



October 13, 2023

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, 2023

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, 2023. The information provided herein was prepared for the purpose of assisting NDTFFR and the governmental employers in the compliance with the financial reporting and disclosure requirements of GASB Statement Nos. 67 and 68.

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

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

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

Certain tables included in the Required Supplementary Information should include a 10-year history of information. As provided for in GASB Statement No. 67, this historical information is only presented for the years in which the information was measured in conformity with the requirements of GASB Statement No. 67. The historical information in this report will begin with the information presented for the fiscal year ending June 30, 2014. 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, 2023 for additional discussion of the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions. The Schedule of Employer Allocations and the Schedule of Pension Amounts by Employer are provided in Appendix A and B of this report.

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

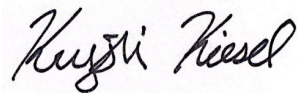
Respectfully submitted,
Gabriel, Roeder, Smith & Company



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Summary of Population Statistics

The total pension liability described in this report is based on the plan membership as of July 1, 2023:

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	9,615
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	3,721
Active Plan Members	<u>11,766</u>
Total Plan Members	25,102

Measurement of the Net Pension Liability

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

A single discount rate of 7.25% was used to measure the total pension liability as of June 30, 2023. This single discount rate was based on an expected rate of return on pension plan investments of 7.25% and a municipal bond rate of 3.86%. 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, 2023 is the rate for Fixed Income Market Data/Yield Curve/Data Municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index’s “20-Year Municipal GO AA Index.” In describing this index, Fidelity notes that the municipal curves are constructed using option adjusted analytics of a diverse population of over 10,000 tax-exempt securities. The rate shown is as of the last date available on or before the measurement date.

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

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

Below is a table providing the sensitivity of the net pension liability to changes in the discount rate as of June 30, 2023. 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:

1% Decrease	Current Single Discount	1% Increase
6.25%	Rate Assumption	8.25%
7.25%		
\$ 1,953,805,517	\$ 1,403,312,212	\$ 946,493,303

Schedules of Required Supplementary Information

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

Fiscal year ending June 30,	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total pension liability										
Service cost	\$ 96,101,453	\$ 92,335,934	\$ 87,088,239	\$ 80,591,201	\$ 77,755,965	\$ 78,041,335	\$ 75,476,063	\$ 68,239,440	\$ 60,617,900	\$ 56,751,722
Interest on the total pension liability	318,879,410	311,929,245	300,698,090	306,790,705	296,875,949	287,375,333	276,412,402	265,439,909	249,063,837	237,820,894
Changes of benefit terms	0	0	0	0	0	0	0	0	0	0
Difference between expected and actual experience	(55,451,354)	(8,504,654)	8,366,320	(20,732,097)	(23,494,914)	(27,939,071)	(10,748,944)	(8,092,800)	2,209,258	9,347,346
Changes of assumptions	0	0	0	51,813,028	0	0	0	0	171,324,647	0
Benefit payments, including refunds of employee contributions	(262,282,053)	(251,847,455)	(241,128,271)	(230,851,234)	(221,228,566)	(207,978,699)	(196,516,544)	(185,968,680)	(172,239,433)	(162,259,276)
Net change in total pension liability	97,247,456	143,913,070	155,024,378	187,611,603	129,908,434	129,498,898	144,622,977	139,617,869	310,976,209	141,660,686
Total pension liability - beginning	4,479,973,211	4,336,060,141	4,181,035,763	3,993,424,160	3,863,515,726	3,734,016,828	3,589,393,851	3,449,775,982	3,138,799,773	2,997,139,087
Total pension liability - ending (a)	\$ 4,577,220,667	\$ 4,479,973,211	\$ 4,336,060,141	\$ 4,181,035,763	\$ 3,993,424,160	\$ 3,863,515,726	\$ 3,734,016,828	\$ 3,589,393,851	\$ 3,449,775,982	\$ 3,138,799,773
Plan fiduciary net position										
Employer contributions	\$ 102,307,888	\$ 100,331,347	\$ 98,264,202	\$ 93,032,453	\$ 89,444,881	\$ 86,675,715	\$ 86,058,868	\$ 82,839,932	\$ 78,422,098	\$ 62,355,146
Employee contributions	94,283,739	92,462,223	90,557,210	85,735,134	82,429,594	79,877,611	79,309,153	76,342,685	72,268,451	56,554,767
Contributions - purchased service credit	1,108,690	2,017,055	2,559,121	2,175,497	1,916,787	2,181,106	2,553,200	2,768,245	1,600,739	2,034,289
Contributions - other	(10,492)	25,166	126,112	158,683	158,713	194,028	235,890	44,966	172,474	47,766
Pension plan net investment income	217,471,487	(198,880,583)	684,172,530	86,206,117	135,043,319	211,345,369	266,688,651	8,238,996	73,204,806	294,246,449
Benefit payments, including refunds	(262,282,053)	(251,847,455)	(241,128,271)	(230,851,234)	(221,228,566)	(207,978,699)	(196,516,544)	(185,968,680)	(172,239,433)	(162,259,276)
Pension plan administrative expense	(2,891,047)	(2,592,340)	(2,678,375)	(2,095,405)	(2,251,083)	(2,128,794)	(2,173,431)	(1,851,656)	(1,923,392)	(1,586,045)
Other	0	0	0	0	0	0	0	0	0	0
Net change in plan fiduciary net position	149,988,212	(258,484,587)	631,872,529	34,361,245	85,513,645	170,166,336	236,155,787	(17,585,512)	51,505,743	251,393,096
Plan fiduciary net position - beginning	3,023,920,243	3,282,404,830	2,650,532,301	2,616,171,056	2,530,657,411	2,360,491,075	2,124,335,288	2,141,920,800	2,090,415,057	1,839,583,960
Plan fiduciary net position - ending (b)	\$ 3,173,908,455	\$ 3,023,920,243	\$ 3,282,404,830	\$ 2,650,532,301	\$ 2,616,171,056	\$ 2,530,657,411	\$ 2,360,491,075	\$ 2,124,335,288	\$ 2,141,920,800	\$ 2,090,977,056
Net pension liability - ending (a) - (b)	\$ 1,403,312,212	\$ 1,456,052,968	\$ 1,053,655,311	\$ 1,530,503,462	\$ 1,377,253,104	\$ 1,332,858,315	\$ 1,373,525,753	\$ 1,465,058,563	\$ 1,307,855,182	\$ 1,047,822,717
Plan fiduciary net position as a percentage of total pension liability	69.34 %	67.50 %	75.70 %	63.39 %	65.51 %	65.50 %	63.22 %	59.18 %	62.09 %	66.62 %
Covered-employee payroll	\$ 802,412,711	\$ 786,912,450	\$ 770,699,600	\$ 729,660,661	\$ 701,528,450	\$ 679,809,385	\$ 674,971,342	\$ 649,724,868	\$ 615,104,860	\$ 580,053,235
Net pension liability as a percentage of covered-employee payroll	174.89 %	185.03 %	136.71 %	209.76 %	196.32 %	196.06 %	203.49 %	225.49 %	212.62 %	180.64 %
Single Discount Rate Used	7.25 %	7.25 %	7.25 %	7.25 %	7.75 %	7.75 %	7.75 %	7.75 %	7.75 %	8.00 %

Notes to Schedule:

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



Schedules of Required Supplementary Information

Schedule of Employer Contributions

FY Ending June 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2014	\$ 59,513,485	\$ 62,355,146	\$ (2,841,661)	\$ 580,053,235	10.75 %
2015	71,167,632	78,422,098	(7,254,466)	615,104,860	12.75 %
2016	84,724,122	82,839,932	1,884,190	649,724,868	12.75 %
2017	89,231,211	86,058,868	3,172,343	674,971,342	12.75 %
2018	88,307,239	86,675,715	1,631,524	679,809,385	12.75 %
2019	90,777,781	89,444,881	1,332,900	701,528,450	12.75 %
2020	93,688,429	93,032,453	655,976	729,660,661	12.75 %
2021	101,655,277	98,264,202	3,391,075	770,699,600	12.75 %
2022	97,341,070	100,331,347	(2,990,277)	786,912,450	12.75 %
2023	97,252,421	102,307,888	(5,055,467)	802,412,711	12.75 %

Notes to Schedule of Contributions

Valuation Date: July 1, 2023

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, 2022 actuarial valuation is applicable for fiscal year ended June 30, 2023.

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, 2023:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level percent of pay, closed
Payroll Growth Rate	3.25%
Remaining Amortization Period	21 years as of July 1, 2022
	The amortization of unfunded actuarial accrued liability (UAAL) within the actuarially determined contribution rate calculation is based on the level percentage of pay required to amortize the UAAL over the 30-year closed period that began July 1, 2013.
Asset Valuation Method	5-Year smoothed market
Inflation	2.30%
Salary Increases	Composed of 3.80% wage inflation, plus step-rate promotional increases for members with less than 30 years of service.
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates based on age and gender.
Mortality	Post-retirement Non-Disabled: 104% of the Pub T-2010 Retiree Table and 95% of the Pub T-2010 Contingent Survivor Table with generational mortality improvement using Scale MP-2019. Pre-retirement Non Disabled: Pub T-2010 Retiree Table with generational mortality improvement using Scale MP-2019. Disabled: Pub NS-2010 Retiree Table with generational mortality improvement using Scale MP-2019.

Other Information:

Notes: There were no benefit changes during the year.



Governmental Employer Financial Statements

Pension Expense for Fiscal Year Ending June 30, 2023

To be used for Governmental Employer Reporting for Fiscal Years Ending
Between June 30, 2023 and June 30, 2024

1. Service Cost	\$	96,101,453
2. Interest on the Total Pension Liability		318,879,410
3. Current-Period Benefit Changes		0
4. Employee Contributions		(94,283,739)
5. Projected Earnings on Plan Investments		(216,830,750)
6. Pension Plan Administrative Expense		2,891,047
7. Other Changes in Plan Fiduciary Net Position		(1,098,198)
8. Recognition of Outflow (Inflow) of Resources due to Liabilities		(11,391,857)
9. Recognition of Outflow (Inflow) of Resources due to Assets		22,770,048
10. Total Pension Expense	\$	117,037,414

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 2023 fiscal year, the expected remaining service lives of all employees was 185,701 years for NDTFFR. Additionally, the NDTFFR plan membership (active employees and inactive employees) was 24,490. 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 2023 fiscal year is 8 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, 2023

To be used for Governmental Employer Reporting for Fiscal Years Ending

Between June 30, 2023 and June 30, 2024

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

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$ 0	\$ 55,451,354	\$ (55,451,354)
2. Assumption Changes	0	0	0
3. Net Difference between projected and actual earnings on pension plan investments	0	640,737	(640,737)
4. Total	\$ 0	\$ 56,092,091	\$ (56,092,091)

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

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$ 1,045,790	\$ 19,839,508	\$ (18,793,718)
2. Assumption Changes	7,401,861	0	7,401,861
3. Net Difference between projected and actual earnings on pension plan investments	121,679,159	98,909,111	22,770,048
4. Total	\$ 130,126,810	\$ 118,748,619	\$ 11,378,191

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$ 5,228,950	\$ 74,487,737	\$ (69,258,787)
2. Assumption Changes	22,205,583	0	22,205,583
3. Net Difference between projected and actual earnings on pension plan investments**	283,724,202	198,074,513	85,649,689
4. Total	\$ 311,158,735	\$ 272,562,250	\$ 38,596,485

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

Fiscal Year Ending	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
2024	\$ 118,294,139	\$ 117,213,052	\$ 1,081,087
2025	95,386,509	113,221,757	(17,835,248)
2026	95,386,507	11,084,378	84,302,129
2027	1,045,790	8,122,647	(7,076,857)
2028	1,045,790	7,994,502	(6,948,712)
Thereafter	0	14,925,914	(14,925,914)
Total	\$ 311,158,735	\$ 272,562,250	\$ 38,596,485



Governmental Employer Financial Statements

Recognition of Deferred Outflows and Inflows of Resources

For NDTFFR Fiscal Year Ending June 30, 2023

To be used for Governmental Employer Reporting for Fiscal Years Ending
Between June 30, 2023 and June 30, 2024

Year Established	Initial Amount	Initial Recognition Period	Current Year Recognition	Remaining Recognition	Remaining Recognition Period
Deferred Outflow (Inflow) due to Differences Between Expected and Actual Experience on Liabilities					
2017	(10,748,944)	7.0	(1,535,566)	0	0.0
2018	(27,939,071)	7.0	(3,991,296)	(3,991,295)	1.0
2019	(23,494,914)	7.0	(3,356,416)	(6,712,834)	2.0
2020	(20,732,097)	7.0	(2,961,728)	(8,885,184)	3.0
2021	8,366,320	8.0	1,045,790	5,228,950	5.0
2022	(8,504,654)	8.0	(1,063,082)	(6,378,490)	6.0
2023	(55,451,354)	8.0	(6,931,420)	(48,519,934)	7.0
Total			(18,793,718)	(69,258,787)	
Deferred Outflow (Inflow) due to Assumption Changes					
2017	0	7.0	0	0	0.0
2018	0	7.0	0	0	1.0
2019	0	7.0	0	0	2.0
2020	51,813,028	7.0	7,401,861	22,205,583	3.0
2021	0	8.0	0	0	5.0
2022	0	8.0	0	0	6.0
2023	0	8.0	0	0	7.0
Total			7,401,861	22,205,583	
Deferred Outflow (Inflow) due to Differences Between Projected and Actual Earnings on Plan Investments					
2017	(103,235,815)	5.0	0	0	0.0
2018	(30,002,998)	5.0	0	0	0.0
2019	59,163,355	5.0	11,832,671	0	0.0
2020	114,538,151	5.0	22,907,630	22,907,630	1.0
2021	(493,904,813)	5.0	(98,780,963)	(197,561,924)	2.0
2022	434,694,288	5.0	86,938,858	260,816,572	3.0
2023	(640,737)	5.0	(128,148)	(512,589)	4.0
Total			22,770,048	85,649,689	

APPENDIX A

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Schedule of Employer Allocations as of June 30, 2023

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Alexander School	\$ 1,993,854	0.24848200%
Anamoose School	808,331	0.10073800%
Apple Creek Elem School	420,043	0.05234700%
Ashley School	1,143,297	0.14248200%
Bakker Elem School	55,575	0.00692600%
Barnes County North	1,789,632	0.22303100%
Beach School	2,237,325	0.27882500%
Belcourt School	10,378,314	1.29338800%
Belfield Public School	1,606,360	0.20019100%
Beulah School	3,829,060	0.47719300%
Billings Co. School Dist.	1,029,190	0.12826200%
Bismarck Public Schools	88,291,709	11.00327900%
Blessed John Paul II Catholic Sch Network	-	0.00000000%
Bottineau School	4,081,548	0.50865900%
Bowbells School	806,780	0.10054400%
Bowman School	3,354,045	0.41799500%
Burke Central School	906,469	0.11296800%
Burleigh County Spec. Ed.	130,206	0.01622700%
Carrington School	2,979,595	0.37133000%
Cavalier School	2,662,806	0.33185000%
Center Stanton School	1,807,480	0.22525600%
Central Cass School	4,957,242	0.61779200%
Central Elementary School	-	0.00000000%
Central Regional Education Association	1,724,354	0.21489600%
Central Valley School	1,380,371	0.17202800%
Dakota Prairie School	2,207,585	0.27511800%
Devils Lake School	11,843,918	1.47603800%
Dickinson School	24,638,477	3.07054900%
Divide School	2,962,530	0.36920300%
Drake School	559,997	0.06978900%
Drayton School	1,557,899	0.19415200%
Dunseith School	3,935,771	0.49049200%
E Central Cir Exc Childn	617,753	0.07698700%
Earl Elem. School	28,400	0.00353900%
Edgeley School	1,444,494	0.18001900%
Edmore School	637,944	0.07950300%
Eight Mile School	2,058,342	0.25651900%
Elgin-New Leipzig School	1,274,747	0.15886400%
Ellendale School	1,621,046	0.20202100%
Emerado Elementary School	780,510	0.09727000%
Enderlin Area School District	2,283,180	0.28453900%
Fairmount School	826,758	0.10303400%
Fargo Public Schools	87,232,089	10.87123200%
Fessenden-Bowdon School	1,258,589	0.15685100%
Finley-Sharon School	1,058,544	0.13192000%
Flasher School	1,392,633	0.17355600%
Fordville Lankin School	659,883	0.08223700%
Fort Ransom Elem School	221,778	0.02763900%
Fort Totten School	2,093,258	0.26087100%
Fort Yates School	694,904	0.08660200%
Gackle-Streeter Pub Sch	974,729	0.12147500%
Garrison School	2,418,773	0.30143700%
Glen Ullin School	1,199,691	0.14951000%
Glenburn School	1,828,825	0.22791600%
Goodrich School	350	0.00004400%
Grafton School	-	0.00000000%
Grafton School District	4,591,491	0.57221100%
Grand Forks School	52,319,987	6.52033400%
Great North West Cooperative	401,490	0.05003500%
Grenora School	1,243,748	0.15500100%
Griggs County Central Sch	1,508,311	0.18797200%
Gst Educational Services	1,827,019	0.22769100%
Halliday School	44,077	0.00549300%
Hankinson School	1,662,070	0.20713400%
Harvey School	2,427,325	0.30250300%
Hatton Eielson Psd	1,403,078	0.17485700%
Hazelton - Moffit School	1,118,761	0.13942500%
Hazen School	3,266,653	0.40710400%
Hebron School	1,175,711	0.14652200%
Hettinger School	1,584,378	0.19745200%
Hillsboro School	3,063,849	0.38183000%
Hope School	-	0.00000000%
Hope-Page Public School District	1,620,368	0.20193700%
Horse Creek Elem. School	58,527	0.00729400%



Schedule of Employer Allocations as of June 30, 2023

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
James River Multidistrict Spec Ed Unit	\$ 1,331,768	0.16597000%
Jamestown School	12,206,707	1.52125100%
Kenmare School	1,980,748	0.24684900%
Kensal School	292,930	0.03650600%
Kidder County School District	2,322,660	0.28946000%
Killdeer School	3,921,785	0.48874900%
Kindred School	4,527,902	0.56428600%
Kulm School	1,039,951	0.12960300%
Lake Region Spec Ed	1,992,157	0.24827100%
Lakota School	1,156,282	0.14410100%
Lamoure School	1,680,211	0.20939500%
Langdon Area School	2,481,840	0.30929700%
Larimore School	2,119,541	0.26414600%
Leeds School	1,011,095	0.12600700%
Lewis And Clark School	2,840,342	0.35397500%
Lidgerwood School	1,190,572	0.14837400%
Linton School	1,564,137	0.19492900%
Lisbon School	4,232,337	0.52745100%
Litchville-Marion School	973,382	0.12130700%
Little Heart Elem. School	186,040	0.02318500%
Logan County	-	0.00000000%
Lone Tree Elem. School	270,367	0.03369400%
Lonetree Spec Ed Unit	-	0.00000000%
Maddock School	823,518	0.10263000%
Mandan Public Schools	25,122,502	3.13087000%
Mandaree School	2,013,174	0.25089000%
Manning Elem School	148,771	0.01854000%
Manvel Elem. School	1,079,684	0.13455500%
Maple Valley School	1,670,133	0.20813900%
Mapleton Elem. School	1,615,308	0.20130600%
Marmarth Elem. School	217,175	0.02706500%
Max School	1,194,435	0.14885500%
May-Port C-G School	2,903,770	0.36188000%
Mcclusky School	916,794	0.11425500%
Mckenzie County	75,710	0.00943500%
Mckenzie County School	11,522,071	1.43592800%
Medina School	1,241,998	0.15478300%
Menoken Elem School	253,598	0.03160400%
Midkota	1,107,670	0.13804200%
Midway School	1,448,706	0.18054400%
Milnor School	1,520,812	0.18953000%
Minnewaukan School	2,036,683	0.25382000%
Minot School	50,864,587	6.33895600%
Minto School	1,601,409	0.19957400%
Mohall Lansford Sherwood	1,963,843	0.24474200%
Montpelier School	881,686	0.10987900%
Morton County	-	0.00000000%
Mott-Regent School	1,415,473	0.17640200%
Mt Pleasant School	2,015,456	0.25117400%
Munich School	1,038,719	0.12944900%
N Central Area Career And Tech Center	-	0.00000000%
Napoleon School	1,645,645	0.20508700%
Naughton Rural School	177,013	0.02206000%
Nd Center For Distance Education	1,673,445	0.20855200%
Nd Dept Of Public Instruction	446,321	0.05562200%
Nd School For Blind	717,404	0.08940600%
Nd School For Deaf	870,924	0.10853800%
Nd United	-	0.00000000%
Nd Youth Correctional Cnt	203,258	0.02533100%
Nedrose School	3,930,457	0.48983000%
Nelson County	12,385	0.00154300%
Nesson School	2,601,718	0.32423700%
New England School	1,845,810	0.23003300%
New Rockford Sheyenne School	1,833,696	0.22852300%
New Salem-Almont	2,259,986	0.28164900%
New Town School	6,556,859	0.81714300%
Newburg United District	850,858	0.10603700%
North Border School	2,605,720	0.32473600%
North Sargent School	1,632,223	0.20341400%
North Star	1,871,054	0.23317900%
North Valley Area Career	960,530	0.11970500%
Northern Cass School Dist	3,872,921	0.48265900%
Northern Plains Spec Ed	456,039	0.05683300%
Northwood School	2,158,274	0.26897300%



Schedule of Employer Allocations as of June 30, 2023

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Oakes School	\$ 2,471,056	0.30795300%
Oberon Elem School	494,557	0.06163400%
Oliver - Mercer Spec Ed	1,048,747	0.13069900%
Page School	-	0.00000000%
Park River Area School District	2,380,673	0.29668900%
Parshall School	1,947,464	0.24270100%
Peace Garden Spec Ed	740,609	0.09229800%
Pembina Spec Ed Coop	131,410	0.01637700%
Pingree - Buchanan School	993,182	0.12377400%
Powers Lake School	1,472,011	0.18344800%
Richardton-Taylor	1,806,527	0.22513700%
Richland School	1,873,065	0.23342900%
Robinson School	-	0.00000000%
Rolette School	1,267,826	0.15800200%
Roosevelt School	384,260	0.04788800%
Roughrider Area Career And Tech Center	284,886	0.03550400%
Roughrider Service Program	212,137	0.02643700%
Rugby School	3,955,203	0.49291400%
Rural Cass Spec Ed	2,021,487	0.25192600%
Sargent Central School	1,680,217	0.20939600%
Sawyer School	797,626	0.09940300%
Scranton School	1,177,671	0.14676600%
Se Region Career And Tech	2,048,250	0.25526100%
Selfridge School	621,980	0.07751400%
Sheyenne Valley Area Voc	1,017,223	0.12677000%
Sheyenne Valley Spec Ed	1,588,948	0.19802100%
Slope County	28,302	0.00352700%
Solen - Cannonball School	1,884,533	0.23485800%
Souris Valley Spec Ed	1,132,251	0.14110600%
South Cent. Prairie Sp Ed	366,716	0.04570200%
South East Education Cooperative	744,797	0.09282000%
South Heart School	2,446,483	0.30489100%
South Prairie School District	2,979,371	0.37130200%
South Valley Spec Ed	394,794	0.04920100%
Southwest Special Education Unit	106,647	0.01329100%
St. John's School	3,613,153	0.45028600%
St. Thomas School	-	0.00000000%
Stanley School	3,492,736	0.43527900%
Starkweather School	639,383	0.07968300%
Sterling School	192,500	0.02399000%
Strasburg School District	1,051,697	0.13106700%
Surrey School	2,637,232	0.32866300%
Sweet Briar Elem School	149,595	0.01864300%
Tgu School District	2,532,988	0.31567100%
Thompson School	3,127,412	0.38975100%
Tioga School	4,003,175	0.49889200%
Turtle Lake-Mercer School	1,420,203	0.17699200%
Twin Buttes Elem. School	514,144	0.06407500%
Underwood School	1,499,105	0.18682500%
United School	3,744,901	0.46670500%
Upper Valley Spec Ed	2,723,271	0.33938500%
Valley - Edinburg School	1,599,587	0.19934700%
Valley City School	6,205,490	0.77335400%
Velva School	2,970,282	0.37016900%
Wahpeton School	7,172,968	0.89392500%
Ward County	33,206	0.00413800%
Warwick School	1,874,224	0.23357400%
Washburn School	2,243,465	0.27959000%
West Fargo School	77,868,330	9.70427400%
West River Student Services	698,213	0.08701400%
Westhope School	1,313,171	0.16365300%
White Shield School	1,688,134	0.21038200%
Williams Co School Dist #8	-	0.00000000%
Williston Basin School Dist #7	29,492,663	3.67549800%
Williston School	-	0.00000000%
Wilmac Special Education	5,561,608	0.69311100%
Wilton School	1,782,761	0.22217500%
Wing School	724,479	0.09028800%
Wishek School	1,475,228	0.18384900%
Wolford School	-	0.00000000%
Wyndmere School	1,562,020	0.19466500%
Yellowstone Elem. School	628,292	0.07830000%
Zeeland School	473,382	0.05899500%
Grand Totals:	\$ 802,412,711	100.000000%



APPENDIX B

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

Schedule of Pension Amounts by Employer as of June 30, 2023

Employer Name	Discount Rate Sensitivity						Schedule of Contributions				Pension Expense		
	Employer's Proportionate Share Allocation		Covered Payroll	% Decrease (6.25%)	Current Discount Rate (7.25%)	% Increase (8.25%)	Statutory Required Contribution	Contributions In Relation to the Statutory Required Contribution	Contribution Deficiency/ (Excess)	Contributions as a Percentage of Covered Payroll		Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportionate Differences Between Employer Contributions and Proportionate Share of Plan Pension Expense
	Net Pension Liability	(1)								(2)	(3)		
Alexander School	0.24848200%	\$ 3,486,978	\$ 1,993,854	\$ 4,854,855	\$ 3,486,978	\$ 2,351,865	\$ 254,217	\$ 254,217	\$ -	12.75%	\$ 290,817	\$ 118,675	\$ 409,492
Anamosue School	0.10073800%	1,413,669	808,331	1,968,225	1,413,669	953,478	103,063	103,063	-	12.75%	117,901	(21,409)	96,492
Apple Creek Elem School	0.05234700%	734,592	420,043	1,022,759	734,592	498,461	53,555	53,555	-	12.75%	61,266	(2,094)	59,172
Ashley School	0.14248200%	1,999,467	1,143,297	2,753,821	1,999,467	1,348,593	145,770	145,770	-	12.75%	166,757	(7,729)	159,028
Bakker Elem School	0.00652600%	97,193	55,575	135,321	97,193	65,554	7,086	7,086	-	12.75%	8,108	2,938	11,045
Barnes County North	0.22303100%	3,129,821	1,789,632	4,357,592	3,129,821	2,110,973	228,178	228,178	-	12.75%	261,030	(37,471)	223,559
Beach School	0.27882500%	3,912,785	2,237,325	5,447,698	3,912,785	2,639,060	285,260	285,260	-	12.75%	326,330	(89,465)	236,865
Belcourt School	1.29338800%	18,150,272	10,378,314	25,270,286	18,150,272	12,241,831	1,323,238	1,323,238	-	12.75%	1,513,748	19,908	1,533,256
Belfield Public School	0.20019100%	2,809,305	1,606,360	3,911,343	2,809,305	1,894,794	204,811	204,811	-	12.75%	234,298	(51,091)	183,207
Beulah School	0.47719300%	6,696,508	3,829,060	9,323,423	6,696,508	4,516,600	488,206	488,206	-	12.75%	558,494	(84,232)	474,262
Billings Co. School Dist.	0.12826200%	1,799,916	1,029,190	2,505,999	1,799,916	1,213,991	131,222	131,222	-	12.75%	150,115	21,886	172,001
Bismarck Public Schools	11.00327900%	154,410,358	88,291,709	214,982,672	154,410,358	104,145,299	11,257,222	11,257,222	-	12.75%	12,877,953	541,638	13,419,591
Blessed John Paul II Catholic Sch Network	0.00000000%	-	-	-	-	-	-	-	-	0.00%	-	-	-
Botineau School	0.50865900%	7,138,074	4,081,548	9,938,208	7,138,074	4,814,423	520,398	520,398	-	12.75%	595,321	(126,897)	468,424
Bowbells School	0.10054400%	1,410,946	806,780	1,964,434	1,410,946	951,642	102,864	102,864	-	12.75%	117,674	25,372	143,046
Bowman School	0.41795500%	5,865,775	3,166,809	8,166,809	5,865,775	3,956,295	427,642	427,642	-	12.75%	489,211	(5,906)	483,305
Burke Central School	0.11296800%	1,585,294	906,489	2,207,175	1,585,294	1,069,235	115,575	115,575	-	12.75%	132,215	(64,088)	68,127
Burlingame County Spec. Ed.	0.01622700%	227,715	130,206	317,044	227,715	153,587	16,602	16,602	-	12.75%	18,992	5,273	24,265
Carrington School	0.37133000%	5,210,919	2,979,595	7,255,066	5,210,919	3,514,614	379,900	379,900	-	12.75%	434,595	(152,642)	281,953
Cavallier School	0.33185000%	4,656,892	2,662,806	6,483,704	4,656,892	3,140,930	339,509	339,509	-	12.75%	388,389	(32,386)	356,003
Center Stanton School	0.22525600%	3,161,045	1,807,480	4,401,064	3,161,045	2,132,033	230,455	230,455	-	12.75%	263,634	2,330	265,964
Central Cass School	0.61792000%	8,669,551	4,957,242	12,070,454	8,669,551	5,847,360	632,050	632,050	-	12.75%	723,048	156,639	879,687
Central Elementary School	0.00000000%	-	-	-	-	-	-	-	-	0.00%	-	-	-
Central Regional Education Association	0.21489600%	3,015,662	1,724,354	4,198,650	3,015,662	2,033,978	219,856	219,856	-	12.75%	251,509	389,401	640,910
Central Valley School	0.17202800%	2,414,090	1,380,371	3,361,053	2,414,090	1,628,233	175,998	175,998	-	12.75%	201,337	(33,536)	170,801
Dakota Prairie School	0.27511800%	3,860,764	2,207,585	5,375,271	3,860,764	2,603,973	281,467	281,467	-	12.75%	321,991	(16,543)	305,448
Devils Lake School	1.47603800%	20,713,422	11,843,918	28,838,912	20,713,422	13,970,601	1,510,103	1,510,103	-	12.75%	1,727,517	(189,786)	1,537,731
Dickinson School	3.07054900%	43,089,389	24,638,477	59,992,556	43,089,389	29,062,514	3,141,414	3,141,414	-	12.75%	3,593,691	441,684	4,035,375
Divide School	0.36920300%	5,181,071	2,962,530	7,213,509	5,181,071	3,494,482	377,724	377,724	-	12.75%	432,106	23,149	455,255
Drake School	0.06978900%	979,358	559,997	1,363,541	979,358	660,548	71,400	71,400	-	12.75%	81,679	(14,022)	67,657
Drayton School	0.19415200%	2,724,559	1,574,899	3,793,352	2,724,559	1,837,636	198,633	198,633	-	12.75%	227,230	5,772	233,002
Dunseith School	0.49049200%	6,883,134	3,935,771	9,583,260	6,883,134	4,642,474	501,812	501,812	-	12.75%	574,059	73,269	647,328
E Central Cir Exc Childr	0.07698700%	1,080,368	617,753	1,504,176	1,080,368	728,677	78,764	78,764	-	12.75%	90,104	(7,953)	12,151
Earl Elem. School	0.00353900%	49,663	28,400	69,145	49,663	33,496	3,621	3,621	-	12.75%	4,142	(2,418)	1,724
Edgely School	0.18001800%	2,526,229	1,444,494	3,517,221	2,526,229	1,703,868	184,174	184,174	-	12.75%	210,690	(21,654)	179,036
Edmore School	1.11567500%	637,944	337,944	1,553,334	637,944	411,115	81,338	81,338	-	12.75%	93,048	(56,724)	36,324
Eight Mile School	0.25651900%	3,598,762	2,058,342	5,011,882	3,598,762	2,427,935	262,439	262,439	-	12.75%	300,223	34,197	334,420
Elgin-New Leipzig School	0.15886400%	2,229,358	1,274,747	3,103,894	2,229,358	1,503,637	162,530	162,530	-	12.75%	185,930	(29,529)	156,401
Ellendale School	0.20202100%	2,834,985	1,621,046	3,947,097	2,834,985	1,912,115	206,683	206,683	-	12.75%	236,440	(111,640)	124,800
Emerado Elementary School	0.09727000%	1,365,002	780,510	1,900,467	1,365,002	920,654	99,515	99,515	-	12.75%	113,842	18,259	132,101
Enderlin Area School District	0.28453900%	3,992,971	2,283,180	5,559,339	3,992,971	2,693,143	291,106	291,106	-	12.75%	333,017	(48,137)	284,880
Fairmont School	0.10303400%	1,445,889	826,758	2,013,084	1,445,889	975,210	105,412	105,412	-	12.75%	120,588	(85,935)	34,653
Fargo Public Schools	10.87123200%	152,557,331	87,232,089	212,402,732	152,557,331	102,895,481	11,122,118	11,122,118	-	12.75%	12,723,406	397,103	13,120,509
Fessenden-Bowdon School	0.15685100%	2,201,109	1,258,589	3,064,563	2,201,109	1,484,584	160,471	160,471	-	12.75%	183,574	(4,800)	178,774
Finley-Sharon School	0.13192000%	1,851,249	1,058,544	2,577,460	1,851,249	1,248,614	134,965	134,965	-	12.75%	154,396	(33,542)	120,854
Flasher School	0.17355600%	2,435,533	1,392,633	3,380,947	2,435,533	1,642,696	177,561	177,561	-	12.75%	203,125	16,613	219,738
Fordville Lankin School	0.08223700%	1,154,042	659,883	1,606,751	1,154,042	778,368	84,135	84,135	-	12.75%	96,248	(14,324)	81,924
Fort Ransom Elem School	0.02763900%	387,861	221,778	540,012	387,861	261,601	28,277	28,277	-	12.75%	32,348	4,522	36,870
Fort Totten School	0.26087100%	3,660,835	2,093,258	5,096,912	3,660,835	2,469,127	266,892	266,892	-	12.75%	305,317	44,082	349,399
Fort Yates School	0.08660200%	1,215,296	694,904	1,692,035	1,215,296	819,682	88,601	88,601	-	12.75%	101,357	(163,048)	(61,691)
Gackle-Streeter Pub Sch	0.12147500%	1,704,674	974,729	2,373,385	1,704,674	1,149,753	124,279	124,279	-	12.75%	142,171	2,184	144,355
Garrison School	0.30143700%	4,230,102	2,418,773	5,889,493	4,230,102	2,853,081	308,394	308,394	-	12.75%	352,794	(92,136)	260,658
Glen Ullin School	0.14951000%	2,098,092	1,199,891	2,921,135	2,098,092	1,415,102	152,961	152,961	-	12.75%	174,983	(54,491)	120,492
Glenburn School	0.22719500%	3,198,373	1,828,825	4,453,035	3,198,373	2,157,210	233,176	233,176	-	12.75%	266,747	(105,482)	161,265
Goodrich School	0.00004000%	617	350	860	617	416	45	45	-	12.75%	51	(7,042)	(6,991)
Grafton School	0.00000000%	-	-	-	-	-	-	-	-	0.00%	-	(1,184,912)	(1,184,912)
Grafton School District	0.57221100%	8,029,907	4,591,491	11,179,890	8,029,907	5,415,939	585,417	585,417	-	12.75%	669,701	975,045	1,644,746
Grand Forks School	6.52033400%	91,500,643	52,319,987	127,394,645	91,500,643	61,714,525	6,670,816	6,670,816	-	12.75%	7,631,230	(979,415)	6,651,815
Great North West Cooperative	0.05003500%	702,147	401,490	977,587	702,147	473,578	51,190	51,190	-	12.75%	58,560	38,919	97,479
Grenora School	0.15500100%	2,175,148	1,243,748	3,028,418	2,175,148	1,467,074	158,578	158,578	-	12.75%	181,409	(35,927)	145,482
Griggs County Central Sch	0.18797200%	2,637,834	1,508,311	3,672,607	2,637,834	1,779,142	192,310	192,310	-	12.75%	219,998	(99,487)	120,511
Gst Educational Services	0.22769100%	3,195,216	1,827,019	4,448,639	3,195,216	2,155,080	232,946	232,946	-	12.75%	266,484	(27,044)	239,440
Halliday School	0.00549300%	77,084	44,077	107,323	77,084	51,991	5,620	5,620	-	12.75%	6,429	(109,324)	(102,895)
Hankinson School	0.20713400%	2,906,737	1,662,070	4,046,996	2,906,737	1,960,509	211,914	211,914	-	12.75%	242,424	(29,847)	212,577
Harvey School	0.30255000%	4,245,062	2,427,326	5,910,320	4,245,062	2,863,171	309,484	309,484	-	12.75%	354,042	(16	

Schedule of Pension Amounts by Employer as of June 30, 2023

Employer Name	Employer's Proportionate Share Allocation			Discount Rate Sensitivity			Schedule of Contributions						Pension Expense	
	Share Allocation	Net Pension Liability	Covered Payroll	% Decrease (6.25%)	Current Discount Rate (7.25%)	% Increase (8.25%)	Statutory Required Contribution	Contributions In Relation to the Statutory Required Contribution	Contribution Deficiency/ (Excess)	Contributions as a Percentage of Covered Payroll	Proportionate Share of Plan Pension Expense	Proportionate Share of	Total Employer Pension Expense	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Kenmare School	0.24684900%	\$ 3,464,062	\$ 1,980,748	\$ 4,822,949	\$ 3,464,062	\$ 2,336,409	\$ 252,546	\$ 252,546	\$ -	12.75%	\$ 288,906	\$ (34,084)	\$ 254,822	
Kensal School	0.03650600%	512,293	292,930	713,256	512,293	345,527	37,349	37,349	-	12.75%	42,726	(58,064)	(15,338)	
Kidder County School District	0.28946000%	4,062,028	2,322,660	5,655,485	4,062,028	2,739,720	296,140	296,140	-	12.75%	338,776	(64,686)	254,090	
Killdeer School	0.48874900%	6,858,674	3,921,785	9,549,205	6,858,674	4,625,977	500,029	500,029	-	12.75%	572,019	(64,320)	736,339	
Kindred School	0.56428600%	7,918,694	4,527,902	11,025,051	7,918,694	5,340,929	577,309	577,309	-	12.75%	660,428	(60,860)	811,286	
Kulm School	0.12960300%	1,818,735	1,039,951	2,532,191	1,818,735	1,226,684	132,594	132,594	-	12.75%	151,684	(60,512)	91,172	
Lake Region Spec Ed	0.24827100%	3,484,017	1,992,157	4,850,732	3,484,017	2,349,868	254,001	254,001	-	12.75%	290,570	(12,620)	277,950	
Lakota School	0.14410100%	2,022,187	1,156,282	2,815,453	2,022,187	1,363,906	147,427	147,427	-	12.75%	168,652	(59,834)	108,818	
Lamoure School	0.20939500%	2,938,466	1,680,211	4,091,171	2,938,466	1,981,910	214,228	214,228	-	12.75%	245,070	(66,502)	186,568	
Langdon Area School	0.30929700%	4,340,403	2,481,840	6,043,062	4,340,403	2,927,475	316,435	316,435	-	12.75%	361,993	70,969	432,962	
Larimore School	0.26414600%	3,706,793	2,119,541	5,160,899	3,706,793	2,500,124	270,242	270,242	-	12.75%	309,150	(107,917)	201,233	
Leeds School	0.12600700%	1,768,272	1,011,095	2,461,932	1,768,272	1,192,648	128,915	128,915	-	12.75%	147,475	(67,458)	80,017	
Lewis And Clark School	0.35397500%	4,967,374	2,840,342	6,915,983	4,967,374	3,350,350	362,144	362,144	-	12.75%	414,283	(97,364)	316,919	
Lidgerwood School	0.14937400%	2,062,150	1,190,572	2,898,939	2,062,150	1,404,350	151,798	151,798	-	12.75%	173,653	(55,711)	117,942	
Linton School	0.19492900%	2,735,462	1,564,137	3,808,534	2,735,462	1,844,990	199,428	199,428	-	12.75%	228,140	(106,473)	121,667	
Lisbon School	0.52745100%	7,401,784	4,232,337	10,305,367	7,401,784	4,992,288	539,624	539,624	-	12.75%	617,315	(120,262)	597,053	
Litchville-Marion School	0.12130700%	1,702,316	973,382	2,370,103	1,702,316	1,148,163	124,107	124,107	-	12.75%	141,975	(18,897)	123,078	
Little Heart Elem. School	0.02318500%	325,358	186,040	452,990	325,358	219,444	23,720	23,720	-	12.75%	27,135	(13,507)	40,642	
Logan County	0.00000000%	-	-	-	-	-	-	-	-	0.00%	-	(1,166)	(1,166)	
Lone Tree Elem. School	0.03369400%	472,832	270,367	658,315	472,832	318,911	34,472	34,472	-	12.75%	39,435	(9,639)	29,796	
Lonetree Spec Ed Unit	0.00000000%	-	-	-	-	-	-	-	-	0.00%	-	(41,139)	(41,139)	
Maddock School	0.10263000%	1,440,219	823,518	2,005,191	1,440,219	971,386	104,999	104,999	-	12.75%	120,115	(85,866)	34,249	
Mandan Public Schools	3.13087000%	43,935,881	25,122,502	61,171,111	43,935,881	29,633,475	3,203,127	3,203,127	-	12.75%	3,664,289	280,721	3,945,010	
Mandaree School	0.25090000%	3,520,770	2,013,174	4,901,903	3,520,770	2,374,657	256,690	256,690	-	12.75%	293,635	(8,144)	285,491	
Manning Elem School	0.01854000%	260,174	148,771	362,236	260,174	175,490	18,968	18,968	-	12.75%	21,699	(30,141)	30,141	
Manvel Elem. School	0.13455500%	1,888,227	1,079,684	2,628,943	1,888,227	1,273,554	137,660	137,660	-	12.75%	157,480	20,050	177,530	
Maple Valley School	0.20813900%	2,920,840	1,670,133	4,066,631	2,920,840	1,970,022	212,943	212,943	-	12.75%	243,601	(65,000)	178,601	
Mapleton Elem. School	0.20130600%	2,824,952	1,615,308	3,933,128	2,824,952	1,905,348	205,952	205,952	-	12.75%	235,603	171,550	407,153	
Marmarth Elem. School	0.02706500%	379,806	217,175	528,797	379,806	256,168	27,690	27,690	-	12.75%	31,676	(1,840)	29,836	
Max School	0.14885500%	2,088,900	1,194,435	2,908,337	2,088,900	1,408,903	152,290	152,290	-	12.75%	174,216	(60,607)	113,609	
May-Port C-G School	0.36188000%	5,078,306	2,903,770	7,070,431	5,078,306	3,425,170	370,232	370,232	-	12.75%	423,535	(112,345)	311,190	
Mcclusky School	0.11425500%	1,603,354	916,794	2,232,320	1,603,354	1,081,416	116,892	116,892	-	12.75%	133,721	(1,389)	132,332	
McKenzie County	0.00943500%	132,403	75,710	184,342	132,403	89,302	9,653	9,653	-	12.75%	11,042	(5,489)	16,539	
McKenzie County School	1.43929800%	20,150,553	11,522,071	28,055,240	20,150,553	13,590,962	1,468,068	1,468,068	-	12.75%	1,680,573	803,328	2,483,901	
Medina School	0.15478300%	2,172,089	1,241,998	3,024,159	2,172,089	1,465,011	158,355	158,355	-	12.75%	181,154	(9,930)	171,224	
Mengen Elem School	0.03160400%	443,503	253,598	617,481	443,503	299,130	32,333	32,333	-	12.75%	36,989	13,497	50,486	
Midkota	0.13804200%	1,937,160	1,107,670	2,697,072	1,937,160	1,308,558	141,228	141,228	-	12.75%	161,561	(16,959)	144,602	
Midway School	0.18054400%	2,533,596	1,448,706	3,527,479	2,533,596	1,708,837	184,711	184,711	-	12.75%	211,304	(83,882)	127,422	
Minor School	0.18953000%	2,659,698	1,520,812	3,703,408	2,659,698	1,793,889	193,904	193,904	-	12.75%	221,821	(38,443)	183,378	
Minnewaukan School	0.25382000%	3,561,887	2,036,683	4,959,149	3,561,887	2,402,389	259,678	259,678	-	12.75%	297,064	(11,448)	285,616	
Minot School	6.33895600%	88,955,344	50,864,587	123,850,872	88,955,344	59,997,794	6,485,252	6,485,252	-	12.75%	7,418,950	(664,125)	6,754,825	
Minto School	0.19957400%	2,800,646	1,601,409	3,899,288	2,800,646	1,888,955	204,180	204,180	-	12.75%	233,576	42,916	276,492	
Mohall Lansford Sherwood	0.24474200%	3,434,494	1,963,843	4,781,783	3,434,494	2,316,467	250,390	250,390	-	12.75%	286,440	(157,651)	128,789	
Montbellier School	0.10987900%	1,541,945	881,686	2,146,822	1,541,945	1,039,997	112,415	112,415	-	12.75%	128,600	(14,151)	114,469	
Morton County	0.00000000%	-	-	-	-	-	-	-	-	0.00%	-	(8,508)	(8,508)	
Mott-Regent School	0.17640200%	2,475,471	1,415,473	3,446,552	2,475,471	1,669,633	180,473	180,473	-	12.75%	206,456	(106,239)	100,217	
Mt Pleasant School	0.25117400%	3,524,755	2,015,456	4,907,451	3,524,755	2,377,345	256,971	256,971	-	12.75%	293,968	(1,401)	292,567	
Munich School	0.12944900%	1,816,574	1,038,719	2,529,182	1,816,574	1,225,226	132,437	132,437	-	12.75%	151,504	(26,132)	125,372	
N Central Area Career And Tech Center	0.00000000%	-	-	-	-	-	-	-	-	0.00%	-	(40,413)	(40,413)	
Napoleon School	0.20508700%	2,878,011	1,645,645	4,007,001	2,878,011	1,941,135	209,820	209,820	-	12.75%	240,029	(47,992)	192,037	
Naughton Rural School	0.02206000%	309,571	177,013	431,009	309,571	208,796	22,569	22,569	-	12.75%	25,818	14,884	44,602	
Nd Center For Distance Education	0.20855200%	2,926,636	1,673,445	4,074,700	2,926,636	1,973,931	213,365	213,365	-	12.75%	244,084	14,260	258,344	
Nd Dept Of Public Instruction	0.05562200%	780,550	446,321	1,086,746	780,550	526,459	56,906	56,906	-	12.75%	65,999	44,491	109,590	
Nd School For Blind	0.08940500%	1,254,645	717,404	1,746,819	1,254,645	846,222	91,469	91,469	-	12.75%	104,638	(66,557)	68,081	
Nd School For Deaf	0.10853800%	1,523,127	870,924	2,120,621	1,523,127	1,027,305	111,043	111,043	-	12.75%	127,030	(49,992)	77,038	
Nd United	0.00000000%	-	-	-	-	-	-	-	-	0.00%	-	(87,430)	(87,430)	
Nd Youth Correctional Cnt	0.02533100%	355,473	203,258	494,918	355,473	239,756	25,916	25,916	-	12.75%	29,647	(292,007)	(262,360)	
Nedrose School	0.48983000%	6,873,844	3,930,457	9,570,326	6,873,844	4,636,208	501,135	501,135	-	12.75%	573,284	198,748	772,032	
Nelson County	0.00154300%	21,653	12,385	30,147	21,653	14,604	1,579	1,579	-	12.75%	1,806	(713)	1,093	
Nesson School	0.32423700%	4,550,057	2,601,718	6,334,960	4,550,057	3,068,881	331,720	331,720	-	12.75%	379,479	132,950	512,429	
New England School	0.23003300%	3,228,081	1,845,810	4,494,397	3,228,081	2,177,247	235,342	235,342	-	12.75%	269,225	27,709	296,934	
New Rockford Shenyenne School	0.22852300%	3,206,891	1,833,696	4,484,895	3,206,891	2,162,955	233,797	233,797	-	12.75%	267,457	(59,622)	207,835	
New Salem-Almont	0.28164900%	3,952,415	2,259,986	5,502,874	3,952,415	2,665,789	288,149	288,149	-	12.75%	329,635	35,748	365,383	
New Town School	0.81714300%	11,467,068	6,556,859	15,955,395	11,467,068	7,734,204	836,092	836,092	-	12.75%	956,363	296,367	1,252,730	
Newburg United District	0.10603700%	1,488,030	850,856	2,071,757	1,488,030	1,003,633	108,484	108,484	-	12.75%	124,103	8,549	132,652	
North Barder School	0.32473600%	4,557,060	2,605,720	6,344,710	4,557,060	3,073,604	332,231	332,231	-	12.75				

Schedule of Pension Amounts by Employer as of June 30, 2023

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Deferred (Inflows)/Outflows Recognized In Future Pension Expense (Year Ended June 30):							
	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	2023	2024	2025	2026	2027	Thereafter			
																(14)	(15)	(16)
Alexander School	\$ 12,993	\$ 212,824	\$ 55,177	\$ 678,765	\$ 959,759	\$ 185,089	\$ -	\$ 79,840	\$ 264,929	\$ 126,166	\$ 74,636	\$ 287,705	\$ 50,449	\$ 50,768	\$ 105,106			
Anamoose School	5,268	86,282	22,369	107,151	221,070	75,037	-	111,151	186,188	(23,981)	(43,824)	87,018	8,603	8,731	(1,665)			
Apple Creek Elem School	2,737	44,835	11,624	96,757	155,953	38,992	-	22,315	61,307	1,285	4,058	61,397	12,562	12,630	2,714			
Ashley School	7,450	122,035	31,639	138,565	299,689	106,132	-	77,911	184,043	3,794	(20,811)	128,951	2,658	2,634	220			
Baker Elem School	362	5,932	13,407	15,538	21,239	5,159	-	6,048	11,207	2,454	419	7,169	384	390	(784)			
Barnes County North	11,662	191,025	49,525	38,804	291,016	166,131	-	108,557	274,688	(27,842)	(50,438)	184,195	(28,735)	(28,442)	(32,410)			
Beach School	14,580	238,813	61,915	125,592	440,900	207,690	-	383,217	590,907	(52,846)	(97,911)	184,380	(58,941)	(58,580)	(66,109)			
Belcourt School	67,631	1,107,783	287,204	1,128,490	2,591,108	963,415	-	566,700	1,530,115	88,673	(188,277)	1,192,366	(19,735)	(18,078)	6,044			
Beffield Public School	10,468	171,463	44,454	195,180	421,565	149,118	-	390,257	536,375	(36,825)	(88,287)	106,923	(42,769)	(42,510)	(14,342)			
Beulah School	24,952	408,714	105,963	87,369	626,998	355,540	-	507,940	863,390	(47,448)	(177,650)	354,076	(97,784)	(97,173)	(170,413)			
Billings Co. School Dist.	6,707	109,856	28,481	80,222	225,266	95,539	-	61,653	157,192	11,661	(16,432)	122,859	(16,627)	(16,463)	(19,914)			
Bismarck Public Schools	575,356	9,424,274	2,443,342	5,921,098	18,364,070	8,196,094	-	1,306,814	9,502,908	422,054	(1,506,672)	9,954,610	136,086	150,185	(295,101)			
Blessed John Paul II Catholic Sch Network	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Botineau School	26,598	435,665	112,951	140,439	715,653	378,889	-	444,524	823,413	(52,229)	(180,441)	353,833	(48,523)	(47,873)	(132,527)			
Bowbells School	5,257	86,116	22,326	174,554	288,253	74,993	-	104,252	142,924	12,924	652	108,888	18,702	18,823	25,012			
Bowman School	21,857	358,011	92,818	149,288	621,974	311,355	-	284,632	595,987	5,251	(81,015)	354,902	(73,574)	(73,433)	(105,744)			
Burke Central School	5,907	96,757	25,085	73,450	201,199	84,147	-	282,397	366,544	(48,554)	(96,150)	38,101	(13,195)	(13,051)	(32,496)			
Burleigh County Spec. Ed.	849	13,898	3,603	14,811	33,161	12,087	-	7,840	19,927	3,788	(1,182)	12,590	(793)	(766)	(403)			
Carrington School	19,417	318,043	82,456	15,896	435,812	276,595	-	430,761	707,356	(98,669)	(177,640)	231,209	(72,524)	(72,043)	(81,697)			
Cavalier School	17,352	284,228	73,689	246,994	622,263	247,188	-	161,244	408,432	(2,805)	(54,136)	282,004	2,662	3,086	(16,980)			
Center Stanton School	11,779	192,931	50,019	149,740	404,469	167,788	-	143,626	311,414	7,323	(51,437)	187,970	(12,490)	(12,208)	(26,103)			
Central Cass School	32,304	529,137	137,184	646,165	1,344,790	460,179	-	94,723	554,902	151,917	35,013	624,935	(10,158)	(9,360)	(2,459)			
Central Elementary School	-	-	-	517	517	-	-	34,840	34,840	(16,904)	(17,417)	(1)	(1)	-	-			
Central Regional Education Association	11,237	184,958	47,719	1,833,798	2,076,772	160,071	-	1,729	161,800	391,725	351,074	570,593	173,521	173,847	254,192			
Central Valley School	8,995	147,341	38,200	4,324	198,960	128,140	-	176,113	303,253	(26,715)	(63,576)	112,517	(37,434)	(37,219)	(51,972)			
Dakota Prairie School	14,386	235,638	61,092	132,332	443,448	204,929	-	388,988	573,917	(558)	(85,610)	210,075	(74,430)	(74,072)	(105,874)			
Devils Lake School	77,181	1,264,222	327,763	214,331	1,883,497	1,099,467	-	852,805	1,952,272	(97,494)	(303,197)	1,131,468	(240,148)	(238,252)	(321,152)			
Dickinson School	160,557	2,629,916	681,833	2,153,594	5,625,900	2,287,182	-	2,373,420	4,660,602	431,944	(315,607)	2,430,109	(287,822)	(283,888)	(1,009,438)			
Divide School	19,305	316,221	81,984	223,538	641,048	275,011	-	302,641	577,652	9,831	(72,317)	337,512	(52,731)	(52,254)	(106,645)			
Drake School	3,649	59,774	15,497	48,200	127,120	51,984	-	25,678	77,662	5,406	(10,827)	59,648	384	478	(5,631)			
Drayton School	10,152	166,291	43,113	270,842	490,398	144,619	-	319,429	464,048	(16,005)	(43,635)	149,613	(14,311)	(14,069)	(35,243)			
Dunseith School	25,648	420,105	108,917	375,986	930,656	365,356	-	320,400	685,756	35,333	(74,563)	438,586	(21,394)	(20,768)	(112,294)			
East Central Ctr Exc Childn	4,026	65,939	17,095	122,268	222,268	57,346	-	421,697	479,043	(76,289)	(88,321)	(2,513)	(33,214)	(33,110)	(36,268)			
Earl Elem. School	185	3,031	786	4,474	2,636	-	-	5,912	6,548	(2,169)	(3,202)	2,678	(440)	(436)	(506)			
Edgeley School	9,413	154,186	39,974	92,052	295,625	134,092	-	169,961	303,953	(24,914)	(34,400)	121,283	(19,602)	(19,369)	(31,226)			
Edmore School	4,157	68,094	16,277	10,654	106,182	59,220	-	283,673	342,893	(42,649)	(66,954)	10,744	(53,888)	(53,780)	(30,185)			
Eight Mile School	13,413	219,708	56,962	276,940	567,023	191,075	-	116,968	308,043	54,747	(34,230)	250,006	8,622	8,994	(29,209)			
Elgin-New Leipzig School	8,307	136,067	35,277	272,502	118,334	-	-	188,099	306,433	(32,467)	(60,277)	109,831	(11,216)	(11,216)	(28,377)			
Ellendale School	10,564	173,030	44,860	29,337	257,791	150,481	-	487,295	637,776	(86,963)	(95,726)	95,945	(82,782)	(82,519)	(127,940)			
Emerado Elementary School	5,086	83,311	21,599	76,711	186,707	72,454	-	30,712	103,166	15,899	(7,240)	95,696	(4,062)	(3,937)	(12,815)			
Enderlin Area School District	14,878	243,707	63,184	34,692	356,461	211,947	-	89,373	301,320	(49,843)	(75,360)	245,788	(15,063)	(14,699)	(35,882)			
Fairmont School	5,388	88,248	22,879	18,922	135,437	76,748	-	365,561	442,309	(84,295)	(108,102)	3,532	(50,506)	(50,371)	(17,130)			
Fargo Public Schools	568,455	9,311,182	2,414,023	7,813,906	20,107,566	8,097,740	-	2,541,408	10,639,148	891,079	(1,181,996)	10,029,133	(72,984)	(59,045)	(137,889)			
Fessenden-Bowdon School	8,202	134,342	34,830	137,022	314,396	116,835	-	145,917	292,752	(3,747)	(30,332)	128,353	(22,862)	(21,888)	1,347			
Finley Sharon School	6,898	112,989	29,294	23,817	172,996	86,264	-	259,778	358,042	(26,308)	(54,704)	89,849	(45,175)	(45,006)	(83,702)			
Flasher School	9,075	148,650	38,539	104,645	300,909	129,278	-	141,485	270,763	4,433	(26,885)	150,998	(21,365)	(21,146)	(55,889)			
Forville Lanxin School	4,300	70,436	18,261	258,515	351,512	61,256	-	270,190	331,446	(9,145)	(20,512)	55,305	(15,364)	(15,256)	25,038			
Fort Ransom Elem School	1,445	23,673	6,137	57,947	89,202	20,888	-	6,862	27,450	5,504	1,445	31,888	7,054	7,083	8,778			
Fort Totten School	13,641	223,435	57,928	454,672	749,676	194,317	-	47,746	242,063	55,860	54,259	292,154	49,275	49,606	6,459			
Fort Yates School	4,528	74,174	19,230	13,966	111,898	64,508	-	818,383	882,891	(193,886)	(147,487)	(66,013)	(101,289)	(101,175)	(161,143)			
Gackle-Streeter Pub Sch	6,352	104,043	26,974	80,643	218,012	90,484	-	17,622	108,106	7,092	(16,602)	109,941	3,163	3,317	2,995			
Garrison School	15,762	258,180	66,936	7,791	348,669	224,534	-	397,782	622,316	(76,035)	(133,529)	201,108	(68,984)	(68,601)	(127,606)			
Gien Ullin School	7,818	128,055	33,200	158,716	325,789	111,367	-	250,111	361,478	(45,902)	(58,762)	122,327	(14,996)	(14,811)	(23,545)			
Gienburn School	11,918	195,209	50,610	46,355	304,092	169,769	-	408,268	578,037	(85,102)	(91,156)	118,461	(65,936)	(65,638)	(84,574)			
Goodrich School	2	38	10	7,455	7,455	33	-	463,828	463,828	(74,061)	(77,992)	(74,462)	(74,462)	(74,457)	(80,900)			
Grafton School	-	-	-	86,533	86,533	-	-	6,441,811	6,441,811	(1,145,245)	(1,073,082)	(1,070,099)	(1,016,512)	(1,016,514)	(1,033,816)			
Grafton School District	29,921	490,097	127,063	6,174,503	6,821,584	426,227	-	378,268	804,496	981,232	872,990	1,457,431	934,550	935,284	835,602			
Grand Forks School	340,945	5,584,646	1,447,878	531,237	7,904,704	4,856,849	-	3,917,737	8,774,586	(930,910)	(1,920,943)	4,878,704	(898,265)	(1,118,845)	-			
Great North West Cooperative	2,616	42,855	11,111	435,917	492,499	37,270	-	118,674	158,944	51,631	49,048	84,933	28,613	28,677	93,653			
Grenora School	8,105	132,758	34,419	318,103	493,385	115,457	-	583,202	698,659	(30,212)	(62,394)	72,376	(33,919)	(33,728)	(117,397)			
Griggs County Central Sch	9,829	160,997	41,740	21,566	140,016	-	-	524,412	664,428	(99,566)	(133,278)	61,625	(90,233)	(89,986)	(100,424)			
Gst Educational Services	11,906																	

Schedule of Pension Amounts by Employer as of June 30, 2023

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Deferred (Inflows)/Outflows Recognized in Future Pension Expense (Year Ended June 30):						
	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Deferred Inflows of Resources	2023	2024	2025	2026	2027	Thereafter	
				Proportionate Share of Contributions	Total Deferred Outflows of Resources			Proportionate Share of Contributions	Total Deferred Inflows of Resources								
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)			
Kenmare School	\$ 12,908	\$ 211,425	\$ 54,814	\$ 172,807	\$ 451,954	\$ 183,872	\$ -	\$ 289,552	\$ 473,424	\$ (37,024)	\$ (77,134)	\$ 205,268	\$ (32,664)	\$ (32,352)	\$ (47,564)		
Kensal School	1,909	31,267	8,106	33,678	74,960	27,192	-	66,572	93,764	(11,980)	(18,643)	23,320	25	69	(11,595)		
Kidder County School District	15,136	247,922	64,276	208,170	533,504	215,612	-	329,810	545,422	(36,464)	(108,761)	169,062	(17,205)	(16,829)	(1,721)		
Killdeer School	25,559	418,612	108,530	631,530	1,184,228	364,058	-	411,402	775,460	(171,954)	(43,969)	519,425	(71,931)	(71,307)	(183,042)		
Kindred School	29,506	483,308	125,303	582,201	1,220,319	420,324	-	-	420,324	146,113	15,405	582,088	44,464	45,182	(33,257)		
Kulm School	6,777	111,005	28,779	10,100	156,661	96,538	-	-	185,126	(32,494)	(66,165)	85,859	(32,883)	(32,710)	(46,610)		
Lake Region Spec Ed	12,982	212,643	55,130	114,148	394,903	184,931	-	364,409	549,340	(5,120)	(74,154)	169,101	(81,578)	(81,259)	(81,427)		
Lakota School	7,535	123,422	31,998	59,336	222,291	107,338	-	358,317	465,655	(55,618)	(103,719)	71,163	(46,831)	(46,643)	(61,716)		
Lamoure School	19,940	179,346	46,497	99,300	335,792	155,974	-	139,318	295,292	(41,876)	(65,580)	168,681	(6,184)	(5,918)	(8,623)		
Langdon Area School	16,173	264,912	68,681	93,685	443,451	230,388	-	537,609	767,997	(43,824)	(114,868)	166,432	(119,560)	(119,156)	(93,570)		
Larimore School	13,812	226,240	58,655	16,043	314,750	196,756	-	460,504	657,260	(96,395)	(162,403)	152,334	(73,212)	(72,872)	(89,962)		
Leeds School	6,589	107,925	27,981	25,260	167,755	93,860	-	274,235	368,095	(68,979)	(76,836)	64,309	(47,594)	(47,427)	(33,813)		
Lewis And Clark School	18,509	303,178	78,602	334,841	735,130	263,668	-	418,388	682,056	(102,728)	(121,707)	284,755	(5,796)	(5,350)	3,450		
Lidgerwood School	7,758	127,082	32,947	57,765	225,552	110,520	-	247,978	358,498	(51,148)	(56,168)	98,926	(37,842)	(37,646)	(49,068)		
Linton School	10,193	166,056	43,285	2,108	222,542	145,198	-	404,122	549,320	(82,549)	(121,531)	83,603	(65,440)	(65,190)	(95,871)		
Lisbon School	27,580	451,760	117,124	426,856	1,023,320	392,886	-	189,816	582,702	(100,818)	(100,422)	481,289	33,924	(34,599)	(19,590)		
Litchville-Marion School	6,343	103,899	26,937	68,446	205,625	90,359	-	54,925	145,284	(17,536)	(32,751)	103,836	(3,907)	(3,745)	(6,556)		
Little Heart Elem. School	1,212	19,858	5,148	40,831	67,049	17,270	-	7,643	24,913	9,482	2,438	25,514	3,172	3,201	(1,671)		
Logan County	-	-	-	-	-	-	-	4,372	4,372	(1,123)	(1,113)	(1,081)	(530)	(524)	(1)		
Lone Tree Elem. School	1,762	28,859	7,482	20,436	58,539	25,098	-	46,365	71,463	625	(7,916)	24,466	(6,674)	(6,631)	(16,794)		
Lonetree Spec Ed Unit	-	-	-	53,556	53,556	-	-	327,679	327,679	(40,103)	(54,218)	(41,178)	(54,323)	(54,318)	(29,983)		
Maddock School	5,366	87,902	22,790	2,680	118,738	76,447	-	326,526	402,973	(69,792)	(73,856)	29,633	(59,044)	(58,908)	(52,268)		
Mandan Public Schools	163,712	2,681,580	695,228	1,500,948	5,041,468	2,332,114	-	45,790	2,377,904	292,995	(281,907)	2,869,290	(47,520)	(43,508)	(125,786)		
Mandaree School	13,119	214,897	57,712	758,285	1,042,203	186,892	-	463,308	650,190	61,119	24,293	237,367	(9,612)	(9,298)	87,362		
Manning Elem School	969	15,879	4,117	110,259	131,224	13,810	-	46,052	58,862	6,101	1,112	22,908	16,996	17,019	8,228		
Manvel Elem. School	7,036	115,246	29,879	86,470	238,631	100,227	-	73,228	173,455	19,316	(4,210)	102,544	(12,772)	(12,594)	(27,108)		
Maple Valley School	10,883	178,270	46,218	-	235,371	155,038	-	310,341	465,379	(68,986)	(106,132)	114,998	(47,988)	(47,717)	(74,183)		
Mapleton Elem. School	10,526	172,418	44,701	832,072	1,059,717	149,948	-	149,948	156,395	110,945	313,759	90,567	90,255	147,278			
Marmarth Elem. School	1,415	23,181	6,010	126,281	156,887	20,160	-	21,782	41,942	8,045	14,916	16,109	16,138	22,160			
Max School	7,784	127,494	33,054	63,651	231,983	110,879	-	251,013	361,892	(55,180)	(68,717)	96,915	(19,399)	(19,213)	(64,315)		
May-Port C-G School	18,923	309,949	80,358	121,902	531,132	269,556	-	414,530	684,086	(96,540)	(146,560)	248,771	(56,566)	(56,101)	(45,958)		
McJusky School	5,974	97,859	25,371	326,044	455,248	85,106	-	83,512	168,618	29,222	34,515	120,456	32,562	32,707	37,169		
Mckenzie County	493	8,081	2,095	38,074	48,743	7,028	-	2,603	9,631	5,124	3,111	4,205	4,224	4,224	9,057		
Mckenzie County School	75,084	1,229,868	318,856	2,437,472	4,061,280	1,069,590	-	899,263	1,968,853	755,645	356,819	1,543,565	(76,489)	(74,635)	(412,498)		
Medina School	8,094	132,571	34,370	136,293	311,328	115,294	-	97,507	212,801	(13,872)	(32,750)	141,699	(2,740)	(2,535)	8,725		
Menoken Elem School	1,653	27,069	7,018	51,241	86,981	23,541	-	28,902	52,443	7,885	(3,949)	8,188	852	852	(5,348)		
Midkota	1,218	118,233	30,653	400,181	556,285	102,824	-	687,745	790,569	(16,740)	(52,273)	98,351	(49,798)	(49,623)	(164,201)		
Midway School	9,441	154,635	40,091	113,494	317,661	134,483	-	144,305	278,788	(62,830)	(50,245)	151,393	7,466	7,677	(14,668)		
Minor School	9,910	162,332	42,086	64,492	278,820	141,177	-	252,184	393,361	(20,697)	(82,523)	129,474	(35,771)	(35,530)	(69,944)		
Minnewaukan School	13,272	217,396	56,362	267,760	554,790	189,065	-	278,182	467,247	40,244	(48,252)	235,896	(26,726)	(26,404)	(87,215)		
Minot School	331,461	5,429,296	1,407,602	1,129,169	8,297,528	4,721,745	-	2,278,868	7,000,613	(508,937)	(1,510,318)	5,303,782	(412,998)	(404,881)	(1,169,733)		
Mohall Lansford Sherwood	10,436	170,935	44,317	342,385	568,073	148,658	-	435,913	584,571	19,753	(9,555)	180,090	(58,211)	(58,211)	(90,104)		
Montpelier School	12,979	209,621	54,346	-	276,764	182,303	-	569,604	751,907	(132,847)	(160,413)	106,592	(80,309)	(79,988)	(128,178)		
Morris School	5,746	94,111	24,399	69,127	193,383	81,848	-	93,688	175,534	(9,422)	(29,333)	82,245	(11,589)	(11,017)	(3,466)		
Mott-Regent School	9,224	151,088	39,171	119,122	318,605	131,398	-	400,200	531,598	(73,610)	(85,537)	124,076	(65,412)	(65,184)	(47,326)		
Mt Pleasant School	13,134	215,130	55,775	211,057	495,096	187,094	-	189,768	376,862	15,749	(16,669)	225,650	(19,528)	(19,207)	(67,761)		
Munich School	6,769	110,873	28,745	28,053	174,440	96,424	-	215,381	311,805	(23,223)	(59,874)	64,398	(36,317)	(36,144)	(46,205)		
N Central Area Career And Tech Center	-	-	-	-	-	-	-	38,836	38,836	-	-	-	-	-	-		
Napoleon School	10,724	175,656	45,541	312,695	544,616	152,765	-	331,154	483,919	(35,998)	(85,678)	148,091	35,670	35,932	(37,320)		
Naughton Rural School	1,154	18,894	4,899	75,755	100,702	16,432	-	896	17,328	16,487	10,369	30,952	11,092	11,117	3,357		
Nd Center For Distance Education	10,905	178,624	46,310	557,316	793,155	155,346	-	609,162	764,508	26,871	(20,698)	194,694	9,741	10,202	(191,963)		
Nd Dept Of Public Instruction	2,908	47,640	12,351	328,882	391,781	41,432	-	51,531	92,763	26,437	16,428	96,607	47,141	47,007	65,198		
Nd School For Blind	4,675	76,576	19,853	11,328	112,432	66,597	-	104,756	171,353	(21,967)	(45,694)	60,727	(19,999)	(18,883)	(12,105)		
Nd School For Deaf	5,675	92,962	24,101	-	127,338	80,847	-	287,821	328,668	(66,471)	(75,328)	44,928	(41,028)	(40,885)	(47,145)		
Nd Unified	-	-	1,310	1,310	-	-	-	290,470	290,470	(85,737)	(89,045)	(89,455)	(24,651)	(24,651)	(27,621)		
Nd Youth Correctional Cnt	1,325	21,696	5,625	10,466	39,112	18,868	-	1,312,070	1,330,938	(265,168)	(280,424)	(232,374)	(209,977)	(209,937)	(93,946)		
Nedrose School	25,613	419,538	108,770	729,041	1,282,962	364,863	-	23,718	388,581	196,178	61,873	501,884	62,174	62,812	9,450		
Nelson County	81	1,322	343	2,334	4,080	1,149	-	3,407	4,556	(709)	(1,072)	510	231	231	333		
Nesson School	16,954	277,708	71,999	585,537	952,198	241,517	-	10,722	252,239	153,636	48,590	385,111	54,530	54,946	3,146		
New England School	12,028	197,023	51,080	294,435	654,566	171,346	-	114,864	286,210	29,663	(11,293)	220,697	47,927	48,221	33,141		
New Rockford Shenyenne School	11,949	195,729	50,745	24,740	283,163	170,222	-	257,733	427,955	(25,827)	(87,274)	142,874	(52,931)	(52,635)	(68,999)		
New Salem-Almont	14,727	241,231	62,542	84,283	402,783	209,794	-	166,573	376,367	(828)							

Schedule of Pension Amounts by Employer as of June 30, 2023

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Deferred (Inflows)/Outflows Recognized in Future Pension Expense (Year Ended June 30):							
	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	2023	2024	2025	2026	2027	Thereafter		
															(14)	(15)
Park River Area School District	\$ 15,514	\$ 254,113	\$ 65,882	\$ 183,777	\$ 519,286	\$ 220,997	\$ -	\$ 183,614	\$ 404,611	\$ (39,012)	\$ (75,225)	\$ 247,298	\$ (5,904)	\$ (5,525)	\$ (6,957)	
Parshall School	12,691	207,873	53,893	495,646	770,103	180,782	-	595,037	75,819	7,570	(102,660)	162,017	(48,595)	(48,280)	24,232	
Peace Garden Spec Ed	4,826	79,053	20,495	105,243	209,617	68,751	-	44,039	112,790	17,811	(6,918)	108,919	(5,518)	(5,394)	(12,073)	
Pembla Spec Ed Coop	896	14,027	3,637	11,059	29,559	12,199	-	19,720	31,919	4,440	(6,139)	14,121	(3,380)	(3,338)	(4,054)	
Pingree - Buchanan School	6,472	106,012	27,485	111,009	250,978	82,196	-	63,003	155,199	(2,442)	(20,779)	134,406	(3,310)	(3,156)	(8,938)	
Powers Lake School	9,592	157,123	40,736	133,666	341,117	136,646	-	58,981	195,627	35,696	(10,298)	173,211	(13,234)	(13,005)	(26,880)	
Richardson-Taylor	11,772	192,829	49,993	68,767	323,611	167,699	-	485,878	653,577	(63,347)	(112,991)	128,153	(98,144)	(97,853)	(86,034)	
Richland School	12,206	199,931	51,834	176,706	440,677	173,876	-	76,500	250,376	1,371	(24,195)	214,053	6,770	7,071	(14,769)	
Robinson School	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rolette School	8,262	135,328	35,085	71,937	250,612	117,692	-	330,595	448,287	(62,697)	(77,412)	102,795	(38,387)	(38,181)	(83,793)	
Roosevelt School	2,504	41,016	10,634	31,457	65,611	35,671	-	131,694	167,365	(7,401)	(24,890)	20,166	(28,699)	(28,638)	(12,292)	
Roughrider Area Career And Tech Center	1,856	30,409	7,884	121,232	161,381	26,446	-	179	26,625	27,791	21,249	57,412	11,835	11,874	4,995	
Roughrider Service Program	1,382	22,643	5,870	4,287	34,182	19,692	-	64,765	83,857	(34,275)	(26,358)	20,079	(2,079)	(3,043)	(2,999)	
Rugby School	25,774	422,179	109,454	524,576	711,983	367,180	-	295,464	662,624	11,635	(79,542)	412,006	(77,875)	(77,248)	(139,617)	
Rural Cass Spec Ed	13,173	215,774	55,942	823,427	1,108,316	187,654	-	88,548	276,202	193,010	85,500	317,189	67,440	67,758	101,217	
Sargent Central School	10,949	179,347	46,498	52,905	289,699	155,974	-	63,709	472,683	(25,128)	(85,621)	141,387	(60,821)	(60,354)	(92,639)	
Sawyer School	5,198	85,138	22,073	308,838	421,247	74,043	-	184,507	258,550	(15,466)	23,316	115,868	22,158	22,285	(5,465)	
Scranton School	7,674	125,705	32,590	10,270	176,239	100,323	-	216,138	325,461	(33,964)	(67,935)	79,943	(38,249)	(38,056)	(90,961)	
Se Region Career And Tech	13,347	218,630	56,682	303,441	592,100	190,138	-	254	190,392	60,543	12,511	265,544	27,234	27,554	8,322	
Seffridge School	4,053	66,390	17,212	6,285	93,940	57,738	-	592,822	650,560	(99,244)	(120,186)	(36,788)	(93,779)	(93,678)	(112,945)	
Sheyenne Valley Area Voc	6,629	108,578	28,150	82,510	225,867	94,428	-	62,063	156,491	37,044	1,404	96,197	(19,736)	(19,567)	(25,966)	
Sheyenne Valley Spec Ed	10,354	169,604	43,972	433,011	656,941	147,501	-	622,172	769,673	(28,677)	(80,483)	152,124	(12,878)	(12,626)	(130,192)	
Slope County	184	3,021	783	137	4,125	2,627	-	2,492	5,119	(355)	(1,157)	2,460	(642)	(636)	(664)	
Solen - Cannonball School	12,291	201,155	52,152	385,199	650,787	174,940	-	259,612	434,552	(30,099)	(50,184)	190,097	53,641	53,941	(11,192)	
Souris Valley Spec Ed	7,378	120,857	31,333	82,551	222,129	105,107	-	348,668	453,775	(14,087)	(74,842)	55,031	(61,097)	(60,909)	(75,742)	
South Cent. Prairie Sp Ed	2,390	39,144	10,148	253,988	305,670	34,042	-	41,452	75,494	59,786	63,364	110,049	5,291	5,349	(13,643)	
South East Education Cooperative	4,854	79,500	20,611	333,321	438,286	69,140	-	234,666	303,806	(19,989)	7,845	94,229	39,671	39,783	(27,059)	
South Heart School	15,943	261,138	67,703	409,134	753,918	227,106	-	156,455	383,561	117,005	29,510	306,516	(10,477)	(10,088)	(62,109)	
South Prairie School District	19,415	318,019	82,450	184,713	604,597	276,574	-	139,019	415,593	49,641	(37,926)	327,564	(30,373)	(29,900)	(90,002)	
South Valley Spec Ed	2,573	42,141	10,925	86,373	142,012	36,649	-	274,806	311,455	(15,024)	(48,377)	2,925	(24,316)	(24,259)	(60,392)	
Southwest Special Education Unit	695	11,384	2,951	60,389	75,419	9,900	-	27,593	37,493	5,916	3,399	17,145	4,405	4,427	2,634	
St. John's School	23,545	385,669	99,989	574,811	1,084,014	335,408	-	236,291	571,699	124,804	37,485	482,365	(2,469)	(1,891)	(127,980)	
St. Thomas School	-	-	-	7,711	7,711	-	-	898,735	898,735	(165,467)	(151,500)	(155,355)	(146,576)	(146,576)	(125,548)	
Stanley School	22,761	372,815	96,656	11,370	503,602	324,229	-	950,953	1,275,182	(184,012)	(277,719)	184,279	(147,821)	(147,259)	(199,047)	
Startweaver School	4,167	68,248	17,694	98,379	186,488	59,254	-	98,882	158,236	5,894	(6,526)	72,257	(6,858)	(6,760)	(33,755)	
Sterling School	4,254	20,547	5,327	57,015	84,143	17,870	-	153,331	171,201	(29,674)	(41,470)	(17,579)	(2,097)	(2,065)	(5,828)	
Strasburg School District	6,853	112,259	29,104	184,552	332,767	97,629	-	159,504	257,133	(2,355)	(45,455)	86,155	6,029	6,198	25,062	
Surrey School	17,186	281,499	72,982	39,398	411,065	244,814	-	402,023	646,837	(48,914)	(132,239)	222,274	(84,131)	(83,707)	(109,055)	
Sweet Briar Elem School	975	15,968	4,140	33,786	54,869	13,887	-	5,344	19,231	6,203	228	18,318	2,981	3,012	4,896	
Tgu School District	16,506	270,371	70,097	356,974	235,136	-	-	588,489	823,625	(139,445)	(171,797)	186,166	(96,843)	(96,438)	(148,294)	
Thompson School	20,380	333,821	86,546	508,708	949,455	290,317	-	54,902	345,219	97,453	1,499	390,322	29,207	29,709	56,046	
Tioga School	26,087	427,299	110,782	700,658	1,264,826	371,613	-	259,969	631,582	70,734	(34,952)	452,723	20,930	21,571	102,238	
Turtle Lake-Mercer School	9,255	151,593	39,302	19,566	219,716	131,837	-	163,251	295,088	(12,417)	(61,116)	123,601	(39,578)	(39,350)	(46,512)	
Twin Buttes Elem. School	3,350	54,890	14,228	133,341	205,799	47,728	-	143,590	191,318	1,029	(15,977)	53,612	(297)	(220)	(23,665)	
Underwood School	9,769	160,015	41,486	-	211,270	139,162	-	291,991	431,053	(10,238)	(56,206)	116,510	(46,793)	(46,549)	(76,506)	
United School	24,404	399,731	103,635	96,257	624,027	347,638	-	232,343	579,981	(54,830)	(135,471)	363,150	(34,194)	(33,593)	(61,016)	
Upper Valley Spec Ed	17,746	290,682	75,362	131,253	515,043	252,800	-	471,873	724,673	(74,081)	(146,567)	229,792	(63,441)	(62,999)	(92,334)	
Valley - Edinburg School	10,424	170,740	44,266	-	225,430	148,489	-	265,471	413,960	(95,483)	(109,254)	122,466	(34,612)	(34,355)	(37,292)	
Valley City School	40,438	662,375	171,728	874,541	1,716,001	576,054	-	1,139,947	1,716,001	(243,910)	(364,116)	486,169	(185,710)	(184,719)	(349,174)	
Velva School	19,356	317,049	82,198	166,575	585,360	275,731	-	355,469	631,200	(28,931)	(106,353)	296,921	(44,817)	(44,347)	(118,313)	
Wahpeton School	46,743	765,644	198,501	232,214	1,243,102	665,865	-	1,055,768	1,721,633	(167,789)	(292,697)	638,457	(161,574)	(161,654)	(332,054)	
Ward County	216	3,544	919	764	5,443	3,082	-	1,613	4,695	(196)	(1,089)	3,270	(397)	(385)	(455)	
Warwick School	12,213	200,055	51,866	152,428	416,562	173,984	-	213,836	387,820	9,896	(25,959)	205,303	(50,842)	(50,542)	(59,114)	
Washington School	14,620	239,468	62,085	218,460	534,633	208,280	-	960	209,220	65,795	(12,734)	268,061	5,935	6,291	(7,936)	
West Fargo School	507,432	8,311,581	2,154,891	6,758,269	17,732,272	7,228,494	-	1,889,407	1,889,407	(317,473)	9,062,637	149,452	161,886	(442,131)	(442,131)	
West River Student Services	4,550	74,527	19,322	200,333	298,732	64,815	-	187,399	252,214	(37,189)	(24,384)	49,647	15,066	15,280	28,198	
Westhope School	8,557	140,169	36,340	141,968	327,033	121,901	-	67,647	188,548	(1,183)	(17,723)	145,879	9,499	9,708	(8,695)	
White Shield School	11,001	180,192	46,717	197,371	435,281	156,709	-	392,745	459,454	13,742	(36,252)	134,041	(84,881)	(84,606)	(56,217)	
Williams Co School Dist #7	-	-	-	726,934	726,934	-	-	4,300,172	4,300,172	(507,393)	(523,577)	(575,292)	(625,140)	(625,144)	(716,692)	
Williston Basin School Dist #8	192,190	3,148,053	816,166	37,837,338	41,993,747	2,737,795	-	321,845	3,059,640	6,299,982	5,604,713	9,358,770	6,000,137	6,004,847	5,665,658	
Williston School	-	-	-	3,106,548	3,106,548	-	-	34,142,649	34,142,649	(4,712,470)	(4,735,903)	(4,976,924)	(5,460,182)	(5,460,183)	(5,690,439)	
Wilmar Special Education	36,242	593,647	153,909	1,025,985	1,809,783</											