivision	100024	Southeast Water Users District	0.051574%	6,260	5,975		285	518,414	1.15%
City	200002	City Of Mcville	0.008398%	1,019	967		52	84,413	1.15%
City	200003	City Of Drayton	0.018847%	2,288	2,323		(35)	189,445	1.23%
City	200004	City Of Fessenden	0.000000%	-	-		-	-	NA
City	200005	City Of Westhope	0.004320%	524	1,093		(569)	43,425	2.52%
City	200006	City Of Belfield	0.005315%	645	1,161		(516)	53,422	2.17%
City	200007	City Of Beulah	0.076784%	9,320	9,523		(203)	771,824	1.23%
City	200008	City Of Rolla	0.015806%	1,918	2,959		(1,041)	158,880	1.86%
City	200009	City Of New Town	0.057183%	6,941	7,975		(1,034)	574,789	1.39%
City	200010	City Of Cavalier	0.059806%	7,259	7,211		48	601,162	1.20%
City	200011	City Of Harvey	0.033119%	4,020	4,364		(344)	332,906	1.31%

* Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.



Schedule of Contributions by Employer

Fiscal Year Ended June 30, 2023* (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	200012	City Of Napoleon	0.017455%	2,119	1,996	123	175,451	1.14%
City	200014	City Of Grand Forks	2.547490%	309,201	272,038	37,163	25,606,933	1.06%
City	200015	City Of Killdeer	0.051425%	6,242	4,942	1,300	516,919	0.96%
City	200016	City Of Ellendale	0.040237%	4,884	4,119	765	404,454	1.02%
City	200017	City Of Wishek	0.020170%	2,448	2,357	91	202,744	1.16%
City	200018	City Of Granville	0.000000%	-	34	(34)	-	NA
City	200019	City Of Linton	0.019624%	2,382	2,072	310	197,259	1.05%
City	200020	City Of Finley	0.011806%	1,433	1,024	409	118,668	0.86%
City	200021	City Of Wilton	0.010948%	1,329	1,255	74	110,047	1.14%
City	200022	City Of Ray	0.013514%	1,640	2,289	(649)	135,841	1.69%
City	200025	City Of Medora	0.015603%	1,894	2,195	(301)	156,842	1.40%
City	200026	City Of Velva	0.015943%	1,935	2,414	(479)	160,252	1.51%
City	200027	City Of Mandan	0.289778%	35,172	35,904	(732)	2,912,802	1.23%
City	200028	City Of Thompson	0.021951%	2,664	2,515	149	220,646	1.14%
City	200029	City Of Williston	1.983544%	240,752	234,652	6,100	19,938,244	1.18%
City	200030	City Of Bowman	0.069794%	8,471	9,154	(683)	701,553	1.30%
City	200031	City Of Tioga	0.083720%	10,161	9,849	312	841,535	1.17%
City	200033	City Of Rhame	0.004370%	530	553	(23)	43,929	1.26%
City	200035	City Of Fargo	3.338341%	405,190	381,661	23,529	33,556,431	1.14%
City	200036	City Of Jamestown	0.464783%	56,413	58,191	(1,778)	4,671,914	1.25%
City	200037	City Of Beach	0.025711%	3,121	2,818	303	258,445	1.09%
City	200038	City Of Glenburn	0.002904%	352	1,873	(1,521)	29,187	6.42%
City	200040	City Of Kulm	0.009084%	1,103	1,041	62	91,309	1.14%
City	200041	City Of Harwood	0.011072%	1,344	1,314	30	111,293	1.18%
City	200043	City Of Dickinson	0.763213%	92,635	88,708	3,927	7,671,685	1.16%
City	200045	City Of Mapleton	0.006543%	794	745	49	65,769	1.13%
City	200046	City Of Wahpeton	0.256567%	31,141	29,275	1,866	2,578,963	1.14%
City	200047	City Of Bottineau	0.043545%	5,285	5,129	156	437,702	1.17%
City	200049	City Of Elgin	0.003612%	438	397	41	36,307	1.09%
City	200050	City Of Rugby	0.030398%	3,690	3,702	(12)	305,556	1.21%
City	200051	City Of New Salem	0.006641%	806	701	105	66,753	1.05%
City	200052	City Of Walhalla	0.018052%	2,191	2,066	125	181,460	1.14%
City	200053	City Of Gwinner	0.017602%	2,136	2,013	123	176,933	1.14%
City	200054	City Of Kenmare	0.000000%	-	487	(487)	-	NA
City	200055	City Of Watford City	0.406763%	49,371	47,678	1,693	4,088,709	1.17%
City	200057	City Of Cooperstown	0.003985%	484	954	(470)	40,055	2.38%
City	200058	City Of New England	0.011011%	1,336	1,259	77	110,684	1.14%
City	200059	City Of Carrington	0.070005%	8,497	8,193	304	703,683	1.16%
City	200060	City Of Mott	0.003677%	446	463	(17)	36,956	1.25%
City	200061	City Of Larimore	0.016160%	1,961	307	1,654	162,436	0.19%
City	200062	City Of Sherwood	0.000000%	-	-	-	-	NA
City	200063	City Of Lamoure	0.006861%	833	782	51	68,961	1.13%
City	200064	City Of Michigan	0.005201%	631	605	26	52,283	1.16%
City	200065	City Of Park River	0.027638%	3,355	4,852	(1,497)	277,813	1.75%
City	200067	City Of Hatton	0.005094%	618	928	(310)	51,207	1.81%
City	200069	City Of Northwood	0.026998%	3,277	3,030	247	271,376	1.12%
City	200070	City Of Powers Lake	0.010320%	1,253	775	478	103,736	0.75%
City	200072	City Of Towner	0.008391%	1,018	864	154	84,345	1.02%
City	200073	City Of Pembina	0.006107%	741	912	(171)	61,390	1.49%
City	200075	City Of Underwood	0.000000%	-	572	(572)	-	NA
City	200076	City Of New Leipzig	0.000000%	-	-	-	-	NA
City	200077	City Of Stanley	0.060272%	7,315	7,999	(684)	605,843	1.32%
City	200080	City Of Crosby	0.015049%	1,827	1,719	108	151,270	1.14%
City	200083	City Of Grafton	0.161604%	19,615	16,673	2,942	1,624,416	1.03%
City	200084	City Of Emerald	0.010900%	1,323	1,249	74	109,566	1.14%
City	200085	City Of Lincoln	0.047955%	5,821	5,845	(24)	482,031	1.21%
City	200086	City Of Minto	0.003907%	474	448	26	39,271	1.14%
City	200087	City Of Ashley	0.009824%	1,192	1,386	(194)	98,752	1.40%
City	200088	City Of Neche	0.000000%	-	-	-	-	NA
City	200089	City Of Surrey	0.029359%	3,563	3,213	350	295,110	1.09%
City	200090	City Of Hankinson	0.022319%	2,709	2,558	151	224,350	1.14%
City	200091	City Of New Rockford	0.016540%	2,008	2,048	(40)	166,256	1.23%
City	200092	City Of Minot	0.482695%	58,587	54,901	3,686	4,851,966	1.13%
City	200094	City Of West Fargo	1.422514%	172,657	148,376	24,281	14,298,866	1.04%

* Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.



Schedule of Contributions by Employer

Fiscal Year Ended June 30, 2023* (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the		Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
					Statutory Required Contribution	Statutory Required Contribution			
City	200096	City Of Valley City	0.086495%	10,498	11,316	(818)	869,430	1.30%	
City	200097	City Of Devils Lake	0.227863%	27,657	29,341	(1,684)	2,290,436	1.28%	
City	200098	City Of Oakes	0.051237%	6,219	5,965	254	515,030	1.16%	
City	200100	City Of Mohall	0.017578%	2,134	2,014	120	176,696	1.14%	
City	200101	City Of Lidgerwood	0.009001%	1,092	1,032	60	90,480	1.14%	
City	200102	City Of Mcclusky	0.000000%	-	-	-	-	NA	
City	200103	City Of Burlington	0.033708%	4,091	3,532	559	338,831	1.04%	
City	200104	City Of Lisbon	0.023376%	2,837	5,148	(2,311)	234,972	2.19%	
City	200110	City Of Halliday	0.010653%	1,293	1,221	72	107,084	1.14%	
City	200111	City Of Maddock	0.011763%	1,428	1,343	85	118,241	1.14%	
City	200114	City Of Regent	0.006319%	767	793	(26)	63,516	1.25%	
City	200115	City Of Lakota	0.012225%	1,484	1,428	56	122,880	1.16%	
City	200117	City Of Alexander	0.017975%	2,182	2,060	122	180,683	1.14%	
City	200118	City Of Berthold	0.003576%	434	473	(39)	35,944	1.32%	
City	200119	City Of Carson	0.008352%	1,014	957	57	83,948	1.14%	
City	200120	City Of Dodge	0.004889%	593	559	34	49,143	1.14%	
City	200123	City Of Grenora	0.011474%	1,393	1,252	141	115,337	1.09%	
City	200124	City Of Kindred	0.010864%	1,319	1,232	87	109,200	1.13%	
City	200125	City Of Richardton	0.004233%	514	481	33	42,545	1.13%	
City	200126	City Of Garrison	0.011767%	1,428	1,347	81	118,277	1.14%	
City	200128	City Of Rolette	0.008854%	1,075	725	350	89,003	0.81%	
County	300001	Adams County	0.065802%	7,987	7,805	182	661,432	1.18%	
County	300002	Barnes County	0.315464%	38,289	40,226	(1,937)	3,170,989	1.27%	
County	300003	Benson County	0.122125%	14,823	16,208	(1,385)	1,227,576	1.32%	
County	300004	Billings County	0.463140%	56,214	53,076	3,138	4,655,407	1.14%	
County	300005	Bottineau County	0.261300%	31,715	32,713	(998)	2,626,547	1.25%	
County	300006	Bowman County	0.098777%	11,989	11,833	156	992,889	1.19%	
County	300007	Burke County	0.126830%	15,394	15,925	(531)	1,274,878	1.25%	
County	300008	Burleigh County	1.426130%	173,096	158,366	14,730	14,335,211	1.10%	
County	300009	Cass County	2.183485%	265,020	256,818	8,202	21,948,015	1.17%	
County	300010	Cavalier County	0.265532%	32,229	33,334	(1,105)	2,669,078	1.25%	
County	300011	Dickey County	0.123029%	14,933	16,491	(1,558)	1,236,664	1.33%	
County	300012	Divide County	0.171060%	20,762	20,827	(65)	1,719,461	1.21%	
County	300013	Dunn County	0.512608%	62,218	56,135	6,083	5,152,648	1.09%	
County	300014	Eddy County	0.065136%	7,906	7,876	30	654,732	1.20%	
County	300015	Emmons County	0.185616%	22,529	24,260	(1,731)	1,865,785	1.30%	
County	300016	Foster County	0.087265%	10,592	10,651	(59)	877,173	1.21%	
County	300017	Golden Valley County	0.077743%	9,436	9,000	436	781,459	1.15%	
County	300018	Grand Forks County	1.172475%	142,309	141,590	719	11,785,513	1.20%	
County	300019	Grant County	0.091831%	11,146	10,703	443	923,069	1.16%	
County	300020	Griggs County	0.064265%	7,800	7,986	(186)	645,985	1.24%	
County	300021	Hettinger County	0.094890%	11,517	11,965	(448)	953,814	1.25%	
County	300023	Lamoure County	0.143676%	17,439	16,839	600	1,444,207	1.17%	
County	300024	Logan County	0.044746%	5,431	5,556	(125)	449,776	1.24%	
County	300025	Mchenry County	0.088638%	10,758	12,047	(1,289)	890,976	1.35%	
County	300026	Mcintosh County	0.064663%	7,848	7,624	224	649,981	1.17%	
County	300027	Mckenzie County	1.000099%	121,387	117,594	3,793	10,052,821	1.17%	
County	300028	Mclean County	0.464820%	56,417	55,810	607	4,672,290	1.19%	
County	300029	Mercer County	0.301560%	36,602	37,606	(1,004)	3,031,233	1.24%	
County	300030	Morton County	0.721945%	87,626	84,304	3,322	7,256,862	1.16%	
County	300031	Mountrail County	0.602974%	73,186	72,433	753	6,060,992	1.20%	
County	300032	Nelson County	0.113671%	13,797	14,526	(729)	1,142,604	1.27%	
County	300033	Oliver County	0.085929%	10,430	9,970	460	863,741	1.15%	
County	300034	Pembina County	0.186378%	22,622	23,343	(721)	1,873,444	1.25%	
County	300035	Pierce County	0.167327%	20,309	21,366	(1,057)	1,681,942	1.27%	
County	300036	Ramsay County	0.374147%	45,412	47,751	(2,339)	3,760,866	1.27%	
County	300037	Ransom County	0.162129%	19,678	19,698	(20)	1,629,696	1.21%	
County	300038	Renville County	0.120006%	14,566	13,508	1,058	1,206,275	1.12%	
County	300039	Richland County	0.557622%	67,681	72,497	(4,816)	5,605,125	1.29%	
County	300040	Rolette County	0.165929%	20,140	19,321	819	1,667,891	1.16%	
County	300041	Sargent County	0.077756%	9,438	8,642	796	781,594	1.11%	
County	300042	Sheridan County	0.059391%	7,209	6,806	403	596,988	1.14%	
County	300044	Slope County	0.099140%	12,033	12,561	(528)	996,535	1.26%	
County	300045	Stark County	0.518917%	62,983	61,564	1,419	5,216,063	1.18%	

* Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.



Schedule of Contributions by Employer

Fiscal Year Ended June 30, 2023* (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the		Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
					Statutory Required Contribution	Statutory Required Contribution			
County	300046	Steele County	0.060428%	7,334	8,913	(1,579)	607,413	1.47%	
County	300047	Stutsman County	0.591097%	71,744	63,841	7,903	5,941,609	1.07%	
County	300048	Towner County	0.121134%	14,703	13,159	1,544	1,217,615	1.08%	
County	300049	Trails County	0.323897%	39,313	37,743	1,570	3,255,758	1.16%	
County	300050	Walsh County	0.233205%	28,305	29,163	(858)	2,344,141	1.24%	
County	300051	Ward County	1.101464%	133,690	137,183	(3,493)	11,071,728	1.24%	
County	300052	Wells County	0.191402%	23,231	23,626	(395)	1,923,937	1.23%	
County	300053	Williams County	1.601167%	194,341	188,420	5,921	16,094,652	1.17%	
School District	400002	Mcclusky Public Schools	0.007556%	917	942	(25)	75,953	1.24%	
School District	400003	Lake Region Special Education Unit	0.044324%	5,380	5,278	102	445,538	1.18%	
School District	400004	Lidgerwood Public School	0.025280%	3,068	3,692	(624)	254,106	1.45%	
School District	400006	Halliday Public School	0.000000%	-	364	(364)	-	NA	
School District	400007	Oliver-Mercer Special Education Unit	0.020704%	2,513	3,160	(647)	208,114	1.52%	
School District	400008	Underwood School District #8	0.030369%	3,686	3,925	(239)	305,263	1.29%	
School District	400010	New Town Public School District	0.120023%	14,568	13,920	648	1,206,455	1.15%	
School District	400011	Bottineau Public School	0.111733%	13,562	13,840	(278)	1,123,120	1.23%	
School District	400012	Peace Garden Special Services	0.040505%	4,916	4,149	767	407,145	1.02%	
School District	400014	Beulah Public School #27	0.074922%	9,094	8,546	548	753,104	1.13%	
School District	400016	St John School District #3	0.068532%	8,318	8,814	(496)	688,871	1.28%	
School District	400017	Ellendale Public School District #40	0.029849%	3,623	3,420	203	300,036	1.14%	
School District	400018	Rural Cass Special Education Unit	0.025864%	3,139	1,983	1,156	259,978	0.76%	
School District	400019	Fargo Public Schools	1.773588%	215,269	216,684	(1,415)	17,827,797	1.22%	
School District	400020	Surrey Schools	0.045697%	5,546	5,035	511	459,339	1.10%	
School District	400021	Jamestown Public School District #1	0.186698%	22,660	22,660	-	1,876,654	1.21%	
School District	400023	Warwick Public School	0.043432%	5,272	6,056	(784)	436,573	1.39%	
School District	400024	Souris Valley Special Services	0.042548%	5,164	5,029	135	427,687	1.18%	
School District	400025	Rugby Public School District #5	0.070382%	8,543	8,290	253	707,464	1.17%	
School District	400026	Billings County School District	0.020640%	2,505	2,410	95	207,472	1.16%	
School District	400027	Belcourt School District #7	0.464665%	56,399	59,950	(3,551)	4,670,732	1.28%	
School District	400028	West Fargo Public School #6	1.340404%	162,691	166,191	(3,500)	13,473,507	1.23%	
School District	400029	Minot Public School District #1	1.339416%	162,571	152,828	9,743	13,463,579	1.14%	
School District	400030	Belfield Public School #13	0.016043%	1,947	2,725	(778)	161,263	1.69%	
School District	400031	Minto Public School District #20	0.031837%	3,864	3,833	31	320,025	1.20%	
School District	400033	Harvey Public School Dist #38	0.050881%	6,176	7,256	(1,080)	511,445	1.42%	
School District	400034	Oakes Public Schools	0.047733%	5,794	5,521	273	479,800	1.15%	
School District	400035	Larimore Public School District #44	0.047240%	5,734	5,609	125	474,845	1.18%	
School District	400036	Hazen Public School District #3	0.045754%	5,553	5,927	(374)	459,908	1.29%	
School District	400038	Park River Area School District	0.051682%	6,273	6,250	23	519,503	1.20%	
School District	400039	Hillsboro Public School	0.041886%	5,084	4,746	338	421,028	1.13%	
School District	400040	Lisbon Public School	0.072739%	8,829	8,617	212	731,164	1.18%	
School District	400042	Northern Cass School District # 97	0.049984%	6,067	5,882	185	502,426	1.17%	
School District	400043	Mandaree Public School #36	0.057895%	7,027	6,650	377	581,948	1.14%	
School District	400044	Thompson Public School	0.043062%	5,227	4,829	398	432,856	1.12%	
School District	400045	Northern Plains Special Ed Unit	0.015749%	1,912	847	1,065	158,303	0.54%	
School District	400046	Bowman County School District #1	0.067977%	8,251	7,749	502	683,291	1.13%	
School District	400047	Apple Creek Elementary School	0.002794%	339	735	(396)	28,086	2.62%	
School District	400048	Burke Central School	0.007455%	905	854	51	74,935	1.14%	
School District	400049	Washburn Public School	0.035469%	4,305	3,227	1,078	356,529	0.91%	
School District	400050	Enderlin Area School District #24	0.037140%	4,508	4,058	450	373,321	1.09%	
School District	400051	Midkota School	0.020366%	2,472	2,655	(183)	204,717	1.30%	
School District	400052	Velva Public School	0.041148%	4,994	5,151	(157)	413,613	1.25%	
School District	400053	Sheyenne Valley Special Education Unit	0.056206%	6,822	6,768	54	564,974	1.20%	
School District	400054	Center Stanton Public School	0.016158%	1,961	1,976	(15)	162,419	1.22%	
School District	400055	Burleigh County Special Education Unit	0.006610%	802	757	45	66,441	1.14%	
School District	400056	New Rockford Sheyenne Public School	0.015747%	1,911	2,058	(147)	158,285	1.30%	
School District	400057	James River Multidistrict Special Education Unit	0.048375%	5,872	5,117	755	486,253	1.05%	
School District	400058	Newburg United Public School	0.018575%	2,255	2,128	127	186,713	1.14%	
School District	400059	Napoleon Public School District #2	0.019074%	2,315	2,983	(668)	191,725	1.56%	
School District	400060	Yellowstone School District # 14	0.026973%	3,274	3,075	199	271,125	1.13%	
School District	400061	Cavalier Public Schools	0.035513%	4,310	4,392	(82)	356,972	1.23%	
School District	400062	Richland School District # 44	0.029422%	3,571	3,631	(60)	295,749	1.23%	
School District	400063	Fort Totten School District # 30	0.027177%	3,299	3,544	(245)	273,181	1.30%	
School District	400064	Bismarck Public Schools	2.240689%	271,963	257,355	14,608	22,523,021	1.14%	
School District	400065	Solen Public School Dist #3	0.035571%	4,317	4,399	(82)	357,554	1.23%	

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Schedule of Contributions by Employer

Fiscal Year Ended June 30, 2023* (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the		Covered Payroll	Actual Contribution as a % of Covered Payroll
					Statutory Required Contribution	Contribution Deficiency (Excess)		
School District	400068	Lakota Public School District # 66	0.014926%	1,812	1,710	102	150,032	1.14%
School District	400069	Stanley Community Public School District # 2	0.117138%	14,218	14,754	(536)	1,177,451	1.25%
School District	400070	Mandan Public School District #1	0.672588%	81,635	82,507	(872)	6,760,736	1.22%
School District	400072	Killdeer Public School #16	0.058915%	7,151	7,013	138	592,208	1.18%
School District	400073	Glenburn School District	0.025717%	3,121	3,388	(267)	258,500	1.31%
School District	400074	New Public School #8	0.000000%	-	-	-	-	NA
School District	400075	Williston Public School #1	0.000000%	-	166	(166)	-	NA
School District	400076	Valley City Public School	0.052839%	6,413	7,580	(1,167)	531,131	1.43%
School District	400077	Dickinson Public Schools	0.520044%	63,120	65,095	(1,975)	5,227,389	1.25%
School District	400078	Drayton Public School #19	0.047316%	5,743	4,588	1,155	475,613	0.96%
School District	400079	Mohall Lansford Sherwood School	0.047713%	5,791	5,943	(152)	479,602	1.24%
School District	400080	Westhope Public School #17	0.020551%	2,494	2,370	124	206,575	1.15%
School District	400081	Kindred Public School District #2	0.045149%	5,480	5,980	(500)	453,833	1.32%
School District	400082	Grafton Public School District #3	0.115168%	13,978	13,591	387	1,157,645	1.17%
School District	400083	Wilton Public School District	0.033165%	4,025	4,192	(167)	333,372	1.26%
School District	400084	Sheyenne Valley Career And Tech Center	0.014044%	1,705	1,609	96	141,166	1.14%
School District	400085	White Shield School Dist #85	0.083555%	10,141	8,693	1,448	839,882	1.04%
School District	400086	Tgu School District #60	0.137815%	16,727	15,662	1,065	1,385,294	1.13%
School District	400087	Turtle Lake Mercer School District #72	0.038075%	4,621	4,318	303	382,720	1.13%
School District	400088	Lamoure School District #8	0.029726%	3,608	3,997	(389)	298,798	1.34%
School District	400089	Divide County School Dist #1	0.068276%	8,287	7,907	380	686,298	1.15%
School District	400090	Mott/Regent School Dist #1	0.038097%	4,624	4,169	455	382,947	1.09%
School District	400091	United Public School District # 7	0.087811%	10,658	10,038	620	882,664	1.14%
School District	400092	Kulm Public School District #7	0.020505%	2,489	2,817	(328)	206,116	1.37%
School District	400093	Midway Public School District #128	0.020607%	2,501	3,032	(531)	207,136	1.46%
School District	400094	Dunseith School District #1	0.146931%	17,834	15,009	2,825	1,476,921	1.02%
School District	400095	Carrington School District #49	0.041162%	4,996	5,162	(166)	413,755	1.25%
School District	400096	Glen Ullin Public School #48	0.014585%	1,770	1,671	99	146,607	1.14%
School District	400099	Manvel Public School	0.021185%	2,571	2,605	(34)	212,950	1.22%
School District	400100	Maple Valley School District	0.021333%	2,589	2,445	144	214,432	1.14%
School District	400101	North Border School District # 100	0.048675%	5,908	5,534	374	489,276	1.13%
School District	400102	Mckenzie Cty Public School #1	0.140608%	17,066	19,833	(2,767)	1,413,371	1.40%
School District	400103	Devils Lake Public School	0.247718%	30,067	30,875	(808)	2,490,014	1.24%
School District	400104	Mt Pleasant School Dist #4	0.041470%	5,033	4,606	427	416,846	1.10%
School District	400105	Central Cass Public School District #7	0.112151%	13,612	14,671	(1,059)	1,127,319	1.30%
School District	400106	Milnor Public School District #2	0.032902%	3,993	4,303	(310)	330,726	1.30%
School District	400107	Mapleton Public School	0.015359%	1,864	1,702	162	154,383	1.10%
School District	400108	Linton Public School District #36	0.034578%	4,197	3,962	235	347,570	1.14%
School District	400109	Tioga Public School District #15	0.077972%	9,464	8,717	747	783,757	1.11%
School District	400114	Zeeland Public Schools	0.007642%	928	1,075	(147)	76,812	1.40%
School District	400117	Garrison Public School District #51	0.033346%	4,047	5,349	(1,302)	335,185	1.60%
School District	400118	Kenmare Public School District #28	0.028581%	3,469	3,821	(352)	287,295	1.33%
School District	400119	Lewis & Clark Public Schools	0.068864%	8,358	8,013	345	692,208	1.16%
School District	400120	Sw Special Education Unit	0.005433%	659	740	(81)	54,615	1.35%
School District	400121	North Valley Career & Technology Center	0.019082%	2,316	2,106	210	191,813	1.10%
School District	400122	Dakota Prairie Public School	0.052239%	6,340	6,180	160	525,098	1.18%
School District	400123	Beach Public School District #3	0.069354%	8,418	9,316	(898)	697,137	1.34%
School District	400124	Rolette Public School	0.018865%	2,290	2,517	(227)	189,629	1.33%
School District	400125	Drake Public School District	0.016698%	2,027	1,796	231	167,850	1.07%
School District	400128	Sweet Briar School District # 17	0.000995%	121	109	12	10,000	1.09%
School District	400137	New Salem Almont School District #49	0.051822%	6,290	5,938	352	520,907	1.14%
School District	400138	Max Public School	0.029493%	3,580	3,419	161	296,461	1.15%
School District	400139	East Central Special Education Unit	0.023585%	2,863	2,932	(69)	237,074	1.24%
School District	400140	North Sargent School District #3	0.038212%	4,638	4,140	498	384,102	1.08%
School District	400141	Wahpeton Public School District 37	0.091557%	11,113	11,100	13	920,318	1.21%
School District	400142	Medina Public School District #3	0.023517%	2,854	2,838	16	236,384	1.20%
School District	400143	Pingree-Buchanan School District	0.021611%	2,623	2,626	(3)	217,228	1.21%
School District	400144	West River Student Services	0.013988%	1,698	1,646	52	140,605	1.17%
School District	400145	Leeds Public School District 6	0.007621%	925	1,362	(437)	76,609	1.78%
School District	400147	Sawyer Public School	0.019653%	2,385	2,275	110	197,550	1.15%
School District	400148	Wilmac Multidistrict Special Education Unit	0.081899%	9,940	8,970	970	823,231	1.09%
School District	400149	Great Northwest Education Cooperative	0.005676%	689	1,944	(1,255)	57,055	3.41%
School District	400150	Anamoose Public School District #14	0.020916%	2,539	2,412	127	210,242	1.15%
School District	400151	South Prairie School District #70	0.064658%	7,848	7,872	(24)	649,933	1.21%

* Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.



Schedule of Contributions by Employer

Fiscal Year Ended June 30, 2023* (Concluded)

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
School District	400152	South East Education Cooperative	0.088243%	10,710	10,528	182	887,003	1.19%
School District	400153	South Heart Public School District #9	0.037247%	4,521	4,810	(289)	374,405	1.28%
School District	400154	Sargent Central Public School District #6	0.023275%	2,825	2,862	(37)	233,958	1.22%
School District	400155	Fairmount Public School	0.010636%	1,291	1,219	72	106,912	1.14%
School District	400156	South Central Prairie Special Education Unit	0.012271%	1,489	1,419	70	123,341	1.15%
School District	400157	Pembina Special Education Cooperative	0.008134%	987	884	103	81,766	1.08%
School District	400158	Central Regional Education Association	0.035833%	4,349	5,461	(1,112)	360,183	1.52%
School District	400159	Oberon Public School #16	0.006734%	817	772	45	67,689	1.14%
School District	400160	Elgin/New Leipzig Public School	0.000000%	-	117	(117)	-	NA
School District	400161	Williston Basin School District #7	0.525100%	63,734	61,053	2,681	5,278,216	1.16%
School District	400162	Morton Sioux Special Education Unit	0.000000%	-	1,125	(1,125)	-	NA
School District	400163	Nedrose Public School	0.012522%	1,520	1,713	(193)	125,867	1.36%
Political Subdivision	500002	Cass County Water Resource District	0.023953%	2,907	2,745	162	240,772	1.14%
Political Subdivision	500003	Walsh County Water Resource District	0.001413%	172	318	(146)	14,208	2.24%
Political Subdivision	500005	Ramsey County Soil Conservation District	0.004958%	602	585	17	49,840	1.17%
Political Subdivision	500006	James River Soil Conservation District	0.002806%	341	356	(15)	28,207	1.26%
Political Subdivision	500007	Burlingame County Soil Conservation District	0.018046%	2,190	1,937	253	181,395	1.07%
Political Subdivision	500008	Trail County Water Resource District	0.004984%	605	571	34	50,100	1.14%
Political Subdivision	500009	Grafton Park District	0.015270%	1,850	2,302	(475)	153,245	1.52%
Political Subdivision	500010	Cass County Soil Conservation District	0.024673%	2,995	2,827	168	248,010	1.14%
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.014276%	1,733	1,630	103	143,499	1.14%
Political Subdivision	500016	Greater Ramsey Water District	0.033247%	4,035	4,719	(684)	334,192	1.41%
Political Subdivision	500017	Carnegie Regional Library	0.006800%	825	784	41	68,349	1.15%
Political Subdivision	500018	Griggs County Public Library	0.000000%	-	-	-	-	NA
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.035137%	4,265	4,625	(360)	353,187	1.31%
Political Subdivision	500022	Consolidated Waste Ltd	0.013378%	1,624	1,658	(34)	134,473	1.23%
Political Subdivision	500023	Walsh County Housing Authority	0.003117%	378	357	21	31,332	1.14%
Political Subdivision	500024	Williams County Soil Conservation District	0.012451%	1,511	1,355	156	125,152	1.08%
Political Subdivision	500025	Bowman City Park Board	0.012216%	1,483	1,400	83	122,794	1.14%
Political Subdivision	500027	Stark County Council on Aging/Elder Care	0.010226%	1,241	1,262	(21)	102,788	1.23%
Political Subdivision	500028	Williston Housing Authority	0.022221%	2,697	2,546	151	223,363	1.14%
Political Subdivision	500030	Minot Rural Fire Department	0.028511%	3,461	1,830	1,631	286,589	0.64%
Political Subdivision	500031	Central Plains Water District	0.022061%	2,678	3,130	(452)	221,757	1.41%
Political Subdivision	500033	Ransom County Soil Cons Dist	0.012179%	1,478	1,193	285	122,422	0.97%
Political Subdivision	500038	Jamestown Regional Airport	0.027003%	3,277	3,094	183	271,433	1.14%
Political Subdivision	500040	Fargo Park District	0.378080%	45,889	45,216	673	3,800,396	1.19%
Political Subdivision	500041	Bismarck Rural Fire Protection	0.088922%	10,793	10,190	603	893,830	1.14%
Political Subdivision	500045	Dunseith Community Nursing Home	0.028392%	3,446	3,638	(192)	285,393	1.27%
Political Subdivision	500047	Mercer County Soil Conservation District	0.005700%	697	1,009	(236)	64,033	1.52%
Political Subdivision	500049	West Fargo Park District	0.124081%	15,060	14,735	325	1,247,241	1.18%
Political Subdivision	500053	Stutsman County Housing Authority	0.023636%	2,869	2,697	172	237,588	1.14%
Political Subdivision	500054	Grand Forks County Water Resource District	0.011496%	1,395	1,312	83	115,559	1.14%
Political Subdivision	500055	Southeast Region Career & Technology Center	0.015053%	1,827	1,725	102	151,307	1.14%
Political Subdivision	500056	Cavalier County Job Development Authority	0.005578%	677	639	38	56,066	1.14%
Political Subdivision	500057	Barnes County Soil Conservation District	0.007558%	917	866	51	75,968	1.14%
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-	626	(626)	-	NA
Political Subdivision	500061	Ward County Water Resource District	0.004165%	506	442	64	41,868	1.06%
Political Subdivision	500063	Southwest Water Authority	0.214818%	26,073	24,567	1,506	2,159,316	1.14%
Political Subdivision	500068	Burlingame County Council on Aging	0.047705%	5,790	6,261	(471)	479,521	1.31%
Political Subdivision	500072	Watford City Park District	0.075499%	9,164	10,105	(941)	758,899	1.33%
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.006648%	807	1,109	(302)	66,820	1.66%
Political Subdivision	500081	Ramsey County Housing Authority	0.006668%	809	639	170	67,028	0.95%
Political Subdivision	500082	Grand Forks Public Library	0.064863%	7,873	7,696	177	651,988	1.18%
Political Subdivision	500084	Rolette County Soil Conservation District	0.004280%	519	488	31	43,924	1.13%
Political Subdivision	500085	Jamestown Parks And Recreation District	0.045938%	5,576	5,905	(329)	461,760	1.28%
Political Subdivision	500091	Ramsey County Water Resource District	0.003505%	425	402	23	35,232	1.14%
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.026004%	3,156	2,980	176	261,387	1.14%
Political Subdivision	500108	North Dakota Firefighters Association	0.020528%	2,492	2,352	140	206,346	1.14%
Political Subdivision	500109	James River Valley Library System	0.034637%	4,204	4,235	(31)	348,161	1.22%
Political Subdivision	500110	Grand Forks Park District	0.193138%	23,442	20,596	2,846	1,941,387	1.06%
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	0.002206%	268	253	15	22,176	1.14%
School District	500114	Roughrider Education Services Program (RESP)	0.000000%	-	-	-	-	NA
Political Subdivision	500115	Agassiz Water Users District	0.010168%	1,234	1,165	69	102,203	1.14%
Political Subdivision	500116	Western Area Water Supply Authority	0.057843%	7,021	6,628	393	581,432	1.14%
Political Subdivision	500118	Crosby Park District	0.000000%	-	-	-	-	NA
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.014826%	1,800	1,734	66	149,027	1.16%
Political Subdivision	500121	Devils Lake Park Board	0.036326%	4,409	4,438	(29)	365,147	1.22%
Political Subdivision	500122	North Central Soil Conservation District	0.004419%	536	443	93	44,420	1.00%
Political Subdivision	500125	Wahpeton Park Board	0.039272%	4,767	4,486	281	394,753	1.14%
Political Subdivision	500126	City Of Bottineau Park Board	0.008825%	1,071	1,011	60	88,710	1.14%
Political Subdivision	500128	Logan County Soil Conservation District	0.003196%	388	445	(57)	32,121	1.39%
Political Subdivision	500129	Park District - City of New Rockford	0.005231%	635	638	(3)	52,578	1.21%
Political Subdivision	500130	Trail County Job Development Authority	0.012038%	1,461	1,369	92	121,007	1.13%
Political Subdivision	500131	Minot Park District	0.098279%	11,929	13,078	(1,149)	987,884	1.32%
Political Subdivision	500132	Valley City Park District	0.041017%	4,978	4,700	278	412,293	1.14%
Political Subdivision	500136	Tioga Park District	0.007434%	902	934	(32)	74,726	1.25%
Political Subdivision	500137	Municipal Airport Authority of the City of Fargo	0.110140%	13,368	14,900	(1,532)	1,107,106	1.35%
Political Subdivision	500140	Eddy County Soil Conservation District	0.004123%	500	478	22	41,440	1.15%
Political Subdivision	500141	Kindred Park District	0.006373%	774	730	44	64,065	1.14%
Political Subdivision	500142	Sheridan County Soil Conservation District	0.004552%	552	522	30	45,760	1.14%
Political Subdivision	500145	Walsh County Job Development Authority	0.000000%	-	-	-	-	NA
Total			100.000002%	\$ 12,137,474	\$ 11,905,381	\$ 232,093	\$ 1,005,182,799	1.18%

* Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.

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



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

Employer Type	Employer ID	Employer	Proportionate Share	2024	2025	2026	2027	2028	2029	2030 and Thereafter
State of ND	010100	Governor's Office	0.114976%	\$ 30,586	\$ 10,321	\$ 9,466	\$ 13,014	\$ (2,215)	\$ -	\$ -
State of ND	010800	Secretary of State	0.120054%	17,722	5,088	10,327	(3,439)	-	-	-
State	011000	Office of Management & Budget	0.291935%	69,379	20,377	28,055	(8,329)	-	-	-
State	011200	Information Technology Dept	2.855416%	79,771	248,572	314,042	(74,174)	-	-	-
State	011700	State Auditor's Office	0.281386%	9,614	8,018	10,370	(8,947)	-	-	-
State	011800	Central Services	0.114015%	21,846	6,516	10,370	(2,560)	-	-	-
State of ND	012000	State Treasurer's Office	0.033462%	4,355	1,450	2,788	(1,174)	-	-	-
State	012500	Attorney General's Office	1.413802%	297,704	90,721	136,390	(42,648)	-	-	-
State of ND	012700	Tax Department	0.469572%	15,850	12,225	36,444	(17,855)	-	-	-
State of ND	013000	Facility Management	0.134353%	13,377	3,548	10,367	(5,144)	-	-	-
State of ND	014000	Office of Administrative Hearings	0.035070%	7,276	2,460	3,775	(873)	-	-	-
State	016000	Legislative Council	0.324856%	92,068	33,743	37,154	(7,297)	-	-	-
State of ND	018000	ND Supreme Court	2.453692%	547,257	162,619	250,348	(64,705)	-	-	-
State of ND	018800	Commission On Legal Counsel For Indigents	0.131320%	35,994	9,100	17,696	(4,019)	-	-	-
State	019000	Retirement & Investment Office	0.144825%	39,634	12,358	17,073	(1,008)	-	-	-
State	019200	ND Public Employees Retirement System	0.180247%	32,452	10,833	15,633	(6,090)	-	-	-
State of ND	019500	ND Ethics Commission	0.000000%	2,267	839	509	38	-	-	-
State of ND	020100	Public Instruction	0.401321%	749,133	25,946	21,720	(37,677)	(10,430)	-	-
State	020200	Education Standards & Practice	16.112	5,931	5,179	6,263	(1,261)	-	-	-
State	021500	ND University System Office	0.109464%	29,734	11,742	9,024	(11,929)	(2,961)	-	-
State of ND	022300	ND Youth Correctional Center	0.155054%	(15,051)	(7,928)	(3,907)	(5,636)	-	-	-
State of ND	022400	Juvenile Services - DOCR	0.165894%	48,263	16,109	13,841	(15,981)	-	-	-
State	022600	Land Department	0.127624%	11,303	3,445	8,189	(4,132)	-	-	-
State	022700	Bismarck State College	0.877646%	72,682	20,640	35,768	(10,614)	-	-	-
State	022800	Lake Region State College	0.163360%	39,839	13,525	12,044	(18,243)	-	-	-
State	022900	Williston State College	0.059084%	821	(658)	4,288	(1,378)	-	-	-
State	023000	University of North Dakota	3.335699%	665,819	230,463	193,632	(328,617)	(86,893)	-	-
State	023500	North Dakota State University	6.593506%	475,271	132,274	248,553	(70,598)	-	-	-
State	023800	ND St. College of Science	0.439110%	79,070	26,171	22,021	(41,968)	(11,090)	-	-
State	023900	Dickinson State University	0.180467%	25,077	8,046	5,938	(16,178)	(5,085)	-	-
State	024000	Mayville State University	0.212746%	25,723	9,880	6,608	(16,917)	(7,682)	-	-
State	024100	Mindt State University	0.454342%	89,670	31,680	26,159	(43,290)	(11,459)	-	-
State	024200	Valley City State University	0.198304%	29,881	11,445	8,645	(14,213)	(4,422)	-	-
State of ND	025000	ND State Library	0.092017%	13,294	3,279	7,762	(2,790)	-	-	-
State of ND	025200	SCHOOL FOR THE DEAF	0.106824%	14,676	4,558	7,878	(3,870)	-	-	-
State of ND	025300	School For The Blind	0.079532%	23,022	7,337	9,191	(1,871)	-	-	-
State	026100	ND Board Of Nursing	0.072338%	21,494	6,334	8,467	(1,017)	-	-	-
State of ND	027000	Career & Technical Education	0.161895%	36,930	11,619	15,505	(4,761)	-	-	-
State of ND	030100	ND Department Of Health	1.049688%	43,444	(568)	95,195	(30,546)	-	-	-
State of ND	030300	Mental Health	0.784063%	325,283	114,150	73,657	(22,307)	-	-	-
State of ND	031000	Life Skills and Transition Center	0.873278%	95,563	31,321	23,823	(68,499)	(28,080)	-	-
State of ND	031200	North Dakota State Hospital	1.154786%	124,225	40,002	29,173	(93,171)	(38,121)	-	-
State of ND	031300	ND Veterans Home	0.359954%	53,711	17,105	14,272	(19,756)	-	-	-
State of ND	031600	Indian Affairs Commission	0.012850%	613	394	(397)	(277)	-	-	-
State of ND	032100	Veterans Affairs Department	0.045964%	14,591	5,058	4,640	(1,003)	-	-	-
State of ND	032500	Department Of Human Services	6.751550%	1,494,779	458,475	660,370	(183,614)	-	-	-
State of ND	036000	Protection & Advocacy Project	0.138801%	21,431	6,588	11,960	(3,225)	-	-	-
State	038000	Job Service North Dakota	0.680926%	84,229	32,757	24,842	(49,405)	(22,775)	-	-
State	040100	Insurance Department	0.231328%	49,697	17,180	13,714	(24,708)	(5,905)	-	-
State of ND	040500	Industrial Commission	0.144478%	114,698	41,965	33,879	(55,851)	(16,997)	-	-
State of ND	040600	ND Department Of Labor	0.055850%	6,351	972	1,501	(5,471)	(1,593)	-	-
State of ND	040800	Public Service Commission	0.281958%	48,513	17,520	24,225	(5,908)	-	-	-
State of ND	041200	Aeronautics Commission	0.039812%	8,925	3,014	3,028	(1,246)	-	-	-
State of ND	041300	Department Of Financial Institutions	0.173019%	30,239	9,424	8,633	(16,682)	(4,500)	-	-
State of ND	041400	ND Securities Department	0.034427%	(3,403)	(1,258)	467	(2,026)	-	-	-
State	042600	State Board Of Law Examiners	0.036779%	584	719	3,020	(1,106)	-	-	-
State	042700	ND State Board Of Cosmetology	0.000000%	(3,982)	(997)	(1,073)	(590)	-	-	-
State	042800	ND State Plumbing Board	0.042965%	11,499	3,554	4,791	(1,039)	-	-	-
State	047100	Bank Of North Dakota	0.992749%	201,431	71,437	60,295	(94,280)	(24,581)	-	-
State	047200	Public Finance Authority	0.018097%	4,827	1,663	2,080	(426)	-	-	-
State	047300	Housing Finance Agency	0.243366%	54,354	19,004	16,352	(6,278)	-	-	-
State	047500	Mill & Elevator Association	0.747995%	209,177	84,568	65,055	(79,832)	(20,278)	-	-
State	048500	Workforce Safety & Insurance	1.440444%	307,152	106,005	146,908	(95,803)	-	-	-
State of ND	050200	Field Services Division	0.669653%	136,388	51,241	43,277	(62,872)	(21,002)	-	-

*Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.



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

Employer Type	Employer ID	Employer	Proportionate Share	Schedule of Deferred Outflows/(Inflows)						2030 and Thereafter
				Total Deferred	2024	2025	2026	2027	2028	
State of ND	050400	Highway Patrol	1.36998%	347,076	130,370	107,177	146,545	(37,016)	-	-
State of ND	051600	Heart River Correctional Center	0.08460%	51,135	17,222	16,433	18,265	(1,285)	-	-
State of ND	051700	Department Of Corrections Transitional Services	0.20396%	47,935	17,142	15,472	20,680	(5,359)	-	-
State of ND	051800	James River Correctional Ctr	0.57167%	66,298	25,212	19,032	39,984	(17,950)	-	-
State of ND	051900	State Penitentiary	0.68821%	44,023	18,063	10,349	39,152	(23,541)	-	-
State	052000	Rough Rider Industries	0.14057%	32,111	12,855	10,280	13,520	(4,274)	-	-
State of ND	053000	Department Of Corrections And Rehabilitation	0.55257%	79,111	32,957	21,500	41,478	(16,064)	-	-
State of ND	054000	Adjutant General ND National Guard	0.96420%	155,187	54,534	46,730	83,733	(29,810)	-	-
State of ND	060100	Department Of Commerce	0.32767%	68,616	18,335	20,988	35,596	(6,503)	-	-
State of ND	060200	Dept Of Agriculture	0.37297%	84,740	30,622	26,155	38,328	(10,365)	-	-
State of ND	060300	Milk Marketing Board	0.00638%	1,135	(656)	(742)	406	(143)	-	-
State of ND	060800	ND Olseed Council	0.00366%	1,051	397	323	416	(85)	-	-
State	061100	ND Soybean Council	0.02115%	156	(452)	199	1,206	(797)	-	-
State of ND	061400	ND Corn Utilization Council	0.02490%	3,239	3,004	2,548	3,725	(38)	-	-
State of ND	061600	State Seed Department	0.11750%	16,300	7,140	4,521	8,087	(4,448)	-	-
State	062400	Beef Commission	0.00497%	(6,846)	(1,298)	(1,384)	(1,046)	(1,118)	-	-
State of ND	062500	ND Wheat Commission	0.05845%	14,401	5,889	4,417	5,870	(1,075)	-	-
State of ND	062600	ND Barley Council	0.01521%	4,047	1,548	1,268	1,616	(385)	-	-
State	065500	State Fair Association	0.08086%	14,698	4,247	4,064	8,096	(1,709)	-	-
State of ND	067000	Historical Society	0.00601%	(2,084)	(475)	(647)	(862)	(700)	-	-
State of ND	070100	ND Council On The Arts	0.37917%	85,878	30,669	26,126	39,088	(9,805)	-	-
State of ND	070900	Game & Fish Department	0.02749%	3,859	1,671	1,391	1,987	(1,190)	-	-
State of ND	072000	State Parks & Recreation Department	1.12445%	297,851	108,078	91,895	124,272	(26,394)	-	-
State of ND	075000	Water Commission	0.30900%	64,951	21,276	19,192	31,423	(6,950)	-	-
State of ND	077000	Water Commission	0.54348%	116,821	41,543	33,521	54,785	(12,978)	-	-
State	080100	Department Of Transportation	5.38665%	1,155,136	400,905	333,393	550,989	(330,051)	-	-
State	090000	ND State Board Of Accountancy	0.01273%	571	(155)	(330)	1,169	(213)	-	-
State	090100	Board Of Medical Examiners	0.02891%	7,715	2,894	2,138	3,279	(666)	-	-
State	090200	Board Of Pharmacy	0.02374%	4,806	2,033	1,170	2,121	(908)	-	-
State	090500	Real Estate Commission	0.02983%	7,730	3,015	2,140	2,163	(408)	-	-
State	090800	Electrical Board	0.11899%	36,944	13,169	11,105	15,457	(2,987)	-	-
State	095901	ND System Information Technology Services	0.21147%	55,243	19,901	17,073	23,377	(5,408)	-	-
State	095903	North Dakota State Board of Dental Examiners	0.01146%	8,108	2,522	2,347	2,734	(965)	-	-
State	100002	McIntosh District Health Unit	0.01353%	5,012	2,024	1,717	1,631	(360)	-	-
State	100003	Wells County Dist Health Unit	0.01697%	1,344	628	401	897	(362)	-	-
State	100004	Central Valley Health Unit	0.09570%	19,102	6,444	5,749	9,717	(2,608)	-	-
State	100005	DeWey County Health District	0.01980%	3,460	1,066	1,212	1,419	(677)	-	-
State	100006	Golden Valley Health Unit	0.01362%	1,928	634	494	570	(230)	-	-
State	100007	Rolette County Public Health	0.05742%	15,962	5,943	4,932	6,861	(1,165)	-	-
State	100008	Towner County Public Health Unit	0.00900%	(7,160)	(5,033)	(1,348)	(689)	-	-	-
State	100009	Hem-on-Grogs District Health Unit	0.00931%	343	232	131	374	(314)	-	-
State	100010	First District Health Unit	0.18893%	34,922	11,869	9,702	18,103	(4,971)	-	-
State	100011	Lake Region District Health Unit	0.07761%	2,879	575	423	613	(324)	-	-
State	100012	Garrison Division Conservancy District	0.21398%	61,695	22,538	19,384	24,442	(4,889)	-	-
State	100013	Upper Missouri Health Unit	0.11749%	31,268	11,200	9,440	12,931	(3,025)	-	-
State	100014	Kidder County District Health Unit	0.00966%	2,092	872	641	761	(362)	-	-
State	100015	Southwestern District Health Unit	0.11933%	24,261	9,277	7,439	11,386	(3,845)	-	-
State	100017	Sargent County District Health Unit	0.05824%	15,037	5,748	4,125	6,104	(940)	-	-
State	100018	Trail District Health Unit	0.01270%	3,119	1,242	852	1,322	(297)	-	-
State	100019	Walsh County Health Unit	0.01786%	4,227	1,632	1,425	1,790	(500)	-	-
State	100021	Wahkiakum County Health Unit	0.01313%	3,984	1,438	1,229	1,598	(281)	-	-
State	100022	Wash County Health District	0.03585%	9,897	4,089	3,170	3,484	(846)	-	-
State	100023	Custer Health Unit	0.10470%	13,659	5,116	3,673	8,170	(3,300)	-	-
State	100024	Southeast Water Users District	0.05157%	13,936	4,706	4,335	6,038	(1,145)	-	-
State	200002	City Of McVelle	0.00839%	1,752	448	476	1,005	(177)	-	-
City	200003	City Of Drayton	0.01884%	5,824	1,305	1,463	3,438	(382)	-	-
City	200004	City Of Fessenden	0.00000%	(621)	(377)	(245)	1	-	-	-
City	200005	City Of Westhope	0.00430%	(6,542)	(1,149)	(1,199)	(616)	(578)	-	-
City	200006	City Of Beulah	0.00531%	(7,772)	(3,252)	(873)	(873)	(408)	-	-
City	200007	City Of Bismarck	0.07678%	34,473	15,423	11,792	9,050	(1,792)	-	-
City	200008	City Of Rolla	0.01580%	(611)	(511)	(1,570)	158	(1,147)	-	-
City	200009	City Of New Town	0.05718%	2,189	80	80	2,503	(1,643)	-	-
City	200010	City Of Cavalier	0.05986%	13,031	5,201	3,926	5,752	(1,948)	-	-
City	200011	City Of Harvey	0.03311%	(648)	218	(513)	1,248	(1,601)	-	-

* Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.



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

Employer Type	Employer ID	Employer	Proportionate Share	Total Deferred	2024	2025	2026	2027	2028	2029	2030 and Thereafter
City	200012	City of Napoleon	0.017455%	5,750	2,548	1,672	1,941	(411)	-	-	-
City	200014	City of Grand Forks	2.574900%	714,859	258,883	225,500	289,812	(57,336)	-	-	-
City	200015	City of Kildare	0.051425%	854	43	(744)	3,080	(1,525)	-	-	-
City	200016	City of Ellettsdale	0.040237%	7,751	2,657	2,193	3,961	(1,060)	-	-	-
City	200017	City of Wishek	0.002170%	3,536	1,492	1,076	1,857	(489)	-	-	-
City	200018	City of Granville	0.000000%	(912)	(143)	(162)	(22)	(185)	-	-	-
City	200019	City of 962424	0.019624%	4,889	1,201	1,328	2,225	(465)	-	-	-
City	200020	City of Finley	0.018606%	4,652	1,328	1,269	1,653	(198)	-	-	-
City	200021	City of Winton	0.010948%	1,844	394	375	1,263	(188)	-	-	-
City	200022	City of Fray	0.013514%	900	391	427	805	(723)	-	-	-
City	200025	City of Medora	0.015603%	628	58	173	384	(587)	-	-	-
City	200026	City of Velva	0.015943%	3,315	1,433	1,726	1,460	(704)	-	-	-
City	200027	City of Mandan	0.089778%	88,312	34,889	30,500	32,347	(9,224)	-	-	-
City	200028	City of Thompson	0.021951%	6,847	2,488	2,131	2,693	(665)	-	-	-
City	200029	City of Williston	0.035446%	501,757	201,109	158,629	194,867	(54,948)	-	-	-
City	200030	City of Bowman	0.069796%	15,157	5,218	4,653	7,054	(1,768)	-	-	-
City	200031	City of Fargo	0.083720%	59,347	7,238	5,780	8,335	(2,269)	-	-	-
City	200033	City of Jamez	0.064370%	4,411	864	404	276	(227)	-	-	-
City	200035	City of Fargo	0.064370%	865,150	324,526	369,632	354,200	(78,210)	-	-	-
City	200036	City of Grand Forks	0.064370%	89,330	35,445	30,623	46,686	(13,423)	-	-	-
City	200037	City of Washburn	0.095711%	6,924	2,564	2,646	2,616	(682)	-	-	-
City	200038	City of Gresham	0.029046%	682	188	142	244	(168)	-	-	-
City	200040	City of Minn	0.009846%	2,628	990	804	1,047	(213)	-	-	-
City	200041	City of Hawwood	0.011072%	2,028	736	587	897	(192)	-	-	-
City	200043	City of Dickinson	0.763213%	347,625	138,968	122,685	101,631	(15,659)	-	-	-
City	200045	City of Napoleon	0.006543%	(270)	(266)	(106)	(331)	(131)	-	-	-
City	200046	City of Wahpeton	0.256567%	70,556	26,696	21,193	28,010	(4,943)	-	-	-
City	200049	City of Bottineau	0.043545%	14,277	7,739	4,135	3,697	(1,294)	-	-	-
City	200049	City of Fargo	0.039612%	116	(23)	(84)	304	(81)	-	-	-
City	200050	City of New Salem	0.003998%	(2,260)	(608)	(1,302)	1,002	(1,352)	-	-	-
City	200051	City of Wahalla	0.006641%	172	(115)	(24)	461	(150)	-	-	-
City	200052	City of Wahalla	0.018052%	2,201	781	545	1,757	(582)	-	-	-
City	200053	City of Governor	0.017602%	4,514	1,774	2,010	2,010	(427)	-	-	-
City	200054	City of Kenmare	0.000000%	(9,475)	(2,118)	(2,802)	(2,854)	(601)	-	-	-
City	200055	City of Watford City	0.406763%	135,123	47,780	44,474	50,807	(7,938)	-	-	-
City	200057	City of Cooperstown	0.003985%	(3,251)	(1,177)	(1,129)	(601)	(444)	-	-	-
City	200058	City of New England	0.011011%	2,844	1,050	916	1,233	(255)	-	-	-
City	200059	City of Carrington	0.070005%	20,991	7,404	5,996	8,075	(1,384)	-	-	-
City	200060	City of Mott	0.003677%	(2,886)	(688)	(690)	(665)	(443)	-	-	-
City	200061	City of LaRimore	0.016160%	4,843	1,858	1,625	1,873	(513)	-	-	-
City	200062	City of Sherwood	0.000000%	(915)	(380)	(407)	(218)	(172)	-	-	-
City	200063	City of Lamoure	0.006851%	102	(366)	(69)	709	(172)	-	-	-
City	200064	City of Michigan	0.005201%	1,680	410	293	473	(96)	-	-	-
City	200065	City of Park River	0.027838%	(890)	159	(279)	983	(1,753)	-	-	-
City	200067	City of Hatton	0.005094%	1,664	441	246	633	(95)	-	-	-
City	200069	City of Northwood	0.026898%	7,247	2,619	2,270	2,969	(511)	-	-	-
City	200070	City of Powers Lake	0.010220%	2,608	653	606	1,206	143	-	-	-
City	200072	City of Towner	0.008951%	2,435	957	638	392	(352)	-	-	-
City	200073	City of Fremont	0.006107%	1,989	491	477	753	(268)	-	-	-
City	200075	City of Underwood	0.000606%	(5,058)	(867)	(956)	(745)	(268)	-	-	-
City	200076	City of New Leipzig	0.000000%	(752)	(427)	(405)	(405)	(347)	-	-	-
City	200077	City of Crary	0.003728%	7,587	3,654	1,986	4,085	(2,543)	-	-	-
City	200080	City of Crary	0.015049%	2,882	1,091	906	1,319	(344)	-	-	-
City	200083	City of Crofton	0.016160%	4,822	1,530	1,407	17,856	(3,091)	-	-	-
City	200084	City of Emerald	0.010900%	3,771	1,375	1,126	1,413	(443)	-	-	-
City	200085	City of Lincoln	0.047955%	8,986	3,799	3,298	3,794	(1,905)	-	-	-
City	200086	City of Minn	0.009907%	(867)	(144)	(88)	(84)	(66)	-	-	-
City	200087	City of Ashby	0.009824%	1,076	573	308	661	(466)	-	-	-
City	200088	City of Nettle	0.000000%	(1,318)	(447)	(454)	(417)	-	-	-	-
City	200089	City of Surrey	0.003559%	5,438	1,688	1,155	3,240	(645)	-	-	-
City	200090	City of Hankinson	0.022319%	4,850	1,862	1,523	1,935	(470)	-	-	-
City	200091	City of New Rockford	0.016540%	2,673	970	701	1,342	(340)	-	-	-
City	200092	City of Minot	0.462695%	205,959	89,843	72,446	56,134	(12,464)	-	-	-
City	200094	City of West Fargo	1.422514%	540,031	200,085	172,719	189,758	(22,531)	-	-	-

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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	2024	2025	2026	2027	2028	2029	2030 and Thereafter
County	300046	Steele County	0.060428%	275	996	(225)	2,731	(3,227)	-	-	-
County	300047	Stutsman County	0.591097%	118,380	46,468	34,608	52,899	(14,595)	-	-	-
County	300048	Towner County	0.121134%	28,511	10,796	8,772	11,586	(2,643)	-	-	-
County	300049	Trail County	0.323897%	87,479	30,552	26,769	37,677	(7,019)	-	-	-
County	300050	Walsh County	0.232005%	33,819	9,291	8,909	21,993	(6,374)	-	-	-
County	300051	Ward County	1.101464%	170,389	66,573	49,259	91,853	(36,296)	-	-	-
County	300052	Wells County	0.191402%	51,854	19,140	16,741	19,763	(4,648)	-	-	-
County	300053	Williams County	1.601167%	417,833	154,993	128,850	169,933	(35,943)	-	-	-
School District	400002	Mckusky Public Schools	0.007556%	(604)	(186)	(302)	367	(283)	-	-	-
School District	400003	Lake Region Special Education Unit	0.044324%	5,551	2,009	1,903	3,592	(1,953)	-	-	-
School District	400004	Lidgerwood Public School	0.023280%	1,792	526	1,444	(1,115)	(516)	-	-	-
School District	400006	Haliday Public School	0.000000%	(3,783)	(1,058)	(1,087)	(1,122)	(516)	-	-	-
School District	400007	Oliver-Mercer Special Education Unit	0.020704%	(180)	310	(577)	717	(680)	-	-	-
School District	400008	Underwood School District #8	0.030369%	4,824	2,436	1,386	2,126	(1,124)	-	-	-
School District	400010	New Town Public School District	0.112023%	9,411	3,909	1,277	8,863	(4,638)	-	-	-
School District	400011	Bottineau Public School	0.111733%	15,834	5,834	4,961	9,070	(4,031)	-	-	-
School District	400012	Peace Garden Special Services	0.040505%	11,090	3,962	3,462	4,696	(1,050)	-	-	-
School District	400014	Beulah Public School #27	0.074922%	7,168	3,330	1,711	4,878	(2,551)	-	-	-
School District	400016	St John School District #3	0.068532%	12,190	4,836	4,185	6,034	(2,865)	-	-	-
School District	400017	Ellendale Public School District #40	0.029849%	2,328	706	223	2,266	(867)	-	-	-
School District	400018	Rural Cass Special Education Unit	0.025864%	5,346	1,884	1,550	2,616	(704)	-	-	-
School District	400019	Fargo Public Schools	1.773588%	227,393	94,466	62,334	130,466	(59,873)	-	-	-
School District	400020	Surrey Schools	0.045697%	7,459	2,094	1,878	4,504	(1,017)	-	-	-
School District	400021	Jamestown Public School District #1	0.186698%	(9,644)	(901)	(4,615)	4,843	(9,571)	-	-	-
School District	400023	Warwick Public School	0.043432%	4,223	2,684	1,312	2,170	(1,943)	-	-	-
School District	400024	Souris Valley Special Services	0.070382%	16,986	6,582	5,154	6,836	(1,586)	-	-	-
School District	400025	Rugby Public School District #5	0.002640%	(214)	(250)	(170)	903	(717)	-	-	-
School District	400027	Belcourt School District #7	0.464665%	78,995	31,929	24,990	38,971	(16,895)	-	-	-
School District	400028	West Fargo Public School #6	1.389416%	178,334	72,246	48,446	101,607	(43,885)	-	-	-
School District	400029	Minot Public School District #1	0.060433%	178,163	70,021	50,787	101,429	(44,674)	-	-	-
School District	400030	Bellevue Public School District #20	0.018377%	6,345	2,065	1,834	3,153	(707)	-	-	-
School District	400031	Harvey Public School District #48	0.009818%	4,701	2,055	1,539	3,318	(2,191)	-	-	-
School District	400034	Oakes Public Schools	0.047733%	10,604	2,813	3,057	5,324	(950)	-	-	-
School District	400035	Larimore Public School District #44	0.085745%	8,488	2,968	2,571	4,336	(1,387)	-	-	-
School District	400036	Fairstown Public School District #3	0.051822%	4,233	2,406	1,098	2,760	(1,571)	-	-	-
School District	400038	Park River Area School District	0.041886%	6,289	1,828	1,426	4,023	(1,868)	-	-	-
School District	400039	Hillsboro Public School	0.027139%	16,013	6,565	4,950	6,594	(2,096)	-	-	-
School District	400040	Urbair Public School	0.029864%	8,617	3,704	1,626	3,963	(1,476)	-	-	-
School District	400042	Northern Cass School District # 97	0.079693%	8,274	6,283	3,568	7,710	(1,285)	-	-	-
School District	400043	Mandan Public School #86	0.015766%	15,338	5,044	4,978	13,414	(3,943)	-	-	-
School District	400045	Northern Plains Special Education Unit	0.057977%	2,408	5,169	4,451	1,415	(1,316)	-	-	-
School District	400046	Apple Creek Elementary School	0.007944%	1,528	519	179	729	(83)	-	-	-
School District	400048	Blacks Creek School	0.097455%	(3,171)	(851)	(843)	(652)	(757)	-	-	-
School District	400049	Wahkiakum Public School	0.035469%	7,156	2,277	1,988	3,626	(635)	-	-	-
School District	400050	Endicott Area School District #24	0.097140%	2,529	995	932	2,593	(1,691)	-	-	-
School District	400051	Milveta School	0.020366%	4,526	1,900	1,338	1,632	(294)	-	-	-
School District	400052	Volva Public School	0.041148%	10,671	3,890	3,090	4,499	(808)	-	-	-
School District	400053	Shenandoah Valley Special Education Unit	0.066206%	9,686	4,613	3,173	4,099	(2,199)	-	-	-
School District	400054	Center Statton Public School	0.016158%	746	138	(206)	1,203	(389)	-	-	-
School District	400055	Burleigh County Special Education Unit	0.015747%	1,804	708	562	710	(176)	-	-	-
School District	400056	New Rockford Shenandoah Public School	0.006610%	(3,282)	(870)	(1,214)	(273)	(771)	-	-	-
School District	400057	James River Multi-district Special Education Unit	0.048325%	11,595	4,708	3,384	4,678	(1,175)	-	-	-
School District	400058	Norburg United Public School	0.018925%	3,193	1,092	861	1,635	(395)	-	-	-
School District	400059	Napoleon Public School District #2	0.019074%	557	123	785	(922)	-	-	-	-
School District	400060	Yellowstone School District #14	0.026973%	8,114	3,356	2,501	3,033	(776)	-	-	-
School District	400061	Cavalier Public Schools	0.035513%	6,812	2,315	2,265	3,170	(938)	-	-	-
School District	400062	Richland School District #44	0.029422%	3,131	1,435	899	1,777	(980)	-	-	-
School District	400063	Fort Totten School District #30	0.027177%	1,210	503	31	1,373	(697)	-	-	-
School District	400064	Bismarck Public Schools	2.240689%	414,075	163,354	124,060	198,720	(72,059)	-	-	-
School District	400065	Solen Public School Dist #3	0.035571%	3,449	1,782	1,009	1,528	(870)	-	-	-

* Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.



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

Employer Type	Employer ID	Employer	Proportionate Share	Schedule of Deferred Outflows/(Inflows)											
				2024	2025	2026	2027	2028	2029	2030 and Thereafter					
School District	400068	Lakota Public School District #66	0.014926%	(1,261)	(629)	(633)	446	(445)	-	-	-	-			
School District	400069	Stanley Community Public School District # 2	0.117138%	23,208	8,951	6,216	10,939	(2,898)	-	-	-	-			
School District	400070	Mandan Public School District #1	0.172388%	131,700	50,194	39,431	61,938	(19,773)	-	-	-	-			
School District	400072	Killdeer Public School #16	0.058915%	9,685	4,210	2,434	4,295	(1,254)	-	-	-	-			
School District	400073	Glenburn School District	0.025717%	748	203	(429)	1,753	(779)	-	-	-	-			
School District	400074	New Public School #6	0.000000%	(24,288)	(8,305)	(6,935)	(7,028)	-	-	-	-	-			
School District	400075	Williston Public School #1	0.000000%	(259,029)	(85,548)	(89,793)	(83,746)	18	-	-	-	-			
School District	400076	Valley City Public School	0.052839%	(7,202)	(1,515)	(1,895)	2,438	(1,730)	-	-	-	-			
School District	400077	Dickinson Public Schools	0.520044%	83,623	35,256	23,520	42,487	(7,640)	-	-	-	-			
School District	400078	Drayton Public School #19	0.047316%	16,700	6,513	5,095	5,815	(892)	-	-	-	-			
School District	400079	Mohall Lansford Sherwood School	0.047113%	15,011	5,424	4,621	5,858	(723)	-	-	-	-			
School District	400080	Westhope Public School #17	0.020551%	2,052	936	534	1,314	(732)	-	-	-	-			
School District	400081	Kindred Public School District #2	0.045149%	11,702	4,827	3,493	4,228	(846)	-	-	-	-			
School District	400082	Grafton Public School District #3	0.115168%	19,690	5,457	5,275	11,583	(2,625)	-	-	-	-			
School District	400083	Wilton Public School District	0.033165%	6,438	3,036	2,148	2,589	(1,335)	-	-	-	-			
School District	400084	Shenandoah Valley Career And Tech Center	0.014044%	3,479	1,459	1,124	1,328	(432)	-	-	-	-			
School District	400085	White Shield School Dist #85	0.083555%	11,213	3,630	3,155	6,422	(1,994)	-	-	-	-			
School District	400086	Tju School District #60	0.137815%	17,295	6,374	5,035	9,991	(4,105)	-	-	-	-			
School District	400087	Turtle Lake Mercer School District #72	0.038075%	5,510	3,430	2,329	3,621	(870)	-	-	-	-			
School District	400088	Lamoure School District #8	0.029726%	(479)	918	(289)	654	(1,812)	-	-	-	-			
School District	400089	Divide County School Dist #1	0.088276%	16,512	6,049	4,714	7,382	(1,633)	-	-	-	-			
School District	400090	Mott/Riegert School Dist #1	0.038097%	6,350	1,969	2,039	3,611	(1,269)	-	-	-	-			
School District	400091	United Public School District # 7	0.087811%	16,430	5,529	4,810	8,098	(2,007)	-	-	-	-			
School District	400092	Kulm Public School District #7	0.020505%	1,302	349	90	1,559	(696)	-	-	-	-			
School District	400093	Midway Public School District #128	0.020607%	(8,865)	(1,336)	(1,550)	(185)	(794)	-	-	-	-			
School District	400094	Dunsmuir School District #1	0.146931%	31,765	10,947	9,306	14,949	(3,437)	-	-	-	-			
School District	400095	Carrington School District #49	0.041162%	7,857	2,945	2,113	3,902	(1,103)	-	-	-	-			
School District	400096	Glen Ullin Public School #48	0.014585%	500	(45)	(146)	(229)	(229)	-	-	-	-			
School District	400099	Manvel Public School	0.021185%	1,657	1,332	608	828	(1,111)	-	-	-	-			
School District	400100	Maple Valley School District	0.021333%	4,027	1,179	1,038	2,088	(288)	-	-	-	-			
School District	400101	North Border School Dist # 100	0.048275%	5,110	2,087	1,076	3,524	(1,577)	-	-	-	-			
School District	400102	McKenzie City Public School #1	0.140868%	(8,023)	(136)	(4,637)	3,915	(7,165)	-	-	-	-			
School District	400103	Devils Lake Public School	0.247718%	15,283	13,135	22,197	(7,900)	(7,900)	-	-	-	-			
School District	400104	Mt Pleasant School Dist #4	0.041700%	8,252	3,679	2,742	3,251	(1,420)	-	-	-	-			
School District	400105	Central Case Public School District #7	0.112151%	25,618	10,848	8,351	10,279	(8,810)	-	-	-	-			
School District	400106	Milnor Public School District #2	0.032902%	6,407	2,202	1,839	3,278	(912)	-	-	-	-			
School District	400107	Mapleton Public School	0.015359%	6,424	2,019	1,858	2,548	(1)	-	-	-	-			
School District	400108	Linton Public School District #36	0.034578%	3,734	1,316	968	2,396	(946)	-	-	-	-			
School District	400109	Triega Public School District #15	0.077972%	13,454	6,510	4,576	5,475	(3,107)	-	-	-	-			
School District	400114	Ziehlend Public Schools	0.007642%	1,198	563	449	493	(307)	-	-	-	-			
School District	400117	Garrison Public School District #51	0.033346%	(3,034)	(361)	(1,065)	339	(1,947)	-	-	-	-			
School District	400119	Kemmore Public School District #28	0.028814%	1,482	(36)	218	2,399	(1,099)	-	-	-	-			
School District	400120	Lewis & Clark Public Schools	0.068646%	21,303	8,557	6,986	7,466	(1,616)	-	-	-	-			
School District	400120	Siv Special Education Unit	0.005433%	(440)	(61)	(61)	144	(937)	-	-	-	-			
School District	400121	North Valley Career & Technology Center	0.019882%	5,471	1,701	1,660	2,449	(335)	-	-	-	-			
School District	400122	Dakota Prairie Public School	0.032239%	8,243	3,316	2,499	4,212	(1,784)	-	-	-	-			
School District	400123	Beach Public School District #3	0.069354%	13,635	4,735	4,345	6,168	(2,213)	-	-	-	-			
School District	400124	Rolette Public School	0.018865%	2,339	773	400	1,551	(385)	-	-	-	-			
School District	400125	Drake Public School District	0.016698%	1,321	567	124	1,062	(432)	-	-	-	-			
School District	400128	Sweet Briar School District # 17	0.009955%	756	234	218	252	52	-	-	-	-			
School District	400137	New Salem Public School District #49	0.051822%	12,725	4,600	3,726	5,567	(1,168)	-	-	-	-			
School District	400138	Max Public School	0.029493%	5,578	1,920	1,643	2,816	(801)	-	-	-	-			
School District	400139	East Central Special Education Unit	0.023348%	(1,545)	(757)	(858)	1,012	(942)	-	-	-	-			
School District	400140	North Sargent School District #3	0.038212%	8,676	3,164	2,589	3,953	(1,030)	-	-	-	-			
School District	400141	Walhepton Public School District 37	0.091557%	4,792	1,981	606	5,144	(2,939)	-	-	-	-			
School District	400142	Medina Public School District #3	0.023517%	5,181	2,158	1,546	2,113	(636)	-	-	-	-			
School District	400143	Pieterse-Buchanan School District	0.021611%	5,238	1,286	2,024	2,542	(614)	-	-	-	-			
School District	400144	West River Student Services	0.013989%	3,742	1,193	1,274	1,452	(777)	-	-	-	-			
School District	400145	Leeds Public School District 6	0.007821%	(6,455)	(858)	(1,452)	(1,133)	(1,632)	-	-	-	-			
School District	400147	Sawyer Public School	0.019653%	5,114	1,890	1,620	2,209	(605)	-	-	-	-			
School District	400148	Wilmac Multi-District Special Education Unit	0.081899%	17,512	7,558	5,009	6,548	(1,703)	-	-	-	-			
School District	400149	Great Northwood Education Cooperative	0.005766%	(3,321)	(894)	(793)	(602)	(1,032)	-	-	-	-			
School District	400150	Anamossee Public School District #14	0.020916%	6,195	2,873	1,969	2,410	(573)	-	-	-	-			
School District	400151	South Prairie School District #70	0.064658%	15,552	5,693	4,849	6,742	(1,732)	-	-	-	-			

*Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.



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

Duration Year Ending
Reception Period

Employer Data	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030 and Thereafter					
	7.1.88-1	7.2.93	7.22.13	5.6.01	5.2.92	4.8.84	4.9.28	7.1.88-1	7.22.13	5.6.01	5.2.92	4.8.84	4.9.28						
	Changes in Proportion/Share																		
	(125)	(225)	(174)	(110)	(245)	85	1,206	1,654	1,506	1,079	658	1,206	1,487	1,144					
	150	(108)	(57)	(242)	(69)	242	(174)	(110)	(245)	85	1,206	1,654	1,506	1,079					
	68	(10)	(21)	(28)	(24)	(52)	145	146	138	(77)	(89)	(44)	(37)	(48)					
	(8)	(15)	(2)	(1)	(2)	(5)	2	1	2	3	2	3	3	3					
	(15)	(15)	(14)	(31)	(8)	(8)	362	17	29	30	29	29	29	29					
	(140)	(454)	(69)	(25)	(100)	(64)	(25)	(23)	(1,360)	617	(2,023)	4,26	3,20	430					
	244	(39)	(13)	(22)	19	(11)	(94)	(8)	303	(75)	(273)	(1,060)	1,298	296					
	(47)	(67)	(77)	(137)	(137)	(170)	(168)	(170)	(1,076)	1,394	(3,680)	2,079	693	667					
	(147)	17	9	191	(86)	(0)	(108)	(108)	(266)	(143)	(13,386)	1,171	976	616					
	(75)	316	(150)	(134)	(250)	(133)	(684)	(1,378)	(2,324)	592	(3,244)	54	1,177	(644)					
	(89)	(20)	51	(15)	(29)	312	(4)	(70)	(1,100)	48	(2,660)	(5,383)	(481)	(30)					
	(802)	(86)	(73)	1,405	406	(242)	360	(4,241)	(1,441)	1,612	(2,223)	(788)	(415)	(119)					
	103	(487)	(71)	(175)	116	(107)	34	(25)	1,900	2,104	(1,090)	300	43	(85)					
	(17)	(158)	(180)	288	(57)	(100)	(150)	(150)	3,794	3,722	(15,276)	1,155	693	569					
	14	(44)	232	88	(58)	(88)	(88)	(88)	3,161	(2,703)	206	(1,888)	832	951					
	795	(59)	135	432	66	66	1	2,205	(1,500)	4,230	4,466	2,283	1,466	419					
	(55)	(29)	(14)	16	306	(125)	(1,633)	316	289	573	(1,690)	979	948	64					
	(45)	(44)	(207)	(185)	(174)	(224)	(452)	2,272	1,330	592	1,356	1,664	(3,394)	384					
	(13)	(20)	(13)	138	(231)	(280)	(280)	33	193	(1,280)	1,688	2,808	1,395	312					
	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)					
	(883)	(1,083)	(1,253)	(971)	(1,473)	(466)	(679)	20,007	19,255	7,983	19,275	3	4,795	7,219					
	1,078	682	(1,580)	2,043	1,365	(1,365)	(1,365)	(2,254)	(2,242)	(11,402)	(11,402)	(5,711)	(6,020)	(6,280)					
	(833)	(747)	(400)	(461)	(600)	(461)	(600)	(460)	(460)	3,438	3,277	2,540	586	2,280					
	(88)	(80)	(296)	(138)	221	(172)	(172)	(172)	1,081	4,180	(1,392)	8,025	5,877	12,834					
	131	(19)	(10)	(800)	6,280	(102)	(102)	102	102	4,121	3,391	833	1,276	3,471					
	(101)	(16)	(17)	(37)	(42)	(38)	(42)	(38)	(38)	64	110	186	444	137					
	16	16	16	16	16	16	16	16	16	16	16	16	16	16					
	(87)	3,130	(2,806)	689	1,370	2,138	(1,500)	(2,295)	(10,347)	(16,619)	14,827	(5,543)	(6,469)	1,489					
	127	(72)	(59)	(37)	1,186	735	471	325	1,333	(2,513)	(11,129)	1,400	(1,398)	(1,398)					
	97	(181)	(80)	(181)	(80)	(181)	(80)	(181)	(80)	7,889	(7,889)	(5,093)	3,637	(1,444)					
	77	(274)	(17)	(420)	1,254	395	(1,700)	(1,090)	256	(8,540)	(2,527)	(1,225)	(1,225)	(843)					
	(862)	(1,859)	(1,016)	349	446	229	(1,777)	228	16,800	(2,834)	(2,830)	(1,752)	(1,752)	(127)					
	(160)	4	(100)	(12)	(27)	(160)	(130)	(154)	333	208	117	232	253	135					
	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)					
	(74)	(190)	(79)	206	(163)	321	(1,790)	(83)	(4,778)	855	(2,055)	3,899	482	(410)					
	717	(450)	(60)	(62)	(118)	(148)	(148)	(148)	2,200	1,300	130	851	1,053	1,237					
	(1,079)	(1,079)	(1,079)	(1,079)	(1,079)	(1,079)	(1,079)	(1,079)	9,094	3,992	(13,476)	7,92	8,624	6,424					
	(9)	(12)	(8)	312	-	-	-	(142)	(42)	(2,326)	-	-	-	(148)					
	(15)	(10)	(20)	799	(1)	150	(1)	89	(138)	(2,830)	660	189	252	600					
	(8)	27	(7)	302	-	-	-	(154)	(140)	(1,820)	-	-	-	(51)					
	-	-	-	(61)	(14)	(75)	(69)	-	3,051	2356	571	559	1,294	368					
	440	1,396	793	3,332	1,821	(428)	(930)	(6,577)	4,692	(13,608)	(9,377)	600	2,099	336					
	(460)	232	(32)	(53)	(95)	(117)	(69)	(1,727)	1,966	679	348	549	78	414					
	(84)	(185)	(422)	(137)	14	(283)	29	(1,147)	(1,311)	(2,309)	(1,297)	2,051	368	151					
	(83)	(227)	42	168	(33)	(90)	(90)	202	(2,480)	(1,075)	(2,833)	(1,724)	2,478	107					
	(185)	(185)	19	85	(75)	359	(60)	9,469	(100)	(1,135)	(516)	(2,236)	943	92					
	-	(397)	(35)	(64)	(60)	57	-	3,798	132	10,019	319	(2,942)	(60)	81					
	-	(127)	(17)	(100)	(100)	3	-	3,300	(62)	628	78	1,444	144	408					
	-	(1,346)	(139)	299	(1,346)	1,383	1,149	31,637	39,915	217	(6,097)	6,543	22,830	1,285					
	-	-	-	-	-	-	-	2,795	4,196	1,305	10,355	4,258	3,937	1,722					
	-	-	-	-	-	-	-	40,719	6,544	36,406	12,719	5,974	40,000	40,000					
	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
	60	(50)	1,297	-	-	-	-	1,526	(8,664)	-	-	-	-	(198)					
	(13)	(20)	584	-	-	-	-	1,674	(6,358)	-	-	-	-	(43)					
	-	(10)	646	-	-	-	-	1,635	(1,860)	-	-	-	-	(18)					
	7,499	-	-	-	-	-	-	-	-	-	-	-	-	2					
Total	\$ 3,139	\$ (51,242)	\$ 203,665	\$ 509	\$ -	\$ 90,986	\$ 9,277	\$ (23,020)	\$ -	\$ -	\$ 7	\$ 1,013	\$ -	\$ (151)	\$ -	\$ (4,320)	\$ (15,080)	\$ -	\$ -

* Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024. The sum of the values by employer differ from the System totals due to rounding.



SECTION F

GLOSSARY OF TERMS

Glossary of Terms

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

Glossary of Terms (Continued)

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



Glossary of Terms (Continued)

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

Glossary of Terms (Concluded)

Total OPEB Expense

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

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

Total OPEB Liability (TOL)

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

Unfunded Actuarial Accrued Liability (UAAL)

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

Actuarial Valuation Assets

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