

October 21, 2025

Board of Trustees North Dakota Teachers' Fund for Retirement 3442 East Century Avenue 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, 2025

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, 2025. 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.

Board of Trustees October 21, 2025 Page 2

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, 2016. 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, 2025 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. All undersigned 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

Dana Woolfrey, FŚA, EA, MAAA

Senior Consultant

Paul T. Wood, ASA, MAAA

Senior Consultant and Team Leader

Krysti Kiesel, ASA, MAAA Consultant



Summary of Population Statistics

The total pension liability described in this report is based on the plan membership as of July 1, 2025:

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	9,664
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	4,262
Active Plan Members	12,012
Total Plan Members	25.938

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 7.15% was used to measure the total pension liability as of June 30, 2025. This single discount rate was based on an expected rate of return on pension plan investments of 7.15% and a municipal bond rate of 5.20%. 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, 2025 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 Bond Buyer's "20-Bond GO Index Rate." In describing this index, Bond Buyer notes that the bonds' 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, 2025. 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	
1% Decrease	Rate Assumption	1% Increase
6.15%	7.15%	8.15%
\$ 1,882,776,390	\$ 1,278,468,176	\$ 778,473,995



Schedules of Required Supplementary Information

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

Interest on the total pension liability 338,717,108 325,551,942 318,879,410 311,929,245 300,698,090 306,790,705 296,875,949 287,375,333 276,412,402 266 Changes of benefit terms 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2016
Interest on the total pension liability 338,717,108 325,551,942 318,879,410 311,929,245 300,698,090 306,790,705 296,875,949 287,375,333 276,412,402 266 Changes of benefit terms 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
Changes of benefit terms 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	68,239,440
Difference between expected and actual experience (38,086,951) 32,436,312 (55,451,354) (8,504,654) 8,366,320 (20,732,097) (23,494,914) (27,939,071) (10,748,944) (26,089,071) (10,748,944) (26,089,071) (10,748,944) (26,089,071) (10,748,944) (26,089,071) (10,748,944) (26,089,071) (10,748,944) (26,089,071) (10,748,944) (26,089,071) (10,748,944) (26,089,071) (10,748,944) (26,089,071) (10,748,944) (26,089,071) (10,748,944) (26,089,071) (10,748,944) (26,089,071) (10,748,944)	65,439,909
actual experience (38,086,951) 32,436,312 (55,451,354) (8,504,654) 8,366,320 (20,732,097) (23,494,914) (27,939,071) (10,748,944) (10,74	0
Changes of assumptions 44,164,102 0 0 0 0 51,813,028 0 0 0 0 0 0 8 8 8 8 8 8 8 8 8 8 8 8	
Benefit payments, including refunds of employee contributions (283,896,831) (277,660,534) (262,282,053) (251,847,455) (241,128,271) (230,851,234) (221,228,566) (207,978,699) (196,516,544) (18 Net change in total pension liability - beginning Total pension liability - beginning Total pension liability - ending (a) 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 3,44 Total pension liability - ending (a) 4,972,17613 4,758,417,607 4,757,220,667 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 3,44 Total pension liability - ending (a) 4,758,417,607 4,759,722,067 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 3,44 Total pension liability - ending (a) 110,989,217 \$ 108,087,909 \$ 102,307,888 100,331,347 98,264,202 9,303,2453 89,444,881 \$ 86,675,715 86,058,868 8 <t< td=""><td>(8,092,800)</td></t<>	(8,092,800)
Contributions Cassage	0
Net change in total pension liability 168,800,006 181,196,940 97,247,456 143,913,070 155,024,378 187,611,603 129,908,434 129,498,898 144,622,977 13 Total pension liability - beginning 4,758,417,607 4,577,220,667 4,479,973,211 4,336,060,141 4,181,035,763 3,93,424,160 3,863,515,726 3,734,016,828 3,589,393,851 3,44 Total pension liability - ending (a) 5 4,927,217,613 5 4,758,417,607 5 4,577,220,667 5 4,479,973,211 5 4,336,060,141 5 4,336,060,141 5 4,181,035,763 5 3,993,424,160 5 3,863,515,726 5 3,734,016,828 5 3,589,393,851 3,44 Total pension liability - ending (a) 5 4,927,217,613 5 4,758,417,607 5 4,577,220,667 5 4,479,973,211 5 4,336,060,141 5 4,336,060,141 5 4,181,035,763 5 3,993,424,160 5 3,863,515,726 5 3,734,016,828 5 3,589,393,851 5 8,6058,868 5 8 Employee contributions 102,186,364 99,610,414 94,283,739 92,462,223 90,557,210 85,735,134 82,429,594 79,877,611 79,309,153 70 Contributions - purchased service credit 1,143,232 1,195,665 1,108,690 2,017,055 2,559,121 2,175,497 1,916,787 2,181,106 2,553,200 Contributions - other 564,370 87,985 (10,492) 25,166 126,112 158,683 187,611,603 129,908,434 129,498,888 144,622,977 13 144,622,977 13 144,622,977 13 144,622,977 13 144,622,977 13 144,622,977 13 144,622,977 13 144,622,977 13 144,622,977 13 144,622,977 14,910,682 144,622,977 14,910,682 144,622,977 14,910,682 144,622,977 14,910,682 144,622,977 15 144,622,977 15 144,622,977 15 144,810,035,763 187,611,063 181,616,03 181,616,03 181,616,03 181,616,03 181,616,03 181,616,03 181,616,03 181,616,03 181,616,03 181,616,03 181,616,03 181,616,03 181,616,03 181,616,03 181,616,03 181,616,10 181,616,03 181,	
Total pension liability - beginning 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 3,44 Total pension liability - ending (a) \$4,927,217,613 \$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 \$3,588 Plan fiduciary net position Employer contributions \$110,989,217 \$108,087,909 \$102,307,888 \$100,331,347 \$98,264,202 \$93,032,453 \$89,444,881 \$86,675,715 \$86,058,868 \$88 Employee contributions \$102,186,364 \$99,610,414 \$94,283,739 \$92,462,223 \$90,557,210 \$85,735,134 \$82,429,594 \$79,877,611 \$79,309,153 \$70 Contributions - purchased service credit \$1,143,232 \$1,195,665 \$1,108,690 \$2,017,055 \$2,559,121 \$2,175,497 \$1,916,787 \$2,181,106 \$2,553,200 \$100,0	.85,968,680)
Total pension liability - ending (a) \$ 4,927,217,613 \$ 4,758,417,607 \$ 4,577,220,667 \$ 4,479,973,211 \$ 4,336,060,141 \$ 4,181,035,763 \$ 3,93,424,160 \$ 3,863,515,726 \$ 3,734,016,828 \$ 3,584 Plan fiduciary net position Employer contributions \$ 110,989,217 \$ 108,087,909 \$ 102,307,888 \$ 100,331,347 \$ 98,264,202 \$ 93,032,453 \$ 86,675,715 \$ 86,058,868 \$ 88,075,715 Employee contributions 102,186,364 99,610,414 94,283,739 92,462,223 90,557,210 85,735,134 82,429,594 79,877,611 79,309,153 7 Contributions - purchased service credit 1,143,232 1,195,665 1,108,690 2,017,055 2,559,121 2,175,497 1,916,787 2,181,106 2,553,200 Contributions - other 564,370 87,985 (10,492) 25,166 126,112 158,683 158,713 194,028 235,890	.39,617,869
Plan fiduciary net position Employer contributions \$ 110,989,217 \$ 108,087,909 \$ 102,307,888 \$ 100,331,347 \$ 98,264,202 \$ 93,032,453 \$ 89,444,881 \$ 86,675,715 \$ 86,058,868 \$ 8 Employee contributions \$ 102,186,364 \$ 99,610,414 \$ 94,283,739 \$ 92,462,223 \$ 90,557,210 \$ 85,735,134 \$ 82,429,594 \$ 79,877,611 \$ 79,309,153 \$ 7 Contributions - purchased service credit \$ 1,143,232 \$ 1,195,665 \$ 1,108,690 \$ 2,017,055 \$ 2,559,121 \$ 2,175,497 \$ 1,916,787 \$ 2,181,106 \$ 2,553,200 \$ 1,000,000 \$ 1	49,775,982
Employer contributions \$ 110,989,217 \$ 108,087,909 \$ 102,307,888 \$ 100,331,347 \$ 98,264,202 \$ 93,032,453 \$ 89,444,881 \$ 86,675,715 \$ 86,058,868 \$ 8 Employee contributions 102,186,364 99,610,414 94,283,739 92,462,223 90,557,210 85,735,134 82,429,594 79,877,611 79,309,153 7 Contributions - purchased service credit 1,143,232 1,195,665 1,108,690 2,017,055 2,559,121 2,175,497 1,916,787 2,181,106 2,553,200 Contributions - other 564,370 87,985 (10,492) 25,166 126,112 158,683 158,713 194,028 235,890	89,393,851
Employee contributions 102,186,364 99,610,414 94,283,739 92,462,223 90,557,210 85,735,134 82,429,594 79,877,611 79,309,153 7 Contributions - purchased service credit 1,143,232 1,195,665 1,108,690 2,017,055 2,559,121 2,175,497 1,916,787 2,181,106 2,553,200 Contributions - other 564,370 87,985 (10,492) 25,166 126,112 158,683 158,713 194,028 235,890	
Contributions - purchased service credit 1,143,232 1,195,665 1,108,690 2,017,055 2,559,121 2,175,497 1,916,787 2,181,106 2,553,200 Contributions - other 564,370 87,985 (10,492) 25,166 126,112 158,683 158,713 194,028 235,890	82,839,932
Contributions - other 564,370 87,985 (10,492) 25,166 126,112 158,683 158,713 194,028 235,890	76,342,685
	2,768,245
Pension plan net investment income 370,842,239 249,090,720 217,471,487 (198,880,583) 684,172,530 86,206,117 135,043,319 211,345,369 266,688,651	44,966
	8,238,996
Benefit payments, including refunds (283,896,831) (277,660,534) (262,282,053) (251,847,455) (241,128,271) (230,851,234) (221,228,566) (207,978,699) (196,516,544) (18	.85,968,680)
Pension plan administrative expense (4,086,995) (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)
Other 0 0 0 0 0 0 0 0 0 0	0
Net change in plan fiduciary net position 297,741,596 177,099,386 149,988,212 (258,484,587) 631,872,529 34,361,245 85,513,645 170,166,336 236,155,787 (1	(17,585,512)
Plan fiduciary net position - beginning 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 2,14	41,920,800
Plan fiduciary net position - ending (b) \$ 3,648,749,437 \$ 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 \$ 2,122	.24,335,288
Net pension liability - ending (a) - (b) \$ 1,278,468,176 \$ 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 \$ 1,466,176 \$	65,058,563
Plan fiduciary net position as a percentage	
of total pension liability 74.05 % 70.42 % 69.34 % 67.50 % 75.70 % 63.39 % 65.51 % 65.50 % 63.22 %	59.18 %
Covered-employee payroll \$ 870,521,530 \$ 847,922,581 \$ 802,412,711 \$ 786,912,450 \$ 770,699,600 \$ 729,660,661 \$ 701,528,450 \$ 679,809,385 \$ 674,971,342 \$ 64	49,724,868
Net pension liability as a percentage	
of covered-employee payroll 146.86 % 165.98 % 174.89 % 185.03 % 136.71 % 209.76 % 196.32 % 196.06 % 203.49 %	225.49 %
Single Discount Rate Used 7.15 % 7.25 % 7.25 % 7.25 % 7.25 % 7.25 % 7.25 % 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	ontribution Deficiency (Excess)	 Covered Payroll	Actual Cor as a Covered	% of
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 %
2025	108,815,191	110,989,217	(2,174,026)	870,521,530		12.75 %

Notes to Schedule of Contributions

Valuation Date: July 1, 2025

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, 2024 actuarial

valuation is applicable for fiscal year ended June 30, 2025.

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, 2025:

Actuarial Cost Method Entry Age Normal

Amortization Method Level percent of pay, closed

Payroll Growth Rate 3.25%

Remaining Amortization Period 19 years as of July 1, 2024

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 New assumptions were adopted by the Board and were first used in the July 1,

2025 actuarial valuation.



Governmental Employer Financial Statements

Pension Expense for Fiscal Year Ending June 30, 2025

To be used for Governmental Employer Reporting for Fiscal Years Ending

Between June 30, 2025 and June 30, 2026

1. Service Cost	\$ 107,902,578
2. Interest on the Total Pension Liability	338,717,108
3. Current-Period Benefit Changes	0
4. Employee Contributions	(102,186,364)
5. Projected Earnings on Plan Investments	(240,344,534)
6. Pension Plan Administrative Expense	4,086,995
7. Other Changes in Plan Fiduciary Net Position	(1,707,602)
8. Recognition of Outflow (Inflow) of Resources due to Liabilities	(363,073)
9. Recognition of Outflow (Inflow) of Resources due to Assets	 (42,379,069)
10. Total Pension Expense	\$ 63,726,039

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 2025 fiscal year, the expected remaining service lives of all employees was 189,337 years for NDTFFR. Additionally, the NDTFFR plan membership (active employees and inactive employees) was 25,663. 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 2025 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, 2025

To be used for Governmental Employer Reporting for Fiscal Years Ending Between June 30, 2025 and June 30, 2026

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

		Outflows	Inflows		Net Outflows
	of Resources		 of Resources	of Resources	
1. Differences between expected and actual experience	\$	0	\$ 38,086,951	\$	(38,086,951)
2. Assumption Changes		44,164,102	0		44,164,102
3. Net Difference between projected and actual					
earnings on pension plan investments		0	 130,497,705		(130,497,705)
4. Total	\$	44,164,102	\$ 168,584,656	\$	(124,420,554)

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

	Outflows		Inflows	١	Net Outflows
	 of Resources		of Resources	of Resources	
1. Differences between expected and actual experience	\$ 5,679,549	\$	19,753,641	\$	(14,074,092)
2. Assumption Changes	13,711,019		0		13,711,019
3. Net Difference between projected and actual					
earnings on pension plan investments	 86,938,858		129,317,927		(42,379,069)
4. Total	\$ 106,329,426	\$	149,071,568	\$	(42,742,142)

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

	Deferred Outflows of Resources		Deferred Inflows		Net Outflows	
				of Resources	of Resources	
1. Differences between expected and actual experience	\$	26,306,164	\$	74,517,106	\$	(48,210,942)
2. Assumption Changes		45,256,805		0		45,256,805
3. Net Difference between projected and actual						
earnings on pension plan investments**		86,938,856		117,582,286		(30,643,430)
4. Total	\$	158,501,825	\$	192,099,392	\$	(33,597,567)

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

		Outflows	Inflows	Net Outflows		
Fiscal Year Ending	of Resources		of Resources		 of Resources	of Resources
2026	\$	106,329,424	\$ 46,934,189	\$ 59,395,235		
2027		11,988,707	43,972,458	(31,983,751)		
2028		11,988,707	43,844,311	(31,855,604)		
2029		10,942,917	39,535,034	(28,592,117)		
2030		10,942,916	12,372,407	(1,429,491)		
Thereafter		6,309,154	5,440,993	 868,161		
Total	\$	158,501,825	\$ 192,099,392	\$ (33,597,567)		



Governmental Employer Financial Statements

Recognition of Deferred Outflows and Inflows of Resources
For NDTFFR Fiscal Year Ending June 30, 2025
To be used for Governmental Employer Reporting for Fiscal Years Ending
Between June 30, 2025 and June 30, 2026

		Initial			Remaining
Year		Recognition	Current Year	Remaining	Recognition
Established	Initial Amount	Period	Recognition	Recognition	Period
					_
Deferred Outflo	w (Inflow) due to Di	fferences Betwee	n Expected and Act	ual Experience on	Liabilities
2019	(23,494,914)	7.0	(3,356,418)	0	0.0
2020	(20,732,097)	7.0	(2,961,728)	(2,961,728)	1.0
2021	8,366,320	8.0	1,045,790	3,137,370	3.0
2022	(8,504,654)	8.0	(1,063,082)	(4,252,326)	4.0
2023	(55,451,354)	8.0	(6,931,420)	(34,657,094)	5.0
2024	32,436,312	7.0	4,633,759	23,168,794	5.0
2025	(38,086,951)	7.0	(5,440,993)	(32,645,958)	6.0
Total			(14,074,092)	(48,210,942)	
Deferred Outflo	w (Inflow) due to As	sumption Change	es .		
2019	0	7.0	0	0	0.0
2020	51,813,028	7.0	7,401,861	7,401,861	1.0
2021	0	8.0	0	0	3.0
2022	0	8.0	0	0	4.0
2023	0	8.0	0	0	5.0
2024	0	7.0	0	0	5.0
2025	44,164,102	7.0	6,309,158	37,854,944	6.0
Total			13,711,019	45,256,805	
Deferred Oatfle	(Inflam) due to Di		Dunington day day day	Aval Familiana an Bl	
2019	w (Inflow) due to Di	ferences Betwee 5.0	n Projected and Ac	tual Earnings on Pi	an investments 0.0
2019	59,163,355				
2020	114,538,151	5.0	(00.700.061)	0	0.0
	(493,904,813)	5.0	(98,780,961)	-	0.0
2022	434,694,288	5.0	86,938,858	86,938,856	1.0
2023	(640,737)	5.0	(128,148)	(256,293)	2.0
2024	(21,546,383)	5.0	(4,309,277)	(12,927,829)	3.0
2025	(130,497,705)	5.0	(26,099,541)	(104,398,164)	4.0
Total			(42,379,069)	(30,643,430)	





SCHEDULE OF EMPLOYER CONTRIBUTIONS

Schedule of Employer Allocations as of June 30, 2025

Alexander School \$ 2,238,812 0.25715800 0.8074100 0.8074100 0.8074100 0.8074100 0.8074100 0.8074100 0.8074100 0.25300 0.4582400 0.2271500 0.8942700 0.9582400 0.9582400 0.9582400 0.9582400 0.9582400 0.9582400 0.9582400 0.9582400 0.9582400 0.9582400 0.9582400 0.9582400 0.9582400 0.9582400 0.9582400 0.9582400 0.9582400 0.9582400 0.958250	Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Anamose School Apple Creek Elem School Ashley School Ashley School Ashley School Ashley School Ashley School Bakken Area Skills Center 778,485 Bakken Area Skills Center 778,485 Bakken Area Skills Center 778,485 Barnes County North 1,678,144 1,678			0.25715800%
Ashley School	Anamoose School		0.08074100%
Bakken Area Skills Center		398,909	0.04582400%
Barnes County North			0.12825300%
Beach School 2,231,304 0,25631800 Belfield Public School 11,611,930 1,33390500 Belfield Public School 1,567,900 0,18011000 Beulah School 4,180,332 0,48021600 Bismarck Public Schools 95,127,745 0,92766800 Bottlineau School 722,815 0,0897691 Bowbells School 722,815 0,08992500 Bowbell School 1,002,701 0,11518400 Burke Central School 1,002,701 0,11518400 Burke Central School 1,002,701 0,11518400 Burke Central School 1,002,701 0,11518400 Carriagton School 3,340,489 0,38373400 Cavalier School 1,594,661 0,22453900 Central Scas School 5,537,986 6,6316900 Central Scas School 5,537,986 6,6316900 Central Valley School 1,394,830 0,26712000 Central Valley School 1,394,830 0,28355200 Devils Lake School 1,2489,610 1,43472700 Dickinson School 26,743,05			
Belcourt School 11,611,930 1,33390500 Belifield Public School 1,567,900 0.1801100 Bellings Co. School Dist. 1,146,210 0.148021600 Billings Co. School Dist. 1,146,210 0.13166900 Bismarck Public Schools 95,127,745 10.92766800 Bowhells School 782,815 0.0899250 Bowhells School 3,391,505 0.3895950 Burke Central School 1,002,701 1,1518400 Burke Central School 1,002,701 1,1518400 Carrington School 3,340,489 0.22453900 Central Casa School 1,573,773 0.18078500 Central Casa School 5,537,986 0.6316800 Central Casa School 5,537,986 0.6316800 Central Regional Education Association 2,325,341 0.22453900 Central School 1,348,330 0.10022900 Dakota Prairie School 2,486,385 0.28355200 Devils Lake School 1,349,486 0.1494,486 Divides School 3,122,897 0.3588600 Drake School<	*		
Elefiet Public School			1.33390500%
Billings Co, School Dist			0.18011000%
Bismarck Public Schools	Beulah School	4,180,382	0.48021600%
Bottlineau School 4,246,759 0.48784100 Bowbells School 782,815 0.08992500 0.089925	Billings Co. School Dist.	1,146,210	0.13166900%
Bowbells School 782,815 0.08992500 0.3895500 0.3895500 0.3895500 0.3895500 0.3895500 0.3895500 0.3895500 0.3895500 0.3895500 0.3895500 0.3895500 0.3895500 0.08161100 0.08161100 0.08161100 0.08161100 0.08161100 0.08373400 0.3873400 0.3873400 0.3873400 0.3873400 0.3873400 0.3873400 0.3873400 0.3873400 0.3873400 0.3873400 0.3873400 0.3873400 0.3873400 0.3873400 0.3873400 0.3873400 0.3873400 0.3873400 0.38733500 0.38733500 0.38733500 0.38733500 0.38733500 0.38733500 0.38733500 0.38733500 0.38733500 0.38733500 0.38733500 0.38733500 0.38733500 0.38733500 0.38733500 0.38733500 0.3873350 0.3873350 0.3873500 0			10.92766800%
Bowman School 3,391,505 0,38959500 Burke Central School 1,002,701 0.11518400 1,002,701 0.11518400 1,39,381 0,01601100 0,34304,489 0,38373400 0,340,489 0,38373400 0,340,489 0,38373400 0,340,489 0,38373400 0,340,489 0,3457,773 0,18078500 1,573,773 0,18078500 1,573,773 0,18078500 0,0000000 0,0000000 0,0000000 0,0000000 0,0000000 0,0000000 0,0000000 0,0000000 0,0000000 0,00000000			
Burke Central School		,	
Burleigh County Spec. Ed. 139,381 0.01601100			
Carnington School 3,340,489 0.38373400 Cavaller School 1,954,661 0.22453900 Center Stanton School 1,573,773 0.18078500 Central Cass School - 0.0000000 Central Regional Education Association 2,325,341 0.26712000 Central Valley School 1,394,830 0.16022900 Dakota Prairie School 2,488,851 2,8355200 Devils Lake School 12,489,810 1,43472700 Dickinson School 26,743,051 3.07207200 Divide School 3,132,897 0.35988700 Drake School 617,316 0.07091300 Drake School 617,316 0.07091300 Drake School 4,279,922 0.49165000 E Central Cir Exc Childn 813,193 0.09341400 Edgeley School 1,318,780 0.39080 Edgeley School 1,319,550 0.15158200 Elgin-New Leipzig School 1,319,550 0.15158200 Elgin-New Leipzig School 1,319,550 0.2016200 Elgin-New Leipzig School 1,319,55			0.01601100%
Central Cass School			0.38373400%
Central Cass School 5,537,986 0.63616900 Central Regional Education Association 2,325,341 0.0000000 Central Valley School 1,394,830 0.16022900 Dakota Prairie School 2,468,385 0.28355200 Devils Lake School 12,489,610 1.43472700 Dickinson School 26,743,051 3.07207200 Divide School 617,316 0.07091300 Drake School 617,316 0.07091300 Drayton School 1,549,446 0.17799100 Dunseith School 4,279,922 0.49165000 E Central Ctr Exc Childn 813,193 0.09341400 Edgley School 278,577 0.32001100 Edgler School 1,438,781 0.16527800 Elght Mile School 2,039,080 0.23423700 Elghr New Leipzig School 1,319,550 0.15158200 Ellendale School 1,781,800 0.0983700 Emerado Elementary School 856,328 0.0983700 Enderlin Area School District 2,417,989 0.2777630 Fairmount School <	Cavalier School	1,954,661	0.22453900%
Central Regional Education Association 2,325,341 0.26712000 Central Valley School 1,394,830 0.16022900 Dakota Prairie School 2,468,385 0.28355200 Devils Lake School 12,489,610 1.43472700 Dickinson School 26,743,051 3.07207200 Divide School 3,132,897 0.35988700 Drake School 617,316 0.07091300 Drake School 1,549,446 0.17799100 Durseith School 4,279,922 0.49165000 E Central Ctr Exc Childh 813,133 0.09341400 Edgeley School 1,438,781 0.16527800 Edmer School 278,577 0.03200100 Eight Mile School 2,039,080 0.23423700 Eight Mile School 1,379,550 0.15158200 Eight Mile School 1,781,800 0.20468200 Ellendale School 1,781,800 0.20468200 Emerado Elementary School 856,328 0.0983700 Enderfin Area School District 2,417,989 0.27776300 Fairmount School 960	Center Stanton School	1,573,773	0.18078500%
Central Valley School 2,325,341 0,26712000 Central Valley School 1,394,830 0,16022900 Dakota Prairie School 2,468,365 0,28355200 Devils Lake School 12,489,610 1,43472700 Divide School 3,132,897 0,35988700 Drake School 617,316 0,07091300 Drayton School 1,549,446 0,17799100 Dunseith School 4,279,922 0,49165000 E Central Ctr Exc Childn 813,193 0,09341400 Edgeley School 1,438,781 0,16527800 Edghely School 2,039,080 0,23423700 Eight Mile School 2,039,080 0,23423700 Eight Mile School 1,319,550 0,5158200 Ellendale School 1,781,800 0,20468200 Emerado Elementary School 1,818,800 0,20468200 Emerado Elementary School 960,293 0,11031200 Fairmount School 960,293 0,11031200 Fairmount School 962,204,540 10,59187400 Fessenden-Bowdon School 1,222,586 <td></td> <td>5,537,986</td> <td>0.63616900%</td>		5,537,986	0.63616900%
Central Valley School 1,394,830 0.18022900 Dakota Prairie School 2,468,385 0.28355200 Devils Lake School 12,489,610 1.43472700 Dickinson School 26,743,051 3.07207200 Divide School 617,316 0.7091300 Drake School 617,316 0.07091300 Dray School 1,549,446 0.17799100 Dunseith School 4,279,922 0.49165000 E Central Cit Exc Childn 813,193 0.09341400 Edgeley School 1,438,781 0.16527800 Edmore School 2,039,080 0.23423700 Eight Mile School 2,039,080 0.23423700 Elgin-New Leipzig School 1,319,550 0.15158200 Elgin-New Leipzig School 1,781,800 0.20468200 Enderlin Area School District 2,417,989 0.27776300 Fairmourt School 960,293		0.005.044	0.00000000%
Dakota Prairie School 2,468,385 0.28355200 Devils Lake School 12,489,610 1.43472700 Dickinson School 26,743,051 3.07207200 Divide School 3,132,897 0.35988700 Drake School 617,316 0.07091300 Drake School 1,549,446 0.17799100 Dunseith School 4,279,922 0.49165000 E Central Ctr Exc Childn 813,193 0.09341400 Edgeley School 1,438,781 0.185277 Eighr Mev Leipzig School 1,319,550 0.1515800 Eighr New Leipzig School 1,319,550 0.1515800 Ellendale School 1,781,800 0.20468200 Emerado Elementary School 856,328 0.09837000 Emerado Elementary School 856,328 0.09837000 Fairmount School 960,293 0.11031200 Fairmount School 960,293 0.11031200 Fargo Public Schools 92,204,540 10.59187400 Fessenden-Bowdon School 1,272,085 0.14612900 Flasher School 1,272,085 <td></td> <td></td> <td></td>			
Devis Lake School 12,489,610 1.43472700 Dickinson School 26,743,051 3.07207200 Dickinson School 3,132,897 0.35987300 Dray ton School 617,316 0.07091300 Dray ton School 1,549,446 0.17799100 Dray ton School 4,279,922 0.4916500 E Central Ctr Exc Childn 813,193 0.09341400 Edgeley School 1,438,781 0.16527800 Edgeley School 278,577 0.0320010 Edgeley School 278,577 0.0320010 Edgeley School 278,577 0.0320010 Elgin Mile School 2,78,577 0.0320010 Elgin Mile School 1,319,550 0.15158200 Elgin-New Leipzig School 1,319,550 0.15158200 Ellendale School 1,781,800 0.20468200 Enderado Elementary School 856,328 0.09837000 Enderlin Area School District 2,417,989 0.27776300 Enderlin Area School District 2,417,989 0.27776300 Enderlin Area School District 2,417,989 0.27776300 Enderlin Area School School 1,232,452 0.14617600 Fessenden-Bowdon School 1,232,452 0.14617600 Finley-Sharon School 1,232,452 0.14617600 Finley-Sharon School 1,232,452 0.14617600 Flasher School 2,259,653 0.25957500 Ford Ville Lankin School 641,886 0.07373600 Cardino School 1,47,787 0.01697700 Fort Totten School 2,238,566 0.25715200 Garrison School 2,535,813 0.29129800 Glenburn School 3,70,757 0.06169400 Glenburn School 1,096,635 0.12620400 Glenburn School 1,765,989 0.2028600 Goodrich School 1,483,139 0.10130100 Grafton School 1,483,139 0.10130100 Grafton School 1,483,139 0.10130100 Halliday School 1,483,139 0.101301800 Halliday School 1,693,639 0.19455500 Halliday School 1,693,639 0.19455500 Halliday School 1,294,585 0.1487300 0.13501800 Halliday School 1,294,585 0.1487300 0.13683000 Halliday School 1,294,585 0.1487300 0.148731300 0.1500000000 0.15000000000	•		
Dickinson School 26,743,051 3,07207200 Divide School 3,132,897 0,35988700 Drake School 617,316 0,07091300 Drayton School 1,549,446 0,17799100 Durseith School 4,279,922 0,49165000 E Central Ctr Exc Childn 813,193 0,09341400 Edgeley School 1,438,781 0,16527800 Eight Mile School 2,039,080 0,23423700 Eight Mile School 1,319,550 0,15158200 Elgin-New Leipzig School 1,381,800 0,20468200 Emerado Elementary School 856,328 0,09837000 Enderlin Area School District 2,417,989 0,27776300 Fairmount School 960,293 0,11031200 Fargo Public Schools 92,204,540 10,59187400 Fessenden-Bowdon School 1,232,452 0,414157600 Finley-Sharon School 1,272,085 0,14612900 Flasher School 1,272,085 0,14612900 Ford Yales School 644,886 0,07373600 Ford Takensom Elem School		, ,	1.43472700%
Drake School 617,316 0.07091300 Drayton School 1,549,446 0.17799100 Dunseith School 4,279,922 0.49165000 E Central Ctr Exc Childn 813,193 0.09341400 Edgeley School 1,438,781 0.16527800 Edmore School 2,039,080 0.23423700 Eight Mile School 1,319,550 0.15158200 Ellendale School 1,781,800 0.20468200 Ellendale School 1,781,800 0.20468200 Enderlin Area School District 2,417,989 0.27776300 Fairmount School 960,293 0.11031200 Fairmount School 960,293 0.11031200 Fessenden-Bowdon School 1,232,452 0.14157600 Finley-Sharon School 1,232,452 0.14157600 Finley-Sharon School 1,272,085 0.25957500 Ford Ville Lankin School 641,886 0.07373600 Fort Totten School 2,238,566 0.25715200 Fort Totten School 537,057 0.0169700 Garrison School 1,986,635			3.07207200%
Drayton School 1,549,446 0.17799100 Dunseith School 4,279,922 0.49165000 E Central Citr Exc Childn 813,193 0.09341400 Edgeley School 1,438,781 0.16527800 Edmore School 278,577 0.03200100 Eight Mile School 1,319,550 0.15158200 Elgin-New Leipzig School 1,319,550 0.15158200 Ellendale School 1,781,800 0.20488200 Emerado Elementary School 856,328 0.09837000 Enderlin Area School District 2,417,989 0.27776300 Fairmount School 960,293 0.11031200 Fargo Public Schools 92,204,540 10.59187400 Fessenden-Bowdon School 1,272,085 0.1457600 Finley-Sharon School 1,272,085 0.1457600 Finley-Sharon School 2,259,653 0.25957500 Fort Totten School 2,238,566 0.25715200 Fort Totten School 537,057 0.06169400 Garkle-Streeter Pub Sch 1,001,230 0.11501500 Garrison School			0.35988700%
Dunseith School 4,279,922 0.49165000 E Central Ctr Exc Childn 813,193 0.09341400 Edgeley School 1,438,781 0.16527800 Edmore School 278,577 0.03200100 Eight Mile School 1,319,550 0.15158200 Eighn-New Leipzig School 1,781,800 0.20468200 Ellendale School 1,781,800 0.020468200 Emerado Elementary School 856,328 0.09837000 Enderlin Area School District 2,417,989 0.27776300 Fairmount School 960,293 0.11031200 Fargo Public Schools 92,204,540 10.59187400 Fessenden-Bowdon School 1,232,452 0.14157600 Finley-Sharon School 1,272,085 0.14612900 Finley-Sharon School 1,272,085 0.14612900 Fordville Lankin School 641,886 0.07373600 Fort Totlen School 2,238,566 0.25715200 Fort Totlen School 147,787 0.01697700 Fort Totlen School 537,057 0.06189400 Garkie-Streeter Pub Sch </td <td></td> <td>617,316</td> <td>0.07091300%</td>		617,316	0.07091300%
E Central Ctr Exc Childn	,		0.17799100%
Edgeley School 1,438,781 0.16527800 Edmore School 278,577 0.032001000 278,577 0.032001000 2,039,080 0.23423700 Elgin-New Leipzig School 1,319,550 0.15158200 1,781,800 0.20468200 Emerado Elementary School 856,328 0.09837000 Enderlin Area School District 2,417,989 0.27776300 Fairmount School 960,293 0.11031200 Fargo Public Schools 92,204,540 10.59187400 1,232,452 0.14157600 1,232,452 0.14157600 1,232,452 0.14157600 1,272,085 0.14612900 1,272,085 0.14612900 1,272,085 0.25957500 0.25957500			
Edmore School 278,577 0.03200100 Eight Mile School 2,039,080 0.23423700 Elgin-New Leipzig School 1,319,550 0.15158200 Ellendale School 1,781,800 0.20468200 Emerado Elementary School 856,328 0.09837000 Enderlin Area School District 2,417,989 0.27776300 Fairmount School 960,293 0.11031200 Fargo Public Schools 92,204,540 10.59187400 Fessenden-Bowdon School 1,232,452 0.14157600 Finley-Sharon School 1,272,085 0.14612900 Flasher School 2,259,653 0.25975500 Ford Ransom Elem School 147,787 0.01697700 Fort Totten School 2,238,566 0.25715200 Fort Yates School 537,057 0.06169400 Garrison School 2,535,813 0.29129800 Gerlullin School 1,765,989 0.2028660 Gerlullin School 1,765,989 0.2028600 Gerlullin School 1,765,989 0.2028600 Grafton School District <td< td=""><td></td><td>,</td><td></td></td<>		,	
Eight Mile School 2,039,080 0.23423700 Elgin-New Leipzig School 1,319,550 0.15158200 Ellendale School 1,781,800 0.20468200 Emerado Elementary School 856,328 0.09837000 Enderlin Area School District 2,417,989 0.27776300 Fairmount School 960,293 0.11031200 Fargo Public Schools 92,204,540 10.59187400 Fessenden-Bowdon School 1,232,452 0.14157600 Finley-Sharon School 1,272,085 0.14612900 Flasher School 2,259,653 0.25957500 Ford Valle Lankin School 641,886 0.07373600 Fort Totten School 2,238,566 0.25715200 Fort Totten School 2,238,566 0.25715200 Gackle-Streeter Pub Sch 1,001,230 0.11501500 Garrison School 2,535,813 0.29129800 Glen Ullin School 1,765,989 0.20286600 Goodrich School 1,765,989 0.20286600 Goodrich School - 0.0000000 Grafton School District			0.03200100%
Egin-New Leipzig School 1,319,550 0.15158200 Ellendale School 1,781,800 0.20468200 Emerado Elementary School 856,328 0.09837000 Enderlin Area School District 2,417,989 0.27776300 Fairmount School 960,293 0.11031200 Fargo Public Schools 92,204,540 10.59187400 Fessenden-Bowdon School 1,232,452 0.14157600 Finley-Sharon School 1,272,085 0.14612900 Flasher School 2,259,653 0.259575500 Ford Ville Lankin School 641,886 0.07373600 Fort Tansom Elem School 147,787 0.01697700 Fort Totten School 2,238,566 0.25715200 Fort Totten School 537,057 0.06169400 Gackle-Streeter Pub Sch 1,001,230 0.11501500 Garrison School 1,598,635 0.1262400 Glenbum School 1,698,635 0.1262400 Glenbum School 1,698,635 0.1262400 Glenbum School - 0.00000000 Grafton School District			0.23423700%
Emerado Elementary School 856,328 0.09837000 Enderlin Area School District 2,417,989 0.27776300 Fairmount School 960,293 0.11031200 Fargo Public Schools 92,204,540 10.59187400 Fessenden-Bowdon School 1,232,452 0.14157600 Finley-Sharon School 1,272,085 0.14612900 Flasher School 2,259,653 0.25957500 Ford Ville Lankin School 641,886 0.07373600 Fort Ransom Elem School 147,787 0.01697700 Fort Totten School 2,238,566 0.25715200 Fort Yates School 537,057 0.06169400 Garkie-Streeter Pub Sch 1,001,230 0.11501500 Garkies School 1,098,635 0.12620400 Glen Ullin School 1,765,989 0.20286600 Godrich School 1,765,989 0.20286600 Godrich School - 0.00000000 Grafton School District 4,525,655 0.51987900 Gradton School District 4,525,655 0.51987900 Great North West Cooperati			0.15158200%
Enderlin Area School District	Ellendale School	1,781,800	0.20468200%
Fairmount School 960,293 0.11031200 Fargo Public Schools 92,204,540 10.59187400 Fessenden-Bowdon School 1,232,452 0.14157600 Finley-Sharon School 1,272,085 0.14612900 Flasher School 2,259,653 0.25957500 Fordville Lankin School 641,886 0.07373600 Fort Ransom Elem School 147,787 0.1697700 Fort Totten School 2,238,566 0.25715200 Fort Tytes School 537,057 0.06169400 Gackle-Streeter Pub Sch 1,001,230 0.11501500 Garrison School 1,598,635 0.12620400 Glen Ullin School 1,765,989 0.20286600 Goodrich School - 0.00000000 Grafton School District 4,525,655 0.51987900 Grad Forks School 61,917,327 7.11267000 Great North West Cooperative 79,920 0.00918100 Grenora School 1,483,139 0.17037400 Griggs County Central Sch 1,598,964 0.18367900 Gst Educational Services			0.09837000%
Fargo Public Schools 92,204,540 10.59187400 Fessenden-Bowdon School 1,232,452 0.14157600 Finley-Sharon School 1,272,085 0.14612900 Flasher School 2,259,653 0.25957500 Fordville Lankin School 641,886 0.07373600 Fort Ransom Elem School 147,787 0.01697700 Fort Totten School 2,238,566 0.25715200 Fort Yates School 537,057 0.06169400 Gackle-Streeter Pub Sch 1,001,230 0.11501500 Garrison School 2,535,813 0.29129800 Glen Ullin School 1,098,635 0.12620400 Glen Ullin School 1,765,989 0.20286600 Goodrich School - 0.00000000 Grafton School District 4,525,655 0.51987900 Grand Forks School 61,917,327 7.11267000 Great North West Cooperative 79,920 0.00918100 Grenora School 1,598,964 0.18367900 Gst Educational Services 2,011,064 0.23101800 Halliday School			0.27776300%
Fessenden-Bowdon School 1,232,452 0.14157600 Finley-Sharon School 1,272,085 0.14612900 Flasher School 2,259,653 0.25957500 Fordville Lankin School 641,886 0.07373500 Fort Ransom Elem School 147,787 0.01697700 Fort Totten School 2,238,566 0.25715200 Fort Yates School 537,057 0.06169400 Gackle-Streeter Pub Sch 1,001,230 0.11501500 Garrison School 2,535,813 0.29129800 Glen Ullin School 1,098,635 0.12620400 Glenburn School 1,765,989 0.20286600 Goodrich School - 0.0000000 Grafton School District 4,525,655 0.51987900 Grand Forks School 61,917,327 7.11267000 Great North West Cooperative 79,920 0.00918100 Grenora School 1,483,139 0.17037400 Griggs County Central Sch 1,598,964 0.1836790 Gst Educational Services 2,011,064 0.23101800 Halliday School <			
Finley-Sharon School 1,272,085 0.14612900 Flasher School 2,259,653 0.25957500 Ford Ville Lankin School 641,886 0.07373600 Fort Ransom Elem School 147,787 0.01697700 Fort Totten School 2,238,566 0.25715200 Fort Yates School 537,057 0.06169400 Garkie-Streeter Pub Sch 1,001,230 0.11501500 Garrison School 2,535,813 0.29129800 Glen Ullin School 1,098,635 0.12620400 Glenburn School 1,765,989 0.20286600 Godrich School - 0.00000000 Grafton School District 4,525,655 0.51987900 Grand Forks School 61,917,327 7.11267000 Great North West Cooperative 79,920 0.00918100 Grepora School 1,483,139 0.17037400 Grepora School 1,483,139 0.17037400 Griggs County Central Sch 1,598,964 0.1836790 Gst Educational Services 2,011,064 0.23101800 Halliday School 1,693			
Flasher School 2,259,653 0.25957500 Ford Ville Lankin School 641,886 0.07373600 Fort Ransom Elem School 147,787 0.01697700 Fort Totten School 2,238,566 0.25715200 Fort Yates School 537,057 0.06169400 Gackle-Streeter Pub Sch 1,001,230 0.11501500 Garrison School 2,535,813 0.29129800 Glen Ullin School 1,098,635 0.12620400 Glenburn School 1,765,989 0.20286600 Goodrich School - 0.00000000 Grafton School District 4,525,655 0.51987900 Grand Forks School 61,917,327 7.11267000 Great North West Cooperative 79,920 0.00918100 Grenora School 1,483,139 0.17037400 Griggs County Central Sch 1,598,964 0.18367900 Gst Educational Services 2,011,064 0.23101800 Halliday School 1,693,639 0.1945500 Harvey School 2,212,759 0.25418800 Hatton Eielson Psd 1,467,3			0.14612900%
Fort Ransom Elem School 147,787 0.01697700 Fort Totten School 2,238,566 0.25715200 Fort Yates School 537,057 0.06169400 Gackle-Streeter Pub Sch 1,001,230 0.11501500 Garrison School 2,535,813 0.29129800 Glen Ullin School 1,098,635 0.12620400 Glenburn School - 0.00000000 Grafton School - 0.00000000 Grafton School District 4,525,655 0.51987900 Grand Forks School 61,917,327 7.11267000 Great North West Cooperative 79,920 0.00918100 Griggs County Central Sch 1,588,964 0.1836790 Gst Educational Services 2,011,064 0.23101800 Halliday School - 0.0000000 Harkinson School 1,693,639 0.1945500 Harvey School 2,212,759 0.2541880 Hazelton - Moffit School 1,195,534 0.13733500 Hazen School 1,294,585 0.14871400 Hebron School 1,630,604 0.1	•		0.25957500%
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Fort Yates School 537,057 0.06169400 Gackle-Streeter Pub Sch 1,001,230 0.11501500 Garrison School 2,535,813 0.29129800 Glen Ullin School 1,098,635 0.12620400 Glenburn School 1,765,989 0.20286600 Goodrich School - 0.00000000 Grafton School District 4,525,655 0.51987900 Grand Forks School 61,917,327 7.11267000 Great North West Cooperative 79,920 0.00918100 Grenora School 1,483,139 0.17037400 Griggs County Central Sch 1,598,964 0.18367900 Gst Educational Services 2,011,064 0.23101800 Halliday School - 0.00000000 Harvey School 2,212,759 0.25418800 Harvey School 2,212,759 0.25418800 Hazelton - Moffit School 1,195,534 0.13733500 Hazelton - Moffit School 1,195,534 0.13733500 Hebron School 1,294,585 0.14871400 Hebtron School 1,630,604		147,787	0.01697700%
Gackle-Streeter Pub Sch 1,001,230 0.11501500 Garrison School 2,535,813 0.29129800 Glen Ullin School 1,098,635 0.12620400 Glenburn School 1,765,989 0.20286600 Goodrich School - 0.00000000 Grafton School District 4,525,655 0.51987900 Grand Forks School 61,917,327 7.11267000 Great North West Cooperative 79,920 0.00918100 Grenora School 1,483,139 0.17037400 Griggs County Central Sch 1,598,964 0.18367900 Gst Educational Services 2,011,064 0.23101800 Halliday School - 0.00000000 Harkinson School 1,693,639 0.1945500 Harvey School 2,212,759 0.25418800 Hatton Eielson Psd 1,467,355 0.16856000 Hazelton - Moffit School 1,195,534 0.13733500 Hazelton School 1,294,585 0.14871400 Hettinger School 1,630,604 0.18731300 Hebron School 1,630,604			0.25715200%
Garrison School 2,535,813 0.29129800 Glen Ullin School 1,098,635 0.12620400 Glenburn School 1,765,989 0.20286600 Goodrich School - 0.00000000 Grafton School District 4,525,655 0.51987900 Grand Forks School 61,917,327 7.11267000 Great North West Cooperative 79,920 0.00918100 Gregora School 1,483,139 0.17037400 Griggs County Central Sch 1,598,964 0.18367900 Gst Educational Services 2,011,064 0.23101800 Halliday School - 0.00000000 Harkinson School 1,693,639 0.19455500 Harvey School 2,212,759 0.25418800 Hatton Eielson Psd 1,467,355 0.16856000 Hazen School 1,195,534 0.13733500 Hazen School 1,294,585 0.14871400 Hebron School 1,294,585 0.14871400 Hebron School 1,630,604 0.18731300 Hillsboro School 1,630,604 0.18731300			
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Glenburn School 1,765,989 0.20286600 Goodrich School - 0.00000000 Grafton School District 4,525,655 0.51987900 Grand Forks School 61,917,327 7.11267000 Great North West Cooperative 79,920 0.00918100 Grepora School 1,483,139 0.17037400 Griggs County Central Sch 1,598,964 0.1836790 Gst Educational Services 2,011,064 0.23101800 Halliday School - 0.00000000 Hankinson School 1,693,639 0.19455500 Harvey School 2,212,759 0.2541880 Hazelton - Moffit School 1,467,355 0.16856000 Hazelton - Moffit School 1,195,534 0.13733500 Hebron School 1,294,585 0.14871400 Hebring School 1,630,604 0.18731300 Hope School - 0.0000000 Hope School - 0.0000000 Hope-Page Public School District 1,741,283 0.20002800			
Goodrich School - 0.00000000 Grafton School - 0.00000000 Grafton School District 4,525,655 0.51987900 Grand Forks School 61,917,327 7.11267000 Great North West Cooperative 79,920 0.00918100 Grenora School 1,483,139 0.17037400 Griggs County Central Sch 1,598,964 0.18367900 Gst Educational Services 2,011,064 0.23101800 Halliday School - 0.00000000 Hankinson School 1,693,639 0.19455500 Harvey School 2,212,759 0.25418800 Hatton Eielson Psd 1,467,355 0.16856000 Hazelton - Moffit School 1,195,534 0.13733500 Hazen School 1,294,585 0.14871400 Hettinger School 1,630,604 0.18731300 Hettinger School 1,630,604 0.18731300 Hope School - 0.00000000 Hope School - 0.00000000 Hope-Page Public School District 1,741,283 0.20002800			0.20286600%
Grafton School District 4,525,655 0.51987900 Grand Forks School 61,917,327 7.11267000 Great North West Cooperative 79,920 0.00918100 Grenora School 1,483,139 0.17037400 Griggs County Central Sch 1,598,964 0.18367900 Gst Educational Services 2,011,064 0.23101800 Halliday School - 0.0000000 Harvey School 1,693,639 0.19455500 Harvey School 2,212,759 0.25418800 Hatton Eielson Psd 1,467,355 0.16856000 Hazelton - Moffit School 1,195,534 0.13733500 Hazen School 3,170,745 0.36423500 Hebron School 1,294,585 0.14871400 Hettinger School 1,630,604 0.18731300 Hillsboro School 3,122,901 0.35873900 Hope School - 0.00000000 Hope-Page Public School District 1,741,283 0.20002800		-,,	0.00000000%
Grand Forks School 61,917,327 7.11267000 Great North West Cooperative 79,920 0.00918100 Grenora School 1,483,139 0.17037400 Griggs County Central Sch 1,598,964 0.18367900 Gst Educational Services 2,011,064 0.23101800 Halliday School - 0.00000000 Harvey School 1,693,639 0.19455500 Hatvory School 2,212,759 0.25418800 Hatton Eielson Psd 1,467,355 0.16856000 Hazelton - Moffit School 1,195,534 0.137333500 Hazen School 3,170,745 0.36423500 Hebron School 1,294,585 0.14871400 Hettinger School 1,630,604 0.18731300 Hillsboro School 3,122,901 0.35873900 Hope School - 0.00000000 Hope-Page Public School District 1,741,283 0.20002800			0.00000000%
Great North West Cooperative 79,920 0.00918100 Grenora School 1,483,139 0.17037400 Griggs County Central Sch 1,598,964 0.18367900 Gst Educational Services 2,011,064 0.23101800 Halliday School - 0.00000000 Hankinson School 1,693,639 0.19455500 Harvey School 2,212,759 0.25418800 Hazelton - Moffit School 1,467,355 0.16856000 Hazelton - Moffit School 1,195,534 0.13733500 Hazen School 1,294,585 0.14871400 Hettinger School 1,630,604 0.18731300 Hettinger School 1,630,604 0.18731300 Hope School - 0.00000000 Hope School - 0.00000000 Hope-Page Public School District 1,741,283 0.20002800			0.51987900%
Grenora School 1,483,139 0.17037400 Griggs County Central Sch 1,598,964 0.18367900 Gst Educational Services 2,011,064 0.23101800 Halliday School - 0.00000000 Harkinson School 1,693,639 0.19455500 Hartvey School 2,212,759 0.25418800 Hazelton - Moffit School 1,467,355 0.16856000 Hazelton - Moffit School 1,195,534 0.13733500 Hazen School 1,294,585 0.14871400 Hettinger School 1,630,604 0.18731300 Hettinger School 3,122,901 0.35873900 Hope School - 0.00000000 Hope-Page Public School District 1,741,283 0.20002800			7.11267000%
Griggs County Central Sch 1,598,964 0.18367900 Gst Educational Services 2,011,064 0.23101800 Halliday School - 0.00000000 Harkinson School 1,693,639 0.19455500 Harvey School 2,212,759 0.25418800 Hazelton - Moffit School 1,467,355 0.16856000 Hazeln School 1,195,534 0.13733500 Hebron School 1,294,585 0.14871400 Hettinger School 1,630,604 0.18731300 Hope School - 0.00000000 Hope School - 0.00000000 Hope-Page Public School District 1,741,283 0.20002800			
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Halliday School - 0.00000000 Hankinson School 1,693,639 0.19455500 Harvey School 2,212,759 0.2541880 Hatton Eielson Psd 1,467,355 0.16856000 Hazelton - Moffit School 1,195,534 0.13733500 Hazen School 3,170,745 0.36423500 Hebrion School 1,294,585 0.14871400 Heitliger School 1,630,604 0.18731300 Hillsboro School 3,122,901 0.35873900 Hope School - 0.00000000 Hope-Page Public School District 1,741,283 0.20002800		, ,	
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Harvey School 2,212,759 0.25418800 Hatton Eielson Psd 1,467,355 0.16856000 Hazelton - Moffit School 1,195,534 0.13733500 Hazen School 3,170,745 0.36423500 Hebron School 1,294,585 0.14871400 Hettinger School 1,630,604 0.18731300 Hillsboro School 3,122,901 0.35873900 Hope School - 0.00000000 Hope-Page Public School District 1,741,283 0.20002800	· ·	1,693,639	0.19455500%
Hazelton - Moffit School 1,195,534 0.13733500 Hazen School 3,170,745 0.36423500 Hebron School 1,294,585 0.14871400 Hettinger School 1,630,604 0.18731300 Hillsboro School 3,122,901 0.35873900 Hope School - 0.00000000 Hope-Page Public School District 1,741,283 0.20002800			0.25418800%
Hazen School 3,170,745 0.36423500 Hebrion School 1,294,585 0.14871400 Hettinger School 1,630,604 0.18731300 Hillsboro School 3,122,901 0.35873900 Hope School - 0.00000000 Hope-Page Public School District 1,741,283 0.20002800			0.16856000%
Hebron School 1,294,585 0.148/14/00 Hettinger School 1,630,604 0.18731300 Hillsboro School 3,122,901 0.35873900 Hope School - 0.00000000 Hope-Page Public School District 1,741,283 0.20002800			0.13733500%
Hettinger School 1,630,604 0.18731300 Hillsboro School 3,122,901 0.35873900 Hope School - 0.0000000 Hope-Page Public School District 1,741,283 0.20002800	Hazen School	3,170,745	
Hillsboro School 3,122,901 0.35873900 Hope School - 0.0000000 Hope-Page Public School District 1,741,283 0.20002800			
Hope School - 0.00000000 Hope-Page Public School District 1,741,283 0.20002800	•	, ,	
Hope-Page Public School District 1,741,283 0.20002800			0.00000000%
· · · · · · · · · · · · · · · · · · ·	Hope-Page Public School District	1,741,283	0.20002800%
Horse Creek Elem. School 64,023 0.00735500	Horse Creek Elem. School		0.00735500%



Schedule of Employer Allocations as of June 30, 2025

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
James River Multidistrict Spec Ed Unit	\$ 1,216,230	0.13971300%
Jamestown School	14,545,481	1.67089300%
Kenmare School	1,588,163	0.18243800%
Kensal School	279,257	0.03207900%
Kidder County School District	2,306,025	0.26490200%
Killdeer School Kindred School	3,452,824 5,200,731	0.39663900% 0.59742700%
Kulm School	1,069,425	0.12284900%
Lake Region Spec Ed	2,008,918	0.23077200%
Lakota School	1,125,891	0.12933500%
Lamoure School	1,792,804	0.20594600%
Langdon Area School	2,745,002	0.31532800%
Larimore School	2,245,794	0.25798300%
Leeds School Lewis And Clark School	952,617	0.10943100%
Lidgerwood School	2,809,867	0.32278000% 0.14935300%
Linton School	1,300,150 1,555,567	0.17869400%
Lisbon School	4,521,885	0.51944600%
Litchville-Marion School	1,080,817	0.12415700%
Little Heart Elem. School	189,161	0.02173000%
Logan County	-	0.00000000%
Lone Tree Elem. School	319,330	0.03668300%
Lonetree Spec Ed Unit	-	0.00000000%
Maddock School	817,529	0.09391300%
Mandan Public Schools	28,644,821	3.29053600% 0.23169300%
Manning Elem School	2,016,938 154,260	0.23169300%
Manyel Elem. School	1,001,722	0.11507100%
Maple Valley School	1,757,941	0.20194100%
Mapleton Elementary School	1,780,412	0.20452200%
Marmarth Elem. School	143,843	0.01652400%
Max School	1,213,768	0.13943000%
May-Port C-G School	3,204,505	0.36811300%
Mcclusky-Goodrich Public School District 29	1,066,703	0.12253600%
Mckenzie County Mckenzie County School	83,902	0.00963800% 1.35680900%
Medina School	11,811,313 1,344,718	0.15447300%
Menoken Elem School	257,777	0.02961200%
Midkota	1,218,819	0.14001000%
Midway School	1,551,320	0.17820600%
Milnor School	1,744,931	0.20044700%
Minnewaukan School	2,358,710	0.27095400%
Minot School	54,695,945	6.28312400%
Minto School Mohall Lansford Sherwood	1,596,672 1,996,630	0.18341600% 0.22936000%
Montpelier School	929,388	0.10676200%
Morton-Sioux Special Education Unit	610,300	0.07010700%
Mott-Regent School	1,459,314	0.16763700%
Mt Pleasant School	2,201,349	0.25287700%
Munich School	1,185,006	0.13612600%
N Central Area Career And Tech Center	-	0.00000000%
Napoleon School	1,542,413	0.17718300%
Naughton Rural School	175,269	0.02013400%
Nd Center For Distance Education Nd Dept Of Public Instruction	3,587,461 750,390	0.41210500% 0.08620000%
Nd School For Blind	865,930	0.09947300%
Nd School For Deaf	1,210,453	0.13904900%
		0.00000000%
Nd United Nd Youth Correctional Cnt	221,247	0.02541500%
Nedrose School	5,055,778	0.58077600%
Nelson County	-	0.00000000%
Nesson School	2,855,319	0.32800100%
Nelson County Nesson School New England School	1,440,219	0.16544300%
New Rockford Sheyenne School New Salem-Almont	1,750,264	0.20106200% 0.26379400%
	2,296,382 7,206,774	0.82786900%
New Town School Newburg United District	960,409	0.11032600%
North Border School	2,572,111	0.29546800%
North Central Education Cooperative	303,966	0.03491800%
North Sargent School	1,514,223	0.17394400%
North Star	1,885,302	0.21657200%
		0.13963500%
North Valley Area Career	1,215,552	
North Valley Area Career Northern Cass School Dist Northern Plains Spec Ed	4,287,908	0.49256800%



Schedule of Employer Allocations as of June 30, 2025

		Employer's
		Proportionate
Employer Name	Covered Payroll	Share Allocation
Northwood School	\$ 2,400,973	0.27580900%
Oakes School Oberon Elem School	2,523,281 650,200	0.28985800% 0.07469100%
Oliver - Mercer Spec Ed	1,024,700	0.11771100%
Page School	,02 .,7 00	0.00000000%
Park River Area School District	2,517,255	0.28916600%
Parshall School	1,677,616	0.19271400%
Peace Garden Spec Ed	786,161	0.09030900%
Pembina Spec Ed Coop Pingree - Buchanan School	1,012,965	0.00000000% 0.11636300%
Powers Lake School	1,463,658	0.16813600%
Richardton-Taylor	1,981,575	0.22763100%
Richland School	2,251,640	0.25865400%
Robinson School	4 050 004	0.00000000%
Rolette School Roosevelt School	1,352,221	0.15533500% 0.05188500%
Roughrider Area Career And Tech Center	451,669_ 351,496	0.04037800%
Roughrider Service Program	56,368	0.00647500%
Rugby School	4,074,479	0.46805000%
Rural Cass Spec Ed	2,525,447	0.29010700%
Sargent Central School	1,858,787	0.21352600%
Sawyer School Scranton School	1,079,012 1,305,560	0.12395000% 0.14997400%
Se Region Career And Tech	2,209,360	0.25379700%
Selfridge School	1,598,075	0.18357700%
Sheyenne Valley Area Voc	952,719	0.10944200%
Sheyenne Valley Spec Ed	1,789,282	0.20554100%
Slope County	49,512	0.00568800% 0.21076200%
Solen - Cannonball School Souris Valley Spec Ed	1,834,730 948,510	0.21076200%
South Cent. Prairie Sp Ed	570,708	0.06555900%
South East Education Cooperative	731,843	0.08407000%
South Heart School	2,558,816	0.29394100%
South Prairie School District	3,313,351	0.38061700%
South Valley Spec Ed	490,600	0.05635700%
Southwest Special Education Unit St. John's School	137,367 3,799,021	0.01578000% 0.43640800%
St. Thomas School	-	0.00000000%
Stanley School	4,222,033	0.48500000%
Starkweather School	590,935	0.06788300%
Sterling School	208,163	0.02391200%
Strasburg School District Surrey School	1,126,675 2,684,999	0.12942500% 0.30843600%
Sweet Briar Elem School	200,385	0.02301900%
Tgu School District	3,052,596	0.35066300%
Thompson School	3,457,977	0.39723100%
Tioga School	4,009,642	0.46060200%
Turtle Lake-Mercer School Twin Buttes Elem. School	1,379,888	0.15851300% 0.18099200%
Underwood School	1,575,571 1,539,362	0.17683200%
United School	3,989,058	0.45823800%
Upper Valley Spec Ed	2,718,840	0.31232300%
Valley - Edinburg School	1,549,931	0.17804600%
Valley City School	6,096,723	0.70035300%
Velva School	2,814,047	0.32326000% 0.86769300%
Wahpeton School Ward County	7,553,455_ 36,893	0.00423800%
Warwick School	1,856,911	0.21331000%
Washburn School	2,451,700	0.28163600%
West Fargo School	86,534,524	9.94053800%
West River Student Services	772,704	0.08876300%
Western Education Regional Cooperative Westhope School	445,270	0.05115000%
White Shield School	1,448,104 1,997,815	0.16634900% 0.22949600%
Williams Co School Dist #8	1,331,013	0.00000000%
Williston Basin School Dist #7	33,863,241	3.88999500%
Williston School	-	0.00000000%
Wilmac Special Education	3,753,279	0.43115300%
Wilton School	1,866,115	0.21436700%
Wing School Wishek School	706,297 1,601,081	0.08113500% 0.18392200%
Wyndmere School	1,791,146	0.20575600%
Yellowstone Elem. School	691,312	0.07941300%
Zeeland School	516,935	0.05938200%
Grand Totals:	\$ 870,521,530	100.0000000%





SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

				Di	scount Rate Sensitiv	vity		Schedule of Con	tributions			Pension Expense	
	Employer's		_		Current	,		Contributions In Relation to the	Contribution	Contributions as a Percentage of	Proportionate	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and	
Employer Name	Proportionate Share Allocation Net Po	ension Liability	Covered Payroll	1% Decrease (6.25%)	Discount Rate (7.25%)	1% Increase (8.25%)	Contribution	Statutory Required Contribution	Deficiency/ (Excess)	Covered Payroll	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)
Alexander School	0.25715800% \$	3,287,683	\$ 2,238,612 \$	4,841,710	\$ 3,287,683	\$ 2,001,908	\$ 285,418	\$ 285,418	\$ -	12.75%		\$ 135,673	\$ 299,550
Anamoose School	0.08074100%	1,032,248	702,872	1,520,172	1,032,248		89,614	89,614	-	12.75%	51,453	(64,818)	(13,365)
Apple Creek Elem School Ashley School	0.04582400% 0.12825300%	585,845 1,639,674	398,909 1,116,473	862,763 2,414,717	585,845 1,639,674	356,728 998,416	50,860 142,347	50,860 142,347		12.75% 12.75%	29,202 81,731	713 (23,128)	29,915 58,603
Bakken Area Skills Center	0.08942700%	1,143,296	778,485	1,683,710	1,143,296	696,166	99,254	99,254		12.75%	56,988	161,810	218,798
Barnes County North	0.19277500%	2,464,567	1,678,144	3,629,522	2,464,567	1,500,703	213,959	213,959	-	12.75%	122,848	(69,580)	53,268
Beach School Belcourt School	0.25631800% 1.33390500%	3,276,944 17,053,551	2,231,304 11,611,930	4,825,895 25,114,448	3,276,944 17,053,551	1,995,369 10,384,104	284,485 1,480,491	284,485 1,480,491		12.75% 12.75%	163,341 850,045	(92,125) 121,290	71,216 971,335
Belfield Public School	0.18011000%	2,302,649	1,567,900	3,391,069	2,302,649	1,402,110	199,903	199,903		12.75%	114,777	(91,751)	23,026
Beulah School Billings Co. School Dist.	0.48021600% 0.13166900%	6,139,409 1,683,346	4,180,382	9,041,393 2,479,033	6,139,409 1,683,346	3,738,357 1,025,009	532,988 146,138	532,988 146.138	-	12.75% 12.75%	306,023 83,907	(86,691) 12,918	219,332 96,825
Bismarck Public Schools	10.92766800%	1,683,346	1,146,210 95,127,745	2,479,033	139,706,758	85,069,054	12,128,533	12,128,533		12.75%	6,963,770	308,320	7,272,090
Blessed John Paul II Catholic Sch Network	0.00000000%	-	-		-	-		-		0.00%		-	-
Bottineau School Bowbells School	0.48784100% 0.08992500%	6,236,892 1,149,663	4,246,759 782,815	9,184,955 1,693,087	6,236,892 1,149,663	3,797,715 700,043	541,451 99,807	541,451 99,807	-	12.75% 12.75%	310,882 57,306	(130,298) (2,071)	180,584 55,235
Bowman School	0.38959500%	4,980,848	3,391,505	7,335,203	4,980,848	3,032,896	432,408	432,408		12.75%	248,273	(61,880)	186.393
Burke Central School	0.11518400%	1,472,591	1,002,701	2,168,657	1,472,591	896,677	127,842	127,842		12.75%	73,402	(71,731)	186,393 1,671
Burleigh County Spec. Ed. Carrington School	0.01601100% 0.38373400%	204,696 4,905,917	139,381 3,340,489	301,451 7,224,853	204,696 4,905,917	124,641 2,987,269	17,770 425,903	17,770 425,903	-	12.75% 12.75%	10,203 244,538	1,292 (87,275)	11,495 157,263
Cavalier School	0.22453900%	2,870,660	1,954,661	4,227,567	2,870,660	1,747,978	249,214	249,214		12.75%	143,090	(203,580)	(60,490)
Center Stanton School	0.18078500%	2,311,279	1,573,773	3,403,777	2,311,279	1,407,364	200,652	200,652		12.75%	115,207	(97,705)	17,502
Central Cass School Central Elementary School	0.63616900% 0.00000000%	8,133,218	5,537,986	11,977,640	8,133,218	4,952,410	706,079	706,079	-	12.75% 0.00%	405,405	180,896 (17,417)	586,301 (17,417)
Central Regional Education Association	0.26712000%	3,415,044	2,325,341	5,029,272	3,415,044	2,079,460	296,474	296,474	-	12.75%	170,225	490,678	660,903
Central Valley School	0.16022900%	2,048,477	1,394,830	3,016,754	2,048,477	1,247,341	177,837	177,837		12.75%	102,108	(55,896)	46,212
Dakota Prairie School Devils Lake School	0.28355200% 1.43472700%	3,625,122 18,342,528	2,468,385 12,489,610	5,338,650 27,012,701	3,625,122 18,342,528	2,207,379 11,168,977	314,712 1,592,392	314,712 1,592,392	-	12.75% 12.75%	180,696 914,295	(20,161) (120,712)	
Dickinson School	3.07207200%	39,275,463	26,743,051	57,840,246	39,275,463	23,915,282	3,409,669	3,409,669		12.75%	1,957,710	234,852	2,192,562
Divide School	0.35988700%	4,601,041	3,132,897	6,775,867	4,601,041	2,801,627	399,436	399,436		12.75%	229,342	(24,712)	204,630
Drake School Drayton School	0.07091300% 0.17799100%	906,600 2,275,558	617,316 1,549,446	1,335,133 3,351,173	906,600 2,275,558	552,039 1,385,614	78,706 197,551	78,706 197,551	-	12.75% 12.75%	45,190 113,427	3,830 (40,781)	49,020 72,646
Dunseith School	0.49165000%	6,285,589	4,279,922	9,256,670	6,285,589	3,827,367	545,678	545,678	-	12.75%	313,309	15,002	328,311
E Central Ctr Exc Childn	0.09341400%	1,194,268	813,193	1,758,777	1,194,268	727,204	103,679	103,679	-	12.75%	59,529	(42,620)	16,909
Earl Elem. School Edgeley School	0.00000000% 0.16527800%	2,113,027	1,438,781	3,111,815	2,113,027	1,286,646	183,441	183.441		0.00% 12.75%	105,325	(9,438) (31,038)	(9,438) 74,287
Edmore School	0.03200100%	409,123	278,577	602,507	409,123	249,119	35,518	35,518		12.75%	20,393	(145,097)	(124,704)
Eight Mile School	0.23423700% 0.15158200%	2,994,646 1,937,928	2,039,080 1,319,550	4,410,159 2,853,950	2,994,646 1,937,928	1,823,474 1,180,026	259,978	259,978 168,240	-	12.75% 12.75%	149,270 96,597	(31,673) (46,168)	117,597 50,429
Elgin-New Leipzig School Ellendale School	0.15158200%	2,616,794	1,319,550	2,853,950 3,853,704	1,937,928 2,616,794	1,180,026	168,240 227,175	227,175		12.75%	130,436	(54,550)	75,886
Emerado Elementary School	0.09837000%	1,257,629	856,328	1,852,087	1,257,629	765,785	109,180	109,180		12.75%	62,687	12,226	74,913
Enderlin Area School District	0.27776300%	3,551,112	2,417,989	5,229,656	3,551,112	2,162,313	308,287	308,287	-	12.75%	177,007	(37,842)	139,165
Fairmount School Fargo Public Schools	0.11031200% 10.59187400%	1,410,304 135,413,735	960,293 92,204,540	2,076,928 199,421,309	1,410,304 135,413,735	858,750 82,454,986	122,434 11,755,836	122,434 11,755,836		12.75% 12.75%	70,297 6,749,779	(75,527) 216,132	(5,230) 6,965,911
Fessenden-Bowdon School	0.14157600%	1,810,004	1,232,452	2,665,560	1,810,004	1,102,132	157,134	157,134		12.75%	90,221	(32,151)	58,070
Finley-Sharon School Flasher School	0.14612900% 0.25957500%	1,868,213 3,318,584	1,272,085 2,259,653	2,751,282 4,887,217	1,868,213 3,318,584	1,137,576 2,020,724	162,187 288,100	162,187 288,100	-	12.75% 12.75%	93,122 165,417	(3,548) 171,114	89,574 336,531
Fordville Lankin School	0.07373600%	942,691	2,259,653 641.886	1,388,284	942,691	574,016	81.839	81.839		12.75%	46,989	(22,440)	
Fort Ransom Elem School	0.01697700%	217,046	147,787	319,639	217,046	132,162	18,843	18,843		12.75%	10,819	(14,372)	(3,553)
Fort Totten School Fort Yates School	0.25715200% 0.06169400%	3,287,606 788,738	2,238,566 537,057	4,841,597 1,161,560	3,287,606 788,738	2,001,861 480,272	285,411 68.474	285,411 68.474	-	12.75% 12.75%	163,873 39,315	94,101 (180,504)	257,974 (141,189)
Gackle-Streeter Pub Sch	0.11501500%	1,470,430	1,001,230	2,165,475	1,470,430		127,654	127,654	-	12.75%	73,295	(7,551)	65,744
Garrison School	0.29129800%	3,724,152	2,535,813	5,484,490	3,724,152	2,267,679	323,309	323,309		12.75%	185,633	(99,511)	86,122
Glen Ullin School Glenburn School	0.12620400% 0.20286600%	1,613,478 2,593,577	1,098,635 1,765,989	2,376,139 3,819,513	1,613,478 2,593,577	982,465 1,579,259	140,073 225,159	140,073 225,159	-	12.75% 12.75%	80,425 129,278	(77,443) (99,239)	2,982 30,039
Goodrich School	0.00000000%	2,000,011	1,700,303	5,015,515	2,000,011	1,575,255	225,103	-	-	0.00%	123,210	(77,170)	(77,170)
Grafton School	0.00000000%									0.00%		(1,073,092)	(1,073,092)
Grafton School District Grand Forks School	0.51987900% 7.11267000%	6,646,488 90,933,222	4,525,655 61,917,327	9,788,159 133,915,671	6,646,488 90,933,222	4,047,123 55,370,286	577,010 7,894,297	577,010 7,894,297		12.75% 12.75%	331,298 4,532,623	873,181 395,994	1,204,479 4,928,617
Great North West Cooperative	0.00918100%	117,376	79,920	172,858	117,376	71,472	10,190	10,190	-	12.75%	5,851	(21,338)	(15,487)
Grenora School	0.17037400% 0.18367900%	2,178,177	1,483,139	3,207,761	2,178,177	1,326,317	189,097	189,097		12.75% 12.75%	108,573	(4,821)	103,752
Griggs County Central Sch Gst Educational Services	0.18367900% 0.23101800%	2,348,278 2,953,492	1,598,964 2,011,064	3,458,265 4,349,552	2,348,278 2,953,492	1,429,893 1,798,415	203,864 256,405	203,864 256,405		12.75% 12.75%	117,051 147,219	(108,222) (44,809)	8,829 102,410
Halliday School	0.00000000%	-	-	-	-	-	-	-	-	0.00%	-	(66,902)	(66,902)
Hankinson School	0.19455500%	2,487,324	1,693,639	3,663,036	2,487,324	1,514,560	215,935	215,935		12.75%	123,982	(55,399)	68,583
Harvey School Hatton Eielson Psd	0.25418800% 0.16856000%	3,249,713 2,154,986	2,212,759 1,467,355	4,785,792 3,173,608	3,249,713 2,154,986		282,121 187,083	282,121 187,083		12.75% 12.75%	161,984 107,417	(160,454) 4,423	1,530 111,840
Hazelton - Moffit School	0.13733500%	1,755,784	1,195,534	2,585,711	1,755,784	1,069,117	152,427	152,427	-	12.75%	87,518	31,434	118,952
Hazen School	0.36423500%	4,656,629	3,170,745	6,857,731	4,656,629	2,835,475	404,262	404,262		12.75% 12.75%	232,113	(149,084)	83,029
Hebron School Hettinger School	0.14871400% 0.18731300%	1,901,261 2,394,737	1,294,585 1,630,604	2,799,952 3,526,685	1,901,261 2,394,737	1,157,700 1,458,183	165,057 207,897	165,057 207,897		12.75% 12.75%	94,770 119,367	(48,551) (31,331)	46,219 88,036
Hillsboro School	0.35873900%	4,586,364	3,122,901	6,754,253	4,586,364	2,792,690	398,162	398,162	-	12.75%	228,610	(61,285)	167,325
Hope School Hope-Page Public School District	0.00000000% 0.20002800%	2,557,294	1,741,283	3,766,080	2,557,294	1,557,166	222,010	222,010		0.00% 12.75%	127,470	(182,321) 357,451	(182,321) 484,921
Hope-Page Public School District Horse Creek Elem. School	0.20002800%	2,557,294 94.031	1,741,283 64,023	3,766,080	2,557,294 94,031	1,557,166 57,257	222,010 8,163	222,010 8,163		12.75% 12.75%	127,470 4,687	357,451 2,861	484,921 7,548
James River Multidistrict Spec Ed Unit	0.13971300%	1,786,186	1,216,230	2,630,483	1,786,186	1,087,629	155,066	155,066		12.75%	89,034	(145,970)	(56,936)
Jamestown School	1.67089300%	21,361,835	14,545,481	31,459,179	21,361,835	13,007,467	1,854,511	1,854,511		12.75%	1,064,794	(485,291)	579,503



				Di	scount Rate Sensitiv	vity		Schedule of Con	tributions			Pension Expense	
			_	J.		y		Contributions In		Contributions as a		of Deferred Amounts from Changes in Proportion and Differences Between Employer	
Employer Name	Employer's Proportionate Share Allocation Net P	anaian Liability	Caused Barnell	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)	Statutory Required Contribution	Relation to the Statutory Required Contribution	Contribution Deficiency/ (Excess)	Percentage of Covered	Proportionate Share of Plan	Proportionate Share of	Total Employer
Employer Name	(1)	(2)	(3)	(4)	(7.25%)	(6)	(7)	(8)	(Excess) (9)	Payroll (10)	Pension Expense (11)	(12)	Pension Expense (13)
Kenmare School	0.18243800% \$	2,332,412	\$ 1,588,163 \$		\$ 2,332,412				¢ (5)	12.75%			
Kensal School	0.03207900%	410,120	279,257	603,976	410,120	249,727	35,604	35,604	Ψ - -	12.75%	20,443	(20,743)	(300)
Kidder County School District	0.26490200%	3,386,688	2,306,025	4,987,512	3,386,688		294,013	294,013	-	12.75%	168,812	(104,946)	63,866
Killdeer School	0.39663900% 0.59742700%	5,070,903 7,637,914	3,452,824	7,467,825	5,070,903 7,637,914	3,087,731	440,227 663,080	440,227 663.080		12.75% 12.75%	252,762 380,717	(47,831) 180,365	204,931 561,082
Kindred School Kulm School	0.12284900%	1,570,585	5,200,731 1,069,425	11,248,215 2,312,972	1,570,585	4,650,814 956,348	136,349	136,349		12.75%	78,287	(56,129)	22,158
Lake Region Spec Ed	0.23077200%	2,950,347	2,008,918	4,344,921	2,950,347	1,796,500	256,132	256,132	-	12.75%	147,062	(64,084)	82,978
Lakota School	0.12933500%	1,653,507	1,125,891	2,435,089	1,653,507	1,006,839	143,548	143,548		12.75%	82,420	(106,839)	(24,419)
Lamoure School Langdon Area School	0.20594600% 0.31532800%	2,632,954 4,031,368	1,792,804 2,745,002	3,877,503 5,936,921	2,632,954 4,031,368	1,603,236 2,454,746	228,578 349,980	228,578 349,980	-	12.75% 12.75%	131,241 200,946	(34,976) (48,050)	96,265 152,896
Larimore School	0.25798300%	3,298,231	2,245,794	4,857,243	3,298,231	2,008,331	286,333	286.333		12.75%	164,402	(127,379)	37,023
Leeds School	0.10943100%	1,399,041	952,617	2,060,341	1,399,041	851,892	121,457	121,457		12.75%	69,736	(86,638)	(16,902)
Lewis And Clark School	0.32278000% 0.14935300%	4,126,640 1,909,431	2,809,867 1,300,150	6,077,226 2,811,983	4,126,640 1,909,431	2,512,758 1.162.674	358,251 165.766	358,251 165,766	-	12.75% 12.75%	205,695 95,177	(119,222) (27,846)	86,473 67.331
Lidgerwood School Linton School	0.17869400%	2,284,546	1,555,567	3,364,408	2,284,546	1,391,086	198,331	198,331		12.75%	113,875	(27,846)	(4,572)
Lisbon School	0.51944600%	6,640,952	4,521,885	9,780,007	6,640,952	4,043,752	576,529	576,529	-	12.75%	331,022 79,120	(22,184)	308,838
Litchville-Marion School	0.12415700%	1,587,308	1,080,817	2,337,599	1,587,308	966,530	137,801	137,801		12.75%		14,508	93,628
Little Heart Elem. School Logan County	0.02173000% 0.00000000%	277,811	189,161	409,127	277,811	169,162	24,118	24,118	-	12.75% 0.00%	13,848	3,736 (1,113)	17,584 (1,113)
Lone Tree Elem. School	0.03668300%	468,980	319,330	690,659	468,980	285,568	40,714	40,714		12.75%	23,377	3.902	27.279
Lonetree Spec Ed Unit	0.00000000%	-	-	-	-	-				0.00%	-	(54,218)	(54,218)
Maddock School Mandan Public Schools	0.09391300%	1,200,648	817,529	1,768,172	1,200,648	731,088	104,233	104,233	-	12.75%	59,847	(72,575)	(12,728)
Mandare School	3.29053600% 0.23169300%	42,068,456 2,962,121	28,644,821 2,016,938	61,953,435 4,362,261	42,068,456 2,962,121	25,615,967 1,803,670	3,652,140 257,154	3,652,140 257,154		12.75% 12.75%	2,096,928 147,649	587,199 31,895	2,684,127 179,544
Manning Elem School	0.01772000%	226,545	154,260	333,628	226,545	137,946	19,667	19,667		12.75%	11,292	2,773	14,065
Manvel Elem. School	0.11507100%	1,471,146	1,001,722	2,166,530	1,471,146		127,716	127,716	-	12.75%	73,330	(18,075)	55,255
Maple Valley School Mapleton Elementary School	0.20194100% 0.20452200%	2,581,751 2,614,749	1,757,941 1,780,412	3,802,097 3,850,692	2,581,751 2,614,749	1,572,058 1,592,151	224,133 226,997	224,133 226,997	-	12.75% 12.75%	128,689 130,334	(81,226) 153,028	47,463 283,362
Marmarth Elem. School	0.01652400%	2,614,749	143.843	3,050,092	211,254	128.635	18,340	18.340		12.75%	10,530	(739)	9,791
Max School	0.13943000%	1,782,568	1,213,768	2,625,155	1,782,568	1,085,426	154,752	154,752	-	12.75%	88,853	(60,471)	28,382
May-Port C-G School	0.36811300%	4,706,208	3,204,505	6,930,745	4,706,208	2,865,664	408,566	408,566	-	12.75%	234,584	(69,956)	
Mcclusky-Goodrich Public School District 29 Mckenzie County	0.12253600% 0.00963800%	1,566,584 123,219	1,066,703 83,902	2,307,079 181,462	1,566,584 123,219	953,911 75,029	136,002 10,697	136,002 10,697	- -	12.75% 12.75%	78,087 6,142	71,041 5,386	149,128 11,528
Mckenzie County School	1.35680900%	17,346,371	11,811,313	25,545,680	17,346,371	10,562,405	1,505,912	1,505,912	-	12.75%	864,641	459,662	1,324,303
Medina School	0.15447300%	1,974,888	1,344,718	2,908,381	1,974,888	1,202,532	171,448	171,448	-	12.75%	98,440	(5,768)	
Menoken Elem School Midkota	0.02961200% 0.14001000%	378,580 1,789,983	257,777 1,218,819	557,528 2,636,075	378,580 1,789,983	230,522 1,089,941	32,866 155,396	32,866 155,396		12.75% 12.75%	18,871 89,223	1,422 (23,850)	20,293 65,373
Midway School	0.17820600%	2,278,307	1,551,320	3,355,220	2,278,307	1,387,287	197,789	197,789	-	12.75%	113,564	(22,639)	90,925
Milnor School	0.20044700%	2,562,651	1,744,931	3,773,969	2,562,651	1,560,428	222,475	222,475	-	12.75%	127,737	(27,438)	100,299
Minnewaukan School Minot School	0.27095400% 6.28312400%	3,464,061 80,327,741	2,358,710 54 695 945	5,101,458 118,297,175	3,464,061 80,327,741	2,109,306 48.912.486	300,730 6,973,590	300,730 6,973,590		12.75%	172,668 4 003 986	30,338	203,006 3,514,507
Minto School	0.18341600%	2,344,915	1,596,672	3,453,313	2,344,915		203,572	203,572		12.75%	116,884	(489,479) (5,543)	111,341
Mohall Lansford Sherwood	0.22936000%	2,932,295	1,996,630	4,318,336	2,932,295	1,785,508	254,565	254,565	-	12.75%	146,162	(146,599)	(437)
Montpelier School	0.10676200%	1,364,918	929,388	2,010,090	1,364,918	831,114	118,494	118,494		12.75%	68,035	(15,833)	52,202
Morton-Sioux Special Education Unit Mott-Regent School	0.07010700% 0.16763700%	896,296 2,143,186	610,300 1,459,314	1,319,958 3,156,230	896,296 2,143,186	545,765 1,305,010	77,811 186,059	77,811 186,059		12.75% 12.75%	44,676 106,828	133,422 (71,140)	178,098 35,688
Mt Pleasant School	0.25287700%	3,232,952	2,201,349	4,761,108	3,232,952	1,968,582	280,666	280,666	-	12.75%	161,148	31,371	192,519
Munich School	0.13612600%	1,740,328	1,185,006	2,562,948	1,740,328	1,059,706	151,085	151,085		12.75%	86,748	(23,806)	62,942
N Central Area Career And Tech Center Napoleon School	0.00000000% 0.17718300%	2,265,228	1,542,413	3,335,960	2,265,228	1,379,324	196,654	196,654	-	0.00% 12.75%	112,912	(103,468)	9,444
Naughton Rural School	0.02013400%	257,407	175,269	379,078	257,407	156,738	22,347	22,347	-	12.75%	12,831	10,560	23,391
Nd Center For Distance Education	0.41210500%	5,268,631	3,587,461	7,759,016	5,268,631	3,208,130	457,392	457,392		12.75%	262,618	412,410	675,028
Nd Dept Of Public Instruction Nd School For Blind	0.08620000% 0.09947300%	1,102,040 1,271,731	750,390 865,930	1,622,953 1,872,854	1,102,040 1,271,731	671,045 774,371	95,673 110,404	95,673 110,404	-	12.75% 12.75%	54,932 63,390	85,826 (10,201)	140,758 53,189
Nd School For Deaf	0.13904900%	1,777,697	1,210,453	2,617,982	1,777,697	1,082,460	154,329	154,329		12.75%	88,610	3,318	91,928
Nd United	0.00000000%	-		-		-		-		0.00%	-	(87,045)	(87,045)
Nd Youth Correctional Cnt Nedrose School	0.02541500% 0.58077600%	324,923 7,425,036	221,247	478,508	324,923	197,849	28,208	28,208	-	12.75% 12.75%	16,196	(275,719) 325,716	(259,523) 695,822
Nelson County	0.58077600%	7,425,036	5,055,778	10,934,713	7,425,036	4,521,190	644,599	644,599		0.00%	370,106	(3,805)	(3,805)
Nesson School	0.32800100%	4,193,388	2,855,319	6,175,525	4,193,388	2,553,402	364,046	364,046	-	12.75%	209,022	113,580	322,602
New England School	0.16544300%	2,115,136	1,440,219	3,114,922	2,115,136	1,287,931	183,624	183,624		12.75%	105,430	(96,089)	9,341
New Rockford Sheyenne School New Salem-Almont	0.20106200% 0.26379400%	2,570,514 3,372,522	1,750,284 2,296,382	3,785,548 4,966,651	2,570,514 3,372,522	1,565,215 2,053,568	223,157 292,783	223,157 292,783	-	12.75% 12.75%	128,129 168,105	(100,047) (42,534)	28,082 125,571
New Town School	0.82786900%	10,584,042	7,206,774	15,586,922	10,584,042	6,444,745	918,845	918,845		12.75%	527,568	196,762	724,330
Newburg United District	0.11032600%	1,410,483	960,409	2,077,192	1,410,483	858,859	122,450	122,450		12.75%	70,306	(3,182)	67,124
North Border School North Central Education Cooperative	0.29546800% 0.03491800%	3,777,464 446,416	2,572,111 303,966	5,563,002 657,428	3,777,464 446,416	2,300,142	327,938 38,755	327,938 38,755	-	12.75% 12.75%	188,290	(193,585) 68,188	(5,295) 90,440
North Central Education Cooperative North Sargent School	0.03491800%	2,223,819	1,514,223	3,274,977	2,223,819	271,828 1,354,109	38,755 193,059	38,755 193,059	-	12.75% 12.75%	22,252 110,848	68,188 (117,411)	90,440 (6,563)
North Star	0.21657200%	2,768,804	1,885,302	4,077,566	2,768,804	1,685,957	240,372	240,372		12.75% 12.75%	138,013	(66,094)	71,919
North Valley Area Career	0.13963500%	1,785,189	1,215,552	2,629,015	1,785,189		154,980	154,980	-	12.75%	88,984	104,932	193,916
Northern Cass School Dist Northern Plains Spec Ed	0.49256800% 0.05014000%	6,297,325 641,024	4,287,908 436,482	9,273,954 944,024	6,297,325 641,024	3,834,514 390,327	546,697 55,650	546,697 55,650	-	12.75% 12.75%	313,894 31,952	33,950 5,056	347,844 37,008
Northwood School	0.27580900%	3,526,130	2,400,973	5,192,867	3,526,130	2,147,101	306,118	306,118		12.75%	175,762	64,674	240,436
Oakes School	0.28985800%	3,705,742	2,523,281	5,457,378	3,705,742	2,256,469	321,711	321,711	-	12.75%	184,715	(36,376)	148,339
Oberon Elem School	0.07469100% 0.11771100%	954,901	650,200	1,406,265	954,901	581,450	82,899	82,899	-	12.75%	47,598	38,371	85,969
Oliver - Mercer Spec Ed	0.11//1100%	1,504,898	1,024,700	2,216,235	1,504,898	916,350	130,647	130,647		12.75%	75,013	(45,158)	29,855



			_	Disc	ount Rate Sensitiv	ity		Schedule of Con	tributions	Pension Expense Net Amortization of Deferred			
Employer Name	Employer's Proportionate Share Allocation Net F	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	Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate	Total Employer Pension Expense
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Page School	0.00000000% \$	_	s - s	- S		\$ -	s -	\$ -	\$ -	0.00%		(171,952)	(171,952)
Park River Area School District	0.28916600%	3,696,895	2,517,255	5,444,349	3,696,895	2,251,082	320,943	320,943	-	12.75%	184,274	(36,987)	147,287
Parshall School	0.19271400%	2,463,787	1,677,616	3,628,374	2,463,787	1,500,228	213,892	213,892	-	12.75%	122,809	(156,673)	(33,864)
Peace Garden Spec Ed	0.09030900%	1,154,572	786,161	1,700,317	1,154,572	703,032	100,233	100,233		12.75%	57,550	5,730	63,280
Pembina Spec Ed Coop Pingree - Buchanan School	0.11636300%	1,487,664	1,012,965	2.190.855	1,487,664	905,856	129,150	129.150		12.75%	74,154	(35,014) (13,114)	(35,014) 61,040
Powers Lake School	0.16813600%	2,149,565	1,463,658	3,165,625	2,149,565	1,308,895	186,613	186,613		12.75%	107,146	(7,285)	99,861
Richardton-Taylor	0.22763100%	2,910,190	1,981,575	4,285,783	2,910,190	1,772,048	252,646	252,646	-	12.75%	145,060	(68,007)	77,053
Richland School	0.25865400%	3,306,809	2,251,640	4,869,876	3,306,809	2,013,554	287,078	287,078	-	12.75%	164,830	66,434	231,264
Robinson School Rolette School	0.00000000% 0.15533500%	1.985.909	1.352.221	2.924.611	1.985.909	1.209.243	172.405	172.405	-	0.00% 12.75%	98.989	(54.504)	44.428
Roiette School Roosevelt School	0.05188500%	663,333	451,669	976,879	663,333	403,911	57,587	57,587		12.75%	33,064	(54,561) (8,557)	24,507
Roughrider Area Career And Tech Center	0.04037800%	516,220	351,496	760,227	516,220	314,332	44,815	44,815		12.75%	25,731	37,083	62,814
Roughrider Service Program	0.00647500%	82,781	56,368	121,910	82,781	50,406	7,187	7,187	-	12.75%	4,126	(60,369)	(56,243)
Rugby School	0.46805000%	5,983,870	4,074,479	8,812,335	5,983,870	3,643,648	519,485	519,485	-	12.75%	298,270	(40,060)	258,210
Rural Cass Spec Ed	0.29010700% 0.21352600%	3,708,926 2,729,862	2,525,447 1,858,787	5,462,066 4,020,217	3,708,926 2,729,862	2,258,408 1,662,244	321,987 236,991	321,987 236,991		12.75% 12.75%	184,874 136,072	204,721 (40,214)	389,595 95,858
Sargent Central School Sawyer School	0.12395000%	1,584,661	1,079,012	2,333,701	1,584,661	964,919	137,571	137,571		12.75%	78,988	88,800	167,788
Scranton School	0.14997400%	1,917,370	1,305,560	2,823,675	1,917,370	1,167,509	166,455	166,455	_	12.75%	95,572	(35,559)	60,013
Se Region Career And Tech	0.25379700%	3,244,714	2,209,360	4,778,430	3,244,714	1,975,744	281,687	281,687		12.75%	161,735	55,272	217,007
Selfridge School	0.18357700%	2,346,974	1,598,075	3,456,344	2,346,974	1,429,099	203,751	203,751	-	12.75%	116,986	99,750	216,736
Sheyenne Valley Area Voc	0.10944200% 0.20554100%	1,399,181 2,627,776	952,719	2,060,548	1,399,181 2,627,776	851,978	121,469 228,128	121,469	-	12.75% 12.75%	69,743 130,983	(9,810)	59,933
Sheyenne Valley Spec Ed Slope County	0.20554100%	72,719	1,789,282 49,512	3,869,877 107,092	72,719	1,600,083 44,280	6,313	228,128 6,313		12.75%	3,625	(30,632) 3,689	100,351 7,314
Solen - Cannonball School	0.21076200%	2.694.525	1.834.730	3.968.177	2.694.525	1.640.727	233.923	233.923		12.75%	134.310	(55,293)	79,017
Souris Valley Spec Ed	0.10895900%	1,393,006	948,510	2,051,454	1,393,006	848,217	120,933	120,933	-	12.75%	69,435	(112,245)	(42,810)
South Cent. Prairie Sp Ed	0.06555900%	838,151	570,708	1,234,329	838,151	510,360	72,763	72,763	-	12.75%	41,778	110,134	151,912
South East Education Cooperative	0.08407000% 0.29394100%	1,074,808	731,843	1,582,850	1,074,808	654,463	93,309	93,309		12.75% 12.75%	53,574	7,432	61,006
South Heart School South Prairie School District	0.29394100%	3,757,942 4,866,067	2,558,816 3,313,351	5,534,252 7,166,167	3,757,942 4,866,067	2,288,254 2,963,004	326,243 422,444	326,243 422,444	-	12.75%	187,317 242,552	62,598 46,461	249,915 289,013
South Valley Spec Ed	0.05635700%	720,506	490,600	1,061,076	720,506	438,725	62,550	62,550		12.75%	35,914	(25,726)	10,188
Southwest Special Education Unit	0.01578000%	201,742	137,367	297,102	201,742	122,843	17,514	17,514	-	12.75%	10,056	10,661	20,717
St. John's School	0.43640800%	5,579,337	3,799,021	8,216,587	5,579,337	3,397,323	484,366	484,366	-	12.75%	278,106	90,784	368,890
St. Thomas School	0.00000000%		4 000 000	- 404 405			-	-	-	0.00%		(151,500)	(151,500)
Stanley School Starkweather School	0.48500000% 0.06788300%	6,200,571 867,863	4,222,033 590.935	9,131,465 1,278,085	6,200,571 867,863	3,775,599 528,452	538,298 75,343	538,298 75,343		12.75% 12.75%	309,071 43,259	(103,294) (9,249)	205,777 34,010
Sterling School	0.02391200%	305,707	208,163	450,209	305,707	186,149	26,540	26,540		12.75%	15,238	(37,346)	(22,108)
Strasburg School District	0.12942500%	1,654,657	1,126,675	2,436,783	1,654,657	1,007,540	143,648	143,648	-	12.75%	82,477	(25,259)	57,218
Surrey School	0.30843600%	3,943,256	2,684,999	5,807,160	3,943,256	2,401,094	342,331	342,331	-	12.75%	196,554	(113,090)	83,464
Sweet Briar Elem School	0.02301900%	294,291	200,385	433,396	294,291	179,197	25,549	25,549		12.75% 12.75%	14,669	12,043	26,712
Tgu School District Thompson School	0.39723100%	4,483,115 5,078,472	3,052,596 3,457,977	6,602,200 7,478,971	4,483,115 5,078,472	2,729,820 3,092,340	389,198 440,884	389,198 440,884	-	12.75%	223,464 253,140	(47,368) 85,566	176,096 338,706
Tiona School	0.46060200%	5.888.650	4.009.642	8.672.106	5,888,650	3,585,667	511.219	511.219		12.75%	293,523	(20.680)	272.843
Turtle Lake-Mercer School	0.15851300%	2,026,538	1,379,888	2,984,445	2,026,538	1,233,982	175,932	175,932		12.75%	101,014	(65,551)	35,463
Twin Buttes Elem. School	0.18099200%	2,313,925	1,575,571	3,407,675	2,313,925	1,408,976	200,882	200,882		12.75%	115,339	222,754	338,093
Underwood School	0.17683200%	2,260,741	1,539,362	3,329,351	2,260,741	1,376,591	196,264	196,264	-	12.75%	112,688	(82,556)	30,132
United School Upper Valley Spec Ed	0.45823800% 0.31232300%	5,858,427 3,992,950	3,989,058 2,718,840	8,627,597 5,880,344	5,858,427 3,992,950	3,567,264 2,431,353	508,595 346,645	508,595 346,645	-	12.75% 12.75%	292,017 199,031	(68,724) (138,747)	223,293 60,284
Valley - Edinburg School	0.17804600%	2,276,261	1,549,931	3,352,208	2,276,261	1,386,042	197,612	197,612		12.75%	113,462	(115,190)	(1,728)
Valley City School	0.70035300%	8,953,790	6,096,723	13,186,081	8,953,790	5,452,066	777,316	777,316	-	12.75%	446,307	(368,003)	78,304
Velva School	0.32326000%	4,132,776	2,814,047	6,086,263	4,132,776	2,516,495	358,784	358,784	-	12.75%	206,001	(131,504)	74,497
Wahpeton School	0.86769300%	11,093,179	7,553,455	16,336,719	11,093,179	6,754,764	963,046	963,046		12.75%	552,946	(184,375)	368,571
Ward County Warwick School	0.00423800% 0.21331000%	54,181 2.727.100	36,893 1.856.911	79,792 4.016.150	54,181 2,727,100	32,992 1.660.563	4,704 236.751	4,704 236.751	-	12.75% 12.75%	2,701 135.934	(158) (23.723)	2,543 112.211
Washburn School	0.28163600%	3,600,627	2,451,700	5,302,576	3,600,627	2,192,463	312,586	312,586		12.75%	179,475	41,088	220,563
West Fargo School	9.94053800%	127,086,615	86,534,524	187,158,103	127,086,615	77,384,503	11,032,925	11,032,925	-	12.75%	6,334,711	1,874,146	8,208,857
West River Student Services	0.08876300%	1,134,807	772,704	1,671,209	1,134,807	690,997	98,517	98,517	-	12.75%	56,565	(5,455)	51,110
Western Education Regional Cooperative	0.05115000%	653,936	445,270	963,040	653,936	398,189	56,771	56,771	-	12.75%	32,596	99,328	131,924
Westhope School White Shield School	0.16634900% 0.22949600%	2,126,719 2,934,033	1,448,104 1,997,815	3,131,980 4,320,897	2,126,719 2,934,033	1,294,984 1,786,567	184,629 254,716	184,629 254,716	-	12.75% 12.75%	106,008 146,249	16,592 38,428	122,600 184,677
Williams Co School Dist #8	0.22949600%	2,934,033	1,997,015	4,320,097	2,934,033	1,700,507	254,/16	204,/16	-	0.00%	140,249	(523,577)	(523,577)
Williston Basin School Dist #7	3.88999500%	49,732,348	33,863,241	73,239,907	49,732,348	30,282,599	4,317,475	4,317,475		12.75%	2,478,940	6,677,029	9,155,969
Williston School	0.00000000%	-	-	-	-	-	-	-	-	0.00%	-	(4,735,903)	(4,735,903)
Wilmac Special Education	0.43115300%	5,512,154	3,753,279	8,117,647	5,512,154	3,356,414	478,533	478,533	-	12.75%	274,757	(259,062)	15,695
Wing School	0.21436700%	2,740,614	1,866,115	4,036,051	2,740,614	1,668,791	237,924	237,924		12.75% 12.75%	136,608	27,512	164,120
Wing School Wishek School	0.18392200%	1,037,285 2,351,384	706,297 1,601,081	1,527,591 3,462,840	1,037,285 2,351,384	631,615 1,431,785	90,051 204,134	90,051 204,134	-	12.75%	51,704 117,206	(45,857) (18,707)	5,847 98,499
Wolford School	0.00000000%	2,001,004	1,001,001	5,402,040	2,001,004	1,701,700	204,134	204,134		0.00%	- 117,200	(159,268)	(159,268)
Wyndmere School	0.20575600%	2,630,525	1,791,146	3,873,925	2,630,525	1,601,757	228,367	228,367		12.75%	131,120	15,916	147,036
Yellowstone Elem. School	0.07941300%	1,015,270	691,312	1,495,169	1,015,270	618,210	88,140	88,140		12.75%	50,607	11,693	62,300
Zeeland School	0.05938200%	759,180	516,935	1,118,030	759,180	462,273	65,908	65,908	-	12.75%	37,842	(11,125)	26,717
Grand Totals:	100.000000% \$	1,278,468,176	\$ 870,521,530 \$	1,882,776,390 \$	1,278,468,176	\$ 778,473,995	\$ 110,989,217	\$ 110,989,217	a -	12.75%	\$ 63,726,039	• -	\$ 63,726,039



Schedule of Pension Amounts by Employer as of June 30, 2025

Part			Deferr	ed Outflows of Re				Deferred Ir	nflows of Resources		Deferred (I	nflows)/Outflows Re	ecognized In Futu	re Pension Expens	e (Year Ended J	une 30):
Perfect No.			Net Difference Between Projected and		Changes in Proportion and Differences Between Employer Contributions				Changes in Proportion and Differences Between Employer Contributions			, , , , , , ,		·	,	
Part			Earnings on							Total Deferred						
Part	Employer Name										2026	2027	2028	2029	2030	Thereafter
Assertation of T. 1950 19475 50.04 15.05																
Ages Commented 1.050 (1.050) (\$ -								
Sales in Sales (1942)												(49,053)	(48,951)	(46,635)	(42,150)	(8,798)
Banke Career Parts 50.772 100.001 17.24 17.24 19.04	Ashley School	33,738									55,283			(58,101)		
Back Blood																
Feebre Feebre 1 2 20 (1945) 1941 1950 1950 1941 1950 1950 1950 1950 1950 1950 1950 195	Beach School	67,427	(78,545)	116,001	176,184	281,067	191,001	-	533,512	724,513	57,622	(165,132)	(164,800)	(119,427)	(69,897)	18,188
Hauch Rebas 19.00 14.00																
Property			(147,155)	217,330		277,544				674,183	242,867	(211,755)	(211,140)	(193,447)	(38,205)	
Respond from Principal Conference 174 125 174			(40,348)	59,589		338,078	98,116	-			99,410	(43,189)	(43,020)			
Billeans Billeans 13,232 (149-64) 20.711 81.44 26.867 38.855 433.77 72.86 77.206 20.814 60.47 1.855 60.77 1.855 77.206 77.20	Bismarck Public Schools Blessed John Paul II Catholic Sch Network	2,874,650	(3,348,612)	4,945,513	4,181,596	8,653,147	8,142,982		1,048,546	9,191,528	7,021,656	(2,/2/,//6)	(2,/13,//4)	(2,379,567)	151,208	109,872
Secure Securi Security Se	Bottineau School	128,332						-								
Riske Charles Sheed								-					(23,492)			(11,447)
Carright Special 150,046 (117,069) 173,066 (117,077) 250,000 250,417 (200,000) 173,060 (117,077) 150,000 (114,077) 150,0	Burke Central School	30,300	(35,296)	52,129	101,502	148,635	85,832		151,114	236,946	15,553	(37,769)	(37,623)	(43,302)	1,639	13,191
Control of Process 19,000 00,000 19,1019 19,000 254,001 197,700 198,004 143,000 143,00								-								
Come Imministration (17.00) (1			(68.806)				285,947 167.320		1.266.354							
Carroll Emergland Service 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			(55,399)				134,716		575,261		19,008	(140,814)	(140,589)	(143,438)		
Central Reposal Engage Managements 70,208 01,050 120,009 140,007 171,009 191,009 171,009 1		167,352	(194,944)	287,910	529,192	789,510	474,055						(133,388)	(93,691)	63,850	38,389
Danbel Profesicion 74,562 (88,500) 128,277 100,068 246,058 211,266 129,068 240,000 162,243 (129,277) (128,051) (108,053) (102,277) 10,058		70,269		120,890	1,869,732				174,208	373,258	649,334	204,621	204,964		194,608	138,227
Debt Lane Sinced 97.422 (19)650 (64) 312 270.818 97.002 (10)617 1,700.747 270.84 68.627 (17)341 (17)477 (10)68.142 (12)4500 72.441 (14)46.1450 (15)450.72 (14)450 (14					-			-								
Delense Delend 60,1 44 641,3 680 793,322 662,777 22,063.16 22,077 71,46.500 647,778 1460,6																
Three School 18,654 (2170) 22,003 (23,667 92,284 52,742 40,066 93,509 43,144 (15,149) (15,053) (12,049) (4,075) (10,076)	Dickinson School	808,144	(941,388)	1,390,322	949,737	2,206,815	2,289,219		1,748,550	4,037,769	1,669,054	(1,050,269)	(1,046,332)	(1,187,261)	(280,511)	64,365
Designes School 48.823 (64.643) 80.535 (74.306 647.141 132.854 667.881 820.215 5.9883 (80.272) (80.851) (100.283) (14.958) 68.667 (100.283) (100.2								-								
E Combine Circle Cochlain 24.074 28.0829 42.276 29.5849 42.276 29.5849 42.276 29.5849 42.276 29.5849 42.276 50.641	Drayton School	46,823	(54,543)	80,553	574,308	647,141	132,634	-	687,581	820,215	59,883	(89,272)	(89,051)	(108,283)	(14,958)	68,607
Earl Earl School 43.478														(135,280)		
Edmont School 8,419 (9,806) 14,463 . 13,068 23,444 75,008 78,442 (129,695) (190,879) (190,773) (113,972) (190,879) (190,773) (113,972) (190,879) (190,174) (190,879) (190,174) (190,879) (190,174) (190,879) (190,174) (190,879) (190,174) (190,879) (190,174) (190,879) (190,174) (190,879) (190,174) (190,879) (190,174) (190,879) (190,174) (190,879) (190,174) (190,879) (190,174) (190,879) (-		-	7,304	7,304	-		50,614	50,614		(7,057)			(6,866)	(8,308)
Eight Meis School 6 (6) 97 (1776) (00,008) 239,843 335,862 174,547 421,536 996,083 129,868 (9) 1277 (00,009) (111,065) (50,907) (00,160) (20,160) (23,864			-								
Egin-New Lepzey Schrool 38,875 (46,400) 68,001 103,468 165,774 112,955 199,029 309,884 51,712 (62,899) (62,899) (62,164) (29,450) 6,270 Elementary Schrool 29,877 53,000 30,141 41,417 71,1417 71,1417 71,141	Edmore School Fight Mile School	8,418 61 619		14,483	239.843		23,846		705,096 421,536	728,942	(129,595)	(150,820)		(113,927)	(98,644)	(72,088)
Emember School 9:28,77 (30,144) 44,519 75,125 118,377 73,302 39,597 112,999 74,229 (26,522) (26,366) (26,366) (36,366) (14,174) (7.25) (15,174)	Elgin-New Leipzig School	39,875	(46,450)	68,601	103,648	165,674	112,955	-	196,929	309,884	51,712	(62,889)	(62,689)	(52,164)	(26,450)	8,270
Enderlink nas School Delired: 7 3,000 (85.16) 125,707 25,142 (165.002 200.801 90.550 277,540 157,665 (96.996) (96.840) (98.866) (14,774) 7,253 Femious Information (15.000) (1		53,844				149,084	152,523	-		490,356	52,354	(128,805)	(128,539)	(113,574)		
Fagor Public Schools 2,786,314 (3245,10) 4,793,549 7,282,983 116,171,136 7,892,759 - 7,214,781 15,107,540 6,614,738 (3,231,984) (3,218,522) (2,407,600) (567,802) (567,802) (77,722,732) (77,723,733) (77,722,733) (77,722,733) (77,723,733) (7					52,142				90,559	297,540	157,665					
Fessende-Devokon School 37,243 (43,384) 64,073 (98,583 196,515 195,498 255,145 300,643 50,420 (86,087) [86,880] (11,011) (15,732) 4,732 (11,011) (14,011) (14,011) (15,011) (1		29,019	(33,803)	49,924		138,278		-	195,996	278,197	(3,608)		(64,152)	(21,176)		
Finley-Sharon School 38.441 (44.778) 66.133 157,002 216,777 108,891 177,052 285,943 73.059 (54,949) (54,761) (46,976) (5,653) 20,134 Finley-School 68.244 (79,543) 117,475 1,053,025 1,159,241 138,428 65,231 288,605 325,906 74,940 75.70 71,083 155,003 188,209 Fortwise Lankin embods 19,397 (22,355) 33,277 244,455 234,622 54,3464 277,368 232,131 13,174 (49,723) (49,626) (49		2,786,314														(877,802)
Fordwise School 19.397 (25.95) 33.371 29.4.674 23.4624 54.946 - 277.969 332.915 13.179 (49.723) (49.626) (49.721) (49.626) (49.723) (49.626) (49.721) (49.626) (49.723) (49.626) (49.723) (49.626) (49.723) (49.626) (49.723) (49.626) (49.723) (49.626) (49.723) (49.626) (49.723) (49.626) (49.62	Finley-Sharon School	38,441	(44,779)	66,133	157,002		108,891		177,052	285,943	73,059	(54,949)	(54,761)	(46,976)	(5,653)	
Fort Paten School 4,466 (5,202) 7,883 39,927 46,874 12,651 - 114,726 127,377 (2074) (17,166) (17,156) (17,056) (10,056) (10,042) (10,048)						1,159,241		-								168,290
Fort Triest School 67,647 (78,800) 116,379 93,272 1,038,489 191,622 - 856,320 1,047,942 218,286 (21,196) (20,889) (41,201) (3,976) (140,488) Fort Yates School 16,229 (18,905) 27,821 - 25,245 45,973 - 744,723 790,696 (150,840) (163,335) (163,773) (150,102) (24,319) (24,319) (34,421) (42,10) (5,172) (34,000) (34,000) (34,000) (34,400) (34,401) (42,10) (42,100) (4	Fort Ransom Elem School	4,466	(5,202)	7,683	39,927	46,874	12,651		114,726	127,377	(2,074)	(17,166)	(17,150)	(16,675)	(17,006)	(10,432)
Gackles-Sheeter Pu Sch					933,272						218,286				(3,976)	
Gardino School 76,629 69,264 131,832 4,386 123,883 217,067 - 339,949 557,016 100,262 161,064 151,0194 152,143 152,143 153,885 322,000 33,189					87.197											
Clenburn School 53,366 62,165 91,811 - 83,012 151,170 - 494,257 645,427 (1916) (163,423) (163,137) (148,361) (60,561) (24,997) (37,600) (37,	Garrison School	76,629	(89,264)	131,832	4,386	123,583	217,067		339,949	557,016	100,262	(160,564)	(160,194)	(152,143)	(57,408)	(3,386)
Goodrick School					104,828			-								
Grafin School District 136,760 (199,309) 255,281 4,116,335 4,329,067 387,399 820,474 1,207,873 1,181,965 706,904 707,570 724,536 (163,326) (36,427) (67,6304 1,871,071) (2,179,566) 3,218,196 6,350,533 9,261,005 5,300,166 - 2,033,529 7,33,685 4,760,531 (31,105) (50,092) (50,081) (27,424) (32,835) (83,273) (84,814) (52,28) 77,106 338,466 408,183 126,968 - 376,172 503,130 72,830 (47,514) (47,330) (44,887) (46,670) (27,242) (32,835) (83,273) (31,835) (31	Goodrich School	-	(02,103)	-		2,941	-		308,614	308,614	(76,335)	(74,545)	(74,540)	(39,761)		(24,331)
Grand Forks School 1,871 071 (2,779,566) 3,218,967 (3,500,533 9,281,005 5,300,156 - 2,033,529 7,336,865 4,760,531 (1,566,066) (1,566,951) (1,101,161) 1,128,233 282,774 (3,500,514) (2,415) (2		420 700	(450,200)				207 200								(162 226)	(26 455)
Great North West Cooperative 2,415 (2,813) 4,155 305,716 309,473 6,841 - 579,490 586,331 (31,105) (50,092) (50,081) (27,424) (32,835) (85,327) (67,007) (70,																
Griggs County Central Sch 48,319 (56,286) 83,127 150,071 225,231 136,872 490,461 627,333 3,788 (144,146) (143,905) (107,350) (37,085) 26,806 (26,615) (26,61	Great North West Cooperative	2,415	(2,813)	4,155	305,716	309,473	6,841	-	579,490	586,331	(31,105)	(50,092)	(50,081)	(27,424)	(32,835)	(85,321)
Gal Educational Services 60,772 (70,792) 104,551 141,703 236,234 172,148 - 355,297 527,445 101,526 (137,236) (136,935) (115,383) (24,195) 21,012 14,014 14,0																
Hankingsn School 51,180 (50,618) 88,049 144,990 224,601 144,977 315,393 460,370 52,262 (102,016) (101,764) (88,210) (32,890) 28,849 (147,005) (66,867 (77,892) 115,037 130,541 234,553 189,414 - 786,634 976,048 23,245 (196,968) (196,635) (770,005) (69,437) (100,693) (196,635) (174,005) (196,635) (174,005) (196,635) (174,005) (196,635) (174,005) (196,635) (174,005) (196,635) (174,005) (196,635) (174,005) (196,635) (174,005) (196,635) (174,005) (196,635) (174,005) (196,635) (174,005) (196,635) (174,005) (196,635) (174,005) (196,635) (174,005) (196,635) (Gst Educational Services				141,703	236,234		-	355,297	527,445	101,526	(137,236)	(136,935)	(115,383)	(24,195)	
Harvey School 66,867 (77,892) 115,037 130,541 234,553 189,414 - 786,634 976,048 23,245 (196,968) (196,635) (174,005) (88,437) (108,6937) (108,6			/E0 040)				444.077	-	,							25.040
Hatton Fieldson Pad 44,342 (51,653) 76,285 82,984 151,938 125,606 - 105,435 231,041 92,866 (55,421) (55,209) (55,229) (13,83) (4,71,380) Hazellon - Moffit School 95,816 (111,614) 164,841 293,824 442,867 271,417 - 590,048 861,465 151,817 (169,925) (199,460) (161,097) (97,041) 27,108 Hebron School 39,121 (45,571) 67,303 31,734 92,647 110,817 - 106,098 216,915 69,860 (70,055) (69,861) (55,940) 1,713 15,861 (199,925) (199,460) (199,461)		66,867	(59,018) (77,892)	115,037	130,541	234,553	189,414			976,048	23,245	(196,968)		(174,005)		(108,695)
Hazen School 95.816 (111.614) 164,841 293,824 442,867 271,417 - 590,048 861,465 151,817 (169,925) (169,460) (161,097) (97,041) 27,108 (169,060) 39,121 (45,571) 67,303 31,794 92,647 110,817 - 106,098 216,915 69,860 (70,055) (69,861) (59,940) 1,713 15,945 (179,945) (1	Hatton Eielson Psd		(51,653)	76,285	82,964	151,938	125,606	-	105,435	231,041	92,866	(55,421)	(55,209)	(55,229)	(1,383)	(4,727)
Hebron School 39,121 (45,571) 67,303 31,794 92,647 110,817 - 106,098 216,915 69,860 (70,055) (69,861) (55,940) 1,713 15, 15,000 49,275 (73,99) 84,772 26,630 103,278 139,580 - 135,241 274,821 93,199 (81,196) (80,954) (67,568) (21,782) (17,68) 14,722 14,722 14,722 14,723 14,724 14,72			(42,084)				102,338 271 417	-	104,268 590 048				(22,140) (169.460)	(10,093)		
Hillsboro School 94,370 (109,930) 162,384 201,569 348,363 267,322 - 395,117 662,439 173,457 (129,052) (128,596) (131,084) (40,280) (58,521) Hope School 10,580 10,580 600,619 600,619 600,619 (200,208) (200,209) (200,2	Hebron School	39,121	(45,571)	67,303	31,794	92,647	110,817		106,098	216,915	69,860	(70,055)	(69,861)	(55,940)	1,713	15
Hope School - 10,580 10,580 - 600,619 (189,629) (200,208) (200,202) - 10,580 10,580 - 600,619 (189,629) (200,208) (200,202) - 10,580 10								-								
Hope-Page Public School District 52,620 (61,295) 90,526 1,200,057 1,281,908 149,055 - 171,838 320,893 476,257 293,475 293,728 (97,717) (5,350) 622 (1,450) 1,935 (2,254) 3,320 21,143 24,153 5,481 - 6,498 11,979 7,164 471 473 201 3,184 681 (1,476) 1,935 (1,436) 1,935 (1			· · · · ·			348,363 10,580				600,619		(129,052)	(128,596) (200,202)		· -	
James River Multidistrict Spec Ed Unit 36,753 (42,813) 63,230 263,342 320,512 104,110 - 597,244 701,354 (11,747) (125,153) (124,968) (115,361) (25,922) 22,309	Hope-Page Public School District					1,281,908			171,838	320,893	476,257	293,475	293,728			
								-								



Schedule of Pension Amounts by Employer as of June 30, 2025

	-	Deferr	red Outflows of Re				Deferred Inf	lows of Resources		Deferred (In	nflows)/Outflows Re	ecognized In Future	Pension Expens	se (Year Ended J	une 30):
	Differences Between Expected and	Net Difference Between Projected and Actual Investment Earnings on		Changes in Proportion and Differences Between Employer Contributions and Proportionate	Total Deferred	Differences Between Expected and		Changes in Proportion and Differences Between Employer Contributions and Proportionate	Total Deferred						
	Actual	Pension Plan	Changes of	Share of	Outflows of	Actual	Changes of	Share of	Inflows of						
Employer Name	Experience	Investments	Assumptions	Contributions	Resources	Experience	Assumptions	Contributions	Resources	2026	2027	2028	2029	2030	Thereafter
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Kenmare School Kensal School	\$ 47,992 8,439	\$ (55,905) (9,830)	\$ 82,566 14,518	\$ 104,323 20,206	\$ 178,976 33,333	\$ 135,948 23,904	\$ -	\$ 861,919 76,765	\$ 997,867 100.669	\$ (19,700) \$ 2.988	(198,775) \$ (16,262)	(198,545) \$ (16,223)	(201,282) \$ (21,904)	(114,666) (11,092)	\$ (85,923) (4,843)
Kidder County School District	69,686	(81,175)	119,886	108,378	216,775	197,397		391,797	589,194	34,570	(129,257)	(128,912)	(101,254)	(32,404)	(15,162)
Killdeer School	104,341	(121,544)	179,506	213,497 771,061	375,800	295,564	-	1,339,071	1,634,635	164,014	(343,173)	(342,667)	(352,635)	(234,471)	(149,903)
Kindred School	157,160	(183,072)	270,376		1,015,525	445,185	-	49,178	494,363	525,544	(42,364)	(41,603)	(69,960)	70,209	79,336
Kulm School Lake Region Spec Ed	32,317 60,707	(37,645) (70,716)	55,598 104,440	47,366 166,424	97,636 260,855	91,544 171,965	-	233,327 526,287	324,871 698,252	36,488 62,662	(76,082) (172,028)	(75,917) (171,731)	(69,502) (139,937)	(20,804)	(21,418) 25,771
Lake Region Spec Ed Lakota School	34,023	(39.633)	58,533	76,891	129,814	96,377		376,249	472,626	(2,320)	(172,028)	(106,651)	(82,699)	(53,980)	9,658
Lamoure School	54,176	(63,109)	93,205	97,426	181,698	153,465		94,620	248,085	107,736	(63,976)	(63,715)	(57,071)	4,392	6,247
Langdon Area School	82,951	(96,627)	142,707	162,058	291,089	234,973	-	414,610	649,583	104,633	(186,871)	(186,460)	(126,170)	7,411	28,963
Larimore School	67,865	(79,055) (33,533)	116,755	109,848	215,413	192,241	-	381,899 324,168	574,140	70,796	(149,119)	(148,786) (105,807)	(128,848)	(23,313)	20,543
Leeds School Lewis And Clark School	28,787 84.911	(98,911)	49,525 146,080	18,042 235,567	62,821 367.647	81,545 240.526	-	501.099	405,713 741.625	(9,197) 117 417	(105,953) (144,630)	(105,807)	(82,176) (139,984)	(30,231) (21,924)	(9,528) (40,633)
Lidgerwood School	39,289	(45,767)	67,592	113,923	175,037	111,294	-	199,620	310,914	64,411	(73,253)	(73,055)	(49,794)	(18,249)	14,063
Linton School	47,008	(54,758)	80,871	46,104	119,225	133,158	-	427,422	560,580	(6,273)	(130,480)	(130,251)	(119,083)	(64,503)	9,235
Lisbon School	136,646	(159,176)	235,085	618,131	830,686	387,076		401,487	788,563	329,329	(110,721)	(110,057)	(133,202)	4,727	62,047
Litchville-Marion School	32,661 5,716	(38,046) (6,659)	56,189 9,834	150,364 22,479	201,168 31,370	92,518 16,193	-	115,750 19,344	208,268 35,537	80,939 16,038	(29,408) (4,975)	(29,243) (4,948)	(21,622) (8,791)	8,141 (1,616)	(15,907) 125
Logan County	5,710	(0,009)	-			-	-	2,136	2,136	(1,081)	(530)	(524)	(1)	(1,010)	-
Lone Tree Elem. School	9,650	(11,241)	16,602	41,963	56,974	27,335		32,525	59,860	23,659	(10,214)	(10,167)	(11,595)	436	4,995
Lonetree Spec Ed Unit	-		-	13,145	13,145			192,947	192,947	(41,178)	(54,323)	(54,318)	(29,983)	(00 ====	-
Maddock School Mandan Public Schools	24,705 865,614	(28,778)	42,502 1,489,191	45,264 2,635,863	83,693 3,982,335	69,981 2,452,012	-	320,238 17,067	390,219 2 469 079	(18,128) 2,495,030	(98,841) (567,682)	(98,717) (563,465)	(66,607) (450,395)	(32,587) 425,458	8,354 174,310
Mandaree School	60,950	(70,999)	104,857	668,129	762,937	172,651		764,930	937,581	126,361	(103,076)	(102,774)	(66,347)	47,970	(76,778)
Manning Elem School	4,661	(5,430)	8,020	141,613	148,864	13,204		83,033	96,237	16,158	10,994	11,016	(1,733)	4,119	12,073
Manvel Elem. School	30,271	(35,262)	52,077	16,744	63,830	85,748	-	261,609	347,357	19,594	(77,917)	(77,764)	(72,186)	(45,105)	(30,149)
Maple Valley School	53,123 53,802	(61,882) (62,673)	91,392 92,560	200,719 666,406	283,352 750,095	150,481 152,404	-	398,442 81,930	548,923 234,334	47,259 271,710	(110,062) 45,579	(109,800) 45,841	(103,189) 45,428	(24,981) 82,861	35,202 24,342
Mapleton Elementary School Marmarth Elem. School	4,347	(5,064)	7,478	80,267	87,028	12,313		123,325	135,638	4,094	(7,743)	(7,727)	(10,008)	(9,711)	(17,515)
Max School	36,679	(42,726)	63,102	38,433	95,488	103,899	-	236,699	340,598	35,940	(71,763)	(71,588)	(79,765)	(40,798)	(17,136)
May-Port C-G School	96,836	(112,802)	166,596	217,636	368,266	274,307	-	244,754	519,061	174,401	(136,630)	(136,158)	(79,005)	678	25,919
Mcclusky-Goodrich Public School District 29	32,235	(37,549)	55,456	266,338	316,480	91,310		26,889	118,199	113,067	17,605	17,760	7,640	42,092	117
Mckenzie County Mckenzie County School	2,535 356,924	(2,953) (415,773)	4,362 614.048	32,625 1,289,335	36,569 1,844,534	7,182 1.011.055	-	4,233 2,120,783	11,415 3.131.838	11,354 985.668	2,182 (562.067)	2,202 (560.335)	2,828 (681,413)	5,527 (230,618)	1,061 (238,539)
Medina School	40,636	(47,336)	69.910	121,036	184,246	115,109		59,855	174,964	102,339	(41,816)	(41,612)	(25,705)	9,916	6,160
Menoken Elem School	7,790	(9,074)	13,401 63,364	31,410	43,527	22,066		45,621	67,687	17,763 68,940	(10,282)	(10,251)	(15,054)	(2,203)	(4,13 <u>3)</u> 9,679
Midkota	36,831	(42,904)		286,584	343,875	104,331	-	500,780	605,111		(81,006)	(80,829)	(84,336)	(93,684)	
Midway School	46,879	(54,608)	80,650	127,750 130,017	200,671	132,794	-	89,589 139,334	222,383 288,701	100,443	(41,368)	(41,141)	(43,799)	(6,506)	10,659
Milnor School Minnewaukan School	52,730 71,278	(61,424) (83,030)	90,716 122.625	300.017	212,039 410,883	149,367 201,907	- 1	156,751	288,701 358,658	110,034 216,174	(65,186) (62,104)	(64,932) (61,760)	(66,088) (79,956)	7,267 15,914	2,243 23,957
Minot School	1,652,849	(1,925,365)	2,843,541	2,009,323	4,580,348	4,682,002		2,528,481	7,210,483	3,582,053	(2,083,708)	(2,075,662)	(2,096,436)	(232,899)	276,517
Minto School	48,250	(56,205)	83,008	275,193	350,246	136,676	-	549,920	686,596	89,203	(134,593)	(134,354)	(102,070)	(76,468)	21,932
Mohall Lansford Sherwood	60,336	(70,284)	103,801	42,218	136,071	170,912	-	547,034	717,946	6,663	(166,183)	(165,882)	(147,307)	(72,878)	(36,288)
Montpelier School Morton-Sioux Special Education Unit	28,085 18,442	(32,716)	48,317 31,728	78,746 816.845	122,432 845.532	79,556 52,242		108,393 4.430	187,949 56.672	46,929 176,263	(43,625) 112,261	(43,489) 112.352	(33,373)	2,063 135.139	5,978 136,749
Mott-Regent School	44 099	(51,370)	75,867	52.748	121,344	124,918		295 439	420.357	57,869	(123,610)	(123,393)	(90,883)	(14,570)	(4,426)
Mt Pleasant School	66,522	(77,490)	114,444	214,800	318,276	188,437	-	198,831	387,268	167,344	(79,391)	(79,067)	(97,937)	(1,763)	21,822
Munich School	35,810	(41,714)	61,606	74,390	130,092	101,437		125,919	227,356	49,102	(57,714)	(57,533)	(42,696)	903	10,674
N Central Area Career And Tech Center Napoleon School	46.610	(54,295)	80.187	182,241	254.743	132,032	-	394,094	526,126	26.068	(60,854)	(60,628)	(113,180)	(55,452)	(7,337)
Naughton Rural School	5.296	(6.170)	9.112	44.606	52.844	152,032		22.168	37,171	20,571	2.470	2.493	(5,495)	(1,385)	(2,981)
Nd Center For Distance Education	108,409	(126,283)	186,506	2,544,838	2,713,470	307,089		422,475	729,564	659,564	288,605	289,127	192,746	314,519	239,345
Nd Dept Of Public Instruction	22,676	(26,415)	39,011	559,297	594,569	64,234	=	1,361	65,595	160,392	82,985	83,090	76,309	90,258	35,940
Nd School For Blind Nd School For Deaf	26,168 36,578	(30,482) (42,609)	45,018 62.929	123,384 345.848	164,088 402,746	74,124 103.615	-	46,367 144,207	120,491 247.822	63,985 95.306	(25,940) (18,531)	(25,811) (18.349)	(8,298) (5,265)	18,772 51,149	20,889 50,614
Nd United	30,576	(42,009)	02,929	J 4 J,040	402,740	103,015		116,378	116,378	(39,455)	(24,651)	(24,651)	(23,760)	(3,861)	50,014
Nd Youth Correctional Cnt	6,686	(7,788)	11,502	31,000	41,400	18,939		796,327	815,266	(238,447)	(216,126)	(216,086)	(78,267)	(19,154)	(5,786)
Nedrose School	152,780	(177,970)	262,841	1,623,092	1,860,743	432,777	-	167,143	599,920	610,382	87,576	88,320	67,582	193,593	213,370
Nelson County Nesson School	86,284	(100,511)	- 148,443	1,581 586,573	1,581 720,789	244,417	-	16,171 187,785	16,171 432,202	(3,799) 313,750	(2,668) (20,269)	(2,670) (19,849)	(2,716) (48,963)	(2,737) 16,357	47,561
New England School	43,522	(100,511)	148,443 74,874	260,093	720,789 327,792	244,417 123,283		187,785 692,391	432,202 815,674	(783)	(20,269) (114,531)	(19,849)	(48,963)	(112,631)	(24,417)
New Rockford Sheyenne School	52,892	(61,612)	90,994	-	82,274	149,826	-	427,515	577,341	16,114	(154,597)	(154,337)	(131,800)	(70,516)	69
New Salem-Almont	69,394	(80,836)	119,385	35,321	143,264	196,572	-	288,434	485,006	100,445	(138,854)	(138,510)	(110,688)	(47,856)	(6,279)
New Town School	217,781	(253,687)	374,667	803,680	1,142,441	616,904		988,792	1,605,696	615,901	(318,497)	(317,435)	(278,720)	(122,805)	(41,699)
Newburg United District North Border School	29,023 77,726	(33,808) (90,542)	49,930 133,719	75,769	120,914 120,903	82,212 220,174	-	76,546 712,772	158,758 932.946	50,632 (5.344)	(44,020) (251,559)	(43,875) (251,178)	(21,031) (184,738)	12,092 (73,689)	8,358 (45,535)
North Central Education Cooperative	9,186	(10,700)	15,803	482,094	496,383	26,020	- :	169,388	195,408	(5,344) 88,928	57,020	57,065	58,204	67,683	(27,925)
North Sargent School	45,758	(53,302)	78,721	109,570	180,747	129,618		481,069	610,687	4,115	(127,747)	(127,527)	(128,773)	(42,149)	(7,859)
North Star	56,972	(66,365)	98,014	105,227	193,848	161,383		260,603	421,986	82,053	(107,896)	(107,615)	(78,590)	(22,920)	6,830
North Valley Area Career Northern Cass School Dist	36,733 129,576	(42,789) (150,940)	63,194 222,921	410,823 403,795	467,961 605,352	104,052 367,047	-	118,956	104,052 486,003	187,070 318,259	32,996 (100,376)	33,175 (99,748)	24,755 (88,295)	51,989 67,359	33,924 22,150
Northern Cass School Dist Northern Plains Spec Ed	129,576 13,190	(150,940)	222,921 22,692	403,795 138,143	158,660	367,047 37,363	-	118,956 147,271	486,003 184,634	318,259 37,616	(100,376)	(99,748) (5,535)	(88,295) (29,898)	67,359 (26,320)	22,150 3.756
Northwood School	72,555	(84,517)	124,822	138,143 184,068	296,928	205,525		66,872	272,397	212,692	(61,340)	(60,991)	(66,280)	8,114	3,75 <u>6</u> (7,664)
Oakes School	76,251	(88,822)	131,180	227,423	346,032	215,994	-	398,368	614,362	186,247	(132,738)	(132,367)	(146,474)	(62,609)	19,611
Oberon Elem School	19,648	(22,888)	33,803	348,682	379,245	55,658	-	156,961	212,619	54,036	38,260	38,356	29,462	17,483	(10,971)
Oliver - Mercer Spec Ed	30,965	(36,071)	53,272	137,634	185,800	87,715		233,429	321,144	53,491	(66,434)	(66,283)	(27,700)	(26,800)	(1,618)



Schedule of Pension Amounts by Employer as of June 30, 2025

Part			Deferr	ed Outflows of Re	sources			Deferred In	flows of Resources		Deferred (Ir	nflows)/Outflows Re	ecognized In Futu	re Pension Expens	e (Year Ended Ju	ne 30):
Professor Prof		Between Expected and	Net Difference Between Projected and Actual Investment Earnings on		Changes in Proportion and Differences Between Employer Contributions and Proportionate		Between Expected and		Differences Between Employer Contributions and Proportionate		·			·		,
Page Scotol Annual Page 1	Employer Name										2026	2027	2029	2020	2020	Thereafter
Page	Employer Name															(28)
Pie Signer Scheen Chronic Chronic 15,000 (19.00) 15	Paga Sahaal	. ,	. ,	,	` '	. ,	,	(=-/	, ,				. ,	. ,	. ,	(20)
Parent Robert						264.354					154.258	(92.071)	(91.702)	(84.603)		5,192
Ference Service 1		50,696	(59,054)	87,216	308,090	386,948	143,605		878,914	1,022,519	(25,421)	(190,355)	(190,104)	(153,561)	(38,431)	(37,699)
Progress inclusiones shirols		23,757	(27,674)	40,871			67,296			163,990	80,934		(31,562)			(15,238)
Parent Land Singeria. 4 4 230 61.555 77.000 40.500 115.000 105.000 201.00		30 611	(35,658)	52 662			86 710									(33,545)
Rebend Geodes 60,000 (71,000 713,000 201,000 2		44,230	(51,523)	76,093		163,000	125,290		261,149	386,439	88,719	(83,733)	(83,524)	(82,438)	(26,953)	(35,510)
Rehease Order Company														(106,719)		10,100
Realist Based 42,668 47,660 73,000 24,079 507,544 11,771 31,0704 44,072 95,070 10,270 10,271 11,751 1		68,042	(79,260)	117,059	409,115	514,956	192,741	-	33,654	226,395	219,892	(10,442)	(10,109)	(235)	40,637	48,818
Record School 1,168		40.863	(47.600)	70.300	243.979	307.542	115.751		382.974	498.725	56.529	(82.216)	(82.014)	(73.857)	(43.641)	34,016
Register Service Program 1707 (1.946) 1.2250 1.541 5.1510 4.6251 297.500 302.110 177.000 (41.000) (1.9191) (30.542) 1.9191 1.91			(15,899)	23,481	44,434	65,665	38,663		81,074	119,737		(34,113)	(34,046)	(11,637)	6,496	823
Rught School								-								351
Rear Gare Ser 97, 141 (1989) 111-1291 (1982) 111-1291 (1982) 121-1291 (1982) 1																(48,383) (7,622)
Support Configure Selection School 96,740 (96,942) 90,858 (9,862 (95,000 153,771) 91,466 (97,772) 84,84 (14,957) 97,772 97,772 84,84 (14,957) 97,772 97										275,209	351,408					40,306
Sement Deliched 50 - 10 - 10 - 10 - 10 - 10 - 10 - 10 -	Sargent Central School			96,635	62,892				213,105	372,218	99,747	(106,043)	(105,763)	(96,066)	(13,301)	(527)
Se Angering Career And Tech 69,742 67,772 67,863 6								-								27,027 15,390
Selfreige Selfords																(20,068)
Swippen Cardyn (way Spec Ed S 4,777 (0,2885) 9, 90, 027 444,575 528,681 153,183 42,287 90,020 17,873 10,000 17,875 12,000 12,000 12,000 12,000 12,000 12,000 12,000 12,000 12,000 12,000 12,	Selfridge School	48,292	(56,254)	83,081	1,199,539	1,274,658	136,796		380,094	516,890	213,014	59,103	59,339	81,845	173,883	170,584
Specifical 1,469	Sheyenne Valley Area Voc															11,637
South Verly Spece E 26.83 (33.59) 40.311								-								34,012 (1,003)
South Verly Spece E 26.83 (33.59) 40.311	Solen - Cannonball School	55.443	(64.585)	95.384	273.725		157.054		337.343	494.397	70.292	(44.145)	(43.876)	(74.201)	(49.168)	6,668
South Field Education Cooperative 22, 116 (28.767) 30.447 (24.948) 2.99.380 (50.447) 227.032 (29.979 44).45 (2.238) 7.248 (10.146) (22.277) 1.00 (10.146) (10.146) (10.2277) 1.00 (10.146) (10.146) (10.2277) 1.00 (10.146) (10.146) (10.2277) 1.00 (10.146) (10.146) (10.2277) 1.00 (10.146) (10.146) (10.2277) 1.00 (10.146) (10.146) (10.2277) 1.00 (10.146) (10.146) (10.2277) 1.00 (10.146) (10.146) (10.2277) 1.00 (10.146) (10.146) (10.2277) 1.00 (10.146) (Souris Valley Spec Ed		(33,389)	49,311		44,585	81,193	-	560,113	641,306	(61,777)	(148,530)	(148,384)	(129,994)	(82,534)	(25,502)
South Paries School 10,126 (19.034) 133,029 1503,084 279,085 22,0669 444,044 20,713 (10.4205) (10.5209) (1		17,246		29,670		345,862	48,853	-	20,241				26,260	15,408	35,326	24,520
South Paris School District 100, 126 (116,54) 172,255 165,209 320,566 239 525,556 103,887 387,12 258,782 (107,686) (107,183) (111,542) (102,208) (111,542) (111,542) (111,542) ((32,237)	(22,058)
Southwest Special Education Unit 4,151 (4,836) 7,142 (14,351) 120,069 (1,759) 78,079 (20,759) 337,769 (37,000) 533,368 (17,144) (10,662) ((111.542)	(20,756)	2.230
St. Johns School 114,802 (133730) 197,504 266.872 445,468 325,199 312,783 837,862 334,988 (137,194) (156,584) (186,887) (59.23) St. Thomas School 17,857 (150,538) (146,577) 197,507 (150,538) (146,577) (146,577) (150,538) (146,577) (150,538) (146,577) (150,538) (146,		14,825	(17,270)	25,505	155,004	178,064	41,996	-	199,939	241,935	8,797	(24,983)	(24,917)	(23,924)	(18,290)	19,446
St. Thomas School 127,865 (188,621) 219,496 520,444 718,944 361,408 550,779 912,187 2021,888 (175,556) (146,578) (146,578) (146,578) (125,548) Sharkenster School 17,857 (20,502) 31,722 45,225 713,022 50,558 (191,712) 227,726 227,688 (175,548) (174,721) (135,425) (185,588) (185,502)				7,142												(9,905)
Stanley School 12,855 (148,671 219,966 52),484 718,944 381,488 550,779 912,187 202,186 (175,346) (174,721) (136,422) 49,318 Stanleyster School 17,857 (20,862)		114,802	(133,730)	197,504	266,872	445,448	325,199								(58,923)	(7,854)
Suckness Suck		127,585	(148,621)	219,496		718,944						(175,346)		(135,422)	49,318	40,740
Strasburg-School Delintet \$4,047\$ (39,660) \$58,574 (125,668) \$78,669 (178,669) \$6,444 (192,460) \$43,355 (29,77) (29,104) \$16,747 (16,747) \$6,747 (193,667) \$8,948 (193,667) \$71,059 (193,667) \$10,415 (193,667) \$10,415 (193,667) \$10,415 (193,667) \$10,415 (193,667) \$10,415 (193,667) \$10,415 (193,667) \$10,415 (193,667) \$10,415 (193,667) \$10,415 (193,667) \$10,415 (193,667) \$12,407 (193,667) \$			(20,802)	30,722	45,225	73,002	50,584			247,726	22,468	(45,866)		(51,320)	(36,785)	(17,438)
Surrey School 81,138 (94,516) 139,588 57,902 184,113 229,838 483,142 712,880 88,930 (198,900) (198,502) (165,440) (66,089) (58,900) (198,502) (165,440) (66,089) (58,900) (198,502) (165,440) (165,4								-								860 (4,215)
Syeet Barier Elem School 6,055 (7,054) 10,418 84,489 93,908 17,153 12,527 29,880 24,764 5,428 5,464 6,282 11,488 17,985 17,985 17,985 17,985 17,985 18,586 18,5																11,314
Thompson School 104,496 (121,725) 179,774 402,80 565,375 226,005 - 32,940 329,945 312,243 (55,706) (55,194) (31,284) 55,324 Truje Luke-Merger School 121,167 (41,144) 228,454 47,762 (55,667) 47,773 1,446 (66,509) 18,119 - 287,628 405,747 32,540 (113,753) (113,549) (65,629) (44,055) 170,100 170,	Sweet Briar Elem School	6,055	(7,054)	10,418	84,489	93,908	17,153		12,527	29,680	24,764	5,428	5,464	6,252	11,498	10,822
Togschool 121,167 (141,144) 208,454 547,190 735,667 343,227 585,056 928,283 231,016 (165,789) (165,189) (121,922) 1,9333 Turlie Laise-Merer School 41,699 (46,574) 71,738 1,146 68,309 118,119 28,7628 405,747 32,540 (113,758) (113,578) (113,578) (113,578) 717,747 405,000 44,518 (54,187) 80,029 285,025 337,385 131,770 482,021 624,391 43,398 173,652 173,879 178,787 207,374 40,000 40,000 40,518 (44,187) 80,029 285,025 337,385 131,770 482,021 624,391 43,398 173,652 173,879 178,787 207,374 40,000 40,0								-								26,730
Turle Lake-Mercer School 41,099 (45,574) 71,738 1,446 (63,090 118,119 287,628 405,747 32,540 (113,753) (113,548) (96,629) (44,055) 17th Buttes Elbern School 47,612 (55,462) 81,911 1,383,297 1457,358 134,870 91,338 226,261 624,391 44,373 (109,800) (109,568) (100,855) (40,188) 11,000 118,000 119						565,375 735,667			32,940 585,056	328,945	312,243	(55,706)	(55,194)	(31,254)	55,324 10 033	11,017 18,343
Twin Burles Elemis School 47,612 (55,462) 81,911 1,383,297 1,457,358 134,870 91,336 226,066 334,398 173,652 173,879 178,787 207,374 10,106,000 10,																(4,993)
United School 120,545 (140,420) 207,384 64,171 251,680 341,466 - 174,745 516,211 225,388 (164,219) (163,628) (135,168) (26,739) (19per Valley Spec Ed 82,160 (95,706) 141,347 81,974 209,775 232,734 534,959 76,769			(55,462)	81,911	1,383,297	1,457,358	134,870		91,336	226,206	334,398	173,652	173,879	178,787	207,374	163,062
Upper Valley Spec Ed 82,100 (95,706) 141,347 81,974 209,775 232,734 - 534,959 76,693 76,479 (118,000) (191,618) (152,005) (82,58) Valley Clin Union School 184,236 (214,612) 316,977 92,824 225,100 240,884 735,408 2,002,337 103,374 (496,797) (495,900) (467,880) 259,749) Veha School 85,037 (99,058) 146,277 92,824 225,100 240,884 735,408 203,373 103,374 (496,977) (495,900) (467,880) (259,749) Ward County 1.115 (1,299) 1.918 2.029 3,763 3,158 1,052 43,9116 (42,866) (427,059) (445,174) (118,171) Ward County 1.115 (1,299) 1.918 2.029 3,763 3,158 1,052 4,3118 4,968,669 (12,461,61) (42,106) (427,059) (445,174) (118,171) (48,184) (48,184) (48,184) (48,184) (48,184) (48,184)																49,032
Valley City School 46,837 (94,599) 80,578 - 72,856 132,675 - 311,563 444,238 18,673 (118,940) (118,711) (98,818) 45,148) Valley City School 184,236 (214,612) 316,657 - 286,581 521,883 - 1,498,454 2,020,337 108,374 (496,787) (496,900) (467,880) (259,749) Veha School 85,037 (99,058) 146,297 92,824 225,100 240,884 735,408 976,292 86,590 (213,184) (212,773) (232,002) (110,450) Ward County 1115 (12,99) 1,918 2,029 3,763 3,158 1,052 4,210 2,492 (12,266) (12,241) (291) 203 Ward County 1,115 (12,99) 1,918 2,029 3,763 3,158 1,052 4,210 2,492 (12,266) (12,241) (291) 203 Ward County 1,115 (12,99) 1,918 2,029 3,763 3,158 1,052 4,210 2,492 (12,266) (12,241) (291) 203 Ward County 1,115 (12,99) 1,918 2,029 3,763 3,158 1,052 4,210 2,492 (12,266) (12,241) (291) 203 Ward County 1,115 (12,99) 1,918 2,029 3,763 3,158 1,052 4,210 2,492 (12,266) (12,241) (291) 203 Ward County 1,115 (12,291) 1,115 (12,291) 1,118 2,029 3,763 3,158 1,052 4,210 2,492 (12,266) (12,241) (291) 203 Ward County 1,115 (12,291) 1,								-								(165) (9,890)
Vehra School 85.037 (99.058) 146.297 92.824 225.100 240.884 735.408 976.292 85.690 (213.184) (212.773) (232.002) (110.450) (145.174)	Valley - Edinburg School	46,837	(54,559)	80,578		72,856	132,675		311,563	444,238	18,673	(118,940)	(118,711)	(98,818)	(45,148)	(8,438)
Wahpleon School 228,257 (265,891) 392,690 193,326 494,382 646,580 - 915,452 1,520 3,9116 (428,165) (427,059) (445,174) (111,171) Ward County 1,115 (1,299) 1918 2,029 3,763 3,158 - 1,052 4,210 2,492 (1,266) (1,254) (921) 9,87 3,158 - 1,052 4,210 2,492 1,118 1,068 (1,11736) (15,304) (86,303) 127,459 1,88 138,453 158,952 - 352,229 511,181 95,668 (14,1466) (111,736) (55,304) (86,303) 127,459 1,88 158,952 - 352,229 511,181 95,668 (14,100) (14,1686) (111,736) (55,304) (86,401) 4,948,770 61,4991 10,208,523 7,407,401 - 331,494 7,738,895 7,246,770 (1,882,309) (1,721,213) 664,901 9,447,733 1,444 1,444 1,444 1,444 1,444 1,444								-								(121,804)
Washburk School 56.114 (65.366) 96.537 49.188 136.453 158.952 - 352.229 511.181 95.668 (141.960) (141.686) (111.736) (55.394) (83.945)		85,037		146,297				-					(212,773)			(68,473) (197)
Washburk School 56,114 (65,366) 96,537 49,188 136,453 158,952 - 352,229 511,181 95,668 (141,960) (141,686) (111,736) (55,394) (75,394)		1.115		1.918	2.029	3,763	3.158			4.210	2.492	(1.266)	(1.254)			299
West Flargo School 2,614,974 (3,046,122) 4,498,770 6,140,901 10,208,523 7,407,401 - 331,494 7,738,895 7,246,770 (1,882,309) (1,869,572) (1,721,213) 664,901 West Rwer Sluident Services 23,350 (27,200) 40,171 136,127 172,448 661,44 - 58,955 125,069 32,422 (3,756) (3,760) 3,760 98,979 Westine Education Regional Cooperative 13,466 (15,674) 22,149 585,967 616,898 38,115 - - 38,115 129,710 82,968 83,034 84,703 98,697 Westine Education Regional Cooperative 13,466 (15,674) 22,149 585,967 616,898 38,115 - - 38,115 129,710 82,988 83,034 84,703 98,697 Westine Education Regional Cooperative 13,400 (30,000) 23,148 345,391 171,014 - 246,769 417,783 130,165 (26,764) (27,474) 79 98,975 90,975 <td>Warwick School</td> <td>56,114</td> <td>(65,366)</td> <td>96,537</td> <td>49,168</td> <td>136,453</td> <td>158,952</td> <td>-</td> <td>352,229</td> <td>511,181</td> <td>95,668</td> <td>(141,960)</td> <td>(141,686)</td> <td>(111,736)</td> <td>(55,394)</td> <td>(19,620)</td>	Warwick School	56,114	(65,366)	96,537	49,168	136,453	158,952	-	352,229	511,181	95,668	(141,960)	(141,686)	(111,736)	(55,394)	(19,620)
West River Student Services 23,350 (27,200) 40,171 136,127 172,448 66,144 - 58,925 125,069 32,422 (3,766) (3,640) 3,913 17,443 Western Education Regional Cooperative 13,456 (15,674) 23,149 595,967 616,898 38,115 38,115 129,710 82,968 83,034 84,703 94,447 78,3 Westpen Education 60,372 (70,325) 103,863 28,161 123,958 - 159,594 28,355 111,847 (26,998) (26,784) (24,744) 79,39 Williston School Dist #8 - 2,24512 324,512 - 2,286,780 2,866,780 (57,5292) (625,140) (625,144) (716,892) - 2,286,780 2,866,780 5,897,500 5,432,862 5,437,847 5,564,790 31,140 1,140,07 1,174,037 - 22,761,765 2,2761,765 4,976,924 (54,01,83) (56,479) 31,159 4,976,924 (54,01,83) (56,479) 31,159 4,976,924 4,976,924 4,976,924 4,976,924 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>10,815</td></t<>								-								10,815
Westmer Education Regional Cooperative 13,456 (15,674) 23,149 595,967 618,988 38,115 - 38,115 12,770 82,968 83,034 84,703 98,597 Westhope School 43,760 (50,975) 75,284 283,492 351,561 123,958 - 159,594 283,552 111,847 (26,998) (26,784) (24,744) 96,879 Williand Design School Dist #8 - - 324,512 324,512 - 2,866,780 (27,5292) (625,144) (716,692) - - 1,760,487 27,662,126 29,253,893 2,898,712 - 2,866,780 (575,292) (625,144) (716,692) - - - 2,866,780 (575,292) (625,144) (716,692) - - - 2,866,780 (575,292) (625,144) (716,692) - - - - 13,174,037 - 2,2866,780 (575,992) (54,601,82) (54,601,82) - - - - - - - - </td <td></td> <td>7,246,770</td> <td></td> <td></td> <td>(1,721,213)</td> <td>664,901</td> <td>31,051 997</td>											7,246,770			(1,721,213)	664,901	31,051 997
Westhop-School									-							99,771
Williand Ros 324,512 324,512 324,512 - 2,866,780 2,866,780 5,75,292 (625,140) (716,692) - 324,512 324,512 - 2,298,893 3,128,610 8,987,500 5,432,662 5,437,847 5,564,790 3,151,155 5,402,612 5,402,	Westhope School	43,760	(50,975)	75,284	283,492	351,561	123,958			283,552	111,847		(26,784)	(24,744)	793	33,895
Willston Basin School Dist#7 1,023,308 (1,192,028) 1,760,487 27,682,126 29,253,893 2,898,712 - 229,889 3,128,601 8,987,500 5,432,862 5,437,847 5,564,790 315,195 (1,195) (1,19		60,372	(70,325)	103,863			171,014	-							19,969	29,029
Williston School 13,420 (132,120) 195,126 789,444 (965,870 32,1283 - 3,390,892 3,712,175 (110,915) (497,466) (496,916) (575,504) (505,837) Wilton School 56,392 (65,689) 97,016 200,083 287,802 159,740 - 146,556 306,296 142,402 (58,366) (58,086) (48,548) (10,264) Wing School 21,344 (24,865) 36,719 88,171 121,371 60,459 - 203,099 263,558 40,655 (37,599) (37,497) (46,083) (80,44) Wing School 48,383 (66,680) 83,237 228,722 303,982 137,053 - 152,514 298,556 94,625 (21,312) (21,707) (25,492) 26,492 Vindrage School 54,127 (63,051) 9,119 252,551 336,746 153,223 - 143,113 296,443 (11,966) (19,500) Wing School 54,127 (20,391) 19,127 25,144 (24,355) 35,940 124,082 156,578 59,176 - 91,776 150,952 60,015 (12,334) (12,236) (16,715) 1,465 (16,965)		1 023 308	(1 192 028)	1 760 487			2 898 712								315 195	387.098
Wilma Special Education 113,420 (132,120) 195,126 789,444 965,870 321,283 - 3,390,892 3,712,175 (110,915) (497,466) (496,916) (575,004) (505,837) Wilton School 56,392 (65,689) 97,016 200,083 287,802 159,740 - 146,556 306,296 142,402 (58,366) (58,066) (58,066) (48,081) (10,264) Wishek School 48,383 (56,360) 83,237 28,722 303,982 137,053 - 152,514 289,567 94,826 (21,312) (21,077) (25,492) 2,635 Wilton School 149,500 149,500 - 149,500 149,500		1,020,000	-	1,700,407			-	-							-	-
Wing School 21,344 (24,863) 36,719 88,171 121,371 60,459 - 203,099 263,558 4,055 (37,599) (37,497) (46,083) (8,044) Wishek School 48,383 (56,360) 82,397 228,1722 303,982 137,053 - 152,514 289,567 94,526 (21,312) (21,077) (25,492) 2,635 Villorian School 149,500 (149,500)					789,444	965,870			3,390,892	3,712,175	(110,915)	(497,466)	(496,916)	(575,004)		(560,167)
Wishek School 48,383 (56,360) 83,237 228,722 303,982 137,053 - 152,514 289,567 94,826 (21,312) (21,077) (25,492) 2,635 (21,075) (25,492) 2,635 (21,075) (25,492) 2,635 (21,075) (25,492) 2,635 (21,075) (25,492) 2,635 (21,075) (25,492) 2,635 (21,075) (25,492) 2,635 (21,075) (25,492) 2,635 (21,075) (25,492) 2,635 (21,075) (25,492) 2,635 (21,075) (25,492) 2,635 (21,075) (25,492) 2,635 (21,075) (25,492) 2,635 (21,075) (25,492) 2,635 (21,075) (25,492) 2,635 (21,075) 2,635 (14,368
Wolford School 149,500 (149,500) (149,500 (149,500) (149,500) (149,500 (149,500) (149,500) (149,500) (149,500 (149,500) (1	wing school Wishek School							-								(17,019) (15,165)
Wyndmere School 54,127 (63,051) 93,119 252,551 336,746 153,232 - 143,113 296,436 131,696 (59,921) (59,656) (27,397) 19,027 Yellowstone Elem. School 20,891 (24,335) 35,940 124,082 155,578 59,176 - 91,776 150,952 60,015 (12,334) (12,334) (12,336) (12,716) 1,646 Zeeland School 15,621 (18,197) 26,874 58,552 82,850 44,250 - 74,420 118,670 36,205 (22,314) (22,238) (21,811) (10,949)		+0,000	(30,300)	- 00,207		303,362	137,053					(41,514)	(21,077)	(£J,452)		(10,100)
Zeeland School 15,621 (18,197) 26,874 58,552 82,850 44,250 - 74,420 118,670 36,205 (22,314) (22,238) (21,811) (10,949)	Wyndmere School		(63,051)	93,119	252,551		153,323		143,113	296,436	131,696	(59,921)	(59,656)	(27,397)		36,561
								-								(14,569)
Grand Totals: \$ 26,306,164 \$ (30,643,430) \$ 45,256,805 \$ 114,115,443 \$ 155,034,982 \$ 74,517,106 \$ - \$ 114,115,443 \$ 188,632,510 \$ 59,395,235 \$ (31,983,751) \$ (31,855,604) \$ (28,592,117) \$ (1,429,491) \$	Zeeland School Grand Totals:				\$ 114,115,443	\$2,850 \$ 155,034,982	\$ 74,517,106	•	74,420 \$ 114,115,443	118,670 \$ 188,632,510	36,205 \$ 59,395,235 \$	(22,314)	(22,238)		(10,949) (1,429,491) \$	5,287 868,161

Note: Columns may not foot due to rounding.

