



October 7, 2024

Board of Trustees  
North Dakota Teachers' Fund for Retirement  
1600 East Century Ave, Suite 3  
Bismarck, ND 58507-7100

**Subject: GASB Statements No. 67 and 68 Reporting and Disclosure Information for the North Dakota Teachers' Fund for Retirement Fiscal Year Ending June 30, 2024**

Dear Trustees:

This report provides information required by the North Dakota Teachers' Fund for Retirement (NDTFFR) in connection with the Governmental Accounting Standards Board (GASB) Statement No. 67, "Financial Reporting for Pension Plans." Additionally, this report provides information required by the governmental employers participating in NDTFFR in connection with the GASB Statement No. 68, "Accounting and Financial Reporting for Pensions."

It is our understanding that this information will be used by governmental employers in financial reporting for the fiscal year ending June 30, 2024. The information provided herein was prepared for the purpose of assisting NDTFFR and the governmental employers in the compliance with the financial reporting and disclosure requirements of GASB Statement Nos. 67 and 68.

The net pension 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 pension liability is not an appropriate measure for assessing the need for or amount of future employer contributions. A calculation of the plan's liability for purposes other than satisfying the requirements of GASB Statement Nos. 67 and 68 may produce significantly different results. This report may be provided to parties other than NDTFFR only in its entirety and only with the permission of NDTFFR.

Based on the available data, the information contained in this report is accurate and fairly represents the actuarial position of the NDTFFR as of the reporting date. All calculations have been made in conformity with generally accepted actuarial principles and practices as well as the Actuarial Standards of Practice. If you have reason to believe that the information provided in this report is inaccurate, or is in any way incomplete, or if you need further information in order to make an informed decision on the subject matter of this report, please contact the author of the report prior to making such decision.

This report is based upon information, furnished to us by NDTFFR, which include benefit provisions, membership information, and financial data. This information was checked for internal consistency, but it was not audited. GRS is not responsible for the accuracy or completeness of the information provided to us by NDTFFR.

Certain tables included in the Required Supplementary Information should include a 10-year history of information. The historical information in this report will begin with the information presented for the fiscal year ending June 30, 2015. Information disclosed for years prior to June 30, 2023 were disclosed by the prior actuary.

This report complements the actuarial valuation report that was provided to NDTFFR and should be considered in conjunction with that report. Please see the actuarial valuation report as of July 1, 2024 for additional discussion of the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions. The Schedule of Employer Allocations and the Schedule of Pension Amounts by Employer are provided in Appendix A and B of this report.

To the best of our knowledge, this report is complete and accurate and is in accordance with generally recognized actuarial practices and methods. Ms. Woolfrey, Mr. Wood, and Ms. Kiesel are members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein.

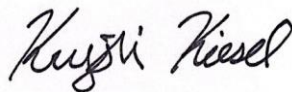
Respectfully submitted,  
**Gabriel, Roeder, Smith & Company**



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## Summary of Population Statistics

The total pension liability described in this report is based on the plan membership as of July 1, 2024:

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	9,693
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	4,025
Active Plan Members	<u>11,945</u>
Total Plan Members	25,663

## Measurement of the Net Pension Liability

The net pension liability is measured as the total pension liability, less the amount of the plan's fiduciary net position. In actuarial terms, this is analogous to the accrued liability less the market value of assets (not the smoothed actuarial value of assets that is often encountered in actuarial valuations based on the Board's adopted assumptions and methods).

A single discount rate of 7.25% was used to measure the total pension liability as of June 30, 2024. This single discount rate was based on an expected rate of return on pension plan investments of 7.25% and a municipal bond rate of 3.97%. Based on the stated assumptions and the projection of cash flows, the pension plan's fiduciary net position and future contributions were projected to be available to finance all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The source of the municipal bond rate as of June 30, 2024 is the rate for Fixed Income Market Data/Yield Curve/Data 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." 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. The rate shown is as of the last date available on or before the measurement date.

The projection of cash flows used to determine this single discount rate assumed that plan member and employer contributions will be made based on the current funding policy as documented in statutes.

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

Below is a table providing the sensitivity of the net pension liability to changes in the discount rate as of June 30, 2024. In particular, the table presents the plan’s net pension liability, if it were calculated using a single discount rate that is one-percentage-point lower or one-percentage-point higher than the single discount rate:

	Current Single Discount	
	Rate Assumption	
1% Decrease		1% Increase
6.25%	7.25%	8.25%
\$ 1,982,326,976	\$ 1,407,409,766	\$ 927,768,323

# Schedules of Required Supplementary Information

## Schedule of Changes in the Employers' Net Pension Liability and Related Ratios

Fiscal year ending June 30,	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>Total pension liability</b>										
Service cost	\$ 100,869,220	\$ 96,101,453	\$ 92,335,934	\$ 87,088,239	\$ 80,591,201	\$ 77,755,965	\$ 78,041,335	\$ 75,476,063	\$ 68,239,440	\$ 60,617,900
Interest on the total pension liability	325,551,942	318,879,410	311,929,245	300,698,090	306,790,705	296,875,949	287,375,333	276,412,402	265,439,909	249,063,837
Changes of benefit terms	0	0	0	0	0	0	0	0	0	0
Difference between expected and actual experience	32,436,312	(55,451,354)	(8,504,654)	8,366,320	(20,732,097)	(23,494,914)	(27,939,071)	(10,748,944)	(8,092,800)	2,209,258
Changes of assumptions	0	0	0	0	51,813,028	0	0	0	0	171,324,647
Benefit payments, including refunds of employee contributions	(277,660,534)	(262,282,053)	(251,847,455)	(241,128,271)	(230,851,234)	(221,228,566)	(207,978,699)	(196,516,544)	(185,968,680)	(172,239,433)
<b>Net change in total pension liability</b>	181,196,940	97,247,456	143,913,070	155,024,378	187,611,603	129,908,434	129,498,898	144,622,977	139,617,869	310,976,209
<b>Total pension liability - beginning</b>	4,577,220,667	4,479,973,211	4,336,060,141	4,181,035,763	3,993,424,160	3,863,515,726	3,734,016,828	3,589,393,851	3,449,775,982	3,138,799,773
<b>Total pension liability - ending (a)</b>	\$ 4,758,417,607	\$ 4,577,220,667	\$ 4,479,973,211	\$ 4,336,060,141	\$ 4,181,035,763	\$ 3,993,424,160	\$ 3,863,515,726	\$ 3,734,016,828	\$ 3,589,393,851	\$ 3,449,775,982
<b>Plan fiduciary net position</b>										
Employer contributions	\$ 108,087,909	\$ 102,307,888	\$ 100,331,347	\$ 98,264,202	\$ 93,032,453	\$ 89,444,881	\$ 86,675,715	\$ 86,058,868	\$ 82,839,932	\$ 78,422,098
Employee contributions	99,610,414	94,283,739	92,462,223	90,557,210	85,735,134	82,429,594	79,877,611	79,309,153	76,342,685	72,268,451
Contributions - purchased service credit	1,195,665	1,108,690	2,017,055	2,559,121	2,175,497	1,916,787	2,181,106	2,553,200	2,768,245	1,600,739
Contributions - other	87,985	(10,492)	25,166	126,112	158,683	158,713	194,028	235,890	44,966	172,474
Pension plan net investment income	249,090,720	217,471,487	(198,880,583)	684,172,530	86,206,117	135,043,319	211,345,369	266,688,651	8,238,996	73,204,806
Benefit payments, including refunds	(277,660,534)	(262,282,053)	(251,847,455)	(241,128,271)	(230,851,234)	(221,228,566)	(207,978,699)	(196,516,544)	(185,968,680)	(172,239,433)
Pension plan administrative expense	(3,312,773)	(2,891,047)	(2,592,340)	(2,678,375)	(2,095,405)	(2,251,083)	(2,128,794)	(2,173,431)	(1,851,656)	(1,923,392)
Other	0	0	0	0	0	0	0	0	0	0
<b>Net change in plan fiduciary net position</b>	177,099,386	149,988,212	(258,484,587)	631,872,529	34,361,245	85,513,645	170,166,336	236,155,787	(17,585,512)	51,505,743
<b>Plan fiduciary net position - beginning</b>	3,173,908,455	3,023,920,243	3,282,404,830	2,650,532,301	2,616,171,056	2,530,657,411	2,360,491,075	2,124,335,288	2,141,920,800	2,090,415,057
<b>Plan fiduciary net position - ending (b)</b>	\$ 3,351,007,841	\$ 3,173,908,455	\$ 3,023,920,243	\$ 3,282,404,830	\$ 2,650,532,301	\$ 2,616,171,056	\$ 2,530,657,411	\$ 2,360,491,075	\$ 2,124,335,288	\$ 2,141,920,800
<b>Net pension liability - ending (a) - (b)</b>	\$ 1,407,409,766	\$ 1,403,312,212	\$ 1,456,052,968	\$ 1,053,655,311	\$ 1,530,503,462	\$ 1,377,253,104	\$ 1,332,858,315	\$ 1,373,525,753	\$ 1,465,058,563	\$ 1,307,855,182
<b>Plan fiduciary net position as a percentage of total pension liability</b>	70.42 %	69.34 %	67.50 %	75.70 %	63.39 %	65.51 %	65.50 %	63.22 %	59.18 %	62.09 %
<b>Covered-employee payroll</b>	\$ 847,922,581	\$ 802,412,711	\$ 786,912,450	\$ 770,699,600	\$ 729,660,661	\$ 701,528,450	\$ 679,809,385	\$ 674,971,342	\$ 649,724,868	\$ 615,104,860
<b>Net pension liability as a percentage of covered-employee payroll</b>	165.98 %	174.89 %	185.03 %	136.71 %	209.76 %	196.32 %	196.06 %	203.49 %	225.49 %	212.62 %
<b>Single Discount Rate Used</b>	7.25 %	7.25 %	7.25 %	7.25 %	7.25 %	7.75 %	7.75 %	7.75 %	7.75 %	7.75 %

**Notes to Schedule:**

-- The covered employee payroll is an estimate of the actual payroll, imputed from individual employer contributions.



# Schedules of Required Supplementary Information

## Schedule of Employer Contributions

FY Ending June 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2015	\$ 71,167,632	\$ 78,422,098	\$ (7,254,466)	\$ 615,104,860	12.75 %
2016	84,724,122	82,839,932	1,884,190	649,724,868	12.75 %
2017	89,231,211	86,058,868	3,172,343	674,971,342	12.75 %
2018	88,307,239	86,675,715	1,631,524	679,809,385	12.75 %
2019	90,777,781	89,444,881	1,332,900	701,528,450	12.75 %
2020	93,688,429	93,032,453	655,976	729,660,661	12.75 %
2021	101,655,277	98,264,202	3,391,075	770,699,600	12.75 %
2022	97,341,070	100,331,347	(2,990,277)	786,912,450	12.75 %
2023	97,252,421	102,307,888	(5,055,467)	802,412,711	12.75 %
2024	105,990,323	108,087,909	(2,097,586)	847,922,581	12.75 %

## Notes to Schedule of Contributions

**Valuation Date:** July 1, 2024

**Notes:** Actuarially determined contributions are calculated as of the July 1 preceding start of the fiscal year in which contributions are made. Specifically, the Actuarially Determined Contribution calculated in the July 1, 2023 actuarial valuation is applicable for fiscal year ended June 30, 2024.

Employees currently contribute 11.75% while the employer contributes 12.75%.

**Methods and Assumptions Used to Calculate the Actuarially Determined Contribution Rate for Fiscal Year End June 30, 2024:**

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level percent of pay, closed
Payroll Growth Rate	3.25%
Remaining Amortization Period	20 years as of July 1, 2023
	The amortization of unfunded actuarial accrued liability (UAAL) within the actuarially determined contribution rate calculation is based on the level percentage of pay required to amortize the UAAL over the 30-year closed period that began July 1, 2013.
Asset Valuation Method	5-Year smoothed market
Inflation	2.30%
Salary Increases	Composed of 3.80% wage inflation, plus step-rate promotional increases for members with less than 30 years of service.
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates based on age and gender.
Mortality	Post-retirement Non-Disabled: 104% of the Pub T-2010 Retiree Table and 95% of the Pub T-2010 Contingent Survivor Table with generational mortality improvement using Scale MP-2019. Pre-retirement Non Disabled: Pub T-2010 Retiree Table with generational mortality improvement using Scale MP-2019. Disabled: Pub NS-2010 Retiree Table with generational mortality improvement using Scale MP-2019.

**Other Information:**

**Notes:** There were no benefit changes during the year.



# Governmental Employer Financial Statements

Pension Expense for Fiscal Year Ending June 30, 2024

To be used for Governmental Employer Reporting for Fiscal Years Ending  
Between June 30, 2024 and June 30, 2025

1. Service Cost	\$	100,869,220
2. Interest on the Total Pension Liability		325,551,942
3. Current-Period Benefit Changes		0
4. Employee Contributions		(99,610,414)
5. Projected Earnings on Plan Investments		(227,544,337)
6. Pension Plan Administrative Expense		3,312,773
7. Other Changes in Plan Fiduciary Net Position		(1,283,650)
8. Recognition of Outflow (Inflow) of Resources due to Liabilities		(5,222,531)
9. Recognition of Outflow (Inflow) of Resources due to Assets		6,628,100
<b>10. Total Pension Expense</b>	<b>\$</b>	<b>102,701,103</b>

## Recognition of Deferred Outflows and Inflows of Resources

According to paragraph 33 of GASB No. 68, *differences between expected and actual experience and changes in assumptions* are recognized in pension expense using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan (active employees and inactive employees) determined as of the beginning of the measurement period.

At the beginning of the 2024 fiscal year, the expected remaining service lives of all employees was 186,707 years for NDTFFR. Additionally, the NDTFFR plan membership (active employees and inactive employees) was 25,102. 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 2024 fiscal year is 7 years.

Additionally, *differences between projected and actual earnings on pension plan investments* should be recognized in pension 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 pension expense as a level dollar amount over the closed period identified above.

# Governmental Employer Financial Statements

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

For NDTFFR Fiscal Year Ending June 30, 2024

To be used for Governmental Employer Reporting for Fiscal Years Ending  
Between June 30, 2024 and June 30, 2025

### A. New Deferred Outflows and Inflows of Resources by Source Established in Fiscal Year

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$ 32,436,312	\$ 0	\$ 32,436,312
2. Assumption Changes	0	0	0
3. Net Difference between projected and actual earnings on pension plan investments	0	21,546,383	(21,546,383)
<b>4. Total</b>	<b>\$ 32,436,312</b>	<b>\$ 21,546,383</b>	<b>\$ 10,889,929</b>

### B. Outflows and Inflows of Resources by Source to be recognized in Current Pension Expense

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$ 5,679,549	\$ 18,303,941	\$ (12,624,392)
2. Assumption Changes	7,401,861	0	7,401,861
3. Net Difference between projected and actual earnings on pension plan investments	109,846,488	103,218,388	6,628,100
<b>4. Total</b>	<b>\$ 122,927,898</b>	<b>\$ 121,522,329</b>	<b>\$ 1,405,569</b>

### C. Deferred Outflows and Deferred Inflows of Resources by Source to be recognized in Future Pension Expense

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$ 31,985,713	\$ 56,183,796	\$ (24,198,083)
2. Assumption Changes	14,803,722	0	14,803,722
3. Net Difference between projected and actual earnings on pension plan investments**	173,877,714	116,402,508	57,475,206
<b>4. Total</b>	<b>\$ 220,667,149</b>	<b>\$ 172,586,304</b>	<b>\$ 48,080,845</b>

### D. Deferred Outflows and Deferred Inflows of Resources by Year to be recognized in Future Pension Expenses

Fiscal Year Ending	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
2025	\$ 100,020,268	\$ 117,531,034	\$ (17,510,766)
2026	100,020,266	15,393,655	84,626,611
2027	5,679,549	12,431,924	(6,752,375)
2028	5,679,549	12,303,777	(6,624,228)
2029	4,633,759	7,994,500	(3,360,741)
Thereafter	4,633,758	6,931,414	(2,297,656)
<b>Total</b>	<b>\$ 220,667,149</b>	<b>\$ 172,586,304</b>	<b>\$ 48,080,845</b>





# Governmental Employer Financial Statements

Recognition of Deferred Outflows and Inflows of Resources

For NDTFFR Fiscal Year Ending June 30, 2024

To be used for Governmental Employer Reporting for Fiscal Years Ending  
Between June 30, 2024 and June 30, 2025

Year Established	Initial Amount	Initial Recognition Period	Current Year Recognition	Remaining Recognition	Remaining Recognition Period
<b>Deferred Outflow (Inflow) due to Differences Between Expected and Actual Experience on Liabilities</b>					
2018	(27,939,071)	7.0	(3,991,295)	0	0.0
2019	(23,494,914)	7.0	(3,356,416)	(3,356,418)	1.0
2020	(20,732,097)	7.0	(2,961,728)	(5,923,456)	2.0
2021	8,366,320	8.0	1,045,790	4,183,160	4.0
2022	(8,504,654)	8.0	(1,063,082)	(5,315,408)	5.0
2023	(55,451,354)	8.0	(6,931,420)	(41,588,514)	6.0
2024	32,436,312	7.0	4,633,759	27,802,553	6.0
<b>Total</b>			<b>(12,624,392)</b>	<b>(24,198,083)</b>	
<b>Deferred Outflow (Inflow) due to Assumption Changes</b>					
2018	0	7.0	0	0	0.0
2019	0	7.0	0	0	1.0
2020	51,813,028	7.0	7,401,861	14,803,722	2.0
2021	0	8.0	0	0	4.0
2022	0	8.0	0	0	5.0
2023	0	8.0	0	0	6.0
2024	0	7.0	0	0	6.0
<b>Total</b>			<b>7,401,861</b>	<b>14,803,722</b>	
<b>Deferred Outflow (Inflow) due to Differences Between Projected and Actual Earnings on Plan Investments</b>					
2018	(30,002,998)	5.0	0	0	0.0
2019	59,163,355	5.0	0	0	0.0
2020	114,538,151	5.0	22,907,630	0	0.0
2021	(493,904,813)	5.0	(98,780,963)	(98,780,961)	1.0
2022	434,694,288	5.0	86,938,858	173,877,714	2.0
2023	(640,737)	5.0	(128,148)	(384,441)	3.0
2024	(21,546,383)	5.0	(4,309,277)	(17,237,106)	4.0
<b>Total</b>			<b>6,628,100</b>	<b>57,475,206</b>	

## **APPENDIX A**

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### **SCHEDULE OF EMPLOYER CONTRIBUTIONS**

## Schedule of Employer Allocations as of June 30, 2024

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Alexander School	\$ 1,965,740	0.23183000%
Anamoose School	713,732	0.08417400%
Apple Creek Elem School	428,709	0.05056000%
Ashley School	1,100,930	0.12983800%
Bakker Elem School	-	0.00000000%
Barnes County North	1,708,617	0.20150600%
Beach School	2,103,668	0.24809700%
Belcourt School	11,195,932	1.32039600%
Belfield Public School	1,506,011	0.17761200%
Beulah School	4,024,389	0.47461700%
Billings Co. School Dist.	930,808	0.10977500%
Bismarck Public Schools	92,592,641	10.91994000%
Blessed John Paul II Catholic Sch Network	-	0.00000000%
Bottineau School	4,147,015	0.48907900%
Bowbells School	815,908	0.09622400%
Bowman School	3,252,080	0.38353500%
Burke Central School	923,418	0.10890400%
Burleigh County Spec. Ed.	137,400	0.01620400%
Carrington School	3,202,774	0.37772000%
Cavalier School	2,546,869	0.30036600%
Center Stanton School	1,817,296	0.21432300%
Central Cass School	5,250,701	0.61924300%
Central Elementary School	-	0.00000000%
Central Regional Education Association	1,671,515	0.19713100%
Central Valley School	1,361,492	0.16056800%
Dakota Prairie School	2,336,203	0.27552100%
Devils Lake School	11,912,123	1.40486000%
Dickinson School	25,884,199	3.05266100%
Divide School	2,962,250	0.34935400%
Drake School	621,799	0.07333200%
Drayton School	1,216,385	0.14345500%
Dunseith School	3,978,063	0.46915400%
E Central Ctr Exc Childn	729,637	0.08605000%
Earl Elem. School	36,300	0.00428100%
Edgeley School	1,483,581	0.17496700%
Edmore School	587,334	0.06926700%
Eight Mile School	2,257,747	0.26626800%
Elgin-New Leipzig School	1,254,915	0.14799900%
Ellendale School	1,688,003	0.19907500%
Emerado Elementary School	803,978	0.09481700%
Enderlin Area School District	2,333,899	0.27524900%
Fairmount School	945,591	0.11151900%
Fargo Public Schools	94,045,618	11.09129900%
Fessenden-Bowdon School	1,185,159	0.13977200%
Finley-Sharon School	1,156,675	0.13641300%
Flasher School	1,475,986	0.17407100%
Fordville Lankin School	602,306	0.07103300%
Fort Ransom Elem School	190,164	0.02242700%
Fort Totten School	2,803,631	0.33064700%
Fort Yates School	631,669	0.07449600%
Gackle-Streeter Pub Sch	952,824	0.11237200%
Garrison School	2,495,812	0.29434400%
Glen Ullin School	1,171,094	0.13811300%
Glenburn School	1,836,997	0.21664700%
Goodrich School	-	0.00000000%
Grafton School	-	0.00000000%
Grafton School District	4,587,059	0.54097600%
Grand Forks School	59,432,327	7.00916900%
Great North West Cooperative	450,753	0.05316000%
Grenora School	1,396,072	0.16464600%
Griggs County Central Sch	1,448,242	0.17079900%
Gst Educational Services	1,875,856	0.22123000%
Halliday School	-	0.00000000%
Hankinson School	1,544,160	0.18211100%
Harvey School	2,639,578	0.31129900%
Hatton Eielson Psd	1,456,293	0.17174800%
Hazleton - Moffit School	1,119,991	0.13208600%
Hazen School	2,983,854	0.35190200%
Hebron School	1,266,549	0.14937100%
Hettinger School	1,653,196	0.19497000%
Hillsboro School	3,310,958	0.39047900%
Hope School	-	0.00000000%
Hope-Page Public School District	1,700,967	0.20060400%
Horse Creek Elem. School	59,660	0.00703600%

## Schedule of Employer Allocations as of June 30, 2024

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
James River Multidistrict Spec Ed Unit	\$ 1,092,534	0.12884800%
Jamestown School	14,412,792	1.69977700%
Kenmare School	1,929,040	0.22750200%
Kensal School	294,353	0.03471500%
Kidder County School District	2,322,430	0.27389600%
Killdeer School	4,032,779	0.47560700%
Kindred School	4,741,929	0.55924100%
Kulm School	1,139,858	0.13443000%
Lake Region Spec Ed	1,852,985	0.21853200%
Lakota School	1,059,374	0.12493800%
Lamoure School	1,726,788	0.20364900%
Langdon Area School	2,559,205	0.30182100%
Larimore School	2,107,553	0.24855500%
Leeds School	973,657	0.11482900%
Lewis And Clark School	2,926,596	0.34514900%
Lidgerwood School	1,210,644	0.14277800%
Linton School	1,481,634	0.17473700%
Lisbon School	4,153,255	0.48981500%
Litchville-Marion School	1,126,933	0.13290500%
Little Heart Elem. School	184,554	0.02176500%
Logan County	-	0.00000000%
Lone Tree Elem. School	290,608	0.03427300%
Lonetree Spec Ed Unit	-	0.00000000%
Maddock School	763,365	0.09002800%
Mandan Public Schools	27,264,798	3.21548200%
Mandaree School	2,308,623	0.27226800%
Manning Elem School	98,188	0.01158000%
Manvel Elem. School	1,111,722	0.13111100%
Maple Valley School	1,566,228	0.18471400%
Mapleton Elem. School	1,635,653	0.19290100%
Marmarth Elem. School	217,226	0.02561900%
Max School	1,262,390	0.14888000%
May-Port C-G School	3,022,074	0.35640900%
Mcclusky-Goodrich Public School District 29	1,043,137	0.12302300%
Mckenzie County	77,448	0.00913400%
Mckenzie County School	12,597,728	1.48571700%
Medina School	1,288,756	0.15199000%
Menoken Elem School	270,269	0.03187400%
Midkota	1,150,219	0.13565100%
Midway School	1,471,235	0.17351100%
Milnor School	1,697,441	0.20018800%
Minnewaukan School	2,203,131	0.25982700%
Minot School	52,306,798	6.16881800%
Minto School	1,466,400	0.17294000%
Mohall Lansford Sherwood	2,111,942	0.24907300%
Montpelier School	883,208	0.10416100%
Morton County	-	0.00000000%
Mott-Regent School	1,447,116	0.17066600%
Mt Pleasant School	2,058,499	0.24277000%
Munich School	1,112,800	0.13123800%
N Central Area Career And Tech Center	-	0.00000000%
Napoleon School	1,541,147	0.18175600%
Naughton Rural School	184,520	0.02176100%
Nd Center For Distance Education	2,464,848	0.29069300%
Nd Dept Of Public Instruction	577,222	0.06807500%
Nd School For Blind	756,006	0.08916000%
Nd School For Deaf	963,280	0.11360500%
Nd United	-	0.00000000%
Nd Youth Correctional Cnt	241,747	0.02851100%
Nedrose School	4,014,859	0.47349400%
Nelson County	-	0.00000000%
Nesson School	2,585,933	0.30497300%
New England School	1,515,716	0.17875600%
New Rockford Sheyenne School	1,712,186	0.20192700%
New Salem-Almont	2,274,201	0.26820900%
New Town School	7,233,160	0.85304500%
Newburg United District	903,158	0.10651400%
North Border School	2,715,380	0.32023900%
North Central Education Cooperative	419,348	0.04945600%
North Sargent School	1,515,832	0.17877000%
North Star	1,814,721	0.21402000%
North Valley Area Career	1,041,137	0.12278700%
Northern Cass School Dist	4,098,526	0.48336100%
Northern Plains Spec Ed	410,642	0.04842900%



## Schedule of Employer Allocations as of June 30, 2024

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Northwood School	\$ 2,382,554	0.28098700%
Oakes School	2,383,100	0.28105200%
Oberon Elem School	684,082	0.08067700%
Oliver - Mercer Spec Ed	1,009,629	0.11907100%
Page School	-	0.00000000%
Park River Area School District	2,440,188	0.28778400%
Parshall School	1,805,983	0.21298900%
Peace Garden Spec Ed	835,730	0.09856200%
Pembina Spec Ed Coop	146,496	0.01727700%
Pingree - Buchanan School	1,030,702	0.12155600%
Powers Lake School	1,587,100	0.18717500%
Richardton-Taylor	1,894,655	0.22344700%
Richland School	1,989,810	0.23466900%
Robinson School	-	0.00000000%
Rolette School	1,174,469	0.13851100%
Roosevelt School	438,307	0.05169200%
Roughrider Area Career And Tech Center	342,375	0.04037800%
Roughrider Service Program	266,437	0.03142200%
Rugby School	4,019,746	0.47407000%
Rural Cass Spec Ed	2,294,873	0.27064600%
Sargent Central School	1,820,941	0.21475300%
Sawyer School	937,678	0.11058500%
Scranton School	1,210,137	0.14271800%
Se Region Career And Tech	2,249,252	0.26526600%
Selfridge School	818,702	0.09655400%
Sheyenne Valley Area Voc	881,299	0.10393600%
Sheyenne Valley Spec Ed	1,602,103	0.18894400%
Slope County	52,846	0.00623200%
Solen - Cannonball School	1,765,958	0.20826900%
Souris Valley Spec Ed	1,039,386	0.12258000%
South Cent. Prairie Sp Ed	451,286	0.05322300%
South East Education Cooperative	812,354	0.09580500%
South Heart School	2,557,292	0.30159500%
South Prairie School District	3,232,026	0.38117000%
South Valley Spec Ed	395,093	0.04659500%
Southwest Special Education Unit	177,667	0.02095300%
St. John's School	3,751,272	0.44240700%
St. Thomas School	-	0.00000000%
Stanley School	3,952,923	0.46618900%
Starkweather School	654,327	0.07716800%
Sterling School	199,900	0.02357500%
Strasburg School District	1,120,756	0.13217700%
Surrey School	2,577,582	0.30398800%
Sweet Briar Elem School	148,785	0.01754700%
Tgu School District	2,869,904	0.33846300%
Thompson School	3,335,149	0.39333200%
Tioga School	3,842,911	0.45321500%
Turtle Lake-Mercer School	1,371,887	0.16179400%
Twin Buttes Elem. School	829,502	0.09782800%
Underwood School	1,291,973	0.15236900%
United School	3,903,602	0.46037200%
Upper Valley Spec Ed	2,703,280	0.31881200%
Valley - Edinburg School	1,553,302	0.18318900%
Valley City School	6,496,869	0.76621000%
Velva School	3,052,254	0.35996800%
Wahpeton School	7,391,132	0.87167500%
Ward County	34,790	0.00410300%
Warwick School	1,902,474	0.22436900%
Washburn School	2,351,510	0.27732600%
West Fargo School	84,529,312	9.96898900%
West River Student Services	751,637	0.08864500%
Westhope School	1,268,810	0.14963700%
White Shield School	1,827,885	0.21557200%
Williams Co School Dist #8	-	0.00000000%
Williston Basin School Dist #7	31,441,356	3.70804600%
Williston School	-	0.00000000%
Wilmac Special Education	6,118,136	0.72154400%
Wilton School	1,763,034	0.20792400%
Wing School	765,353	0.09026200%
Wishek School	1,632,720	0.19255500%
Wolford School	-	0.00000000%
Wyndmere School	1,592,791	0.18784600%
Yellowstone Elem. School	739,987	0.08727100%
Zealand School	482,664	0.05692300%
<b>Grand Totals:</b>	<b>\$ 847,922,581</b>	<b>100.00000000%</b>



## **APPENDIX B**

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### **SCHEDULE OF PENSION AMOUNTS BY EMPLOYER**

Schedule of Pension Amounts by Employer as of June 30, 2024

Employer Name	Discount Rate Sensitivity				Schedule of Contributions					Pension Expense			
	Employer's Proportionate Share Allocation		Covered Payroll	% Decrease (6.25%)	Current Discount Rate (7.25%)	% Increase (8.25%)	Statutory Required Contribution	Contributions In Relation to the Statutory Required Contribution	Contribution Deficiency/ (Excess)	Contributions as a Percentage of		Total Employer Pension Expense	
	Net Pension Liability	(1)								(2)	(3)		(4)
Alexander School	0.23183000%	\$ 3,262,798	\$ 1,965,740	\$ 4,595,629	3,262,798	\$ 2,150,845	\$ 250,580	\$ 250,580	\$ -	12.75%	\$ 238,092	\$ 91,016	\$ 329,108
Anamoose School	0.08417400%	1,184,673	713,732	1,668,604	1,184,673	780,940	90,982	90,982	-	12.75%	86,448	3,415	29,083
Apple Creek Elem School	0.05056000%	711,586	428,709	1,002,265	711,586	469,080	54,649	54,649	-	12.75%	51,926	(2,764)	49,162
Ashley School	0.12983900%	1,827,353	1,100,930	2,573,814	1,827,353	1,204,596	140,339	140,339	-	12.75%	133,345	(22,397)	110,948
Bakker Elem School	0.00000000%	-	-	-	-	-	-	-	-	0.00%	-	(11,123)	(11,123)
Barnes County North Beach School	0.20150600%	2,836,015	1,708,617	3,994,508	2,836,015	1,869,509	217,804	217,804	-	12.75%	206,949	(72,217)	134,732
Belcourt School	0.24809700%	3,491,741	2,103,668	4,918,094	3,491,741	2,301,765	268,163	268,163	-	12.75%	254,798	(115,768)	139,030
Belfield Public School	1.32039600%	18,583,382	11,195,932	26,174,566	18,583,382	12,250,216	1,427,188	1,427,188	-	12.75%	1,356,061	127,345	1,483,406
Beulah School	0.17761200%	2,499,729	1,506,011	3,520,851	2,499,729	1,647,828	191,977	191,977	-	12.75%	182,409	(83,010)	99,399
Billings Co. School Dist.	0.47461700%	6,679,806	4,024,389	9,408,461	6,679,806	4,403,346	513,004	513,004	-	12.75%	487,437	(57,629)	429,808
Bismarck Public Schools	0.10977500%	1,544,984	930,808	2,176,099	1,544,984	1,018,458	118,654	118,654	-	12.75%	112,740	(15,778)	86,962
Blessed John Paul II Catholic Sch Network	10.91994000%	153,688,302	92,592,641	216,468,916	153,688,302	101,311,744	11,803,135	11,803,135	-	12.75%	11,214,899	140,622	11,355,521
Botineau School	0.00000000%	-	-	-	-	-	-	-	-	0.00%	-	-	-
Bowbells School	0.49907900%	6,883,346	4,147,015	9,695,145	6,883,346	4,537,520	528,635	528,635	-	12.75%	502,290	(95,902)	406,388
Bowman School	0.09622400%	1,354,266	815,908	1,907,474	1,354,266	892,736	104,007	104,007	-	12.75%	98,823	3,415	102,238
Burke Central School	0.38353500%	5,397,909	3,252,080	7,602,918	5,397,909	3,558,316	414,555	414,555	-	12.75%	393,895	(66,450)	327,445
Burleigh County Spec. Ed.	0.10890400%	1,532,726	923,418	2,158,833	1,532,726	1,010,377	117,712	117,712	-	12.75%	111,846	(57,700)	54,146
Carrington School	0.01620400%	228,057	137,400	321,216	228,057	150,336	17,515	17,515	-	12.75%	16,642	3,568	20,210
Cavallier School	0.37772000%	5,316,068	3,202,774	7,487,645	5,316,068	3,504,367	408,270	408,270	-	12.75%	387,923	(90,226)	297,697
Center Stanton School	0.30036600%	4,227,380	2,546,869	5,954,236	4,227,380	2,786,701	324,659	324,659	-	12.75%	308,479	(67,774)	240,705
Central Cass School	0.21432300%	3,016,403	1,817,296	4,248,583	3,016,403	1,988,421	231,657	231,657	-	12.75%	220,112	(16,427)	203,685
Central Elementary School	0.61924300%	8,715,286	5,250,701	12,275,421	8,715,286	5,745,140	669,327	669,327	-	12.75%	635,969	148,067	784,036
Central Regional Education Association	0.00000000%	-	-	-	-	-	-	-	-	0.00%	-	-	-
Central Valley School	0.19713100%	2,774,441	1,671,515	3,907,781	2,774,441	1,828,919	213,075	213,075	-	12.75%	202,456	(354,769)	552,222
Dakota Prairie School	0.16056800%	2,259,850	1,361,492	3,152,983	2,259,850	1,499,699	173,555	173,555	-	12.75%	164,905	(59,967)	115,987
Devils Lake School	0.27552100%	3,877,709	2,336,203	5,461,727	3,877,709	2,556,197	297,805	297,805	-	12.75%	282,963	(2,747)	280,216
Dickinson School	1.40486000%	19,772,137	11,912,123	27,848,919	19,772,137	13,033,846	1,518,494	1,518,494	-	12.75%	1,442,807	(252,221)	1,190,586
Divide School	3.05266100%	42,963,449	25,884,199	60,513,722	42,963,449	28,321,622	3,299,557	3,299,557	-	12.75%	3,135,117	363,873	3,499,990
Drake School	0.34935400%	4,916,842	2,962,250	6,925,339	4,916,842	3,241,196	377,609	377,609	-	12.75%	358,790	(32,858)	325,932
Drayton School	0.07333200%	1,032,082	621,799	1,453,680	1,032,082	680,351	79,263	79,263	-	12.75%	75,313	11,560	86,873
Dunseith School	0.14345500%	2,019,000	1,216,385	2,843,747	2,019,000	1,330,930	155,058	155,058	-	12.75%	147,330	(116,944)	30,386
E Central Cir Exe Childn	0.46915400%	6,602,919	3,978,063	9,300,166	6,602,919	4,352,662	507,999	507,999	-	12.75%	481,826	(11,570)	470,256
Earl Elem. School	0.08605000%	1,211,076	729,637	1,705,792	1,211,076	798,345	93,010	93,010	-	12.75%	88,374	(59,451)	28,923
Edgely School	0.00428100%	60,251	36,300	84,863	60,251	39,718	4,627	4,627	-	12.75%	4,397	(759)	3,638
Edmore School	0.17496700%	2,462,503	1,483,981	3,468,418	2,462,503	1,623,288	189,118	189,118	-	12.75%	179,693	(36,710)	142,983
Eight Mile School	0.06926700%	974,871	587,334	1,373,098	974,871	642,637	74,869	74,869	-	12.75%	71,138	(63,463)	7,675
Elgin-New Leipzig School	0.26626800%	3,747,482	2,257,747	5,276,302	3,747,482	2,470,350	287,804	287,804	-	12.75%	273,460	(70,980)	344,440
Ellendale School	0.14799900%	2,082,952	1,254,915	2,933,824	2,082,952	1,373,088	159,969	159,969	-	12.75%	151,997	(55,368)	96,629
Emerado Elementary School	0.19907500%	2,801,801	1,688,003	3,946,317	2,801,801	1,846,955	215,176	215,176	-	12.75%	204,452	(94,891)	109,561
Enderlin Area School District	0.09481700%	1,334,464	803,978	1,879,583	1,334,464	879,682	102,486	102,486	-	12.75%	97,378	(10,065)	107,443
Fairmount School	0.27524900%	3,873,881	2,333,899	5,456,335	3,873,881	2,553,673	297,511	297,511	-	12.75%	282,684	(71,031)	211,653
Fargo Public Schools	0.11151900%	1,569,529	940,518	2,104,638	1,569,529	1,034,638	120,539	120,539	-	12.75%	114,531	(68,866)	45,665
Fessenden-Bowdon School	11.09129900%	156,100,027	94,045,818	219,865,817	156,100,027	102,901,587	11,988,347	11,988,347	-	12.75%	11,390,883	1,202,615	12,593,498
Finley-Sharon School	0.13977200%	1,967,165	1,185,159	2,770,738	1,967,165	1,299,760	151,077	151,077	-	12.75%	143,547	(38,739)	104,808
Flasher School	0.13684100%	1,919,860	1,156,675	2,704,152	1,919,860	1,265,697	147,446	147,446	-	12.75%	140,998	(18,973)	121,125
Fordville Lankin School	0.17407100%	2,449,892	1,475,986	3,450,666	2,449,892	1,614,976	188,150	188,150	-	12.75%	178,773	3,561	182,334
Fort Ransom Elem School	0.07103300%	999,725	602,306	1,408,106	999,725	659,022	76,778	76,778	-	12.75%	72,952	(31,878)	41,074
Fort Totten School	0.02242700%	315,640	190,164	444,576	315,640	208,071	24,241	24,241	-	12.75%	23,033	(4,956)	18,077
Fort Yates School	0.33064700%	4,653,558	2,803,631	6,554,505	4,653,558	3,067,638	357,389	357,389	-	12.75%	339,578	189,076	528,654
Gackle-Streeter Pub Sch	0.07449600%	1,048,464	631,669	1,476,574	1,048,464	691,150	80,521	80,521	-	12.75%	76,508	(218,424)	(141,916)
Garrison School	0.11237200%	1,581,535	952,824	2,227,580	1,581,535	1,042,552	121,461	121,461	-	12.75%	115,407	(11,968)	103,439
Glen Ullin School	0.29434400%	4,142,626	2,495,812	5,834,861	4,142,626	2,730,830	318,150	318,150	-	12.75%	302,295	(93,122)	209,173
Glenburn School	0.13811300%	1,943,816	1,171,094	2,737,851	1,943,816	1,281,369	149,283	149,283	-	12.75%	141,844	(69,739)	72,105
Goodrich School	0.21684700%	3,049,111	1,836,997	4,294,652	3,049,111	2,009,982	234,169	234,169	-	12.75%	222,499	(109,536)	112,963
Grafton School	0.00000000%	-	-	-	-	-	-	-	-	0.00%	-	(74,138)	(74,138)
Grafton School District	0.00000000%	-	-	-	-	-	-	-	-	0.00%	-	(1,145,245)	(1,145,245)
Grand Forks School	0.54097600%	7,613,749	4,687,059	10,723,913	7,613,749	5,019,004	584,730	584,730	-	12.75%	555,588	914,149	1,469,737
Great North West Cooperative	7.00916900%	98,432,729	59,432,327	138,944,648	98,432,729	65,028,850	7,576,064	7,576,064	-	12.75%	7,198,494	(21,371)	7,177,123
Grenora School	0.05316000%	748,179	450,753	1,053,805	748,179	493,202	57,460	57,460	-	12.75%	54,596	57,183	111,779
Griggs County Central Sch	0.16464600%	2,317,244	1,396,072	3,263,822	2,317,244	1,527,533	177,962	177,962	-	12.75%	169,093	(13,084)	156,009
Gst Educational Services	0.17079900%	2,403,842	1,448,242	3,385,795	2,403,842	1,584,619	184,613	184,613	-	12.75%	175,412	(135,080)	40,332
Halliday School	0.22123000%	3,113,613	1,875,856	4,385,502	3,113,613	2,052,502	239,123	239,123	-	12.75%	227,206	(49,196)	178,010
Hankinson School	0.00000000%	-	-	-	-	-	-	-	-	0.00%	-	(101,965)	(101,965)
Harvey School	0.18211100%	2,563,048	1,544,190	3,610,935	2,563,048	1,689,568	196,940	196,940	-	12.75%	187,930	(69,299)	117,731
Hatton Eielson Psd	0.31129600%	4,381,253	2,639,578	6,170,964	4,381,253	2,868,134	336,477	336,477	-	12.75%	319,708	(64,432)	255,276
Hazenl - Moffitt School	0.17174800%	2,417,198	1,456,293	3,404,607	2,417,198	1,593,424	185,639	185,639					

Schedule of Pension Amounts by Employer as of June 30, 2024

Employer Name	Employer's Proportionate Share Allocation			Discount Rate Sensitivity			Schedule of Contributions						Pension Expense	
	Share Allocation	Net Pension Liability	Covered Payroll	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)	Statutory Required Contribution	Contributions In Relation to the Statutory Required Contribution	Contribution Deficiency/ (Excess)	Contributions as a Percentage of Covered Payroll	Proportionate Share of Plan Pension Expense	Contributions and Proportionate Share of	Total Employer Pension Expense	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Kenmare School	0.22750200%	\$ 3,201,885	\$ 1,929,040	\$ 4,509,834	\$ 3,201,885	\$ 2,110,691	\$ 245,902	\$ 245,902	\$ -	12.75%	\$ 233,647	\$ (77,411)	\$ 156,236	
Kensal School	0.03471500%	488,582	294,353	688,165	488,582	322,075	37,523	37,523	-	12.75%	35,653	(15,867)	19,786	
Kidder County School District	0.27389600%	3,854,839	2,322,430	5,429,514	3,854,839	2,541,120	296,048	296,048	-	12.75%	281,294	(69,938)	211,356	
Killdeer School	0.47607000%	6,959,739	4,032,779	9,428,086	6,959,739	4,412,531	514,074	514,074	-	12.75%	489,454	(140,748)	329,202	
Kindred School	0.55624100%	7,870,812	4,741,929	11,066,985	7,870,812	5,188,461	604,472	604,472	-	12.75%	574,347	(130,176)	704,523	
Kulm School	0.13443000%	1,891,981	1,139,858	2,664,842	1,891,981	1,247,199	145,303	145,303	-	12.75%	138,061	(24,485)	113,576	
Lake Region Spec Ed	0.21853200%	3,075,641	1,852,985	4,332,019	3,075,641	2,027,471	236,207	236,207	-	12.75%	224,435	(65,784)	158,651	
Lakota School	0.12493800%	1,758,390	1,059,374	2,476,680	1,758,390	1,159,135	135,043	135,043	-	12.75%	128,313	(94,535)	33,778	
Lamoure School	0.20364900%	2,866,176	1,726,788	4,036,989	2,866,176	1,889,391	220,120	220,120	-	12.75%	209,150	(55,342)	153,808	
Langdon Area School	0.30182100%	4,247,858	2,559,205	5,983,079	4,247,858	2,800,200	326,232	326,232	-	12.75%	309,973	(61,744)	248,229	
Larimore School	0.24855500%	3,498,187	2,107,553	4,927,173	3,498,187	2,306,015	268,658	268,658	-	12.75%	255,269	(129,646)	125,623	
Leeds School	0.11482900%	1,616,115	973,857	2,276,286	1,616,115	1,065,347	124,116	124,116	-	12.75%	117,931	(82,135)	35,796	
Lewis And Clark School	0.34514800%	4,857,661	2,926,596	6,841,982	4,857,661	3,202,183	373,064	373,064	-	12.75%	354,472	(123,312)	231,160	
Lidgerwood School	0.14277800%	2,009,472	1,210,844	2,830,327	2,009,472	1,324,649	154,326	154,326	-	12.75%	146,635	(63,662)	82,973	
Linton School	0.17473700%	2,459,266	1,481,634	3,463,859	2,459,266	1,621,155	188,870	188,870	-	12.75%	179,457	(55,434)	124,023	
Lisbon School	0.48981500%	6,893,704	4,153,255	9,709,735	6,893,704	4,544,348	529,431	529,431	-	12.75%	503,045	(68,260)	434,785	
Litchville-Marion School	0.13290500%	1,870,518	1,126,933	2,634,612	1,870,518	1,233,500	143,654	143,654	-	12.75%	136,495	(3,765)	140,260	
Little Heart Elem. School	0.02176500%	306,323	184,554	431,453	306,323	201,929	23,525	23,525	-	12.75%	22,353	(6,462)	28,815	
Logan County	0.00000000%	-	-	-	-	-	-	-	0.00%	-	(1,123)	-	(1,123)	
Lone Tree Elem. School	0.03427300%	482,362	290,608	679,403	482,362	317,974	37,045	37,045	-	12.75%	35,199	(1,391)	36,590	
Lonetree Spec Ed Unit	0.00000000%	-	-	-	-	-	-	-	0.00%	-	(40,103)	-	(40,103)	
Maddock School	0.09002800%	1,267,063	763,365	1,784,649	1,267,063	835,251	97,309	97,309	-	12.75%	92,460	(95,470)	(3,010)	
Mandan Public Schools	3.21548200%	45,255,008	27,264,798	63,741,367	45,255,008	29,832,223	3,475,547	3,475,547	-	12.75%	3,302,335	(424,108)	3,726,443	
Mandaree School	0.27226800%	3,831,929	2,308,523	5,397,242	3,831,929	2,526,018	294,289	294,289	-	12.75%	279,622	(100,085)	179,537	
Manning Elem School	0.01158000%	162,976	98,186	229,553	162,976	107,436	12,517	12,517	-	12.75%	11,893	(7,698)	4,195	
Manvel Elem. School	0.13111100%	1,845,269	1,111,722	2,599,049	1,845,269	1,216,406	141,715	141,715	-	12.75%	134,652	(11,446)	145,798	
Maple Valley School	0.18471400%	2,599,683	1,566,228	3,661,635	2,599,683	1,713,718	199,654	199,654	-	12.75%	189,703	(116,905)	72,798	
Mapleton Elem. School	0.19290100%	2,714,908	1,635,653	3,823,929	2,714,908	1,789,674	208,503	208,503	-	12.75%	198,111	(137,832)	335,943	
Marmarth Elem. School	0.02961900%	360,564	217,226	507,852	360,564	237,685	27,691	27,691	-	12.75%	26,311	(4,932)	31,243	
Max School	0.14888000%	2,095,352	1,262,390	2,951,288	2,095,352	1,381,261	160,921	160,921	-	12.75%	152,901	(56,741)	96,160	
May-Port C-G School	0.35640900%	5,016,135	3,022,074	7,065,192	5,016,135	3,306,650	385,235	385,235	-	12.75%	366,036	(111,120)	254,916	
Mckusky-Goodrich Public School District 29	0.12302300%	1,731,438	1,043,137	2,438,718	1,731,438	1,141,368	132,973	132,973	-	12.75%	126,346	(45,080)	171,426	
McKenzie County	0.00913400%	128,553	77,448	181,066	128,553	84,742	9,873	9,873	-	12.75%	9,381	(4,435)	13,816	
McKenzie County School	1.48571700%	20,910,126	12,597,728	29,451,769	20,910,126	13,784,012	1,605,880	1,605,880	-	12.75%	1,525,848	(837,190)	2,363,038	
Medina School	0.15199000%	2,139,122	1,288,756	3,012,939	2,139,122	1,410,115	164,283	164,283	-	12.75%	156,095	(20,992)	135,103	
Mengken Elem School	0.03187400%	448,598	270,289	631,847	448,598	295,717	34,452	34,452	-	12.75%	32,735	(8,065)	40,800	
Midkota	0.13565100%	1,909,165	1,150,219	2,689,046	1,909,165	1,258,527	146,622	146,622	-	12.75%	139,315	(22,895)	116,420	
Midway School	0.17351100%	2,442,011	1,471,235	3,439,555	2,442,011	1,609,780	187,544	187,544	-	12.75%	178,198	(78,494)	99,704	
Minor School	0.20018800%	2,817,465	1,697,441	3,968,381	2,817,465	1,857,281	216,379	216,379	-	12.75%	205,595	(1,966)	203,629	
Minnewaukan School	0.25982700%	3,656,831	2,203,131	5,150,621	3,656,831	2,410,593	280,842	280,842	-	12.75%	266,845	(49,213)	316,058	
Minot School	6.16881800%	86,820,547	52,306,798	122,286,143	86,820,547	57,232,339	6,667,746	6,667,746	-	12.75%	6,335,444	(909,168)	5,426,276	
Minto School	0.17294000%	2,433,974	1,466,400	3,428,236	2,433,974	1,604,483	186,927	186,927	-	12.75%	177,611	(34,332)	143,279	
Mohall Lansford Sherwood	0.24907300%	3,505,478	2,111,942	4,937,441	3,505,478	2,310,820	269,218	269,218	-	12.75%	255,801	(127,048)	128,753	
Montbellier School	0.10416100%	1,465,972	883,208	2,064,812	1,465,972	966,373	112,585	112,585	-	12.75%	106,974	(21,759)	85,216	
Morton County	0.00000000%	-	-	-	-	-	-	-	0.00%	-	(8,381)	-	(8,381)	
Mott-Regent School	0.17066800%	2,401,970	1,447,116	3,383,158	2,401,970	1,583,385	184,469	184,469	-	12.75%	175,276	(86,701)	88,575	
Mt Pleasant School	0.24277000%	3,416,769	2,058,499	4,812,495	3,416,769	2,252,343	262,405	262,405	-	12.75%	249,327	(3,352)	245,975	
Munich School	0.13123800%	1,847,056	1,112,800	2,601,566	1,847,056	1,217,585	141,852	141,852	-	12.75%	134,783	(21,135)	113,648	
N Central Area Career And Tech Center	0.00000000%	-	-	-	-	-	-	-	0.00%	-	(38,836)	-	(38,836)	
Napoleon School	0.18175600%	2,558,052	1,541,147	3,602,998	2,558,052	1,686,275	196,456	196,456	-	12.75%	186,665	(83,702)	102,963	
Naughton Rural School	0.02176100%	306,266	184,520	431,374	306,266	201,892	23,521	23,521	-	12.75%	22,349	(15,665)	38,014	
Nd Central For Distance Education	0.29069300%	4,091,242	2,464,848	5,762,486	4,091,242	2,696,958	314,204	314,204	-	12.75%	298,545	(184,759)	483,304	
Nd Dept Of Public Instruction	0.06807500%	958,094	577,222	1,349,469	958,094	631,578	73,581	73,581	-	12.75%	69,914	(50,116)	120,300	
Nd School For Blind	0.08916000%	1,254,847	756,006	1,767,443	1,254,847	827,198	96,371	96,371	-	12.75%	91,568	(23,414)	68,154	
Nd School For Deaf	0.11366000%	1,598,888	963,280	2,252,023	1,598,888	1,053,991	122,793	122,793	-	12.75%	116,674	(47,764)	68,910	
Nd Unified	0.00000000%	-	-	-	-	-	-	-	0.00%	-	(85,737)	-	(85,737)	
Nd Youth Correctional Cnt	0.02851100%	401,267	241,747	565,181	401,267	264,516	30,817	30,817	-	12.75%	29,281	(259,243)	(229,962)	
Nedrose School	0.47349400%	6,664,001	4,014,859	9,386,199	6,664,001	4,392,927	511,790	511,790	-	12.75%	486,284	(159,033)	645,317	
Nelson County	0.00000000%	-	-	-	-	-	-	-	0.00%	-	(3,734)	-	(3,734)	
Nesson School	0.30497300%	4,292,220	2,585,933	6,045,562	4,292,220	2,829,443	329,639	329,639	-	12.75%	313,211	(112,575)	425,786	
New England School	0.17875600%	2,515,829	1,515,716	3,543,528	2,515,829	1,658,442	193,214	193,214	-	12.75%	183,584	(72,794)	110,790	
New Rockford Shyenenne School	0.20192700%	2,841,940	1,712,186	4,002,853	2,841,940	1,873,415	218,259	218,259	-	12.75%	207,381	(80,149)	127,232	
New Salem-Almont	0.26820900%	3,774,800	2,274,201	5,316,779	3,774,800	2,488,538	289,901	289,901	-	12.75%	275,454	(30,076)	245,378	
New Town School	0.85304500%	12,005,839	7,233,180	16,910,141	12,005,839	7,914,281	922,039	922,039	-	12.75%	876,987	(315,916)	1,192,003	
Newburg United District	0.10651400%	1,499,088	903,158	2,111,456	1,499,088	988,203	115,129	115,129	-	12.75%	109,391	(7,067)	116,458	
North Bardsd School	0.32023900%	4,507,075	2,715,380	6,348,184	4,507,075	2,971,076	346,140	346,140	-	12.75%	328,889	(177,383)	151,506	
North Central Education Cooperative	0.04945600%	696,049	419,348	980,380	696,049	458,837	53,456	53,456	-	12.75%	50,792	(96,420)	147,212	
North Sargent School	0.17877000%	2,516,026	1,515,832	3,543,806	2,516,026	1,658,571	193,229	193,229	-	12.75%	183,599	(89,985)	93,614	
North Star	0.21402000%	3,012,138	1,814,721	4,242,576	3,012,138	1,985,610	231,330	231,330	-	12.75%	219,801	(61,115)	158,686	
North Valley Area Career	0.12278700%	1,728,116	1,041,137	2,434,040	1,728,116	1,139,179	132,718	132,718	-	12.75%	126,104	(65,678)	191,782	
Northern Cass School Dist	0.48336100%	6,802,870	4,098,526	9,581,795	6,802,870	4,484,470	522,455	522,455	-	12.75%	496,417	(16,767)	513,184	
Northern Plains Spec Ed	0.04842900%	681,594	410,642	960,021	681,594	449,309	52,346	52,346	-	12.75%	49,737	(2,228)	51,965	
Northern School	0.28098700%	3,954,638	2,											



Schedule of Pension Amounts by Employer as of June 30, 2024

Employer Name	Discount Rate Sensitivity						Schedule of Contributions					Pension Expense	
	Employer's Proportionate Share Allocation		Covered Payroll	% Decrease (6.25%)	Current Discount Rate (7.25%)	% Increase (8.25%)	Statutory Required Contribution	Contributions In Relation to the Statutory Required Contribution	Contribution Deficiency/ (Excess)	Contributions as a Percentage of Covered Payroll	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and	
	Net Pension Liability	Share of Plan Pension Expense										Proportionate Share of	Total Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Page School	0.00000000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	-	(199,448)	(199,448)	
Park River Area School District	0.28778400%	4,050,300	2,440,188	5,704,820	4,050,300	2,669,969	311,060	311,060	12.75%	295,557	(59,581)	295,976	
Parshall School	0.21298900%	2,997,628	1,805,983	4,222,138	2,997,628	1,976,044	230,215	230,215	12.75%	218,742	(52,982)	165,760	
Peace Garden Spec Ed	0.09862000%	1,387,171	895,730	1,955,821	1,387,171	914,427	106,534	106,534	12.75%	101,224	(29,028)	130,250	
Pembina Spec Ed Coop	0.01727700%	243,158	146,496	342,487	243,158	160,291	18,674	18,674	12.75%	17,744	(2,018)	15,762	
Pingree - Buchanan School	0.12155600%	1,710,791	1,030,702	2,409,637	1,710,791	1,127,758	131,387	131,387	12.75%	124,839	(8,105)	116,734	
Powers Lake School	0.18715000%	2,634,319	1,587,100	3,710,421	2,634,319	1,736,550	202,314	202,314	12.75%	192,231	(40,981)	233,212	
Richardson-Taylor	0.22344700%	3,144,815	1,894,655	4,429,450	3,144,815	2,073,070	241,519	241,519	12.75%	229,483	(69,077)	160,406	
Richland School	0.23466900%	3,302,754	1,989,810	4,651,907	3,302,754	2,177,185	253,649	253,649	12.75%	241,008	(1,266)	242,274	
Robinson School	0.00000000%	-	-	-	-	-	-	-	0.00%	-	-	-	
Rolette School	0.13851100%	1,949,417	1,174,469	2,745,741	1,949,417	1,285,061	149,714	149,714	12.75%	142,252	(102,405)	39,847	
Roosevelt School	0.05169200%	727,518	438,307	1,024,704	727,518	479,582	55,873	55,873	12.75%	53,088	(602)	52,586	
Roughrider Area Career And Tech Center	0.04037600%	568,284	342,375	800,424	568,284	374,614	43,644	43,644	12.75%	41,469	(36,911)	7,380	
Roughrider Service Program	0.03142200%	442,236	266,437	622,887	442,236	291,523	33,963	33,963	12.75%	32,271	(24,841)	7,430	
Rugby School	0.47407000%	6,672,107	4,019,746	9,397,617	6,672,107	4,398,271	512,412	512,412	12.75%	486,875	(30,432)	456,443	
Rural Cass Spec Ed	0.27064600%	3,809,098	2,294,873	5,365,089	3,809,098	2,510,988	292,536	292,536	12.75%	277,956	(226,783)	504,739	
Sargent Central School	0.21475300%	3,022,455	1,820,941	4,257,107	3,022,455	1,992,410	232,122	232,122	12.75%	220,554	(16,948)	203,606	
Sawyer School	0.11058500%	1,556,384	937,678	2,192,156	1,556,384	1,025,973	119,529	119,529	12.75%	113,572	(5,260)	118,832	
Scranton School	0.14271800%	2,008,627	1,210,137	2,829,137	2,008,627	1,324,092	154,261	154,261	12.75%	146,573	(43,442)	103,131	
Se Region Career And Tech	0.26526600%	3,733,380	2,249,252	5,258,439	3,733,380	2,461,054	286,720	286,720	12.75%	272,431	(77,290)	349,721	
Selfridge School	0.09655400%	1,358,910	818,702	1,914,016	1,358,910	895,797	104,363	104,363	12.75%	99,162	(62,961)	36,201	
Shenenne Valley Area Voc	0.10393600%	1,462,805	881,299	2,060,351	1,462,805	964,285	112,342	112,342	12.75%	106,743	(8,844)	97,899	
Shenenne Valley Spec Ed	0.18894400%	2,659,216	1,602,103	3,745,488	2,659,216	1,752,962	204,226	204,226	12.75%	194,048	(48,515)	145,533	
Slope County	0.00623200%	87,170	52,846	123,539	87,170	57,819	6,736	6,736	12.75%	6,400	(4,881)	1,281	
Solen - Cannonball School	0.20826500%	2,931,196	1,765,958	4,128,573	2,931,196	1,932,254	225,114	225,114	12.75%	213,895	(129,419)	84,476	
Souris Valley Spec Ed	0.12258000%	1,725,203	1,039,386	2,429,936	1,725,203	1,137,258	132,494	132,494	12.75%	125,891	(51,731)	74,160	
South Cent. Prairie Sp Ed	0.05322300%	749,066	451,286	1,055,054	749,066	493,786	57,528	57,528	12.75%	54,661	(73,935)	128,596	
South East Education Cooperative	0.09580500%	1,348,369	812,354	1,899,168	1,348,369	888,848	103,554	103,554	12.75%	98,393	(15,173)	83,220	
South Heart School	0.30159500%	4,244,677	2,557,292	5,978,599	4,244,677	2,798,103	325,988	325,988	12.75%	309,741	(107,282)	417,023	
South Prairie School District	0.38117000%	5,364,624	3,232,026	7,556,036	5,364,624	3,536,375	411,999	411,999	12.75%	391,466	(64,865)	456,331	
South Valley Spec Ed	0.04659500%	655,783	395,093	933,665	655,783	432,294	50,364	50,364	12.75%	47,854	(20,688)	27,216	
Southwest Special Education Unit	0.02095300%	294,895	177,667	415,357	294,895	194,395	22,648	22,648	12.75%	21,519	(20,710)	42,229	
St. John's School	0.44240700%	6,226,479	3,751,272	8,769,953	6,226,479	4,104,512	478,188	478,188	12.75%	454,357	(104,575)	558,932	
St. Thomas School	0.00000000%	-	-	-	-	-	-	-	0.00%	-	(165,467)	(165,467)	
Stanley School	0.46618900%	6,561,190	3,952,923	9,241,390	6,561,190	4,325,154	503,894	503,894	12.75%	478,781	(128,455)	350,326	
Startkweather School	0.07716800%	1,086,070	656,327	1,529,722	1,086,070	715,940	83,409	83,409	12.75%	79,252	(128)	79,380	
Sterling School	0.02357500%	331,797	199,900	467,334	331,797	218,721	25,482	25,482	12.75%	24,212	(30,743)	(6,531)	
Strasburg School District	0.13217700%	1,860,272	1,120,756	2,620,180	1,860,272	1,226,296	142,867	142,867	12.75%	135,747	(1,607)	134,140	
Surrey School	0.30398800%	4,278,357	2,577,582	6,026,036	4,278,357	2,820,304	328,574	328,574	12.75%	312,199	(100,575)	211,624	
Sweet Briar Elem School	0.01754700%	246,958	148,785	347,839	246,958	162,796	18,966	18,966	12.75%	18,021	(3,864)	21,885	
Tgu School District	0.33846300%	4,763,561	2,869,904	6,709,443	4,763,561	3,140,152	365,838	365,838	12.75%	347,605	(98,423)	249,182	
Thompson School	0.39333200%	5,535,793	3,335,149	7,797,126	5,535,793	3,649,210	425,144	425,144	12.75%	403,956	(100,221)	504,177	
Tioga School	0.45321500%	6,378,592	3,842,911	8,984,203	6,378,592	4,204,785	489,871	489,871	12.75%	465,457	(23,712)	441,745	
Turtle Lake-Mercer School	0.16179400%	2,277,105	1,371,887	3,207,296	2,277,105	1,501,073	174,890	174,890	12.75%	166,194	(43,961)	122,203	
Twin Buttes Elem. School	0.09762800%	1,376,841	829,502	1,939,271	1,376,841	907,617	105,740	105,740	12.75%	100,470	(66,141)	166,611	
Underwood School	0.15236900%	2,144,456	1,291,973	3,020,452	2,144,456	1,413,631	164,692	164,692	12.75%	156,485	(139,435)	17,050	
United School	0.46037200%	6,479,320	3,903,602	9,126,078	6,479,320	4,271,186	497,606	497,606	12.75%	472,807	(172,223)	400,584	
Upper Valley Spec Ed	0.31881200%	4,486,991	2,703,280	6,319,896	4,486,991	2,957,837	344,597	344,597	12.75%	327,423	(117,858)	209,565	
Valley - Edinburg School	0.18318900%	2,578,220	1,553,302	3,631,405	2,578,220	1,699,570	198,005	198,005	12.75%	188,137	(129,140)	58,997	
Valley City School	0.76621000%	10,783,714	6,496,869	15,188,788	10,783,714	7,108,564	828,180	828,180	12.75%	786,906	(266,199)	520,707	
Velva School	0.35996800%	5,066,225	3,052,254	7,135,743	5,066,225	3,339,669	389,082	389,082	12.75%	369,691	(52,821)	316,870	
Wahpeton School	0.87167500%	12,268,039	7,391,132	17,279,449	12,268,039	8,087,125	942,175	942,175	12.75%	895,220	(220,831)	674,389	
Ward County	0.00410300%	57,746	34,790	81,335	57,746	38,066	4,435	4,435	12.75%	4,214	(311)	3,903	
Warwick School	0.22436900%	3,157,791	1,902,474	4,447,727	3,157,791	2,081,625	242,516	242,516	12.75%	230,429	(10,575)	219,854	
Washburn School	0.27732600%	3,903,113	2,351,510	5,497,508	3,903,113	2,572,943	299,756	299,756	12.75%	284,817	(58,358)	343,175	
West Fargo School	9.96898900%	140,304,525	84,529,312	197,617,958	140,304,525	92,489,122	10,775,272	10,775,272	12.75%	10,238,262	(2,300,581)	12,538,843	
West River Student Services	0.08964500%	1,247,598	751,637	1,757,234	1,247,598	822,420	95,815	95,815	12.75%	91,039	(34,949)	56,090	
Westhope School	0.14963700%	2,106,006	1,268,006	2,966,295	2,106,006	1,388,285	161,740	161,740	12.75%	153,679	(30,278)	123,401	
White Shield School	0.21557200%	3,033,981	1,827,885	4,273,342	3,033,981	2,000,009	233,007	233,007	12.75%	221,395	(21,587)	242,982	
Williams Co School Dist #8	0.00000000%	-	-	-	-	-	-	-	0.00%	-	(507,393)	(507,393)	
Williston Basin School Dist #7	3.70804600%	52,187,402	31,441,356	73,505,596	52,187,402	34,402,076	4,007,949	4,007,949	12.75%	3,808,204	(6,323,702)	10,131,906	
Williston School	0.00000000%	-	-	-	-	-	-	-	0.00%	-	(4,712,470)	(4,712,470)	
Wilmar Special Education	0.72154400%	10,155,081	6,118,136	14,303,361	10,155,081	6,694,257	779,902	779,902	12.75%	741,034	(264,673)	1,005,707	
Wilton School	0.20792400%	2,926,343	1,763,034	4,121,734	2,926,343	1,929,053	224,741	224,741	12.75%	213,540	(4,820)	218,360	
Wing School	0.09026200%	1,270,356	765,353	1,769,289	1,270,356	837,422	97,562	97,562	12.75%	92,700	(33,672)	59,028	
Wishek School	0.19255500%	2,710,038	1,632,720	3,817,070	2,710,038	1,786,464	208,129	208,129	12.75%	197,756	(8,115)	194,641	
Wolford School	0.00000000%	-	-	-	-	-	-	-	0.00%	-	(154,576)	(154,576)	
Wyndmere School	0.18784600%	2,643,763	1,592,791	3,723,722	2,643,763	1,742,776	203,039	203,039	12.75%	192,920	(46,946)	145,974	
Yellowstone Elem. School													

**Schedule of Pension Amounts by Employer as of June 30, 2024**

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Deferred (Inflows)/Outflows Recognized In Future Pension Expense (Year Ended June 30):						
	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Deferred Inflows of Resources	2025	2026	2027	2028	2029	Thereafter	
				Proportionate Share of Contributions	Total Deferred Outflows of Resources			Proportionate Share of Contributions	Total Deferred Inflows of Resources								
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)			
Alexander School	\$ 74,152	\$ 133,245	\$ 34,319	\$ 539,316	\$ 781,032	\$ 130,251	\$ -	\$ 258,659	\$ 388,910	\$ 45,892	\$ 241,954	\$ 19,915	\$ 20,212	\$ 43,742	\$ 20,407		
Anamoose School	26,924	48,379	12,461	88,579	176,343	47,292	-	261,266	308,558	47,292	41,034	(22,246)	(22,139)	(19,711)	(36,263)		
Apple Creek Elem School	16,172	29,059	7,485	79,215	131,931	28,407	-	26,397	54,804	1,056	56,570	9,369	9,434	5,609	(4,911)		
Ashley School	41,530	74,625	19,221	1,16,927	252,303	72,948	-	206,432	279,380	(42,785)	92,093	(20,676)	(20,516)	(22,716)	(12,447)		
Baker Elem School	-	-	-	10,018	10,018	-	-	86,056	86,056	(11,848)	(12,173)	(12,629)	(12,632)	(13,879)	(12,877)		
Barnes County North	64,453	115,816	29,830	28,043	238,142	113,214	-	319,334	432,548	(87,911)	124,737	(68,523)	(68,258)	(49,877)	(44,964)		
Beach School	79,356	142,594	36,728	102,993	361,671	139,390	-	664,199	803,589	(151,533)	99,373	(115,869)	(115,548)	(70,443)	(87,898)		
Belcourt School	422,338	758,900	195,468	1,220,616	2,597,322	741,849	-	417,588	1,159,437	(136,155)	1,272,073	35,293	36,985	169,564	60,125		
Beffield Public School	56,810	102,083	26,293	149,584	334,218	99,789	-	569,237	669,026	(127,704)	44,445	(84,615)	(84,384)	(57,743)	(24,807)		
Beulah School	151,810	272,787	70,261	31,618	526,476	266,658	-	429,716	696,374	(180,672)	348,421	(101,085)	(100,477)	(82,967)	(53,118)		
Billings Co. School Dist.	35,112	63,093	16,251	52,752	167,208	61,676	-	260,698	322,374	(48,821)	71,587	(51,005)	(50,865)	(38,866)	(37,196)		
Bismarck Public Schools	3,492,821	6,276,258	1,616,558	5,006,326	16,391,963	6,135,237	-	1,670,006	7,805,243	(1,618,852)	9,757,309	14,939	28,931	362,886	41,507		
Blessed John Paul II Catholic Sch Network	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Bottineau School	156,435	281,099	72,402	89,446	598,382	274,783	-	563,840	838,623	(213,535)	300,741	(83,723)	(83,099)	(78,693)	(81,932)		
Bowbells School	30,778	55,305	14,245	147,993	248,321	54,062	-	65,169	119,231	(6,688)	95,135	10,897	11,013	8,484	10,249		
Bowman School	122,676	220,438	56,777	94,976	194,867	215,485	-	634,151	849,636	(140,809)	259,913	(137,474)	(137,474)	(123,615)	(75,807)		
Burke Central School	34,834	62,593	16,122	37,775	151,324	61,186	-	244,485	305,671	(102,986)	27,104	(20,479)	(20,340)	(26,224)	(11,412)		
Burleigh County Spec. Ed.	5,183	9,313	2,599	9,064	25,959	9,104	-	5,974	15,078	(1,171)	12,578	(784)	(756)	387	627		
Carrington School	120,816	217,095	55,917	474,717	212,217	-	-	318,322	530,539	(165,096)	250,100	(59,293)	(58,803)	(27,530)	4,800		
Cavalier School	96,074	172,636	44,465	205,020	518,195	168,757	-	481,165	649,922	(108,928)	195,056	(55,516)	(55,133)	(61,706)	(45,500)		
Center Stanton School	68,553	123,183	31,728	112,000	335,464	120,415	-	238,664	359,079	(70,106)	158,133	(32,336)	(32,068)	(33,823)	(13,415)		
Central Cass School	198,069	355,911	91,671	498,954	1,144,605	347,914	-	75,777	423,691	39,593	(5,423)	(4,622)	(4,622)	35,823	25,847		
Central Elementary School	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Central Regional Education Association	63,054	113,301	29,183	1,444,011	1,645,549	110,756	-	209,189	319,945	320,246	521,591	140,893	141,087	147,862	57,985		
Central Valley School	51,359	92,287	23,770	167,416	302,213	90,213	-	276,268	266,461	(83,354)	81,034	(58,445)	(58,238)	(49,681)	(30,381)		
Dakota Prairie School	88,127	158,356	40,787	70,927	358,197	154,798	-	299,334	454,132	(64,003)	212,094	(72,779)	(72,421)	(50,716)	(28,111)		
Devils Lake School	449,354	807,446	207,972	1,183,349	2,265,511	789,304	-	1,476,207	2,265,511	(424,713)	937,253	(369,321)	(367,516)	(263,136)	(194,729)		
Dickinson School	976,415	1,754,523	451,907	1,355,226	4,538,071	1,715,101	-	2,183,405	3,898,146	(337,387)	2,390,059	(311,527)	(307,615)	(449,178)	(344,427)		
Divide School	111,743	200,792	51,717	149,584	513,836	196,280	-	466,712	662,992	(106,341)	283,214	(88,891)	(88,434)	(71,828)	(76,871)		
Drake School	23,456	42,148	10,856	78,543	155,003	41,201	-	19,230	60,431	(4,312)	69,780	7,279	7,377	10,462	3,986		
Drayton School	45,885	82,451	21,237	221,376	370,949	80,598	-	844,888	925,486	(132,966)	8,501	(109,097)	(108,920)	(129,279)	(82,776)		
Dunseith School	150,062	269,647	69,452	291,485	780,646	263,589	-	515,529	779,118	(110,836)	380,520	(59,962)	(59,363)	(54,159)	(94,672)		
E Central Ctr Exc Childn	27,524	49,457	12,739	207,903	297,623	48,346	-	324,197	372,543	(71,988)	23,076	(15,906)	(15,790)	12,574	(6,886)		
Earl Elem. School	1,369	2,461	634	8,768	13,232	2,405	-	3,324	5,729	(1,873)	4,765	973	1,320	1,350	-		
Edgley School	55,964	100,563	25,902	57,956	240,385	98,303	-	168,001	286,304	(42,862)	107,722	(28,526)	(28,500)	(14,927)	(19,028)		
Edmore School	22,156	39,811	10,254	3,505	75,726	38,917	-	347,130	386,047	(84,859)	(17,617)	(72,895)	(72,800)	(34,738)	(27,412)		
Eight Mile School	85,168	153,038	39,418	304,689	582,313	149,599	-	82,650	232,249	(16,097)	278,096	27,853	28,188	8,560	23,464		
Elgin-Ne Leipzig School	47,339	85,063	21,909	77,375	231,686	83,151	-	265,532	348,683	(79,042)	79,968	(31,165)	(20,756)	(34,643)	(47,906)		
Ellendale School	63,676	114,419	29,471	14,668	222,234	111,848	-	417,940	529,788	(100,298)	88,363	(87,671)	(87,412)	(72,630)	(47,906)		
Emerado Elementary School	30,328	54,496	14,036	54,349	153,209	53,272	-	51,891	105,163	(11,277)	89,153	(8,362)	(8,241)	(9,076)	(4,151)		
Enderlin Area School District	88,404	158,200	40,747	28,771	315,758	154,645	-	139,204	293,849	(90,923)	220,738	(31,625)	(31,272)	(23,600)	(21,409)		
Fairmount School	35,670	64,096	16,509	111,767	228,402	62,656	-	273,744	336,400	(92,712)	27,590	(34,201)	(34,055)	8,960	16,060		
Fargo Public Schools	3,547,633	6,374,570	1,641,918	9,041,824	20,806,125	6,231,511	-	1,968,651	8,200,162	(756,193)	10,679,706	376,615	390,716	1,217,887	497,232		
Fessenden-Bowdon School	44,707	80,334	20,691	112,291	259,023	78,529	-	315,525	394,054	(60,190)	81,111	(53,727)	(53,542)	(29,321)	(20,422)		
Finley Sharon School	43,633	76,404	20,194	62,744	204,975	76,842	-	218,415	295,057	(46,304)	82,840	(36,290)	(36,115)	(28,647)	(25,566)		
Flasher School	55,678	100,048	25,769	84,228	265,723	97,800	-	117,602	215,402	(25,407)	153,001	(19,833)	(19,613)	(26,590)	(11,237)		
Forville Lanxin School	22,720	40,826	10,516	215,735	289,797	39,909	-	348,435	388,344	(40,128)	24,245	(36,185)	(36,092)	(21,505)	11,118		
Fort Ransom Elem School	7,173	12,890	3,320	48,937	72,320	12,600	-	64,025	76,625	(7,715)	17,405	(2,666)	(2,644)	(1,991)	(6,694)		
Fort Totten School	105,760	190,040	48,948	1,170,093	1,514,841	185,770	-	185,770	178,923	488,084	181,444	181,865	163,932	134,823	134,823		
Fort Yates School	23,828	42,817	11,028	6,980	84,653	41,855	-	758,186	800,041	(168,687)	(99,579)	(123,694)	(123,694)	(110,105)	(89,531)		
Gackle-Streeter Pub Sch	35,943	64,586	16,635	68,164	185,328	63,135	-	117,404	180,539	(32,361)	84,885	(13,433)	(10,446)	(10,281)	(10,281)		
Garrison School	94,148	169,175	43,574	5,849	312,746	165,374	-	399,518	564,892	(145,138)	182,254	(81,356)	(80,982)	(72,832)	(54,092)		
Gien Ullin School	44,176	79,381	20,446	130,772	274,775	77,597	-	309,965	387,562	(78,501)	90,947	(35,961)	(35,791)	(42,299)	(11,182)		
Gienburn School	69,296	124,518	32,072	23,176	249,062	121,721	-	429,342	551,063	(110,414)	87,694	(69,406)	(69,122)	(70,876)	(35,877)		
Goodrich School	-	-	-	3,677	3,677	-	-	386,520	386,520	(77,170)	(74,540)	(74,540)	(74,540)	(39,761)	(40,492)		
Grafton School	-	-	-	89,226	89,226	-	-	5,279,259	5,279,259	(1,073,092)	(1,070,099)	(1,016,514)	(1,016,514)	(1,033,816)	-		
Grafton School District	173,055	310,927	80,085	5,145,419	5,709,466	303,941	-	689,601	983,542	818,420	1,371,958	877,620	878,314	895,967	(127,366)		
Grand Forks School	2,241,933	4,028,534	1,037,618	6,173,524	13,481,609	3,938,017	-	2,867,445	6,805,462	(1,032,354)	6,266,576	34,569	43,541	495,953	867,872		
Great North West Cooperative	17,004	30,554	7,870	392,139	447,567	29,867	-	89,432	119,299	54,775	93,833	34,657	34,726	58,817	51,478		
Grenora School	52,663	94,631	24,374	359,298	530,966	92,504	-	479,687	572,191	(44,757)	99,846	(15,263)	(15,029)	(12,829)	(53,145)		
Griggs County Central Sch	54,631	96,167	25,285	-	178,083	95,961	-	623,695	719,656	(163,142)	14,221	(121,944)	(121,719)	(85,584)	(6		

**Schedule of Pension Amounts by Employer as of June 30, 2024**

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Deferred (Inflows)/Outflows Recognized in Future Pension Expense (Year Ended June 30):						
	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	2025	2026	2027	2028	2029	Thereafter	
									(14)	(15)	(16)	(17)	(18)	(19)	(20)
Kenmare School	\$ 72,768	\$ 130,757	\$ 33,679	\$ 138,565	\$ 375,769	\$ 127,819	\$ -	\$ 441,931	\$ 569,750	\$ (110,664)	\$ 151,977	\$ (68,276)	\$ (67,988)	\$ (69,255)	\$ (29,775)
Kensal School	11,104	19,953	5,139	26,942	63,138	19,504	-	68,412	87,916	(2,702)	18,432	(3,227)	(3,185)	(8,780)	(6,316)
Kidder County School District	87,608	157,422	40,547	148,503	434,080	153,885	-	414,610	568,495	(135,442)	126,485	(45,559)	(45,203)	(17,252)	(17,444)
Killdeer School	192,129	273,356	70,408	404,898	900,788	297,214	-	504,869	772,083	22,235	484,297	(95,080)	(94,472)	(101,864)	(89,381)
Kindred School	178,877	321,425	82,788	442,189	1,025,279	314,203	-	59,014	373,217	8,283	569,813	38,799	37,511	7,907	(6,251)
Kulm School	42,998	77,264	19,901	57,092	197,255	75,528	-	141,757	217,285	(67,179)	99,776	(23,377)	(23,198)	(16,405)	353
Lake Region Spec Ed	69,899	125,602	32,351	57,945	285,797	122,780	-	648,274	771,054	(126,120)	86,760	(136,743)	(136,462)	(105,077)	(67,625)
Lakota School	39,962	71,808	18,495	32,077	162,342	70,195	-	498,043	568,238	(137,257)	18,054	(82,429)	(82,266)	(58,457)	(63,541)
Lamoure School	65,139	117,048	30,148	84,831	297,166	114,418	-	148,226	262,644	(75,097)	153,295	(16,319)	(16,061)	(9,492)	(1,804)
Langdon Area School	96,540	173,472	44,681	42,916	357,609	169,574	-	527,123	696,697	(127,131)	146,533	(132,627)	(132,233)	(72,384)	(21,246)
Larimore School	79,502	142,857	36,795	-	259,154	139,648	-	527,587	667,235	(189,213)	109,600	(101,699)	(101,379)	(81,748)	(43,642)
Leeds School	36,729	65,998	16,999	21,651	141,377	64,515	-	341,039	405,554	(96,262)	33,465	(68,224)	(68,071)	(44,263)	(20,822)
Lewis And Clark School	110,398	198,375	51,095	285,204	645,072	193,978	-	365,889	559,807	(136,222)	261,227	(21,260)	(15,824)	(15,855)	18,199
Lidgerwood School	45,669	82,062	21,136	47,540	196,407	80,218	-	250,460	330,678	(65,616)	83,762	(47,893)	(47,704)	(24,657)	(32,163)
Linton School	55,891	100,430	25,688	17,174	182,189	98,174	-	553,553	651,727	(156,728)	27,782	(92,810)	(92,586)	(81,547)	(73,848)
Lisbon School	156,671	281,522	72,511	344,140	854,844	275,197	-	552,463	827,660	(165,496)	377,775	(35,172)	(35,172)	(58,684)	(56,840)
Litchville-Marion School	42,511	76,387	18,675	188,542	327,115	74,671	-	20,507	95,178	8,224	136,657	18,316	18,482	26,398	23,850
Little Heart Elem. School	6,962	12,509	3,228	30,326	53,019	12,228	-	22,980	35,208	(7)	21,619	574	601	(3,240)	(1,736)
Logan County	-	-	-	-	-	-	-	3,249	3,249	(1,113)	(1,081)	(530)	(524)	(1)	-
Lone Tree Elem. School	10,962	19,698	5,074	20,028	55,762	19,256	-	39,445	58,701	(6,780)	26,193	(5,476)	(5,424)	(6,940)	(4,504)
Lonetree Spec Ed Unit	-	-	-	26,290	26,290	-	-	260,310	260,310	(54,218)	(41,178)	(54,323)	(54,318)	(29,983)	-
Maddock School	28,796	51,744	13,327	1,338	95,205	50,581	-	401,696	452,277	(95,884)	(5,266)	(82,428)	(82,309)	(50,326)	(40,859)
Mandan Public Schools	1,028,495	1,848,105	476,011	2,208,520	5,561,131	1,806,580	-	22,756	1,829,336	(121,604)	3,116,013	121,886	126,006	236,627	252,867
Mandaree School	87,087	156,487	40,306	1,142,960	1,142,960	152,970	-	372,439	525,409	53,019	297,951	31,437	31,791	89,543	123,816
Manning Elem School	3,704	6,656	1,714	89,422	101,496	6,506	-	111,532	118,038	(11,178)	3,508	(3,970)	(3,970)	(7,818)	-
Manvel Elem. School	41,937	75,356	19,409	51,607	188,309	73,663	-	96,511	170,174	(9,887)	93,351	(18,818)	(18,644)	(12,543)	(15,324)
Maple Valley School	59,082	106,165	27,345	192,592	103,779	103,779	-	513,122	616,901	(147,024)	50,180	(91,400)	(91,159)	(85,111)	(59,795)
Mapleton Elem. School	61,701	110,870	28,557	677,853	878,981	108,379	-	98,317	206,696	96,682	290,913	75,401	75,648	74,855	58,786
Marmarth Elem. School	8,194	14,725	3,793	103,273	129,985	14,394	-	23,440	37,834	12,438	33,621	13,474	13,474	11,518	7,598
Max School	47,620	85,569	22,040	51,213	206,442	83,646	-	181,492	265,138	(68,189)	97,468	(18,869)	(18,682)	(26,550)	(23,874)
May-Port C-G School	114,000	204,847	52,762	101,585	473,194	200,244	-	357,756	558,000	(155,095)	234,648	(65,689)	(65,231)	(84,461)	(24,978)
McClusky-Goodrich Public School District 29	39,350	70,708	18,212	356,019	484,289	69,119	-	38,909	108,028	50,445	145,341	49,435	49,591	39,487	41,962
Mckenzie County	2,922	5,250	1,352	32,397	5,132	5,132	-	5,470	10,602	2,808	12,380	3,668	3,668	4,298	4,476
Mckenzie County School	475,217	853,919	219,941	2,139,542	3,688,619	834,732	-	759,045	1,593,777	449,828	1,687,428	21,898	23,796	(93,076)	4,968
Medina School	48,615	87,357	22,500	114,200	272,672	85,394	-	92,538	177,932	(37,205)	134,392	(7,495)	(7,294)	8,532	3,810
Menoken Elem School	10,195	18,320	4,719	42,043	75,277	17,908	-	24,084	41,992	233	31,542	1,430	1,464	1,861	1,881
Midkota	43,369	77,966	20,081	313,277	454,713	76,214	-	610,576	686,790	(56,068)	82,114	(53,851)	(53,679)	(57,328)	(103,265)
Midway School	55,499	99,726	25,686	93,271	274,182	97,485	-	141,569	239,054	(62,139)	132,315	(5,205)	(4,984)	(7,795)	(17,064)
Minor School	64,032	115,058	29,635	155,481	364,206	112,473	-	195,757	308,230	(62,995)	159,887	(15,096)	(14,842)	(16,007)	5,029
Minnewaukan School	83,108	149,336	39,464	239,810	510,718	145,981	-	217,466	363,447	(36,768)	253,516	(14,595)	(14,266)	(32,825)	(7,791)
Minot School	1,973,140	3,545,541	913,215	903,334	7,335,230	3,465,876	-	3,465,766	6,931,642	(1,791,657)	4,848,668	(712,642)	(704,743)	(729,247)	(506,791)
Minto School	55,316	99,398	25,602	428,073	497,164	167,959	-	707,431	767,595	(66,169)	106,272	(107,951)	(107,725)	(75,282)	(98,167)
Mohall Lansford Sherwood	79,668	143,155	36,872	50,662	310,357	139,939	-	434,112	574,051	(151,933)	119,496	(71,362)	(71,036)	(51,818)	(37,041)
Montpelier School	33,317	59,867	15,420	58,781	167,385	58,522	-	139,618	198,140	(39,123)	96,615	(21,563)	(21,430)	(11,399)	(3,855)
Morton County	-	-	-	-	-	-	-	7,149	7,149	(2,149)	(1,517)	(1,457)	(1,456)	-	-
Mott-Regent School	54,589	98,091	25,265	85,935	263,880	95,887	-	358,593	454,480	(95,143)	108,811	(75,635)	(75,414)	(42,806)	(10,213)
Mt Pleasant School	77,652	139,533	35,939	154,047	407,171	136,397	-	244,096	380,493	(30,766)	202,969	(34,530)	(34,220)	(53,419)	(23,356)
Munich School	41,977	75,429	19,428	28,871	165,705	73,734	-	170,650	244,384	(56,278)	69,820	(32,530)	(32,355)	(17,678)	(9,658)
N Central Area Career And Tech Center	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Napoleon School	58,136	104,465	26,907	242,025	431,533	102,117	-	495,185	597,302	(126,413)	83,525	(7,576)	(7,344)	(59,747)	(48,214)
Naughton Rural School	6,960	12,507	3,221	59,208	81,896	12,226	-	4,094	16,320	9,908	10,600	10,625	2,690	1,566	-
Nd Center For Distance Education	92,980	167,076	43,033	1,400,203	1,703,292	163,322	-	515,817	679,139	125,736	425,026	165,013	165,380	65,037	77,961
Nd Dept Of Public Instruction	21,774	39,126	10,078	423,472	494,450	38,247	-	26,090	64,337	38,707	131,606	70,760	70,843	63,469	54,728
Nd School For Blind	28,518	51,245	13,199	3,869	96,831	50,993	-	77,240	127,333	(45,841)	60,329	(20,172)	(20,056)	(2,880)	(1,882)
Nd School For Deaf	36,337	65,295	16,818	59,270	177,720	63,828	-	204,178	284,006	(65,986)	59,447	(30,989)	(30,989)	(18,736)	1,117
Nd Unified	-	-	-	-	203,423	63,425	-	203,423	203,423	(67,045)	(39,455)	(24,651)	(24,651)	(23,760)	(3,861)
Nd Youth Correctional Cnt	9,119	16,387	4,221	37,200	66,927	16,019	-	1,036,161	1,052,160	(274,695)	(223,401)	(203,909)	(203,866)	(65,945)	(13,433)
Nedrose School	151,450	272,142	70,095	530,251	1,023,938	266,027	-	206,900	472,927	34,472	457,799	33,027	33,634	9,394	(17,315)
Nelson County	-	-	-	1,921	1,921	-	-	20,316	20,316	(3,805)	(3,799)	(2,668)	(2,670)	(2,176)	(2,737)
Nesson School	97,548	175,284	45,147	430,043	748,022	171,345	-	230,702	402,047	15,458	332,303	19,326	19,717	(10,149)	(30,680)
New England School	57,176	102,740	26,463	327,264	513,643	100,432	-	674,683	775,115	(101,538)	78,079	(47,834)	(47,606)	(54,052)	(88,521)
New Rockford Shyenne School	64,588	116,058	29,893	3,261	213,800	113,450	-	519,066	632,516	(133,725)	69,257	(102,245)	(101,963)	(79,418)	(70,602)
New Salem-Almont	85,789	154,154	39,705	57,860	337,508	150,690	-	293,494	444,184	(80,924)	179,315	(64,019)	(63,870)	(35,704)	(41,874)
New Town School	272,853	490,289	126,282	1,193,103	2,082,527	479,273	-	839,227	1,318,500	96,278	894,978	(62,424)	(61,330)	(21,794)	(81,691)
Newburg United District	34,069	61,219	15,768	49,340	160,396	59,844	-	105,117	164,961	(29,237)	67,640	(23,329)	(23,180)	(7,469)	3,819
North Border School	102,431	184,058	47,407	333,896	719,922	277,866	-	569,639	749,561	(201,558)	138,272	(130,578)	(130,165)	(82,916)	(28,720)
North Central Education Cooperative	15,819	28,425	7,321	578,514	630,079	27,786	-	27,786	87,759	27,786	93,081	93,144	94,758	95,278	95,278
North Sargent School	57,181	102,748	26,465	134,256	320,650	100,440	-	557,565	658,005	(139,343)	61,459	(74,812)	(74,586)	(75,675)	(34,398)
North Star	68,456	123,008	31,683	91,227	314,374	120,245	-	34							

**Schedule of Pension Amounts by Employer as of June 30, 2024**

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Deferred (Inflows)/Outflows Recognized In Future Pension Expense (Year Ended June 30):					
	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Deferred Inflows of Resources	2025	2026	2027	2028	2029	Thereafter
				Proportionate Share of Contributions	Total Deferred Outflows of Resources			Proportionate Share of Contributions	Total Deferred Inflows of Resources							
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)		
Page School	\$ -	\$ -	\$ -	\$ 29,436	\$ 29,436	\$ -	\$ -	\$ 749,477	\$ 749,477	\$ (171,952)	\$ (173,354)	\$ (187,371)	\$ (187,364)	\$ (14,280)	\$ -	
Park River Area School District	92,050	165,404	42,603	156,852	456,909	161,688	-	218,635	380,323	(21,701)	223,364	(21,701)	(21,333)	(14,280)	601	
Parshall School	68,126	122,416	31,530	369,708	591,780	119,665	-	821,601	941,266	(154,596)	79,733	(103,728)	(103,451)	(66,246)	(1,198)	
Peace Garden Spec Ed	31,529	56,649	14,591	139,948	242,714	55,976	-	22,295	77,061	4,498	129,733	6,572	(10,090)	10,090	10,456	
Pembina Spec Ed Coop	5,526	9,930	2,558	15,562	33,576	9,707	-	13,978	23,886	(4,488)	16,891	(1,613)	(1,588)	(176)	1,065	
Pingree - Buchanan School	38,881	69,865	17,995	80,881	207,622	68,295	-	55,040	123,335	(24,314)	128,606	(7,084)	(6,934)	(3,671)	(2,316)	
Powers Lake School	59,869	107,579	27,709	133,718	328,875	105,162	-	49,150	154,312	(3,089)	184,227	(5,624)	(6,300)	(3,682)	8,121	
Richardson-Taylor	71,471	128,427	33,078	41,138	274,114	125,541	-	412,236	537,777	(115,260)	124,159	(100,594)	(100,306)	(57,268)	(14,394)	
Richland School	75,061	134,876	34,740	161,642	406,319	131,846	-	45,781	177,627	(21,234)	218,278	9,862	10,165	19,256	(7,635)	
Robinson School	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rolette School	44,304	79,609	20,505	59,947	204,365	77,821	-	482,196	560,017	(111,486)	48,813	(74,558)	(74,377)	(66,769)	(77,275)	
Roosevelt School	16,534	29,710	7,652	58,564	112,460	29,043	-	106,384	135,427	(17,985)	30,957	(21,383)	(21,317)	1,086	5,675	
Roughrider Area Career And Tech Center	12,915	23,207	5,977	150,659	192,758	22,686	-	22,686	30,013	70,154	21,124	21,124	21,168	9,329	10,287	
Roughrider Service Program	10,051	18,060	4,652	61,928	94,691	17,654	-	28,937	46,591	(17,425)	34,102	6,389	6,432	9,329	9,273	
Rugby School	151,635	272,473	70,180	100,734	595,022	266,351	-	468,358	734,709	(111,383)	360,919	(111,742)	(111,139)	(88,139)	(68,204)	
Rural Cass Spec Ed	86,568	155,554	40,066	837,361	1,119,549	152,059	-	73,789	225,848	119,537	370,346	103,400	103,833	89,434	107,061	
Sargent Central School	68,690	123,430	31,791	84,009	307,920	120,656	-	257,757	378,413	(75,436)	157,044	(49,867)	(49,586)	(39,848)	(32,800)	
Sawyer School	35,371	63,559	16,371	380,458	495,759	62,131	-	108,784	170,915	43,481	147,454	43,528	43,668	45,586	1,127	
Scranton School	45,649	82,027	21,128	2,031	150,835	80,184	-	219,701	299,885	(74,641)	69,102	(45,391)	(45,203)	(37,985)	(14,932)	
Se Region Career And Tech	84,847	152,462	39,269	362,437	639,015	149,037	-	149,037	31,093	294,347	46,893	47,226	36,140	34,279	29,729	
Seffridge School	30,883	55,495	14,294	222,720	323,392	54,248	-	486,455	540,703	(66,147)	16,697	(57,692)	(57,567)	(37,901)	5,299	
Sheneyne Valley Area Voc	33,245	59,737	15,386	35,871	144,239	58,395	-	318,199	376,594	(38,704)	32,768	(62,300)	(62,160)	(51,436)	(50,523)	
Sheneyne Valley Spec Ed	60,435	108,596	27,971	334,930	531,932	106,156	-	599,452	705,608	(95,948)	127,388	(29,319)	(29,079)	(106,640)	(40,078)	
Slope County	1,993	3,582	923	31,641	39,139	3,901	-	1,962	5,463	3,655	10,035	4,461	4,470	4,973	5,092	
Solen - Cannonball School	66,616	119,703	30,832	314,336	532,089	117,013	-	467,739	584,752	(96,605)	116,519	4,360	4,626	(25,781)	(55,752)	
Souris Valley Spec Ed	39,208	70,453	18,146	14,249	142,056	68,870	-	501,453	570,323	(107,259)	3,692	(95,507)	(95,343)	(76,509)	(57,341)	
South Cent. Prairie Sp Ed	17,024	30,590	7,879	265,967	321,460	29,903	-	74,725	54,628	76,859	131,225	19,662	8,408	8,408	11,084	
South East Education Cooperative	30,644	55,064	14,183	299,502	399,393	53,827	-	144,937	198,764	13,443	102,877	45,591	45,707	3,459	(10,448)	
South East School	96,467	173,342	44,647	269,349	563,805	169,448	-	168,931	338,379	24,649	298,290	(15,691)	(15,306)	(37,896)	(6,620)	
South Prairie School District	121,920	219,078	56,427	233,632	631,057	214,156	-	118,131	332,287	(19,211)	356,358	(10,596)	(10,111)	(14,452)	(3,218)	
South Valley Spec Ed	14,904	26,781	6,898	51,792	100,375	26,179	-	255,152	281,331	(52,841)	(4,201)	(29,061)	(29,008)	(28,333)	(37,512)	
Southwest Special Education Unit	6,702	12,043	3,102	139,651	161,498	11,772	-	23,000	34,772	17,038	38,610	18,869	18,901	21,426	11,882	
St. John's School	141,507	254,274	65,943	419,771	881,045	248,561	-	293,352	541,913	24,965	461,797	(15,836)	(15,269)	(65,326)	(51,199)	
St. Thomas School	-	-	-	3,855	3,855	-	-	729,412	729,412	(151,500)	(155,355)	(146,578)	(146,578)	(125,548)	-	
Stanley School	149,114	267,943	69,013	361,573	847,643	261,923	-	750,965	1,012,788	(221,457)	272,111	(88,234)	(87,632)	(48,947)	9,014	
Starkweather School	24,683	44,352	11,424	17,801	152,280	43,356	-	106,754	150,110	(4,731)	65,484	(11,239)	(11,239)	(16,473)	(19,557)	
Stierling School	7,541	13,550	3,490	42,211	66,792	13,245	-	113,450	126,695	(42,128)	(18,662)	(2,801)	(2,771)	874	5,585	
Strasburg School District	42,278	75,969	19,567	153,545	291,359	74,262	-	111,743	186,005	(43,059)	89,685	8,544	8,714	21,141	20,329	
Surrey School	97,233	174,718	45,002	12,158	329,111	170,792	-	610,952	781,744	(174,958)	154,352	(129,505)	(129,113)	(96,106)	(77,303)	
Sweet Briar Elem School	5,613	10,085	2,598	26,035	44,331	9,859	-	16,414	26,273	(1,656)	15,314	978	1,008	1,617	797	
Tgu School District	108,260	194,532	50,105	266,610	619,507	190,161	-	445,630	635,791	(130,327)	250,915	(52,921)	(52,488)	(19,902)	(11,561)	
Thompson School	125,810	226,068	58,228	446,377	856,483	220,989	-	43,921	264,910	9,118	401,599	37,211	37,211	61,531	44,396	
Tioga School	144,964	260,486	67,093	575,233	1,047,776	254,633	-	734,193	988,826	(114,386)	326,634	(63,419)	(62,836)	(19,802)	(7,241)	
Turtle Lake-Mercer School	51,751	92,991	23,952	2,894	171,588	90,902	-	310,026	400,928	(67,511)	81,894	(67,608)	(67,399)	(49,372)	(39,134)	
Twin Buttes Elem. School	31,291	56,227	14,482	501,703	603,703	54,963	-	117,461	172,424	44,127	148,190	63,437	63,558	65,751	46,216	
Underwood School	48,736	87,574	22,556	158,866	85,607	62,882	-	708,289	708,289	(156,743)	20,782	(11,037)	(11,038)	(102,922)	(88,667)	
United School	147,253	264,600	68,152	80,214	560,219	258,654	-	230,505	489,159	(145,194)	346,958	(44,599)	(44,006)	(15,476)	(26,623)	
Upper Valley Spec Ed	101,974	183,238	47,196	102,469	434,877	179,121	-	605,994	785,115	(181,973)	173,373	(101,060)	(100,645)	(61,419)	(78,514)	
Valley - Edinburg School	58,594	105,288	27,119	-	191,001	102,923	-	356,841	459,764	(137,280)	77,937	(64,376)	(64,140)	(44,080)	(36,824)	
Valley City School	245,078	440,381	113,428	-	798,887	430,486	-	971,245	1,401,731	(374,285)	468,704	(196,647)	(195,665)	(165,496)	(139,455)	
Velva School	115,138	206,892	53,289	126,091	501,410	202,244	-	401,196	603,440	(123,254)	269,602	(62,815)	(62,358)	(80,389)	(42,816)	
Wahpeton School	278,811	500,997	129,040	185,770	1,094,618	489,740	-	1,092,143	1,581,883	(329,279)	579,149	(201,770)	(200,659)	(218,644)	(116,062)	
Ward County	1,312	2,358	607	555	4,832	2,305	-	1,570	3,875	(1,139)	3,185	(450)	(438)	(109)	(92)	
Warwick School	71,766	128,997	33,215	100,797	334,735	128,059	-	277,253	403,312	(41,536)	180,324	(67,409)	(67,122)	(36,810)	(36,024)	
Washburn School	88,705	159,384	41,055	155,523	444,682	155,812	-	183,086	262,639	(15,845)	2,581	(2,581)	(2,581)	3,086	5,189	
West Fargo School	3,188,652	5,729,697	1,475,781	8,070,296	18,464,426	5,600,956	-	5,600,956	183,749	9,834,232	679,153	691,926	841,214	633,196	633,196	
West River Student Services	28,354	50,949	13,123	178,669	217,095	49,804	-	108,528	158,332	(21,206)	54,489	18,418	18,534	16,465	16,465	
Westhope School	47,862	86,004	22,152	115,372	211,390	84,072	-	202,051	286,123	(42,065)	107,223	(16,350)	(16,558)	(14,663)	(32,720)	
White Shield School	68,952	123,900	31,913	173,626	398,391	121,117	-	319,757	440,874	(26,360)	149,234	(74,430)	(74,148)	(8,037)	(8,742)	
Williams Co School Dist #8	-	-	-	517,631	517,631	-	-	3,583,476	3,583,476	(523,577)	(575,292)	(625,140)	(625,140)	(716,692)	-	
Williston Basin School Dist #7	1,186,045	2,131,207	548,929	31,911,847	35,778,028	2,083,321	-	275,867	2,359,188	5,674,994	9,461,696	6,073,321	6,078,073	6,199,078	(67,722)	
Williston School	-															