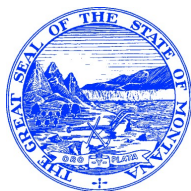


LEGISLATIVE AUDIT DIVISION

Angus Maciver, Legislative Auditor
Deborah F. Butler, Legal Counsel



Deputy Legislative Auditors:
Cindy Jorgenson
Joe Murray

INDEPENDENT AUDITOR'S REPORT

The Public Employees' Retirement Board:

Introduction

We have audited the Employer Contribution column for the fiscal year ended June 30, 2019, and the Employer Proportion based on Employer Contributions column as of June 30, 2019, on the accompanying Schedule of Employer and Non-Employer Proportionate Share Allocations for the Public Employees' Retirement System—Cost Sharing Plan. We have also audited the Net Pension Liability-Employer total as of June 30, 2019, Total Collective Deferred Outflows total, Total Collective Deferred Inflows total, and Proportionate Share of Plan Pension Expense total included in the accompanying Schedule of Employer and Non-Employer Proportionate Share Allocations of the Public Employees' Retirement System as of and for the fiscal year ended June 30, 2019, for the purpose of employer financial reporting for fiscal year 2020. In addition, we have audited the related notes to the schedule.

Management's Responsibility for the Schedule

Management, the Public Employees' Retirement Board, and its staff, the Montana Public Employee Retirement Administration, is responsible for the preparation and fair presentation of this schedule in accordance with accounting principles generally accepted in the United States of America; this responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedule that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on the specified columns and specified total amounts on the schedule as noted above. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the specified columns and specified total amounts are free from material misstatement. This report does not include the results of our testing of internal control over financial reporting or compliance and other matters; results are addressed through our separately issued financial audits of the Public Employees' Retirement Board.

An audit involves performing procedures to obtain audit evidence about the specified columns and specified total amounts on the schedule as noted above, and disclosures. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the specified columns and specified total amounts on the schedule as noted above, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the board's preparation and fair presentation of the specified columns and specified total amounts on the schedule as noted above in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the board's internal control, and accordingly, we express no such opinion.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as the overall presentation of the specified columns and specified total amounts on the schedule as noted above.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the Employer Contribution column (pages 1-15), the Employer Proportion based on Employer Contributions column (pages 16-30), and the specified total amounts summarized in the table below are presented fairly, in all material respects, on the Schedule of Employer and Non-Employer Proportionate Share Allocations for the Public Employees' Retirement System–Cost Sharing Plan as of and for the fiscal year ended June 30, 2019, for the purpose of employer financial reporting for fiscal year 2020, in accordance with accounting principles generally accepted in the United States of America.

Specified Amounts from the Schedule of Employer and Non-Employer Proportionate Share Allocations for the Public Employees' Retirement System as of the June 30, 2019, Measurement Date	Total Amount	Page Number
Net Pension Liability-Employer	\$2,090,310,698	16
Total Collective Deferred Outflows	\$213,202,293	31
Total Collective Deferred Inflows	\$98,357,509	46
Proportionate Share of Plan Pension Expense	\$334,003,948	61

Other Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the Public Employees' Retirement Board as of and for the fiscal year ended June 30, 2019, and our report thereon, dated December 6, 2019, expressed an unmodified opinion on those financial statements. The Public Employees' Retirement System is one of several retirement systems that are included in the board's financial statements referred to above.

The Schedule of Employer and Non-Employer Proportionate Share Allocation for the Public Employees' Retirement System–Cost Sharing Plan, as of and for the fiscal year ended June 30, 2019, for the purpose of employer financial reporting for fiscal year 2020, includes partial prior-year comparative information. Such information does not include all information required or sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America.

Accordingly, such information should be read in conjunction with the Schedule of Employer and Non-Employer Proportionate Share Allocations for the Public Employees' Retirement System for the fiscal year ended June 30, 2018, for the purposes of employer financial reporting for 2019, from which such partial information was derived.

Restriction on Use

Our report is intended solely for the information and use of the Montana Public Employees' Retirement Board, Montana Public Employees' Retirement Administration management, Public Employees' Retirement System employers and their auditors, the State of Montana as a Non-Contributing Entity and their auditors, and the Montana Legislature. It is not intended to be, and should not be, used by anyone other than those specified parties.

Respectfully submitted,

/s/ Jeane Carstensen-Garrett

Jeane Carstensen-Garrett, CPA, Audit Manager
Financial-Compliance Audits
Helena, MT

June 2, 2020

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

Contributions for Fiscal Year Ending June 30, 2019

	<u>Member Rate</u>	<u>Employer Rate</u>	<u>State Rate</u>	<u>Employer Contribution</u>	<u>State Contribution</u>
Total				\$ 107,267,592	\$ 34,642,407
State as Special Funding Entity					
Employer					
6532 CITY OF BAKER	7.90%	8.57%	0.10%	69,320	22,472
6533 CITY OF BELGRADE	7.90%	8.57%	0.10%	143,147	46,567
6506 CITY OF BELT	7.90%	8.57%	0.10%	9,052	2,935
6505 CITY OF BIG TIMBER	7.90%	8.57%	0.10%	17,713	5,906
6508 CITY OF BILLINGS	7.90%	8.57%	0.10%	3,003,355	978,281
6512 CITY OF BOULDER	7.90%	8.57%	0.10%	26,194	8,492
6509 CITY OF BOZEMAN	7.90%	8.57%	0.10%	1,223,234	398,345
6519 CITY OF CHINOOK	7.90%	8.57%	0.10%	42,354	13,949
6520 CITY OF CHOTEAU	7.90%	8.57%	0.10%	35,541	11,531
6371 CITY OF COLSTRIP	7.90%	8.57%	0.10%	126,266	41,011
6522 CITY OF COLUMBIA FALLS	7.90%	8.57%	0.10%	80,709	26,224
6534 CITY OF COLUMBUS	7.90%	8.57%	0.10%	38,114	12,396
6523 CITY OF CONRAD	7.90%	8.57%	0.10%	71,865	23,316
6525 CITY OF CUT BANK	7.90%	8.57%	0.10%	88,159	28,590
6528 CITY OF DEER LODGE	7.90%	8.57%	0.10%	70,987	23,078
6531 CITY OF DILLON	7.90%	8.57%	0.10%	60,137	19,629
6535 CITY OF EAST HELENA	7.90%	8.57%	0.10%	31,599	10,289
6538 CITY OF FAIRVIEW	7.90%	8.57%	0.10%	34,093	11,134
6539 CITY OF FORSYTH	7.90%	8.57%	0.10%	53,136	17,236
6540 CITY OF FORT BENTON	7.90%	8.57%	0.10%	28,726	9,313
6543 CITY OF GLASGOW	7.90%	8.57%	0.10%	92,004	29,831
6544 CITY OF GLENDIVE	7.90%	8.57%	0.10%	142,781	46,393
6545 CITY OF GREAT FALLS	7.90%	8.57%	0.10%	1,568,261	509,434
6548 CITY OF HAMILTON	7.90%	8.57%	0.10%	121,646	39,556
6549 CITY OF HARDIN	7.90%	8.57%	0.10%	82,449	26,767
6547 CITY OF HARLEM	7.90%	8.57%	0.10%	23,537	7,630
6606 CITY OF HARLOWTON	7.90%	8.57%	0.10%	19,817	6,453
6550 CITY OF HAVRE	7.90%	8.57%	0.10%	192,699	62,749
6551 CITY OF HELENA	7.90%	8.57%	0.10%	948,189	308,438
6555 CITY OF KALISPELL	7.90%	8.57%	0.10%	493,648	160,602

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

Contributions for Fiscal Year Ending June 30, 2019

	<u>Member Rate</u>	<u>Employer Rate</u>	<u>State Rate</u>	<u>Employer Contribution</u>	<u>State Contribution</u>
Total				\$ 107,267,592	\$ 34,642,407
State as Special Funding Entity					
Employer					
6557 CITY OF LAUREL	7.90%	8.57%	0.10%	205,299	66,611
6559 CITY OF LEWISTOWN	7.90%	8.57%	0.10%	142,133	46,201
6560 CITY OF LIBBY	7.90%	8.57%	0.10%	52,892	17,274
6561 CITY OF LIVINGSTON	7.90%	8.57%	0.10%	228,471	74,431
6570 CITY OF MALTA	7.90%	8.57%	0.10%	34,141	11,068
6571 CITY OF MILES CITY	7.90%	8.57%	0.10%	212,321	68,963
6572 CITY OF MISSOULA	7.90%	8.57%	0.10%	1,527,987	497,783
6576 CITY OF PLAINS	7.90%	8.57%	0.10%	22,204	7,198
6577 CITY OF PLENTYWOOD	7.90%	8.57%	0.10%	32,650	10,584
6578 CITY OF POLSON	7.90%	8.57%	0.10%	108,527	35,229
6579 CITY OF POPLAR	7.90%	8.57%	0.10%	16,334	5,437
6603 CITY OF RED LODGE	7.90%	8.57%	0.10%	50,459	16,598
6581 CITY OF RONAN	7.90%	8.57%	0.10%	43,551	14,190
6582 CITY OF ROUNDUP	7.90%	8.57%	0.10%	31,350	10,163
6599 CITY OF SCOBEEY	7.90%	8.57%	0.10%	20,865	6,770
6585 CITY OF SHELBY	7.90%	8.57%	0.10%	54,592	17,889
6586 CITY OF SIDNEY	7.90%	8.57%	0.10%	164,922	53,609
6379 CITY OF THREE FORKS	7.90%	8.57%	0.10%	27,086	8,781
6590 CITY OF TOWNSEND	7.90%	8.57%	0.10%	20,472	6,684
6574 CITY OF TROY	7.90%	8.57%	0.10%	37,050	12,011
6592 CITY OF WHITE SULPHUR SPRINGS	7.90%	8.57%	0.10%	13,215	4,307
6594 CITY OF WHITEFISH	7.90%	8.57%	0.10%	313,349	102,049
6598 CITY OF WIBAUX	7.90%	8.57%	0.10%	12,822	4,157
6596 CITY OF WOLF POINT	7.90%	8.57%	0.10%	68,978	22,396
6399 TOWN OF ALBERTON	7.90%	8.57%	0.10%	2,142	721
6507 TOWN OF BIG SANDY	7.90%	8.57%	0.10%	7,766	2,518
7274 TOWN OF BRIDGER	7.90%	8.57%	0.10%	22,442	7,313
6511 TOWN OF BROADUS	7.90%	8.57%	0.10%	16,507	5,351
6513 TOWN OF CASCADE	7.90%	8.57%	0.10%	12,964	4,203
6526 TOWN OF CHESTER	7.90%	8.57%	0.10%	20,806	6,748
6521 TOWN OF CIRCLE	7.90%	8.57%	0.10%	10,050	3,295
6524 TOWN OF CULBERTSON	7.90%	8.57%	0.10%	14,407	4,670
6432 TOWN OF DENTON	7.90%	8.57%	0.10%	2,277	759
6558 TOWN OF DRUMMOND	7.90%	8.57%	0.10%	3,219	1,044
6607 TOWN OF EKALAKA	7.90%	8.57%	0.10%	7,378	2,392
6536 TOWN OF ENNIS	7.90%	8.57%	0.10%	31,257	10,180
6382 TOWN OF EUREKA	7.90%	8.57%	0.10%	26,700	8,690
6537 TOWN OF FAIRFIELD	7.90%	8.57%	0.10%	6,812	2,249
6605 TOWN OF FORT PECK	7.90%	8.57%	0.10%	10,539	3,417

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

Contributions for Fiscal Year Ending June 30, 2019

	<u>Member Rate</u>	<u>Employer Rate</u>	<u>State Rate</u>	<u>Employer Contribution</u>	<u>State Contribution</u>
Total				\$ 107,267,592	\$ 34,642,407
State as Special Funding Entity					
Employer					
6410 TOWN OF FROID	7.90%	8.57%	0.10%	4,112	1,333
6542 TOWN OF GERALDINE	7.90%	8.57%	0.10%	3,573	1,158
6546 TOWN OF GRASS RANGE	7.90%	8.57%	0.10%	1,548	502
6553 TOWN OF HOT SPRINGS	7.90%	8.57%	0.10%	14,368	4,681
6434 TOWN OF HYSHAM	7.90%	8.57%	0.10%	5,988	1,941
6562 TOWN OF LIMA	7.90%	8.57%	0.10%	4,742	1,537
6601 TOWN OF MANHATTAN	7.90%	8.57%	0.10%	74,663	24,210
6564 TOWN OF MEDICINE LAKE	7.90%	8.57%	0.10%	6,712	2,176
6554 TOWN OF MELSTONE	7.90%	8.57%	0.10%	3,527	1,143
6390 TOWN OF MOORE	7.90%	8.57%	0.10%	1,788	580
6556 TOWN OF NASHUA	7.90%	8.57%	0.10%	4,901	1,589
6575 TOWN OF PHILIPSBURG	7.90%	8.57%	0.10%	26,928	8,732
6573 TOWN OF RICHEY	7.90%	8.57%	0.10%	5,511	1,787
6583 TOWN OF RYEGATE	7.90%	8.57%	0.10%	3,735	1,211
6353 TOWN OF SACO	7.90%	8.57%	0.10%	10,206	3,309
6584 TOWN OF SHERIDAN	7.90%	8.57%	0.10%	14,293	4,634
6366 TOWN OF ST IGNATIUS	7.90%	8.57%	0.10%	14,066	4,560
6587 TOWN OF STANFORD	7.90%	8.57%	0.10%	5,183	1,680
6604 TOWN OF STEVENSVILLE	7.90%	8.57%	0.10%	39,812	12,925
6588 TOWN OF SUNBURST	7.90%	8.57%	0.10%	10,162	3,294
6589 TOWN OF SUPERIOR	7.90%	8.57%	0.10%	12,902	4,183
6580 TOWN OF TERRY	7.90%	8.57%	0.10%	13,556	4,395
6597 TOWN OF THOMPSON FALLS	7.90%	8.57%	0.10%	20,088	6,545
6600 TOWN OF TWIN BRIDGES	7.90%	8.57%	0.10%	12,858	4,169
6591 TOWN OF VALIER	7.90%	8.57%	0.10%	12,269	3,978
6408 TOWN OF WEST YELLOWSTONE	7.90%	8.57%	0.10%	103,746	33,750
6356 TOWN OF WESTBY	7.90%	8.57%	0.10%	4,830	1,566
6595 TOWN OF WINNETT	7.90%	8.57%	0.10%	4,819	1,562
6458 ANACONDA-DEER LODGE COUNTY	7.90%	8.57%	0.10%	300,904	97,693
6510 BUTTE SILVER BOW	7.90%	8.57%	0.10%	1,516,418	492,873
6444 BEAVERHEAD COUNTY	7.90%	8.57%	0.10%	208,591	67,907
6445 BIG HORN COUNTY	7.90%	8.57%	0.10%	382,770	124,507
6446 BLAINE COUNTY	7.90%	8.57%	0.10%	213,312	69,310
6447 BROADWATER COUNTY	7.90%	8.57%	0.10%	137,509	44,702
6448 CARBON COUNTY	7.90%	8.57%	0.10%	257,449	83,764
6449 CARTER COUNTY	7.90%	8.57%	0.10%	86,930	28,305
6450 CASCADE COUNTY	7.90%	8.57%	0.10%	1,142,635	371,223
6451 CHOUTEAU COUNTY	7.90%	8.57%	0.10%	166,961	54,170

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

Contributions for Fiscal Year Ending June 30, 2019

	Member Rate	Employer Rate	State Rate	Employer Contribution	State Contribution
Total				\$ 107,267,592	\$ 34,642,407
State as Special Funding Entity					
Employer					
6452 CUSTER COUNTY	7.90%	8.57%	0.10%	194,843	63,336
6453 DANIELS COUNTY	7.90%	8.57%	0.10%	91,570	29,740
6456 DAWSON COUNTY	7.90%	8.57%	0.10%	316,692	102,997
6459 FALLON COUNTY	7.90%	8.57%	0.10%	278,817	90,901
6460 FERGUS COUNTY	7.90%	8.57%	0.10%	226,532	73,866
6461 FLATHEAD COUNTY	7.90%	8.57%	0.10%	1,612,397	524,357
6462 GALLATIN COUNTY	7.90%	8.57%	0.10%	1,417,600	461,311
6463 GARFIELD COUNTY	7.90%	8.57%	0.10%	109,202	35,551
6464 GLACIER COUNTY	7.90%	8.57%	0.10%	263,154	85,457
6465 GOLDEN VALLEY COUNTY	7.90%	8.57%	0.10%	22,969	7,492
6466 GRANITE COUNTY	7.90%	8.57%	0.10%	113,260	36,812
6467 HILL COUNTY	7.90%	8.57%	0.10%	255,178	83,131
6468 JEFFERSON COUNTY	7.90%	8.57%	0.10%	293,232	95,313
6469 JUDITH BASIN COUNTY	7.90%	8.57%	0.10%	91,574	29,704
6470 LAKE COUNTY	7.90%	8.57%	0.10%	488,072	158,569
6471 LEWIS & CLARK COUNTY	7.90%	8.57%	0.10%	1,283,777	417,521
6472 LIBERTY COUNTY	7.90%	8.57%	0.10%	108,254	35,244
6473 LINCOLN COUNTY	7.90%	8.57%	0.10%	321,988	104,823
6474 MADISON COUNTY	7.90%	8.57%	0.10%	567,569	184,311
6475 MCCONE COUNTY	7.90%	8.57%	0.10%	103,940	33,753
6476 MEAGHER COUNTY	7.90%	8.57%	0.10%	81,999	26,587
6477 MINERAL COUNTY	7.90%	8.57%	0.10%	129,045	41,864
6478 MISSOULA COUNTY	7.90%	8.57%	0.10%	2,893,275	941,936
6479 MUSSELSHELL COUNTY	7.90%	8.57%	0.10%	111,820	36,399
6480 PARK COUNTY	7.90%	8.57%	0.10%	241,715	78,908
6481 PETROLEUM COUNTY	7.90%	8.57%	0.10%	17,434	5,661
6482 PHILLIPS COUNTY	7.90%	8.57%	0.10%	144,092	46,867
6483 PONDERA COUNTY	7.90%	8.57%	0.10%	137,848	44,735
6485 POWDER RIVER COUNTY	7.90%	8.57%	0.10%	256,681	83,568
6484 POWELL COUNTY	7.90%	8.57%	0.10%	116,282	37,899
6486 PRAIRIE COUNTY	7.90%	8.57%	0.10%	59,657	19,454
6487 RAVALLI COUNTY	7.90%	8.57%	0.10%	520,785	168,947
6488 RICHLAND COUNTY	7.90%	8.57%	0.10%	505,109	164,632
6489 ROOSEVELT COUNTY	7.90%	8.57%	0.10%	320,876	104,249
6490 ROSEBUD COUNTY	7.90%	8.57%	0.10%	240,927	78,473
6491 SANDERS COUNTY	7.90%	8.57%	0.10%	240,895	78,187
6492 SHERIDAN COUNTY	7.90%	8.57%	0.10%	229,363	74,384
6494 STILLWATER COUNTY	7.90%	8.57%	0.10%	259,086	84,196

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

Contributions for Fiscal Year Ending June 30, 2019

	<u>Member Rate</u>	<u>Employer Rate</u>	<u>State Rate</u>	<u>Employer Contribution</u>	<u>State Contribution</u>
Total				\$ 107,267,592	\$ 34,642,407
State as Special Funding Entity					
Employer					
6495 SWEET GRASS COUNTY	7.90%	8.57%	0.10%	123,743	40,269
6496 TETON COUNTY	7.90%	8.57%	0.10%	172,901	56,056
6497 TOOLE COUNTY	7.90%	8.57%	0.10%	395,612	128,761
6498 TREASURE COUNTY	7.90%	8.57%	0.10%	40,323	13,110
6499 VALLEY COUNTY	7.90%	8.57%	0.10%	250,719	81,507
6500 WHEATLAND COUNTY	7.90%	8.57%	0.10%	61,140	19,826
6501 WIBAUX COUNTY	7.90%	8.57%	0.10%	105,284	34,131
6502 YELLOWSTONE COUNTY	7.90%	8.57%	0.10%	1,280,196	416,582
6435 ARLEE-LAKE COUNTY WATER & SEWER DISTRICT	7.90%	8.57%	0.10%	1,300	422
6720 BEAR PAW COOPERATIVE	7.90%	8.57%	0.10%	3,089	1,001
6725 BERT MOONEY AIRPORT AUTHORITY	7.90%	8.57%	0.10%	28,128	9,156
6740 BIG COUNTRY EDUCATIONAL COOP	7.90%	8.57%	0.10%	2,711	879
6709 BIG FORK CO WATER & SEWER	7.90%	8.57%	0.10%	27,694	8,978
7689 BIG HORN COUNTY CEMETERY DISTRICT #1	7.90%	8.57%	0.10%	4,959	1,608
6348 BIG SKY CO WATER & SEWER DIST #363	7.90%	8.57%	0.10%	19,464	6,778
6739 BIG SKY ECONOMIC DEVELOPMENT AUTH	7.90%	8.57%	0.10%	56,030	18,951
6347 BIG SKY FIRE DEPARTMENT	7.90%	8.57%	0.10%	320	236
6741 BIG SKY SPECIAL EDUCATION COOP	7.90%	8.57%	0.10%	3,869	1,254
6697 BILLINGS HOUSING AUTHORITY	7.90%	8.57%	0.10%	104,530	34,036
7699 BITTERROOT PUBLIC LIBRARY	7.90%	8.57%	0.10%	18,822	6,150
6634 BITTERROOT CONSERVATION DISTRICT	7.90%	8.57%	0.10%	4,604	1,493
6350 BITTERROOT VALLEY SEC	7.90%	8.57%	0.10%	1,226	442
6421 BUFFALO RAPIDS IRRIGATION PROJECT 1	7.90%	8.57%	0.10%	10,055	3,260
6422 BUFFALO RAPIDS IRRIGATION PROJECT 2	7.90%	8.57%	0.10%	20,979	6,801
6727 CASCADE CONSERVATION DISTRICT	7.90%	8.57%	0.10%	6,061	1,965
6662 CENTER FOR MENTAL HEALTH	7.90%	8.57%	0.10%	16,969	5,501
6703 CENTRAL MONTANA LEARNING RESOURCE CTR	7.90%	8.57%	0.10%	4,361	1,444
6719 CENTRAL VALLEY FIRE DISTRICT	7.90%	8.57%	0.10%	3,120	1,012
6650 CHOUTEAU COUNTY CONSERVATION DIST	7.90%	8.57%	0.10%	1,344	436
6433 CORVALLIS COUNTY SEWER DISTRICT	7.90%	8.57%	0.10%	3,287	1,066
6707 Crown Hill	7.90%	8.57%	0.10%	3,540	1,148
6394 DALY DITCHES IRRIGATION DISTRICT	7.90%	8.57%	0.10%	3,572	1,274
6677 DAWSON COMMUNITY COLLEGE	7.90%	8.57%	0.10%	108,207	35,367
6686 DEER LODGE COUNTY HEAD START PROGRAM	7.90%	8.57%	0.10%	41,643	13,500
8514 Drummond School and Community Library District	7.90%	8.57%	0.10%	1,537	498
6389 DRY PRAIRIE RURAL WATER	7.90%	8.57%	0.10%	65,288	21,165
8715 DRY REDWATER REGIONAL WATER AUTHORITY	7.90%	8.57%	0.10%	6,403	2,076
6705 EASTERN YELLOWSTONE COUNTY SEC	7.90%	8.57%	0.10%	1,777	576

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

Contributions for Fiscal Year Ending June 30, 2019

	<u>Member Rate</u>	<u>Employer Rate</u>	<u>State Rate</u>	<u>Employer Contribution</u>	<u>State Contribution</u>
Total				\$ 107,267,592	\$ 34,642,407
State as Special Funding Entity					
Employer					
6744 FALLON MEDICAL COMPLEX	7.90%	8.57%	0.10%	5,656	1,833
6750 FERGUS COUNTY CONSERVATION DIST	7.90%	8.57%	0.10%	2,764	896
6716 FLATHEAD CONSERVATION DISTRICT	7.90%	8.57%	0.10%	4,751	1,633
6423 FLATHEAD EMERGENCY COMM CENTER	7.90%	8.57%	0.10%	126,030	40,948
6708 FLATHEAD MUNICIPAL AIRPORT AUTHORITY	7.90%	8.57%	0.10%	109,829	35,850
6699 FLATHEAD SPECIAL EDUC COOP	7.90%	8.57%	0.10%	-	-
6676 FLATHEAD VALLEY COMMUNITY COLLEGE	7.90%	8.57%	0.10%	387,100	125,806
6638 FORT SHAW IRRIGATION DIST	7.90%	8.57%	0.10%	8,447	2,751
6414 FRENCHTOWN RURAL FIRE DISTRICT	7.90%	8.57%	0.10%	3,342	1,083
6682 GALLATIN AIRPORT AUTHORITY	7.90%	8.57%	0.10%	164,653	54,004
6736 GALLATIN CONSERVATION DISTRICT	7.90%	8.57%	0.10%	5,814	1,885
6702 GALLATIN-MADISON SEC	7.90%	8.57%	0.10%	3,503	1,135
6718 GARDINER - PARK COUNTY WATER DIST	7.90%	8.57%	0.10%	11,217	3,636
6691 GLASGOW IRRIGATION DISTRICT	7.90%	8.57%	0.10%	9,689	3,169
7276 GRANITE CO HOSPITAL & NURSING HOME	7.90%	8.57%	0.10%	93,923	30,769
6373 GRANITE CONSERVATION DISTRICT	7.90%	8.57%	0.10%	1,804	585
6717 GREAT DIVIDE EDUCATION SERVICES	7.90%	8.57%	0.10%	4,143	1,343
6660 GREAT FALLS INT AIRPORT	7.90%	8.57%	0.10%	52,749	17,302
6641 GREENFIELDS IRRIGATION DIST	7.90%	8.57%	0.10%	85,543	27,777
6417 HEBGEN BASIN RURAL FD	7.90%	8.57%	0.10%	3,306	1,072
6663 HELENA HOUSING AUTHORITY	7.90%	8.57%	0.10%	69,165	22,502
6632 HELENA REGIONAL AIRPORT AUTH	7.90%	8.57%	0.10%	88,416	28,902
6685 HELENA VALLEY IRRIGATION DIST	7.90%	8.57%	0.10%	19,424	6,297
6664 HILL CO PUBLIC CEMETERY DIST	7.90%	8.57%	0.10%	3,560	1,186
6377 HINSDALE WATER & SEWER DISTRICT	7.90%	8.57%	0.10%	1,626	527
6631 HOUSING AUTHORITY OF ANACONDA	7.90%	8.57%	0.10%	31,303	10,148
6637 HOUSING AUTHORITY OF BUTTE	7.90%	8.57%	0.10%	67,703	21,978
6640 HOUSING AUTHORITY OF GLASGOW	7.90%	8.57%	0.10%	13,982	4,533
6746 HUMAN RESOURCES COUNCIL DIST XI	7.90%	8.57%	0.10%	112,685	36,645
6635 HUMAN RESOURCES COUNCIL DIST XII	7.90%	8.57%	0.10%	207,567	67,455
6425 HYALITE RFD	7.90%	8.57%	0.10%	-	-
6722 JUDITH BASIN CONSERVATION DIST	7.90%	8.57%	0.10%	1,849	599
6738 LAKESIDE CO WATER & SEWER	7.90%	8.57%	0.10%	23,250	7,537
6420 LAKEVIEW CEMETERY DISTRICT	7.90%	8.57%	0.10%	3,230	1,047
6357 LARCHMONT GOLF COURSE	7.90%	8.57%	0.10%	15,495	5,023
6358 LEWIS & CLARK CONSERVATION DIST	7.90%	8.57%	0.10%	4,400	1,426
6694 LEWIS & CLARK LIBRARY	7.90%	8.57%	0.10%	123,464	40,189
6372 LIBERTY CO CONSERVATION DISTRICT	7.90%	8.57%	0.10%	1,313	426

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

Contributions for Fiscal Year Ending June 30, 2019

	<u>Member Rate</u>	<u>Employer Rate</u>	<u>State Rate</u>	<u>Employer Contribution</u>	<u>State Contribution</u>
Total				\$ 107,267,592	\$ 34,642,407
State as Special Funding Entity					
Employer					
6397 LINCOLN CONSERVATION DISTRICT	7.90%	8.57%	0.10%	2,281	739
6729 LINCOLN COUNTY RURAL FIRE DIST	7.90%	8.57%	0.10%	10,343	3,353
6730 LOCKWOOD RURAL FIRE DIST 8	7.90%	8.57%	0.10%	3,078	998
6391 LOCKWOOD WATER & SEWER DISTRICT	7.90%	8.57%	0.10%	21,971	7,240
6430 MADISON CONSERVATION DISTRICT	7.90%	8.57%	0.10%	5,172	1,690
6355 MALTA CEMETERY DISTRICT	7.90%	8.57%	0.10%	3,545	1,149
6672 MALTA IRRIGATION DISTRICT	7.90%	8.57%	0.10%	33,052	10,715
9111 Meagher County Conservation District	7.90%	8.57%	0.10%	2,803	926
6396 MILES CITY HOUSING AUTHORITY	7.90%	8.57%	0.10%	426	138
6671 MILES COMMUNITY COLLEGE	7.90%	8.57%	0.10%	94,131	30,690
6419 MILK RIVER JBC	7.90%	8.57%	0.10%	6,775	2,196
6706 MISSOULA AREA SEC	7.90%	8.57%	0.10%	5,520	1,789
6700 MISSOULA COUNTY AIRPORT	7.90%	8.57%	0.10%	218,276	71,044
6661 MISSOULA RURAL FIRE DISTRICT	7.90%	8.57%	0.10%	38,344	12,476
6749 NO MONTANA JOINT REFUSE DISPOSAL DIST	7.90%	8.57%	0.10%	33,745	10,967
6714 NORTH CENTRAL LEARNING SEC	7.90%	8.57%	0.10%	2,581	837
6424 NORTH LAKE CO PUBLIC LIBRARY DIST	7.90%	8.57%	0.10%	11,956	3,925
6398 NORTH VALLEY PUBLIC LIBRARY	7.90%	8.57%	0.10%	14,232	4,614
6411 NORTHWEST MT EDUC COOP	7.90%	8.57%	0.10%	2,058	667
6393 PABLO-LAKE COUNTY WATER & SEWER	7.90%	8.57%	0.10%	17,221	5,583
6386 PARK CO RURAL FIRE DISTRICT 1	7.90%	8.57%	0.10%	9,421	3,054
6407 PARK COUNTY SEC	7.90%	8.57%	0.10%	3,298	1,069
6383 PETROLEUM CO CONSERVATION DIST	7.90%	8.57%	0.10%	7,535	2,443
6404 PHILLIPS CONSERVATION DISTRICT	7.90%	8.57%	0.10%	522	182
6674 PONDERA CO CANAL & RESERVOIR	7.90%	8.57%	0.10%	44,188	14,398
6723 PONDERA COUNTY CEMETERY DIST 2	7.90%	8.57%	0.10%	3,509	1,138
9854 PONDERA REGIONAL PORT AUTHORITY	7.90%	8.57%	0.10%	2,476	415
6733 PORT OF MONTANA - PORT AUTHORITY	7.90%	8.57%	0.10%	21,523	6,977
6679 PRAIRIE COUNTY HOSPITAL DISTRICT	7.90%	8.57%	0.10%	83,540	27,236
6737 PRAIRIE VIEW SPECIAL SERVICES COOP	7.90%	8.57%	0.10%	-	-
7277 PRICKLY PEAR SPECIAL SVCS COOP	7.90%	8.57%	0.10%	2,803	933
6415 RAE WATER AND SEWER DISTRICT	7.90%	8.57%	0.10%	21,071	6,831
7688 RED LODGE RURAL FIRE DISTRICT 7	7.90%	8.57%	0.10%	27,049	8,770
6673 RICHLAND CO HOUSING AUTHORITY	7.90%	8.57%	0.10%	34,940	11,394
9214 Riverside County Water and Sewer District No. 310	7.90%	8.57%	0.10%	2,896	939
7682 RONAN LIBRARY DISTRICT	7.90%	8.57%	0.10%	9,248	2,998
6352 ROUNDUP COMMUNITY LIBRARY	7.90%	8.57%	0.10%	1,035	336
6711 SANDERS SPEC ED COOP	7.90%	8.57%	0.10%	3,237	1,049

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

Contributions for Fiscal Year Ending June 30, 2019

	<u>Member Rate</u>	<u>Employer Rate</u>	<u>State Rate</u>	<u>Employer Contribution</u>	<u>State Contribution</u>
Total				\$ 107,267,592	\$ 34,642,407
State as Special Funding Entity					
Employer					
6388 SEELEY LAKE MISSOULA CO WATER DISTRICT	7.90%	8.57%	0.10%	9,575	3,140
7694 SEELEY LAKE RURAL FIRE DISTRICT	7.90%	8.57%	0.10%	3,051	989
6413 SHERIDAN DANIELS SEC	7.90%	8.57%	0.10%	-	-
6735 SIDNEY RICHLAND AIRPORT AUTHORITY	7.90%	8.57%	0.10%	11,002	3,567
9213 SOMERS COUNTY WATER & SEWER DISTRICT	7.90%	8.57%	0.10%	344	162
6734 TETON COUNTY CONSERVATION DIST	7.90%	8.57%	0.10%	1,098	356
6429 THOMPSON FALLS PUBLIC LIBRARY	7.90%	8.57%	0.10%	2,946	965
6344 UPPER MUSSELSHELL CONSERVATION DIST	7.90%	8.57%	0.10%	1,260	408
6345 URBAN TRANS DIST/DAWSON CO	7.90%	8.57%	0.10%	11,966	3,879
6387 VALLEY COUNTY CONSERVATION DISTRICT	7.90%	8.57%	0.10%	1,875	608
6726 VICTOR WATER & SEWER	7.90%	8.57%	0.10%	3,123	1,012
6669 WHITEFISH HOUSING AUTHORITY	7.90%	8.57%	0.10%	5,622	1,823
6361 YELLOWSTONE CITY-COUNTY HEALTH DEPT	7.90%	8.57%	0.10%	1,184,525	389,402
6698 YELLOWSTONE WEST CARBON SEC	7.90%	8.57%	0.10%	5,756	1,866
6977 77SCHOOL DISTRICT 19 - COLSTRIP	7.90%	8.30%	0.37%	108,124	38,481
6608 BEAVERHEAD COUNTY HIGH SCHOOL	7.90%	8.30%	0.37%	53,600	19,006
6354 BIG SKY SCHOOL DISTRICT #72	7.90%	8.30%	0.37%	46,843	16,811
6760 GREAT FALLS PUBLIC SCHOOLS	7.90%	8.30%	0.37%	745,902	265,139
6910 HAVRE PUBLIC SCHOOLS	7.90%	8.30%	0.37%	192,728	68,833
6625 JEFFERSON COUNTY HIGH SCHOOL	7.90%	8.30%	0.37%	19,791	7,019
6624 JORDAN PUBLIC SCHOOLS	7.90%	8.30%	0.37%	14,916	5,289
6375 JUDITH GAP SCHOOL	7.90%	8.30%	0.37%	7,579	2,721
6944 LAVINA K-12	7.90%	8.30%	0.37%	11,400	4,042
7692 OVANDO ELEMENTARY SCHOOL DISTRICT 11	7.90%	8.30%	0.37%	712	252
6628 POWDER RIVER COUNTY HIGH SCHOOL	7.90%	8.30%	0.37%	26,704	9,515
6629 POWELL COUNTY HIGH SCHOOL	7.90%	8.30%	0.37%	14,387	5,335
6781 SCHOOL DISTRICT 1 & 7 - HYSHAM	7.90%	8.30%	0.37%	5,269	1,966
6861 SCHOOL DISTRICT 1 & 7 - TOWNSEND	7.90%	8.30%	0.37%	47,963	17,116
6751 SCHOOL DISTRICT 1 - BIG TIMBER	7.90%	8.30%	0.37%	8,857	3,248
6752 SCHOOL DISTRICT 1 - BUTTE	7.90%	8.30%	0.37%	336,318	121,218
6753 SCHOOL DISTRICT 1 - CHOTEAU	7.90%	8.30%	0.37%	33,947	12,037
6754 SCHOOL DISTRICT 1 - CIRCLE	7.90%	8.30%	0.37%	23,917	8,483
6755 SCHOOL DISTRICT 1 - CLANCY	7.90%	8.30%	0.37%	21,968	7,882
6756 SCHOOL DISTRICT 1 - CORVALLIS	7.90%	8.30%	0.37%	88,878	31,613
6757 SCHOOL DISTRICT 1 - DEER LODGE	7.90%	8.30%	0.37%	37,157	13,339
6342 SCHOOL DISTRICT 1 - FORT BENTON	7.90%	8.30%	0.37%	33,969	12,064
6758 SCHOOL DISTRICT 1 - GLASGOW	7.90%	8.30%	0.37%	81,896	29,177
6759 SCHOOL DISTRICT 1 - GLENDIVE	7.90%	8.30%	0.37%	94,723	34,039
6778 SCHOOL DISTRICT 1 - HEART BUTTE	7.90%	8.30%	0.37%	30,521	10,822
6761 SCHOOL DISTRICT 1 - HELENA	7.90%	8.30%	0.37%	513,872	183,313

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

Contributions for Fiscal Year Ending June 30, 2019

	<u>Member Rate</u>	<u>Employer Rate</u>	<u>State Rate</u>	<u>Employer Contribution</u>	<u>State Contribution</u>
Total				\$ 107,267,592	\$ 34,642,407
State as Special Funding Entity					
Employer					
6771 SCHOOL DISTRICT 1 - LEWISTOWN	7.90%	8.30%	0.37%	140,499	50,125
6772 SCHOOL DISTRICT 1 - MILES CITY	7.90%	8.30%	0.37%	102,193	36,462
6773 SCHOOL DISTRICT 1 - MISSOULA	7.90%	8.30%	0.37%	755,706	269,293
6775 SCHOOL DISTRICT 1 - PHILIPSBURG	7.90%	8.30%	0.37%	18,121	6,425
6774 SCHOOL DISTRICT 1 - PLAINS	7.90%	8.30%	0.37%	31,293	11,096
6776 SCHOOL DISTRICT 1 - RED LODGE	7.90%	8.30%	0.37%	40,639	14,410
6777 SCHOOL DISTRICT 1 - SCOBAY	7.90%	8.30%	0.37%	16,288	6,437
6983 SCHOOL DISTRICT 1 - TROY	7.90%	8.30%	0.37%	40,026	14,193
6883 SCHOOL DISTRICT 10 - ANACONDA	7.90%	8.30%	0.37%	66,188	23,543
6995 SCHOOL DISTRICT 10 - CAYUSE	7.90%	8.30%	0.37%	15,408	5,464
6884 SCHOOL DISTRICT 10 - CHINOOK	7.90%	8.30%	0.37%	41,035	14,551
6885 SCHOOL DISTRICT 10 - CONRAD	7.90%	8.30%	0.37%	45,286	16,120
6886 SCHOOL DISTRICT 10 - DILLON	7.90%	8.30%	0.37%	36,789	13,355
6887 SCHOOL DISTRICT 10 - NOXON	7.90%	8.30%	0.37%	16,463	6,009
6363 SCHOOL DISTRICT 104 - SPRING CREEK	7.90%	8.30%	0.37%	475	168
6982 SCHOOL DISTRICT 11 & 2 - DRUMMOND	7.90%	8.30%	0.37%	17,936	6,360
6362 SCHOOL DISTRICT 11 - BRORSON	7.90%	8.30%	0.37%	2,268	804
6889 SCHOOL DISTRICT 11 - POTOMAC	7.90%	8.30%	0.37%	8,970	3,181
6412 SCHOOL DISTRICT 11 - WISE RIVER	7.90%	8.30%	0.37%	800	284
7026 SCHOOL DISTRICT 115 - WINIFRED	7.90%	8.30%	0.37%	16,603	5,887
6891 SCHOOL DISTRICT 12 - BAKER	7.90%	8.30%	0.37%	55,704	19,752
6893 SCHOOL DISTRICT 12 - HARLEM	7.90%	8.30%	0.37%	69,352	24,671
6406 SCHOOL DISTRICT 12 - HAVRE	7.90%	8.30%	0.37%	1,799	638
6890 SCHOOL DISTRICT 12 - LIMA	7.90%	8.30%	0.37%	8,460	3,169
6895 SCHOOL DISTRICT 12 - ROSEBUD	7.90%	8.30%	0.37%	11,713	4,153
6896 SCHOOL DISTRICT 12 - SACO	7.90%	8.30%	0.37%	15,007	5,368
6897 SCHOOL DISTRICT 12 - STANFORD	7.90%	8.30%	0.37%	19,235	6,821
6340 SCHOOL DISTRICT 12 12 - MOLT	7.90%	8.30%	0.37%	360	128
6892 SCHOOL DISTRICT 13 - BOX ELDER	7.90%	8.30%	0.37%	83,830	29,725
6901 SCHOOL DISTRICT 13 - EUREKA	7.90%	8.30%	0.37%	48,303	17,249
6349 SCHOOL DISTRICT 13 - FISHTAIL	7.90%	8.30%	0.37%	2,872	1,019
6894 SCHOOL DISTRICT 13 - LONE ROCK	7.90%	8.30%	0.37%	15,746	5,876
6903 SCHOOL DISTRICT 13 - NASHUA	7.90%	8.30%	0.37%	12,119	4,297
6898 SCHOOL DISTRICT 14 - BONNER	7.90%	8.30%	0.37%	23,096	8,430
7273 SCHOOL DISTRICT 14 - FORTINE	7.90%	8.30%	0.37%	6,395	2,272
6900 SCHOOL DISTRICT 14 - HOT SPRINGS	7.90%	8.30%	0.37%	22,832	8,096
6906 SCHOOL DISTRICT 14 - MALTA	7.90%	8.30%	0.37%	37,504	13,379
6992 SCHOOL DISTRICT 14 - SHELBY	7.90%	8.30%	0.37%	55,258	19,594
6881 SCHOOL DISTRICT 15 HELENA FLATS- KALISPELL	7.90%	8.30%	0.37%	11,444	4,154
6904 SCHOOL DISTRICT 15 & 17 - WILLOW CREEK	7.90%	8.30%	0.37%	10,567	3,747

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
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for the year ending June 30

Contributions for Fiscal Year Ending June 30, 2019

		<u>Member Rate</u>	<u>Employer Rate</u>	<u>State Rate</u>	<u>Employer Contribution</u>	<u>State Contribution</u>
Total					\$ 107,267,592	\$ 34,642,407
State as Special Funding Entity						
Employer						
6905	SCHOOL DISTRICT 15 & 6 - FLO-CARLTON	7.90%	8.30%	0.37%	47,750	17,121
6907	SCHOOL DISTRICT 15 - CUSTER	7.90%	8.30%	0.37%	9,692	3,579
6908	SCHOOL DISTRICT 15 - CUT BANK	7.90%	8.30%	0.37%	90,123	32,956
6909	SCHOOL DISTRICT 15 - EKALAKA	7.90%	8.30%	0.37%	17,175	6,527
6973	SCHOOL DISTRICT 159 - WINNETT	7.90%	8.30%	0.37%	17,381	6,163
6882	SCHOOL DISTRICT 16 - HARLOWTON	7.90%	8.30%	0.37%	24,786	8,837
6911	SCHOOL DISTRICT 17 - CULBERTSON	7.90%	8.30%	0.37%	32,621	11,685
6365	SCHOOL DISTRICT 17 - MORIN	7.90%	8.30%	0.37%	7,328	2,599
6912	SCHOOL DISTRICT 17 H - HARDIN	7.90%	8.30%	0.37%	199,705	71,431
6913	SCHOOL DISTRICT 18 - VALIER	7.90%	8.30%	0.37%	22,651	8,032
6380	SCHOOL DISTRICT 18 - WOODMAN	7.90%	8.30%	0.37%	4,476	1,588
6787	SCHOOL DISTRICT 2 - BRIDGER	7.90%	8.30%	0.37%	25,394	9,048
6784	SCHOOL DISTRICT 2 & 11 - BIG SANDY	7.90%	8.30%	0.37%	23,429	8,366
6979	SCHOOL DISTRICT 2 & 3 - PRYOR	7.90%	8.30%	0.37%	33,853	12,004
6785	SCHOOL DISTRICT 2 - ALBERTON	7.90%	8.30%	0.37%	19,361	6,865
6782	SCHOOL DISTRICT 2 - ALDER	7.90%	8.30%	0.37%	2,417	857
6786	SCHOOL DISTRICT 2 - BILLINGS	7.90%	8.30%	0.37%	1,177,521	420,428
6796	SCHOOL DISTRICT 2 - DEER PARK	7.90%	8.30%	0.37%	7,443	2,675
6789	SCHOOL DISTRICT 2 - DODSON	7.90%	8.30%	0.37%	11,912	4,318
7059	SCHOOL DISTRICT 2 - DUPUYER	7.90%	8.30%	0.37%	1,824	647
6783	SCHOOL DISTRICT 2 - FRAZER	7.90%	8.30%	0.37%	27,958	9,913
6794	SCHOOL DISTRICT 21 - STEVENSVILLE	7.90%	8.30%	0.37%	73,602	26,147
6792	SCHOOL DISTRICT 2 - SUNBURST	7.90%	8.30%	0.37%	19,535	7,226
6793	SCHOOL DISTRICT 2 - THOMPSON FALLS	7.90%	8.30%	0.37%	36,385	12,902
7063	SCHOOL DISTRICT 2-27 - LODGE GRASS	7.90%	8.30%	0.37%	80,766	28,638
6915	SCHOOL DISTRICT 20 - GARRISON	7.90%	8.30%	0.37%	1,475	523
6369	SCHOOL DISTRICT 20 - KILA	7.90%	8.30%	0.37%	13,983	4,958
6916	SCHOOL DISTRICT 20 - PLENTYWOOD	7.90%	8.30%	0.37%	36,823	13,540
6930	SCHOOL DISTRICT 20 - WHITEWATER	7.90%	8.30%	0.37%	9,311	3,302
9853	SCHOOL DISTRICT 20-DeSmet	7.90%	8.30%	0.37%	8,637	1,818
6918	SCHOOL DISTRICT 21 - BROADVIEW	7.90%	8.30%	0.37%	15,727	5,577
6951	SCHOOL DISTRICT 21 - FAIRFIELD	7.90%	8.30%	0.37%	39,889	14,144
7275	SCHOOL DISTRICT 21 - GALATA	7.90%	8.30%	0.37%	1,307	505
9220	SCHOOL DISTRICT 22-COTTONWOOD	7.90%	8.30%	0.37%	441	156
7040	SCHOOL DISTRICT 23 - BILLINGS	7.90%	8.30%	0.37%	22,378	7,935
7007	SCHOOL DISTRICT 23 - HARRISON	7.90%	8.30%	0.37%	8,114	2,877
7073	SCHOOL DISTRICT 23 - LUSTRE	7.90%	8.30%	0.37%	5,407	1,917
6920	SCHOOL DISTRICT 23 - MISSOULA	7.90%	8.30%	0.37%	34,036	12,276
6921	SCHOOL DISTRICT 23 - POLSON	7.90%	8.30%	0.37%	137,123	49,128
6922	SCHOOL DISTRICT 23 - ROBERTS	7.90%	8.30%	0.37%	14,742	5,230

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

Contributions for Fiscal Year Ending June 30, 2019

	<u>Member Rate</u>	<u>Employer Rate</u>	<u>State Rate</u>	<u>Employer Contribution</u>	<u>State Contribution</u>
Total				\$ 107,267,592	\$ 34,642,407
State as Special Funding Entity					
Employer					
6899 SCHOOL DISTRICT 24 - HUNTLEY PROJECT	7.90%	8.30%	0.37%	92,831	32,960
6923 SCHOOL DISTRICT 24 - THREE FORKS	7.90%	8.30%	0.37%	28,482	10,197
6924 SCHOOL DISTRICT 25 - HOBSON	7.90%	8.30%	0.37%	15,101	5,509
6925 SCHOOL DISTRICT 26 - LOCKWOOD	7.90%	8.30%	0.37%	49,652	17,697
7094 SCHOOL DISTRICT 26 - REICHLER	7.90%	8.30%	0.37%	906	321
6395 SCHOOL DISTRICT 27 - ELLISTON	7.90%	8.30%	0.37%	1,462	536
7010 SCHOOL DISTRICT 27 - GRASS RANGE	7.90%	8.30%	0.37%	11,530	4,088
7032 SCHOOL DISTRICT 27 - MONFORTON	7.90%	8.30%	0.37%	24,369	8,641
6926 SCHOOL DISTRICT 27 - MONTANA CITY	7.90%	8.30%	0.37%	24,897	8,828
6927 SCHOOL DISTRICT 28 - ST IGNATIUS	7.90%	8.30%	0.37%	47,332	16,902
6401 SCHOOL DISTRICT 28C	7.90%	8.30%	0.37%	18,235	6,466
6929 SCHOOL DISTRICT 29 - BELT	7.90%	8.30%	0.37%	34,529	12,244
6928 SCHOOL DISTRICT 29 - SOMERS	7.90%	8.30%	0.37%	28,137	9,977
7048 SCHOOL DISTRICT 29 - WYOLA	7.90%	8.30%	0.37%	32,589	11,556
6902 SCHOOL DISTRICT 3 & 13 - FAIRVIEW	7.90%	8.30%	0.37%	29,925	10,704
6941 SCHOOL DISTRICT 3 - BELFRY	7.90%	8.30%	0.37%	5,537	2,094
6403 SCHOOL DISTRICT 3 - BILLINGS	7.90%	8.30%	0.37%	8,168	2,896
6798 SCHOOL DISTRICT 3 - CASCADE	7.90%	8.30%	0.37%	28,536	10,322
6799 SCHOOL DISTRICT 3 - FAIR MONT EGAN	7.90%	8.30%	0.37%	9,515	3,374
6819 SCHOOL DISTRICT 3 - HAMILTON	7.90%	8.30%	0.37%	108,903	38,873
6801 SCHOOL DISTRICT 3 - MANHATTAN	7.90%	8.30%	0.37%	47,681	16,907
6811 SCHOOL DISTRICT 3 - RAMSAY	7.90%	8.30%	0.37%	13,474	4,778
6818 SCHOOL DISTRICT 3 - SUPERIOR	7.90%	8.30%	0.37%	27,369	9,931
6821 SCHOOL DISTRICT 3 - WESTBY	7.90%	8.30%	0.37%	17,074	6,064
6820 SCHOOL DISTRICT 3 - WOLF POINT	7.90%	8.30%	0.37%	23,316	8,310
6940 SCHOOL DISTRICT 30 & 6 - FROMBERG	7.90%	8.30%	0.37%	22,516	8,069
6935 SCHOOL DISTRICT 30 - POWER	7.90%	8.30%	0.37%	12,861	4,560
6936 SCHOOL DISTRICT 30 - RONAN	7.90%	8.30%	0.37%	136,587	48,577
6933 SCHOOL DISTRICT 32 - CLINTON	7.90%	8.30%	0.37%	11,908	4,414
7022 SCHOOL DISTRICT 32 - RAPELJE	7.90%	8.30%	0.37%	12,756	4,523
6938 SCHOOL DISTRICT 32 J - ASHLAND	7.90%	8.30%	0.37%	11,020	3,921
6932 SCHOOL DISTRICT 33 - GOLD CREEK	7.90%	8.30%	0.37%	497	176
7066 SCHOOL DISTRICT 33 - SWAN VALLEY ELEM	7.90%	8.30%	0.37%	5,432	1,926
7082 SCHOOL DISTRICT 34 - SEELEY LAKE	7.90%	8.30%	0.37%	18,048	6,399
7036 SCHOOL DISTRICT 35 - GALLATIN GATEWAY	7.90%	8.30%	0.37%	12,690	4,500
6976 SCHOOL DISTRICT 37 - SHEPHERD	7.90%	8.30%	0.37%	65,512	23,598
6939 SCHOOL DISTRICT 38 - BIG FORK	7.90%	8.30%	0.37%	67,465	24,400

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

Contributions for Fiscal Year Ending June 30, 2019

	<u>Member Rate</u>	<u>Employer Rate</u>	<u>State Rate</u>	<u>Employer Contribution</u>	<u>State Contribution</u>
Total				\$ 107,267,592	\$ 34,642,407
State as Special Funding Entity					
Employer					
6341 SCHOOL DISTRICT 38 - LINCOLN	7.90%	8.30%	0.37%	9,664	3,598
6829 SCHOOL DISTRICT 4 & 28 - HIGHWOOD	7.90%	8.30%	0.37%	13,429	4,852
6828 SCHOOL DISTRICT 4 & 47 - WHITEHALL	7.90%	8.30%	0.37%	28,106	9,966
6346 SCHOOL DISTRICT 4 - CANYON CREEK	7.90%	8.30%	0.37%	18,791	6,663
6385 SCHOOL DISTRICT 4 - DIVIDE	7.90%	8.30%	0.37%	800	304
6822 SCHOOL DISTRICT 4 - FORSYTH	7.90%	8.30%	0.37%	40,022	14,216
6823 SCHOOL DISTRICT 4 - HELLGATE	7.90%	8.30%	0.37%	98,391	35,019
6824 SCHOOL DISTRICT 4 - LIBBY	7.90%	8.30%	0.37%	73,085	25,915
6827 SCHOOL DISTRICT 4 - LIVINGSTON	7.90%	8.30%	0.37%	120,178	43,374
6830 SCHOOL DISTRICT 4 - SWAN RIVER	7.90%	8.30%	0.37%	9,271	3,336
6405 SCHOOL DISTRICT 4 - TRINITY	7.90%	8.30%	0.37%	3,189	1,131
6943 SCHOOL DISTRICT 40 - FRENCHTOWN	7.90%	8.30%	0.37%	106,692	38,368
7077 SCHOOL DISTRICT 41 - ANDERSON	7.90%	8.30%	0.37%	9,958	3,751
6974 SCHOOL DISTRICT 41 - PIONEER	7.90%	8.30%	0.37%	4,446	1,576
6360 SCHOOL DISTRICT 43 - LAMOTTE	7.90%	8.30%	0.37%	5,976	2,144
6942 SCHOOL DISTRICT 43 - TURNER	7.90%	8.30%	0.37%	11,204	3,974
6945 SCHOOL DISTRICT 44 - BELGRADE	7.90%	8.30%	0.37%	323,470	115,586
6950 SCHOOL DISTRICT 44 - GERALDINE	7.90%	8.30%	0.37%	13,046	4,726
6946 SCHOOL DISTRICT 44 - MOORE	7.90%	8.30%	0.37%	13,124	4,654
6947 SCHOOL DISTRICT 44 - WHITEFISH	7.90%	8.30%	0.37%	113,214	40,144
6948 SCHOOL DISTRICT 45 - AUGUSTA	7.90%	8.30%	0.37%	11,526	4,087
7092 SCHOOL DISTRICT 45 - GOLDEN RIDGE	7.90%	8.30%	0.37%	2,314	826
6949 SCHOOL DISTRICT 45 - WOLF POINT	7.90%	8.30%	0.37%	93,890	33,307
9221 SCHOOL DISTRICT 47-MALMBORG	7.90%	8.30%	0.37%	624	221
6402 SCHOOL DISTRICT 48-1J & 48-2J	7.90%	8.30%	0.37%	22,251	7,890
6832 SCHOOL DISTRICT 5 - BASIN	7.90%	8.30%	0.37%	1,504	533
6833 SCHOOL DISTRICT 5 - KALISPELL	7.90%	8.30%	0.37%	444,759	159,011
7086 SCHOOL DISTRICT 5 - MELROSE	7.90%	8.30%	0.37%	450	160
6834 SCHOOL DISTRICT 5 - PARK CITY	7.90%	8.30%	0.37%	20,596	7,380
6835 SCHOOL DISTRICT 5 - SAND COULEE	7.90%	8.30%	0.37%	20,526	7,671
6836 SCHOOL DISTRICT 5 - SHERIDAN	7.90%	8.30%	0.37%	20,339	7,269
6840 SCHOOL DISTRICT 5 - SIDNEY	7.90%	8.30%	0.37%	128,390	45,638
6841 SCHOOL DISTRICT 5 - TERRY	7.90%	8.30%	0.37%	16,024	5,754
6954 SCHOOL DISTRICT 50 - EAST GLACIER	7.90%	8.30%	0.37%	7,803	2,997
6975 SCHOOL DISTRICT 50 - EVERGREEN	7.90%	8.30%	0.37%	54,965	20,027
6955 SCHOOL DISTRICT 50 - HAYS	7.90%	8.30%	0.37%	45,106	15,994
6956 SCHOOL DISTRICT 52 - ABSAROKEE	7.90%	8.30%	0.37%	30,564	10,899
6957 SCHOOL DISTRICT 52 - ENNIS	7.90%	8.30%	0.37%	35,552	12,882

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

Contributions for Fiscal Year Ending June 30, 2019

		<u>Member Rate</u>	<u>Employer Rate</u>	<u>State Rate</u>	<u>Employer Contribution</u>	<u>State Contribution</u>
Total					\$ 107,267,592	\$ 34,642,407
State as Special Funding Entity						
Employer						
7003	SCHOOL DISTRICT 52 - INDEPENDENT	7.90%	8.30%	0.37%	12,390	4,473
6959	SCHOOL DISTRICT 55 - BROCKTON	7.90%	8.30%	0.37%	24,646	8,756
6953	SCHOOL DISTRICT 55 - PLEVNA	7.90%	8.30%	0.37%	23,181	8,314
6960	SCHOOL DISTRICT 55 - ROUNDUP	7.90%	8.30%	0.37%	61,884	21,997
6848	SCHOOL DISTRICT 55F - SUN RIVER VALLEY	7.90%	8.30%	0.37%	40,796	14,465
6961	SCHOOL DISTRICT 57 - HAVRE	7.90%	8.30%	0.37%	2,119	751
6962	SCHOOL DISTRICT 58 - GEYSER	7.90%	8.30%	0.37%	14,778	5,240
7044	SCHOOL DISTRICT 58 - WHITEFISH	7.90%	8.30%	0.37%	6,088	2,159
6963	SCHOOL DISTRICT 58 - YELLOWSTONE	7.90%	8.30%	0.37%	9,785	3,470
6849	SCHOOL DISTRICT 6 & 1 - ST REGIS	7.90%	8.30%	0.37%	14,968	5,487
6846	SCHOOL DISTRICT 6 - COLUMBIA FALLS	7.90%	8.30%	0.37%	194,951	69,656
6844	SCHOOL DISTRICT 6 - COLUMBUS	7.90%	8.30%	0.37%	51,663	18,417
6843	SCHOOL DISTRICT 6 - LAME DEER	7.90%	8.30%	0.37%	120,101	43,102
6847	SCHOOL DISTRICT 6 - RYEGATE	7.90%	8.30%	0.37%	9,379	3,423
6845	SCHOOL DISTRICT 6 - TROUT CREEK	7.90%	8.30%	0.37%	11,541	4,092
6853	SCHOOL DISTRICT 6 - WIBAUX	7.90%	8.30%	0.37%	24,822	8,801
7054	SCHOOL DISTRICT 64 - BAINVILLE	7.90%	8.30%	0.37%	33,772	12,056
6964	SCHOOL DISTRICT 64J - MELSTONE	7.90%	8.30%	0.37%	13,788	4,889
6952	SCHOOL DISTRICT 65 - FROID	7.90%	8.30%	0.37%	12,643	4,483
6981	SCHOOL DISTRICT 69 - WEST YELLOWSTONE	7.90%	8.30%	0.37%	21,112	7,570
6867	SCHOOL DISTRICT 7 & 2 - SAVAGE	7.90%	8.30%	0.37%	12,913	4,682
6859	SCHOOL DISTRICT 7 & 70 - LAUREL	7.90%	8.30%	0.37%	143,015	50,804
6854	SCHOOL DISTRICT 7 - BOULDER	7.90%	8.30%	0.37%	23,217	8,363
6855	SCHOOL DISTRICT 7 - BOZEMAN	7.90%	8.30%	0.37%	478,012	172,399
6856	SCHOOL DISTRICT 7 - CHARLO	7.90%	8.30%	0.37%	23,627	8,427
6857	SCHOOL DISTRICT 7 - GARDINER	7.90%	8.30%	0.37%	14,213	5,203
6368	SCHOOL DISTRICT 7 - GRANT	7.90%	8.30%	0.37%	900	319
6858	SCHOOL DISTRICT 7 - HINSDALE	7.90%	8.30%	0.37%	14,696	5,368
6866	SCHOOL DISTRICT 7 - JOLIET	7.90%	8.30%	0.37%	32,349	11,615
6860	SCHOOL DISTRICT 7 - LOLO	7.90%	8.30%	0.37%	52,375	18,684
6863	SCHOOL DISTRICT 7 - MEDICINE LAKE	7.90%	8.30%	0.37%	15,825	5,768
6864	SCHOOL DISTRICT 7 - TWIN BRIDGES	7.90%	8.30%	0.37%	27,819	9,891
6862	SCHOOL DISTRICT 7 - VICTOR	7.90%	8.30%	0.37%	22,331	7,918
6965	SCHOOL DISTRICT 73 - SWAN LAKE	7.90%	8.30%	0.37%	550	195
6970	SCHOOL DISTRICT 74 - ROY	7.90%	8.30%	0.37%	5,947	2,193
6971	SCHOOL DISTRICT 74 - VAUGHN	7.90%	8.30%	0.37%	16,422	5,824
6381	SCHOOL DISTRICT 75 - AMSTERDAM	7.90%	8.30%	0.37%	6,213	2,203

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

Contributions for Fiscal Year Ending June 30, 2019

	<u>Member Rate</u>	<u>Employer Rate</u>	<u>State Rate</u>	<u>Employer Contribution</u>	<u>State Contribution</u>
Total				\$ 107,267,592	\$ 34,642,407
State as Special Funding Entity					
Employer					
6364 SCHOOL DISTRICT 75 - ARROWHEAD	7.90%	8.30%	0.37%	6,066	2,151
7028 SCHOOL DISTRICT 78J & 2 - RICHEY	7.90%	8.30%	0.37%	17,795	6,323
6868 SCHOOL DISTRICT 8 - ARLEE	7.90%	8.30%	0.37%	45,707	16,650
6870 SCHOOL DISTRICT 8 - ELDER GROVE	7.90%	8.30%	0.37%	14,467	5,262
6384 SCHOOL DISTRICT 8 - WEST GLACIER	7.90%	8.30%	0.37%	3,405	1,207
6869 SCHOOL DISTRICT 8-WHITE SULPHUR SPRINGS	7.90%	8.30%	0.37%	23,077	8,183
6969 SCHOOL DISTRICT 84 - DENTON	7.90%	8.30%	0.37%	15,776	5,593
6989 SCHOOL DISTRICT 85 - ULM	7.90%	8.30%	0.37%	5,926	2,205
6378 SCHOOL DISTRICT 86 & 4 - LAMBERT	7.90%	8.30%	0.37%	23,653	8,387
6967 SCHOOL DISTRICT 87 - ROCKY BOY	7.90%	8.30%	0.37%	182,251	64,624
6392 SCHOOL DISTRICT 89 - SMITH VALLEY	7.90%	8.30%	0.37%	9,547	3,500
6880 SCHOOL DISTRICT 9 & 9 - REED POINT	7.90%	8.30%	0.37%	16,538	5,864
6871 SCHOOL DISTRICT 9 - BROWNING	7.90%	8.30%	0.37%	366,889	130,245
6873 SCHOOL DISTRICT 9 - DARBY	7.90%	8.30%	0.37%	45,086	16,082
6875 SCHOOL DISTRICT 9 - DIXON	7.90%	8.30%	0.37%	19,829	7,031
6876 SCHOOL DISTRICT 9 - EAST HELENA	7.90%	8.30%	0.37%	65,853	23,496
6878 SCHOOL DISTRICT 9 - OPHEIM	7.90%	8.30%	0.37%	12,523	4,441
6879 SCHOOL DISTRICT 9 - POPLAR	7.90%	8.30%	0.37%	134,730	47,896
9921 SCHOOL DISTRICT 9-CRESTON	7.90%	8.30%	0.37%	5,948	866
6400 SCHOOL DISTRICT 99 M North Star Schools	7.90%	8.30%	0.37%	27,483	9,745
9989 SCHOOL DISTRICT NO. 31-STILLWATER COUNTY-NYE	7.90%	8.30%	0.37%	144	21
6779 SD 1- West Valley School	7.90%	8.30%	0.37%	29,898	10,601
6966 SD 75 GREENFIELD	7.90%	8.30%	0.37%	10,763	3,816
6958 SHIELDS VALLEY	7.90%	8.30%	0.37%	15,840	5,617
6630 SWEET GRASS COUNTY HIGH SCHOOL	7.90%	8.30%	0.37%	34,952	12,436
6618 BOARD OF CRIME CONTROL	7.90%	8.67%	0.00%	13	4
6642 BOARD OF PUBLIC EDUCATION	7.90%	8.67%	0.00%	4,161	1,304
6643 COMM OF HIGHER EDUCATION	7.90%	8.67%	0.00%	197,187	61,799
6530 COMM OF POLITICAL PRACTICES	7.90%	8.67%	0.00%	29,944	9,385
6443 CONSUMER COUNSEL	7.90%	8.67%	0.00%	25,699	8,054
6762 DEPARTMENT OF ADMINISTRATION	7.90%	8.67%	0.00%	2,458,730	770,574
6780 DEPARTMENT OF AGRICULTURE	7.90%	8.67%	0.00%	343,557	107,672
6825 DEPARTMENT OF COMMERCE	7.90%	8.67%	0.00%	889,115	278,651
6802 DEPARTMENT OF CORRECTIONS	7.90%	8.67%	0.00%	2,091,408	655,454
6667 DEPARTMENT OF FISH, WILDLIFE & PARKS	7.90%	8.67%	0.00%	2,452,033	768,475
6620 DEPARTMENT OF JUSTICE	7.90%	8.67%	0.00%	2,036,490	638,243
6838 DEPARTMENT OF LABOR & INDUSTRY	7.90%	8.67%	0.00%	2,832,273	887,643
6712 DEPARTMENT OF LIVESTOCK	7.90%	8.67%	0.00%	290,946	91,184
6850 DEPARTMENT OF MILITARY AFFAIRS	7.90%	8.67%	0.00%	723,647	226,793
7685 DEPARTMENT OF REVENUE	7.90%	8.67%	0.00%	2,075,541	650,481

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

Contributions for Fiscal Year Ending June 30, 2019

	<u>Member Rate</u>	<u>Employer Rate</u>	<u>State Rate</u>	<u>Employer Contribution</u>	<u>State Contribution</u>
Total				\$ 107,267,592	\$ 34,642,407
State as Special Funding Entity					
Employer					
6689 DEPARTMENT OF TRANSPORTATION	7.90%	8.67%	0.00%	9,044,881	2,834,695
6678 DEPT OF ENVIRONMENTAL QUALITY	7.90%	8.67%	0.00%	1,738,885	544,972
6721 DEPT OF NATURAL RESOURCES & CONSERVATION	7.90%	8.67%	0.00%	2,387,440	748,231
6872 DEPT OF PUBLIC HEALTH & HUMAN SERVICES	7.90%	8.67%	0.00%	9,962,024	3,122,131
6514 GOVERNORS OFFICE	7.90%	8.67%	0.00%	285,065	89,340
6439 LEGISLATIVE COUNCIL	7.90%	8.67%	0.00%	791,795	248,151
6652 MONTANA ARTS COUNCIL	7.90%	8.67%	0.00%	37,109	11,630
6655 MONTANA HISTORICAL SOCIETY	7.90%	8.67%	0.00%	198,564	62,231
6764 MONTANA STATE FUND	7.90%	8.67%	0.00%	1,623,434	508,790
6653 MONTANA STATE LIBRARY	7.90%	8.67%	0.00%	114,114	35,764
6769 OFFICE OF PUBLIC DEFENDER	7.90%	8.67%	0.00%	1,279,770	401,084
6623 PUBLIC SERVICE COMMISSION	7.90%	8.67%	0.00%	166,409	52,153
6651 SCHOOL FOR THE DEAF & BLIND	7.90%	8.67%	0.00%	156,107	48,924
6529 SECRETARY OF STATE	7.90%	8.67%	0.00%	166,410	52,153
6552 STATE AUDITOR'S OFFICE	7.90%	8.67%	0.00%	308,596	96,715
6457 SUPREME COURT	7.90%	8.67%	0.00%	1,350,739	423,326
6563 SUPT OF PUBLIC INSTRUCTION	7.90%	8.67%	0.00%	491,542	154,051
6766 TEACHERS' RETIREMENT SYSTEM	7.90%	8.67%	0.00%	98,953	31,012
6567 GREAT FALLS COLLEGE MSU	7.90%	8.67%	0.00%	164,621	51,593
6647 MONTANA STATE UNIVERSITY - BILLINGS	7.90%	8.67%	0.00%	679,461	212,945
6645 MONTANA STATE UNIVERSITY - BOZEMAN	7.90%	8.67%	0.00%	3,710,260	1,162,808
6648 MONTANA STATE UNIVERSITY - NORTHERN	7.90%	8.67%	0.00%	200,255	62,761
6644 UNIVERSITY OF MONTANA	7.90%	8.67%	0.00%	4,137,369	1,296,665
6426 LIBERTY CO CEMETERY DIST	7.90%	8.57%	0.10%	-	-
6374 SCHOOL DISTRICT 64 - MOUNTAIN VIEW	7.90%	8.30%	0.37%	-	-
7683 FLATHEAD JOINT BOARD OF CONTROL	7.90%	8.57%	0.10%	-	-
6370 TWIN BRIDGES PUBLIC LIBRARY	7.90%	8.57%	0.10%	-	-
6731 PONDERA COUNTY COUNCIL ON	7.90%	8.57%	0.10%	-	-
6351 HELENA BUSINESS IMPROVEMENT	7.90%	8.57%	0.10%	-	-
6431 CME/FLATEHEAD INDIAN IRRIG	7.90%	8.57%	0.10%	-	-
6527 TOWN OF BROWNING	7.90%	8.57%	0.10%	-	-

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

	Net Pension Liability as of June 30, 2019				Net Pension Liability as of June 30, 2018			
	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions
Total	\$ 2,090,310,698	100.000000%	\$ 510,276,894	24.411533%	\$ 2,087,141,869	100.000000%	\$ 520,058,293	24.917247%
State as Special Funding Entity	\$ 510,276,894	24.411533%			\$ 520,058,293	24.917247%		
Employer								
6532 CITY OF BAKER	1,021,072	0.048848%	331,016	0.015836%	1,017,843	0.048767%	339,392	0.016261%
6533 CITY OF BELGRADE	2,108,535	0.100872%	685,927	0.032815%	1,699,552	0.081430%	569,320	0.027278%
6506 CITY OF BELT	133,338	0.006379%	43,226	0.002068%	135,569	0.006495%	45,201	0.002166%
6505 CITY OF BIG TIMBER	260,909	0.012482%	87,002	0.004162%	276,198	0.013233%	94,046	0.004506%
6508 CITY OF BILLINGS	44,238,926	2.116380%	14,409,911	0.689367%	43,206,812	2.070143%	14,470,254	0.693305%
6512 CITY OF BOULDER	385,833	0.018458%	125,081	0.005984%	405,143	0.019411%	135,079	0.006472%
6509 CITY OF BOZEMAN	18,018,037	0.861979%	5,867,557	0.280703%	17,399,265	0.833641%	5,822,595	0.278975%
6519 CITY OF CHINOOK	623,865	0.029846%	205,471	0.009830%	531,872	0.025483%	181,077	0.008676%
6520 CITY OF CHOTEAU	523,519	0.025045%	169,845	0.008125%	464,820	0.022271%	155,528	0.007452%
6371 CITY OF COLSTRIP	1,859,884	0.088976%	604,079	0.028899%	1,717,098	0.082270%	574,503	0.027526%
6522 CITY OF COLUMBIA FALLS	1,188,832	0.056873%	386,278	0.018479%	1,088,451	0.052150%	364,164	0.017448%
6534 CITY OF COLUMBUS	561,410	0.026858%	182,584	0.008735%	590,258	0.028281%	197,436	0.009460%
6523 CITY OF CONRAD	1,058,557	0.050641%	343,446	0.016430%	1,127,914	0.054041%	376,109	0.018020%
6525 CITY OF CUT BANK	1,298,572	0.062123%	421,124	0.020146%	1,143,126	0.054770%	381,946	0.018300%
6528 CITY OF DEER LODGE	1,045,634	0.050023%	339,934	0.016262%	1,027,078	0.049210%	343,453	0.016456%
6531 CITY OF DILLON	885,813	0.042377%	289,134	0.013832%	853,450	0.040891%	286,827	0.013743%
6535 CITY OF EAST HELENA	465,444	0.022267%	151,555	0.007250%	395,865	0.018967%	133,315	0.006387%
6538 CITY OF FAIRVIEW	502,191	0.024025%	164,009	0.007846%	430,386	0.020621%	144,911	0.006943%
6539 CITY OF FORSYTH	782,681	0.037443%	253,878	0.012145%	799,497	0.038306%	266,707	0.012779%
6540 CITY OF FORT BENTON	423,136	0.020243%	137,173	0.006562%	583,209	0.027943%	194,448	0.009316%
6543 CITY OF GLASGOW	1,355,199	0.064832%	439,408	0.021021%	1,304,986	0.062525%	435,229	0.020853%
6544 CITY OF GLENDIVE	2,103,135	0.100614%	683,366	0.032692%	2,175,460	0.104232%	726,252	0.034796%
6545 CITY OF GREAT FALLS	23,100,228	1.105110%	7,503,880	0.358984%	22,241,067	1.065623%	7,433,740	0.356168%
6548 CITY OF HAMILTON	1,791,822	0.085720%	582,656	0.027874%	1,716,980	0.082265%	574,021	0.027503%
6549 CITY OF HARDIN	1,214,461	0.058100%	394,280	0.018862%	1,331,959	0.063817%	444,691	0.021306%
6547 CITY OF HARLEM	346,694	0.016586%	112,391	0.005377%	427,459	0.020481%	142,517	0.006828%
6606 CITY OF HARLOWTON	291,898	0.013964%	95,050	0.004547%	290,597	0.013923%	97,212	0.004658%
6550 CITY OF HAVRE	2,838,419	0.135789%	924,284	0.044218%	2,774,031	0.132911%	929,038	0.044512%
6551 CITY OF HELENA	13,966,667	0.668162%	4,543,235	0.217347%	14,143,693	0.677658%	4,729,895	0.226621%
6555 CITY OF KALISPELL	7,271,356	0.347860%	2,365,647	0.113172%	7,150,099	0.342578%	2,393,378	0.114673%

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

	Net Pension Liability as of June 30, 2019				Net Pension Liability as of June 30, 2018			
	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions
Total	\$ 2,090,310,698	100.000000%	\$ 510,276,894	24.411533%	\$ 2,087,141,869	100.000000%	\$ 520,058,293	24.917247%
State as Special Funding Entity	\$ 510,276,894	24.411533%			\$ 520,058,293	24.917247%		
Employer								
6557 CITY OF LAUREL	3,024,025	0.144669%	981,162	0.046939%	3,023,509	0.144864%	1,008,898	0.048339%
6559 CITY OF LEWISTOWN	2,093,593	0.100157%	680,529	0.032556%	2,087,192	0.100002%	696,508	0.033371%
6560 CITY OF LIBBY	779,090	0.037271%	254,438	0.012172%	745,237	0.035706%	250,522	0.012003%
6561 CITY OF LIVINGSTON	3,365,334	0.160997%	1,096,350	0.052449%	3,186,417	0.152669%	1,068,307	0.051185%
6570 CITY OF MALTA	502,885	0.024058%	163,027	0.007799%	488,277	0.023395%	162,796	0.007800%
6571 CITY OF MILES CITY	3,127,453	0.149617%	1,015,820	0.048597%	3,173,011	0.152027%	1,060,474	0.050810%
6572 CITY OF MISSOULA	22,506,990	1.076729%	7,332,257	0.350774%	21,441,585	1.027318%	7,186,698	0.344332%
6576 CITY OF PLAINS	327,059	0.015646%	106,026	0.005072%	269,486	0.012912%	89,849	0.004305%
6577 CITY OF PLENTYWOOD	480,925	0.023007%	155,905	0.007458%	513,771	0.024616%	171,294	0.008207%
6578 CITY OF POLSON	1,598,581	0.076476%	518,914	0.024825%	1,597,579	0.076544%	533,360	0.025555%
6579 CITY OF POPLAR	240,599	0.011510%	80,081	0.003831%	200,281	0.009596%	68,911	0.003302%
6603 CITY OF RED LODGE	743,254	0.035557%	244,479	0.011696%	762,864	0.036551%	257,998	0.012361%
6581 CITY OF RONAN	641,492	0.030689%	209,009	0.009999%	575,996	0.027597%	193,112	0.009252%
6582 CITY OF ROUNDUP	461,784	0.022092%	149,702	0.007162%	442,541	0.021203%	147,547	0.007069%
6599 CITY OF SCOBEBY	307,341	0.014703%	99,715	0.004770%	306,950	0.014707%	102,427	0.004908%
6585 CITY OF SHELBY	804,126	0.038469%	263,495	0.012606%	883,191	0.042316%	297,090	0.014234%
6586 CITY OF SIDNEY	2,429,271	0.116216%	789,657	0.037777%	2,322,701	0.111286%	776,670	0.037212%
6379 CITY OF THREE FORKS	398,973	0.019087%	129,340	0.006188%	395,055	0.018928%	131,714	0.006311%
6590 CITY OF TOWNSEND	301,552	0.014426%	98,460	0.004710%	398,041	0.019071%	132,766	0.006361%
6574 CITY OF TROY	545,736	0.026108%	176,920	0.008464%	506,627	0.024274%	168,911	0.008093%
6592 CITY OF WHITE SULPHUR SPRINGS	194,653	0.009312%	63,442	0.003035%	213,290	0.010219%	71,155	0.003409%
6594 CITY OF WHITEFISH	4,615,578	0.220808%	1,503,159	0.071911%	4,493,914	0.215314%	1,504,721	0.072095%
6598 CITY OF WIBAUX	188,872	0.009036%	61,228	0.002929%	181,419	0.008692%	60,487	0.002898%
6596 CITY OF WOLF POINT	1,016,039	0.048607%	329,891	0.015782%	1,038,463	0.049755%	346,248	0.016590%
6399 TOWN OF ALBERTON	31,549	0.001509%	10,616	0.000508%	30,072	0.001441%	10,378	0.000497%
6507 TOWN OF BIG SANDY	114,391	0.005472%	37,084	0.001774%	101,154	0.004847%	33,727	0.001616%
7274 TOWN OF BRIDGER	330,562	0.015814%	107,726	0.005154%	295,236	0.014145%	99,006	0.004744%
6511 TOWN OF BROADUS	243,146	0.011632%	78,823	0.003771%	202,881	0.009721%	67,640	0.003241%
6513 TOWN OF CASCADE	190,953	0.009135%	61,907	0.002962%	189,091	0.009060%	63,047	0.003021%
6526 TOWN OF CHESTER	306,467	0.014661%	99,393	0.004755%	308,899	0.014800%	103,025	0.004936%
6521 TOWN OF CIRCLE	148,035	0.007082%	48,530	0.002322%	130,070	0.006232%	44,440	0.002129%
6524 TOWN OF CULBERTSON	212,211	0.010152%	68,795	0.003291%	275,091	0.013180%	91,717	0.004394%
6432 TOWN OF DENTON	33,533	0.001604%	11,180	0.000535%	32,660	0.001565%	11,231	0.000538%
6558 TOWN OF DRUMMOND	47,420	0.002269%	15,373	0.000735%	40,370	0.001934%	13,460	0.000645%
6607 TOWN OF EKALAKA	108,679	0.005199%	35,232	0.001685%	108,787	0.005212%	36,271	0.001738%
6536 TOWN OF ENNIS	460,407	0.022026%	149,955	0.007174%	371,732	0.017811%	124,952	0.005987%
6382 TOWN OF EUREKA	393,289	0.018815%	127,996	0.006123%	350,412	0.016789%	117,358	0.005623%
6537 TOWN OF FAIRFIELD	100,339	0.004800%	33,128	0.001585%	103,904	0.004978%	35,190	0.001686%
6605 TOWN OF FORT PECK	155,236	0.007426%	50,325	0.002408%	170,774	0.008182%	56,937	0.002728%

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

		Net Pension Liability as of June 30, 2019				Net Pension Liability as of June 30, 2018			
		Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions
Total		\$ 2,090,310,698	100.000000%	\$ 510,276,894	24.411533%	\$ 2,087,141,869	100.000000%	\$ 520,058,293	24.917247%
State as Special Funding Entity		\$ 510,276,894	24.411533%			\$ 520,058,293	24.917247%		
Employer									
6410	TOWN OF FROID	60,565	0.002897%	19,634	0.000939%	62,631	0.003001%	20,906	0.001002%
6542	TOWN OF GERALDINE	52,627	0.002518%	17,061	0.000816%	57,075	0.002735%	19,030	0.000912%
6546	TOWN OF GRASS RANGE	22,804	0.001091%	7,393	0.000354%	24,494	0.001174%	8,167	0.000391%
6553	TOWN OF HOT SPRINGS	211,633	0.010124%	68,949	0.003299%	226,120	0.010834%	75,433	0.003614%
6434	TOWN OF HYSHAM	88,202	0.004220%	28,594	0.001368%	85,803	0.004111%	28,607	0.001371%
6562	TOWN OF LIMA	69,856	0.003342%	22,646	0.001083%	68,557	0.003285%	22,857	0.001095%
6601	TOWN OF MANHATTAN	1,099,773	0.052613%	356,610	0.017060%	947,882	0.045415%	316,031	0.015142%
6564	TOWN OF MEDICINE LAKE	98,860	0.004729%	32,050	0.001533%	97,128	0.004654%	32,383	0.001552%
6554	TOWN OF MELSTONE	51,952	0.002485%	16,842	0.000806%	51,533	0.002469%	17,181	0.000823%
6390	TOWN OF MOORE	26,340	0.001260%	8,539	0.000408%	28,327	0.001357%	9,444	0.000452%
6556	TOWN OF NASHUA	72,188	0.003453%	23,403	0.001120%	65,707	0.003148%	21,908	0.001050%
6575	TOWN OF PHILIPSBURG	396,649	0.018976%	128,621	0.006153%	375,373	0.017985%	125,163	0.005997%
6573	TOWN OF RICHEY	81,174	0.003883%	26,316	0.001259%	76,393	0.003660%	25,472	0.001220%
6583	TOWN OF RYEGATE	55,019	0.002632%	17,836	0.000853%	54,027	0.002589%	18,013	0.000863%
6353	TOWN OF SACO	150,330	0.007192%	48,735	0.002331%	155,989	0.007474%	52,008	0.002492%
6584	TOWN OF SHERIDAN	210,535	0.010072%	68,252	0.003265%	205,301	0.009836%	68,452	0.003280%
6366	TOWN OF ST IGNATIUS	207,184	0.009912%	67,165	0.003213%	196,964	0.009437%	65,670	0.003146%
6587	TOWN OF STANFORD	76,352	0.003653%	24,753	0.001184%	68,156	0.003266%	22,724	0.001089%
6604	TOWN OF STEVENSVILLE	586,427	0.028055%	190,377	0.009108%	592,070	0.028368%	198,349	0.009503%
6588	TOWN OF SUNBURST	149,683	0.007161%	48,525	0.002321%	125,162	0.005997%	41,731	0.001999%
6589	TOWN OF SUPERIOR	190,049	0.009092%	61,611	0.002947%	219,273	0.010506%	73,107	0.003503%
6580	TOWN OF TERRY	199,677	0.009553%	64,732	0.003097%	198,621	0.009516%	66,222	0.003173%
6597	TOWN OF THOMPSON FALLS	295,898	0.014156%	96,413	0.004612%	263,101	0.012606%	88,189	0.004225%
6600	TOWN OF TWIN BRIDGES	189,392	0.009060%	61,412	0.002938%	183,388	0.008787%	61,145	0.002930%
6591	TOWN OF VALIER	180,726	0.008646%	58,589	0.002803%	180,185	0.008633%	60,076	0.002878%
6408	TOWN OF WEST YELLOWSTONE	1,528,165	0.073107%	497,132	0.023783%	1,503,086	0.072016%	502,783	0.024090%
6356	TOWN OF WESTBY	71,146	0.003404%	23,064	0.001103%	71,273	0.003415%	23,763	0.001139%
6595	TOWN OF WINNETT	70,978	0.003396%	23,010	0.001101%	70,223	0.003365%	23,413	0.001122%
6458	ANACONDA-DEER LODGE COUNTY	4,432,269	0.212039%	1,439,006	0.068842%	4,499,021	0.215559%	1,501,721	0.071951%
6510	BUTTE SILVER BOW	22,336,579	1.068577%	7,259,938	0.347314%	21,593,414	1.034593%	7,221,392	0.345994%
6444	BEAVERHEAD COUNTY	3,072,508	0.146988%	1,000,263	0.047852%	2,969,871	0.142294%	994,067	0.047628%
6445	BIG HORN COUNTY	5,638,132	0.269727%	1,833,960	0.087736%	5,696,372	0.272927%	1,906,150	0.091328%
6446	BLAINE COUNTY	3,142,053	0.150315%	1,020,922	0.048841%	3,226,161	0.154573%	1,077,901	0.051645%
6447	BROADWATER COUNTY	2,025,491	0.096899%	658,447	0.031500%	2,101,342	0.100680%	702,856	0.033676%
6448	CARBON COUNTY	3,792,177	0.181417%	1,233,829	0.059026%	3,561,595	0.170645%	1,191,836	0.057104%
6449	CARTER COUNTY	1,280,459	0.061257%	416,921	0.019945%	1,157,316	0.055450%	386,833	0.018534%
6450	CASCADE COUNTY	16,830,823	0.805183%	5,468,059	0.261591%	17,244,182	0.826210%	5,761,623	0.276053%
6451	CHOUTEAU COUNTY	2,459,303	0.117652%	797,916	0.038172%	2,403,545	0.115160%	802,046	0.038428%

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

	Net Pension Liability as of June 30, 2019				Net Pension Liability as of June 30, 2018			
	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions
Total	\$ 2,090,310,698	100.000000%	\$ 510,276,894	24.411533%	\$ 2,087,141,869	100.000000%	\$ 520,058,293	24.917247%
State as Special Funding Entity	\$ 510,276,894	24.411533%			\$ 520,058,293	24.917247%		
Employer								
6452 CUSTER COUNTY	2,870,006	0.137300%	932,935	0.044631%	2,768,335	0.132638%	925,693	0.044352%
6453 DANIELS COUNTY	1,348,810	0.064527%	438,061	0.020957%	1,325,599	0.063513%	442,760	0.021214%
6456 DAWSON COUNTY	4,664,819	0.223164%	1,517,133	0.072579%	4,420,664	0.211805%	1,479,004	0.070863%
6459 FALLON COUNTY	4,106,928	0.196475%	1,338,951	0.064055%	4,202,246	0.201340%	1,410,227	0.067567%
6460 FERGUS COUNTY	3,336,780	0.159631%	1,088,027	0.052051%	3,172,830	0.152018%	1,064,240	0.050990%
6461 FLATHEAD COUNTY	23,750,345	1.136211%	7,723,693	0.369500%	23,336,462	1.118106%	7,804,404	0.373928%
6462 GALLATIN COUNTY	20,881,008	0.998943%	6,795,037	0.325073%	19,540,174	0.936217%	6,539,744	0.313335%
6463 GARFIELD COUNTY	1,608,531	0.076952%	523,663	0.025052%	1,558,564	0.074675%	523,058	0.025061%
6464 GLACIER COUNTY	3,876,214	0.185437%	1,258,770	0.060219%	4,382,191	0.209961%	1,463,742	0.070131%
6465 GOLDEN VALLEY COUNTY	338,331	0.016186%	110,351	0.005279%	306,795	0.014699%	103,009	0.004935%
6466 GRANITE COUNTY	1,668,303	0.079811%	542,237	0.025941%	1,720,282	0.082423%	574,766	0.027538%
6467 HILL COUNTY	3,758,729	0.179817%	1,224,503	0.058580%	3,787,885	0.181487%	1,269,728	0.060836%
6468 JEFFERSON COUNTY	4,319,252	0.206632%	1,403,943	0.067164%	4,301,311	0.206086%	1,437,009	0.068851%
6469 JUDITH BASIN COUNTY	1,348,875	0.064530%	437,534	0.020932%	1,334,572	0.063943%	444,957	0.021319%
6470 LAKE COUNTY	7,189,225	0.343931%	2,335,694	0.111739%	6,696,669	0.320854%	2,237,417	0.107200%
6471 LEWIS & CLARK COUNTY	18,909,816	0.904641%	6,150,012	0.294215%	17,956,698	0.860349%	6,004,258	0.287678%
6472 LIBERTY COUNTY	1,594,571	0.076284%	519,135	0.024835%	1,493,566	0.071560%	500,931	0.024001%
6473 LINCOLN COUNTY	4,742,829	0.226896%	1,544,021	0.073866%	4,631,197	0.221892%	1,548,905	0.074212%
6474 MADISON COUNTY	8,360,199	0.399950%	2,714,872	0.129879%	7,396,928	0.354405%	2,470,129	0.118350%
6475 MCCONE COUNTY	1,531,021	0.073244%	497,178	0.023785%	1,566,640	0.075061%	523,217	0.025069%
6476 MEAGHER COUNTY	1,207,828	0.057782%	391,624	0.018735%	1,233,402	0.059095%	411,259	0.019704%
6477 MINERAL COUNTY	1,900,808	0.090934%	616,653	0.029501%	1,687,231	0.080839%	563,007	0.026975%
6478 MISSOULA COUNTY	42,617,454	2.038810%	13,874,561	0.663756%	40,526,396	1.941717%	13,571,933	0.650264%
6479 MUSSELSHELL COUNTY	1,647,094	0.078797%	536,152	0.025649%	1,703,956	0.081641%	570,395	0.027329%
6480 PARK COUNTY	3,560,417	0.170330%	1,162,304	0.055604%	3,258,699	0.156132%	1,095,427	0.052485%
6481 PETROLEUM COUNTY	256,797	0.012285%	83,383	0.003989%	252,252	0.012086%	84,310	0.004039%
6482 PHILLIPS COUNTY	2,122,450	0.101538%	690,336	0.033026%	2,153,857	0.103197%	720,382	0.034515%
6483 PONDERA COUNTY	2,030,484	0.097138%	658,932	0.031523%	1,965,173	0.094156%	655,744	0.031418%
6485 POWDER RIVER COUNTY	3,780,873	0.180876%	1,230,944	0.058888%	3,829,926	0.183501%	1,281,800	0.061414%
6484 POWELL COUNTY	1,712,808	0.081940%	558,243	0.026706%	1,770,748	0.084841%	592,682	0.028397%
6486 PRAIRIE COUNTY	878,733	0.042038%	286,555	0.013709%	840,000	0.040246%	281,857	0.013504%
6487 RAVALLI COUNTY	7,671,073	0.366982%	2,488,560	0.119052%	7,362,499	0.352755%	2,455,547	0.117651%
6488 RICHLAND COUNTY	7,440,170	0.355936%	2,424,996	0.116011%	7,788,843	0.373182%	2,611,761	0.125136%
6489 ROOSEVELT COUNTY	4,726,456	0.226113%	1,535,570	0.073461%	4,706,051	0.225478%	1,571,646	0.075301%
6490 ROSEBUD COUNTY	3,548,820	0.169775%	1,155,898	0.055298%	3,670,566	0.175866%	1,229,293	0.058898%
6491 SANDERS COUNTY	3,548,340	0.169752%	1,151,681	0.055096%	3,516,559	0.168487%	1,174,041	0.056251%
6492 SHERIDAN COUNTY	3,378,480	0.161626%	1,095,670	0.052417%	3,268,366	0.156595%	1,090,154	0.052232%
6494 STILLWATER COUNTY	3,816,287	0.182570%	1,240,194	0.059331%	3,873,607	0.185594%	1,293,942	0.061996%

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

	Net Pension Liability as of June 30, 2019				Net Pension Liability as of June 30, 2018			
	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions
Total	\$ 2,090,310,698	100.000000%	\$ 510,276,894	24.411533%	\$ 2,087,141,869	100.000000%	\$ 520,058,293	24.917247%
State as Special Funding Entity	\$ 510,276,894	24.411533%			\$ 520,058,293	24.917247%		
Employer								
6495 SWEET GRASS COUNTY	1,822,712	0.087198%	593,162	0.028377%	1,840,687	0.088192%	615,503	0.029490%
6496 TETON COUNTY	2,546,803	0.121839%	825,701	0.039501%	2,501,764	0.119866%	834,401	0.039978%
6497 TOOLE COUNTY	5,827,299	0.278777%	1,896,634	0.090735%	5,638,777	0.270167%	1,887,968	0.090457%
6498 TREASURE COUNTY	593,944	0.028414%	193,112	0.009238%	588,293	0.028187%	196,761	0.009427%
6499 VALLEY COUNTY	3,693,045	0.176674%	1,200,580	0.057436%	3,537,118	0.169472%	1,182,208	0.056642%
6500 WHEATLAND COUNTY	900,578	0.043083%	292,034	0.013971%	852,564	0.040848%	284,512	0.013632%
6501 WIBAUX COUNTY	1,550,810	0.074190%	502,745	0.024051%	1,436,534	0.068828%	478,953	0.022948%
6502 YELLOWSTONE COUNTY	18,857,073	0.902118%	6,136,187	0.293554%	18,658,935	0.893995%	6,245,182	0.299222%
6435 ARLEE-LAKE COUNTY WATER & SEWER DISTRICT	19,155	0.000916%	6,210	0.000297%	19,352	0.000927%	6,468	0.000310%
6720 BEAR PAW COOPERATIVE	45,501	0.002177%	14,751	0.000706%	44,267	0.002121%	14,759	0.000707%
6725 BERT MOONEY AIRPORT AUTHORITY	414,324	0.019821%	134,869	0.006452%	388,459	0.018612%	130,137	0.006235%
6740 BIG COUNTRY EDUCATIONAL COOP	39,935	0.001910%	12,945	0.000619%	36,914	0.001769%	12,308	0.000590%
6709 BIG FORK CO WATER & SEWER	407,935	0.019516%	132,245	0.006327%	372,300	0.017838%	124,374	0.005959%
7689 BIG HORN COUNTY CEMETERY DISTRICT #1	73,045	0.003494%	23,680	0.001133%	70,191	0.003363%	23,403	0.001121%
6348 BIG SKY CO WATER & SEWER DIST #363	286,700	0.013716%	99,839	0.004776%	286,247	0.013715%	101,712	0.004873%
6739 BIG SKY ECONOMIC DEVELOPMENT AUTH	825,316	0.039483%	279,141	0.013354%	884,804	0.042393%	304,336	0.014581%
6347 BIG SKY FIRE DEPARTMENT	4,720	0.000226%	3,473	0.000166%	5,356	0.000257%	3,510	0.000168%
6741 BIG SKY SPECIAL EDUCATION COOP	56,987	0.002726%	18,474	0.000884%	54,187	0.002596%	18,067	0.000866%
6697 BILLINGS HOUSING AUTHORITY	1,539,703	0.073659%	501,344	0.023984%	1,643,704	0.078754%	549,241	0.026315%
7699 BITTERROOT PUBLIC LIBRARY	277,250	0.013264%	90,588	0.004334%	245,988	0.011786%	83,064	0.003980%
6634 BITTERROOT CONSERVATION DISTRICT	67,819	0.003244%	21,987	0.001052%	66,850	0.003203%	22,289	0.001068%
6350 BITTERROOT VALLEY SEC	18,059	0.000864%	6,505	0.000311%	61,821	0.002962%	21,294	0.001020%
6421 BUFFALO RAPIDS IRRIGATION PROJECT 1	148,103	0.007085%	48,014	0.002297%	194,918	0.009339%	64,988	0.003114%
6422 BUFFALO RAPIDS IRRIGATION PROJECT 2	309,012	0.014783%	100,177	0.004792%	285,015	0.013656%	95,026	0.004553%
6727 CASCADE CONSERVATION DISTRICT	89,277	0.004271%	28,942	0.001385%	93,932	0.004501%	31,319	0.001501%
6662 CENTER FOR MENTAL HEALTH	249,955	0.011958%	81,033	0.003877%	484,701	0.023223%	161,604	0.007743%
6703 CENTRAL MONTANA LEARNING RESOURCE CTR	64,237	0.003073%	21,271	0.001018%	64,190	0.003076%	21,871	0.001048%
6719 CENTRAL VALLEY FIRE DISTRICT	45,962	0.002199%	14,901	0.000713%	45,089	0.002160%	15,033	0.000720%
6650 CHOUTEAU COUNTY CONSERVATION DIST	19,793	0.000947%	6,416	0.000307%	21,023	0.001007%	7,009	0.000336%
6433 CORVALLIS COUNTY SEWER DISTRICT	48,422	0.002316%	15,698	0.000751%	47,506	0.002276%	15,839	0.000759%
6707 Crown Hill	52,151	0.002495%	16,907	0.000809%	53,482	0.002562%	17,831	0.000854%
6394 DALY DITCHES IRRIGATION DISTRICT	52,616	0.002517%	18,764	0.000898%	35,872	0.001719%	14,040	0.000673%
6677 DAWSON COMMUNITY COLLEGE	1,593,875	0.076251%	520,945	0.024922%	1,256,285	0.060192%	423,246	0.020279%
6686 DEER LODGE COUNTY HEAD START PROGRAM	613,401	0.029345%	198,856	0.009513%	638,807	0.030607%	212,984	0.010205%
8514 Drummond School and Community Library District	22,646	0.001083%	7,342	0.000351%	23,693	0.001135%	7,899	0.000378%
6389 DRY PRAIRIE RURAL WATER	961,680	0.046007%	311,761	0.014915%	860,330	0.041220%	286,840	0.013743%
8715 DRY REDWATER REGIONAL WATER AUTHORITY	94,313	0.004512%	30,576	0.001463%	83,836	0.004017%	27,953	0.001339%
6705 EASTERN YELLOWSTONE COUNTY SEC	26,168	0.001252%	8,483	0.000406%	26,247	0.001258%	8,751	0.000419%

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

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	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions
Total	\$ 2,090,310,698	100.000000%	\$ 510,276,894	24.411533%	\$ 2,087,141,869	100.000000%	\$ 520,058,293	24.917247%
State as Special Funding Entity	\$ 510,276,894	24.411533%			\$ 520,058,293	24.917247%		
Employer								
6744 FALLON MEDICAL COMPLEX	83,308	0.003985%	27,007	0.001292%	83,287	0.003990%	27,768	0.001330%
6750 FERGUS COUNTY CONSERVATION DIST	40,718	0.001948%	13,200	0.000631%	39,557	0.001895%	13,189	0.000632%
6716 FLATHEAD CONSERVATION DISTRICT	69,988	0.003348%	24,057	0.001151%	105,219	0.005041%	35,930	0.001721%
6423 FLATHEAD EMERGENCY COMM CENTER	1,856,394	0.088809%	603,162	0.028855%	1,829,472	0.087654%	611,673	0.029307%
6708 FLATHEAD MUNICIPAL AIRPORT AUTHORITY	1,617,764	0.077393%	528,067	0.025263%	1,452,417	0.069589%	487,351	0.023350%
6699 FLATHEAD SPECIAL EDUC COOP	-	0.000000%	-	0.000000%	4,813	0.000231%	1,998	0.000096%
6676 FLATHEAD VALLEY COMMUNITY COLLEGE	5,701,922	0.272779%	1,853,100	0.088652%	5,888,182	0.282117%	1,967,948	0.094289%
6638 FORT SHAW IRRIGATION DIST	124,428	0.005953%	40,523	0.001939%	125,292	0.006003%	42,058	0.002015%
6414 FRENCHTOWN RURAL FIRE DISTRICT	49,223	0.002355%	15,956	0.000763%	49,239	0.002359%	16,415	0.000786%
6682 GALLATIN AIRPORT AUTHORITY	2,425,315	0.116027%	795,474	0.038055%	2,420,408	0.115968%	815,227	0.039059%
6736 GALLATIN CONSERVATION DISTRICT	85,640	0.004097%	27,764	0.001328%	50,154	0.002403%	16,722	0.000801%
6702 GALLATIN-MADISON SEC	51,591	0.002468%	16,725	0.000800%	52,396	0.002510%	17,469	0.000837%
6718 GARDINER - PARK COUNTY WATER DIST	165,224	0.007904%	53,562	0.002562%	183,471	0.008791%	61,170	0.002931%
6691 GLASGOW IRRIGATION DISTRICT	142,716	0.006827%	46,673	0.002233%	101,625	0.004869%	34,642	0.001660%
7276 GRANITE CO HOSPITAL & NURSING HOME	1,383,467	0.066185%	453,228	0.021682%	1,258,706	0.060308%	425,046	0.020365%
6373 GRANITE CONSERVATION DISTRICT	26,566	0.001271%	8,612	0.000412%	32,439	0.001554%	10,815	0.000518%
6717 GREAT DIVIDE EDUCATION SERVICES	61,020	0.002919%	19,782	0.000946%	56,402	0.002702%	18,805	0.000901%
6660 GREAT FALLS INT AIRPORT	776,989	0.037171%	254,856	0.012192%	703,554	0.033709%	237,072	0.011359%
6641 GREENFIELDS IRRIGATION DIST	1,260,034	0.060280%	409,147	0.019573%	1,159,987	0.055578%	387,464	0.018564%
6417 HEBGEN BASIN RURAL FD	48,700	0.002330%	15,788	0.000755%	40,911	0.001960%	13,639	0.000653%
6663 HELENA HOUSING AUTHORITY	1,018,793	0.048739%	331,446	0.015856%	1,003,728	0.048091%	335,699	0.016084%
6632 HELENA REGIONAL AIRPORT AUTH	1,302,357	0.062304%	425,721	0.020366%	1,165,876	0.055860%	393,060	0.018832%
6685 HELENA VALLEY IRRIGATION DIST	286,107	0.013687%	92,750	0.004437%	272,950	0.013078%	91,004	0.004360%
6664 HILL CO PUBLIC CEMETERY DIST	52,443	0.002509%	17,468	0.000836%	93,940	0.004501%	31,320	0.001501%
6377 HINSDALE WATER & SEWER DISTRICT	23,945	0.001146%	7,764	0.000371%	33,611	0.001610%	11,206	0.000537%
6631 HOUSING AUTHORITY OF ANACONDA	461,090	0.022058%	149,480	0.007151%	451,504	0.021633%	150,534	0.007212%
6637 HOUSING AUTHORITY OF BUTTE	997,259	0.047709%	323,729	0.015487%	916,094	0.043892%	305,742	0.014649%
6640 HOUSING AUTHORITY OF GLASGOW	205,954	0.009853%	66,767	0.003194%	200,363	0.009600%	66,804	0.003201%
6746 HUMAN RESOURCES COUNCIL DIST XI	1,659,837	0.079406%	539,775	0.025823%	1,563,468	0.074910%	522,327	0.025026%
6635 HUMAN RESOURCES COUNCIL DIST XII	3,057,429	0.146267%	993,606	0.047534%	2,746,919	0.131612%	919,208	0.044041%
6425 HYALITE RFD	-	0.000000%	-	0.000000%	-	0.000000%	-	0.000000%
6722 JUDITH BASIN CONSERVATION DIST	27,232	0.001303%	8,828	0.000422%	25,075	0.001201%	8,360	0.000401%
6738 LAKESIDE CO WATER & SEWER	342,463	0.016383%	111,019	0.005311%	357,917	0.017149%	119,334	0.005718%
6420 LAKEVIEW CEMETERY DISTRICT	47,584	0.002276%	15,426	0.000738%	82,358	0.003946%	27,459	0.001316%
6357 LARCHMONT GOLF COURSE	228,237	0.010919%	73,992	0.003540%	244,621	0.011720%	81,559	0.003908%
6358 LEWIS & CLARK CONSERVATION DIST	64,811	0.003101%	21,009	0.001005%	62,873	0.003012%	20,962	0.001004%
6694 LEWIS & CLARK LIBRARY	1,818,606	0.087002%	591,975	0.028320%	1,619,513	0.077595%	542,447	0.025990%
6372 LIBERTY CO CONSERVATION DISTRICT	19,346	0.000926%	6,273	0.000300%	19,511	0.000935%	6,505	0.000312%

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

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	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions
Total	\$ 2,090,310,698	100.000000%	\$ 510,276,894	24.411533%	\$ 2,087,141,869	100.000000%	\$ 520,058,293	24.917247%
State as Special Funding Entity	\$ 510,276,894	24.411533%			\$ 520,058,293	24.917247%		
Employer								
6397 LINCOLN CONSERVATION DISTRICT	33,596	0.001607%	10,891	0.000521%	33,785	0.001619%	11,264	0.000540%
6729 LINCOLN COUNTY RURAL FIRE DIST	152,351	0.007288%	49,391	0.002363%	151,780	0.007272%	50,606	0.002425%
6730 LOCKWOOD RURAL FIRE DIST 8	45,332	0.002169%	14,696	0.000703%	41,785	0.002002%	13,930	0.000667%
6391 LOCKWOOD WATER & SEWER DISTRICT	323,632	0.015482%	106,637	0.005101%	310,155	0.014860%	105,235	0.005042%
6430 MADISON CONSERVATION DISTRICT	76,181	0.003644%	24,889	0.001191%	84,297	0.004039%	28,129	0.001348%
6355 MALTA CEMETERY DISTRICT	52,212	0.002498%	16,926	0.000810%	51,802	0.002482%	17,271	0.000828%
6672 MALTA IRRIGATION DISTRICT	486,852	0.023291%	157,828	0.007550%	503,675	0.024132%	167,935	0.008046%
9111 Meagher County Conservation District	41,285	0.001975%	13,643	0.000653%	31,384	0.001504%	10,464	0.000501%
6396 MILES CITY HOUSING AUTHORITY	6,272	0.000300%	2,033	0.000097%	6,283	0.000301%	2,095	0.000100%
6671 MILES COMMUNITY COLLEGE	1,386,537	0.066332%	452,060	0.021626%	1,424,328	0.068243%	478,291	0.022916%
6419 MILK RIVER JBC	99,790	0.004774%	32,350	0.001548%	97,056	0.004650%	32,360	0.001550%
6706 MISSOULA AREA SEC	81,302	0.003889%	26,357	0.001261%	70,961	0.003400%	23,659	0.001134%
6700 MISSOULA COUNTY AIRPORT	3,215,164	0.153813%	1,046,472	0.050063%	2,827,317	0.135464%	948,439	0.045442%
6661 MISSOULA RURAL FIRE DISTRICT	564,804	0.027020%	183,776	0.008792%	648,686	0.031080%	216,987	0.010396%
6749 NO MONTANA JOINT REFUSE DISPOSAL DIST	497,057	0.023779%	161,541	0.007728%	488,263	0.023394%	163,228	0.007821%
6714 NORTH CENTRAL LEARNING SEC	38,016	0.001819%	12,324	0.000590%	36,486	0.001748%	12,165	0.000583%
6424 NORTH LAKE CO PUBLIC LIBRARY DIST	176,103	0.008425%	57,821	0.002766%	194,811	0.009334%	65,977	0.003161%
6398 NORTH VALLEY PUBLIC LIBRARY	209,628	0.010029%	67,958	0.003251%	193,077	0.009251%	64,374	0.003084%
6411 NORTHWEST MT EDUC COOP	30,314	0.001450%	9,827	0.000470%	35,404	0.001696%	11,804	0.000566%
6393 PABLO-LAKE COUNTY WATER & SEWER	253,659	0.012135%	82,232	0.003934%	230,448	0.011041%	76,833	0.003681%
6386 PARK CO RURAL FIRE DISTRICT 1	138,771	0.006639%	44,989	0.002152%	125,348	0.006006%	41,793	0.002002%
6407 PARK COUNTY SEC	48,572	0.002324%	15,746	0.000753%	47,717	0.002286%	15,909	0.000762%
6383 PETROLEUM CO CONSERVATION DIST	110,996	0.005310%	35,983	0.001721%	143,227	0.006862%	47,753	0.002288%
6404 PHILLIPS CONSERVATION DISTRICT	7,685	0.000368%	2,682	0.000128%	-	0.000000%	-	0.000000%
6674 PONDERA CO CANAL & RESERVOIR	650,884	0.031138%	212,077	0.010146%	535,979	0.025680%	179,690	0.008609%
6723 PONDERA COUNTY CEMETERY DIST 2	51,688	0.002473%	16,756	0.000802%	50,460	0.002418%	16,824	0.000806%
9854 PONDERA REGIONAL PORT AUTHORITY	36,469	0.001745%	6,108	0.000292%	-	0.000000%	-	0.000000%
6733 PORT OF MONTANA - PORT AUTHORITY	317,028	0.015167%	102,777	0.004917%	310,278	0.014866%	103,449	0.004956%
6679 PRAIRIE COUNTY HOSPITAL DISTRICT	1,230,525	0.058868%	401,181	0.019192%	930,899	0.044602%	311,304	0.014915%
6737 PRAIRIE VIEW SPECIAL SERVICES COOP	-	0.000000%	-	0.000000%	-	0.000000%	-	0.000000%
7277 PRICKLY PEAR SPECIAL SVCS COOP	41,289	0.001975%	13,738	0.000657%	41,364	0.001982%	14,178	0.000679%
6415 RAE WATER AND SEWER DISTRICT	310,379	0.014848%	100,618	0.004814%	288,784	0.013836%	96,282	0.004613%
7688 RED LODGE RURAL FIRE DISTRICT 7	398,432	0.019061%	129,188	0.006180%	383,974	0.018397%	128,242	0.006144%
6673 RICHLAND CO HOUSING AUTHORITY	514,654	0.024621%	167,832	0.008029%	488,310	0.023396%	164,813	0.007897%
9214 Riverside County Water and Sewer District No. 310	42,664	0.002041%	13,831	0.000662%	41,802	0.002003%	13,937	0.000668%
7682 RONAN LIBRARY DISTRICT	136,221	0.006517%	44,160	0.002113%	144,939	0.006944%	48,324	0.002315%
6352 ROUNDUP COMMUNITY LIBRARY	15,245	0.000729%	4,942	0.000236%	15,639	0.000749%	5,214	0.000250%
6711 SANDERS SPEC ED COOP	47,681	0.002281%	15,457	0.000739%	41,070	0.001968%	13,693	0.000656%

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Employer								
6388 SEELEY LAKE MISSOULA CO WATER DISTRICT	141,032	0.006747%	46,257	0.002213%	138,679	0.006644%	46,803	0.002242%
7694 SEELEY LAKE RURAL FIRE DISTRICT	44,940	0.002150%	14,569	0.000697%	43,235	0.002071%	14,415	0.000691%
6413 SHERIDAN DANIELS SEC	-	0.000000%	-	0.000000%	-	0.000000%	-	0.000000%
6735 SIDNEY RICHLAND AIRPORT AUTHORITY	162,063	0.007753%	52,538	0.002513%	164,826	0.007897%	54,954	0.002633%
9213 SOMERS COUNTY WATER & SEWER DISTRICT	5,067	0.000242%	2,393	0.000114%	-	0.000000%	-	0.000000%
6734 TETON COUNTY CONSERVATION DIST	16,174	0.000774%	5,244	0.000251%	16,991	0.000814%	5,665	0.000271%
6429 THOMPSON FALLS PUBLIC LIBRARY	43,395	0.002076%	14,211	0.000680%	43,557	0.002087%	14,680	0.000703%
6344 UPPER MUSSELHELL CONSERVATION DIST	18,560	0.000888%	6,017	0.000288%	16,918	0.000811%	5,641	0.000270%
6345 URBAN TRANS DIST/DAWSON CO	176,252	0.008432%	57,137	0.002733%	197,041	0.009441%	65,696	0.003148%
6387 VALLEY COUNTY CONSERVATION DISTRICT	27,614	0.001321%	8,952	0.000428%	30,339	0.001454%	10,116	0.000485%
6726 VICTOR WATER & SEWER	46,005	0.002201%	14,913	0.000713%	47,650	0.002283%	15,887	0.000761%
6669 WHITEFISH HOUSING AUTHORITY	82,814	0.003962%	26,847	0.001284%	125,812	0.006028%	42,100	0.002017%
6361 YELLOWSTONE CITY-COUNTY HEALTH DEPT	17,447,862	0.834702%	5,735,825	0.274401%	16,441,508	0.787752%	5,573,453	0.267038%
6698 YELLOWSTONE WEST CARBON SEC	84,783	0.004056%	27,486	0.001315%	94,837	0.004544%	31,620	0.001515%
6977 77SCHOOL DISTRICT 19 - COLSTRIP	1,592,644	0.076192%	566,815	0.027116%	1,526,103	0.073119%	562,206	0.026937%
6608 BEAVERHEAD COUNTY HIGH SCHOOL	789,525	0.037771%	279,956	0.013393%	730,674	0.035008%	268,242	0.012852%
6354 BIG SKY SCHOOL DISTRICT #72	689,986	0.033009%	247,628	0.011846%	690,303	0.033074%	256,390	0.012284%
6760 GREAT FALLS PUBLIC SCHOOLS	10,987,009	0.525616%	3,905,447	0.186836%	10,718,863	0.513567%	3,941,728	0.188858%
6910 HAVRE PUBLIC SCHOOLS	2,838,846	0.135810%	1,013,891	0.048504%	2,887,735	0.138358%	1,066,274	0.051088%
6625 JEFFERSON COUNTY HIGH SCHOOL	291,524	0.013946%	103,383	0.004946%	252,844	0.012114%	92,724	0.004443%
6624 JORDAN PUBLIC SCHOOLS	219,704	0.010511%	77,905	0.003727%	215,519	0.010326%	79,036	0.003787%
6375 JUDITH GAP SCHOOL	111,633	0.005341%	40,075	0.001917%	87,298	0.004183%	34,722	0.001664%
6944 LAVINA K-12	167,914	0.008033%	59,539	0.002848%	165,030	0.007907%	60,520	0.002900%
7692 OVANDO ELEMENTARY SCHOOL DISTRICT 11	10,485	0.000502%	3,718	0.000178%	9,742	0.000467%	3,573	0.000171%
6628 POWDER RIVER COUNTY HIGH SCHOOL	393,347	0.018818%	140,155	0.006705%	357,926	0.017149%	131,958	0.006322%
6629 POWELL COUNTY HIGH SCHOOL	211,915	0.010138%	78,588	0.003760%	202,662	0.009710%	78,008	0.003738%
6781 SCHOOL DISTRICT 1 & 7 - HYSHAM	77,613	0.003713%	28,957	0.001385%	120,599	0.005778%	44,227	0.002119%
6861 SCHOOL DISTRICT 1 & 7 - TOWNSEND	706,493	0.033798%	252,119	0.012061%	678,361	0.032502%	250,244	0.012852%
6751 SCHOOL DISTRICT 1 - BIG TIMBER	130,461	0.006241%	47,850	0.002289%	156,827	0.007514%	59,699	0.002860%
6752 SCHOOL DISTRICT 1 - BUTTE	4,953,915	0.236994%	1,785,516	0.085419%	5,088,455	0.243800%	1,890,866	0.090596%
6753 SCHOOL DISTRICT 1 - CHOTEAU	500,035	0.023922%	177,305	0.008482%	462,162	0.022143%	169,487	0.008121%
6754 SCHOOL DISTRICT 1 - CIRCLE	352,300	0.016854%	124,950	0.005978%	356,522	0.017082%	130,863	0.006270%
6755 SCHOOL DISTRICT 1 - CLANCY	323,589	0.015480%	116,107	0.005555%	278,132	0.013326%	103,114	0.004940%
6756 SCHOOL DISTRICT 1 - CORVALLIS	1,309,159	0.062630%	465,648	0.022777%	1,196,171	0.057311%	439,311	0.021048%
6757 SCHOOL DISTRICT 1 - DEER LODGE	547,323	0.026184%	196,476	0.009399%	615,273	0.029479%	225,634	0.010811%
6342 SCHOOL DISTRICT 1 - FORT BENTON	500,358	0.023937%	177,696	0.008501%	532,124	0.025495%	195,358	0.009360%
6758 SCHOOL DISTRICT 1 - GLASGOW	1,206,310	0.057710%	429,776	0.020560%	1,174,412	0.056269%	435,182	0.020851%
6759 SCHOOL DISTRICT 1 - GLENDIVE	1,395,260	0.066749%	501,385	0.023986%	1,324,216	0.063446%	492,885	0.023615%
6778 SCHOOL DISTRICT 1 - HEART BUTTE	449,576	0.021508%	159,413	0.007626%	431,806	0.020689%	159,949	0.007664%
6761 SCHOOL DISTRICT 1 - HELENA	7,569,244	0.362111%	2,700,174	0.129176%	7,395,754	0.354348%	2,729,715	0.130787%

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

		Net Pension Liability as of June 30, 2019				Net Pension Liability as of June 30, 2018			
		Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions
Total		\$ 2,090,310,698	100.000000%	\$ 510,276,894	24.411533%	\$ 2,087,141,869	100.000000%	\$ 520,058,293	24.917247%
State as Special Funding Entity		\$ 510,276,894	24.411533%			\$ 520,058,293	24.917247%		
Employer									
6771	SCHOOL DISTRICT 1 - LEWISTOWN	2,069,528	0.099006%	738,330	0.035322%	2,111,191	0.101152%	777,302	0.037242%
6772	SCHOOL DISTRICT 1 - MILES CITY	1,505,289	0.072013%	537,086	0.025694%	1,452,765	0.069605%	534,390	0.025604%
6773	SCHOOL DISTRICT 1 - MISSOULA	11,131,417	0.532525%	3,966,637	0.189763%	11,037,979	0.528856%	4,066,575	0.194839%
6775	SCHOOL DISTRICT 1 - PHILIPSBURG	266,920	0.012769%	94,645	0.004528%	272,073	0.013036%	99,776	0.004781%
6774	SCHOOL DISTRICT 1 - PLAINS	460,945	0.022052%	163,444	0.007819%	429,702	0.020588%	159,120	0.007624%
6776	SCHOOL DISTRICT 1 - RED LODGE	598,600	0.028637%	212,256	0.010154%	613,001	0.029370%	224,800	0.010771%
6777	SCHOOL DISTRICT 1 - SCOBAY	239,926	0.011478%	94,813	0.004536%	248,055	0.011885%	101,430	0.004860%
6983	SCHOOL DISTRICT 1 - TROY	589,583	0.028206%	209,060	0.010001%	519,962	0.024913%	190,684	0.009136%
6883	SCHOOL DISTRICT 10 - ANACONDA	974,931	0.046640%	346,788	0.016590%	1,025,788	0.049148%	376,449	0.018037%
6995	SCHOOL DISTRICT 10 - CAYUSE	226,959	0.010858%	80,477	0.003850%	262,523	0.012578%	96,273	0.004613%
6884	SCHOOL DISTRICT 10 - CHINOOK	604,445	0.028917%	214,329	0.010253%	598,773	0.028689%	219,583	0.010521%
6885	SCHOOL DISTRICT 10 - CONRAD	667,048	0.031911%	237,445	0.011359%	635,556	0.030451%	233,732	0.011199%
6886	SCHOOL DISTRICT 10 - DILLON	541,898	0.025924%	196,719	0.009411%	515,413	0.024695%	189,013	0.009056%
6887	SCHOOL DISTRICT 10 - NOXON	242,493	0.011601%	88,510	0.004234%	293,368	0.014056%	107,632	0.005157%
6363	SCHOOL DISTRICT 104 - SPRING CREEK	6,994	0.000335%	2,481	0.000119%	6,635	0.000318%	2,434	0.000117%
6982	SCHOOL DISTRICT 11 & 2 - DRUMMOND	264,201	0.012639%	93,682	0.004482%	223,968	0.010731%	82,135	0.003935%
6362	SCHOOL DISTRICT 11 - BRORSON	33,407	0.001598%	11,846	0.000567%	15,420	0.000739%	5,655	0.000271%
6889	SCHOOL DISTRICT 11 - POTOMAC	132,134	0.006321%	46,852	0.002241%	146,375	0.007013%	53,680	0.002572%
6412	SCHOOL DISTRICT 11 - WISE RIVER	11,779	0.000563%	4,177	0.000200%	13,442	0.000644%	4,929	0.000236%
7026	SCHOOL DISTRICT 115 - WINIFRED	244,552	0.011699%	86,715	0.004148%	213,477	0.010228%	78,288	0.003751%
6891	SCHOOL DISTRICT 12 - BAKER	820,513	0.039253%	290,942	0.013919%	835,369	0.040025%	306,350	0.014678%
6893	SCHOOL DISTRICT 12 - HARLEM	1,021,538	0.048870%	363,400	0.017385%	982,000	0.047050%	361,366	0.017314%
6406	SCHOOL DISTRICT 12 - HAVRE	26,493	0.001267%	9,394	0.000449%	25,558	0.001225%	9,373	0.000449%
6890	SCHOOL DISTRICT 12 - LIMA	124,615	0.005962%	46,677	0.002233%	132,155	0.006332%	51,079	0.002447%
6895	SCHOOL DISTRICT 12 - ROSEBUD	172,524	0.008254%	61,173	0.002927%	155,131	0.007433%	56,890	0.002726%
6896	SCHOOL DISTRICT 12 - SACO	221,054	0.010575%	79,075	0.003783%	218,674	0.010477%	80,942	0.003878%
6897	SCHOOL DISTRICT 12 - STANFORD	283,334	0.013555%	100,467	0.004806%	269,627	0.012918%	98,880	0.004738%
6340	SCHOOL DISTRICT 12 12 - MOLT	5,300	0.000254%	1,879	0.000090%	5,308	0.000254%	1,946	0.000093%
6892	SCHOOL DISTRICT 13 - BOX ELDER	1,234,801	0.059073%	437,842	0.020946%	1,309,315	0.062732%	480,153	0.023005%
6901	SCHOOL DISTRICT 13 - EUREKA	711,502	0.034038%	254,070	0.012155%	863,552	0.041375%	317,746	0.015224%
6349	SCHOOL DISTRICT 13 - FISHTAIL	42,311	0.002024%	15,003	0.000718%	26,232	0.001257%	9,620	0.000461%
6894	SCHOOL DISTRICT 13 - LONE ROCK	231,938	0.011096%	86,553	0.004141%	261,570	0.012532%	100,143	0.004798%
6903	SCHOOL DISTRICT 13 - NASHUA	178,513	0.008540%	63,298	0.003028%	227,821	0.010915%	83,548	0.004003%
6898	SCHOOL DISTRICT 14 - BONNER	340,204	0.016275%	124,172	0.005940%	293,378	0.014056%	111,289	0.005332%
7273	SCHOOL DISTRICT 14 - FORTINE	94,203	0.004507%	33,460	0.001601%	108,329	0.005190%	39,727	0.001903%
6900	SCHOOL DISTRICT 14 - HOT SPRINGS	336,313	0.016089%	119,251	0.005705%	342,146	0.016393%	125,474	0.006012%
6906	SCHOOL DISTRICT 14 - MALTA	552,432	0.026428%	197,068	0.009428%	567,835	0.027206%	208,240	0.009977%
6992	SCHOOL DISTRICT 14 - SHELBY	813,940	0.038939%	288,613	0.013807%	773,061	0.037039%	283,500	0.013583%
6881	SCHOOL DISTRICT 15 HELENA FLATS- KALISPELL	168,566	0.008064%	61,182	0.002927%	172,467	0.008263%	64,727	0.003101%
6904	SCHOOL DISTRICT 15 & 17 - WILLOW CREEK	155,651	0.007446%	55,191	0.002640%	122,616	0.005875%	44,966	0.002154%

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

		Net Pension Liability as of June 30, 2019				Net Pension Liability as of June 30, 2018			
		Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions
Total		\$ 2,090,310,698	100.000000%	\$ 510,276,894	24.411533%	\$ 2,087,141,869	100.000000%	\$ 520,058,293	24.917247%
State as Special Funding Entity		\$ 510,276,894	24.411533%			\$ 520,058,293	24.917247%		
Employer									
6905	SCHOOL DISTRICT 15 & 6 - FLO-CARLTON	703,356	0.033648%	252,193	0.012065%	720,528	0.034522%	264,236	0.012660%
6907	SCHOOL DISTRICT 15 - CUSTER	142,755	0.006829%	52,714	0.002522%	145,288	0.006961%	55,343	0.002652%
6908	SCHOOL DISTRICT 15 - CUT BANK	1,327,496	0.063507%	485,433	0.023223%	1,305,534	0.062551%	491,701	0.023559%
6909	SCHOOL DISTRICT 15 - EKALAKA	252,979	0.012102%	96,138	0.004599%	195,619	0.009373%	77,882	0.003732%
6973	SCHOOL DISTRICT 159 - WINNETT	256,012	0.012248%	90,778	0.004343%	240,250	0.011511%	88,105	0.004221%
6882	SCHOOL DISTRICT 16 - HARLOWTON	365,100	0.017466%	130,165	0.006227%	407,023	0.019501%	149,732	0.007174%
6911	SCHOOL DISTRICT 17 - CULBERTSON	480,509	0.022987%	172,123	0.008234%	482,355	0.023111%	177,812	0.008519%
6365	SCHOOL DISTRICT 17 - MORIN	107,946	0.005164%	38,276	0.001831%	106,859	0.005120%	39,188	0.001878%
6912	SCHOOL DISTRICT 17 H - HARDIN	2,941,616	0.140726%	1,052,165	0.050335%	2,969,862	0.142293%	1,096,878	0.052554%
6913	SCHOOL DISTRICT 18 - VALIER	333,648	0.015962%	118,307	0.005660%	323,485	0.015499%	118,630	0.005684%
6380	SCHOOL DISTRICT 18 - WOODMAN	65,937	0.003154%	23,384	0.001119%	77,892	0.003732%	28,566	0.001369%
6787	SCHOOL DISTRICT 2 - BRIDGER	374,055	0.017895%	133,270	0.006376%	398,198	0.019079%	146,397	0.007014%
6784	SCHOOL DISTRICT 2 & 11 - BIG SANDY	345,100	0.016510%	123,224	0.005895%	378,326	0.018127%	139,438	0.006681%
6979	SCHOOL DISTRICT 2 & 3 - PRYOR	498,650	0.023855%	176,817	0.008459%	519,935	0.024911%	190,672	0.009136%
6785	SCHOOL DISTRICT 2 - ALBERTON	285,181	0.013643%	101,120	0.004838%	269,804	0.012927%	99,013	0.004744%
6782	SCHOOL DISTRICT 2 - ALDER	35,604	0.001703%	12,624	0.000604%	34,746	0.001665%	12,742	0.000611%
6786	SCHOOL DISTRICT 2 - BILLINGS	17,344,689	0.829766%	6,192,840	0.296264%	16,728,740	0.801514%	6,178,075	0.296006%
6796	SCHOOL DISTRICT 2 - DEER PARK	109,636	0.005245%	39,401	0.001885%	104,799	0.005021%	39,541	0.001894%
6789	SCHOOL DISTRICT 2 - DODSON	175,456	0.008394%	63,604	0.003043%	144,791	0.006937%	53,562	0.002566%
7059	SCHOOL DISTRICT 2 - DUPUYER	26,864	0.001285%	9,526	0.000456%	24,506	0.001174%	8,987	0.000431%
6783	SCHOOL DISTRICT 2 - FRAZER	411,810	0.019701%	146,022	0.006986%	348,670	0.016706%	127,865	0.006126%
6794	SCHOOL DISTRICT 2 - STEVENSVILLE	1,084,146	0.051865%	385,139	0.018425%	1,099,509	0.052680%	403,978	0.019356%
6792	SCHOOL DISTRICT 2 - SUNBURST	287,753	0.013766%	106,443	0.005092%	298,217	0.014288%	114,240	0.005474%
6793	SCHOOL DISTRICT 2 - THOMPSON FALLS	535,944	0.025639%	190,039	0.009091%	524,760	0.025143%	192,441	0.009220%
7063	SCHOOL DISTRICT 2-27 - LODGE GRASS	1,189,665	0.056913%	421,837	0.020181%	1,035,044	0.049591%	379,575	0.018186%
6915	SCHOOL DISTRICT 20 - GARRISON	21,728	0.001039%	7,705	0.000369%	22,627	0.001084%	8,299	0.000398%
6369	SCHOOL DISTRICT 20 - KILA	205,961	0.009853%	73,031	0.003494%	196,760	0.009427%	72,157	0.003457%
6916	SCHOOL DISTRICT 20 - PLENTYWOOD	542,392	0.025948%	199,444	0.009541%	533,355	0.025554%	203,501	0.009750%
6930	SCHOOL DISTRICT 20 - WHITEWATER	137,148	0.006561%	48,632	0.002327%	142,185	0.006812%	52,143	0.002498%
9853	SCHOOL DISTRICT 20-DeSmet	127,226	0.006086%	26,772	0.001281%	-	0.000000%	-	0.000000%
6918	SCHOOL DISTRICT 21 - BROADVIEW	231,655	0.011082%	82,141	0.003930%	218,728	0.010480%	80,212	0.003843%
6951	SCHOOL DISTRICT 21 - FAIRFIELD	587,554	0.028108%	208,338	0.009967%	538,876	0.025819%	197,619	0.009468%
7275	SCHOOL DISTRICT 21 - GALATA	19,245	0.000921%	7,442	0.000356%	19,777	0.000948%	7,909	0.000379%
9220	SCHOOL DISTRICT 22-COTTONWOOD	6,497	0.000311%	2,304	0.000110%	4,885	0.000234%	1,791	0.000086%
7040	SCHOOL DISTRICT 23 - BILLINGS	329,629	0.015769%	116,881	0.005592%	321,470	0.015402%	117,891	0.005648%
7007	SCHOOL DISTRICT 23 - HARRISON	119,525	0.005718%	42,381	0.002028%	91,975	0.004407%	33,730	0.001616%
7073	SCHOOL DISTRICT 23 - LUSTRE	79,644	0.003810%	28,242	0.001351%	86,181	0.004129%	31,604	0.001514%
6920	SCHOOL DISTRICT 23 - MISSOULA	501,341	0.023984%	180,826	0.008651%	431,902	0.020693%	161,699	0.007747%
6921	SCHOOL DISTRICT 23 - POLSON	2,019,803	0.096627%	723,650	0.034619%	1,871,037	0.089646%	695,887	0.033342%
6922	SCHOOL DISTRICT 23 - ROBERTS	217,143	0.010388%	77,038	0.003685%	191,102	0.009156%	71,166	0.003410%

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

		Net Pension Liability as of June 30, 2019				Net Pension Liability as of June 30, 2018			
		Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions
Total		\$ 2,090,310,698	100.000000%	\$ 510,276,894	24.411533%	\$ 2,087,141,869	100.000000%	\$ 520,058,293	24.917247%
State as Special Funding Entity		\$ 510,276,894	24.411533%			\$ 520,058,293	24.917247%		
Employer									
6899	SCHOOL DISTRICT 24 - HUNTLEY PROJECT	1,367,380	0.065415%	485,501	0.023226%	1,359,468	0.065135%	498,550	0.023887%
6923	SCHOOL DISTRICT 24 - THREE FORKS	419,538	0.020071%	150,204	0.007186%	332,914	0.015951%	123,277	0.005907%
6924	SCHOOL DISTRICT 25 - HOBSON	222,430	0.010641%	81,149	0.003882%	223,886	0.010727%	84,421	0.004045%
6925	SCHOOL DISTRICT 26 - LOCKWOOD	731,361	0.034988%	260,670	0.012470%	736,409	0.035283%	271,503	0.013008%
7094	SCHOOL DISTRICT 26 - REICHLER	13,349	0.000639%	4,734	0.000226%	12,901	0.000618%	4,732	0.000227%
6395	SCHOOL DISTRICT 27 - ELLISTON	21,541	0.001030%	7,888	0.000377%	23,710	0.001136%	8,943	0.000428%
7010	SCHOOL DISTRICT 27 - GRASS RANGE	169,834	0.008125%	60,221	0.002881%	154,016	0.007379%	56,481	0.002706%
7032	SCHOOL DISTRICT 27 - MONFORTON	358,946	0.017172%	127,276	0.006089%	376,307	0.018030%	137,999	0.006612%
6926	SCHOOL DISTRICT 27 - MONTANA CITY	366,722	0.017544%	130,033	0.006221%	348,774	0.016711%	127,903	0.006128%
6927	SCHOOL DISTRICT 28 - ST IGNATIUS	697,187	0.033353%	248,969	0.011911%	669,745	0.032089%	246,747	0.011822%
6401	SCHOOL DISTRICT 28C	268,603	0.012850%	95,242	0.004556%	275,781	0.013213%	101,135	0.004846%
6929	SCHOOL DISTRICT 29 - BELT	508,613	0.024332%	180,348	0.008628%	399,841	0.019157%	146,633	0.007026%
6928	SCHOOL DISTRICT 29 - SOMERS	414,459	0.019828%	146,962	0.007031%	402,726	0.019296%	147,689	0.007076%
7048	SCHOOL DISTRICT 29 - WYOLA	480,029	0.022964%	170,214	0.008143%	412,663	0.019772%	151,333	0.007251%
6902	SCHOOL DISTRICT 3 & 13 - FAIRVIEW	440,789	0.021087%	157,667	0.007543%	382,288	0.018316%	141,497	0.006779%
6941	SCHOOL DISTRICT 3 - BELFRY	81,565	0.003902%	30,843	0.001476%	78,261	0.003750%	30,777	0.001475%
6403	SCHOOL DISTRICT 3 - BILLINGS	120,311	0.005756%	42,661	0.002041%	139,811	0.006699%	51,271	0.002457%
6798	SCHOOL DISTRICT 3 - CASCADE	420,327	0.020108%	152,047	0.007274%	323,650	0.015507%	123,525	0.005918%
6799	SCHOOL DISTRICT 3 - FAIR MONT EGAN	140,149	0.006705%	49,695	0.002377%	141,289	0.006770%	51,815	0.002483%
6819	SCHOOL DISTRICT 3 - HAMILTON	1,604,122	0.076741%	572,589	0.027393%	1,711,799	0.082016%	631,354	0.030250%
6801	SCHOOL DISTRICT 3 - MANHATTAN	702,338	0.033600%	249,038	0.011914%	598,448	0.028673%	219,464	0.010515%
6811	SCHOOL DISTRICT 3 - RAMSAY	198,467	0.009495%	70,373	0.003367%	235,836	0.011299%	86,486	0.004144%
6818	SCHOOL DISTRICT 3 - SUPERIOR	403,141	0.019286%	146,283	0.006998%	400,156	0.019172%	150,125	0.007193%
6821	SCHOOL DISTRICT 3 - WESTBY	251,502	0.012032%	89,322	0.004273%	203,294	0.009740%	77,783	0.003727%
6820	SCHOOL DISTRICT 3 - WOLF POINT	343,436	0.016430%	122,410	0.005856%	266,197	0.012754%	97,622	0.004677%
6940	SCHOOL DISTRICT 30 & 6 - FROMBERG	331,651	0.015866%	118,857	0.005686%	256,442	0.012287%	95,122	0.004558%
6935	SCHOOL DISTRICT 30 - POWER	189,446	0.009063%	67,175	0.003214%	181,672	0.008704%	66,623	0.003192%
6936	SCHOOL DISTRICT 30 - RONAN	2,011,899	0.096249%	715,530	0.034231%	1,959,847	0.093901%	720,775	0.034534%
6933	SCHOOL DISTRICT 32 - CLINTON	175,410	0.008392%	65,018	0.003110%	211,715	0.010144%	80,643	0.003864%
7022	SCHOOL DISTRICT 32 - RAPELJE	187,890	0.008989%	66,623	0.003187%	180,974	0.008671%	66,368	0.003180%
6938	SCHOOL DISTRICT 32 J - ASHLAND	162,327	0.007766%	57,761	0.002763%	164,519	0.007883%	60,485	0.002898%
6932	SCHOOL DISTRICT 33 - GOLD CREEK	7,314	0.000350%	2,594	0.000124%	21,503	0.001030%	7,886	0.000378%
7066	SCHOOL DISTRICT 33 - SWAN VALLEY ELEM	80,008	0.003828%	28,370	0.001357%	92,534	0.004434%	33,934	0.001626%
7082	SCHOOL DISTRICT 34 - SEELEY LAKE	265,848	0.012718%	94,260	0.004509%	251,341	0.012042%	92,173	0.004416%
7036	SCHOOL DISTRICT 35 - GALLATIN GATEWAY	186,920	0.008942%	66,279	0.003171%	182,259	0.008732%	66,839	0.003202%
6976	SCHOOL DISTRICT 37 - SHEPHERD	964,978	0.046164%	347,593	0.016629%	949,481	0.045492%	352,249	0.016877%
6939	SCHOOL DISTRICT 38 - BIG FORK	993,748	0.047541%	359,404	0.017194%	961,365	0.046061%	358,738	0.017188%

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

	Net Pension Liability as of June 30, 2019				Net Pension Liability as of June 30, 2018			
	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions
Total	\$ 2,090,310,698	100.000000%	\$ 510,276,894	24.411533%	\$ 2,087,141,869	100.000000%	\$ 520,058,293	24.917247%
State as Special Funding Entity	\$ 510,276,894	24.411533%			\$ 520,058,293	24.917247%		
Employer								
6341 SCHOOL DISTRICT 38 - LINCOLN	142,353	0.006810%	53,004	0.002536%	131,400	0.006296%	50,791	0.002434%
6829 SCHOOL DISTRICT 4 & 28 - HIGHWOOD	197,801	0.009463%	71,476	0.003419%	176,654	0.008464%	65,441	0.003135%
6828 SCHOOL DISTRICT 4 & 47 - WHITEHALL	413,991	0.019805%	146,794	0.007023%	412,521	0.019765%	151,281	0.007248%
6346 SCHOOL DISTRICT 4 - CANYON CREEK	276,786	0.013241%	98,143	0.004695%	256,241	0.012277%	93,970	0.004502%
6385 SCHOOL DISTRICT 4 - DIVIDE	11,779	0.000563%	4,480	0.000214%	14,007	0.000671%	5,137	0.000246%
6822 SCHOOL DISTRICT 4 - FORSYTH	589,522	0.028203%	209,404	0.010018%	609,437	0.029200%	224,133	0.010739%
6823 SCHOOL DISTRICT 4 - HELLGATE	1,449,282	0.069333%	515,830	0.024677%	1,381,178	0.066176%	508,182	0.024348%
6824 SCHOOL DISTRICT 4 - LIBBY	1,076,531	0.051501%	381,722	0.018261%	965,335	0.046252%	354,010	0.016961%
6827 SCHOOL DISTRICT 4 - LIVINGSTON	1,770,204	0.084686%	638,886	0.030564%	1,792,004	0.085859%	669,189	0.032062%
6830 SCHOOL DISTRICT 4 - SWAN RIVER	136,553	0.006533%	49,134	0.002351%	135,332	0.006484%	50,315	0.002411%
6405 SCHOOL DISTRICT 4 - TRINITY	46,977	0.002247%	16,657	0.000797%	27,622	0.001323%	10,130	0.000485%
6943 SCHOOL DISTRICT 40 - FRENCHTOWN	1,571,560	0.075183%	565,148	0.027037%	1,531,982	0.073401%	570,345	0.027327%
7077 SCHOOL DISTRICT 41 - ANDERSON	146,673	0.007017%	55,258	0.002644%	160,758	0.007702%	62,331	0.002986%
6974 SCHOOL DISTRICT 41 - PIONEER	65,483	0.003133%	23,220	0.001111%	60,806	0.002913%	22,299	0.001068%
6360 SCHOOL DISTRICT 43 - LAMOTTE	88,027	0.004211%	31,577	0.001511%	90,033	0.004314%	33,404	0.001600%
6942 SCHOOL DISTRICT 43 - TURNER	165,032	0.007895%	58,541	0.002801%	154,483	0.007402%	56,701	0.002717%
6945 SCHOOL DISTRICT 44 - BELGRADE	4,764,661	0.227940%	1,702,559	0.081450%	4,729,520	0.226603%	1,745,319	0.083622%
6950 SCHOOL DISTRICT 44 - GERALDINE	192,168	0.009193%	69,619	0.003331%	188,149	0.009015%	70,601	0.003383%
6946 SCHOOL DISTRICT 44 - MOORE	193,315	0.009248%	68,546	0.003279%	163,654	0.007841%	60,016	0.002875%
6947 SCHOOL DISTRICT 44 - WHITEFISH	1,667,618	0.079778%	591,315	0.028288%	1,599,866	0.076653%	586,710	0.028111%
6948 SCHOOL DISTRICT 45 - AUGUSTA	169,775	0.008122%	60,199	0.002880%	165,990	0.007953%	60,873	0.002917%
7092 SCHOOL DISTRICT 45 - GOLDEN RIDGE	34,084	0.001631%	12,168	0.000582%	22,687	0.001087%	8,838	0.000423%
6949 SCHOOL DISTRICT 45 - WOLF POINT	1,382,988	0.066162%	490,604	0.023470%	1,475,595	0.070699%	541,410	0.025940%
9221 SCHOOL DISTRICT 47-MALMBORG	9,188	0.000440%	3,258	0.000156%	7,790	0.000373%	2,857	0.000137%
6402 SCHOOL DISTRICT 48-1J & 48-2J	327,747	0.015679%	116,214	0.005560%	306,553	0.014688%	113,198	0.005424%
6832 SCHOOL DISTRICT 5 - BASIN	22,155	0.001060%	7,855	0.000376%	18,978	0.000909%	6,960	0.000333%
6833 SCHOOL DISTRICT 5 - KALISPELL	6,551,232	0.313409%	2,342,201	0.112050%	6,410,101	0.307123%	2,374,626	0.113774%
7086 SCHOOL DISTRICT 5 - MELROSE	6,626	0.000317%	2,350	0.000112%	6,020	0.000288%	2,208	0.000106%
6834 SCHOOL DISTRICT 5 - PARK CITY	303,372	0.014513%	108,711	0.005201%	274,402	0.013147%	101,840	0.004879%
6835 SCHOOL DISTRICT 5 - SAND COULEE	302,345	0.014464%	112,997	0.005406%	205,595	0.009851%	80,795	0.003871%
6836 SCHOOL DISTRICT 5 - SHERIDAN	299,595	0.014333%	107,065	0.005122%	309,706	0.014839%	114,457	0.005484%
6840 SCHOOL DISTRICT 5 - SIDNEY	1,891,159	0.090473%	672,234	0.032160%	1,932,469	0.092589%	708,681	0.033955%
6841 SCHOOL DISTRICT 5 - TERRY	236,038	0.011292%	84,761	0.004055%	264,052	0.012651%	98,242	0.004707%
6954 SCHOOL DISTRICT 50 - EAST GLACIER	114,940	0.005499%	44,150	0.002112%	105,887	0.005073%	41,542	0.001990%
6975 SCHOOL DISTRICT 50 - EVERGREEN	809,629	0.038732%	294,997	0.014113%	774,523	0.037109%	292,203	0.014000%
6955 SCHOOL DISTRICT 50 - HAYS	664,397	0.031785%	235,586	0.011270%	579,136	0.027748%	212,390	0.010176%
6956 SCHOOL DISTRICT 52 - ABSAROKEE	450,207	0.021538%	160,541	0.007680%	430,231	0.020613%	159,489	0.007641%
6957 SCHOOL DISTRICT 52 - ENNIS	523,680	0.025053%	189,746	0.009077%	594,466	0.028482%	221,407	0.010608%

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

		Net Pension Liability as of June 30, 2019				Net Pension Liability as of June 30, 2018			
		Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions
Total		\$ 2,090,310,698	100.000000%	\$ 510,276,894	24.411533%	\$ 2,087,141,869	100.000000%	\$ 520,058,293	24.917247%
State as Special Funding Entity		\$ 510,276,894	24.411533%			\$ 520,058,293	24.917247%		
Employer									
7003	SCHOOL DISTRICT 52 - INDEPENDENT	182,498	0.008731%	65,881	0.003152%	200,267	0.009595%	74,965	0.003592%
6959	SCHOOL DISTRICT 55 - BROCKTON	363,036	0.017368%	128,973	0.006170%	298,628	0.014308%	110,499	0.005294%
6953	SCHOOL DISTRICT 55 - PLEVNA	341,446	0.016335%	122,468	0.005859%	334,452	0.016024%	124,198	0.005951%
6960	SCHOOL DISTRICT 55 - ROUNDUP	911,547	0.043608%	324,019	0.015501%	962,266	0.046104%	353,833	0.016953%
6848	SCHOOL DISTRICT 55F - SUN RIVER VALLEY	600,915	0.028748%	213,074	0.010193%	622,382	0.029820%	228,241	0.010936%
6961	SCHOOL DISTRICT 57 - HAVRE	31,208	0.001493%	11,068	0.000529%	24,168	0.001158%	9,057	0.000434%
6962	SCHOOL DISTRICT 58 - GEYSER	217,678	0.010414%	77,187	0.003693%	190,787	0.009141%	69,967	0.003352%
7044	SCHOOL DISTRICT 58 - WHITEFISH	89,673	0.004290%	31,797	0.001521%	85,687	0.004105%	31,424	0.001506%
6963	SCHOOL DISTRICT 58 - YELLOWSTONE	144,137	0.006895%	51,110	0.002445%	138,102	0.006617%	50,645	0.002427%
6849	SCHOOL DISTRICT 6 & 1 - ST REGIS	220,478	0.010548%	80,818	0.003866%	236,023	0.011308%	89,299	0.004279%
6846	SCHOOL DISTRICT 6 - COLUMBIA FALLS	2,871,597	0.137377%	1,026,023	0.049085%	2,889,239	0.138430%	1,067,333	0.051139%
6844	SCHOOL DISTRICT 6 - COLUMBUS	760,986	0.036405%	271,287	0.012978%	761,776	0.036499%	280,893	0.013458%
6843	SCHOOL DISTRICT 6 - LAME DEER	1,769,064	0.084632%	634,890	0.030373%	1,935,487	0.092734%	713,614	0.034191%
6847	SCHOOL DISTRICT 6 - RYEGATE	138,148	0.006609%	50,416	0.002412%	123,456	0.005915%	46,756	0.002240%
6845	SCHOOL DISTRICT 6 - TROUT CREEK	169,997	0.008133%	60,279	0.002884%	139,656	0.006691%	51,215	0.002454%
6853	SCHOOL DISTRICT 6 - WIBAUX	365,620	0.017491%	129,643	0.006202%	343,698	0.016467%	126,043	0.006039%
7054	SCHOOL DISTRICT 64 - BAINVILLE	497,449	0.023798%	177,581	0.008495%	357,094	0.017109%	136,079	0.006520%
6964	SCHOOL DISTRICT 64J - MELSTONE	203,095	0.009716%	72,014	0.003445%	182,145	0.008727%	66,797	0.003200%
6952	SCHOOL DISTRICT 65 - FROID	186,225	0.008909%	66,033	0.003159%	185,109	0.008869%	67,885	0.003253%
6981	SCHOOL DISTRICT 69 - WEST YELLOWSTONE	310,976	0.014877%	111,498	0.005334%	349,876	0.016763%	129,232	0.006192%
6867	SCHOOL DISTRICT 7 & 2 - SAVAGE	190,201	0.009099%	68,964	0.003299%	149,419	0.007159%	56,238	0.002695%
6859	SCHOOL DISTRICT 7 & 70 - LAUREL	2,106,584	0.100779%	748,331	0.035800%	2,074,035	0.099372%	761,912	0.036505%
6854	SCHOOL DISTRICT 7 - BOULDER	341,989	0.016361%	123,184	0.005893%	320,389	0.015351%	119,160	0.005709%
6855	SCHOOL DISTRICT 7 - BOZEMAN	7,041,036	0.336842%	2,539,413	0.121485%	6,887,802	0.330011%	2,569,818	0.123126%
6856	SCHOOL DISTRICT 7 - CHARLO	348,025	0.016649%	124,131	0.005938%	323,825	0.015515%	119,131	0.005708%
6857	SCHOOL DISTRICT 7 - GARDINER	209,358	0.010016%	76,644	0.003667%	225,228	0.010791%	85,088	0.004077%
6368	SCHOOL DISTRICT 7 - GRANT	13,251	0.000634%	4,699	0.000225%	22,713	0.001088%	8,330	0.000399%
6858	SCHOOL DISTRICT 7 - HINSDALE	216,467	0.010356%	79,072	0.003783%	217,863	0.010438%	82,614	0.003958%
6866	SCHOOL DISTRICT 7 - JOLIET	476,492	0.022795%	171,094	0.008185%	526,905	0.025245%	193,228	0.009258%
6860	SCHOOL DISTRICT 7 - LOLO	771,481	0.036907%	275,219	0.013166%	779,080	0.037328%	288,745	0.013834%
6863	SCHOOL DISTRICT 7 - MEDICINE LAKE	233,106	0.011152%	84,963	0.004065%	325,981	0.015619%	120,709	0.005783%
6864	SCHOOL DISTRICT 7 - TWIN BRIDGES	409,767	0.019603%	145,689	0.006970%	408,584	0.019576%	149,974	0.007186%
6862	SCHOOL DISTRICT 7 - VICTOR	328,932	0.015736%	116,635	0.005580%	308,297	0.014771%	113,059	0.005417%
6965	SCHOOL DISTRICT 73 - SWAN LAKE	8,098	0.000387%	2,872	0.000137%	8,109	0.000389%	2,975	0.000143%
6970	SCHOOL DISTRICT 74 - ROY	87,591	0.004190%	32,306	0.001546%	95,594	0.004580%	36,249	0.001737%
6971	SCHOOL DISTRICT 74 - VAUGHN	241,892	0.011572%	85,793	0.004104%	191,811	0.009190%	70,427	0.003374%
6381	SCHOOL DISTRICT 75 - AMSTERDAM	91,518	0.004378%	32,451	0.001552%	74,199	0.003555%	27,211	0.001304%

Employer and Non-Employer Proportionate Share Allocations
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w/a Special Funding Situation
for the year ending June 30

		Net Pension Liability as of June 30, 2019				Net Pension Liability as of June 30, 2018			
		Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions
Total		\$ 2,090,310,698	100.000000%	\$ 510,276,894	24.411533%	\$ 2,087,141,869	100.000000%	\$ 520,058,293	24.917247%
State as Special Funding Entity		\$ 510,276,894	24.411533%			\$ 520,058,293	24.917247%		
Employer									
6364	SCHOOL DISTRICT 75 - ARROWHEAD	89,356	0.004275%	31,685	0.001516%	88,461	0.004238%	32,440	0.001554%
7028	SCHOOL DISTRICT 78J & 2 - RICHEY	262,119	0.012540%	93,143	0.004456%	243,622	0.011673%	89,341	0.004281%
6868	SCHOOL DISTRICT 8 - ARLEE	673,259	0.032209%	245,255	0.011733%	585,862	0.028070%	221,885	0.010631%
6870	SCHOOL DISTRICT 8 - ELDER GROVE	213,101	0.010195%	77,510	0.003708%	209,679	0.010046%	78,837	0.003777%
6384	SCHOOL DISTRICT 8 - WEST GLACIER	50,160	0.002400%	17,786	0.000851%	47,159	0.002260%	17,294	0.000829%
6869	SCHOOL DISTRICT 8-WHITE SULPHUR SPRINGS	339,917	0.016262%	120,530	0.005766%	339,066	0.016245%	124,343	0.005958%
6969	SCHOOL DISTRICT 84 - DENTON	232,382	0.011117%	82,379	0.003941%	225,751	0.010816%	82,787	0.003967%
6989	SCHOOL DISTRICT 85 - ULM	87,286	0.004176%	32,479	0.001554%	99,696	0.004777%	38,086	0.001825%
6378	SCHOOL DISTRICT 86 & 4 - LAMBERT	348,407	0.016668%	123,541	0.005910%	355,148	0.017016%	130,242	0.006240%
6967	SCHOOL DISTRICT 87 - ROCKY BOY	2,684,521	0.128427%	951,898	0.045539%	2,644,784	0.126718%	969,905	0.046470%
6392	SCHOOL DISTRICT 89 - SMITH VALLEY	140,619	0.006727%	51,557	0.002466%	137,115	0.006570%	51,977	0.002490%
6880	SCHOOL DISTRICT 9 & 9 - REED POINT	243,605	0.011654%	86,379	0.004132%	240,590	0.011527%	88,232	0.004227%
6871	SCHOOL DISTRICT 9 - BROWNING	5,404,208	0.258536%	1,918,484	0.091780%	5,078,264	0.243312%	1,864,541	0.089335%
6873	SCHOOL DISTRICT 9 - DARBY	664,107	0.031771%	236,881	0.011332%	706,416	0.033846%	259,912	0.012453%
6875	SCHOOL DISTRICT 9 - DIXON	292,082	0.013973%	103,568	0.004955%	273,459	0.013102%	100,284	0.004805%
6876	SCHOOL DISTRICT 9 - EAST HELENA	970,010	0.046405%	346,088	0.016579%	859,183	0.041166%	317,122	0.015194%
6878	SCHOOL DISTRICT 9 - OPHEIM	184,466	0.008825%	65,410	0.003129%	184,224	0.008827%	67,635	0.003241%
6879	SCHOOL DISTRICT 9 - POPLAR	1,984,552	0.094941%	705,504	0.033751%	1,985,637	0.095137%	729,875	0.034970%
9921	SCHOOL DISTRICT 9-CRESTON	87,606	0.004191%	12,761	0.000610%	-	0.000000%	-	0.000000%
6400	SCHOOL DISTRICT 99 M North Star Schools	404,822	0.019367%	143,545	0.006867%	364,134	0.017447%	133,535	0.006398%
9989	SCHOOL DISTRICT NO. 31-STILLWATER COUNTY-NYE	2,126	0.000102%	310	0.000015%	-	0.000000%	-	0.000000%
6779	SD 1- West Valley School	440,394	0.021068%	156,158	0.007471%	438,560	0.021017%	160,864	0.007707%
6966	SD 75 GREENFIELD	158,539	0.007584%	56,215	0.002689%	162,010	0.007762%	54,237	0.002599%
6958	SHIELDS VALLEY	233,319	0.011162%	82,731	0.003958%	222,976	0.010683%	81,771	0.003918%
6630	SWEET GRASS COUNTY HIGH SCHOOL	514,836	0.024630%	183,180	0.008763%	493,154	0.023628%	181,481	0.008695%
6618	BOARD OF CRIME CONTROL	194	0.000009%	61	0.000003%	370,073	0.017731%	119,016	0.005702%
6642	BOARD OF PUBLIC EDUCATION	61,292	0.002932%	19,209	0.000919%	60,801	0.002913%	19,554	0.000937%
6643	COMM OF HIGHER EDUCATION	2,904,530	0.138952%	910,289	0.043548%	3,559,852	0.170561%	1,144,852	0.054853%
6530	COMM OF POLITICAL PRACTICES	441,072	0.021101%	138,233	0.006613%	399,933	0.019162%	128,619	0.006162%
6443	CONSUMER COUNSEL	378,543	0.018109%	118,636	0.005676%	373,982	0.017918%	120,273	0.005763%
6762	DEPARTMENT OF ADMINISTRATION	36,216,691	1.732598%	11,350,430	0.543002%	35,853,595	1.717832%	11,530,555	0.552457%
6780	DEPARTMENT OF AGRICULTURE	5,060,536	0.242095%	1,585,989	0.075873%	5,228,036	0.250488%	1,681,342	0.080557%
6825	DEPARTMENT OF COMMERCE	13,096,509	0.626534%	4,104,489	0.196358%	13,005,340	0.623117%	4,182,531	0.200395%
6802	DEPARTMENT OF CORRECTIONS	30,806,095	1.473757%	9,654,731	0.461880%	31,506,545	1.509555%	10,132,539	0.485474%
6667	DEPARTMENT OF FISH, WILDLIFE & PARKS	36,118,032	1.727879%	11,319,509	0.541523%	35,932,623	1.721619%	11,555,970	0.553674%
6620	DEPARTMENT OF JUSTICE	29,997,159	1.435057%	9,401,208	0.449752%	28,971,199	1.388080%	9,317,168	0.446408%
6838	DEPARTMENT OF LABOR & INDUSTRY	41,718,904	1.995823%	13,074,841	0.625497%	41,503,282	1.988522%	13,347,500	0.639511%
6712	DEPARTMENT OF LIVESTOCK	4,285,593	0.205022%	1,343,119	0.064255%	4,395,384	0.210593%	1,413,560	0.067727%
6850	DEPARTMENT OF MILITARY AFFAIRS	10,659,203	0.509934%	3,340,629	0.159815%	10,533,379	0.504680%	3,387,546	0.162305%
7685	DEPARTMENT OF REVENUE	30,572,375	1.462576%	9,581,482	0.458376%	31,379,170	1.503452%	10,091,574	0.483512%

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

		Net Pension Liability as of June 30, 2019				Net Pension Liability as of June 30, 2018			
		Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions
Total		\$ 2,090,310,698	100.000000%	\$ 510,276,894	24.411533%	\$ 2,087,141,869	100.000000%	\$ 520,058,293	24.917247%
State as Special Funding Entity		\$ 510,276,894	24.411533%			\$ 520,058,293	24.917247%		
Employer									
6689	DEPARTMENT OF TRANSPORTATION	133,229,595	6.373674%	41,754,591	1.997530%	135,181,361	6.476865%	43,474,470	2.082967%
6678	DEPT OF ENVIRONMENTAL QUALITY	25,613,488	1.225344%	8,027,351	0.384027%	26,997,715	1.293526%	8,682,494	0.415999%
6721	DEPT OF NATURAL RESOURCES & CONSERVATION	35,166,591	1.682362%	11,021,325	0.527258%	38,430,835	1.841314%	12,359,397	0.592169%
6872	DEPT OF PUBLIC HEALTH & HUMAN SERVICES	146,738,955	7.019959%	45,988,469	2.200078%	151,447,300	7.256205%	48,705,614	2.333603%
6514	GOVERNORS OFFICE	4,198,953	0.200877%	1,315,966	0.062956%	4,431,897	0.212343%	1,425,303	0.068290%
6439	LEGISLATIVE COUNCIL	11,663,009	0.557956%	3,655,225	0.174865%	9,229,228	0.442195%	2,968,130	0.142210%
6652	MONTANA ARTS COUNCIL	546,610	0.026150%	171,309	0.008195%	596,591	0.028584%	191,864	0.009193%
6655	MONTANA HISTORICAL SOCIETY	2,924,821	0.139923%	916,649	0.043852%	2,892,870	0.138604%	930,350	0.044575%
6764	MONTANA STATE FUND	23,912,918	1.143989%	7,494,387	0.358530%	23,714,768	1.136232%	7,626,695	0.365413%
6653	MONTANA STATE LIBRARY	1,680,877	0.080413%	526,792	0.025202%	1,608,358	0.077060%	517,250	0.024783%
6769	OFFICE OF PUBLIC DEFENDER	18,850,796	0.901818%	5,907,901	0.282633%	18,091,608	0.866813%	5,818,280	0.278768%
6623	PUBLIC SERVICE COMMISSION	2,451,178	0.117264%	768,207	0.036751%	2,476,469	0.118654%	796,435	0.038159%
6651	SCHOOL FOR THE DEAF & BLIND	2,299,432	0.110004%	720,649	0.034476%	2,095,189	0.100386%	673,815	0.032284%
6529	SECRETARY OF STATE	2,451,186	0.117264%	768,210	0.036751%	2,792,473	0.133794%	898,062	0.043028%
6552	STATE AUDITOR'S OFFICE	4,545,570	0.217459%	1,424,596	0.068152%	4,627,745	0.221726%	1,488,288	0.071307%
6457	SUPREME COURT	19,896,158	0.951828%	6,235,521	0.298306%	20,435,374	0.979108%	6,572,038	0.314882%
6563	SUPT OF PUBLIC INSTRUCTION	7,240,336	0.346376%	2,269,145	0.108555%	7,566,191	0.362514%	2,433,295	0.116585%
6766	TEACHERS' RETIREMENT SYSTEM	1,457,558	0.069729%	456,803	0.021853%	1,443,205	0.069147%	464,136	0.022238%
6567	GREAT FALLS COLLEGE MSU	2,424,847	0.116004%	759,955	0.036356%	2,469,313	0.118311%	794,134	0.038049%
6647	MONTANA STATE UNIVERSITY - BILLINGS	10,008,344	0.478797%	3,136,648	0.150057%	10,268,870	0.492006%	3,302,479	0.158230%
6645	MONTANA STATE UNIVERSITY - BOZEMAN	54,651,508	2.614516%	17,127,961	0.819398%	51,326,121	2.459158%	16,506,535	0.790868%
6648	MONTANA STATE UNIVERSITY - NORTHERN	2,949,725	0.141114%	924,453	0.044226%	3,040,080	0.145658%	977,693	0.046844%
6644	UNIVERSITY OF MONTANA	60,942,763	2.915488%	19,099,661	0.913724%	61,150,041	2.929846%	19,665,918	0.942242%
6426	LIBERTY CO CEMETERY DIST	-	0.000000%	-	0.000000%	381	0.000018%	127	0.000006%
6374	SCHOOL DISTRICT 64 - MOUNTAIN VIEW	-	0.000000%	-	0.000000%	-	0.000000%	-	0.000000%
7683	FLATHEAD JOINT BOARD OF CONTROL	-	0.000000%	-	0.000000%	-	0.000000%	-	0.000000%
6370	TWIN BRIDGES PUBLIC LIBRARY	-	0.000000%	-	0.000000%	-	0.000000%	-	0.000000%
6731	PONDERA COUNTY COUNCIL ON	-	0.000000%	-	0.000000%	-	0.000000%	-	0.000000%
6351	HELENA BUSINESS IMPROVEMENT	-	0.000000%	-	0.000000%	-	0.000000%	-	0.000000%
6431	CME/FLATEHEAD INDIAN IRRIG	-	0.000000%	-	0.000000%	-	0.000000%	-	0.000000%
6527	TOWN OF BROWNING	-	0.000000%	-	0.000000%	-	0.000000%	-	0.000000%

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

Deferred Outflows of Resources as of June 30, 2019							
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Employer Contributions Subsequent to the Measurement Date
Total	\$ 99,117,831	\$ 25,344,408	\$ 88,740,054	\$ 213,202,293	\$ 192,507,403	\$ 405,709,696	
State as Special Funding Entity	\$ 24,196,182	\$ 6,186,959	\$ 21,662,808	\$ 52,045,949	\$ 191,363,631	\$ 243,409,580	
Employer							
6532 CITY OF BAKER	48,417	12,380	43,348	104,145	-	104,145	#
6533 CITY OF BELGRADE	99,982	25,565	89,514	215,061	73,766	288,827	#
6506 CITY OF BELT	6,323	1,617	5,661	13,600	-	13,600	#
6505 CITY OF BIG TIMBER	12,372	3,163	11,076	26,612	-	26,612	#
6508 CITY OF BILLINGS	2,097,710	536,384	1,878,077	4,512,172	-	4,512,172	#
6512 CITY OF BOULDER	18,295	4,678	16,380	39,353	-	39,353	#
6509 CITY OF BOZEMAN	854,375	218,463	764,921	1,837,759	-	1,837,759	#
6519 CITY OF CHINOOK	29,582	7,564	26,485	63,631	-	63,631	#
6520 CITY OF CHOTEAU	24,824	6,348	22,225	53,397	-	53,397	#
6371 CITY OF COLSTRIP	88,192	22,551	78,958	189,700	-	189,700	#
6522 CITY OF COLUMBIA FALLS	56,372	14,414	50,470	121,255	-	121,255	#
6534 CITY OF COLUMBUS	26,621	6,807	23,834	57,261	-	57,261	#
6523 CITY OF CONRAD	50,194	12,835	44,939	107,968	-	107,968	#
6525 CITY OF CUT BANK	61,575	15,745	55,128	132,448	-	132,448	#
6528 CITY OF DEER LODGE	49,582	12,678	44,390	106,650	-	106,650	#
6531 CITY OF DILLON	42,003	10,740	37,605	90,349	-	90,349	#
6535 CITY OF EAST HELENA	22,070	5,643	19,760	47,473	-	47,473	#
6538 CITY OF FAIRVIEW	23,813	6,089	21,320	51,221	-	51,221	#
6539 CITY OF FORSYTH	37,113	9,490	33,227	79,830	-	79,830	#
6540 CITY OF FORT BENTON	20,064	5,130	17,963	43,158	-	43,158	#
6543 CITY OF GLASGOW	64,260	16,431	57,532	138,224	-	138,224	#
6544 CITY OF GLENDIVE	99,726	25,500	89,284	214,510	-	214,510	#
6545 CITY OF GREAT FALLS	1,095,361	280,084	980,675	2,356,119	-	2,356,119	#
6548 CITY OF HAMILTON	84,964	21,725	76,068	182,758	-	182,758	#
6549 CITY OF HARDIN	57,587	14,725	51,558	123,870	-	123,870	#
6547 CITY OF HARLEM	16,439	4,204	14,718	35,361	-	35,361	#
6606 CITY OF HARLOWTON	13,841	3,539	12,392	29,772	-	29,772	#
6550 CITY OF HAVRE	134,591	34,415	120,500	289,506	-	289,506	#
6551 CITY OF HELENA	662,268	169,342	592,928	1,424,537	-	1,424,537	#
6555 CITY OF KALISPELL	344,791	88,163	308,691	741,646	-	741,646	#

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

		Deferred Outflows of Resources as of June 30, 2019						
		Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Employer Contributions Subsequent to the Measurement Date
Total		\$ 99,117,831	\$ 25,344,408	\$ 88,740,054	\$ 213,202,293	\$ 192,507,403	\$ 405,709,696	
State as Special Funding Entity		\$ 24,196,182	\$ 6,186,959	\$ 21,662,808	\$ 52,045,949	\$ 191,363,631	\$ 243,409,580	
Employer								
6557	CITY OF LAUREL	143,392	36,665	128,379	308,437	-	308,437	#
6559	CITY OF LEWISTOWN	99,273	25,384	88,879	213,537	-	213,537	#
6560	CITY OF LIBBY	36,943	9,446	33,075	79,464	-	79,464	#
6561	CITY OF LIVINGSTON	159,577	40,804	142,869	343,249	-	343,249	#
6570	CITY OF MALTA	23,846	6,097	21,349	51,292	-	51,292	#
6571	CITY OF MILES CITY	148,297	37,919	132,770	318,986	-	318,986	#
6572	CITY OF MISSOULA	1,067,231	272,891	955,490	2,295,612	-	2,295,612	#
6576	CITY OF PLAINS	15,508	3,965	13,885	33,359	-	33,359	#
6577	CITY OF PLENTYWOOD	22,804	5,831	20,417	49,052	-	49,052	#
6578	CITY OF POLSON	75,801	19,382	67,865	163,048	-	163,048	#
6579	CITY OF POPLAR	11,409	2,917	10,214	24,540	-	24,540	#
6603	CITY OF RED LODGE	35,243	9,012	31,553	75,809	-	75,809	#
6581	CITY OF RONAN	30,418	7,778	27,233	65,429	5,085	70,515	#
6582	CITY OF ROUNDUP	21,897	5,599	19,604	47,100	-	47,100	#
6599	CITY OF SCOBEE	14,573	3,726	13,048	31,347	-	31,347	#
6585	CITY OF SHELBY	38,130	9,750	34,138	82,017	-	82,017	#
6586	CITY OF SIDNEY	115,191	29,454	103,130	247,775	-	247,775	#
6379	CITY OF THREE FORKS	18,918	4,837	16,938	40,693	-	40,693	#
6590	CITY OF TOWNSEND	14,299	3,656	12,802	30,757	-	30,757	#
6574	CITY OF TROY	25,878	6,617	23,168	55,663	-	55,663	#
6592	CITY OF WHITE SULPHUR SPRINGS	9,230	2,360	8,264	19,854	-	19,854	#
6594	CITY OF WHITEFISH	218,860	55,963	195,945	470,768	-	470,768	#
6598	CITY OF WIBAUX	8,956	2,290	8,018	19,264	-	19,264	#
6596	CITY OF WOLF POINT	48,178	12,319	43,134	103,631	-	103,631	#
6399	TOWN OF ALBERTON	1,496	383	1,339	3,218	2,147	5,365	#
6507	TOWN OF BIG SANDY	5,424	1,387	4,856	11,667	15,374	27,041	#
7274	TOWN OF BRIDGER	15,674	4,008	14,033	33,716	-	33,716	#
6511	TOWN OF BROADUS	11,529	2,948	10,322	24,800	-	24,800	#
6513	TOWN OF CASCADE	9,055	2,315	8,107	19,476	5,691	25,167	#
6526	TOWN OF CHESTER	14,532	3,716	13,010	31,258	-	31,258	#
6521	TOWN OF CIRCLE	7,019	1,795	6,285	15,099	-	15,099	#
6524	TOWN OF CULBERTSON	10,063	2,573	9,009	21,645	-	21,645	#
6432	TOWN OF DENTON	1,590	407	1,424	3,420	-	3,420	#
6558	TOWN OF DRUMMOND	2,249	575	2,013	4,837	-	4,837	#
6607	TOWN OF EKALAKA	5,153	1,318	4,614	11,085	-	11,085	#
6536	TOWN OF ENNIS	21,831	5,582	19,546	46,959	149	47,108	#
6382	TOWN OF EUREKA	18,649	4,769	16,696	40,114	-	40,114	#
6537	TOWN OF FAIRFIELD	4,758	1,217	4,260	10,234	-	10,234	#
6605	TOWN OF FORT PECK	7,361	1,882	6,590	15,833	-	15,833	#

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

		Deferred Outflows of Resources as of June 30, 2019						
		Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Employer Contributions Subsequent to the Measurement Date
Total		\$ 99,117,831	\$ 25,344,408	\$ 88,740,054	\$ 213,202,293	\$ 192,507,403	\$ 405,709,696	
State as Special Funding Entity		\$ 24,196,182	\$ 6,186,959	\$ 21,662,808	\$ 52,045,949	\$ 191,363,631	\$ 243,409,580	
Employer								
6410	TOWN OF FROID	2,872	734	2,571	6,177	-	6,177	#
6542	TOWN OF GERALDINE	2,495	638	2,234	5,368	-	5,368	#
6546	TOWN OF GRASS RANGE	1,081	276	968	2,326	-	2,326	#
6553	TOWN OF HOT SPRINGS	10,035	2,566	8,984	21,586	-	21,586	#
6434	TOWN OF HYSHAM	4,182	1,069	3,744	8,996	-	8,996	#
6562	TOWN OF LIMA	3,312	847	2,966	7,125	-	7,125	#
6601	TOWN OF MANHATTAN	52,149	13,334	46,689	112,172	-	112,172	#
6564	TOWN OF MEDICINE LAKE	4,688	1,199	4,197	10,083	-	10,083	#
6554	TOWN OF MELSTONE	2,463	630	2,206	5,299	-	5,299	#
6390	TOWN OF MOORE	1,249	319	1,118	2,687	-	2,687	#
6556	TOWN OF NASHUA	3,423	875	3,065	7,363	-	7,363	#
6575	TOWN OF PHILIPSBURG	18,808	4,809	16,839	40,456	-	40,456	#
6573	TOWN OF RICHEY	3,849	984	3,446	8,279	-	8,279	#
6583	TOWN OF RYEGATE	2,609	667	2,336	5,612	-	5,612	#
6353	TOWN OF SACO	7,128	1,823	6,382	15,333	-	15,333	#
6584	TOWN OF SHERIDAN	9,983	2,553	8,938	21,474	23,479	44,953	#
6366	TOWN OF ST IGNATIUS	9,824	2,512	8,796	21,132	-	21,132	#
6587	TOWN OF STANFORD	3,620	926	3,241	7,788	-	7,788	#
6604	TOWN OF STEVENSVILLE	27,807	7,110	24,896	59,813	-	59,813	#
6588	TOWN OF SUNBURST	7,098	1,815	6,354	15,267	-	15,267	#
6589	TOWN OF SUPERIOR	9,012	2,304	8,068	19,384	-	19,384	#
6580	TOWN OF TERRY	9,468	2,421	8,477	20,366	-	20,366	#
6597	TOWN OF THOMPSON FALLS	14,031	3,588	12,562	30,180	-	30,180	#
6600	TOWN OF TWIN BRIDGES	8,981	2,296	8,040	19,317	-	19,317	#
6591	TOWN OF VALIER	8,570	2,191	7,672	18,433	-	18,433	#
6408	TOWN OF WEST YELLOWSTONE	72,462	18,529	64,875	155,866	-	155,866	#
6356	TOWN OF WESTBY	3,374	863	3,020	7,257	-	7,257	#
6595	TOWN OF WINNETT	3,366	861	3,013	7,239	-	7,239	#
6458	ANACONDA-DEER LODGE COUNTY	210,168	53,740	188,163	452,071	-	452,071	#
6510	BUTTE SILVER BOW	1,059,150	270,825	948,256	2,278,231	-	2,278,231	#
6444	BEAVERHEAD COUNTY	145,691	37,253	130,437	313,382	-	313,382	#
6445	BIG HORN COUNTY	267,348	68,361	239,356	575,064	-	575,064	#
6446	BLAINE COUNTY	148,989	38,096	133,390	320,475	-	320,475	#
6447	BROADWATER COUNTY	96,044	24,558	85,988	206,591	-	206,591	#
6448	CARBON COUNTY	179,816	45,979	160,989	386,785	-	386,785	#
6449	CARTER COUNTY	60,716	15,525	54,359	130,601	-	130,601	#
6450	CASCADE COUNTY	798,080	204,069	714,520	1,716,668	-	1,716,668	#
6451	CHOUTEAU COUNTY	116,615	29,818	104,405	250,838	-	250,838	#

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

		Deferred Outflows of Resources as of June 30, 2019						
		Difference Between Expected and Actual <u>Experience</u>	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension <u>Plan Investments</u>	Change of <u>Assumptions</u>	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Employer Contributions Subsequent to the Measurement Date
Total		\$ 99,117,831	\$ 25,344,408	\$ 88,740,054	\$ 213,202,293	\$ 192,507,403	\$ 405,709,696	
State as Special Funding Entity		\$ 24,196,182	\$ 6,186,959	\$ 21,662,808	\$ 52,045,949	\$ 191,363,631	\$ 243,409,580	
Employer								
6452	CUSTER COUNTY	136,089	34,798	121,840	292,728	-	292,728	#
6453	DANIELS COUNTY	16,358	16,354	57,261	137,573	-	137,573	#
6456	DAWSON COUNTY	221,195	56,560	198,036	475,791	-	475,791	#
6459	FALLON COUNTY	194,741	49,795	174,352	418,888	-	418,888	#
6460	FERGUS COUNTY	158,223	40,457	141,656	340,337	-	340,337	#
6461	FLATHEAD COUNTY	1,126,188	287,966	1,008,274	2,422,428	-	2,422,428	#
6462	GALLATIN COUNTY	990,130	253,176	886,462	2,129,769	-	2,129,769	#
6463	GARFIELD COUNTY	76,273	19,503	68,287	164,063	-	164,063	#
6464	GLACIER COUNTY	183,801	46,998	164,557	395,356	-	395,356	#
6465	GOLDEN VALLEY COUNTY	16,043	4,102	14,363	34,508	-	34,508	#
6466	GRANITE COUNTY	79,107	20,228	70,825	170,159	-	170,159	#
6467	HILL COUNTY	178,230	45,573	159,569	383,373	-	383,373	#
6468	JEFFERSON COUNTY	204,809	52,370	183,365	440,544	-	440,544	#
6469	JUDITH BASIN COUNTY	63,961	16,355	57,264	137,579	-	137,579	#
6470	LAKE COUNTY	340,897	87,167	305,204	733,269	-	733,269	#
6471	LEWIS & CLARK COUNTY	896,661	229,276	802,779	1,928,716	-	1,928,716	#
6472	LIBERTY COUNTY	75,611	19,334	67,694	162,639	-	162,639	#
6473	LINCOLN COUNTY	224,894	57,505	201,348	483,747	-	483,747	#
6474	MADISON COUNTY	396,422	101,365	354,916	852,703	-	852,703	#
6475	MCCONE COUNTY	72,598	18,563	64,997	156,157	-	156,157	#
6476	MEAGHER COUNTY	57,272	14,645	51,276	123,193	-	123,193	#
6477	MINERAL COUNTY	90,132	23,047	80,695	193,874	-	193,874	#
6478	MISSOULA COUNTY	2,020,824	516,724	1,809,241	4,346,789	-	4,346,789	#
6479	MUSSELSHELL COUNTY	78,102	19,971	69,924	167,996	-	167,996	#
6480	PARK COUNTY	168,827	43,169	151,151	363,146	-	363,146	#
6481	PETROLEUM COUNTY	12,177	3,114	10,902	26,192	-	26,192	#
6482	PHILLIPS COUNTY	100,642	25,734	90,104	216,480	-	216,480	#
6483	PONDERA COUNTY	96,281	24,619	86,200	207,100	-	207,100	#
6485	POWDER RIVER COUNTY	179,280	45,842	160,510	385,632	-	385,632	#
6484	POWELL COUNTY	81,218	20,767	72,714	174,699	-	174,699	#
6486	PRAIRIE COUNTY	41,668	10,654	37,305	89,627	-	89,627	#
6487	RAVALLI COUNTY	363,745	93,010	325,660	782,415	-	782,415	#
6488	RICHLAND COUNTY	352,796	90,210	315,858	758,864	-	758,864	#
6489	ROOSEVELT COUNTY	224,118	57,307	200,652	482,077	-	482,077	#
6490	ROSEBUD COUNTY	168,277	43,028	150,658	361,964	-	361,964	#
6491	SANDERS COUNTY	168,254	43,023	150,638	361,915	-	361,915	#
6492	SHERIDAN COUNTY	160,200	40,963	143,427	344,590	-	344,590	#
6494	STILLWATER COUNTY	180,960	46,271	162,013	389,244	-	389,244	#

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

		Deferred Outflows of Resources as of June 30, 2019						
	Difference Between Expected and Actual <u>Experience</u>	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension <u>Plan Investments</u>	Change of <u>Assumptions</u>	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Employer Contributions Subsequent to the Measurement Date	
Total	\$ 99,117,831	\$ 25,344,408	\$ 88,740,054	\$ 213,202,293	\$ 192,507,403	\$ 405,709,696		
State as Special Funding Entity	\$ 24,196,182	\$ 6,186,959	\$ 21,662,808	\$ 52,045,949	\$ 191,363,631	\$ 243,409,580		
Employer								
6495 SWEET GRASS COUNTY	86,429	22,100	77,380	185,908	-	185,908	#	
6496 TETON COUNTY	120,764	30,879	108,120	259,762	-	259,762	#	
6497 TOOLE COUNTY	276,317	70,654	247,387	594,358	-	594,358	#	
6498 TREASURE COUNTY	28,163	7,201	25,215	60,580	-	60,580	#	
6499 VALLEY COUNTY	175,116	44,777	156,781	376,674	-	376,674	#	
6500 WHEATLAND COUNTY	42,703	10,919	38,232	91,855	-	91,855	#	
6501 WIBAUX COUNTY	73,536	18,803	65,837	158,176	-	158,176	#	
6502 YELLOWSTONE COUNTY	894,160	228,637	800,540	1,923,337	-	1,923,337	#	
6435 ARLEE-LAKE COUNTY WATER & SEWER DISTRICT	908	232	813	1,954	-	1,954	#	
6720 BEAR PAW COOPERATIVE	2,158	552	1,932	4,641	-	4,641	#	
6725 BERT MOONEY AIRPORT AUTHORITY	19,646	5,024	17,589	42,259	-	42,259	#	
6740 BIG COUNTRY EDUCATIONAL COOP	1,894	484	1,695	4,073	-	4,073	#	
6709 BIG FORK CO WATER & SEWER	19,343	4,946	17,318	41,608	-	41,608	#	
7689 BIG HORN COUNTY CEMETERY DISTRICT #1	3,464	886	3,101	7,450	-	7,450	#	
6348 BIG SKY CO WATER & SEWER DIST #363	13,595	3,476	12,171	29,242	-	29,242	#	
6739 BIG SKY ECONOMIC DEVELOPMENT AUTH	39,135	10,007	35,037	84,179	-	84,179	#	
6347 BIG SKY FIRE DEPARTMENT	224	57	200	481	-	481	#	
6741 BIG SKY SPECIAL EDUCATION COOP	2,702	691	2,419	5,812	-	5,812	#	
6697 BILLINGS HOUSING AUTHORITY	73,009	18,668	65,365	157,043	-	157,043	#	
7699 BITTERROOT PUBLIC LIBRARY	13,147	3,362	11,770	28,278	52,965	81,244	#	
6634 BITTERROOT CONSERVATION DISTRICT	3,216	822	2,879	6,917	-	6,917	#	
6350 BITTERROOT VALLEY SEC	856	219	767	1,842	-	1,842	#	
6421 BUFFALO RAPIDS IRRIGATION PROJECT 1	7,023	1,796	6,287	15,106	-	15,106	#	
6422 BUFFALO RAPIDS IRRIGATION PROJECT 2	14,653	3,747	13,119	31,518	-	31,518	#	
6727 CASCADE CONSERVATION DISTRICT	4,233	1,082	3,790	9,106	-	9,106	#	
6662 CENTER FOR MENTAL HEALTH	11,852	3,031	10,611	25,494	-	25,494	#	
6703 CENTRAL MONTANA LEARNING RESOURCE CTR	3,046	779	2,727	6,552	-	6,552	#	
6719 CENTRAL VALLEY FIRE DISTRICT	2,179	557	1,951	4,688	-	4,688	#	
6650 CHOUTEAU COUNTY CONSERVATION DIST	939	240	840	2,019	-	2,019	#	
6433 CORVALLIS COUNTY SEWER DISTRICT	2,296	587	2,056	4,939	-	4,939	#	
6707 Crown Hill	2,473	632	2,214	5,319	-	5,319	#	
6394 DALY DITCHES IRRIGATION DISTRICT	2,495	638	2,234	5,367	5,099	10,465	#	
6677 DAWSON COMMUNITY COLLEGE	75,578	19,325	67,665	162,568	133,499	296,067	#	
6686 DEER LODGE COUNTY HEAD START PROGRAM	29,086	7,437	26,041	62,564	-	62,564	#	
8514 Drummond School and Community Library District	1,074	275	961	2,310	2,895	5,205	#	
6389 DRY PRAIRIE RURAL WATER	45,601	11,660	40,826	98,087	-	98,087	#	
8715 DRY REDWATER REGIONAL WATER AUTHORITY	4,472	1,144	4,004	9,619	20,465	30,085	#	
6705 EASTERN YELLOWSTONE COUNTY SEC	1,241	317	1,111	2,669	-	2,669	#	

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

		Deferred Outflows of Resources as of June 30, 2019						
		Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Employer Contributions Subsequent to the Measurement Date
Total		\$ 99,117,831	\$ 25,344,408	\$ 88,740,054	\$ 213,202,293	\$ 192,507,403	\$ 405,709,696	
State as Special Funding Entity		\$ 24,196,182	\$ 6,186,959	\$ 21,662,808	\$ 52,045,949	\$ 191,363,631	\$ 243,409,580	
Employer								
6744	FALLON MEDICAL COMPLEX	3,950	1,010	3,537	8,497	-	8,497	#
6750	FERGUS COUNTY CONSERVATION DIST	1,931	494	1,729	4,153	-	4,153	#
6716	FLATHEAD CONSERVATION DISTRICT	3,319	849	2,971	7,138	-	7,138	#
6423	FLATHEAD EMERGENCY COMM CENTER	88,026	22,508	78,810	189,344	-	189,344	#
6708	FLATHEAD MUNICIPAL AIRPORT AUTHORITY	76,711	19,615	68,679	165,005	-	165,005	#
6699	FLATHEAD SPECIAL EDUC COOP	-	-	-	-	-	-	#
6676	FLATHEAD VALLEY COMMUNITY COLLEGE	270,372	69,134	242,064	581,570	-	581,570	#
6638	FORT SHAW IRRIGATION DIST	5,900	1,509	5,282	12,691	-	12,691	#
6414	FRENCHTOWN RURAL FIRE DISTRICT	2,334	597	2,090	5,021	-	5,021	#
6682	GALLATIN AIRPORT AUTHORITY	115,003	29,406	102,962	247,371	-	247,371	#
6736	GALLATIN CONSERVATION DISTRICT	4,061	1,038	3,636	8,735	34,483	43,218	#
6702	GALLATIN-MADISON SEC	2,446	626	2,190	5,262	-	5,262	#
6718	GARDINER - PARK COUNTY WATER DIST	7,835	2,003	7,014	16,852	-	16,852	#
6691	GLASGOW IRRIGATION DISTRICT	6,767	1,730	6,059	14,556	-	14,556	#
7276	GRANITE CO HOSPITAL & NURSING HOME	65,601	16,774	58,732	141,107	-	141,107	#
6373	GRANITE CONSERVATION DISTRICT	1,260	322	1,128	2,710	-	2,710	#
6717	GREAT DIVIDE EDUCATION SERVICES	2,893	740	2,590	6,224	-	6,224	#
6660	GREAT FALLS INT AIRPORT	36,843	9,421	32,986	79,249	-	79,249	#
6641	GREENFIELDS IRRIGATION DIST	59,748	15,278	53,492	128,518	-	128,518	#
6417	HEBGEN BASIN RURAL FD	2,309	590	2,067	4,967	-	4,967	#
6663	HELENA HOUSING AUTHORITY	48,309	12,353	43,251	103,912	-	103,912	#
6632	HELENA REGIONAL AIRPORT AUTH	61,755	15,791	55,289	132,835	-	132,835	#
6685	HELENA VALLEY IRRIGATION DIST	13,567	3,469	12,146	29,182	-	29,182	#
6664	HILL CO PUBLIC CEMETERY DIST	2,487	636	2,226	5,349	-	5,349	#
6377	HINSDALE WATER & SEWER DISTRICT	1,135	290	1,017	2,442	-	2,442	#
6631	HOUSING AUTHORITY OF ANACONDA	21,864	5,591	19,575	47,029	-	47,029	#
6637	HOUSING AUTHORITY OF BUTTE	47,288	12,091	42,337	101,716	-	101,716	#
6640	HOUSING AUTHORITY OF GLASGOW	9,766	2,497	8,743	21,006	-	21,006	#
6746	HUMAN RESOURCES COUNCIL DIST XI	78,706	20,125	70,465	169,296	-	169,296	#
6635	HUMAN RESOURCES COUNCIL DIST XII	144,976	37,070	129,797	311,844	-	311,844	#
6425	HYALITE RFD	-	-	-	-	-	-	#
6722	JUDITH BASIN CONSERVATION DIST	1,291	330	1,156	2,778	-	2,778	#
6738	LAKESIDE CO WATER & SEWER	16,239	4,152	14,539	34,930	-	34,930	#
6420	LAKEVIEW CEMETERY DISTRICT	2,256	577	2,020	4,853	-	4,853	#
6357	LARCHMONT GOLF COURSE	10,822	2,767	9,689	23,279	-	23,279	#
6358	LEWIS & CLARK CONSERVATION DIST	3,073	786	2,751	6,610	-	6,610	#
6694	LEWIS & CLARK LIBRARY	86,234	22,050	77,205	185,490	13,558	199,048	#
6372	LIBERTY CO CONSERVATION DISTRICT	917	235	821	1,973	-	1,973	#

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
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for the year ending June 30**

		Deferred Outflows of Resources as of June 30, 2019						
		Difference Between Expected and Actual <u>Experience</u>	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension <u>Plan Investments</u>	Change of <u>Assumptions</u>	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Employer Contributions Subsequent to the Measurement Date
Total		\$ 99,117,831	\$ 25,344,408	\$ 88,740,054	\$ 213,202,293	\$ 192,507,403	\$ 405,709,696	
State as Special Funding Entity		\$ 24,196,182	\$ 6,186,959	\$ 21,662,808	\$ 52,045,949	\$ 191,363,631	\$ 243,409,580	
Employer								
6397	LINCOLN CONSERVATION DISTRICT	1,593	407	1,426	3,427	-	3,427	#
6729	LINCOLN COUNTY RURAL FIRE DIST	7,224	1,847	6,468	15,539	-	15,539	#
6730	LOCKWOOD RURAL FIRE DIST 8	2,150	550	1,924	4,624	-	4,624	#
6391	LOCKWOOD WATER & SEWER DISTRICT	15,346	3,924	13,739	33,009	-	33,009	#
6430	MADISON CONSERVATION DISTRICT	3,612	924	3,234	7,770	-	7,770	#
6355	MALTA CEMETERY DISTRICT	2,476	633	2,217	5,325	-	5,325	#
6672	MALTA IRRIGATION DISTRICT	23,085	5,903	20,668	49,657	-	49,657	#
9111	Meagher County Conservation District	1,958	501	1,753	4,211	17,656	21,866	#
6396	MILES CITY HOUSING AUTHORITY	297	76	266	640	556	1,196	#
6671	MILES COMMUNITY COLLEGE	65,746	16,811	58,863	141,421	-	141,421	#
6419	MILK RIVER JBC	4,732	1,210	4,236	10,178	-	10,178	#
6706	MISSOULA AREA SEC	3,855	986	3,452	8,292	-	8,292	#
6700	MISSOULA COUNTY AIRPORT	152,456	38,983	136,494	327,932	-	327,932	#
6661	MISSOULA RURAL FIRE DISTRICT	26,782	6,848	23,978	57,607	-	57,607	#
6749	NO MONTANA JOINT REFUSE DISPOSAL DIST	23,569	6,027	21,102	50,698	-	50,698	#
6714	NORTH CENTRAL LEARNING SEC	1,803	461	1,614	3,877	-	3,877	#
6424	NORTH LAKE CO PUBLIC LIBRARY DIST	8,350	2,135	7,476	17,962	-	17,962	#
6398	NORTH VALLEY PUBLIC LIBRARY	9,940	2,542	8,899	21,381	-	21,381	#
6411	NORTHWEST MT EDUC COOP	1,437	368	1,287	3,092	-	3,092	#
6393	PABLO-LAKE COUNTY WATER & SEWER	12,028	3,076	10,769	25,872	-	25,872	#
6386	PARK CO RURAL FIRE DISTRICT 1	6,580	1,683	5,891	14,154	-	14,154	#
6407	PARK COUNTY SEC	2,303	589	2,062	4,954	-	4,954	#
6383	PETROLEUM CO CONSERVATION DIST	5,263	1,346	4,712	11,321	-	11,321	#
6404	PHILLIPS CONSERVATION DISTRICT	364	93	326	784	4,371	5,155	#
6674	PONDERA CO CANAL & RESERVOIR	30,863	7,892	27,632	66,387	-	66,387	#
6723	PONDERA COUNTY CEMETERY DIST 2	2,451	627	2,194	5,272	-	5,272	#
9854	PONDERA REGIONAL PORT AUTHORITY	1,729	442	1,548	3,720	19,917	23,637	#
6733	PORT OF MONTANA - PORT AUTHORITY	15,033	3,844	13,459	32,335	-	32,335	#
6679	PRAIRIE COUNTY HOSPITAL DISTRICT	58,349	14,920	52,240	125,508	39,396	164,904	#
6737	PRAIRIE VIEW SPECIAL SERVICES COOP	-	-	-	-	-	-	#
7277	PRICKLY PEAR SPECIAL SVCS COOP	1,958	501	1,753	4,211	-	4,211	#
6415	RAE WATER AND SEWER DISTRICT	14,717	3,763	13,177	31,657	6,964	38,621	#
7688	RED LODGE RURAL FIRE DISTRICT 7	18,893	4,831	16,915	40,638	16,330	56,969	#
6673	RICHLAND CO HOUSING AUTHORITY	24,404	6,240	21,849	52,492	-	52,492	#
9214	Riverside County Water and Sewer District No. 310	2,023	517	1,811	4,351	16,273	20,625	#
7682	RONAN LIBRARY DISTRICT	6,459	1,652	5,783	13,894	-	13,894	#
6352	ROUNDUP COMMUNITY LIBRARY	723	185	647	1,555	-	1,555	#
6711	SANDERS SPEC ED COOP	2,261	578	2,024	4,863	-	4,863	#

Employer and Non-Employer Proportionate Share Allocations
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		Deferred Outflows of Resources as of June 30, 2019						
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Contributions Subsequent to the Measurement Date	
Total	\$ 99,117,831	\$ 25,344,408	\$ 88,740,054	\$ 213,202,293	\$ 192,507,403	\$ 405,709,696		
State as Special Funding Entity	\$ 24,196,182	\$ 6,186,959	\$ 21,662,808	\$ 52,045,949	\$ 191,363,631	\$ 243,409,580		
Employer								
6388	SEELEY LAKE MISSOULA CO WATER DISTRICT	6,687	1,710	5,987	14,385	-	14,385	#
7694	SEELEY LAKE RURAL FIRE DISTRICT	2,131	545	1,908	4,584	-	4,584	#
6413	SHERIDAN DANIELS SEC	-	-	-	-	-	-	#
6735	SIDNEY RICHLAND AIRPORT AUTHORITY	7,685	1,965	6,880	16,530	-	16,530	#
9213	SOMERS COUNTY WATER & SEWER DISTRICT	240	61	215	517	2,882	3,399	#
6734	TETON COUNTY CONSERVATION DIST	767	196	687	1,650	-	1,650	#
6429	THOMPSON FALLS PUBLIC LIBRARY	2,058	526	1,842	4,426	-	4,426	#
6344	UPPER MUSSELHELL CONSERVATION DIST	880	225	788	1,893	-	1,893	#
6345	URBAN TRANS DIST/DAWSON CO	8,357	2,137	7,482	17,977	-	17,977	#
6387	VALLEY COUNTY CONSERVATION DISTRICT	1,309	335	1,172	2,817	-	2,817	#
6726	VICTOR WATER & SEWER	2,181	558	1,953	4,692	-	4,692	#
6669	WHITEFISH HOUSING AUTHORITY	3,927	1,004	3,516	8,447	-	8,447	#
6361	YELLOWSTONE CITY-COUNTY HEALTH DEPT	827,338	211,550	740,715	1,779,603	-	1,779,603	#
6698	YELLOWSTONE WEST CARBON SEC	4,020	1,028	3,599	8,647	-	8,647	#
6977	77SCHOOL DISTRICT 19 - COLSTRIP	75,520	19,310	67,613	162,443	-	162,443	#
6608	BEAVERHEAD COUNTY HIGH SCHOOL	37,438	9,573	33,518	80,528	-	80,528	#
6354	BIG SKY SCHOOL DISTRICT #72	32,718	8,366	29,292	70,375	-	70,375	#
6760	GREAT FALLS PUBLIC SCHOOLS	520,979	133,214	466,432	1,120,626	-	1,120,626	#
6910	HAVRE PUBLIC SCHOOLS	134,612	34,420	120,518	289,550	-	289,550	#
6625	JEFFERSON COUNTY HIGH SCHOOL	13,823	3,535	12,376	29,734	-	29,734	#
6624	JORDAN PUBLIC SCHOOLS	10,418	2,664	9,327	22,409	-	22,409	#
6375	JUDITH GAP SCHOOL	5,293	1,354	4,739	11,386	6,595	17,981	#
6944	LAVINA K-12	7,962	2,036	7,128	17,126	-	17,126	#
7692	OVANDO ELEMENTARY SCHOOL DISTRICT 11	497	127	445	1,069	-	1,069	#
6628	POWDER RIVER COUNTY HIGH SCHOOL	18,652	4,769	16,699	40,120	-	40,120	#
6629	POWELL COUNTY HIGH SCHOOL	10,049	2,569	8,996	21,614	-	21,614	#
6781	SCHOOL DISTRICT 1 & 7 - HYSHAM	3,680	941	3,295	7,916	-	7,916	#
6861	SCHOOL DISTRICT 1 & 7 - TOWNSEND	33,500	8,566	29,993	72,059	-	72,059	#
6751	SCHOOL DISTRICT 1 - BIG TIMBER	6,186	1,582	5,538	13,306	-	13,306	#
6752	SCHOOL DISTRICT 1 - BUTTE	234,904	60,065	210,309	505,277	-	505,277	#
6753	SCHOOL DISTRICT 1 - CHOTEAU	23,711	6,063	21,228	51,001	-	51,001	#
6754	SCHOOL DISTRICT 1 - CIRCLE	16,705	4,272	14,956	35,933	-	35,933	#
6755	SCHOOL DISTRICT 1 - CLANCY	15,344	3,923	13,737	33,005	-	33,005	#
6756	SCHOOL DISTRICT 1 - CORVALLIS	62,077	15,873	55,578	133,528	-	133,528	#
6757	SCHOOL DISTRICT 1 - DEER LODGE	25,953	6,636	23,236	55,824	-	55,824	#
6342	SCHOOL DISTRICT 1 - FORT BENTON	23,726	6,067	21,242	51,034	-	51,034	#
6758	SCHOOL DISTRICT 1 - GLASGOW	14,626	57,200	51,212	123,038	-	123,038	#
6759	SCHOOL DISTRICT 1 - GLENDIVE	66,160	16,917	59,233	142,310	-	142,310	#
6778	SCHOOL DISTRICT 1 - HEART BUTTE	21,318	5,451	19,086	45,855	-	45,855	#
6761	SCHOOL DISTRICT 1 - HELENA	358,917	91,775	321,337	772,029	-	772,029	#

Employer and Non-Employer Proportionate Share Allocations
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		Deferred Outflows of Resources as of June 30, 2019						
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Contributions Subsequent to the Measurement Date	
Total	\$ 99,117,831	\$ 25,344,408	\$ 88,740,054	\$ 213,202,293	\$ 192,507,403	\$ 405,709,696		
State as Special Funding Entity	\$ 24,196,182	\$ 6,186,959	\$ 21,662,808	\$ 52,045,949	\$ 191,363,631	\$ 243,409,580		
Employer								
6771	SCHOOL DISTRICT 1 - LEWISTOWN	98,132	25,092	87,858	211,083	-	211,083	#
6772	SCHOOL DISTRICT 1 - MILES CITY	71,377	18,251	63,904	153,533	-	153,533	#
6773	SCHOOL DISTRICT 1 - MISSOULA	527,827	134,965	472,563	1,135,354	-	1,135,354	#
6775	SCHOOL DISTRICT 1 - PHILIPSBURG	12,657	3,236	11,332	27,225	-	27,225	#
6774	SCHOOL DISTRICT 1 - PLAINS	21,857	5,589	19,569	47,014	-	47,014	#
6776	SCHOOL DISTRICT 1 - RED LODGE	28,384	7,258	25,412	61,055	-	61,055	#
6777	SCHOOL DISTRICT 1 - SCOBAY	11,377	2,909	10,186	24,471	-	24,471	#
6983	SCHOOL DISTRICT 1 - TROY	27,957	7,149	25,030	60,135	-	60,135	#
6883	SCHOOL DISTRICT 10 - ANACONDA	46,229	11,821	41,389	99,439	-	99,439	#
6995	SCHOOL DISTRICT 10 - CAYUSE	10,762	2,752	9,635	23,149	-	23,149	#
6884	SCHOOL DISTRICT 10 - CHINOOK	28,661	7,329	25,661	61,651	-	61,651	#
6885	SCHOOL DISTRICT 10 - CONRAD	31,630	8,088	28,318	68,036	-	68,036	#
6886	SCHOOL DISTRICT 10 - DILLON	25,696	6,570	23,005	55,271	-	55,271	#
6887	SCHOOL DISTRICT 10 - NOXON	11,498	2,940	10,295	24,733	-	24,733	#
6363	SCHOOL DISTRICT 104 - SPRING CREEK	332	85	297	713	-	713	#
6982	SCHOOL DISTRICT 11 & 2 - DRUMMOND	12,528	3,203	11,216	26,947	10,210	37,157	#
6362	SCHOOL DISTRICT 11 - BRORSON	1,584	405	1,418	3,407	2,961	6,369	#
6889	SCHOOL DISTRICT 11 - POTOMAC	6,265	1,602	5,609	13,477	-	13,477	#
6412	SCHOOL DISTRICT 11 - WISE RIVER	559	143	500	1,201	-	1,201	#
7026	SCHOOL DISTRICT 115 - WINIFRED	11,596	2,965	10,382	24,943	-	24,943	#
6891	SCHOOL DISTRICT 12 - BAKER	38,907	9,948	34,833	83,689	-	83,689	#
6893	SCHOOL DISTRICT 12 - HARLEM	48,439	12,386	43,367	104,192	-	104,192	#
6406	SCHOOL DISTRICT 12 - HAVRE	1,256	321	1,125	2,702	-	2,702	#
6890	SCHOOL DISTRICT 12 - LIMA	5,909	1,511	5,290	12,710	-	12,710	#
6895	SCHOOL DISTRICT 12 - ROSEBUD	8,181	2,092	7,324	17,597	-	17,597	#
6896	SCHOOL DISTRICT 12 - SACO	10,482	2,680	9,384	22,547	-	22,547	#
6897	SCHOOL DISTRICT 12 - STANFORD	13,435	3,435	12,028	28,899	-	28,899	#
6340	SCHOOL DISTRICT 12 12 - MOLT	251	64	225	541	-	541	#
6892	SCHOOL DISTRICT 13 - BOX ELDER	58,551	14,972	52,421	125,944	-	125,944	#
6901	SCHOOL DISTRICT 13 - EUREKA	33,738	8,627	30,205	72,570	-	72,570	#
6349	SCHOOL DISTRICT 13 - FISHTAIL	2,006	513	1,796	4,316	11,494	15,809	#
6894	SCHOOL DISTRICT 13 - LONE ROCK	10,998	2,812	9,846	23,657	-	23,657	#
6903	SCHOOL DISTRICT 13 - NASHUA	8,465	2,164	7,578	18,208	-	18,208	#
6898	SCHOOL DISTRICT 14 - BONNER	16,132	4,125	14,443	34,699	-	34,699	#
7273	SCHOOL DISTRICT 14 - FORTINE	4,467	1,142	3,999	9,608	-	9,608	#
6900	SCHOOL DISTRICT 14 - HOT SPRINGS	15,947	4,078	14,278	34,302	-	34,302	#
6906	SCHOOL DISTRICT 14 - MALTA	26,195	6,698	23,452	56,346	-	56,346	#
6992	SCHOOL DISTRICT 14 - SHELBY	38,595	9,869	34,554	83,018	-	83,018	#
6881	SCHOOL DISTRICT 15 HELENA FLATS- KALISPELL	7,993	2,044	7,156	17,193	-	17,193	#
6904	SCHOOL DISTRICT 15 & 17 - WILLOW CREEK	7,381	1,887	6,608	15,876	633	16,509	#

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
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		Deferred Outflows of Resources as of June 30, 2019						
		Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Employer Contributions Subsequent to the Measurement Date
Total		\$ 99,117,831	\$ 25,344,408	\$ 88,740,054	\$ 213,202,293	\$ 192,507,403	\$ 405,709,696	
State as Special Funding Entity		\$ 24,196,182	\$ 6,186,959	\$ 21,662,808	\$ 52,045,949	\$ 191,363,631	\$ 243,409,580	
Employer								
6905	SCHOOL DISTRICT 15 & 6 - FLO-CARLTON	33,352	8,528	29,860	71,739	-	71,739	#
6907	SCHOOL DISTRICT 15 - CUSTER	6,769	1,731	6,060	14,560	-	14,560	#
6908	SCHOOL DISTRICT 15 - CUT BANK	62,947	16,096	56,356	135,399	-	135,399	#
6909	SCHOOL DISTRICT 15 - EKALAKA	11,996	3,067	10,740	25,803	-	25,803	#
6973	SCHOOL DISTRICT 159 - WINNETT	12,140	3,104	10,869	26,112	-	26,112	#
6882	SCHOOL DISTRICT 16 - HARLOWTON	17,312	4,427	15,500	37,239	-	37,239	#
6911	SCHOOL DISTRICT 17 - CULBERTSON	22,785	5,826	20,399	49,010	-	49,010	#
6365	SCHOOL DISTRICT 17 - MORIN	5,119	1,309	4,583	11,010	-	11,010	#
6912	SCHOOL DISTRICT 17 H - HARDIN	139,485	35,666	124,881	300,032	-	300,032	#
6913	SCHOOL DISTRICT 18 - VALIER	15,821	4,045	14,164	34,031	-	34,031	#
6380	SCHOOL DISTRICT 18 - WOODMAN	3,127	799	2,799	6,725	9,871	16,596	#
6787	SCHOOL DISTRICT 2 - BRIDGER	17,737	4,535	15,880	38,152	-	38,152	#
6784	SCHOOL DISTRICT 2 & 11 - BIG SANDY	16,364	4,184	14,651	35,199	-	35,199	#
6979	SCHOOL DISTRICT 2 & 3 - PRYOR	23,645	6,046	21,169	50,860	-	50,860	#
6785	SCHOOL DISTRICT 2 - ALBERTON	13,523	3,458	12,107	29,087	-	29,087	#
6782	SCHOOL DISTRICT 2 - ALDER	1,688	432	1,511	3,631	-	3,631	#
6786	SCHOOL DISTRICT 2 - BILLINGS	822,446	210,299	736,335	1,769,080	-	1,769,080	#
6796	SCHOOL DISTRICT 2 - DEER PARK	5,199	1,329	4,654	11,182	-	11,182	#
6789	SCHOOL DISTRICT 2 - DODSON	8,320	2,127	7,449	17,896	-	17,896	#
7059	SCHOOL DISTRICT 2 - DUPUYER	1,274	326	1,140	2,740	-	2,740	#
6783	SCHOOL DISTRICT 2 - FRAZER	19,527	4,993	17,483	42,003	30,384	72,387	#
6794	SCHOOL DISTRICT 2 - STEVENSVILLE	51,408	13,145	46,025	110,578	-	110,578	#
6792	SCHOOL DISTRICT 2 - SUNBURST	13,645	3,489	12,216	29,350	-	29,350	#
6793	SCHOOL DISTRICT 2 - THOMPSON FALLS	25,413	6,498	22,752	54,664	-	54,664	#
7063	SCHOOL DISTRICT 2-27 - LODGE GRASS	56,411	14,424	50,505	121,340	-	121,340	#
6915	SCHOOL DISTRICT 20 - GARRISON	1,030	263	922	2,216	3,401	5,617	#
6369	SCHOOL DISTRICT 20 - KILA	9,766	2,497	8,744	21,007	-	21,007	#
6916	SCHOOL DISTRICT 20 - PLENTYWOOD	25,719	6,576	23,026	55,322	-	55,322	#
6930	SCHOOL DISTRICT 20 - WHITEWATER	6,503	1,663	5,822	13,989	-	13,989	#
9853	SCHOOL DISTRICT 20-DeSmet	6,033	1,543	5,401	12,976	69,484	82,460	#
6918	SCHOOL DISTRICT 21 - BROADVIEW	10,985	2,809	9,834	23,628	-	23,628	#
6951	SCHOOL DISTRICT 21 - FAIRFIELD	27,860	7,124	24,943	59,928	-	59,928	#
7275	SCHOOL DISTRICT 21 - GALATA	913	233	817	1,963	371	2,334	#
9220	SCHOOL DISTRICT 22-COTTONWOOD	308	79	276	663	2,761	3,424	#
7040	SCHOOL DISTRICT 23 - BILLINGS	15,630	3,997	13,994	33,621	-	33,621	#
7007	SCHOOL DISTRICT 23 - HARRISON	5,668	1,449	5,074	12,191	-	12,191	#
7073	SCHOOL DISTRICT 23 - LUSTRE	3,777	966	3,381	8,123	-	8,123	#
6920	SCHOOL DISTRICT 23 - MISSOULA	23,772	6,079	21,283	51,135	11,007	62,142	#
6921	SCHOOL DISTRICT 23 - POLSON	95,775	24,490	85,747	206,011	-	206,011	#
6922	SCHOOL DISTRICT 23 - ROBERTS	10,296	2,633	9,218	22,148	10,385	32,533	#

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
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		Deferred Outflows of Resources as of June 30, 2019						
		Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Employer Contributions Subsequent to the Measurement Date
Total		\$ 99,117,831	\$ 25,344,408	\$ 88,740,054	\$ 213,202,293	\$ 192,507,403	\$ 405,709,696	
State as Special Funding Entity		\$ 24,196,182	\$ 6,186,959	\$ 21,662,808	\$ 52,045,949	\$ 191,363,631	\$ 243,409,580	
Employer								
6899	SCHOOL DISTRICT 24 - HUNTLEY PROJECT	64,838	16,579	58,049	139,467	-	139,467	#
6923	SCHOOL DISTRICT 24 - THREE FORKS	19,894	5,087	17,811	42,791	13,778	56,569	#
6924	SCHOOL DISTRICT 25 - HOBSON	10,547	2,697	9,443	22,687	-	22,687	#
6925	SCHOOL DISTRICT 26 - LOCKWOOD	34,679	8,868	31,048	74,596	-	74,596	#
7094	SCHOOL DISTRICT 26 - REICHLER	633	162	567	1,362	-	1,362	#
6395	SCHOOL DISTRICT 27 - ELLISTON	1,021	261	914	2,197	-	2,197	#
7010	SCHOOL DISTRICT 27 - GRASS RANGE	8,053	2,059	7,210	17,322	-	17,322	#
7032	SCHOOL DISTRICT 27 - MONFORTON	17,020	4,352	15,238	36,611	-	36,611	#
6926	SCHOOL DISTRICT 27 - MONTANA CITY	17,389	4,446	15,568	37,404	-	37,404	#
6927	SCHOOL DISTRICT 28 - ST IGNATIUS	33,059	8,453	29,598	71,110	-	71,110	#
6401	SCHOOL DISTRICT 28C	12,737	3,257	11,403	27,396	-	27,396	#
6929	SCHOOL DISTRICT 29 - BELT	24,117	6,167	21,592	51,876	11,258	63,134	#
6928	SCHOOL DISTRICT 29 - SOMERS	19,653	5,025	17,595	42,273	-	42,273	#
7048	SCHOOL DISTRICT 29 - WYOLA	22,762	5,820	20,379	48,961	30,550	79,511	#
6902	SCHOOL DISTRICT 3 & 13 - FAIRVIEW	20,901	5,344	18,713	44,958	3,036	47,995	#
6941	SCHOOL DISTRICT 3 - BELFRY	3,868	989	3,463	8,319	-	8,319	#
6403	SCHOOL DISTRICT 3 - BILLINGS	5,705	1,459	5,108	12,271	-	12,271	#
6798	SCHOOL DISTRICT 3 - CASCADE	19,931	5,096	17,844	42,871	-	42,871	#
6799	SCHOOL DISTRICT 3 - FAIR MONT EGAN	6,646	1,699	5,950	14,295	-	14,295	#
6819	SCHOOL DISTRICT 3 - HAMILTON	76,064	19,450	68,100	163,613	-	163,613	#
6801	SCHOOL DISTRICT 3 - MANHATTAN	33,303	8,516	29,816	71,635	21,820	93,455	#
6811	SCHOOL DISTRICT 3 - RAMSAY	9,411	2,406	8,426	20,243	-	20,243	#
6818	SCHOOL DISTRICT 3 - SUPERIOR	19,116	4,888	17,115	41,119	-	41,119	#
6821	SCHOOL DISTRICT 3 - WESTBY	11,926	3,049	10,677	25,652	6,311	31,963	#
6820	SCHOOL DISTRICT 3 - WOLF POINT	16,285	4,164	14,580	35,029	14,428	49,457	#
6940	SCHOOL DISTRICT 30 & 6 - FROMBERG	15,726	4,021	14,080	33,827	5,913	39,740	#
6935	SCHOOL DISTRICT 30 - POWER	8,983	2,297	8,043	19,323	-	19,323	#
6936	SCHOOL DISTRICT 30 - RONAN	95,400	24,394	85,411	205,205	-	205,205	#
6933	SCHOOL DISTRICT 32 - CLINTON	8,318	2,127	7,447	17,891	-	17,891	#
7022	SCHOOL DISTRICT 32 - RAPELJE	8,909	2,278	7,977	19,164	-	19,164	#
6938	SCHOOL DISTRICT 32 J - ASHLAND	7,697	1,968	6,891	16,557	-	16,557	#
6932	SCHOOL DISTRICT 33 - GOLD CREEK	347	89	310	746	-	746	#
7066	SCHOOL DISTRICT 33 - SWAN VALLEY ELEM	3,794	970	3,397	8,160	-	8,160	#
7082	SCHOOL DISTRICT 34 - SEELEY LAKE	12,606	3,223	11,286	27,115	-	27,115	#
7036	SCHOOL DISTRICT 35 - GALLATIN GATEWAY	8,863	2,266	7,935	19,065	-	19,065	#
6976	SCHOOL DISTRICT 37 - SHEPHERD	45,757	11,700	40,966	98,423	-	98,423	#
6939	SCHOOL DISTRICT 38 - BIG FORK	47,121	12,049	42,188	101,358	-	101,358	#

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
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for the year ending June 30**

		Deferred Outflows of Resources as of June 30, 2019						
		Difference Between Expected and Actual <u>Experience</u>	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Employer Contributions Subsequent to the Measurement Date
Total		\$ 99,117,831	\$ 25,344,408	\$ 88,740,054	\$ 213,202,293	\$ 192,507,403	\$ 405,709,696	
State as Special Funding Entity		\$ 24,196,182	\$ 6,186,959	\$ 21,662,808	\$ 52,045,949	\$ 191,363,631	\$ 243,409,580	
Employer								
6341	SCHOOL DISTRICT 38 - LINCOLN	6,750	1,726	6,043	14,519	-	14,519	#
6829	SCHOOL DISTRICT 4 & 28 - HIGHWOOD	9,379	2,398	8,397	20,175	-	20,175	#
6828	SCHOOL DISTRICT 4 & 47 - WHITEHALL	19,631	5,020	17,575	42,225	-	42,225	#
6346	SCHOOL DISTRICT 4 - CANYON CREEK	13,125	3,356	11,750	28,231	-	28,231	#
6385	SCHOOL DISTRICT 4 - DIVIDE	559	143	500	1,201	-	1,201	#
6822	SCHOOL DISTRICT 4 - FORSYTH	27,954	7,148	25,027	60,129	-	60,129	#
6823	SCHOOL DISTRICT 4 - HELLGATE	68,722	17,572	61,526	147,820	-	147,820	#
6824	SCHOOL DISTRICT 4 - LIBBY	51,047	13,053	45,702	109,801	-	109,801	#
6827	SCHOOL DISTRICT 4 - LIVINGSTON	83,939	21,463	75,151	180,553	-	180,553	#
6830	SCHOOL DISTRICT 4 - SWAN RIVER	6,475	1,656	5,797	13,928	-	13,928	#
6405	SCHOOL DISTRICT 4 - TRINITY	2,228	570	1,994	4,791	15,949	20,741	#
6943	SCHOOL DISTRICT 40 - FRENCHTOWN	74,520	19,055	66,718	160,292	-	160,292	#
7077	SCHOOL DISTRICT 41 - ANDERSON	6,955	1,778	6,227	14,960	-	14,960	#
6974	SCHOOL DISTRICT 41 - PIONEER	3,105	794	2,780	6,679	-	6,679	#
6360	SCHOOL DISTRICT 43 - LAMOTTE	4,174	1,067	3,737	8,978	4,335	13,313	#
6942	SCHOOL DISTRICT 43 - TURNER	7,825	2,001	7,006	16,833	-	16,833	#
6945	SCHOOL DISTRICT 44 - BELGRADE	225,930	57,770	202,274	485,974	-	485,974	#
6950	SCHOOL DISTRICT 44 - GERALDINE	9,112	2,330	8,158	19,600	-	19,600	#
6946	SCHOOL DISTRICT 44 - MOORE	9,167	2,344	8,207	19,717	5,535	25,253	#
6947	SCHOOL DISTRICT 44 - WHITEFISH	79,075	20,219	70,795	170,089	-	170,089	#
6948	SCHOOL DISTRICT 45 - AUGUSTA	8,050	2,058	7,207	17,316	-	17,316	#
7092	SCHOOL DISTRICT 45 - GOLDEN RIDGE	1,616	413	1,447	3,476	3,940	7,417	#
6949	SCHOOL DISTRICT 45 - WOLF POINT	65,578	16,768	58,712	141,059	-	141,059	#
9221	SCHOOL DISTRICT 47-MALMBORG	436	111	390	937	3,736	4,673	#
6402	SCHOOL DISTRICT 48-1J & 48-2J	15,541	3,974	13,914	33,429	-	33,429	#
6832	SCHOOL DISTRICT 5 - BASIN	1,051	269	941	2,260	-	2,260	#
6833	SCHOOL DISTRICT 5 - KALISPELL	310,645	79,432	278,120	668,196	-	668,196	#
7086	SCHOOL DISTRICT 5 - MELROSE	314	80	281	676	-	676	#
6834	SCHOOL DISTRICT 5 - PARK CITY	14,385	3,678	12,879	30,943	-	30,943	#
6835	SCHOOL DISTRICT 5 - SAND COULEE	14,337	3,666	12,835	30,838	-	30,838	#
6836	SCHOOL DISTRICT 5 - SHERIDAN	14,206	3,632	12,719	30,557	-	30,557	#
6840	SCHOOL DISTRICT 5 - SIDNEY	89,675	22,930	80,285	192,890	-	192,890	#
6841	SCHOOL DISTRICT 5 - TERRY	11,192	2,862	10,021	24,075	-	24,075	#
6954	SCHOOL DISTRICT 50 - EAST GLACIER	5,450	1,394	4,880	11,723	-	11,723	#
6975	SCHOOL DISTRICT 50 - EVERGREEN	38,391	9,817	34,371	82,579	-	82,579	#
6955	SCHOOL DISTRICT 50 - HAYS	31,504	8,056	28,206	67,765	-	67,765	#
6956	SCHOOL DISTRICT 52 - ABSAROKEE	21,348	5,459	19,113	45,919	-	45,919	#
6957	SCHOOL DISTRICT 52 - ENNIS	24,832	6,349	22,232	53,413	-	53,413	#

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		Deferred Outflows of Resources as of June 30, 2019						
		Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Employer Contributions Subsequent to the Measurement Date
Total		\$ 99,117,831	\$ 25,344,408	\$ 88,740,054	\$ 213,202,293	\$ 192,507,403	\$ 405,709,696	
State as Special Funding Entity		\$ 24,196,182	\$ 6,186,959	\$ 21,662,808	\$ 52,045,949	\$ 191,363,631	\$ 243,409,580	
Employer								
7003	SCHOOL DISTRICT 52 - INDEPENDENT	8,654	2,213	7,748	18,614	-	18,614	#
6959	SCHOOL DISTRICT 55 - BROCKTON	17,214	4,402	15,412	37,028	9,611	46,639	#
6953	SCHOOL DISTRICT 55 - PLEVNA	16,191	4,140	14,495	34,826	-	34,826	#
6960	SCHOOL DISTRICT 55 - ROUNDUP	43,224	11,052	38,698	92,974	-	92,974	#
6848	SCHOOL DISTRICT 55F - SUN RIVER VALLEY	28,494	7,286	25,511	61,291	-	61,291	#
6961	SCHOOL DISTRICT 57 - HAVRE	1,480	378	1,325	3,183	6,406	9,589	#
6962	SCHOOL DISTRICT 58 - GEYSER	10,322	2,639	9,241	22,202	5,678	27,880	#
7044	SCHOOL DISTRICT 58 - WHITEFISH	4,252	1,087	3,807	9,146	-	9,146	#
6963	SCHOOL DISTRICT 58 - YELLOWSTONE	6,835	1,748	6,119	14,701	-	14,701	#
6849	SCHOOL DISTRICT 6 & 1 - ST REGIS	10,455	2,673	9,360	22,488	-	22,488	#
6846	SCHOOL DISTRICT 6 - COLUMBIA FALLS	136,165	34,817	121,908	292,890	162,895	455,785	#
6844	SCHOOL DISTRICT 6 - COLUMBUS	36,084	9,227	32,306	77,617	-	77,617	#
6843	SCHOOL DISTRICT 6 - LAME DEER	83,885	21,449	75,102	180,437	-	180,437	#
6847	SCHOOL DISTRICT 6 - RYEGATE	6,551	1,675	5,865	14,090	-	14,090	#
6845	SCHOOL DISTRICT 6 - TROUT CREEK	8,061	2,061	7,217	17,339	-	17,339	#
6853	SCHOOL DISTRICT 6 - WIBAUX	17,337	4,433	15,522	37,292	-	37,292	#
7054	SCHOOL DISTRICT 64 - BAINVILLE	23,588	6,031	21,118	50,738	38,096	88,834	#
6964	SCHOOL DISTRICT 64J - MELSTONE	9,630	2,462	8,622	20,715	-	20,715	#
6952	SCHOOL DISTRICT 65 - FROID	8,830	2,258	7,906	18,994	-	18,994	#
6981	SCHOOL DISTRICT 69 - WEST YELLOWSTONE	14,746	3,770	13,202	31,718	-	31,718	#
6867	SCHOOL DISTRICT 7 & 2 - SAVAGE	9,019	2,306	8,075	19,400	-	19,400	#
6859	SCHOOL DISTRICT 7 & 70 - LAUREL	99,889	25,542	89,431	214,862	-	214,862	#
6854	SCHOOL DISTRICT 7 - BOULDER	16,216	4,147	14,518	34,881	-	34,881	#
6855	SCHOOL DISTRICT 7 - BOZEMAN	333,870	85,371	298,913	718,154	-	718,154	#
6856	SCHOOL DISTRICT 7 - CHARLO	16,503	4,220	14,775	35,497	-	35,497	#
6857	SCHOOL DISTRICT 7 - GARDINER	9,927	2,538	8,888	21,354	-	21,354	#
6368	SCHOOL DISTRICT 7 - GRANT	628	161	563	1,352	-	1,352	#
6858	SCHOOL DISTRICT 7 - HINSDALE	10,264	2,625	9,190	22,079	-	22,079	#
6866	SCHOOL DISTRICT 7 - JOLIET	22,594	5,777	20,229	48,600	-	48,600	#
6860	SCHOOL DISTRICT 7 - LOLO	36,582	9,354	32,752	78,688	-	78,688	#
6863	SCHOOL DISTRICT 7 - MEDICINE LAKE	11,053	2,826	9,896	23,776	-	23,776	#
6864	SCHOOL DISTRICT 7 - TWIN BRIDGES	19,430	4,968	17,396	41,794	-	41,794	#
6862	SCHOOL DISTRICT 7 - VICTOR	15,597	3,988	13,964	33,550	-	33,550	#
6965	SCHOOL DISTRICT 73 - SWAN LAKE	384	98	344	826	-	826	#
6970	SCHOOL DISTRICT 74 - ROY	4,153	1,062	3,719	8,934	-	8,934	#
6971	SCHOOL DISTRICT 74 - VAUGHN	11,470	2,933	10,269	24,672	48,122	72,794	#
6381	SCHOOL DISTRICT 75 - AMSTERDAM	4,340	1,110	3,885	9,334	-	9,334	#

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

		Deferred Outflows of Resources as of June 30, 2019						
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Contributions Subsequent to the Measurement Date	
Total	\$ 99,117,831	\$ 25,344,408	\$ 88,740,054	\$ 213,202,293	\$ 192,507,403	\$ 405,709,696		
State as Special Funding Entity	\$ 24,196,182	\$ 6,186,959	\$ 21,662,808	\$ 52,045,949	\$ 191,363,631	\$ 243,409,580		
Employer								
6364	SCHOOL DISTRICT 75 - ARROWHEAD	4,237	1,083	3,793	9,114	-	9,114	#
7028	SCHOOL DISTRICT 78J & 2 - RICHEY	12,429	3,178	11,128	26,735	-	26,735	#
6868	SCHOOL DISTRICT 8 - ARLEE	31,924	8,163	28,582	68,669	-	68,669	#
6870	SCHOOL DISTRICT 8 - ELDER GROVE	10,105	2,584	9,047	21,735	-	21,735	#
6384	SCHOOL DISTRICT 8 - WEST GLACIER	2,378	608	2,129	5,116	-	5,116	#
6869	SCHOOL DISTRICT 8-WHITE SULPHUR SPRINGS	16,118	4,121	14,431	34,670	-	34,670	#
6969	SCHOOL DISTRICT 84 - DENTON	11,019	2,818	9,865	23,702	-	23,702	#
6989	SCHOOL DISTRICT 85 - ULM	4,139	1,058	3,706	8,903	-	8,903	#
6378	SCHOOL DISTRICT 86 & 4 - LAMBERT	16,521	4,224	14,791	35,536	-	35,536	#
6967	SCHOOL DISTRICT 87 - ROCKY BOY	127,294	32,549	113,966	273,809	-	273,809	#
6392	SCHOOL DISTRICT 89 - SMITH VALLEY	6,668	1,705	5,970	14,343	-	14,343	#
6880	SCHOOL DISTRICT 9 & 9 - REED POINT	11,551	2,954	10,342	24,847	-	24,847	#
6871	SCHOOL DISTRICT 9 - BROWNING	256,255	65,524	229,425	551,205	-	551,205	#
6873	SCHOOL DISTRICT 9 - DARBY	31,490	8,052	28,193	67,736	-	67,736	#
6875	SCHOOL DISTRICT 9 - DIXON	13,850	3,541	12,400	29,791	-	29,791	#
6876	SCHOOL DISTRICT 9 - EAST HELENA	45,996	11,761	41,180	98,937	-	98,937	#
6878	SCHOOL DISTRICT 9 - OPHEIM	8,747	2,237	7,831	18,815	1,484	20,299	#
6879	SCHOOL DISTRICT 9 - POPLAR	94,103	24,062	84,250	202,415	-	202,415	#
9921	SCHOOL DISTRICT 9-CRESTON	4,154	1,062	3,719	8,935	47,185	56,120	#
6400	SCHOOL DISTRICT 99 M North Star Schools	19,196	4,908	17,186	41,290	-	41,290	#
9989	SCHOOL DISTRICT NO. 31-STILLWATER COUNTY-NYE	101	26	90	217	1,145	1,362	#
6779	SD 1- West Valley School	20,882	5,340	18,696	44,918	-	44,918	#
6966	SD 75 GREENFIELD	7,518	1,922	6,730	16,170	-	16,170	#
6958	SHIELDS VALLEY	11,063	2,829	9,905	23,797	-	23,797	#
6630	SWEET GRASS COUNTY HIGH SCHOOL	24,412	6,242	21,856	52,511	-	52,511	#
6618	BOARD OF CRIME CONTROL	9	2	8	20	-	20	#
6642	BOARD OF PUBLIC EDUCATION	2,906	743	2,602	6,251	-	6,251	#
6643	COMM OF HIGHER EDUCATION	137,726	35,217	123,306	296,249	-	296,249	#
6530	COMM OF POLITICAL PRACTICES	20,915	5,348	18,725	44,987	-	44,987	#
6443	CONSUMER COUNSEL	17,950	4,590	16,070	38,610	-	38,610	#
6762	DEPARTMENT OF ADMINISTRATION	1,717,314	439,117	1,537,509	3,693,940	-	3,693,940	#
6780	DEPARTMENT OF AGRICULTURE	239,959	61,358	214,835	516,152	-	516,152	#
6825	DEPARTMENT OF COMMERCE	621,007	158,791	555,987	1,335,785	-	1,335,785	#
6802	DEPARTMENT OF CORRECTIONS	1,460,756	373,515	1,307,813	3,142,083	-	3,142,083	#
6667	DEPARTMENT OF FISH, WILDLIFE & PARKS	1,712,636	437,921	1,533,320	3,683,877	-	3,683,877	#
6620	DEPARTMENT OF JUSTICE	1,422,398	363,707	1,273,471	3,059,575	-	3,059,575	#
6838	DEPARTMENT OF LABOR & INDUSTRY	1,978,217	505,830	1,771,094	4,255,141	-	4,255,141	#
6712	DEPARTMENT OF LIVESTOCK	203,213	51,962	181,936	437,111	-	437,111	#
6850	DEPARTMENT OF MILITARY AFFAIRS	505,435	129,240	452,516	1,087,191	-	1,087,191	#
7685	DEPARTMENT OF REVENUE	1,449,673	370,681	1,297,890	3,118,245	-	3,118,245	#

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

		Deferred Outflows of Resources as of June 30, 2019						
		Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Employer Contributions Subsequent to the Measurement Date
Total		\$ 99,117,831	\$ 25,344,408	\$ 88,740,054	\$ 213,202,293	\$ 192,507,403	\$ 405,709,696	
State as Special Funding Entity		\$ 24,196,182	\$ 6,186,959	\$ 21,662,808	\$ 52,045,949	\$ 191,363,631	\$ 243,409,580	
Employer								
6689	DEPARTMENT OF TRANSPORTATION	6,317,448	1,615,370	5,656,002	13,588,820	-	13,588,820	#
6678	DEPT OF ENVIRONMENTAL QUALITY	1,214,534	310,556	1,087,371	2,612,461	-	2,612,461	#
6721	DEPT OF NATURAL RESOURCES & CONSERVATION	1,667,521	426,385	1,492,929	3,586,834	-	3,586,834	#
6872	DEPT OF PUBLIC HEALTH & HUMAN SERVICES	6,958,031	1,779,167	6,229,515	14,966,714	-	14,966,714	#
6514	GOVERNORS OFFICE	199,105	50,911	178,258	428,274	-	428,274	#
6439	LEGISLATIVE COUNCIL	553,034	141,411	495,130	1,189,574	-	1,189,574	#
6652	MONTANA ARTS COUNCIL	25,919	6,627	23,205	55,752	-	55,752	#
6655	MONTANA HISTORICAL SOCIETY	138,688	35,463	124,168	298,319	-	298,319	#
6764	MONTANA STATE FUND	1,133,897	289,937	1,015,176	2,439,010	-	2,439,010	#
6653	MONTANA STATE LIBRARY	79,703	20,380	71,358	171,442	-	171,442	#
6769	OFFICE OF PUBLIC DEFENDER	893,862	228,560	800,274	1,922,696	-	1,922,696	#
6623	PUBLIC SERVICE COMMISSION	116,229	29,720	104,060	250,009	-	250,009	#
6651	SCHOOL FOR THE DEAF & BLIND	109,034	27,880	97,618	234,532	-	234,532	#
6529	SECRETARY OF STATE	116,230	29,720	104,060	250,010	-	250,010	#
6552	STATE AUDITOR'S OFFICE	215,541	55,114	192,973	463,628	-	463,628	#
6457	SUPREME COURT	943,431	241,235	844,652	2,029,319	-	2,029,319	#
6563	SUPT OF PUBLIC INSTRUCTION	343,320	87,787	307,374	738,482	-	738,482	#
6766	TEACHERS' RETIREMENT SYSTEM	69,114	17,672	61,878	148,664	-	148,664	#
6567	GREAT FALLS COLLEGE MSU	114,981	29,401	102,942	247,323	-	247,323	#
6647	MONTANA STATE UNIVERSITY - BILLINGS	474,573	121,348	424,885	1,020,806	-	1,020,806	#
6645	MONTANA STATE UNIVERSITY - BOZEMAN	2,591,452	662,634	2,320,123	5,574,208	-	5,574,208	#
6648	MONTANA STATE UNIVERSITY - NORTHERN	139,869	35,765	125,225	300,859	-	300,859	#
6644	UNIVERSITY OF MONTANA	2,889,769	738,913	2,587,206	6,215,888	-	6,215,888	#
6426	LIBERTY CO CEMETERY DIST	-	-	-	-	-	-	#
6374	SCHOOL DISTRICT 64 - MOUNTAIN VIEW	-	-	-	-	-	-	#
7683	FLATHEAD JOINT BOARD OF CONTROL	-	-	-	-	-	-	#
6370	TWIN BRIDGES PUBLIC LIBRARY	-	-	-	-	-	-	#
6731	PONDERA COUNTY COUNCIL ON	-	-	-	-	-	-	#
6351	HELENA BUSINESS IMPROVEMENT	-	-	-	-	-	-	#
6431	CME/FLATEHEAD INDIAN IRRIG	-	-	-	-	-	-	#
6527	TOWN OF BROWNING	-	-	-	-	-	-	#

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

Deferred Inflows of Resources as of June 30, 2019							
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Inflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	
Total	\$ 98,357,509	\$ -	\$ -	\$ 98,357,509	\$ 192,507,403	\$ 290,864,912	
State as Special Funding Entity	\$ 24,010,576	\$ -	\$ -	\$ 24,010,576	-	\$ 24,010,576	
Employer							
6532 CITY OF BAKER	48,046	-	-	48,046	82,839	130,884	
6533 CITY OF BELGRADE	99,215	-	-	99,215	-	99,215	
6506 CITY OF BELT	6,274	-	-	6,274	18,372	24,646	
6505 CITY OF BIG TIMBER	12,277	-	-	12,277	24,689	36,965	
6508 CITY OF BILLINGS	2,081,619	-	-	2,081,619	3,377,235	5,458,854	
6512 CITY OF BOULDER	18,155	-	-	18,155	53,453	71,608	
6509 CITY OF BOZEMAN	847,821	-	-	847,821	1,302,881	2,150,701	
6519 CITY OF CHINOOK	29,355	-	-	29,355	824	30,179	
6520 CITY OF CHOTEAU	24,634	-	-	24,634	37,146	61,779	
6371 CITY OF COLSTRIP	87,515	-	-	87,515	134,031	221,546	
6522 CITY OF COLUMBIA FALLS	55,939	-	-	55,939	9,628	65,567	
6534 CITY OF COLUMBUS	26,417	-	-	26,417	127,658	154,074	
6523 CITY OF CONRAD	49,809	-	-	49,809	174,449	224,258	
6525 CITY OF CUT BANK	61,103	-	-	61,103	71,333	132,436	
6528 CITY OF DEER LODGE	49,201	-	-	49,201	90,993	140,194	
6531 CITY OF DILLON	41,681	-	-	41,681	99,023	140,704	
6535 CITY OF EAST HELENA	21,901	-	-	21,901	33,562	55,463	
6538 CITY OF FAIRVIEW	23,630	-	-	23,630	80,037	103,667	
6539 CITY OF FORSYTH	36,828	-	-	36,828	83,537	120,366	
6540 CITY OF FORT BENTON	19,910	-	-	19,910	178,839	198,749	
6543 CITY OF GLASGOW	63,768	-	-	63,768	32,285	96,053	
6544 CITY OF GLENDIVE	98,961	-	-	98,961	250,268	349,228	
6545 CITY OF GREAT FALLS	1,086,958	-	-	1,086,958	1,797,548	2,884,507	
6548 CITY OF HAMILTON	84,312	-	-	84,312	224,915	309,228	
6549 CITY OF HARDIN	57,145	-	-	57,145	247,343	304,489	
6547 CITY OF HARLEM	16,313	-	-	16,313	69,551	85,864	
6606 CITY OF HARLOWTON	13,735	-	-	13,735	33,503	47,238	
6550 CITY OF HAVRE	133,559	-	-	133,559	284,147	417,706	
6551 CITY OF HELENA	657,188	-	-	657,188	1,761,957	2,419,145	
6555 CITY OF KALISPELL	342,146	-	-	342,146	767,733	1,109,880	

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
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Deferred Inflows of Resources as of June 30, 2019							
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Inflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	
Total	\$ 98,357,509	\$ -	\$ -	\$ 98,357,509	\$ 192,507,403	\$ 290,864,912	
State as Special Funding Entity	\$ 24,010,576	\$ -	\$ -	\$ 24,010,576	-	\$ 24,010,576	
Employer							
6557 CITY OF LAUREL	142,293	-	-	142,293	406,537	548,830	
6559 CITY OF LEWISTOWN	98,512	-	-	98,512	268,767	367,279	
6560 CITY OF LIBBY	36,659	-	-	36,659	102,202	138,861	
6561 CITY OF LIVINGSTON	158,352	-	-	158,352	362,643	520,996	
6570 CITY OF MALTA	23,663	-	-	23,663	49,386	73,049	
6571 CITY OF MILES CITY	147,159	-	-	147,159	341,880	489,039	
6572 CITY OF MISSOULA	1,059,044	-	-	1,059,044	126,623	1,185,667	
6576 CITY OF PLAINS	15,389	-	-	15,389	15,650	31,039	
6577 CITY OF PLENTYWOOD	22,629	-	-	22,629	81,905	104,535	
6578 CITY OF POLSON	75,220	-	-	75,220	233,386	308,605	
6579 CITY OF POPLAR	11,321	-	-	11,321	45,926	57,247	
6603 CITY OF RED LODGE	34,973	-	-	34,973	72,074	107,047	
6581 CITY OF RONAN	30,185	-	-	30,185	-	30,185	
6582 CITY OF ROUNDUP	21,729	-	-	21,729	41,624	63,353	
6599 CITY OF SCOBEBY	14,462	-	-	14,462	34,505	48,967	
6585 CITY OF SHELBY	37,837	-	-	37,837	175,378	213,215	
6586 CITY OF SIDNEY	114,307	-	-	114,307	262,277	376,584	
6379 CITY OF THREE FORKS	18,773	-	-	18,773	39,856	58,629	
6590 CITY OF TOWNSEND	14,189	-	-	14,189	85,032	99,221	
6574 CITY OF TROY	25,679	-	-	25,679	56,457	82,136	
6592 CITY OF WHITE SULPHUR SPRINGS	9,159	-	-	9,159	30,965	40,124	
6594 CITY OF WHITEFISH	217,181	-	-	217,181	367,214	584,396	
6598 CITY OF WIBAUX	8,887	-	-	8,887	25,834	34,721	
6596 CITY OF WOLF POINT	47,809	-	-	47,809	153,851	201,660	
6399 TOWN OF ALBERTON	1,484	-	-	1,484	-	1,484	
6507 TOWN OF BIG SANDY	5,383	-	-	5,383	-	5,383	
7274 TOWN OF BRIDGER	15,554	-	-	15,554	15,700	31,254	
6511 TOWN OF BROADUS	11,441	-	-	11,441	13,695	25,136	
6513 TOWN OF CASCADE	8,985	-	-	8,985	-	8,985	
6526 TOWN OF CHESTER	14,421	-	-	14,421	56,253	70,674	
6521 TOWN OF CIRCLE	6,966	-	-	6,966	16,955	23,921	
6524 TOWN OF CULBERTSON	9,985	-	-	9,985	89,196	99,181	
6432 TOWN OF DENTON	1,578	-	-	1,578	19,142	20,720	
6558 TOWN OF DRUMMOND	2,231	-	-	2,231	13,847	16,078	
6607 TOWN OF EKALAKA	5,114	-	-	5,114	15,132	20,246	
6536 TOWN OF ENNIS	21,664	-	-	21,664	-	21,664	
6382 TOWN OF EUREKA	18,506	-	-	18,506	35,916	54,421	
6537 TOWN OF FAIRFIELD	4,721	-	-	4,721	12,817	17,538	
6605 TOWN OF FORT PECK	7,304	-	-	7,304	28,781	36,085	

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
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for the year ending June 30**

		Deferred Inflows of Resources as of June 30, 2019					
		Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Inflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources
Total		\$ 98,357,509	\$ -	\$ -	\$ 98,357,509	\$ 192,507,403	\$ 290,864,912
State as Special Funding Entity		\$ 24,010,576	\$ -	\$ -	\$ 24,010,576	-	\$ 24,010,576
Employer							
6410	TOWN OF FROID	2,850	-	-	2,850	11,257	14,106
6542	TOWN OF GERALDINE	2,476	-	-	2,476	9,449	11,926
6546	TOWN OF GRASS RANGE	1,073	-	-	1,073	10,386	11,459
6553	TOWN OF HOT SPRINGS	9,958	-	-	9,958	60,118	70,076
6434	TOWN OF HYSHAM	4,150	-	-	4,150	6,101	10,251
6562	TOWN OF LIMA	3,287	-	-	3,287	7,126	10,413
6601	TOWN OF MANHATTAN	51,749	-	-	51,749	49,590	101,339
6564	TOWN OF MEDICINE LAKE	4,652	-	-	4,652	10,379	15,031
6554	TOWN OF MELSTONE	2,445	-	-	2,445	5,616	8,060
6390	TOWN OF MOORE	1,239	-	-	1,239	3,847	5,086
6556	TOWN OF NASHUA	3,397	-	-	3,397	34,219	37,616
6575	TOWN OF PHILIPSBURG	18,664	-	-	18,664	27,444	46,108
6573	TOWN OF RICHEY	3,820	-	-	3,820	6,663	10,482
6583	TOWN OF RYEGATE	2,589	-	-	2,589	5,456	8,044
6353	TOWN OF SACO	7,074	-	-	7,074	33,123	40,197
6584	TOWN OF SHERIDAN	9,907	-	-	9,907	-	9,907
6366	TOWN OF ST IGNATIUS	9,749	-	-	9,749	21,993	31,742
6587	TOWN OF STANFORD	3,593	-	-	3,593	7,231	10,824
6604	TOWN OF STEVENSVILLE	27,594	-	-	27,594	45,166	72,760
6588	TOWN OF SUNBURST	7,043	-	-	7,043	7,039	14,082
6589	TOWN OF SUPERIOR	8,943	-	-	8,943	47,321	56,264
6580	TOWN OF TERRY	9,396	-	-	9,396	26,151	35,547
6597	TOWN OF THOMPSON FALLS	13,923	-	-	13,923	55,355	69,279
6600	TOWN OF TWIN BRIDGES	8,912	-	-	8,912	15,033	23,944
6591	TOWN OF VALIER	8,504	-	-	8,504	24,512	33,015
6408	TOWN OF WEST YELLOWSTONE	71,906	-	-	71,906	107,046	178,952
6356	TOWN OF WESTBY	3,348	-	-	3,348	3,040	6,388
6595	TOWN OF WINNETT	3,340	-	-	3,340	9,408	12,748
6458	ANACONDA-DEER LODGE COUNTY	208,556	-	-	208,556	553,563	762,119
6510	BUTTE SILVER BOW	1,051,026	-	-	1,051,026	2,189,136	3,240,161
6444	BEAVERHEAD COUNTY	144,574	-	-	144,574	317,253	461,827
6445	BIG HORN COUNTY	265,297	-	-	265,297	828,243	1,093,540
6446	BLAINE COUNTY	147,846	-	-	147,846	381,482	529,329
6447	BROADWATER COUNTY	95,307	-	-	95,307	251,321	346,629
6448	CARBON COUNTY	178,437	-	-	178,437	267,743	446,180
6449	CARTER COUNTY	60,251	-	-	60,251	72,711	132,962
6450	CASCADE COUNTY	791,958	-	-	791,958	2,407,626	3,199,584
6451	CHOUTEAU COUNTY	115,720	-	-	115,720	292,395	408,115

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

		Deferred Inflows of Resources as of June 30, 2019					
		Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Inflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources
Total		\$ 98,357,509	\$ -	\$ -	\$ 98,357,509	\$ 192,507,403	\$ 290,864,912
State as Special Funding Entity		\$ 24,010,576	\$ -	\$ -	\$ 24,010,576	-	\$ 24,010,576
Employer							
6452	CUSTER COUNTY	135,045	-	-	135,045	215,587	350,632
6453	DANIELS COUNTY	63,467	-	-	63,467	104,753	168,220
6456	DAWSON COUNTY	219,498	-	-	219,498	485,979	705,478
6459	FALLON COUNTY	193,247	-	-	193,247	755,929	949,176
6460	FERGUS COUNTY	157,009	-	-	157,009	323,864	480,873
6461	FLATHEAD COUNTY	1,117,549	-	-	1,117,549	3,009,200	4,126,749
6462	GALLATIN COUNTY	982,535	-	-	982,535	1,107,175	2,089,710
6463	GARFIELD COUNTY	75,688	-	-	75,688	70,196	145,883
6464	GLACIER COUNTY	182,391	-	-	182,391	727,884	910,276
6465	GOLDEN VALLEY COUNTY	15,920	-	-	15,920	9,766	25,686
6466	GRANITE COUNTY	78,500	-	-	78,500	141,161	219,661
6467	HILL COUNTY	176,863	-	-	176,863	453,557	630,420
6468	JEFFERSON COUNTY	203,238	-	-	203,238	455,429	658,667
6469	JUDITH BASIN COUNTY	63,470	-	-	63,470	98,464	161,933
6470	LAKE COUNTY	338,282	-	-	338,282	510,641	848,923
6471	LEWIS & CLARK COUNTY	889,783	-	-	889,783	1,302,785	2,192,568
6472	LIBERTY COUNTY	75,031	-	-	75,031	154,201	229,232
6473	LINCOLN COUNTY	223,169	-	-	223,169	720,905	944,075
6474	MADISON COUNTY	393,381	-	-	393,381	460,822	854,203
6475	MCCONE COUNTY	72,041	-	-	72,041	168,991	241,031
6476	MEAGHER COUNTY	56,833	-	-	56,833	172,664	229,497
6477	MINERAL COUNTY	89,441	-	-	89,441	188,399	277,840
6478	MISSOULA COUNTY	2,005,322	-	-	2,005,322	3,173,141	5,178,463
6479	MUSSELSHELL COUNTY	77,502	-	-	77,502	238,169	315,672
6480	PARK COUNTY	167,532	-	-	167,532	230,848	398,380
6481	PETROLEUM COUNTY	12,083	-	-	12,083	13,141	25,224
6482	PHILLIPS COUNTY	99,870	-	-	99,870	278,537	378,407
6483	PONDERA COUNTY	95,542	-	-	95,542	147,742	243,285
6485	POWDER RIVER COUNTY	177,905	-	-	177,905	599,885	777,791
6484	POWELL COUNTY	80,594	-	-	80,594	259,443	340,037
6486	PRAIRIE COUNTY	41,348	-	-	41,348	74,201	115,549
6487	RAVALLI COUNTY	360,955	-	-	360,955	575,297	936,252
6488	RICHLAND COUNTY	350,090	-	-	350,090	1,192,568	1,542,658
6489	ROOSEVELT COUNTY	222,399	-	-	222,399	609,481	831,880
6490	ROSEBUD COUNTY	166,986	-	-	166,986	468,255	635,241
6491	SANDERS COUNTY	166,964	-	-	166,964	423,012	589,976
6492	SHERIDAN COUNTY	158,971	-	-	158,971	412,513	571,484
6494	STILLWATER COUNTY	179,572	-	-	179,572	249,211	428,783

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

		Deferred Inflows of Resources as of June 30, 2019					
		Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Inflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources
Total	\$	98,357,509	-	-	98,357,509	192,507,403	290,864,912
State as Special Funding Entity	\$	24,010,576	-	-	24,010,576	-	24,010,576
Employer							
6495	SWEET GRASS COUNTY	85,766	-	-	85,766	963,630	1,049,396
6496	TETON COUNTY	119,837	-	-	119,837	467,239	587,077
6497	TOOLE COUNTY	274,198	-	-	274,198	820,981	1,095,179
6498	TREASURE COUNTY	27,947	-	-	27,947	83,297	111,244
6499	VALLEY COUNTY	173,773	-	-	173,773	268,732	442,504
6500	WHEATLAND COUNTY	42,376	-	-	42,376	73,545	115,921
6501	WIBAUX COUNTY	72,972	-	-	72,972	102,923	175,895
6502	YELLOWSTONE COUNTY	887,301	-	-	887,301	2,041,399	2,928,700
6435	ARLEE-LAKE COUNTY WATER & SEWER DISTRICT	901	-	-	901	1,730	2,631
6720	BEAR PAW COOPERATIVE	2,141	-	-	2,141	4,487	6,628
6725	BERT MOONEY AIRPORT AUTHORITY	19,496	-	-	19,496	63,120	82,615
6740	BIG COUNTRY EDUCATIONAL COOP	1,879	-	-	1,879	2,111	3,990
6709	BIG FORK CO WATER & SEWER	19,195	-	-	19,195	9,696	28,891
7689	BIG HORN COUNTY CEMETERY DISTRICT #1	3,437	-	-	3,437	7,512	10,949
6348	BIG SKY CO WATER & SEWER DIST #363	13,490	-	-	13,490	8,517	22,008
6739	BIG SKY ECONOMIC DEVELOPMENT AUTH	38,834	-	-	38,834	29,211	68,045
6347	BIG SKY FIRE DEPARTMENT	222	-	-	222	12,305	12,527
6741	BIG SKY SPECIAL EDUCATION COOP	2,681	-	-	2,681	274	2,956
6697	BILLINGS HOUSING AUTHORITY	72,449	-	-	72,449	173,704	246,154
7699	BITTERROOT PUBLIC LIBRARY	13,046	-	-	13,046	-	13,046
6634	BITTERROOT CONSERVATION DISTRICT	3,191	-	-	3,191	7,950	11,141
6350	BITTERROOT VALLEY SEC	850	-	-	850	41,156	42,006
6421	BUFFALO RAPIDS IRRIGATION PROJECT 1	6,969	-	-	6,969	43,306	50,275
6422	BUFFALO RAPIDS IRRIGATION PROJECT 2	14,540	-	-	14,540	26,519	41,059
6727	CASCADE CONSERVATION DISTRICT	4,201	-	-	4,201	21,025	25,225
6662	CENTER FOR MENTAL HEALTH	11,761	-	-	11,761	251,613	263,374
6703	CENTRAL MONTANA LEARNING RESOURCE CTR	3,023	-	-	3,023	7,733	10,755
6719	CENTRAL VALLEY FIRE DISTRICT	2,163	-	-	2,163	5,436	7,599
6650	CHOUTEAU COUNTY CONSERVATION DIST	931	-	-	931	2,176	3,107
6433	CORVALLIS COUNTY SEWER DISTRICT	2,278	-	-	2,278	5,201	7,480
6707	Crown Hill	2,454	-	-	2,454	7,782	10,236
6394	DALY DITCHES IRRIGATION DISTRICT	2,476	-	-	2,476	-	2,476
6677	DAWSON COMMUNITY COLLEGE	74,998	-	-	74,998	-	74,998
6686	DEER LODGE COUNTY HEAD START PROGRAM	28,863	-	-	28,863	28,805	57,668
8514	Drummond School and Community Library District	1,066	-	-	1,066	-	1,066
6389	DRY PRAIRIE RURAL WATER	45,251	-	-	45,251	12,505	57,756
8715	DRY REDWATER REGIONAL WATER AUTHORITY	4,438	-	-	4,438	-	4,438
6705	EASTERN YELLOWSTONE COUNTY SEC	1,231	-	-	1,231	3,639	4,870

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
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for the year ending June 30**

		Deferred Inflows of Resources as of June 30, 2019					
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Inflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	
Total	\$ 98,357,509	\$ -	\$ -	\$ 98,357,509	\$ 192,507,403	\$ 290,864,912	
State as Special Funding Entity	\$ 24,010,576	\$ -	\$ -	\$ 24,010,576	-	\$ 24,010,576	
Employer							
6744 FALLON MEDICAL COMPLEX	3,920	-	-	3,920	191,159	195,079	
6750 FERGUS COUNTY CONSERVATION DIST	1,916	-	-	1,916	3,258	5,174	
6716 FLATHEAD CONSERVATION DISTRICT	3,293	-	-	3,293	30,981	34,274	
6423 FLATHEAD EMERGENCY COMM CENTER	87,351	-	-	87,351	228,640	315,991	
6708 FLATHEAD MUNICIPAL AIRPORT AUTHORITY	76,122	-	-	76,122	23,383	99,506	
6699 FLATHEAD SPECIAL EDUC COOP	-	-	-	-	3,604	3,604	
6676 FLATHEAD VALLEY COMMUNITY COLLEGE	268,298	-	-	268,298	1,251,425	1,519,724	
6638 FORT SHAW IRRIGATION DIST	5,855	-	-	5,855	27,081	32,936	
6414 FRENCHTOWN RURAL FIRE DISTRICT	2,316	-	-	2,316	6,193	8,509	
6682 GALLATIN AIRPORT AUTHORITY	114,121	-	-	114,121	214,363	328,484	
6736 GALLATIN CONSERVATION DISTRICT	4,030	-	-	4,030	-	4,030	
6702 GALLATIN-MADISON SEC	2,428	-	-	2,428	12,717	15,145	
6718 GARDINER - PARK COUNTY WATER DIST	7,774	-	-	7,774	60,374	68,148	
6691 GLASGOW IRRIGATION DISTRICT	6,715	-	-	6,715	16,348	23,064	
7276 GRANITE CO HOSPITAL & NURSING HOME	65,098	-	-	65,098	232,673	297,771	
6373 GRANITE CONSERVATION DISTRICT	1,250	-	-	1,250	5,167	6,417	
6717 GREAT DIVIDE EDUCATION SERVICES	2,871	-	-	2,871	14,508	17,380	
6660 GREAT FALLS INT AIRPORT	36,560	-	-	36,560	84,392	120,953	
6641 GREENFIELDS IRRIGATION DIST	59,290	-	-	59,290	50,140	109,429	
6417 HEBGEN BASIN RURAL FD	2,292	-	-	2,292	5,991	8,283	
6663 HELENA HOUSING AUTHORITY	47,938	-	-	47,938	54,874	102,813	
6632 HELENA REGIONAL AIRPORT AUTH	61,281	-	-	61,281	53,292	114,573	
6685 HELENA VALLEY IRRIGATION DIST	13,462	-	-	13,462	10,343	23,805	
6664 HILL CO PUBLIC CEMETERY DIST	2,468	-	-	2,468	42,213	44,680	
6377 HINSDALE WATER & SEWER DISTRICT	1,127	-	-	1,127	5,293	6,420	
6631 HOUSING AUTHORITY OF ANACONDA	21,696	-	-	21,696	54,378	76,074	
6637 HOUSING AUTHORITY OF BUTTE	46,925	-	-	46,925	113,814	160,739	
6640 HOUSING AUTHORITY OF GLASGOW	9,691	-	-	9,691	15,412	25,103	
6746 HUMAN RESOURCES COUNCIL DIST XI	78,102	-	-	78,102	124,280	202,382	
6635 HUMAN RESOURCES COUNCIL DIST XII	143,864	-	-	143,864	117,514	261,378	
6425 HYALITE RFD	-	-	-	-	4,507	4,507	
6722 JUDITH BASIN CONSERVATION DIST	1,281	-	-	1,281	2,383	3,665	
6738 LAKESIDE CO WATER & SEWER	16,114	-	-	16,114	30,774	46,888	
6420 LAKEVIEW CEMETERY DISTRICT	2,239	-	-	2,239	31,726	33,965	
6357 LARCHMONT GOLF COURSE	10,739	-	-	10,739	62,192	72,932	
6358 LEWIS & CLARK CONSERVATION DIST	3,050	-	-	3,050	6,397	9,446	
6694 LEWIS & CLARK LIBRARY	85,573	-	-	85,573	-	85,573	
6372 LIBERTY CO CONSERVATION DISTRICT	910	-	-	910	2,451	3,361	

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

		Deferred Inflows of Resources as of June 30, 2019					
		Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Inflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources
Total		\$ 98,357,509	\$ -	\$ -	\$ 98,357,509	\$ 192,507,403	\$ 290,864,912
State as Special Funding Entity		\$ 24,010,576	\$ -	\$ -	\$ 24,010,576	-	\$ 24,010,576
Employer							
6397	LINCOLN CONSERVATION DISTRICT	1,581	-	-	1,581	3,546	5,127
6729	LINCOLN COUNTY RURAL FIRE DIST	7,169	-	-	7,169	6,811	13,979
6730	LOCKWOOD RURAL FIRE DIST 8	2,133	-	-	2,133	16,068	18,201
6391	LOCKWOOD WATER & SEWER DISTRICT	15,228	-	-	15,228	26,878	42,106
6430	MADISON CONSERVATION DISTRICT	3,585	-	-	3,585	16,564	20,149
6355	MALTA CEMETERY DISTRICT	2,457	-	-	2,457	5,071	7,528
6672	MALTA IRRIGATION DISTRICT	22,908	-	-	22,908	55,871	78,779
9111	Meagher County Conservation District	1,943	-	-	1,943	-	1,943
6396	MILES CITY HOUSING AUTHORITY	295	-	-	295	-	295
6671	MILES COMMUNITY COLLEGE	65,242	-	-	65,242	179,336	244,578
6419	MILK RIVER JBC	4,696	-	-	4,696	9,664	14,359
6706	MISSOULA AREA SEC	3,826	-	-	3,826	2,829	6,654
6700	MISSOULA COUNTY AIRPORT	151,286	-	-	151,286	7,351	158,638
6661	MISSOULA RURAL FIRE DISTRICT	26,576	-	-	26,576	222,674	249,250
6749	NO MONTANA JOINT REFUSE DISPOSAL DIST	23,389	-	-	23,389	58,899	82,288
6714	NORTH CENTRAL LEARNING SEC	1,789	-	-	1,789	3,929	5,717
6424	NORTH LAKE CO PUBLIC LIBRARY DIST	8,286	-	-	8,286	57,870	66,156
6398	NORTH VALLEY PUBLIC LIBRARY	9,864	-	-	9,864	12,853	22,717
6411	NORTHWEST MT EDUC COOP	1,426	-	-	1,426	7,756	9,182
6393	PABLO-LAKE COUNTY WATER & SEWER	11,936	-	-	11,936	12,706	24,642
6386	PARK CO RURAL FIRE DISTRICT 1	6,530	-	-	6,530	10,755	17,285
6407	PARK COUNTY SEC	2,285	-	-	2,285	7,742	10,028
6383	PETROLEUM CO CONSERVATION DIST	5,223	-	-	5,223	14,766	19,989
6404	PHILLIPS CONSERVATION DISTRICT	362	-	-	362	-	362
6674	PONDERA CO CANAL & RESERVOIR	30,627	-	-	30,627	46,148	76,775
6723	PONDERA COUNTY CEMETERY DIST 2	2,432	-	-	2,432	5,581	8,013
9854	PONDERA REGIONAL PORT AUTHORITY	1,716	-	-	1,716	-	1,716
6733	PORT OF MONTANA - PORT AUTHORITY	14,917	-	-	14,917	10,823	25,740
6679	PRAIRIE COUNTY HOSPITAL DISTRICT	57,901	-	-	57,901	-	57,901
6737	PRAIRIE VIEW SPECIAL SERVICES COOP	-	-	-	-	0	0
7277	PRICKLY PEAR SPECIAL SVCS COOP	1,943	-	-	1,943	5,561	7,504
6415	RAE WATER AND SEWER DISTRICT	14,605	-	-	14,605	-	14,605
7688	RED LODGE RURAL FIRE DISTRICT 7	18,748	-	-	18,748	-	18,748
6673	RICHLAND CO HOUSING AUTHORITY	24,217	-	-	24,217	44,837	69,054
9214	Riverside County Water and Sewer District No. 310	2,007	-	-	2,007	-	2,007
7682	RONAN LIBRARY DISTRICT	6,410	-	-	6,410	27,347	33,757
6352	ROUNDUP COMMUNITY LIBRARY	717	-	-	717	2,586	3,303
6711	SANDERS SPEC ED COOP	2,244	-	-	2,244	5,523	7,766

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
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for the year ending June 30

		Deferred Inflows of Resources as of June 30, 2019					
		Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Inflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources
Total	\$	98,357,509	\$ -	\$ -	\$ 98,357,509	\$ 192,507,403	\$ 290,864,912
State as Special Funding Entity	\$	24,010,576	\$ -	\$ -	\$ 24,010,576	-	\$ 24,010,576
Employer							
6388	SEELEY LAKE MISSOULA CO WATER DISTRICT	6,636	-	-	6,636	15,739	22,375
7694	SEELEY LAKE RURAL FIRE DISTRICT	2,115	-	-	2,115	2,827	4,942
6413	SHERIDAN DANIELS SEC	-	-	-	-	0	0
6735	SIDNEY RICHLAND AIRPORT AUTHORITY	7,626	-	-	7,626	1,524	9,150
9213	SOMERS COUNTY WATER & SEWER DISTRICT	238	-	-	238	-	238
6734	TETON COUNTY CONSERVATION DIST	761	-	-	761	2,683	3,444
6429	THOMPSON FALLS PUBLIC LIBRARY	2,042	-	-	2,042	4,876	6,918
6344	UPPER MUSSEL SHELL CONSERVATION DIST	873	-	-	873	1,219	2,093
6345	URBAN TRANS DIST/DAWSON CO	8,293	-	-	8,293	24,766	33,059
6387	VALLEY COUNTY CONSERVATION DISTRICT	1,299	-	-	1,299	1,962	3,261
6726	VICTOR WATER & SEWER	2,165	-	-	2,165	3,809	5,974
6669	WHITEFISH HOUSING AUTHORITY	3,897	-	-	3,897	36,667	40,564
6361	YELLOWSTONE CITY-COUNTY HEALTH DEPT	820,992	-	-	820,992	1,146,057	1,967,049
6698	YELLOWSTONE WEST CARBON SEC	3,989	-	-	3,989	5,475	9,464
6977	77SCHOOL DISTRICT 19 - COLSTRIP	74,940	-	-	74,940	190,308	265,248
6608	BEAVERHEAD COUNTY HIGH SCHOOL	37,150	-	-	37,150	26,679	63,829
6354	BIG SKY SCHOOL DISTRICT #72	32,467	-	-	32,467	160,197	192,664
6760	GREAT FALLS PUBLIC SCHOOLS	516,983	-	-	516,983	1,423,664	1,940,647
6910	HAVRE PUBLIC SCHOOLS	133,579	-	-	133,579	363,557	497,136
6625	JEFFERSON COUNTY HIGH SCHOOL	13,717	-	-	13,717	20,844	34,561
6624	JORDAN PUBLIC SCHOOLS	10,338	-	-	10,338	19,305	29,643
6375	JUDITH GAP SCHOOL	5,253	-	-	5,253	-	5,253
6944	LAVINA K-12	7,901	-	-	7,901	14,121	22,022
7692	OVANDO ELEMENTARY SCHOOL DISTRICT 11	493	-	-	493	752	1,245
6628	POWDER RIVER COUNTY HIGH SCHOOL	18,509	-	-	18,509	24,642	43,150
6629	POWELL COUNTY HIGH SCHOOL	9,971	-	-	9,971	28,633	38,605
6781	SCHOOL DISTRICT 1 & 7 - HYSHAM	3,652	-	-	3,652	40,919	44,571
6861	SCHOOL DISTRICT 1 & 7 - TOWNSEND	33,243	-	-	33,243	52,444	85,687
6751	SCHOOL DISTRICT 1 - BIG TIMBER	6,139	-	-	6,139	70,524	76,663
6752	SCHOOL DISTRICT 1 - BUTTE	233,102	-	-	233,102	652,022	885,124
6753	SCHOOL DISTRICT 1 - CHOTEAU	23,529	-	-	23,529	21,214	44,743
6754	SCHOOL DISTRICT 1 - CIRCLE	16,577	-	-	16,577	54,638	71,216
6755	SCHOOL DISTRICT 1 - CLANCY	15,226	-	-	15,226	4,602	19,828
6756	SCHOOL DISTRICT 1 - CORVALLIS	61,601	-	-	61,601	60,279	121,880
6757	SCHOOL DISTRICT 1 - DEER LODGE	25,754	-	-	25,754	145,997	171,751
6342	SCHOOL DISTRICT 1 - FORT BENTON	23,544	-	-	23,544	121,599	145,143
6758	SCHOOL DISTRICT 1 - GLASGOW	56,762	-	-	56,762	141,015	197,777
6759	SCHOOL DISTRICT 1 - GLENDIVE	65,653	-	-	65,653	161,709	227,361
6778	SCHOOL DISTRICT 1 - HEART BUTTE	21,154	-	-	21,154	86,215	107,369
6761	SCHOOL DISTRICT 1 - HELENA	356,163	-	-	356,163	936,976	1,293,139

Employer and Non-Employer Proportionate Share Allocations
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		Deferred Inflows of Resources as of June 30, 2019					
		Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Invest- ment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Inflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources
Total		\$ 98,357,509	\$ -	\$ -	\$ 98,357,509	\$ 192,507,403	\$ 290,864,912
State as Special Funding Entity		\$ 24,010,576	\$ -	\$ -	\$ 24,010,576	-	\$ 24,010,576
Employer							
6771	SCHOOL DISTRICT 1 - LEWISTOWN	97,380	-	-	97,380	333,618	430,998
6772	SCHOOL DISTRICT 1 - MILES CITY	70,830	-	-	70,830	148,754	219,584
6773	SCHOOL DISTRICT 1 - MISSOULA	523,778	-	-	523,778	1,405,144	1,928,922
6775	SCHOOL DISTRICT 1 - PHILIPSBURG	12,560	-	-	12,560	46,733	59,293
6774	SCHOOL DISTRICT 1 - PLAINS	21,689	-	-	21,689	28,362	50,051
6776	SCHOOL DISTRICT 1 - RED LODGE	28,167	-	-	28,167	61,535	89,702
6777	SCHOOL DISTRICT 1 - SCOBAY	11,289	-	-	11,289	21,533	32,822
6983	SCHOOL DISTRICT 1 - TROY	27,742	-	-	27,742	40,148	67,890
6883	SCHOOL DISTRICT 10 - ANACONDA	45,874	-	-	45,874	195,726	241,601
6995	SCHOOL DISTRICT 10 - CAYUSE	10,679	-	-	10,679	33,450	44,129
6884	SCHOOL DISTRICT 10 - CHINOOK	28,442	-	-	28,442	40,582	69,024
6885	SCHOOL DISTRICT 10 - CONRAD	31,387	-	-	31,387	139,974	171,361
6886	SCHOOL DISTRICT 10 - DILLON	25,498	-	-	25,498	36,212	61,710
6887	SCHOOL DISTRICT 10 - NOXON	11,410	-	-	11,410	39,696	51,106
6363	SCHOOL DISTRICT 104 - SPRING CREEK	329	-	-	329	508	837
6982	SCHOOL DISTRICT 11 & 2 - DRUMMOND	12,432	-	-	12,432	-	12,432
6362	SCHOOL DISTRICT 11 - BRORSON	1,572	-	-	1,572	-	1,572
6889	SCHOOL DISTRICT 11 - POTOMAC	6,217	-	-	6,217	9,469	15,686
6412	SCHOOL DISTRICT 11 - WISE RIVER	554	-	-	554	3,539	4,093
7026	SCHOOL DISTRICT 115 - WINIFRED	11,507	-	-	11,507	1,474	12,982
6891	SCHOOL DISTRICT 12 - BAKER	38,608	-	-	38,608	135,860	174,469
6893	SCHOOL DISTRICT 12 - HARLEM	48,067	-	-	48,067	117,375	165,442
6406	SCHOOL DISTRICT 12 - HAVRE	1,247	-	-	1,247	4,351	5,598
6890	SCHOOL DISTRICT 12 - LIMA	5,864	-	-	5,864	14,420	20,284
6895	SCHOOL DISTRICT 12 - ROSEBUD	8,118	-	-	8,118	12,151	20,269
6896	SCHOOL DISTRICT 12 - SACO	10,401	-	-	10,401	23,731	34,132
6897	SCHOOL DISTRICT 12 - STANFORD	13,332	-	-	13,332	18,106	31,438
6340	SCHOOL DISTRICT 12 12 - MOLT	249	-	-	249	736	986
6892	SCHOOL DISTRICT 13 - BOX ELDER	58,102	-	-	58,102	94,204	152,307
6901	SCHOOL DISTRICT 13 - EUREKA	33,479	-	-	33,479	190,143	223,622
6349	SCHOOL DISTRICT 13 - FISHTAIL	1,991	-	-	1,991	-	1,991
6894	SCHOOL DISTRICT 13 - LONE ROCK	10,914	-	-	10,914	40,750	51,664
6903	SCHOOL DISTRICT 13 - NASHUA	8,400	-	-	8,400	75,479	83,879
6898	SCHOOL DISTRICT 14 - BONNER	16,008	-	-	16,008	8,646	24,654
7273	SCHOOL DISTRICT 14 - FORTINE	4,433	-	-	4,433	16,317	20,750
6900	SCHOOL DISTRICT 14 - HOT SPRINGS	15,825	-	-	15,825	20,835	36,660
6906	SCHOOL DISTRICT 14 - MALTA	25,994	-	-	25,994	101,607	127,601
6992	SCHOOL DISTRICT 14 - SHELBY	38,299	-	-	38,299	97,067	135,366
6881	SCHOOL DISTRICT 15 HELENA FLATS- KALISPELL	7,932	-	-	7,932	18,448	26,380
6904	SCHOOL DISTRICT 15 & 17 - WILLOW CREEK	7,324	-	-	7,324	-	7,324

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		Deferred Inflows of Resources as of June 30, 2019					
		Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Inflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources
Total		\$ 98,357,509	\$ -	\$ -	\$ 98,357,509	\$ 192,507,403	\$ 290,864,912
State as Special Funding Entity		\$ 24,010,576	\$ -	\$ -	\$ 24,010,576	-	\$ 24,010,576
Employer							
6905	SCHOOL DISTRICT 15 & 6 - FLO-CARLTON	33,096	-	-	33,096	89,394	122,490
6907	SCHOOL DISTRICT 15 - CUSTER	6,717	-	-	6,717	10,244	16,961
6908	SCHOOL DISTRICT 15 - CUT BANK	62,464	-	-	62,464	166,406	228,870
6909	SCHOOL DISTRICT 15 - EKALAKA	11,904	-	-	11,904	36,578	48,481
6973	SCHOOL DISTRICT 159 - WINNETT	12,046	-	-	12,046	25,968	38,014
6882	SCHOOL DISTRICT 16 - HARLOWTON	17,179	-	-	17,179	83,432	100,611
6911	SCHOOL DISTRICT 17 - CULBERTSON	22,610	-	-	22,610	55,827	78,437
6365	SCHOOL DISTRICT 17 - MORIN	5,079	-	-	5,079	5,917	10,997
6912	SCHOOL DISTRICT 17 H - HARDIN	138,415	-	-	138,415	370,513	508,928
6913	SCHOOL DISTRICT 18 - VALIER	15,699	-	-	15,699	28,845	44,544
6380	SCHOOL DISTRICT 18 - WOODMAN	3,103	-	-	3,103	-	3,103
6787	SCHOOL DISTRICT 2 - BRIDGER	17,601	-	-	17,601	66,724	84,325
6784	SCHOOL DISTRICT 2 & 11 - BIG SANDY	16,238	-	-	16,238	107,739	123,978
6979	SCHOOL DISTRICT 2 & 3 - PRYOR	23,463	-	-	23,463	14,473	37,937
6785	SCHOOL DISTRICT 2 - ALBERTON	13,419	-	-	13,419	41,393	54,812
6782	SCHOOL DISTRICT 2 - ALDER	1,675	-	-	1,675	3,997	5,672
6786	SCHOOL DISTRICT 2 - BILLINGS	816,137	-	-	816,137	1,540,328	2,356,466
6796	SCHOOL DISTRICT 2 - DEER PARK	5,159	-	-	5,159	7,193	12,352
6789	SCHOOL DISTRICT 2 - DODSON	8,256	-	-	8,256	12,484	20,740
7059	SCHOOL DISTRICT 2 - DUPUYER	1,264	-	-	1,264	13	1,277
6783	SCHOOL DISTRICT 2 - FRAZER	19,377	-	-	19,377	-	19,377
6794	SCHOOL DISTRICT 2 - STEVENSVILLE	51,013	-	-	51,013	97,683	148,696
6792	SCHOOL DISTRICT 2 - SUNBURST	13,540	-	-	13,540	50,162	63,702
6793	SCHOOL DISTRICT 2 - THOMPSON FALLS	25,218	-	-	25,218	60,915	86,133
7063	SCHOOL DISTRICT 2-27 - LODGE GRASS	55,979	-	-	55,979	26,767	82,746
6915	SCHOOL DISTRICT 20 - GARRISON	1,022	-	-	1,022	-	1,022
6369	SCHOOL DISTRICT 20 - KILA	9,691	-	-	9,691	15,092	24,783
6916	SCHOOL DISTRICT 20 - PLENTYWOOD	25,522	-	-	25,522	52,787	78,308
6930	SCHOOL DISTRICT 20 - WHITEWATER	6,453	-	-	6,453	35,335	41,789
9853	SCHOOL DISTRICT 20-DeSmet	5,986	-	-	5,986	-	5,986
6918	SCHOOL DISTRICT 21 - BROADVIEW	10,900	-	-	10,900	19,806	30,707
6951	SCHOOL DISTRICT 21 - FAIRFIELD	27,647	-	-	27,647	40,483	68,130
7275	SCHOOL DISTRICT 21 - GALATA	906	-	-	906	-	906
9220	SCHOOL DISTRICT 22-COTTONWOOD	306	-	-	306	-	306
7040	SCHOOL DISTRICT 23 - BILLINGS	15,510	-	-	15,510	8,031	23,542
7007	SCHOOL DISTRICT 23 - HARRISON	5,624	-	-	5,624	1,314	6,938
7073	SCHOOL DISTRICT 23 - LUSTRE	3,748	-	-	3,748	15,224	18,972
6920	SCHOOL DISTRICT 23 - MISSOULA	23,590	-	-	23,590	-	23,590
6921	SCHOOL DISTRICT 23 - POLSON	95,040	-	-	95,040	111,202	206,242
6922	SCHOOL DISTRICT 23 - ROBERTS	10,217	-	-	10,217	-	10,217

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		Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Inflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources
Total		\$ 98,357,509	\$ -	\$ -	\$ 98,357,509	\$ 192,507,403	\$ 290,864,912
State as Special Funding Entity		\$ 24,010,576	\$ -	\$ -	\$ 24,010,576	-	\$ 24,010,576
Employer							
6899	SCHOOL DISTRICT 24 - HUNTLEY PROJECT	64,341	-	-	64,341	100,355	164,696
6923	SCHOOL DISTRICT 24 - THREE FORKS	19,741	-	-	19,741	-	19,741
6924	SCHOOL DISTRICT 25 - HOBSON	10,466	-	-	10,466	29,827	40,294
6925	SCHOOL DISTRICT 26 - LOCKWOOD	34,413	-	-	34,413	99,724	134,137
7094	SCHOOL DISTRICT 26 - REICHLER	628	-	-	628	1,133	1,761
6395	SCHOOL DISTRICT 27 - ELLISTON	1,014	-	-	1,014	2,569	3,582
7010	SCHOOL DISTRICT 27 - GRASS RANGE	7,991	-	-	7,991	16,799	24,790
7032	SCHOOL DISTRICT 27 - MONFORTON	16,890	-	-	16,890	50,033	66,923
6926	SCHOOL DISTRICT 27 - MONTANA CITY	17,256	-	-	17,256	27,796	45,052
6927	SCHOOL DISTRICT 28 - ST IGNATIUS	32,805	-	-	32,805	74,209	107,015
6401	SCHOOL DISTRICT 28C	12,639	-	-	12,639	26,585	39,224
6929	SCHOOL DISTRICT 29 - BELT	23,932	-	-	23,932	-	23,932
6928	SCHOOL DISTRICT 29 - SOMERS	19,502	-	-	19,502	38,538	58,040
7048	SCHOOL DISTRICT 29 - WYOLA	22,587	-	-	22,587	-	22,587
6902	SCHOOL DISTRICT 3 & 13 - FAIRVIEW	20,741	-	-	20,741	-	20,741
6941	SCHOOL DISTRICT 3 - BELFRY	3,838	-	-	3,838	38,170	42,008
6403	SCHOOL DISTRICT 3 - BILLINGS	5,661	-	-	5,661	20,155	25,816
6798	SCHOOL DISTRICT 3 - CASCADE	19,778	-	-	19,778	9,113	28,891
6799	SCHOOL DISTRICT 3 - FAIR MONT EGAN	6,595	-	-	6,595	1,393	7,987
6819	SCHOOL DISTRICT 3 - HAMILTON	75,480	-	-	75,480	261,078	336,558
6801	SCHOOL DISTRICT 3 - MANHATTAN	33,048	-	-	33,048	-	33,048
6811	SCHOOL DISTRICT 3 - RAMSAY	9,339	-	-	9,339	48,199	57,537
6818	SCHOOL DISTRICT 3 - SUPERIOR	18,969	-	-	18,969	58,116	77,086
6821	SCHOOL DISTRICT 3 - WESTBY	11,834	-	-	11,834	-	11,834
6820	SCHOOL DISTRICT 3 - WOLF POINT	16,160	-	-	16,160	-	16,160
6940	SCHOOL DISTRICT 30 & 6 - FROMBERG	15,606	-	-	15,606	-	15,606
6935	SCHOOL DISTRICT 30 - POWER	8,914	-	-	8,914	51,014	59,929
6936	SCHOOL DISTRICT 30 - RONAN	94,668	-	-	94,668	213,275	307,943
6933	SCHOOL DISTRICT 32 - CLINTON	8,254	-	-	8,254	47,553	55,806
7022	SCHOOL DISTRICT 32 - RAPELJE	8,841	-	-	8,841	16,846	25,687
6938	SCHOOL DISTRICT 32 J - ASHLAND	7,638	-	-	7,638	2,740	10,378
6932	SCHOOL DISTRICT 33 - GOLD CREEK	344	-	-	344	8,790	9,134
7066	SCHOOL DISTRICT 33 - SWAN VALLEY ELEM	3,765	-	-	3,765	22,548	26,312
7082	SCHOOL DISTRICT 34 - SEELEY LAKE	12,509	-	-	12,509	20,267	32,776
7036	SCHOOL DISTRICT 35 - GALLATIN GATEWAY	8,795	-	-	8,795	5,978	14,773
6976	SCHOOL DISTRICT 37 - SHEPHERD	45,406	-	-	45,406	100,253	145,659
6939	SCHOOL DISTRICT 38 - BIG FORK	46,760	-	-	46,760	71,942	118,702

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		Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Inflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources
Total		\$ 98,357,509	\$ -	\$ -	\$ 98,357,509	\$ 192,507,403	\$ 290,864,912
State as Special Funding Entity		\$ 24,010,576	\$ -	\$ -	\$ 24,010,576	-	\$ 24,010,576
Employer							
6341	SCHOOL DISTRICT 38 - LINCOLN	6,698	-	-	6,698	18,656	25,355
6829	SCHOOL DISTRICT 4 & 28 - HIGHWOOD	9,307	-	-	9,307	12,825	22,132
6828	SCHOOL DISTRICT 4 & 47 - WHITEHALL	19,480	-	-	19,480	58,993	78,473
6346	SCHOOL DISTRICT 4 - CANYON CREEK	13,024	-	-	13,024	19,188	32,212
6385	SCHOOL DISTRICT 4 - DIVIDE	554	-	-	554	1,300	1,855
6822	SCHOOL DISTRICT 4 - FORSYTH	27,739	-	-	27,739	142,362	170,101
6823	SCHOOL DISTRICT 4 - HELLGATE	68,195	-	-	68,195	89,768	157,963
6824	SCHOOL DISTRICT 4 - LIBBY	50,655	-	-	50,655	83,499	134,154
6827	SCHOOL DISTRICT 4 - LIVINGSTON	83,295	-	-	83,295	220,217	303,512
6830	SCHOOL DISTRICT 4 - SWAN RIVER	6,425	-	-	6,425	17,794	24,219
6405	SCHOOL DISTRICT 4 - TRINITY	2,210	-	-	2,210	-	2,210
6943	SCHOOL DISTRICT 40 - FRENCHTOWN	73,948	-	-	73,948	194,215	268,164
7077	SCHOOL DISTRICT 41 - ANDERSON	6,902	-	-	6,902	25,313	32,214
6974	SCHOOL DISTRICT 41 - PIONEER	3,081	-	-	3,081	27,912	30,993
6360	SCHOOL DISTRICT 43 - LAMOTTE	4,142	-	-	4,142	-	4,142
6942	SCHOOL DISTRICT 43 - TURNER	7,765	-	-	7,765	11,984	19,750
6945	SCHOOL DISTRICT 44 - BELGRADE	224,196	-	-	224,196	475,574	699,770
6950	SCHOOL DISTRICT 44 - GERALDINE	9,042	-	-	9,042	34,975	44,017
6946	SCHOOL DISTRICT 44 - MOORE	9,096	-	-	9,096	-	9,096
6947	SCHOOL DISTRICT 44 - WHITEFISH	78,468	-	-	78,468	106,789	185,257
6948	SCHOOL DISTRICT 45 - AUGUSTA	7,989	-	-	7,989	29,374	37,363
7092	SCHOOL DISTRICT 45 - GOLDEN RIDGE	1,604	-	-	1,604	-	1,604
6949	SCHOOL DISTRICT 45 - WOLF POINT	65,075	-	-	65,075	208,351	273,426
9221	SCHOOL DISTRICT 47-MALMBORG	432	-	-	432	-	432
6402	SCHOOL DISTRICT 48-1J & 48-2J	15,422	-	-	15,422	17,186	32,608
6832	SCHOOL DISTRICT 5 - BASIN	1,042	-	-	1,042	351	1,393
6833	SCHOOL DISTRICT 5 - KALISPELL	308,262	-	-	308,262	750,125	1,058,386
7086	SCHOOL DISTRICT 5 - MELROSE	312	-	-	312	5,876	6,187
6834	SCHOOL DISTRICT 5 - PARK CITY	14,275	-	-	14,275	13,291	27,566
6835	SCHOOL DISTRICT 5 - SAND COULEE	14,227	-	-	14,227	10,082	24,309
6836	SCHOOL DISTRICT 5 - SHERIDAN	14,097	-	-	14,097	43,024	57,121
6840	SCHOOL DISTRICT 5 - SIDNEY	88,987	-	-	88,987	254,340	343,327
6841	SCHOOL DISTRICT 5 - TERRY	11,107	-	-	11,107	50,284	61,391
6954	SCHOOL DISTRICT 50 - EAST GLACIER	5,408	-	-	5,408	33,672	39,080
6975	SCHOOL DISTRICT 50 - EVERGREEN	38,096	-	-	38,096	139,561	177,657
6955	SCHOOL DISTRICT 50 - HAYS	31,263	-	-	31,263	75,492	106,755
6956	SCHOOL DISTRICT 52 - ABSAROKEE	21,184	-	-	21,184	44,476	65,660
6957	SCHOOL DISTRICT 52 - ENNIS	24,641	-	-	24,641	119,908	144,549

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		Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Inflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources
Total		\$ 98,357,509	\$ -	\$ -	\$ 98,357,509	\$ 192,507,403	\$ 290,864,912
State as Special Funding Entity		\$ 24,010,576	\$ -	\$ -	\$ 24,010,576	-	\$ 24,010,576
Employer							
7003	SCHOOL DISTRICT 52 - INDEPENDENT	8,587	-	-	8,587	36,675	45,263
6959	SCHOOL DISTRICT 55 - BROCKTON	17,082	-	-	17,082	-	17,082
6953	SCHOOL DISTRICT 55 - PLEVNA	16,066	-	-	16,066	25,180	41,246
6960	SCHOOL DISTRICT 55 - ROUNDUP	42,892	-	-	42,892	138,349	181,241
6848	SCHOOL DISTRICT 55F - SUN RIVER VALLEY	28,275	-	-	28,275	94,935	123,211
6961	SCHOOL DISTRICT 57 - HAVRE	1,468	-	-	1,468	-	1,468
6962	SCHOOL DISTRICT 58 - GEYSER	10,243	-	-	10,243	-	10,243
7044	SCHOOL DISTRICT 58 - WHITEFISH	4,219	-	-	4,219	22,242	26,462
6963	SCHOOL DISTRICT 58 - YELLOWSTONE	6,782	-	-	6,782	22,785	29,567
6849	SCHOOL DISTRICT 6 & 1 - ST REGIS	10,374	-	-	10,374	31,290	41,664
6846	SCHOOL DISTRICT 6 - COLUMBIA FALLS	135,120	-	-	135,120	-	135,120
6844	SCHOOL DISTRICT 6 - COLUMBUS	35,807	-	-	35,807	601,723	637,531
6843	SCHOOL DISTRICT 6 - LAME DEER	83,242	-	-	83,242	177,458	260,700
6847	SCHOOL DISTRICT 6 - RYEGATE	6,500	-	-	6,500	9,747	16,247
6845	SCHOOL DISTRICT 6 - TROUT CREEK	7,999	-	-	7,999	9,738	17,737
6853	SCHOOL DISTRICT 6 - WIBAUX	17,204	-	-	17,204	25,357	42,561
7054	SCHOOL DISTRICT 64 - BAINVILLE	23,407	-	-	23,407	-	23,407
6964	SCHOOL DISTRICT 64J - MELSTONE	9,556	-	-	9,556	13,856	23,413
6952	SCHOOL DISTRICT 65 - FROID	8,763	-	-	8,763	24,140	32,902
6981	SCHOOL DISTRICT 69 - WEST YELLOWSTONE	14,633	-	-	14,633	72,057	86,690
6867	SCHOOL DISTRICT 7 & 2 - SAVAGE	8,950	-	-	8,950	8,855	17,804
6859	SCHOOL DISTRICT 7 & 70 - LAUREL	99,123	-	-	99,123	258,962	358,085
6854	SCHOOL DISTRICT 7 - BOULDER	16,092	-	-	16,092	18,084	34,176
6855	SCHOOL DISTRICT 7 - BOZEMAN	331,309	-	-	331,309	677,628	1,008,937
6856	SCHOOL DISTRICT 7 - CHARLO	16,376	-	-	16,376	54,056	70,432
6857	SCHOOL DISTRICT 7 - GARDINER	9,851	-	-	9,851	49,535	59,386
6368	SCHOOL DISTRICT 7 - GRANT	624	-	-	624	11,413	12,037
6858	SCHOOL DISTRICT 7 - HINSDALE	10,186	-	-	10,186	38,850	49,036
6866	SCHOOL DISTRICT 7 - JOLIET	22,421	-	-	22,421	72,053	94,474
6860	SCHOOL DISTRICT 7 - LOLO	36,301	-	-	36,301	111,204	147,505
6863	SCHOOL DISTRICT 7 - MEDICINE LAKE	10,969	-	-	10,969	133,449	144,418
6864	SCHOOL DISTRICT 7 - TWIN BRIDGES	19,281	-	-	19,281	49,339	68,620
6862	SCHOOL DISTRICT 7 - VICTOR	15,478	-	-	15,478	59,851	75,329
6965	SCHOOL DISTRICT 73 - SWAN LAKE	381	-	-	381	1,125	1,506
6970	SCHOOL DISTRICT 74 - ROY	4,122	-	-	4,122	30,785	34,907
6971	SCHOOL DISTRICT 74 - VAUGHN	11,382	-	-	11,382	-	11,382
6381	SCHOOL DISTRICT 75 - AMSTERDAM	4,306	-	-	4,306	291	4,597

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		Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Inflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources
Total		\$ 98,357,509	\$ -	\$ -	\$ 98,357,509	\$ 192,507,403	\$ 290,864,912
State as Special Funding Entity		\$ 24,010,576	\$ -	\$ -	\$ 24,010,576	-	\$ 24,010,576
Employer							
6364	SCHOOL DISTRICT 75 - ARROWHEAD	4,205	-	-	4,205	11,617	15,821
7028	SCHOOL DISTRICT 78J & 2 - RICHEY	12,334	-	-	12,334	17,451	29,784
6868	SCHOOL DISTRICT 8 - ARLEE	31,680	-	-	31,680	25,208	56,887
6870	SCHOOL DISTRICT 8 - ELDER GROVE	10,027	-	-	10,027	609	10,636
6384	SCHOOL DISTRICT 8 - WEST GLACIER	2,360	-	-	2,360	10,836	13,196
6869	SCHOOL DISTRICT 8-WHITE SULPHUR SPRINGS	15,994	-	-	15,994	41,415	57,410
6969	SCHOOL DISTRICT 84 - DENTON	10,935	-	-	10,935	13,697	24,632
6989	SCHOOL DISTRICT 85 - ULM	4,107	-	-	4,107	25,350	29,458
6378	SCHOOL DISTRICT 86 & 4 - LAMBERT	16,394	-	-	16,394	55,257	71,651
6967	SCHOOL DISTRICT 87 - ROCKY BOY	126,317	-	-	126,317	463,750	590,067
6392	SCHOOL DISTRICT 89 - SMITH VALLEY	6,617	-	-	6,617	10,574	17,191
6880	SCHOOL DISTRICT 9 & 9 - REED POINT	11,463	-	-	11,463	12,255	23,717
6871	SCHOOL DISTRICT 9 - BROWNING	254,290	-	-	254,290	137,303	391,593
6873	SCHOOL DISTRICT 9 - DARBY	31,249	-	-	31,249	93,208	124,457
6875	SCHOOL DISTRICT 9 - DIXON	13,744	-	-	13,744	4,797	18,541
6876	SCHOOL DISTRICT 9 - EAST HELENA	45,643	-	-	45,643	23,243	68,886
6878	SCHOOL DISTRICT 9 - OPHEIM	8,680	-	-	8,680	-	8,680
6879	SCHOOL DISTRICT 9 - POPLAR	93,381	-	-	93,381	231,275	324,656
9921	SCHOOL DISTRICT 9-CRESTON	4,122	-	-	4,122	-	4,122
6400	SCHOOL DISTRICT 99 M North Star Schools	19,049	-	-	19,049	25,048	44,096
9989	SCHOOL DISTRICT NO. 31-STILLWATER COUNTY-NYE	100	-	-	100	-	100
6779	SD 1- West Valley School	20,722	-	-	20,722	46,244	66,967
6966	SD 75 GREENFIELD	7,460	-	-	7,460	14,636	22,096
6958	SHIELDS VALLEY	10,979	-	-	10,979	52,938	63,917
6630	SWEET GRASS COUNTY HIGH SCHOOL	24,225	-	-	24,225	45,924	70,149
6618	BOARD OF CRIME CONTROL	9	-	-	9	696,882	696,891
6642	BOARD OF PUBLIC EDUCATION	2,884	-	-	2,884	7,218	10,102
6643	COMM OF HIGHER EDUCATION	136,670	-	-	136,670	1,207,710	1,344,380
6530	COMM OF POLITICAL PRACTICES	20,754	-	-	20,754	48,134	68,888
6443	CONSUMER COUNSEL	17,812	-	-	17,812	41,849	59,661
6762	DEPARTMENT OF ADMINISTRATION	1,704,141	-	-	1,704,141	4,074,191	5,778,332
6780	DEPARTMENT OF AGRICULTURE	238,119	-	-	238,119	936,866	1,174,985
6825	DEPARTMENT OF COMMERCE	616,243	-	-	616,243	1,758,658	2,374,901
6802	DEPARTMENT OF CORRECTIONS	1,449,550	-	-	1,449,550	4,197,106	5,646,656
6667	DEPARTMENT OF FISH, WILDLIFE & PARKS	1,699,498	-	-	1,699,498	3,654,962	5,354,460
6620	DEPARTMENT OF JUSTICE	1,411,487	-	-	1,411,487	2,691,707	4,103,193
6838	DEPARTMENT OF LABOR & INDUSTRY	1,963,042	-	-	1,963,042	6,158,763	8,121,804
6712	DEPARTMENT OF LIVESTOCK	201,654	-	-	201,654	749,752	951,406
6850	DEPARTMENT OF MILITARY AFFAIRS	501,558	-	-	501,558	1,180,977	1,682,535
7685	DEPARTMENT OF REVENUE	1,438,553	-	-	1,438,553	5,648,070	7,086,623

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

		Deferred Inflows of Resources as of June 30, 2019					
		Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Inflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources
Total		\$ 98,357,509	\$ -	\$ -	\$ 98,357,509	\$ 192,507,403	\$ 290,864,912
State as Special Funding Entity		\$ 24,010,576	\$ -	\$ -	\$ 24,010,576	-	\$ 24,010,576
Employer							
6689	DEPARTMENT OF TRANSPORTATION	6,268,987	-	-	6,268,987	19,359,806	25,628,793
6678	DEPT OF ENVIRONMENTAL QUALITY	1,205,217	-	-	1,205,217	4,747,828	5,953,045
6721	DEPT OF NATURAL RESOURCES & CONSERVATION	1,654,729	-	-	1,654,729	5,476,312	7,131,041
6872	DEPT OF PUBLIC HEALTH & HUMAN SERVICES	6,904,657	-	-	6,904,657	26,344,694	33,249,351
6514	GOVERNORS OFFICE	197,578	-	-	197,578	758,856	956,434
6439	LEGISLATIVE COUNCIL	548,791	-	-	548,791	228,223	777,015
6652	MONTANA ARTS COUNCIL	25,720	-	-	25,720	125,228	150,948
6655	MONTANA HISTORICAL SOCIETY	137,625	-	-	137,625	480,605	618,229
6764	MONTANA STATE FUND	1,125,199	-	-	1,125,199	2,234,462	3,359,661
6653	MONTANA STATE LIBRARY	79,092	-	-	79,092	433,260	512,352
6769	OFFICE OF PUBLIC DEFENDER	887,006	-	-	887,006	1,023,272	1,910,278
6623	PUBLIC SERVICE COMMISSION	115,338	-	-	115,338	228,397	343,735
6651	SCHOOL FOR THE DEAF & BLIND	108,197	-	-	108,197	222,782	330,979
6529	SECRETARY OF STATE	115,338	-	-	115,338	1,042,104	1,157,442
6552	STATE AUDITOR'S OFFICE	213,887	-	-	213,887	770,861	984,749
6457	SUPREME COURT	936,194	-	-	936,194	3,035,783	3,971,978
6563	SUPT OF PUBLIC INSTRUCTION	340,687	-	-	340,687	1,668,456	2,009,142
6766	TEACHERS' RETIREMENT SYSTEM	68,584	-	-	68,584	156,485	225,069
6567	GREAT FALLS COLLEGE MSU	114,099	-	-	114,099	296,019	410,118
6647	MONTANA STATE UNIVERSITY - BILLINGS	470,933	-	-	470,933	1,388,914	1,859,847
6645	MONTANA STATE UNIVERSITY - BOZEMAN	2,571,573	-	-	2,571,573	3,747,344	6,318,917
6648	MONTANA STATE UNIVERSITY - NORTHERN	138,796	-	-	138,796	543,600	682,396
6644	UNIVERSITY OF MONTANA	2,867,602	-	-	2,867,602	9,545,669	12,413,271
6426	LIBERTY CO CEMETERY DIST	-	-	-	-	66	66
6374	SCHOOL DISTRICT 64 - MOUNTAIN VIEW	-	-	-	-	6,640	6,640
7683	FLATHEAD JOINT BOARD OF CONTROL	-	-	-	-	18,167	18,167
6370	TWIN BRIDGES PUBLIC LIBRARY	-	-	-	-	-	-
6731	PONDERA COUNTY COUNCIL ON	-	-	-	-	3,391	3,391
6351	HELENA BUSINESS IMPROVEMENT	-	-	-	-	-	-
6431	CME/FLATEHEAD INDIAN IRRIG	-	-	-	-	-	-
6527	TOWN OF BROWNING	-	-	-	-	48,155	48,155

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

Pension Expense as of June 30, 2019					
	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense (Includes Support Revenue)	Support Revenue Provided by State Appropriations	
Total	\$ 334,003,948	\$ 0	\$ 368,646,355	\$ 34,642,407	
State as Special Funding Entity	\$ 81,535,485	\$ 95,773,265	\$ 177,308,751		
Employer					
6532 CITY OF BAKER	163,154	(43,259)	142,367	22,472	
6533 CITY OF BELGRADE	336,916	72,869	456,352	46,567	
6506 CITY OF BELT	21,306	(17,950)	6,290	2,935	
6505 CITY OF BIG TIMBER	41,690	(1,661)	45,936	5,906	
6508 CITY OF BILLINGS	7,068,794	(1,456,329)	6,590,746	978,281	
6512 CITY OF BOULDER	61,651	(36,932)	33,210	8,492	
6509 CITY OF BOZEMAN	2,879,044	(373,717)	2,903,672	398,345	
6519 CITY OF CHINOOK	99,685	(2,922)	110,713	13,949	
6520 CITY OF CHOTEAU	83,651	(6,548)	88,634	11,531	
6371 CITY OF COLSTRIP	297,185	(49,914)	288,282	41,011	
6522 CITY OF COLUMBIA FALLS	189,960	(23,222)	192,961	26,224	
6534 CITY OF COLUMBUS	89,706	(95,575)	6,526	12,396	
6523 CITY OF CONRAD	169,143	(81,475)	110,985	23,316	
6525 CITY OF CUT BANK	207,495	(23,208)	212,877	28,590	
6528 CITY OF DEER LODGE	167,078	(21,582)	168,574	23,078	
6531 CITY OF DILLON	141,541	(61,545)	99,626	19,629	
6535 CITY OF EAST HELENA	74,372	(38,647)	46,013	10,289	
6538 CITY OF FAIRVIEW	80,243	(34,726)	56,652	11,134	
6539 CITY OF FORSYTH	125,062	(38,724)	103,573	17,236	
6540 CITY OF FORT BENTON	67,611	(87,486)	(10,562)	9,313	
6543 CITY OF GLASGOW	216,543	43,527	289,901	29,831	
6544 CITY OF GLENDIVE	336,053	(81,819)	300,628	46,393	
6545 CITY OF GREAT FALLS	3,691,110	(905,831)	3,294,714	509,434	
6548 CITY OF HAMILTON	286,309	(149,610)	176,255	39,556	
6549 CITY OF HARDIN	194,055	(99,161)	121,662	26,767	
6547 CITY OF HARLEM	55,397	(34,535)	28,493	7,630	
6606 CITY OF HARLOWTON	46,641	(14,734)	38,360	6,453	
6550 CITY OF HAVRE	453,542	(172,352)	343,939	62,749	
6551 CITY OF HELENA	2,231,688	(1,051,596)	1,488,530	308,438	
6555 CITY OF KALISPELL	1,161,866	(322,431)	1,000,038	160,602	

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

		Pension Expense as of June 30, 2019			
		Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense (Includes Support Revenue)	Support Revenue Provided by State Appropriations
Total		\$ 334,003,948	\$ 0	\$ 368,646,355	\$ 34,642,407
State as Special Funding Entity		\$ 81,535,485	\$ 95,773,265	\$ 177,308,751	
Employer					
6557	CITY OF LAUREL	483,199	(233,924)	315,885	66,611
6559	CITY OF LEWISTOWN	334,528	(129,592)	251,137	46,201
6560	CITY OF LIBBY	124,488	(56,969)	84,792	17,274
6561	CITY OF LIVINGSTON	537,736	(205,017)	407,150	74,431
6570	CITY OF MALTA	80,354	(18,552)	72,870	11,068
6571	CITY OF MILES CITY	499,726	(154,859)	413,830	68,963
6572	CITY OF MISSOULA	3,596,319	248,253	4,342,354	497,783
6576	CITY OF PLAINS	52,260	(5,677)	53,781	7,198
6577	CITY OF PLENTYWOOD	76,845	(35,429)	52,001	10,584
6578	CITY OF POLSON	255,432	(105,105)	185,556	35,229
6579	CITY OF POPLAR	38,444	(26,038)	17,843	5,437
6603	CITY OF RED LODGE	118,762	(81,024)	54,335	16,598
6581	CITY OF RONAN	102,502	8,499	125,191	14,190
6582	CITY OF ROUNDUP	73,787	(17,097)	66,854	10,163
6599	CITY OF SCOBEBY	49,109	(19,418)	36,461	6,770
6585	CITY OF SHELBY	128,489	(105,567)	40,810	17,889
6586	CITY OF SIDNEY	388,165	(120,990)	320,785	53,609
6379	CITY OF THREE FORKS	63,751	(24,769)	47,763	8,781
6590	CITY OF TOWNSEND	48,184	(43,915)	10,953	6,684
6574	CITY OF TROY	87,201	(36,544)	62,668	12,011
6592	CITY OF WHITE SULPHUR SPRINGS	31,103	(12,365)	23,045	4,307
6594	CITY OF WHITEFISH	737,508	(100,824)	738,733	102,049
6598	CITY OF WIBAUX	30,179	(13,546)	20,790	4,157
6596	CITY OF WOLF POINT	162,350	(81,538)	103,208	22,396
6399	TOWN OF ALBERTON	5,041	5,212	10,974	721
6507	TOWN OF BIG SANDY	18,278	9,460	30,255	2,518
7274	TOWN OF BRIDGER	52,819	(12,343)	47,790	7,313
6511	TOWN OF BROADUS	38,852	(5,961)	38,242	5,351
6513	TOWN OF CASCADE	30,512	2,750	37,465	4,203
6526	TOWN OF CHESTER	48,969	(26,577)	29,140	6,748
6521	TOWN OF CIRCLE	23,654	(12,395)	14,554	3,295
6524	TOWN OF CULBERTSON	33,909	(52,067)	(13,488)	4,670
6432	TOWN OF DENTON	5,358	(14,677)	(8,560)	759
6558	TOWN OF DRUMMOND	7,577	(9,169)	(548)	1,044
6607	TOWN OF EKALAKA	17,365	(5,075)	14,683	2,392
6536	TOWN OF ENNIS	73,567	(10,286)	73,461	10,180
6382	TOWN OF EUREKA	62,842	(24,313)	47,219	8,690
6537	TOWN OF FAIRFIELD	16,033	(6,185)	12,097	2,249
6605	TOWN OF FORT PECK	24,805	(12,541)	15,681	3,417

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

		Pension Expense as of June 30, 2019			
	Proportionate Share of Plan Pension <u>Expense</u>	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate <u>Share of Contributions</u>	Total Employer Pension Expense (Includes Support Revenue)	Support Revenue Provided by <u>State Appropriations</u>	
Total	\$ 334,003,948	\$ 0	\$ 368,646,355	\$ 34,642,407	
State as Special Funding Entity	\$ 81,535,485	\$ 95,773,265	\$ 177,308,751		
Employer					
6410 TOWN OF FROID	9,677	(5,412)	5,599	1,333	
6542 TOWN OF GERALDINE	8,409	(3,117)	6,450	1,158	
6546 TOWN OF GRASS RANGE	3,644	(6,532)	(2,386)	502	
6553 TOWN OF HOT SPRINGS	33,816	(33,918)	4,579	4,681	
6434 TOWN OF HYSHAM	14,093	(3,528)	12,507	1,941	
6562 TOWN OF LIMA	11,162	(3,589)	9,111	1,537	
6601 TOWN OF MANHATTAN	175,729	3,630	203,570	24,210	
6564 TOWN OF MEDICINE LAKE	15,796	(5,431)	12,542	2,176	
6554 TOWN OF MELSTONE	8,301	(1,418)	8,026	1,143	
6390 TOWN OF MOORE	4,209	4,477	9,266	580	
6556 TOWN OF NASHUA	11,535	(16,800)	(3,676)	1,589	
6575 TOWN OF PHILIPSBURG	63,379	2,605	74,717	8,732	
6573 TOWN OF RICHEY	12,971	(2,971)	11,786	1,787	
6583 TOWN OF RYEGATE	8,791	(1,266)	8,736	1,211	
6353 TOWN OF SACO	24,021	(30,544)	(3,215)	3,309	
6584 TOWN OF SHERIDAN	33,641	20,494	58,768	4,634	
6366 TOWN OF ST IGNATIUS	33,105	8,026	45,691	4,560	
6587 TOWN OF STANFORD	12,200	(3,227)	10,654	1,680	
6604 TOWN OF STEVENSVILLE	93,703	(11,140)	95,488	12,925	
6588 TOWN OF SUNBURST	23,917	2,138	29,350	3,294	
6589 TOWN OF SUPERIOR	30,367	(32,463)	2,087	4,183	
6580 TOWN OF TERRY	31,906	(12,511)	23,789	4,395	
6597 TOWN OF THOMPSON FALLS	47,281	(29,877)	23,949	6,545	
6600 TOWN OF TWIN BRIDGES	30,262	(4,911)	29,521	4,169	
6591 TOWN OF VALIER	28,878	(18,116)	14,739	3,978	
6408 TOWN OF WEST YELLOWSTONE	244,180	(69,646)	208,285	33,750	
6356 TOWN OF WESTBY	11,368	(2,091)	10,843	1,566	
6595 TOWN OF WINNETT	11,341	(4,967)	7,936	1,562	
6458 ANACONDA-DEER LODGE COUNTY	708,218	(292,466)	513,445	97,693	
6510 BUTTE SILVER BOW	3,569,089	(1,093,242)	2,968,720	492,873	
6444 BEAVERHEAD COUNTY	490,946	(155,324)	403,529	67,907	
6445 BIG HORN COUNTY	900,899	(333,286)	692,119	124,507	
6446 BLAINE COUNTY	502,058	(214,795)	356,574	69,310	
6447 BROADWATER COUNTY	323,647	(127,321)	241,027	44,702	
6448 CARBON COUNTY	605,940	(76,677)	613,026	83,764	
6449 CARTER COUNTY	204,600	(29,852)	203,053	28,305	
6450 CASCADE COUNTY	2,689,342	(1,250,290)	1,810,276	371,223	
6451 CHOUTEAU COUNTY	392,964	(167,133)	280,001	54,170	

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

Pension Expense as of June 30, 2019					
	Proportionate Share of Plan Pension <u>Expense</u>	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate <u>Share of Contributions</u>	Total Employer Pension Expense (Includes Support Revenue)	Support Revenue Provided by <u>State Appropriations</u>	
Total	\$ 334,003,948	\$ 0	\$ 368,646,355	\$ 34,642,407	
State as Special Funding Entity	\$ 81,535,485	\$ 95,773,265	\$ 177,308,751		
Employer					
6452 CUSTER COUNTY	458,589	(57,291)	464,635	63,336	
6453 DANIELS COUNTY	215,522	(31,045)	214,217	29,740	
6456 DAWSON COUNTY	745,376	(264,673)	583,701	102,997	
6459 FALLON COUNTY	656,233	(361,297)	385,836	90,901	
6460 FERGUS COUNTY	533,173	(163,927)	443,112	73,866	
6461 FLATHEAD COUNTY	3,794,990	(1,149,871)	3,169,476	524,357	
6462 GALLATIN COUNTY	3,336,508	(517,560)	3,280,260	461,311	
6463 GARFIELD COUNTY	257,022	(6,779)	285,795	35,551	
6464 GLACIER COUNTY	619,368	(268,105)	436,720	85,457	
6465 GOLDEN VALLEY COUNTY	54,061	(12,233)	49,320	7,492	
6466 GRANITE COUNTY	266,573	(58,879)	244,506	36,812	
6467 HILL COUNTY	600,595	(203,625)	480,101	83,131	
6468 JEFFERSON COUNTY	690,159	(253,902)	531,571	95,313	
6469 JUDITH BASIN COUNTY	215,532	(47,639)	197,597	29,704	
6470 LAKE COUNTY	1,148,743	(303,440)	1,003,871	158,569	
6471 LEWIS & CLARK COUNTY	3,021,538	(451,834)	2,987,224	417,521	
6472 LIBERTY COUNTY	254,791	(79,127)	210,908	35,244	
6473 LINCOLN COUNTY	757,841	(477,844)	384,820	104,823	
6474 MADISON COUNTY	1,335,849	(209,869)	1,310,291	184,311	
6475 MCCONE COUNTY	244,637	(59,840)	218,550	33,753	
6476 MEAGHER COUNTY	192,995	(78,394)	141,188	26,587	
6477 MINERAL COUNTY	303,724	(125,916)	219,672	41,864	
6478 MISSOULA COUNTY	6,809,704	(904,632)	6,847,009	941,936	
6479 MUSSELSHELL COUNTY	263,184	(123,600)	175,982	36,399	
6480 PARK COUNTY	568,907	(115,099)	532,716	78,908	
6481 PETROLEUM COUNTY	41,033	(19,041)	27,653	5,661	
6482 PHILLIPS COUNTY	339,139	(142,386)	243,620	46,867	
6483 PONDERA COUNTY	324,444	(43,303)	325,876	44,735	
6485 POWDER RIVER COUNTY	604,133	(295,197)	392,504	83,568	
6484 POWELL COUNTY	273,684	(103,143)	208,440	37,899	
6486 PRAIRIE COUNTY	140,410	(40,117)	119,747	19,454	
6487 RAVALLI COUNTY	1,225,736	(273,886)	1,120,796	168,947	
6488 RICHLAND COUNTY	1,188,841	(562,447)	791,026	164,632	
6489 ROOSEVELT COUNTY	755,225	(314,161)	545,313	104,249	
6490 ROSEBUD COUNTY	567,054	(270,001)	375,527	78,473	
6491 SANDERS COUNTY	566,978	(204,421)	440,743	78,187	
6492 SHERIDAN COUNTY	539,836	(242,755)	371,465	74,384	
6494 STILLWATER COUNTY	609,792	(84,832)	609,156	84,196	

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

Pension Expense as of June 30, 2019					
	Proportionate Share of Plan Pension <u>Expense</u>	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate <u>Share of Contributions</u>	Total Employer Pension Expense (Includes Support Revenue)	Support Revenue Provided by <u>State Appropriations</u>	
Total	\$ 334,003,948	\$ 0	\$ 368,646,355	\$ 34,642,407	
State as Special Funding Entity	\$ 81,535,485	\$ 95,773,265	\$ 177,308,751		
Employer					
6495 SWEET GRASS COUNTY	291,245	(694,853)	(363,338)	40,269	
6496 TETON COUNTY	406,945	(390,870)	72,132	56,056	
6497 TOOLE COUNTY	931,125	(579,570)	480,316	128,761	
6498 TREASURE COUNTY	94,904	(46,505)	61,510	13,110	
6499 VALLEY COUNTY	590,100	(118,072)	553,534	81,507	
6500 WHEATLAND COUNTY	143,900	(55,209)	108,517	19,826	
6501 WIBAUX COUNTY	247,799	(45,783)	236,147	34,131	
6502 YELLOWSTONE COUNTY	3,013,110	(867,341)	2,562,352	416,582	
6435 ARLEE-LAKE COUNTY WATER & SEWER DISTRICT	3,061	2,716	6,198	422	
6720 BEAR PAW COOPERATIVE	7,270	(2,440)	5,832	1,001	
6725 BERT MOONEY AIRPORT AUTHORITY	66,203	(34,995)	40,365	9,156	
6740 BIG COUNTRY EDUCATIONAL COOP	6,381	(683)	6,577	879	
6709 BIG FORK CO WATER & SEWER	65,183	3,938	78,099	8,978	
7689 BIG HORN COUNTY CEMETERY DISTRICT #1	11,672	(5,915)	7,364	1,608	
6348 BIG SKY CO WATER & SEWER DIST #363	45,811	1,595	54,183	6,778	
6739 BIG SKY ECONOMIC DEVELOPMENT AUTH	131,875	26,001	176,826	18,951	
6347 BIG SKY FIRE DEPARTMENT	754	(5,086)	(4,096)	236	
6741 BIG SKY SPECIAL EDUCATION COOP	9,106	549	10,909	1,254	
6697 BILLINGS HOUSING AUTHORITY	246,024	(68,173)	211,887	34,036	
7699 BITTERROOT PUBLIC LIBRARY	44,301	53,525	103,976	6,150	
6634 BITTERROOT CONSERVATION DISTRICT	10,837	(4,300)	8,029	1,493	
6350 BITTERROOT VALLEY SEC	2,886	(7,310)	(3,983)	442	
6421 BUFFALO RAPIDS IRRIGATION PROJECT 1	23,665	(39,962)	(13,038)	3,260	
6422 BUFFALO RAPIDS IRRIGATION PROJECT 2	49,376	11,077	67,254	6,801	
6727 CASCADE CONSERVATION DISTRICT	14,265	(9,461)	6,769	1,965	
6662 CENTER FOR MENTAL HEALTH	39,940	(154,467)	(109,026)	5,501	
6703 CENTRAL MONTANA LEARNING RESOURCE CTR	10,264	(4,153)	7,555	1,444	
6719 CENTRAL VALLEY FIRE DISTRICT	7,344	(8,894)	(538)	1,012	
6650 CHOUTEAU COUNTY CONSERVATION DIST	3,163	(769)	2,830	436	
6433 CORVALLIS COUNTY SEWER DISTRICT	7,737	(1,684)	7,119	1,066	
6707 Crown Hill	8,333	(4,462)	5,019	1,148	
6394 DALY DITCHES IRRIGATION DISTRICT	8,407	7,756	17,437	1,274	
6677 DAWSON COMMUNITY COLLEGE	254,680	74,409	364,456	35,367	
6686 DEER LODGE COUNTY HEAD START PROGRAM	98,013	(5,130)	106,383	13,500	
8514 Drummond School and Community Library District	3,619	4,008	8,125	498	
6389 DRY PRAIRIE RURAL WATER	153,664	(5,863)	168,966	21,165	
8715 DRY REDWATER REGIONAL WATER AUTHORITY	15,070	17,690	34,836	2,076	
6705 EASTERN YELLOWSTONE COUNTY SEC	4,181	(1,845)	2,912	576	

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

Pension Expense as of June 30, 2019					
	Proportionate Share of Plan Pension <u>Expense</u>	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate <u>Share of Contributions</u>	Total Employer Pension Expense (Includes Support Revenue)	Support Revenue Provided by <u>State Appropriations</u>	
Total	\$ 334,003,948	\$ 0	\$ 368,646,355	\$ 34,642,407	
State as Special Funding Entity	\$ 81,535,485	\$ 95,773,265	\$ 177,308,751		
Employer					
6744 FALLON MEDICAL COMPLEX	13,312	(130,327)	(115,182)	1,833	
6750 FERGUS COUNTY CONSERVATION DIST	6,506	(1,156)	6,246	896	
6716 FLATHEAD CONSERVATION DISTRICT	11,183	(18,857)	(6,041)	1,633	
6423 FLATHEAD EMERGENCY COMM CENTER	296,627	(124,925)	212,650	40,948	
6708 FLATHEAD MUNICIPAL AIRPORT AUTHORITY	258,497	6,556	300,904	35,850	
6699 FLATHEAD SPECIAL EDUC COOP	-	(6,798)	(6,798)	-	
6676 FLATHEAD VALLEY COMMUNITY COLLEGE	911,092	(912,091)	124,807	125,806	
6638 FORT SHAW IRRIGATION DIST	19,882	(11,451)	11,182	2,751	
6414 FRENCHTOWN RURAL FIRE DISTRICT	7,865	(2,818)	6,131	1,083	
6682 GALLATIN AIRPORT AUTHORITY	387,533	(96,746)	344,791	54,004	
6736 GALLATIN CONSERVATION DISTRICT	13,684	17,966	33,535	1,885	
6702 GALLATIN-MADISON SEC	8,244	(4,803)	4,576	1,135	
6718 GARDINER - PARK COUNTY WATER DIST	26,401	(22,188)	7,849	3,636	
6691 GLASGOW IRRIGATION DISTRICT	22,804	(24,017)	1,956	3,169	
7276 GRANITE CO HOSPITAL & NURSING HOME	221,060	(174,116)	77,714	30,769	
6373 GRANITE CONSERVATION DISTRICT	4,245	(2,842)	1,988	585	
6717 GREAT DIVIDE EDUCATION SERVICES	9,750	(17,888)	(6,795)	1,343	
6660 GREAT FALLS INT AIRPORT	124,153	(28,831)	112,624	17,302	
6641 GREENFIELDS IRRIGATION DIST	201,337	12,529	241,642	27,777	
6417 HEBGEN BASIN RURAL FD	7,782	(2,070)	6,783	1,072	
6663 HELENA HOUSING AUTHORITY	162,790	(11,238)	174,053	22,502	
6632 HELENA REGIONAL AIRPORT AUTH	208,099	(17,583)	219,418	28,902	
6685 HELENA VALLEY IRRIGATION DIST	45,716	(19,975)	32,038	6,297	
6664 HILL CO PUBLIC CEMETERY DIST	8,380	(22,240)	(12,675)	1,186	
6377 HINSDALE WATER & SEWER DISTRICT	3,826	(3,864)	489	527	
6631 HOUSING AUTHORITY OF ANACONDA	73,676	(27,293)	56,532	10,148	
6637 HOUSING AUTHORITY OF BUTTE	159,349	(52,594)	128,733	21,978	
6640 HOUSING AUTHORITY OF GLASGOW	32,909	(3,871)	33,570	4,533	
6746 HUMAN RESOURCES COUNCIL DIST XI	265,220	(54,143)	247,722	36,645	
6635 HUMAN RESOURCES COUNCIL DIST XII	488,537	(65,334)	490,658	67,455	
6425 HYALITE RFD	-	(9,472)	(9,472)	-	
6722 JUDITH BASIN CONSERVATION DIST	4,351	(838)	4,113	599	
6738 LAKESIDE CO WATER & SEWER	54,721	(16,119)	46,139	7,537	
6420 LAKEVIEW CEMETERY DISTRICT	7,603	(16,231)	(7,581)	1,047	
6357 LARCHMONT GOLF COURSE	36,469	(30,550)	10,943	5,023	
6358 LEWIS & CLARK CONSERVATION DIST	10,356	(3,141)	8,641	1,426	
6694 LEWIS & CLARK LIBRARY	290,589	29,971	360,749	40,189	
6372 LIBERTY CO CONSERVATION DISTRICT	3,091	(1,148)	2,369	426	

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

Pension Expense as of June 30, 2019					
	Proportionate Share of Plan Pension <u>Expense</u>	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate <u>Share of Contributions</u>	Total Employer Pension Expense (Includes Support Revenue)	Support Revenue Provided by <u>State Appropriations</u>	
Total	\$ 334,003,948	\$ 0	\$ 368,646,355	\$ 34,642,407	
State as Special Funding Entity	\$ 81,535,485	\$ 95,773,265	\$ 177,308,751		
Employer					
6397 LINCOLN CONSERVATION DISTRICT	5,368	(771)	5,336	739	
6729 LINCOLN COUNTY RURAL FIRE DIST	24,344	(2,348)	25,349	3,353	
6730 LOCKWOOD RURAL FIRE DIST 8	7,243	(5,707)	2,534	998	
6391 LOCKWOOD WATER & SEWER DISTRICT	51,712	1,567	60,518	7,240	
6430 MADISON CONSERVATION DISTRICT	12,173	(1,496)	12,367	1,690	
6355 MALTA CEMETERY DISTRICT	8,343	(1,704)	7,788	1,149	
6672 MALTA IRRIGATION DISTRICT	77,793	(33,257)	55,250	10,715	
9111 Meagher County Conservation District	6,597	8,828	16,351	926	
6396 MILES CITY HOUSING AUTHORITY	1,002	1,116	2,256	138	
6671 MILES COMMUNITY COLLEGE	221,550	(60,018)	192,223	30,690	
6419 MILK RIVER JBC	15,945	(4,862)	13,279	2,196	
6706 MISSOULA AREA SEC	12,991	(9,317)	5,463	1,789	
6700 MISSOULA COUNTY AIRPORT	513,741	40,678	625,463	71,044	
6661 MISSOULA RURAL FIRE DISTRICT	90,248	(171,357)	(68,632)	12,476	
6749 NO MONTANA JOINT REFUSE DISPOSAL DIST	79,423	(31,630)	58,760	10,967	
6714 NORTH CENTRAL LEARNING SEC	6,074	(2,393)	4,518	837	
6424 NORTH LAKE CO PUBLIC LIBRARY DIST	28,139	(30,918)	1,146	3,925	
6398 NORTH VALLEY PUBLIC LIBRARY	33,496	(7,868)	30,241	4,614	
6411 NORTHWEST MT EDUC COOP	4,844	(3,364)	2,147	667	
6393 PABLO-LAKE COUNTY WATER & SEWER	40,531	(11,607)	34,507	5,583	
6386 PARK CO RURAL FIRE DISTRICT 1	22,174	(3,973)	21,255	3,054	
6407 PARK COUNTY SEC	7,761	233	9,063	1,069	
6383 PETROLEUM CO CONSERVATION DIST	17,736	(7,778)	12,400	2,443	
6404 PHILLIPS CONSERVATION DISTRICT	1,228	2,277	3,687	182	
6674 PONDERA CO CANAL & RESERVOIR	104,003	(17,835)	100,565	14,398	
6723 PONDERA COUNTY CEMETERY DIST 2	8,259	(2,757)	6,640	1,138	
9854 PONDERA REGIONAL PORT AUTHORITY	5,827	9,959	16,201	415	
6733 PORT OF MONTANA - PORT AUTHORITY	50,657	(6,408)	51,226	6,977	
6679 PRAIRIE COUNTY HOSPITAL DISTRICT	196,622	43,655	267,512	27,236	
6737 PRAIRIE VIEW SPECIAL SERVICES COOP	-	286	286	-	
7277 PRICKLY PEAR SPECIAL SVCS COOP	6,598	(3,022)	4,508	933	
6415 RAE WATER AND SEWER DISTRICT	49,594	7,864	64,290	6,831	
7688 RED LODGE RURAL FIRE DISTRICT 7	63,664	20,812	93,247	8,770	
6673 RICHLAND CO HOUSING AUTHORITY	82,235	(41,689)	51,940	11,394	
9214 Riverside County Water and Sewer District No. 310	6,817	8,137	15,893	939	
7682 RONAN LIBRARY DISTRICT	21,766	(9,349)	15,416	2,998	
6352 ROUNDUP COMMUNITY LIBRARY	2,436	(1,359)	1,413	336	
6711 SANDERS SPEC ED COOP	7,619	(3,270)	5,398	1,049	

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

		Pension Expense as of June 30, 2019			
	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense (Includes Support Revenue)	Support Revenue Provided by State Appropriations	
Total	\$ 334,003,948	\$ 0	\$ 368,646,355	\$ 34,642,407	
State as Special Funding Entity	\$ 81,535,485	\$ 95,773,265	\$ 177,308,751		
Employer					
6388 SEELEY LAKE MISSOULA CO WATER DISTRICT	22,535	(7,482)	18,193	3,140	
7694 SEELEY LAKE RURAL FIRE DISTRICT	7,181	8,208	16,378	989	
6413 SHERIDAN DANIELS SEC	-	83	83	-	
6735 SIDNEY RICHLAND AIRPORT AUTHORITY	25,896	2,987	32,450	3,567	
9213 SOMERS COUNTY WATER & SEWER DISTRICT	810	1,441	2,413	162	
6734 TETON COUNTY CONSERVATION DIST	2,584	(1,097)	1,844	356	
6429 THOMPSON FALLS PUBLIC LIBRARY	6,934	(2,822)	5,077	965	
6344 UPPER MUSSELSHELL CONSERVATION DIST	2,966	(975)	2,399	408	
6345 URBAN TRANS DIST/DAWSON CO	28,163	(16,519)	15,522	3,879	
6387 VALLEY COUNTY CONSERVATION DISTRICT	4,412	128	5,148	608	
6726 VICTOR WATER & SEWER	7,351	(2,499)	5,864	1,012	
6669 WHITEFISH HOUSING AUTHORITY	13,233	(19,880)	(4,825)	1,823	
6361 YELLOWSTONE CITY-COUNTY HEALTH DEPT	2,787,937	(446,826)	2,730,513	389,402	
6698 YELLOWSTONE WEST CARBON SEC	13,547	677	16,090	1,866	
6977 77SCHOOL DISTRICT 19 - COLSTRIP	254,483	(111,971)	180,993	38,481	
6608 BEAVERHEAD COUNTY HIGH SCHOOL	126,156	(5,399)	139,762	19,006	
6354 BIG SKY SCHOOL DISTRICT #72	110,251	(54,245)	72,817	16,811	
6760 GREAT FALLS PUBLIC SCHOOLS	1,755,578	(904,067)	1,116,650	265,139	
6910 HAVRE PUBLIC SCHOOLS	453,610	(194,599)	327,844	68,833	
6625 JEFFERSON COUNTY HIGH SCHOOL	46,582	(8,301)	45,300	7,019	
6624 JORDAN PUBLIC SCHOOLS	35,106	(14,949)	25,445	5,289	
6375 JUDITH GAP SCHOOL	17,838	4,760	25,319	2,721	
6944 LAVINA K-12	26,830	(5,736)	25,136	4,042	
7692 OVANDO ELEMENTARY SCHOOL DISTRICT 11	1,675	(110)	1,818	252	
6628 POWDER RIVER COUNTY HIGH SCHOOL	62,852	(15,103)	57,264	9,515	
6629 POWELL COUNTY HIGH SCHOOL	33,861	(17,722)	21,474	5,335	
6781 SCHOOL DISTRICT 1 & 7 - HYSHAM	12,402	(23,046)	(8,678)	1,966	
6861 SCHOOL DISTRICT 1 & 7 - TOWNSEND	112,888	(5,008)	124,996	17,116	
6751 SCHOOL DISTRICT 1 - BIG TIMBER	20,846	(38,852)	(14,757)	3,248	
6752 SCHOOL DISTRICT 1 - BUTTE	791,570	(361,218)	551,570	121,218	
6753 SCHOOL DISTRICT 1 - CHOTEAU	79,899	(6,320)	85,616	12,037	
6754 SCHOOL DISTRICT 1 - CIRCLE	56,293	(20,392)	44,384	8,483	
6755 SCHOOL DISTRICT 1 - CLANCY	51,705	(1,673)	57,915	7,882	
6756 SCHOOL DISTRICT 1 - CORVALLIS	209,186	(24,083)	216,716	31,613	
6757 SCHOOL DISTRICT 1 - DEER LODGE	87,455	(69,821)	30,973	13,339	
6342 SCHOOL DISTRICT 1 - FORT BENTON	79,951	(59,571)	32,443	12,064	
6758 SCHOOL DISTRICT 1 - GLASGOW	192,752	(58,029)	163,901	29,177	
6759 SCHOOL DISTRICT 1 - GLENDIVE	222,944	(62,013)	194,970	34,039	
6778 SCHOOL DISTRICT 1 - HEART BUTTE	71,836	(5,343)	77,316	10,822	
6761 SCHOOL DISTRICT 1 - HELENA	1,209,465	(451,876)	940,902	183,313	

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

		Pension Expense as of June 30, 2019			
		Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense (Includes Support Revenue)	Support Revenue Provided by State Appropriations
Total		\$ 334,003,948	\$ 0	\$ 368,646,355	\$ 34,642,407
State as Special Funding Entity		\$ 81,535,485	\$ 95,773,265	\$ 177,308,751	
Employer					
6771	SCHOOL DISTRICT 1 - LEWISTOWN	330,683	(167,065)	213,743	50,125
6772	SCHOOL DISTRICT 1 - MILES CITY	240,525	(95,630)	181,358	36,462
6773	SCHOOL DISTRICT 1 - MISSOULA	1,778,653	(659,067)	1,388,879	269,293
6775	SCHOOL DISTRICT 1 - PHILIPSBURG	42,650	(19,223)	29,852	6,425
6774	SCHOOL DISTRICT 1 - PLAINS	73,653	(11,308)	73,441	11,096
6776	SCHOOL DISTRICT 1 - RED LODGE	95,648	(32,713)	77,345	14,410
6777	SCHOOL DISTRICT 1 - SCOBAY	38,337	(11,988)	32,786	6,437
6983	SCHOOL DISTRICT 1 - TROY	94,208	(25,357)	83,043	14,193
6883	SCHOOL DISTRICT 10 - ANACONDA	155,781	(120,928)	58,396	23,543
6995	SCHOOL DISTRICT 10 - CAYUSE	36,265	(14,259)	27,469	5,464
6884	SCHOOL DISTRICT 10 - CHINOOK	96,582	(12,938)	98,195	14,551
6885	SCHOOL DISTRICT 10 - CONRAD	106,585	(70,626)	52,080	16,120
6886	SCHOOL DISTRICT 10 - DILLON	86,588	(22,078)	77,865	13,355
6887	SCHOOL DISTRICT 10 - NOXON	38,747	(10,264)	34,492	6,009
6363	SCHOOL DISTRICT 104 - SPRING CREEK	1,117	(238)	1,048	168
6982	SCHOOL DISTRICT 11 & 2 - DRUMMOND	42,216	(1,564)	47,011	6,360
6362	SCHOOL DISTRICT 11 - BRORSON	5,338	1,440	7,582	804
6889	SCHOOL DISTRICT 11 - POTOMAC	21,113	(1,378)	22,916	3,181
6412	SCHOOL DISTRICT 11 - WISE RIVER	1,882	(2,376)	(211)	284
7026	SCHOOL DISTRICT 115 - WINIFRED	39,076	6,560	51,523	5,887
6891	SCHOOL DISTRICT 12 - BAKER	131,107	(88,340)	62,519	19,752
6893	SCHOOL DISTRICT 12 - HARLEM	163,228	(47,624)	140,275	24,671
6406	SCHOOL DISTRICT 12 - HAVRE	4,233	(3,017)	1,854	638
6890	SCHOOL DISTRICT 12 - LIMA	19,912	(13,458)	9,623	3,169
6895	SCHOOL DISTRICT 12 - ROSEBUD	27,567	(13,137)	18,583	4,153
6896	SCHOOL DISTRICT 12 - SACO	35,321	(10,210)	30,480	5,368
6897	SCHOOL DISTRICT 12 - STANFORD	45,273	(6,509)	45,585	6,821
6340	SCHOOL DISTRICT 12 12 - MOLT	847	(429)	546	128
6892	SCHOOL DISTRICT 13 - BOX ELDER	197,305	(45,590)	181,440	29,725
6901	SCHOOL DISTRICT 13 - EUREKA	113,689	(100,711)	30,226	17,249
6349	SCHOOL DISTRICT 13 - FISHTAIL	6,761	6,022	13,802	1,019
6894	SCHOOL DISTRICT 13 - LONE ROCK	37,061	(22,254)	20,683	5,876
6903	SCHOOL DISTRICT 13 - NASHUA	28,524	(39,912)	(7,090)	4,297
6898	SCHOOL DISTRICT 14 - BONNER	54,360	(3,972)	58,818	8,430
7273	SCHOOL DISTRICT 14 - FORTINE	15,052	(10,974)	6,350	2,272
6900	SCHOOL DISTRICT 14 - HOT SPRINGS	53,738	(7,788)	54,046	8,096
6906	SCHOOL DISTRICT 14 - MALTA	88,271	(49,601)	52,049	13,379
6992	SCHOOL DISTRICT 14 - SHELBY	130,057	(56,388)	93,263	19,594
6881	SCHOOL DISTRICT 15 - HELENA FLATS- KALISPELL	26,935	(11,950)	19,138	4,154
6904	SCHOOL DISTRICT 15 & 17 - WILLOW CREEK	24,871	(416)	28,202	3,747

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

		Pension Expense as of June 30, 2019			
		Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense (Includes Support Revenue)	Support Revenue Provided by State Appropriations
Total		\$ 334,003,948	\$ 0	\$ 368,646,355	\$ 34,642,407
State as Special Funding Entity		\$ 81,535,485	\$ 95,773,265	\$ 177,308,751	
Employer					
6905	SCHOOL DISTRICT 15 & 6 - FLO-CARLTON	112,387	(52,978)	76,530	17,121
6907	SCHOOL DISTRICT 15 - CUSTER	22,810	(15,372)	11,017	3,579
6908	SCHOOL DISTRICT 15 - CUT BANK	212,116	(95,037)	150,036	32,956
6909	SCHOOL DISTRICT 15 - EKALAKA	40,423	(23,955)	22,994	6,527
6973	SCHOOL DISTRICT 159 - WINNETT	40,907	(2,939)	44,131	6,163
6882	SCHOOL DISTRICT 16 - HARLOWTON	58,338	(29,864)	37,311	8,837
6911	SCHOOL DISTRICT 17 - CULBERTSON	76,779	(44,270)	44,194	11,685
6365	SCHOOL DISTRICT 17 - MORIN	17,248	(1,411)	18,436	2,599
6912	SCHOOL DISTRICT 17 H - HARDIN	470,031	(195,106)	346,356	71,431
6913	SCHOOL DISTRICT 18 - VALIER	53,313	(17,753)	43,591	8,032
6380	SCHOOL DISTRICT 18 - WOODMAN	10,536	11,114	23,237	1,588
6787	SCHOOL DISTRICT 2 - BRIDGER	59,769	(28,950)	39,867	9,048
6784	SCHOOL DISTRICT 2 & 11 - BIG SANDY	55,142	(52,009)	11,499	8,366
6979	SCHOOL DISTRICT 2 & 3 - PRYOR	79,678	100	91,782	12,004
6785	SCHOOL DISTRICT 2 - ALBERTON	45,568	(16,417)	36,016	6,865
6782	SCHOOL DISTRICT 2 - ALDER	5,689	(2,047)	4,499	857
6786	SCHOOL DISTRICT 2 - BILLINGS	2,771,451	(867,387)	2,324,493	420,428
6796	SCHOOL DISTRICT 2 - DEER PARK	17,518	(451)	19,742	2,675
6789	SCHOOL DISTRICT 2 - DODSON	28,036	(6,381)	25,973	4,318
7059	SCHOOL DISTRICT 2 - DUPUYER	4,293	(769)	4,170	647
6783	SCHOOL DISTRICT 2 - FRAZER	65,802	23,476	99,191	9,913
6794	SCHOOL DISTRICT 2 - STEVENSVILLE	173,232	(31,475)	167,904	26,147
6792	SCHOOL DISTRICT 2 - SUNBURST	45,979	(27,374)	25,831	7,226
6793	SCHOOL DISTRICT 2 - THOMPSON FALLS	85,637	(35,442)	63,096	12,902
7063	SCHOOL DISTRICT 2-27 - LODGE GRASS	190,093	9,583	228,314	28,638
6915	SCHOOL DISTRICT 20 - GARRISON	3,472	1,482	5,477	523
6369	SCHOOL DISTRICT 20 - KILA	32,910	(14,005)	23,863	4,958
6916	SCHOOL DISTRICT 20 - PLENTYWOOD	86,667	(42,860)	57,347	13,540
6930	SCHOOL DISTRICT 20 - WHITEWATER	21,915	(25,918)	(702)	3,302
9853	SCHOOL DISTRICT 20-DeSmet	20,329	34,742	56,888	1,818
6918	SCHOOL DISTRICT 21 - BROADVIEW	37,015	(10,701)	31,891	5,577
6951	SCHOOL DISTRICT 21 - FAIRFIELD	93,883	(17,977)	90,050	14,144
7275	SCHOOL DISTRICT 21 - GALATA	3,075	45	3,626	505
9220	SCHOOL DISTRICT 22-COTTONWOOD	1,038	1,381	2,575	156
7040	SCHOOL DISTRICT 23 - BILLINGS	52,670	13,079	73,684	7,935
7007	SCHOOL DISTRICT 23 - HARRISON	19,099	(1,125)	20,850	2,877
7073	SCHOOL DISTRICT 23 - LUSTRE	12,726	(7,965)	6,678	1,917
6920	SCHOOL DISTRICT 23 - MISSOULA	80,108	562	92,946	12,276
6921	SCHOOL DISTRICT 23 - POLSON	322,738	(84,742)	287,124	49,128
6922	SCHOOL DISTRICT 23 - ROBERTS	34,697	2,745	42,671	5,230

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
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for the year ending June 30**

		Pension Expense as of June 30, 2019			
		Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense (Includes Support Revenue)	Support Revenue Provided by State Appropriations
Total		\$ 334,003,948	\$ 0	\$ 368,646,355	\$ 34,642,407
State as Special Funding Entity		\$ 81,535,485	\$ 95,773,265	\$ 177,308,751	
Employer					
6899	SCHOOL DISTRICT 24 - HUNTLEY PROJECT	218,489	(43,728)	207,721	32,960
6923	SCHOOL DISTRICT 24 - THREE FORKS	67,037	9,804	87,038	10,197
6924	SCHOOL DISTRICT 25 - HOBSON	35,541	(10,042)	31,008	5,509
6925	SCHOOL DISTRICT 26 - LOCKWOOD	116,862	(43,049)	91,509	17,697
7094	SCHOOL DISTRICT 26 - REICHLER	2,133	(515)	1,939	321
6395	SCHOOL DISTRICT 27 - ELLISTON	3,442	(2,629)	1,349	536
7010	SCHOOL DISTRICT 27 - GRASS RANGE	27,137	(8,478)	22,748	4,088
7032	SCHOOL DISTRICT 27 - MONFORTON	57,355	(11,522)	54,473	8,641
6926	SCHOOL DISTRICT 27 - MONTANA CITY	58,597	(13,439)	53,986	8,828
6927	SCHOOL DISTRICT 28 - ST IGNATIUS	111,401	(52,257)	76,047	16,902
6401	SCHOOL DISTRICT 28C	42,919	(10,458)	38,927	6,466
6929	SCHOOL DISTRICT 29 - BELT	81,270	12,922	106,435	12,244
6928	SCHOOL DISTRICT 29 - SOMERS	66,225	(19,221)	56,981	9,977
7048	SCHOOL DISTRICT 29 - WYOLA	76,702	13,631	101,889	11,556
6902	SCHOOL DISTRICT 3 & 13 - FAIRVIEW	70,432	703	81,840	10,704
6941	SCHOOL DISTRICT 3 - BELFRY	13,033	(17,637)	(2,510)	2,094
6403	SCHOOL DISTRICT 3 - BILLINGS	19,224	(1,951)	20,170	2,896
6798	SCHOOL DISTRICT 3 - CASCADE	67,163	(23,972)	53,513	10,322
6799	SCHOOL DISTRICT 3 - FAIR MONT EGAN	22,394	(10,338)	15,430	3,374
6819	SCHOOL DISTRICT 3 - HAMILTON	256,317	(131,180)	164,010	38,873
6801	SCHOOL DISTRICT 3 - MANHATTAN	112,224	11,967	141,098	16,907
6811	SCHOOL DISTRICT 3 - RAMSAY	31,712	(23,158)	13,332	4,778
6818	SCHOOL DISTRICT 3 - SUPERIOR	64,417	(63,950)	10,398	9,931
6821	SCHOOL DISTRICT 3 - WESTBY	40,187	3,590	49,841	6,064
6820	SCHOOL DISTRICT 3 - WOLF POINT	54,876	20,909	84,096	8,310
6940	SCHOOL DISTRICT 30 & 6 - FROMBERG	52,993	12,951	74,014	8,069
6935	SCHOOL DISTRICT 30 - POWER	30,271	(31,208)	3,623	4,560
6936	SCHOOL DISTRICT 30 - RONAN	321,475	(102,615)	267,437	48,577
6933	SCHOOL DISTRICT 32 - CLINTON	28,028	(29,223)	3,219	4,414
7022	SCHOOL DISTRICT 32 - RAPELJE	30,022	(7,248)	27,298	4,523
6938	SCHOOL DISTRICT 32 J - ASHLAND	25,938	4,436	34,295	3,921
6932	SCHOOL DISTRICT 33 - GOLD CREEK	1,169	(5,184)	(3,839)	176
7066	SCHOOL DISTRICT 33 - SWAN VALLEY ELEM	12,784	(11,777)	2,933	1,926
7082	SCHOOL DISTRICT 34 - SEELEY LAKE	42,479	(5,360)	43,519	6,399
7036	SCHOOL DISTRICT 35 - GALLATIN GATEWAY	29,867	3,275	37,642	4,500
6976	SCHOOL DISTRICT 37 - SHEPHERD	154,191	(63,435)	114,354	23,598
6939	SCHOOL DISTRICT 38 - BIG FORK	158,788	(74,365)	108,823	24,400

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

		Pension Expense as of June 30, 2019			
		Proportionate Share of Plan Pension <u>Expense</u>	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate <u>Share of Contributions</u>	Total Employer Pension Expense (Includes Support Revenue)	Support Revenue Provided by <u>State Appropriations</u>
Total		\$ 334,003,948	\$ 0	\$ 368,646,355	\$ 34,642,407
State as Special Funding Entity		\$ 81,535,485	\$ 95,773,265	\$ 177,308,751	
Employer					
6341	SCHOOL DISTRICT 38 - LINCOLN	22,746	(10,655)	15,689	3,598
6829	SCHOOL DISTRICT 4 & 28 - HIGHWOOD	31,606	(8,506)	27,952	4,852
6828	SCHOOL DISTRICT 4 & 47 - WHITEHALL	66,150	(21,961)	54,156	9,966
6346	SCHOOL DISTRICT 4 - CANYON CREEK	44,227	(25,386)	25,503	6,663
6385	SCHOOL DISTRICT 4 - DIVIDE	1,882	(1,123)	1,063	304
6822	SCHOOL DISTRICT 4 - FORSYTH	94,198	(80,190)	28,224	14,216
6823	SCHOOL DISTRICT 4 - HELLGATE	231,576	(35,290)	231,305	35,019
6824	SCHOOL DISTRICT 4 - LIBBY	172,015	(24,049)	173,881	25,915
6827	SCHOOL DISTRICT 4 - LIVINGSTON	282,855	(125,957)	200,272	43,374
6830	SCHOOL DISTRICT 4 - SWAN RIVER	21,819	(623)	24,532	3,336
6405	SCHOOL DISTRICT 4 - TRINITY	7,506	10,578	19,215	1,131
6943	SCHOOL DISTRICT 40 - FRENCHTOWN	251,115	(88,691)	200,791	38,368
7077	SCHOOL DISTRICT 41 - ANDERSON	23,436	(15,519)	11,669	3,751
6974	SCHOOL DISTRICT 41 - PIONEER	10,463	(9,528)	2,512	1,576
6360	SCHOOL DISTRICT 43 - LAMOTTE	14,066	2,722	18,931	2,144
6942	SCHOOL DISTRICT 43 - TURNER	26,370	(7,827)	22,517	3,974
6945	SCHOOL DISTRICT 44 - BELGRADE	761,330	(201,196)	675,719	115,586
6950	SCHOOL DISTRICT 44 - GERALDINE	30,706	(21,855)	13,578	4,726
6946	SCHOOL DISTRICT 44 - MOORE	30,889	221	35,763	4,654
6947	SCHOOL DISTRICT 44 - WHITEFISH	266,463	(43,190)	263,417	40,144
6948	SCHOOL DISTRICT 45 - AUGUSTA	27,128	(15,623)	15,592	4,087
7092	SCHOOL DISTRICT 45 - GOLDEN RIDGE	5,446	2,180	8,452	826
6949	SCHOOL DISTRICT 45 - WOLF POINT	220,983	(80,585)	173,705	33,307
9221	SCHOOL DISTRICT 47-MALMBORG	1,468	1,868	3,557	221
6402	SCHOOL DISTRICT 48-1J & 48-2J	52,370	(5,374)	54,886	7,890
6832	SCHOOL DISTRICT 5 - BASIN	3,540	38	4,111	533
6833	SCHOOL DISTRICT 5 - KALISPELL	1,046,800	(296,336)	909,475	159,011
7086	SCHOOL DISTRICT 5 - MELROSE	1,059	(2,779)	(1,561)	160
6834	SCHOOL DISTRICT 5 - PARK CITY	48,475	(16,207)	39,648	7,380
6835	SCHOOL DISTRICT 5 - SAND COULEE	48,311	(15,353)	40,629	7,671
6836	SCHOOL DISTRICT 5 - SHERIDAN	47,871	(5,442)	49,698	7,269
6840	SCHOOL DISTRICT 5 - SIDNEY	302,182	(143,718)	204,102	45,638
6841	SCHOOL DISTRICT 5 - TERRY	37,716	(27,561)	15,909	5,754
6954	SCHOOL DISTRICT 50 - EAST GLACIER	18,366	(28,547)	(7,184)	2,997
6975	SCHOOL DISTRICT 50 - EVERGREEN	129,368	(68,107)	81,289	20,027
6955	SCHOOL DISTRICT 50 - HAYS	106,162	(36,477)	85,679	15,994
6956	SCHOOL DISTRICT 52 - ABSAROKEE	71,937	(24,574)	58,262	10,899
6957	SCHOOL DISTRICT 52 - ENNIS	83,677	(54,855)	41,704	12,882

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

		Pension Expense as of June 30, 2019			
		Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense (Includes Support Revenue)	Support Revenue Provided by State Appropriations
Total		\$ 334,003,948	\$ 0	\$ 368,646,355	\$ 34,642,407
State as Special Funding Entity		\$ 81,535,485	\$ 95,773,265	\$ 177,308,751	
Employer					
7003	SCHOOL DISTRICT 52 - INDEPENDENT	29,161	(16,902)	16,731	4,473
6959	SCHOOL DISTRICT 55 - BROCKTON	58,008	6,041	72,805	8,756
6953	SCHOOL DISTRICT 55 - PLEVNA	54,558	(12,442)	50,431	8,314
6960	SCHOOL DISTRICT 55 - ROUNDUP	145,653	(61,845)	105,806	21,997
6848	SCHOOL DISTRICT 55F - SUN RIVER VALLEY	96,018	(39,761)	70,723	14,465
6961	SCHOOL DISTRICT 57 - HAVRE	4,987	5,908	11,646	751
6962	SCHOOL DISTRICT 58 - GEYSER	34,782	7,106	47,128	5,240
7044	SCHOOL DISTRICT 58 - WHITEFISH	14,329	(9,686)	6,802	2,159
6963	SCHOOL DISTRICT 58 - YELLOWSTONE	23,031	(15,024)	11,477	3,470
6849	SCHOOL DISTRICT 6 & 1 - ST REGIS	35,229	(20,308)	20,408	5,487
6846	SCHOOL DISTRICT 6 - COLUMBIA FALLS	458,843	330,527	859,026	69,656
6844	SCHOOL DISTRICT 6 - COLUMBUS	121,595	(546,982)	(406,969)	18,417
6843	SCHOOL DISTRICT 6 - LAME DEER	282,673	(28,750)	297,025	43,102
6847	SCHOOL DISTRICT 6 - RYEGATE	22,074	(15,112)	10,385	3,423
6845	SCHOOL DISTRICT 6 - TROUT CREEK	27,163	(2,360)	28,896	4,092
6853	SCHOOL DISTRICT 6 - WIBAUX	58,421	(8,551)	58,672	8,801
7054	SCHOOL DISTRICT 64 - BAINVILLE	79,486	5	91,546	12,056
6964	SCHOOL DISTRICT 64J - MELSTONE	32,452	(13,729)	23,611	4,889
6952	SCHOOL DISTRICT 65 - FROID	29,756	(15,642)	18,597	4,483
6981	SCHOOL DISTRICT 69 - WEST YELLOWSTONE	49,690	(32,516)	24,743	7,570
6867	SCHOOL DISTRICT 7 & 2 - SAVAGE	30,392	(4,605)	30,468	4,682
6859	SCHOOL DISTRICT 7 & 70 - LAUREL	336,604	(149,998)	237,410	50,804
6854	SCHOOL DISTRICT 7 - BOULDER	54,645	(13,228)	49,780	8,363
6855	SCHOOL DISTRICT 7 - BOZEMAN	1,125,064	(278,704)	1,018,759	172,399
6856	SCHOOL DISTRICT 7 - CHARLO	55,610	(27,501)	36,535	8,427
6857	SCHOOL DISTRICT 7 - GARDINER	33,453	(23,056)	15,600	5,203
6368	SCHOOL DISTRICT 7 - GRANT	2,117	(6,869)	(4,433)	319
6858	SCHOOL DISTRICT 7 - HINSDALE	34,589	(260)	39,696	5,368
6866	SCHOOL DISTRICT 7 - JOLIET	76,137	(31,536)	56,217	11,615
6860	SCHOOL DISTRICT 7 - LOLO	123,272	(25,045)	116,912	18,684
6863	SCHOOL DISTRICT 7 - MEDICINE LAKE	37,247	(68,058)	(25,042)	5,768
6864	SCHOOL DISTRICT 7 - TWIN BRIDGES	65,475	(34,515)	40,851	9,891
6862	SCHOOL DISTRICT 7 - VICTOR	52,559	(38,747)	21,730	7,918
6965	SCHOOL DISTRICT 73 - SWAN LAKE	1,294	(655)	834	195
6970	SCHOOL DISTRICT 74 - ROY	13,996	(17,601)	(1,412)	2,193
6971	SCHOOL DISTRICT 74 - VAUGHN	38,651	21,641	66,116	5,824
6381	SCHOOL DISTRICT 75 - AMSTERDAM	14,623	3,689	20,515	2,203

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

		Pension Expense as of June 30, 2019			
		Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense (Includes Support Revenue)	Support Revenue Provided by State Appropriations
Total		\$ 334,003,948	\$ 0	\$ 368,646,355	\$ 34,642,407
State as Special Funding Entity		\$ 81,535,485	\$ 95,773,265	\$ 177,308,751	
Employer					
6364	SCHOOL DISTRICT 75 - ARROWHEAD	14,278	(15,193)	1,236	2,151
7028	SCHOOL DISTRICT 78J & 2 - RICHEY	41,883	(8,892)	39,315	6,323
6868	SCHOOL DISTRICT 8 - ARLEE	107,578	(20,265)	103,963	16,650
6870	SCHOOL DISTRICT 8 - ELDER GROVE	34,051	7,514	46,827	5,262
6384	SCHOOL DISTRICT 8 - WEST GLACIER	8,015	(6,815)	2,408	1,207
6869	SCHOOL DISTRICT 8-WHITE SULPHUR SPRINGS	54,314	(29,375)	33,122	8,183
6969	SCHOOL DISTRICT 84 - DENTON	37,132	(714)	42,011	5,593
6989	SCHOOL DISTRICT 85 - ULM	13,947	(12,315)	3,837	2,205
6378	SCHOOL DISTRICT 86 & 4 - LAMBERT	55,671	(23,618)	40,440	8,387
6967	SCHOOL DISTRICT 87 - ROCKY BOY	428,951	(255,457)	238,118	64,624
6392	SCHOOL DISTRICT 89 - SMITH VALLEY	22,469	(4,652)	21,317	3,500
6880	SCHOOL DISTRICT 9 & 9 - REED POINT	38,925	(8,544)	36,246	5,864
6871	SCHOOL DISTRICT 9 - BROWNING	863,521	(105,062)	888,704	130,245
6873	SCHOOL DISTRICT 9 - DARBY	106,115	(41,394)	80,803	16,082
6875	SCHOOL DISTRICT 9 - DIXON	46,671	(3,502)	50,199	7,031
6876	SCHOOL DISTRICT 9 - EAST HELENA	154,995	(9,570)	168,921	23,496
6878	SCHOOL DISTRICT 9 - OPHEIM	29,475	(12,250)	21,666	4,441
6879	SCHOOL DISTRICT 9 - POPLAR	317,105	(74,248)	290,753	47,896
9921	SCHOOL DISTRICT 9-CRESTON	13,998	23,592	38,457	866
6400	SCHOOL DISTRICT 99 M North Star Schools	64,685	(10,695)	63,735	9,745
9989	SCHOOL DISTRICT NO. 31-STILLWATER COUNTY-NYE	340	572	933	21
6779	SD 1- West Valley School	70,369	(33,210)	47,760	10,601
6966	SD 75 GREENFIELD	25,332	(3,768)	25,381	3,816
6958	SHIELDS VALLEY	37,281	(25,656)	17,242	5,617
6630	SWEET GRASS COUNTY HIGH SCHOOL	82,264	(5,482)	89,218	12,436
6618	BOARD OF CRIME CONTROL	31	(343,966)	(343,931)	4
6642	BOARD OF PUBLIC EDUCATION	9,794	(7,154)	3,944	1,304
6643	COMM OF HIGHER EDUCATION	464,105	(601,844)	(75,939)	61,799
6530	COMM OF POLITICAL PRACTICES	70,477	(23,670)	56,192	9,385
6443	CONSUMER COUNSEL	60,486	(28,226)	40,314	8,054
6762	DEPARTMENT OF ADMINISTRATION	5,786,947	(2,460,238)	4,097,284	770,574
6780	DEPARTMENT OF AGRICULTURE	808,607	(421,999)	494,280	107,672
6825	DEPARTMENT OF COMMERCE	2,092,649	(1,019,990)	1,351,310	278,651
6802	DEPARTMENT OF CORRECTIONS	4,922,406	(2,279,098)	3,298,761	655,454
6667	DEPARTMENT OF FISH, WILDLIFE & PARKS	5,771,183	(1,926,307)	4,613,351	768,475
6620	DEPARTMENT OF JUSTICE	4,793,148	(1,097,481)	4,333,910	638,243
6838	DEPARTMENT OF LABOR & INDUSTRY	6,666,128	(3,373,790)	4,179,981	887,643
6712	DEPARTMENT OF LIVESTOCK	684,781	(432,834)	343,131	91,184
6850	DEPARTMENT OF MILITARY AFFAIRS	1,703,199	(533,330)	1,396,663	226,793
7685	DEPARTMENT OF REVENUE	4,885,060	(3,084,248)	2,451,294	650,481

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

		Pension Expense as of June 30, 2019			
		Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense (Includes Support Revenue)	Support Revenue Provided by State Appropriations
Total		\$ 334,003,948	\$ 0	\$ 368,646,355	\$ 34,642,407
State as Special Funding Entity		\$ 81,535,485	\$ 95,773,265	\$ 177,308,751	
Employer					
6689	DEPARTMENT OF TRANSPORTATION	21,288,324	(10,613,131)	13,509,888	2,834,695
6678	DEPT OF ENVIRONMENTAL QUALITY	4,092,696	(2,622,435)	2,015,234	544,972
6721	DEPT OF NATURAL RESOURCES & CONSERVATION	5,619,155	(2,261,541)	4,105,845	748,231
6872	DEPT OF PUBLIC HEALTH & HUMAN SERVICES	23,446,940	(12,928,062)	13,641,009	3,122,131
6514	GOVERNORS OFFICE	670,937	(328,610)	431,667	89,340
6439	LEGISLATIVE COUNCIL	1,863,594	(176,764)	1,934,982	248,151
6652	MONTANA ARTS COUNCIL	87,341	(66,307)	32,664	11,630
6655	MONTANA HISTORICAL SOCIETY	467,348	(241,366)	288,212	62,231
6764	MONTANA STATE FUND	3,820,967	(991,819)	3,337,938	508,790
6653	MONTANA STATE LIBRARY	268,582	(239,907)	64,439	35,764
6769	OFFICE OF PUBLIC DEFENDER	3,012,107	45,340	3,458,531	401,084
6623	PUBLIC SERVICE COMMISSION	391,666	(234,497)	209,322	52,153
6651	SCHOOL FOR THE DEAF & BLIND	367,419	(146,767)	269,576	48,924
6529	SECRETARY OF STATE	391,667	(431,241)	12,580	52,153
6552	STATE AUDITOR'S OFFICE	726,322	(540,884)	282,152	96,715
6457	SUPREME COURT	3,179,142	(1,484,561)	2,117,908	423,326
6563	SUPT OF PUBLIC INSTRUCTION	1,156,910	(922,577)	388,383	154,051
6766	TEACHERS' RETIREMENT SYSTEM	232,898	(60,966)	202,944	31,012
6567	GREAT FALLS COLLEGE MSU	387,458	(145,616)	293,435	51,593
6647	MONTANA STATE UNIVERSITY - BILLINGS	1,599,201	(963,744)	848,402	212,945
6645	MONTANA STATE UNIVERSITY - BOZEMAN	8,732,587	(1,540,437)	8,354,957	1,162,808
6648	MONTANA STATE UNIVERSITY - NORTHERN	471,327	(282,668)	251,419	62,761
6644	UNIVERSITY OF MONTANA	9,737,846	(5,350,360)	5,684,151	1,296,665
6426	LIBERTY CO CEMETERY DIST	-	(197)	(197)	-
6374	SCHOOL DISTRICT 64 - MOUNTAIN VIEW	-	(6,666)	(6,666)	-
7683	FLATHEAD JOINT BOARD OF CONTROL	-	(11,174)	(11,174)	-
6370	TWIN BRIDGES PUBLIC LIBRARY	-	(3,841)	(3,841)	-
6731	PONDERA COUNTY COUNCIL ON	-	(5,552)	(5,552)	-
6351	HELENA BUSINESS IMPROVEMENT	-	(15,986)	(15,986)	-
6431	CME/FLATEHEAD INDIAN IRRIG	-	(67,561)	(67,561)	-
6527	TOWN OF BROWNING	-	(91,416)	(91,416)	-

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

Recognition of Deferred Outflows and Deferred Inflows as of June 30, 2019						
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Future Year Deferrals</u>
Total	\$ 121,288,791	\$ (38,618,756)	\$ 9,428,211	\$ 22,746,538	\$ -	\$ -
State as Special Funding Entity	125,388,982	86,155,673	2,301,571	5,552,779	-	-
Employer						
6532 CITY OF BAKER	16,947	(59,403)	4,605	11,111	-	-
6533 CITY OF BELGRADE	162,473	(5,316)	9,510	22,945	-	-
6506 CITY OF BELT	(6,817)	(6,282)	601	1,451	-	-
6505 CITY OF BIG TIMBER	1,114	(15,484)	1,177	2,839	-	-
6508 CITY OF BILLINGS	1,224,033	(2,851,655)	199,537	481,403	-	-
6512 CITY OF BOULDER	(3,603)	(34,590)	1,740	4,199	-	-
6509 CITY OF BOZEMAN	432,768	(1,023,051)	81,269	196,070	-	-
6519 CITY OF CHINOOK	38,440	(14,590)	2,814	6,789	-	-
6520 CITY OF CHOTEAU	5,328	(21,769)	2,361	5,697	-	-
6371 CITY OF COLSTRIP	51,986	(112,460)	8,389	20,239	-	-
6522 CITY OF COLUMBIA FALLS	60,226	(22,836)	5,362	12,937	-	-
6534 CITY OF COLUMBUS	(46,640)	(58,814)	2,532	6,109	-	-
6523 CITY OF CONRAD	(31,096)	(101,488)	4,775	11,519	-	-
6525 CITY OF CUT BANK	23,086	(43,061)	5,857	14,131	-	-
6528 CITY OF DEER LODGE	27,166	(76,805)	4,716	11,378	-	-
6531 CITY OF DILLON	(9,319)	(54,671)	3,995	9,639	-	-
6535 CITY OF EAST HELENA	10,466	(25,620)	2,099	5,065	-	-
6538 CITY OF FAIRVIEW	(11,669)	(48,507)	2,265	5,465	-	-
6539 CITY OF FORSYTH	3,998	(56,581)	3,530	8,517	-	-
6540 CITY OF FORT BENTON	(65,187)	(96,917)	1,909	4,605	-	-
6543 CITY OF GLASGOW	70,158	(48,846)	6,113	14,747	-	-
6544 CITY OF GLENDIVE	8,989	(176,079)	9,486	22,886	-	-
6545 CITY OF GREAT FALLS	477,889	(1,361,843)	104,192	251,374	-	-
6548 CITY OF HAMILTON	(40,519)	(113,531)	8,082	19,498	-	-
6549 CITY OF HARDIN	(36,536)	(162,777)	5,478	13,216	-	-
6547 CITY OF HARLEM	(15,336)	(40,504)	1,564	3,773	-	-
6606 CITY OF HARLOWTON	3,758	(25,717)	1,317	3,176	-	-
6550 CITY OF HAVRE	15,435	(187,326)	12,803	30,887	-	-
6551 CITY OF HELENA	(137,478)	(1,072,109)	62,996	151,984	-	-
6555 CITY OF KALISPELL	80,958	(561,116)	32,797	79,126	-	-

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

		Recognition of Deferred Outflows and Deferred Inflows as of June 30, 2019					
		<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Future Year Deferrals</u>
Total		\$ 121,288,791	\$ (38,618,756)	\$ 9,428,211	\$ 22,746,538	\$ -	\$ -
State as Special Funding Entity		125,388,982	86,155,673	2,301,571	5,552,779	-	-
Employer							
6557	CITY OF LAUREL	(36,222)	(250,718)	13,640	32,907	-	-
6559	CITY OF LEWISTOWN	(20,117)	(165,850)	9,443	22,782	-	-
6560	CITY OF LIBBY	(5,527)	(65,863)	3,514	8,478	-	-
6561	CITY OF LIVINGSTON	15,438	(244,986)	15,179	36,621	-	-
6570	CITY OF MALTA	13,196	(42,694)	2,268	5,472	-	-
6571	CITY OF MILES CITY	17,893	(236,085)	14,106	34,033	-	-
6572	CITY OF MISSOULA	1,437,024	(673,515)	101,516	244,919	-	-
6576	CITY OF PLAINS	14,180	(16,895)	1,475	3,559	-	-
6577	CITY OF PLENTYWOOD	(11,095)	(51,790)	2,169	5,233	-	-
6578	CITY OF POLSON	(4,937)	(165,226)	7,210	17,396	-	-
6579	CITY OF POPLAR	(13,952)	(22,459)	1,085	2,618	-	-
6603	CITY OF RED LODGE	10,265	(52,944)	3,352	8,088	-	-
6581	CITY OF RONAN	37,749	(7,293)	2,893	6,981	-	-
6582	CITY OF ROUNDUP	6,365	(29,726)	2,083	5,025	-	-
6599	CITY OF SCOBEBY	(4,424)	(17,926)	1,386	3,344	-	-
6585	CITY OF SHELBY	(52,989)	(90,586)	3,627	8,750	-	-
6586	CITY OF SIDNEY	(15,656)	(150,545)	10,957	26,435	-	-
6379	CITY OF THREE FORKS	(1,177)	(22,900)	1,800	4,342	-	-
6590	CITY OF TOWNSEND	(26,423)	(46,683)	1,360	3,281	-	-
6574	CITY OF TROY	(959)	(33,914)	2,462	5,939	-	-
6592	CITY OF WHITE SULPHUR SPRINGS	(864)	(22,403)	878	2,118	-	-
6594	CITY OF WHITEFISH	66,001	(250,673)	20,818	50,226	-	-
6598	CITY OF WIBAUX	(1,314)	(17,050)	852	2,055	-	-
6596	CITY OF WOLF POINT	(37,404)	(76,264)	4,583	11,056	-	-
6399	TOWN OF ALBERTON	4,960	(1,566)	142	343	-	-
6507	TOWN OF BIG SANDY	16,217	3,681	516	1,245	-	-
7274	TOWN OF BRIDGER	154	(2,780)	1,491	3,597	-	-
6511	TOWN OF BROADUS	6,243	(10,322)	1,097	2,646	-	-
6513	TOWN OF CASCADE	16,839	(3,596)	861	2,078	-	-
6526	TOWN OF CHESTER	(8,594)	(35,539)	1,382	3,335	-	-
6521	TOWN OF CIRCLE	488	(11,589)	668	1,611	-	-
6524	TOWN OF CULBERTSON	(32,729)	(48,074)	957	2,309	-	-
6432	TOWN OF DENTON	(11,741)	(6,075)	151	365	-	-
6558	TOWN OF DRUMMOND	(8,808)	(3,164)	214	516	-	-
6607	TOWN OF EKALAKA	871	(11,704)	490	1,183	-	-
6536	TOWN OF ENNIS	24,449	(6,092)	2,077	5,010	-	-
6382	TOWN OF EUREKA	(244)	(20,117)	1,774	4,280	-	-
6537	TOWN OF FAIRFIELD	(296)	(8,553)	453	1,092	-	-
6605	TOWN OF FORT PECK	(5,793)	(16,849)	700	1,689	-	-

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

		Recognition of Deferred Outflows and Deferred Inflows as of June 30, 2019					
		<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	Future Year Deferrals
Total		\$ 121,288,791	\$ (38,618,756)	\$ 9,428,211	\$ 22,746,538	\$ -	\$ -
State as Special Funding Entity		125,388,982	86,155,673	2,301,571	5,552,779	-	-
Employer							
6410	TOWN OF FROID	(2,321)	(6,540)	273	659	-	-
6542	TOWN OF GERALDINE	21	(7,389)	237	573	-	-
6546	TOWN OF GRASS RANGE	(5,696)	(3,789)	103	248	-	-
6553	TOWN OF HOT SPRINGS	(22,086)	(29,662)	955	2,303	-	-
6434	TOWN OF HYSHAM	1,998	(4,610)	398	960	-	-
6562	TOWN OF LIMA	522	(4,885)	315	760	-	-
6601	TOWN OF MANHATTAN	48,929	(55,024)	4,960	11,968	-	-
6564	TOWN OF MEDICINE LAKE	499	(6,968)	446	1,076	-	-
6554	TOWN OF MELSTONE	872	(4,433)	234	565	-	-
6390	TOWN OF MOORE	(329)	(2,476)	119	287	-	-
6556	TOWN OF NASHUA	(19,044)	(12,320)	326	786	-	-
6575	TOWN OF PHILIPSBURG	8,646	(20,403)	1,789	4,316	-	-
6573	TOWN OF RICHEY	2,168	(5,621)	366	883	-	-
6583	TOWN OF RYEGATE	600	(3,880)	248	599	-	-
6353	TOWN OF SACO	(14,792)	(12,385)	678	1,636	-	-
6584	TOWN OF SHERIDAN	28,617	3,188	950	2,291	-	-
6366	TOWN OF ST IGNATIUS	3,639	(17,438)	934	2,255	-	-
6587	TOWN OF STANFORD	633	(4,844)	344	831	-	-
6604	TOWN OF STEVENSVILLE	13,379	(35,353)	2,645	6,381	-	-
6588	TOWN OF SUNBURST	(824)	(295)	675	1,629	-	-
6589	TOWN OF SUPERIOR	(11,919)	(27,886)	857	2,068	-	-
6580	TOWN OF TERRY	(1,327)	(16,927)	901	2,173	-	-
6597	TOWN OF THOMPSON FALLS	(16,242)	(27,411)	1,335	3,220	-	-
6600	TOWN OF TWIN BRIDGES	4,921	(12,464)	854	2,061	-	-
6591	TOWN OF VALIER	(2,611)	(14,753)	815	1,967	-	-
6408	TOWN OF WEST YELLOWSTONE	50,240	(96,849)	6,893	16,629	-	-
6356	TOWN OF WESTBY	2,568	(2,794)	321	774	-	-
6595	TOWN OF WINNETT	(522)	(6,079)	320	772	-	-
6458	ANACONDA-DEER LODGE COUNTY	(18,311)	(359,960)	19,991	48,231	-	-
6510	BUTTE SILVER BOW	142,356	(1,448,099)	100,748	243,064	-	-
6444	BEAVERHEAD COUNTY	18,658	(214,396)	13,858	33,435	-	-
6445	BIG HORN COUNTY	(45,595)	(559,665)	25,430	61,354	-	-
6446	BLAINE COUNTY	(14,398)	(242,819)	14,172	34,191	-	-
6447	BROADWATER COUNTY	(1,666)	(169,549)	9,136	22,041	-	-
6448	CARBON COUNTY	51,454	(169,220)	17,104	41,266	-	-
6449	CARTER COUNTY	33,169	(55,239)	5,775	13,934	-	-
6450	CASCADE COUNTY	(226,204)	(1,515,777)	75,914	183,151	-	-
6451	CHOUTEAU COUNTY	(12,746)	(182,386)	11,093	26,762	-	-

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
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for the year ending June 30

		Recognition of Deferred Outflows and Deferred Inflows as of June 30, 2019					
		2020	2021	2022	2023	2024	Future Year Deferrals
Total	\$	121,288,791	\$ (38,618,756)	\$ 9,428,211	\$ 22,746,538	\$ -	\$ -
State as Special Funding Entity		125,388,982	86,155,673	2,301,571	5,552,779	-	\$ -
Employer							
6452	CUSTER COUNTY	75,571	(177,652)	12,945	31,231	-	-
6453	DANIELS COUNTY	29,108	(80,516)	6,084	14,678	-	-
6456	DAWSON COUNTY	2,937	(304,426)	21,040	50,762	-	-
6459	FALLON COUNTY	(158,007)	(435,497)	18,524	44,691	-	-
6460	FERGUS COUNTY	40,247	(232,145)	15,050	36,310	-	-
6461	FLATHEAD COUNTY	53,203	(2,123,097)	107,124	258,449	-	-
6462	GALLATIN COUNTY	646,509	(927,858)	94,182	227,225	-	-
6463	GARFIELD COUNTY	74,264	(80,843)	7,255	17,504	-	-
6464	GLACIER COUNTY	(145,959)	(428,625)	17,483	42,181	-	-
6465	GOLDEN VALLEY COUNTY	8,810	(5,196)	1,526	3,682	-	-
6466	GRANITE COUNTY	36,474	(111,655)	7,525	18,154	-	-
6467	HILL COUNTY	7,256	(312,158)	16,954	40,902	-	-
6468	JEFFERSON COUNTY	33,252	(317,858)	19,482	47,002	-	-
6469	JUDITH BASIN COUNTY	35,398	(80,514)	6,084	14,678	-	-
6470	LAKE COUNTY	230,362	(456,675)	32,427	78,232	-	-
6471	LEWIS & CLARK COUNTY	589,631	(1,144,549)	85,292	205,775	-	-
6472	LIBERTY COUNTY	19,490	(110,627)	7,192	17,352	-	-
6473	LINCOLN COUNTY	(132,485)	(400,846)	21,392	51,611	-	-
6474	MADISON COUNTY	270,613	(400,796)	37,708	90,975	-	-
6475	MCCONE COUNTY	21,360	(129,800)	6,906	16,660	-	-
6476	MEAGHER COUNTY	(12,693)	(112,202)	5,448	13,143	-	-
6477	MINERAL COUNTY	(39,094)	(74,130)	8,573	20,684	-	-
6478	MISSOULA COUNTY	904,028	(2,391,685)	192,223	463,759	-	-
6479	MUSSELSHELL COUNTY	(37,042)	(135,986)	7,429	17,924	-	-
6480	PARK COUNTY	99,821	(189,858)	16,059	38,744	-	-
6481	PETROLEUM COUNTY	4,959	(7,944)	1,158	2,794	-	-
6482	PHILLIPS COUNTY	(22,112)	(172,484)	9,573	23,096	-	-
6483	PONDERA COUNTY	52,756	(120,195)	9,158	22,096	-	-
6485	POWDER RIVER COUNTY	(76,202)	(374,153)	17,053	41,143	-	-
6484	POWELL COUNTY	(24,719)	(166,984)	7,726	18,639	-	-
6486	PRAIRIE COUNTY	16,576	(56,024)	3,963	9,562	-	-
6487	RAVALLI COUNTY	147,862	(419,774)	34,600	83,476	-	-
6488	RICHLAND COUNTY	(209,435)	(688,881)	33,558	80,963	-	-
6489	ROOSEVELT COUNTY	(29,952)	(392,602)	21,318	51,433	-	-
6490	ROSEBUD COUNTY	(28,717)	(299,185)	16,007	38,618	-	-
6491	SANDERS COUNTY	(4,475)	(278,204)	16,005	38,613	-	-
6492	SHERIDAN COUNTY	(18,355)	(260,542)	15,238	36,764	-	-
6494	STILLWATER COUNTY	143,881	(242,161)	17,213	41,528	-	-

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
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		Recognition of Deferred Outflows and Deferred Inflows as of June 30, 2019					
		2020	2021	2022	2023	2024	Future Year Deferrals
Total	\$	121,288,791	\$ (38,618,756)	\$ 9,428,211	\$ 22,746,538	\$ -	\$ -
State as Special Funding Entity		125,388,982	86,155,673	2,301,571	5,552,779	-	\$ -
Employer							
6495	SWEET GRASS COUNTY	(587,711)	(303,832)	8,221	19,835	-	-
6496	TETON COUNTY	(207,838)	(158,678)	11,487	27,714	-	-
6497	TOOLE COUNTY	(156,998)	(433,518)	26,284	63,412	-	-
6498	TREASURE COUNTY	(9,308)	(50,499)	2,679	6,463	-	-
6499	VALLEY COUNTY	110,490	(233,165)	16,657	40,187	-	-
6500	WHEATLAND COUNTY	12,426	(50,353)	4,062	9,800	-	-
6501	WIBAUX COUNTY	42,351	(83,940)	6,995	16,876	-	-
6502	YELLOWSTONE COUNTY	65,193	(1,360,811)	85,054	205,201	-	-
6435	ARLEE-LAKE COUNTY WATER & SEWER DISTRICT	(1,413)	441	86	208	-	-
6720	BEAR PAW COOPERATIVE	276	(2,963)	205	495	-	-
6725	BERT MOONEY AIRPORT AUTHORITY	(12,967)	(33,767)	1,869	4,509	-	-
6740	BIG COUNTRY EDUCATIONAL COOP	1,237	(1,769)	180	435	-	-
6709	BIG FORK CO WATER & SEWER	16,574	(10,137)	1,840	4,439	-	-
7689	BIG HORN COUNTY CEMETERY DISTRICT #1	643	(5,266)	329	795	-	-
6348	BIG SKY CO WATER & SEWER DIST #363	13,248	(10,426)	1,293	3,120	-	-
6739	BIG SKY ECONOMIC DEVELOPMENT AUTH	53,580	(50,150)	3,723	8,981	-	-
6347	BIG SKY FIRE DEPARTMENT	(1,734)	(10,384)	21	51	-	-
6741	BIG SKY SPECIAL EDUCATION COOP	3,538	(1,558)	257	620	-	-
6697	BILLINGS HOUSING AUTHORITY	(12,112)	(100,699)	6,945	16,755	-	-
7699	BITTERROOT PUBLIC LIBRARY	69,612	(5,682)	1,251	3,017	-	-
6634	BITTERROOT CONSERVATION DISTRICT	(233)	(5,034)	306	738	-	-
6350	BITTERROOT VALLEY SEC	(24,276)	(16,166)	81	197	-	-
6421	BUFFALO RAPIDS IRRIGATION PROJECT 1	(15,940)	(21,509)	668	1,612	-	-
6422	BUFFALO RAPIDS IRRIGATION PROJECT 2	3,033	(17,331)	1,394	3,363	-	-
6727	CASCADE CONSERVATION DISTRICT	(5,634)	(11,860)	403	972	-	-
6662	CENTER FOR MENTAL HEALTH	(115,049)	(126,678)	1,127	2,720	-	-
6703	CENTRAL MONTANA LEARNING RESOURCE CTR	149	(5,341)	290	699	-	-
6719	CENTRAL VALLEY FIRE DISTRICT	188	(3,806)	207	500	-	-
6650	CHOUTEAU COUNTY CONSERVATION DIST	140	(1,533)	89	215	-	-
6433	CORVALLIS COUNTY SEWER DISTRICT	633	(3,919)	218	527	-	-
6707	Crown Hill	(972)	(4,748)	235	567	-	-
6394	DALY DITCHES IRRIGATION DISTRICT	5,632	1,547	237	573	-	-
6677	DAWSON COMMUNITY COLLEGE	168,022	28,514	7,189	17,344	-	-
6686	DEER LODGE COUNTY HEAD START PROGRAM	33,100	(37,646)	2,767	6,675	-	-
8514	Drummond School and Community Library District	5,322	(1,531)	102	246	-	-
6389	DRY PRAIRIE RURAL WATER	57,681	(32,152)	4,338	10,465	-	-
8715	DRY REDWATER REGIONAL WATER AUTHORITY	23,163	1,033	425	1,026	-	-
6705	EASTERN YELLOWSTONE COUNTY SEC	(120)	(2,484)	118	285	-	-

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		Recognition of Deferred Outflows and Deferred Inflows as of June 30, 2019					
		2020	2021	2022	2023	2024	Future Year Deferrals
Total	\$	121,288,791	\$ (38,618,756)	\$ 9,428,211	\$ 22,746,538	\$ -	\$ -
State as Special Funding Entity		125,388,982	86,155,673	2,301,571	5,552,779	-	\$ -
Employer							
6744	FALLON MEDICAL COMPLEX	(113,979)	(73,885)	376	907	-	-
6750	FERGUS COUNTY CONSERVATION DIST	799	(2,447)	184	443	-	-
6716	FLATHEAD CONSERVATION DISTRICT	(12,201)	(16,012)	316	762	-	-
6423	FLATHEAD EMERGENCY COMM CENTER	(9,980)	(145,241)	8,373	20,201	-	-
6708	FLATHEAD MUNICIPAL AIRPORT AUTHORITY	82,556	(41,958)	7,297	17,604	-	-
6699	FLATHEAD SPECIAL EDUC COOP	(1,896)	(1,708)	-	-	-	-
6676	FLATHEAD VALLEY COMMUNITY COLLEGE	(408,061)	(617,858)	25,718	62,048	-	-
6638	FORT SHAW IRRIGATION DIST	(3,936)	(18,224)	561	1,354	-	-
6414	FRENCHTOWN RURAL FIRE DISTRICT	(625)	(3,622)	222	536	-	-
6682	GALLATIN AIRPORT AUTHORITY	32,921	(151,364)	10,939	26,392	-	-
6736	GALLATIN CONSERVATION DISTRICT	23,405	14,465	386	932	-	-
6702	GALLATIN-MADISON SEC	(1,848)	(8,828)	233	561	-	-
6718	GARDINER - PARK COUNTY WATER DIST	(19,611)	(34,228)	745	1,798	-	-
6691	GLASGOW IRRIGATION DISTRICT	(2,698)	(8,006)	644	1,553	-	-
7276	GRANITE CO HOSPITAL & NURSING HOME	(36,839)	(141,119)	6,240	15,055	-	-
6373	GRANITE CONSERVATION DISTRICT	(1,332)	(2,784)	120	289	-	-
6717	GREAT DIVIDE EDUCATION SERVICES	(3,338)	(8,757)	275	664	-	-
6660	GREAT FALLS INT AIRPORT	11,664	(65,327)	3,505	8,455	-	-
6641	GREENFIELDS IRRIGATION DIST	50,191	(50,497)	5,683	13,712	-	-
6417	HEBGEN BASIN RURAL FD	(130)	(3,936)	220	530	-	-
6663	HELENA HOUSING AUTHORITY	29,178	(43,761)	4,595	11,086	-	-
6632	HELENA REGIONAL AIRPORT AUTH	52,730	(54,515)	5,874	14,172	-	-
6685	HELENA VALLEY IRRIGATION DIST	12,812	(11,840)	1,290	3,113	-	-
6664	HILL CO PUBLIC CEMETERY DIST	(22,296)	(17,843)	237	571	-	-
6377	HINSDALE WATER & SEWER DISTRICT	(914)	(3,432)	108	261	-	-
6631	HOUSING AUTHORITY OF ANACONDA	(3,369)	(32,773)	2,080	5,018	-	-
6637	HOUSING AUTHORITY OF BUTTE	(2,163)	(72,210)	4,498	10,852	-	-
6640	HOUSING AUTHORITY OF GLASGOW	4,024	(11,291)	929	2,241	-	-
6746	HUMAN RESOURCES COUNCIL DIST XI	53,329	(111,963)	7,487	18,062	-	-
6635	HUMAN RESOURCES COUNCIL DIST XII	125,072	(121,667)	13,790	33,271	-	-
6425	HYALITE RFD	(4,507)	-	-	-	-	-
6722	JUDITH BASIN CONSERVATION DIST	291	(1,598)	123	296	-	-
6738	LAKESIDE CO WATER & SEWER	5,414	(22,644)	1,545	3,727	-	-
6420	LAKEVIEW CEMETERY DISTRICT	(13,477)	(16,368)	215	518	-	-
6357	LARCHMONT GOLF COURSE	(19,622)	(33,544)	1,029	2,484	-	-
6358	LEWIS & CLARK CONSERVATION DIST	364	(4,197)	292	705	-	-
6694	LEWIS & CLARK LIBRARY	115,422	(29,939)	8,203	19,790	-	-
6372	LIBERTY CO CONSERVATION DISTRICT	(61)	(1,624)	87	211	-	-

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Public Employees' Retirement System
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Recognition of Deferred Outflows and Deferred Inflows as of June 30, 2019						
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	Future Year Deferrals
Total	\$ 121,288,791	\$ (38,618,756)	\$ 9,428,211	\$ 22,746,538	\$ -	\$ -
State as Special Funding Entity	125,388,982	86,155,673	2,301,571	5,552,779	-	-
Employer						
6397 LINCOLN CONSERVATION DISTRICT	632	(2,849)	152	366	-	-
6729 LINCOLN COUNTY RURAL FIRE DIST	5,226	(6,012)	687	1,658	-	-
6730 LOCKWOOD RURAL FIRE DIST 8	(8,805)	(5,470)	204	493	-	-
6391 LOCKWOOD WATER & SEWER DISTRICT	6,277	(20,355)	1,460	3,522	-	-
6430 MADISON CONSERVATION DISTRICT	2,353	(15,904)	344	829	-	-
6355 MALTA CEMETERY DISTRICT	676	(3,683)	235	568	-	-
6672 MALTA IRRIGATION DISTRICT	(1,177)	(35,439)	2,196	5,298	-	-
9111 Meagher County Conservation District	11,223	8,065	186	449	-	-
6396 MILES CITY HOUSING AUTHORITY	1,480	(676)	28	68	-	-
6671 MILES COMMUNITY COLLEGE	(3,671)	(120,829)	6,254	15,088	-	-
6419 MILK RIVER JBC	895	(6,612)	450	1,086	-	-
6706 MISSOULA AREA SEC	2,519	(2,132)	367	885	-	-
6700 MISSOULA COUNTY AIRPORT	216,035	(96,229)	14,502	34,987	-	-
6661 MISSOULA RURAL FIRE DISTRICT	(111,580)	(88,757)	2,548	6,146	-	-
6749 NO MONTANA JOINT REFUSE DISPOSAL DIST	(4,253)	(34,988)	2,242	5,409	-	-
6714 NORTH CENTRAL LEARNING SEC	49	(2,474)	171	414	-	-
6424 NORTH LAKE CO PUBLIC LIBRARY DIST	(20,959)	(29,947)	794	1,916	-	-
6398 NORTH VALLEY PUBLIC LIBRARY	4,071	(8,633)	946	2,281	-	-
6411 NORTHWEST MT EDUC COOP	(1,736)	(4,821)	137	330	-	-
6393 PABLO-LAKE COUNTY WATER & SEWER	4,070	(6,744)	1,144	2,760	-	-
6386 PARK CO RURAL FIRE DISTRICT 1	3,257	(8,524)	626	1,510	-	-
6407 PARK COUNTY SEC	2,732	(8,553)	219	529	-	-
6383 PETROLEUM CO CONSERVATION DIST	(1,864)	(8,512)	501	1,208	-	-
6404 PHILLIPS CONSERVATION DISTRICT	2,632	2,044	35	84	-	-
6674 PONDERA CO CANAL & RESERVOIR	7,669	(28,075)	2,936	7,083	-	-
6723 PONDERA COUNTY CEMETERY DIST 2	322	(3,859)	233	562	-	-
9854 PONDERA REGIONAL PORT AUTHORITY	12,075	9,285	164	397	-	-
6733 PORT OF MONTANA - PORT AUTHORITY	17,851	(16,135)	1,430	3,450	-	-
6679 PRAIRIE COUNTY HOSPITAL DISTRICT	83,099	4,964	5,550	13,390	-	-
6737 PRAIRIE VIEW SPECIAL SERVICES COOP	(0)	-	-	-	-	-
7277 PRICKLY PEAR SPECIAL SVCS COOP	(464)	(3,464)	186	449	-	-
6415 RAE WATER AND SEWER DISTRICT	28,820	(9,581)	1,400	3,378	-	-
7688 RED LODGE RURAL FIRE DISTRICT 7	34,396	(2,308)	1,797	4,336	-	-
6673 RICHLAND CO HOUSING AUTHORITY	3,527	(28,010)	2,321	5,600	-	-
9214 Riverside County Water and Sewer District No. 310	10,612	7,349	192	464	-	-
7682 RONAN LIBRARY DISTRICT	(6,095)	(15,864)	614	1,482	-	-
6352 ROUNDUP COMMUNITY LIBRARY	(458)	(1,526)	69	166	-	-
6711 SANDERS SPEC ED COOP	(3,485)	(151)	215	519	-	-

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for the year ending June 30

		Recognition of Deferred Outflows and Deferred Inflows as of June 30, 2019					
		<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	Future Year Deferrals
Total		\$ 121,288,791	\$ (38,618,756)	\$ 9,428,211	\$ 22,746,538	\$ -	\$ -
State as Special Funding Entity		125,388,982	86,155,673	2,301,571	5,552,779	-	\$ -
Employer							
6388	SEELEY LAKE MISSOULA CO WATER DISTRICT	42	(10,203)	636	1,535	-	-
7694	SEELEY LAKE RURAL FIRE DISTRICT	1,049	(2,098)	203	489	-	-
6413	SHERIDAN DANIELS SEC	(0)	-	-	-	-	-
6735	SIDNEY RICHLAND AIRPORT AUTHORITY	10,865	(5,979)	731	1,764	-	-
9213	SOMERS COUNTY WATER & SEWER DISTRICT	1,735	1,347	23	55	-	-
6734	TETON COUNTY CONSERVATION DIST	(571)	(1,473)	73	176	-	-
6429	THOMPSON FALLS PUBLIC LIBRARY	(133)	(3,027)	196	472	-	-
6344	UPPER MUSSEL SHELL CONSERVATION DIST	273	(759)	84	202	-	-
6345	URBAN TRANS DIST/DAWSON CO	(2,780)	(15,015)	795	1,918	-	-
6387	VALLEY COUNTY CONSERVATION DISTRICT	1,137	(2,007)	125	300	-	-
6726	VICTOR WATER & SEWER	309	(2,299)	208	501	-	-
6669	WHITEFISH HOUSING AUTHORITY	(18,195)	(15,196)	374	901	-	-
6361	YELLOWSTONE CITY-COUNTY HEALTH DEPT	528,216	(984,224)	78,697	189,866	-	-
6698	YELLOWSTONE WEST CARBON SEC	5,358	(7,480)	382	923	-	-
6977	77SCHOOL DISTRICT 19 - COLSTRIP	(17,524)	(109,796)	7,184	17,331	-	-
6608	BEAVERHEAD COUNTY HIGH SCHOOL	41,668	(37,121)	3,561	8,592	-	-
6354	BIG SKY SCHOOL DISTRICT #72	(48,718)	(84,191)	3,112	7,508	-	-
6760	GREAT FALLS PUBLIC SCHOOLS	(123,479)	(865,658)	49,556	119,559	-	-
6910	HAVRE PUBLIC SCHOOLS	(12,234)	(239,049)	12,804	30,892	-	-
6625	JEFFERSON COUNTY HIGH SCHOOL	4,659	(13,974)	1,315	3,172	-	-
6624	JORDAN PUBLIC SCHOOLS	4,410	(15,026)	991	2,391	-	-
6375	JUDITH GAP SCHOOL	10,701	309	504	1,215	-	-
6944	LAVINA K-12	7,350	(14,830)	757	1,827	-	-
7692	OVANDO ELEMENTARY SCHOOL DISTRICT 11	248	(586)	47	114	-	-
6628	POWDER RIVER COUNTY HIGH SCHOOL	9,217	(18,302)	1,774	4,280	-	-
6629	POWELL COUNTY HIGH SCHOOL	(8,291)	(11,961)	956	2,306	-	-
6781	SCHOOL DISTRICT 1 & 7 - HYSHAM	(16,195)	(21,654)	350	845	-	-
6861	SCHOOL DISTRICT 1 & 7 - TOWNSEND	23,084	(47,587)	3,187	7,688	-	-
6751	SCHOOL DISTRICT 1 - BIG TIMBER	(29,356)	(36,009)	588	1,420	-	-
6752	SCHOOL DISTRICT 1 - BUTTE	(66,768)	(389,330)	22,344	53,908	-	-
6753	SCHOOL DISTRICT 1 - CHOTEAU	19,027	(20,465)	2,255	5,441	-	-
6754	SCHOOL DISTRICT 1 - CIRCLE	(3,780)	(36,926)	1,589	3,834	-	-
6755	SCHOOL DISTRICT 1 - CLANCY	15,749	(7,553)	1,460	3,521	-	-
6756	SCHOOL DISTRICT 1 - CORVALLIS	45,121	(53,623)	5,905	14,246	-	-
6757	SCHOOL DISTRICT 1 - DEER LODGE	(46,997)	(77,354)	2,469	5,956	-	-
6342	SCHOOL DISTRICT 1 - FORT BENTON	(30,001)	(71,809)	2,257	5,445	-	-
6758	SCHOOL DISTRICT 1 - GLASGOW	1,017	(94,324)	5,441	13,127	-	-
6759	SCHOOL DISTRICT 1 - GLENDIVE	3,432	(109,959)	6,293	15,183	-	-
6778	SCHOOL DISTRICT 1 - HEART BUTTE	(18,076)	(50,358)	2,028	4,892	-	-
6761	SCHOOL DISTRICT 1 - HELENA	(11,592)	(626,026)	34,141	82,368	-	-

Employer and Non-Employer Proportionate Share Allocations
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		Recognition of Deferred Outflows and Deferred Inflows as of June 30, 2019					
		<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	Future Year Deferrals
Total		\$ 121,288,791	\$ (38,618,756)	\$ 9,428,211	\$ 22,746,538	\$ -	\$ -
State as Special Funding Entity		125,388,982	86,155,673	2,301,571	5,552,779	-	\$ -
Employer							
6771	SCHOOL DISTRICT 1 - LEWISTOWN	(57,369)	(194,402)	9,334	22,520	-	-
6772	SCHOOL DISTRICT 1 - MILES CITY	10,802	(100,023)	6,790	16,380	-	-
6773	SCHOOL DISTRICT 1 - MISSOULA	(46,661)	(918,244)	50,208	121,131	-	-
6775	SCHOOL DISTRICT 1 - PHILIPSBURG	(5,545)	(30,632)	1,204	2,905	-	-
6774	SCHOOL DISTRICT 1 - PLAINS	11,569	(21,700)	2,079	5,016	-	-
6776	SCHOOL DISTRICT 1 - RED LODGE	12,131	(49,992)	2,700	6,514	-	-
6777	SCHOOL DISTRICT 1 - SCOBAY	1,126	(13,169)	1,082	2,611	-	-
6983	SCHOOL DISTRICT 1 - TROY	13,853	(30,683)	2,659	6,416	-	-
6883	SCHOOL DISTRICT 10 - ANACONDA	(52,492)	(104,676)	4,397	10,609	-	-
6995	SCHOOL DISTRICT 10 - CAYUSE	(4,671)	(19,803)	1,024	2,470	-	-
6884	SCHOOL DISTRICT 10 - CHINOOK	13,236	(29,913)	2,726	6,578	-	-
6885	SCHOOL DISTRICT 10 - CONRAD	(31,398)	(82,195)	3,009	7,259	-	-
6886	SCHOOL DISTRICT 10 - DILLON	11,315	(26,095)	2,444	5,897	-	-
6887	SCHOOL DISTRICT 10 - NOXON	3,536	(33,641)	1,094	2,639	-	-
6363	SCHOOL DISTRICT 104 - SPRING CREEK	209	(440)	32	76	-	-
6982	SCHOOL DISTRICT 11 & 2 - DRUMMOND	28,954	(8,295)	1,192	2,875	-	-
6362	SCHOOL DISTRICT 11 - BRORSON	2,374	1,909	151	364	-	-
6889	SCHOOL DISTRICT 11 - POTOMAC	5,056	(9,299)	596	1,438	-	-
6412	SCHOOL DISTRICT 11 - WISE RIVER	(1,093)	(1,980)	53	128	-	-
7026	SCHOOL DISTRICT 115 - WINIFRED	15,640	(7,443)	1,103	2,661	-	-
6891	SCHOOL DISTRICT 12 - BAKER	(24,961)	(78,449)	3,701	8,929	-	-
6893	SCHOOL DISTRICT 12 - HARLEM	2,151	(79,125)	4,608	11,116	-	-
6406	SCHOOL DISTRICT 12 - HAVRE	(347)	(2,956)	119	288	-	-
6890	SCHOOL DISTRICT 12 - LIMA	1,134	(10,625)	562	1,356	-	-
6895	SCHOOL DISTRICT 12 - ROSEBUD	(2,556)	(2,771)	778	1,877	-	-
6896	SCHOOL DISTRICT 12 - SACO	(1,582)	(13,406)	997	2,405	-	-
6897	SCHOOL DISTRICT 12 - STANFORD	8,575	(15,475)	1,278	3,083	-	-
6340	SCHOOL DISTRICT 12 12 - MOLT	(84)	(443)	24	58	-	-
6892	SCHOOL DISTRICT 13 - BOX ELDER	11,104	(56,473)	5,569	13,437	-	-
6901	SCHOOL DISTRICT 13 - EUREKA	(64,550)	(97,454)	3,209	7,742	-	-
6349	SCHOOL DISTRICT 13 - FISHTAIL	8,406	4,761	191	460	-	-
6894	SCHOOL DISTRICT 13 - LONE ROCK	(1,857)	(29,720)	1,046	2,524	-	-
6903	SCHOOL DISTRICT 13 - NASHUA	(31,799)	(36,620)	805	1,943	-	-
6898	SCHOOL DISTRICT 14 - BONNER	16,555	(11,747)	1,534	3,702	-	-
7273	SCHOOL DISTRICT 14 - FORTINE	(1,717)	(10,875)	425	1,025	-	-
6900	SCHOOL DISTRICT 14 - HOT SPRINGS	12,016	(19,550)	1,517	3,660	-	-
6906	SCHOOL DISTRICT 14 - MALTA	(25,904)	(53,855)	2,492	6,012	-	-
6992	SCHOOL DISTRICT 14 - SHELBY	(4,425)	(60,451)	3,671	8,857	-	-
6881	SCHOOL DISTRICT 15 HELENA FLATS- KALISPELL	1,751	(13,533)	760	1,834	-	-
6904	SCHOOL DISTRICT 15 & 17 - WILLOW CREEK	9,036	(2,247)	702	1,694	-	-

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
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		<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	Future Year Deferrals
Total		\$ 121,288,791	\$ (38,618,756)	\$ 9,428,211	\$ 22,746,538	\$ -	\$ -
State as Special Funding Entity		125,388,982	86,155,673	2,301,571	5,552,779	-	\$ -
Employer							
6905	SCHOOL DISTRICT 15 & 6 - FLO-CARLTON	3,245	(64,822)	3,172	7,654	-	-
6907	SCHOOL DISTRICT 15 - CUSTER	10,146	(14,744)	644	1,553	-	-
6908	SCHOOL DISTRICT 15 - CUT BANK	(30,001)	(83,904)	5,988	14,446	-	-
6909	SCHOOL DISTRICT 15 - EKALAKA	(9,254)	(17,319)	1,141	2,753	-	-
6973	SCHOOL DISTRICT 159 - WINNETT	(703)	(15,139)	1,155	2,786	-	-
6882	SCHOOL DISTRICT 16 - HARLOWTON	(19,233)	(49,760)	1,647	3,973	-	-
6911	SCHOOL DISTRICT 17 - CULBERTSON	(4,690)	(32,133)	2,167	5,229	-	-
6365	SCHOOL DISTRICT 17 - MORIN	6,121	(7,769)	487	1,175	-	-
6912	SCHOOL DISTRICT 17 H - HARDIN	(22,431)	(231,744)	13,268	32,010	-	-
6913	SCHOOL DISTRICT 18 - VALIER	4,620	(20,270)	1,505	3,631	-	-
6380	SCHOOL DISTRICT 18 - WOODMAN	14,905	(2,426)	297	718	-	-
6787	SCHOOL DISTRICT 2 - BRIDGER	(15,479)	(36,452)	1,687	4,070	-	-
6784	SCHOOL DISTRICT 2 & 11 - BIG SANDY	(42,388)	(51,702)	1,557	3,755	-	-
6979	SCHOOL DISTRICT 2 & 3 - PRYOR	23,962	(18,714)	2,249	5,426	-	-
6785	SCHOOL DISTRICT 2 - ALBERTON	(3,162)	(26,952)	1,286	3,103	-	-
6782	SCHOOL DISTRICT 2 - ALDER	50	(2,639)	161	387	-	-
6786	SCHOOL DISTRICT 2 - BILLINGS	208,347	(1,062,708)	78,232	188,743	-	-
6796	SCHOOL DISTRICT 2 - DEER PARK	3,591	(6,447)	495	1,193	-	-
6789	SCHOOL DISTRICT 2 - DODSON	6,469	(12,015)	791	1,909	-	-
7059	SCHOOL DISTRICT 2 - DUPUYER	1,697	(648)	121	292	-	-
6783	SCHOOL DISTRICT 2 - FRAZER	46,038	633	1,857	4,481	-	-
6794	SCHOOL DISTRICT 2 - STEVENSVILLE	29,830	(84,635)	4,890	11,798	-	-
6792	SCHOOL DISTRICT 2 - SUNBURST	(16,166)	(22,616)	1,298	3,131	-	-
6793	SCHOOL DISTRICT 2 - THOMPSON FALLS	(5,956)	(33,763)	2,417	5,832	-	-
7063	SCHOOL DISTRICT 2-27 - LODGE GRASS	60,793	(40,510)	5,366	12,946	-	-
6915	SCHOOL DISTRICT 20 - GARRISON	3,382	878	98	236	-	-
6369	SCHOOL DISTRICT 20 - KILA	3,866	(10,812)	929	2,241	-	-
6916	SCHOOL DISTRICT 20 - PLENTYWOOD	10,069	(41,404)	2,446	5,902	-	-
6930	SCHOOL DISTRICT 20 - WHITEWATER	(11,331)	(18,580)	619	1,492	-	-
9853	SCHOOL DISTRICT 20-DeSmet	42,124	32,391	574	1,384	-	-
6918	SCHOOL DISTRICT 21 - BROADVIEW	3,501	(14,146)	1,045	2,521	-	-
6951	SCHOOL DISTRICT 21 - FAIRFIELD	12,479	(29,724)	2,650	6,394	-	-
7275	SCHOOL DISTRICT 21 - GALATA	1,491	(359)	87	209	-	-
9220	SCHOOL DISTRICT 22-COTTONWOOD	1,758	1,261	29	71	-	-
7040	SCHOOL DISTRICT 23 - BILLINGS	16,602	(11,597)	1,487	3,587	-	-
7007	SCHOOL DISTRICT 23 - HARRISON	4,542	(1,128)	539	1,301	-	-
7073	SCHOOL DISTRICT 23 - LUSTRE	(2,870)	(9,204)	359	867	-	-
6920	SCHOOL DISTRICT 23 - MISSOULA	33,749	(2,914)	2,261	5,456	-	-
6921	SCHOOL DISTRICT 23 - POLSON	53,473	(84,793)	9,110	21,979	-	-
6922	SCHOOL DISTRICT 23 - ROBERTS	16,522	2,452	979	2,363	-	-

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
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		Recognition of Deferred Outflows and Deferred Inflows as of June 30, 2019					
		<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	Future Year Deferrals
Total		\$ 121,288,791	\$ (38,618,756)	\$ 9,428,211	\$ 22,746,538	\$ -	\$ -
State as Special Funding Entity		125,388,982	86,155,673	2,301,571	5,552,779	-	\$ -
Employer							
6899	SCHOOL DISTRICT 24 - HUNTLEY PROJECT	32,058	(78,334)	6,167	14,880	-	-
6923	SCHOOL DISTRICT 24 - THREE FORKS	29,617	753	1,892	4,565	-	-
6924	SCHOOL DISTRICT 25 - HOBSON	(2,348)	(18,682)	1,003	2,420	-	-
6925	SCHOOL DISTRICT 26 - LOCKWOOD	(11,872)	(58,927)	3,299	7,959	-	-
7094	SCHOOL DISTRICT 26 - REICHLER	156	(761)	60	145	-	-
6395	SCHOOL DISTRICT 27 - ELLISTON	19	(1,735)	97	234	-	-
7010	SCHOOL DISTRICT 27 - GRASS RANGE	1,673	(11,754)	766	1,848	-	-
7032	SCHOOL DISTRICT 27 - MONFORTON	(801)	(35,037)	1,619	3,906	-	-
6926	SCHOOL DISTRICT 27 - MONTANA CITY	9,461	(22,754)	1,654	3,991	-	-
6927	SCHOOL DISTRICT 28 - ST IGNATIUS	7,323	(53,959)	3,145	7,587	-	-
6401	SCHOOL DISTRICT 28C	2,374	(18,336)	1,212	2,923	-	-
6929	SCHOOL DISTRICT 29 - BELT	40,549	(9,175)	2,294	5,535	-	-
6928	SCHOOL DISTRICT 29 - SOMERS	7,700	(29,847)	1,869	4,510	-	-
7048	SCHOOL DISTRICT 29 - WYOLA	48,552	982	2,165	5,224	-	-
6902	SCHOOL DISTRICT 3 & 13 - FAIRVIEW	34,736	(14,267)	1,988	4,797	-	-
6941	SCHOOL DISTRICT 3 - BELFRY	(14,288)	(20,656)	368	888	-	-
6403	SCHOOL DISTRICT 3 - BILLINGS	(2,235)	(13,161)	543	1,309	-	-
6798	SCHOOL DISTRICT 3 - CASCADE	20,088	(12,577)	1,896	4,574	-	-
6799	SCHOOL DISTRICT 3 - FAIR MONT EGAN	8,841	(4,691)	632	1,525	-	-
6819	SCHOOL DISTRICT 3 - HAMILTON	(39,225)	(158,411)	7,235	17,456	-	-
6801	SCHOOL DISTRICT 3 - MANHATTAN	56,754	(7,157)	3,168	7,643	-	-
6811	SCHOOL DISTRICT 3 - RAMSAY	(10,611)	(29,738)	895	2,160	-	-
6818	SCHOOL DISTRICT 3 - SUPERIOR	(10,195)	(31,977)	1,818	4,387	-	-
6821	SCHOOL DISTRICT 3 - WESTBY	17,686	(1,428)	1,134	2,737	-	-
6820	SCHOOL DISTRICT 3 - WOLF POINT	27,731	280	1,549	3,737	-	-
6940	SCHOOL DISTRICT 30 & 6 - FROMBERG	21,256	(2,226)	1,496	3,609	-	-
6935	SCHOOL DISTRICT 30 - POWER	(23,651)	(19,871)	854	2,062	-	-
6936	SCHOOL DISTRICT 30 - RONAN	22,694	(156,400)	9,075	21,893	-	-
6933	SCHOOL DISTRICT 32 - CLINTON	(14,442)	(26,174)	791	1,909	-	-
7022	SCHOOL DISTRICT 32 - RAPELJE	3,039	(12,454)	847	2,045	-	-
6938	SCHOOL DISTRICT 32 J - ASHLAND	10,712	(7,032)	732	1,766	-	-
6932	SCHOOL DISTRICT 33 - GOLD CREEK	(4,953)	(3,548)	33	80	-	-
7066	SCHOOL DISTRICT 33 - SWAN VALLEY ELEM	(6,878)	(12,505)	361	871	-	-
7082	SCHOOL DISTRICT 34 - SEELEY LAKE	3,674	(13,427)	1,199	2,893	-	-
7036	SCHOOL DISTRICT 35 - GALLATIN GATEWAY	12,083	(10,668)	843	2,034	-	-
6976	SCHOOL DISTRICT 37 - SHEPHERD	(6,887)	(55,201)	4,352	10,501	-	-
6939	SCHOOL DISTRICT 38 - BIG FORK	25,094	(57,735)	4,482	10,814	-	-

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Total		\$ 121,288,791	\$ (38,618,756)	\$ 9,428,211	\$ 22,746,538	\$ -	\$ -
State as Special Funding Entity		125,388,982	86,155,673	2,301,571	5,552,779	-	\$ -
Employer							
6341	SCHOOL DISTRICT 38 - LINCOLN	(2,422)	(10,604)	642	1,549	-	-
6829	SCHOOL DISTRICT 4 & 28 - HIGHWOOD	3,713	(8,715)	892	2,152	-	-
6828	SCHOOL DISTRICT 4 & 47 - WHITEHALL	(7,436)	(35,185)	1,867	4,505	-	-
6346	SCHOOL DISTRICT 4 - CANYON CREEK	6,529	(14,771)	1,248	3,012	-	-
6385	SCHOOL DISTRICT 4 - DIVIDE	86	(921)	53	128	-	-
6822	SCHOOL DISTRICT 4 - FORSYTH	(37,187)	(81,860)	2,659	6,415	-	-
6823	SCHOOL DISTRICT 4 - HELLGATE	42,709	(75,160)	6,537	15,771	-	-
6824	SCHOOL DISTRICT 4 - LIBBY	29,820	(70,744)	4,856	11,715	-	-
6827	SCHOOL DISTRICT 4 - LIVINGSTON	(9,607)	(140,600)	7,984	19,263	-	-
6830	SCHOOL DISTRICT 4 - SWAN RIVER	600	(12,993)	616	1,486	-	-
6405	SCHOOL DISTRICT 4 - TRINITY	13,304	4,504	212	511	-	-
6943	SCHOOL DISTRICT 40 - FRENCHTOWN	(422)	(131,640)	7,088	17,102	-	-
7077	SCHOOL DISTRICT 41 - ANDERSON	(4,306)	(15,206)	662	1,596	-	-
6974	SCHOOL DISTRICT 41 - PIONEER	(7,012)	(18,311)	295	713	-	-
6360	SCHOOL DISTRICT 43 - LAMOTTE	7,384	432	397	958	-	-
6942	SCHOOL DISTRICT 43 - TURNER	3,111	(8,569)	744	1,796	-	-
6945	SCHOOL DISTRICT 44 - BELGRADE	27,302	(314,437)	21,491	51,849	-	-
6950	SCHOOL DISTRICT 44 - GERALDINE	(6,275)	(21,100)	867	2,091	-	-
6946	SCHOOL DISTRICT 44 - MOORE	14,434	(1,253)	872	2,104	-	-
6947	SCHOOL DISTRICT 44 - WHITEFISH	44,631	(85,467)	7,522	18,147	-	-
6948	SCHOOL DISTRICT 45 - AUGUSTA	(5,653)	(17,007)	766	1,847	-	-
7092	SCHOOL DISTRICT 45 - GOLDEN RIDGE	4,037	1,251	154	371	-	-
6949	SCHOOL DISTRICT 45 - WOLF POINT	(26,378)	(127,277)	6,238	15,050	-	-
9221	SCHOOL DISTRICT 47-MALMBORG	2,401	1,698	41	100	-	-
6402	SCHOOL DISTRICT 48-1J & 48-2J	10,483	(14,707)	1,478	3,567	-	-
6832	SCHOOL DISTRICT 5 - BASIN	814	(289)	100	241	-	-
6833	SCHOOL DISTRICT 5 - KALISPELL	(9,394)	(481,635)	29,549	71,290	-	-
7086	SCHOOL DISTRICT 5 - MELROSE	(2,290)	(3,323)	30	72	-	-
6834	SCHOOL DISTRICT 5 - PARK CITY	8,325	(9,618)	1,368	3,301	-	-
6835	SCHOOL DISTRICT 5 - SAND COULEE	11,904	(10,029)	1,364	3,290	-	-
6836	SCHOOL DISTRICT 5 - SHERIDAN	(1,168)	(30,007)	1,351	3,260	-	-
6840	SCHOOL DISTRICT 5 - SIDNEY	(39,801)	(139,746)	8,530	20,579	-	-
6841	SCHOOL DISTRICT 5 - TERRY	(12,286)	(28,663)	1,065	2,569	-	-
6954	SCHOOL DISTRICT 50 - EAST GLACIER	(25,953)	(3,173)	518	1,251	-	-
6975	SCHOOL DISTRICT 50 - EVERGREEN	(25,625)	(81,916)	3,652	8,810	-	-
6955	SCHOOL DISTRICT 50 - HAYS	2,180	(51,396)	2,997	7,230	-	-
6956	SCHOOL DISTRICT 52 - ABSAROKEE	4,772	(31,442)	2,031	4,899	-	-
6957	SCHOOL DISTRICT 52 - ENNIS	(23,186)	(76,011)	2,362	5,699	-	-

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		Recognition of Deferred Outflows and Deferred Inflows as of June 30, 2019					
		<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	Future Year Deferrals
Total		\$ 121,288,791	\$ (38,618,756)	\$ 9,428,211	\$ 22,746,538	\$ -	\$ -
State as Special Funding Entity		125,388,982	86,155,673	2,301,571	5,552,779	-	\$ -
Employer							
7003	SCHOOL DISTRICT 52 - INDEPENDENT	(7,736)	(21,722)	823	1,986	-	-
6959	SCHOOL DISTRICT 55 - BROCKTON	26,286	(2,317)	1,637	3,951	-	-
6953	SCHOOL DISTRICT 55 - PLEVNA	10,780	(22,456)	1,540	3,716	-	-
6960	SCHOOL DISTRICT 55 - ROUNDUP	(10,062)	(92,236)	4,111	9,919	-	-
6848	SCHOOL DISTRICT 55F - SUN RIVER VALLEY	(14,084)	(57,085)	2,710	6,539	-	-
6961	SCHOOL DISTRICT 57 - HAVRE	6,364	1,276	141	340	-	-
6962	SCHOOL DISTRICT 58 - GEYSER	20,376	(6,089)	982	2,369	-	-
7044	SCHOOL DISTRICT 58 - WHITEFISH	(6,702)	(11,993)	404	976	-	-
6963	SCHOOL DISTRICT 58 - YELLOWSTONE	(5,863)	(11,222)	650	1,568	-	-
6849	SCHOOL DISTRICT 6 & 1 - ST REGIS	(3,506)	(19,064)	994	2,399	-	-
6846	SCHOOL DISTRICT 6 - COLUMBIA FALLS	496,247	(219,783)	12,952	31,248	-	-
6844	SCHOOL DISTRICT 6 - COLUMBUS	(503,514)	(68,113)	3,432	8,281	-	-
6843	SCHOOL DISTRICT 6 - LAME DEER	46,901	(154,394)	7,979	19,251	-	-
6847	SCHOOL DISTRICT 6 - RYEGATE	1,855	(6,138)	623	1,503	-	-
6845	SCHOOL DISTRICT 6 - TROUT CREEK	2,561	(5,576)	767	1,850	-	-
6853	SCHOOL DISTRICT 6 - WIBAUX	7,794	(18,691)	1,649	3,979	-	-
7054	SCHOOL DISTRICT 64 - BAINVILLE	50,751	7,019	2,244	5,413	-	-
6964	SCHOOL DISTRICT 64J - MELSTONE	3,164	(8,988)	916	2,210	-	-
6952	SCHOOL DISTRICT 65 - FROID	(1,048)	(15,727)	840	2,026	-	-
6981	SCHOOL DISTRICT 69 - WEST YELLOWSTONE	(18,474)	(41,284)	1,403	3,384	-	-
6867	SCHOOL DISTRICT 7 & 2 - SAVAGE	6,125	(7,457)	858	2,070	-	-
6859	SCHOOL DISTRICT 7 & 70 - LAUREL	(23,765)	(151,883)	9,502	22,924	-	-
6854	SCHOOL DISTRICT 7 - BOULDER	6,726	(11,285)	1,543	3,721	-	-
6855	SCHOOL DISTRICT 7 - BOZEMAN	85,158	(484,318)	31,758	76,620	-	-
6856	SCHOOL DISTRICT 7 - CHARLO	(14,594)	(25,698)	1,570	3,787	-	-
6857	SCHOOL DISTRICT 7 - GARDINER	(7,253)	(34,002)	944	2,278	-	-
6368	SCHOOL DISTRICT 7 - GRANT	(6,573)	(4,317)	60	144	-	-
6858	SCHOOL DISTRICT 7 - HINSDALE	(7,176)	(23,113)	976	2,356	-	-
6866	SCHOOL DISTRICT 7 - JOLIET	(10,621)	(42,587)	2,149	5,185	-	-
6860	SCHOOL DISTRICT 7 - LOLO	(10,521)	(70,171)	3,480	8,395	-	-
6863	SCHOOL DISTRICT 7 - MEDICINE LAKE	(58,516)	(65,714)	1,051	2,537	-	-
6864	SCHOOL DISTRICT 7 - TWIN BRIDGES	(42)	(33,091)	1,848	4,459	-	-
6862	SCHOOL DISTRICT 7 - VICTOR	(18,622)	(28,220)	1,484	3,579	-	-
6965	SCHOOL DISTRICT 73 - SWAN LAKE	(128)	(677)	37	88	-	-
6970	SCHOOL DISTRICT 74 - ROY	(9,442)	(17,879)	395	953	-	-
6971	SCHOOL DISTRICT 74 - VAUGHN	39,345	18,344	1,091	2,632	-	-
6381	SCHOOL DISTRICT 75 - AMSTERDAM	5,517	(2,188)	413	996	-	-

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

		Recognition of Deferred Outflows and Deferred Inflows as of June 30, 2019					
		<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	Future Year Deferrals
Total		\$ 121,288,791	\$ (38,618,756)	\$ 9,428,211	\$ 22,746,538	\$ -	\$ -
State as Special Funding Entity		125,388,982	86,155,673	2,301,571	5,552,779	-	\$ -
Employer							
6364	SCHOOL DISTRICT 75 - ARROWHEAD	(935)	(7,147)	403	972	-	-
7028	SCHOOL DISTRICT 78J & 2 - RICHEY	8,381	(15,465)	1,182	2,852	-	-
6868	SCHOOL DISTRICT 8 - ARLEE	23,265	(21,846)	3,037	7,326	-	-
6870	SCHOOL DISTRICT 8 - ELDER GROVE	17,375	(9,555)	961	2,319	-	-
6384	SCHOOL DISTRICT 8 - WEST GLACIER	(5,484)	(3,368)	226	546	-	-
6869	SCHOOL DISTRICT 8-WHITE SULPHUR SPRINGS	(2,683)	(25,289)	1,533	3,699	-	-
6969	SCHOOL DISTRICT 84 - DENTON	10,181	(14,688)	1,048	2,529	-	-
6989	SCHOOL DISTRICT 85 - ULM	(8,603)	(13,295)	394	950	-	-
6378	SCHOOL DISTRICT 86 & 4 - LAMBERT	(8,264)	(33,214)	1,571	3,791	-	-
6967	SCHOOL DISTRICT 87 - ROCKY BOY	(69,622)	(287,957)	12,108	29,213	-	-
6392	SCHOOL DISTRICT 89 - SMITH VALLEY	2,840	(7,853)	634	1,530	-	-
6880	SCHOOL DISTRICT 9 & 9 - REED POINT	9,371	(11,991)	1,099	2,651	-	-
6871	SCHOOL DISTRICT 9 - BROWNING	246,412	(169,983)	24,375	58,808	-	-
6873	SCHOOL DISTRICT 9 - DARBY	(94)	(66,850)	2,995	7,227	-	-
6875	SCHOOL DISTRICT 9 - DIXON	16,690	(9,936)	1,317	3,178	-	-
6876	SCHOOL DISTRICT 9 - EAST HELENA	50,699	(35,579)	4,375	10,556	-	-
6878	SCHOOL DISTRICT 9 - OPHEIM	16,450	(7,670)	832	2,007	-	-
6879	SCHOOL DISTRICT 9 - POPLAR	5,068	(157,855)	8,951	21,596	-	-
9921	SCHOOL DISTRICT 9-CRESTON	28,676	21,974	395	953	-	-
6400	SCHOOL DISTRICT 99 M North Star Schools	11,112	(20,150)	1,826	4,405	-	-
9989	SCHOOL DISTRICT NO. 31-STILLWATER COUNTY-NYE	696	533	10	23	-	-
6779	SD 1- West Valley School	587	(29,414)	1,986	4,792	-	-
6966	SD 75 GREENFIELD	2,278	(10,644)	715	1,725	-	-
6958	SHIELDS VALLEY	(18,895)	(24,816)	1,052	2,539	-	-
6630	SWEET GRASS COUNTY HIGH SCHOOL	9,294	(34,856)	2,322	5,602	-	-
6618	BOARD OF CRIME CONTROL	(346,907)	(349,967)	1	2	-	-
6642	BOARD OF PUBLIC EDUCATION	(132)	(4,662)	276	667	-	-
6643	COMM OF HIGHER EDUCATION	(441,968)	(650,871)	13,101	31,607	-	-
6530	COMM OF POLITICAL PRACTICES	3,000	(33,690)	1,989	4,800	-	-
6443	CONSUMER COUNSEL	238	(27,116)	1,707	4,119	-	-
6762	DEPARTMENT OF ADMINISTRATION	72,443	(2,714,295)	163,353	394,106	-	-
6780	DEPARTMENT OF AGRICULTURE	(179,958)	(556,768)	22,825	55,068	-	-
6825	DEPARTMENT OF COMMERCE	(202,681)	(1,038,021)	59,071	142,515	-	-
6802	DEPARTMENT OF CORRECTIONS	(484,194)	(2,494,556)	138,949	335,229	-	-
6667	DEPARTMENT OF FISH, WILDLIFE & PARKS	452,433	(2,678,957)	162,908	393,033	-	-
6620	DEPARTMENT OF JUSTICE	575,218	(2,080,563)	135,300	326,426	-	-
6838	DEPARTMENT OF LABOR & INDUSTRY	(767,359)	(3,741,456)	188,170	453,981	-	-
6712	DEPARTMENT OF LIVESTOCK	(156,434)	(423,826)	19,330	46,635	-	-
6850	DEPARTMENT OF MILITARY AFFAIRS	6,491	(765,905)	48,078	115,992	-	-
7685	DEPARTMENT OF REVENUE	(1,131,921)	(3,307,038)	137,895	332,685	-	-

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

		Recognition of Deferred Outflows and Deferred Inflows as of June 30, 2019					
		<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	Future Year Deferrals
Total		\$ 121,288,791	\$ (38,618,756)	\$ 9,428,211	\$ 22,746,538	\$ -	\$ -
State as Special Funding Entity		125,388,982	86,155,673	2,301,571	5,552,779	-	\$ -
Employer							
6689	DEPARTMENT OF TRANSPORTATION	(2,250,697)	(11,839,990)	600,923	1,449,790	-	-
6678	DEPT OF ENVIRONMENTAL QUALITY	(954,770)	(2,780,066)	115,528	278,723	-	-
6721	DEPT OF NATURAL RESOURCES & CONSERVATION	(612,186)	(3,473,316)	158,617	382,679	-	-
6872	DEPT OF PUBLIC HEALTH & HUMAN SERVICES	(4,818,225)	(15,723,066)	661,857	1,596,798	-	-
6514	GOVERNORS OFFICE	(113,178)	(479,613)	18,939	45,693	-	-
6439	LEGISLATIVE COUNCIL	719,455	(486,416)	52,605	126,916	-	-
6652	MONTANA ARTS COUNCIL	(37,749)	(65,862)	2,465	5,948	-	-
6655	MONTANA HISTORICAL SOCIETY	(67,681)	(297,249)	13,192	31,828	-	-
6764	MONTANA STATE FUND	372,342	(1,661,068)	107,858	260,218	-	-
6653	MONTANA STATE LIBRARY	(115,815)	(250,968)	7,581	18,291	-	-
6769	OFFICE OF PUBLIC DEFENDER	812,753	(1,090,492)	85,025	205,132	-	-
6623	PUBLIC SERVICE COMMISSION	21,968	(153,423)	11,056	26,673	-	-
6651	SCHOOL FOR THE DEAF & BLIND	14,997	(146,838)	10,371	25,022	-	-
6529	SECRETARY OF STATE	(360,603)	(584,559)	11,056	26,674	-	-
6552	STATE AUDITOR'S OFFICE	(179,198)	(411,890)	20,502	49,464	-	-
6457	SUPREME COURT	(339,762)	(1,909,145)	89,740	216,508	-	-
6563	SUPT OF PUBLIC INSTRUCTION	(483,248)	(898,858)	32,657	78,789	-	-
6766	TEACHERS' RETIREMENT SYSTEM	9,073	(107,913)	6,574	15,861	-	-
6567	GREAT FALLS COLLEGE MSU	5,971	(206,089)	10,937	26,387	-	-
6647	MONTANA STATE UNIVERSITY - BILLINGS	(153,380)	(839,712)	45,142	108,910	-	-
6645	MONTANA STATE UNIVERSITY - BOZEMAN	1,505,202	(3,091,125)	246,502	594,712	-	-
6648	MONTANA STATE UNIVERSITY - NORTHERN	(101,061)	(325,880)	13,305	32,099	-	-
6644	UNIVERSITY OF MONTANA	(1,624,246)	(5,511,188)	274,878	663,173	-	-
6426	LIBERTY CO CEMETERY DIST	(33)	(33)	-	-	-	-
6374	SCHOOL DISTRICT 64 - MOUNTAIN VIEW	(6,640)	-	-	-	-	-
7683	FLATHEAD JOINT BOARD OF CONTROL	(11,160)	(7,007)	-	-	-	-
6370	TWIN BRIDGES PUBLIC LIBRARY	-	-	-	-	-	-
6731	PONDERA COUNTY COUNCIL ON	(3,391)	-	-	-	-	-
6351	HELENA BUSINESS IMPROVEMENT	-	-	-	-	-	-
6431	CME/FLATEHEAD INDIAN IRRIG	-	-	-	-	-	-
6527	TOWN OF BROWNING	(48,155)	-	-	-	-	-

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

		Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2019		
		1% Decrease <u>6.65%</u>	Discount Rate <u>7.65%</u>	1% Increase <u>8.65%</u>
Total	\$	3,003,181,095	\$ 2,090,310,698	\$ 1,323,158,712
State as Special Funding Entity	\$	733,122,556	\$ 510,276,894	\$ 323,003,331
Employer				
6532	CITY OF BAKER	1,466,990	1,021,072	646,335
6533	CITY OF BELGRADE	3,029,365	2,108,535	1,334,695
6506	CITY OF BELT	191,569	133,338	84,402
6505	CITY OF BIG TIMBER	374,852	260,909	165,154
6508	CITY OF BILLINGS	63,558,736	44,238,926	28,003,072
6512	CITY OF BOULDER	554,332	385,833	244,231
6509	CITY OF BOZEMAN	25,886,787	18,018,037	11,405,349
6519	CITY OF CHINOOK	896,317	623,865	394,904
6520	CITY OF CHOTEAU	752,148	523,519	331,385
6371	CITY OF COLSTRIP	2,672,124	1,859,884	1,177,300
6522	CITY OF COLUMBIA FALLS	1,708,013	1,188,832	752,526
6534	CITY OF COLUMBUS	806,586	561,410	355,370
6523	CITY OF CONRAD	1,520,845	1,058,557	670,063
6525	CITY OF CUT BANK	1,865,678	1,298,572	821,991
6528	CITY OF DEER LODGE	1,502,278	1,045,634	661,882
6531	CITY OF DILLON	1,272,661	885,813	560,716
6535	CITY OF EAST HELENA	668,711	465,444	294,624
6538	CITY OF FAIRVIEW	721,506	502,191	317,885
6539	CITY OF FORSYTH	1,124,490	782,681	495,434
6540	CITY OF FORT BENTON	607,926	423,136	267,843
6543	CITY OF GLASGOW	1,947,035	1,355,199	857,836
6544	CITY OF GLENDIVE	3,021,606	2,103,135	1,331,277
6545	CITY OF GREAT FALLS	33,188,448	23,100,228	14,622,357
6548	CITY OF HAMILTON	2,574,337	1,791,822	1,134,216
6549	CITY OF HARDIN	1,744,835	1,214,461	768,749
6547	CITY OF HARLEM	498,100	346,694	219,456
6606	CITY OF HARLOWTON	419,374	291,898	184,770
6550	CITY OF HAVRE	4,077,999	2,838,419	1,796,708
6551	CITY OF HELENA	20,066,123	13,966,667	8,840,847
6555	CITY OF KALISPELL	10,446,867	7,271,356	4,602,740

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

		Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2019		
		1% Decrease <u>6.65%</u>	Discount Rate <u>7.65%</u>	1% Increase <u>8.65%</u>
Total		\$ 3,003,181,095	\$ 2,090,310,698	\$ 1,323,158,712
State as Special Funding Entity		\$ 733,122,556	\$ 510,276,894	\$ 323,003,331
Employer				
6557	CITY OF LAUREL	4,344,662	3,024,025	1,914,196
6559	CITY OF LEWISTOWN	3,007,896	2,093,593	1,325,236
6560	CITY OF LIBBY	1,119,330	779,090	493,161
6561	CITY OF LIVINGSTON	4,835,026	3,365,334	2,130,243
6570	CITY OF MALTA	722,503	502,885	318,324
6571	CITY OF MILES CITY	4,493,259	3,127,453	1,979,666
6572	CITY OF MISSOULA	32,336,134	22,506,990	14,246,839
6576	CITY OF PLAINS	469,890	327,059	207,027
6577	CITY OF PLENTYWOOD	690,952	480,925	304,424
6578	CITY OF POLSON	2,296,706	1,598,581	1,011,896
6579	CITY OF POPLAR	345,672	240,599	152,298
6603	CITY OF RED LODGE	1,067,844	743,254	470,477
6581	CITY OF RONAN	921,642	641,492	406,062
6582	CITY OF ROUNDUP	663,452	461,784	292,307
6599	CITY OF SCOBEEY	441,562	307,341	194,546
6585	CITY OF SHELBY	1,155,300	804,126	509,009
6586	CITY OF SIDNEY	3,490,171	2,429,271	1,537,719
6379	CITY OF THREE FORKS	573,211	398,973	252,549
6590	CITY OF TOWNSEND	433,244	301,552	190,881
6574	CITY OF TROY	784,067	545,736	345,449
6592	CITY OF WHITE SULPHUR SPRINGS	279,661	194,653	123,215
6594	CITY OF WHITEFISH	6,631,271	4,615,578	2,921,643
6598	CITY OF WIBAUX	271,355	188,872	119,555
6596	CITY OF WOLF POINT	1,459,759	1,016,039	643,149
6399	TOWN OF ALBERTON	45,327	31,549	19,970
6507	TOWN OF BIG SANDY	164,347	114,391	72,409
7274	TOWN OF BRIDGER	474,923	330,562	209,244
6511	TOWN OF BROADUS	349,332	243,146	153,911
6513	TOWN OF CASCADE	274,345	190,953	120,873
6526	TOWN OF CHESTER	440,306	306,467	193,993
6521	TOWN OF CIRCLE	212,684	148,035	93,706
6524	TOWN OF CULBERTSON	304,887	212,211	134,329
6432	TOWN OF DENTON	48,177	33,533	21,226
6558	TOWN OF DRUMMOND	68,129	47,420	30,016
6607	TOWN OF EKALAKA	156,140	108,679	68,793
6536	TOWN OF ENNIS	661,474	460,407	291,436
6382	TOWN OF EUREKA	565,045	393,289	248,951
6537	TOWN OF FAIRFIELD	144,159	100,339	63,514
6605	TOWN OF FORT PECK	223,030	155,236	98,264

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

Sensitivity of Employer's Proportionate Share
of the Net Pension Liability as of June 30, 2019

	1% Decrease <u>6.65%</u>	Discount Rate <u>7.65%</u>	1% Increase <u>8.65%</u>
Total	\$ 3,003,181,095	\$ 2,090,310,698	\$ 1,323,158,712
State as Special Funding Entity	\$ 733,122,556	\$ 510,276,894	\$ 323,003,331
Employer			
6410 TOWN OF FROID	87,015	60,565	38,337
6542 TOWN OF GERALDINE	75,610	52,627	33,313
6546 TOWN OF GRASS RANGE	32,763	22,804	14,435
6553 TOWN OF HOT SPRINGS	304,056	211,633	133,963
6434 TOWN OF HYSHAM	126,721	88,202	55,831
6562 TOWN OF LIMA	100,363	69,856	44,218
6601 TOWN OF MANHATTAN	1,580,061	1,099,773	696,152
6564 TOWN OF MEDICINE LAKE	142,033	98,860	62,578
6554 TOWN OF MELSTONE	74,640	51,952	32,885
6390 TOWN OF MOORE	37,843	26,340	16,673
6556 TOWN OF NASHUA	103,714	72,188	45,695
6575 TOWN OF PHILIPSBURG	569,871	396,649	251,077
6573 TOWN OF RICHEY	116,624	81,174	51,383
6583 TOWN OF RYEGATE	79,047	55,019	34,827
6353 TOWN OF SACO	215,982	150,330	95,158
6584 TOWN OF SHERIDAN	302,479	210,535	133,268
6366 TOWN OF ST IGNATIUS	297,665	207,184	131,147
6587 TOWN OF STANFORD	109,696	76,352	48,331
6604 TOWN OF STEVENSVILLE	842,529	586,427	371,206
6588 TOWN OF SUNBURST	215,052	149,683	94,749
6589 TOWN OF SUPERIOR	273,046	190,049	120,300
6580 TOWN OF TERRY	286,879	199,677	126,395
6597 TOWN OF THOMPSON FALLS	425,122	295,898	187,303
6600 TOWN OF TWIN BRIDGES	272,102	189,392	119,884
6591 TOWN OF VALIER	259,651	180,726	114,399
6408 TOWN OF WEST YELLOWSTONE	2,195,538	1,528,165	967,323
6356 TOWN OF WESTBY	102,217	71,146	45,035
6595 TOWN OF WINNETT	101,975	70,978	44,929
6458 ANACONDA-DEER LODGE COUNTY	6,367,908	4,432,269	2,805,609
6510 BUTTE SILVER BOW	32,091,302	22,336,579	14,138,970
6444 BEAVERHEAD COUNTY	4,414,319	3,072,508	1,944,886
6445 BIG HORN COUNTY	8,100,390	5,638,132	3,568,916
6446 BLAINE COUNTY	4,514,236	3,142,053	1,988,908
6447 BROADWATER COUNTY	2,910,053	2,025,491	1,282,128
6448 CARBON COUNTY	5,448,278	3,792,177	2,400,433
6449 CARTER COUNTY	1,839,655	1,280,459	810,526
6450 CASCADE COUNTY	24,181,098	16,830,823	10,653,847
6451 CHOUTEAU COUNTY	3,533,318	2,459,303	1,556,729

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

Sensitivity of Employer's Proportionate Share
of the Net Pension Liability as of June 30, 2019

	1% Decrease <u>6.65%</u>	Discount Rate <u>7.65%</u>	1% Increase <u>8.65%</u>
Total	\$ 3,003,181,095	\$ 2,090,310,698	\$ 1,323,158,712
State as Special Funding Entity	\$ 733,122,556	\$ 510,276,894	\$ 323,003,331
Employer			
6452 CUSTER COUNTY	4,123,381	2,870,006	1,816,703
6453 DANIELS COUNTY	1,937,855	1,348,810	853,791
6456 DAWSON COUNTY	6,702,016	4,664,819	2,952,813
6459 FALLON COUNTY	5,900,485	4,106,928	2,599,670
6460 FERGUS COUNTY	4,794,003	3,336,780	2,112,169
6461 FLATHEAD COUNTY	34,122,481	23,750,345	15,033,878
6462 GALLATIN COUNTY	30,000,062	20,881,008	13,217,599
6463 GARFIELD COUNTY	2,311,000	1,608,531	1,018,194
6464 GLACIER COUNTY	5,569,015	3,876,214	2,453,628
6465 GOLDEN VALLEY COUNTY	486,086	338,331	214,162
6466 GRANITE COUNTY	2,396,876	1,668,303	1,056,029
6467 HILL COUNTY	5,400,223	3,758,729	2,379,261
6468 JEFFERSON COUNTY	6,205,535	4,319,252	2,734,070
6469 JUDITH BASIN COUNTY	1,937,949	1,348,875	853,833
6470 LAKE COUNTY	10,328,869	7,189,225	4,550,752
6471 LEWIS & CLARK COUNTY	27,168,020	18,909,816	11,969,842
6472 LIBERTY COUNTY	2,290,944	1,594,571	1,009,357
6473 LINCOLN COUNTY	6,814,095	4,742,829	3,002,193
6474 MADISON COUNTY	12,011,225	8,360,199	5,291,974
6475 MCCONE COUNTY	2,199,642	1,531,021	969,131
6476 MEAGHER COUNTY	1,735,305	1,207,828	764,551
6477 MINERAL COUNTY	2,730,920	1,900,808	1,203,204
6478 MISSOULA COUNTY	61,229,142	42,617,454	26,976,686
6479 MUSSELSHELL COUNTY	2,366,406	1,647,094	1,042,605
6480 PARK COUNTY	5,115,304	3,560,417	2,253,730
6481 PETROLEUM COUNTY	368,944	256,797	162,551
6482 PHILLIPS COUNTY	3,049,356	2,122,450	1,343,503
6483 PONDERA COUNTY	2,917,227	2,030,484	1,285,289
6485 POWDER RIVER COUNTY	5,432,038	3,780,873	2,393,278
6484 POWELL COUNTY	2,460,817	1,712,808	1,084,201
6486 PRAIRIE COUNTY	1,262,489	878,733	556,235
6487 RAVALLI COUNTY	11,021,147	7,671,073	4,855,760
6488 RICHLAND COUNTY	10,689,405	7,440,170	4,709,599
6489 ROOSEVELT COUNTY	6,790,571	4,726,456	2,991,829
6490 ROSEBUD COUNTY	5,098,644	3,548,820	2,246,390
6491 SANDERS COUNTY	5,097,954	3,548,340	2,246,086
6492 SHERIDAN COUNTY	4,853,914	3,378,480	2,138,565
6494 STILLWATER COUNTY	5,482,918	3,816,287	2,415,695

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

Sensitivity of Employer's Proportionate Share
of the Net Pension Liability as of June 30, 2019

	1% Decrease <u>6.65%</u>	Discount Rate <u>7.65%</u>	1% Increase <u>8.65%</u>
Total	\$ 3,003,181,095	\$ 2,090,310,698	\$ 1,323,158,712
State as Special Funding Entity	\$ 733,122,556	\$ 510,276,894	\$ 323,003,331
Employer			
6495 SWEET GRASS COUNTY	2,618,718	1,822,712	1,153,770
6496 TETON COUNTY	3,659,031	2,546,803	1,612,117
6497 TOOLE COUNTY	8,372,169	5,827,299	3,688,658
6498 TREASURE COUNTY	853,329	593,944	375,964
6499 VALLEY COUNTY	5,305,854	3,693,045	2,337,684
6500 WHEATLAND COUNTY	1,293,875	900,578	570,063
6501 WIBAUX COUNTY	2,228,073	1,550,810	981,657
6502 YELLOWSTONE COUNTY	27,092,243	18,857,073	11,936,455
6435 ARLEE-LAKE COUNTY WATER & SEWER DISTRICT	27,521	19,155	12,125
6720 BEAR PAW COOPERATIVE	65,372	45,501	28,802
6725 BERT MOONEY AIRPORT AUTHORITY	595,265	414,324	262,265
6740 BIG COUNTRY EDUCATIONAL COOP	57,375	39,935	25,278
6709 BIG FORK CO WATER & SEWER	586,086	407,935	258,221
7689 BIG HORN COUNTY CEMETERY DISTRICT #1	104,945	73,045	46,237
6348 BIG SKY CO WATER & SEWER DIST #363	411,906	286,700	181,480
6739 BIG SKY ECONOMIC DEVELOPMENT AUTH	1,185,744	825,316	522,422
6347 BIG SKY FIRE DEPARTMENT	6,782	4,720	2,988
6741 BIG SKY SPECIAL EDUCATION COOP	81,874	56,987	36,073
6697 BILLINGS HOUSING AUTHORITY	2,212,115	1,539,703	974,626
7699 BITTERROOT PUBLIC LIBRARY	398,329	277,250	175,498
6634 BITTERROOT CONSERVATION DISTRICT	97,437	67,819	42,929
6350 BITTERROOT VALLEY SEC	25,946	18,059	11,431
6421 BUFFALO RAPIDS IRRIGATION PROJECT 1	212,782	148,103	93,749
6422 BUFFALO RAPIDS IRRIGATION PROJECT 2	443,963	309,012	195,604
6727 CASCADE CONSERVATION DISTRICT	128,266	89,277	56,512
6662 CENTER FOR MENTAL HEALTH	359,115	249,955	158,221
6703 CENTRAL MONTANA LEARNING RESOURCE CTR	92,290	64,237	40,662
6719 CENTRAL VALLEY FIRE DISTRICT	66,035	45,962	29,094
6650 CHOUTEAU COUNTY CONSERVATION DIST	28,437	19,793	12,529
6433 CORVALLIS COUNTY SEWER DISTRICT	69,569	48,422	30,651
6707 Crown Hill	74,926	52,151	33,011
6394 DALY DITCHES IRRIGATION DISTRICT	75,594	52,616	33,306
6677 DAWSON COMMUNITY COLLEGE	2,289,944	1,593,875	1,008,917
6686 DEER LODGE COUNTY HEAD START PROGRAM	881,282	613,401	388,280
8514 Drummond School and Community Library District	32,536	22,646	14,335
6389 DRY PRAIRIE RURAL WATER	1,381,661	961,680	608,740
8715 DRY REDWATER REGIONAL WATER AUTHORITY	135,501	94,313	59,700
6705 EASTERN YELLOWSTONE COUNTY SEC	37,595	26,168	16,564

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Public Employees' Retirement System
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State as Special Funding Entity	\$ 733,122,556	\$ 510,276,894	\$ 323,003,331
Employer			
6744 FALLON MEDICAL COMPLEX	119,690	83,308	52,734
6750 FERGUS COUNTY CONSERVATION DIST	58,500	40,718	25,774
6716 FLATHEAD CONSERVATION DISTRICT	100,553	69,988	44,302
6423 FLATHEAD EMERGENCY COMM CENTER	2,667,109	1,856,394	1,175,090
6708 FLATHEAD MUNICIPAL AIRPORT AUTHORITY	2,324,266	1,617,764	1,024,039
6699 FLATHEAD SPECIAL EDUC COOP	-	-	-
6676 FLATHEAD VALLEY COMMUNITY COLLEGE	8,192,038	5,701,922	3,609,295
6638 FORT SHAW IRRIGATION DIST	178,768	124,428	78,763
6414 FRENCHTOWN RURAL FIRE DISTRICT	70,720	49,223	31,158
6682 GALLATIN AIRPORT AUTHORITY	3,484,487	2,425,315	1,535,215
6736 GALLATIN CONSERVATION DISTRICT	123,040	85,640	54,210
6702 GALLATIN-MADISON SEC	74,122	51,591	32,657
6718 GARDINER - PARK COUNTY WATER DIST	237,380	165,224	104,586
6691 GLASGOW IRRIGATION DISTRICT	205,042	142,716	90,339
7276 GRANITE CO HOSPITAL & NURSING HOME	1,987,649	1,383,467	875,730
6373 GRANITE CONSERVATION DISTRICT	38,168	26,566	16,816
6717 GREAT DIVIDE EDUCATION SERVICES	87,668	61,020	38,625
6660 GREAT FALLS INT AIRPORT	1,116,312	776,989	491,831
6641 GREENFIELDS IRRIGATION DIST	1,810,311	1,260,034	797,597
6417 HEBGEN BASIN RURAL FD	69,968	48,700	30,827
6663 HELENA HOUSING AUTHORITY	1,463,716	1,018,793	644,892
6632 HELENA REGIONAL AIRPORT AUTH	1,871,116	1,302,357	824,387
6685 HELENA VALLEY IRRIGATION DIST	411,055	286,107	181,105
6664 HILL CO PUBLIC CEMETERY DIST	75,346	52,443	33,196
6377 HINSDALE WATER & SEWER DISTRICT	34,402	23,945	15,157
6631 HOUSING AUTHORITY OF ANACONDA	662,456	461,090	291,868
6637 HOUSING AUTHORITY OF BUTTE	1,432,778	997,259	631,261
6640 HOUSING AUTHORITY OF GLASGOW	295,898	205,954	130,368
6746 HUMAN RESOURCES COUNCIL DIST XI	2,384,714	1,659,837	1,050,671
6635 HUMAN RESOURCES COUNCIL DIST XII	4,392,655	3,057,429	1,935,341
6425 HYALITE RFD	-	-	-
6722 JUDITH BASIN CONSERVATION DIST	39,125	27,232	17,238
6738 LAKESIDE CO WATER & SEWER	492,022	342,463	216,778
6420 LAKEVIEW CEMETERY DISTRICT	68,365	47,584	30,121
6357 LARCHMONT GOLF COURSE	327,912	228,237	144,473
6358 LEWIS & CLARK CONSERVATION DIST	93,115	64,811	41,025
6694 LEWIS & CLARK LIBRARY	2,612,819	1,818,606	1,151,171
6372 LIBERTY CO CONSERVATION DISTRICT	27,795	19,346	12,246

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
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	1% Decrease <u>6.65%</u>	Discount Rate <u>7.65%</u>	1% Increase <u>8.65%</u>
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Employer			
6397 LINCOLN CONSERVATION DISTRICT	48,268	33,596	21,266
6729 LINCOLN COUNTY RURAL FIRE DIST	218,885	152,351	96,438
6730 LOCKWOOD RURAL FIRE DIST 8	65,129	45,332	28,695
6391 LOCKWOOD WATER & SEWER DISTRICT	464,967	323,632	204,858
6430 MADISON CONSERVATION DISTRICT	109,450	76,181	48,222
6355 MALTA CEMETERY DISTRICT	75,014	52,212	33,050
6672 MALTA IRRIGATION DISTRICT	699,468	486,852	308,176
9111 Meagher County Conservation District	59,314	41,285	26,133
6396 MILES CITY HOUSING AUTHORITY	9,011	6,272	3,970
6671 MILES COMMUNITY COLLEGE	1,992,059	1,386,537	877,673
6419 MILK RIVER JBC	143,370	99,790	63,167
6706 MISSOULA AREA SEC	116,809	81,302	51,464
6700 MISSOULA COUNTY AIRPORT	4,619,275	3,215,164	2,035,187
6661 MISSOULA RURAL FIRE DISTRICT	811,462	564,804	357,519
6749 NO MONTANA JOINT REFUSE DISPOSAL DIST	714,129	497,057	314,635
6714 NORTH CENTRAL LEARNING SEC	54,618	38,016	24,064
6424 NORTH LAKE CO PUBLIC LIBRARY DIST	253,010	176,103	111,473
6398 NORTH VALLEY PUBLIC LIBRARY	301,176	209,628	132,694
6411 NORTHWEST MT EDUC COOP	43,552	30,314	19,188
6393 PABLO-LAKE COUNTY WATER & SEWER	364,436	253,659	160,565
6386 PARK CO RURAL FIRE DISTRICT 1	199,375	138,771	87,842
6407 PARK COUNTY SEC	69,784	48,572	30,746
6383 PETROLEUM CO CONSERVATION DIST	159,470	110,996	70,260
6404 PHILLIPS CONSERVATION DISTRICT	11,042	7,685	4,865
6674 PONDERA CO CANAL & RESERVOIR	935,135	650,884	412,007
6723 PONDERA COUNTY CEMETERY DIST 2	74,261	51,688	32,718
9854 PONDERA REGIONAL PORT AUTHORITY	52,396	36,469	23,085
6733 PORT OF MONTANA - PORT AUTHORITY	455,479	317,028	200,678
6679 PRAIRIE COUNTY HOSPITAL DISTRICT	1,767,913	1,230,525	778,917
6737 PRAIRIE VIEW SPECIAL SERVICES COOP	-	-	-
7277 PRICKLY PEAR SPECIAL SVCS COOP	59,321	41,289	26,136
6415 RAE WATER AND SEWER DISTRICT	445,926	310,379	196,468
7688 RED LODGE RURAL FIRE DISTRICT 7	572,433	398,432	252,206
6673 RICHLAND CO HOUSING AUTHORITY	739,411	514,654	325,774
9214 Riverside County Water and Sewer District No. 310	61,295	42,664	27,006
7682 RONAN LIBRARY DISTRICT	195,711	136,221	86,228
6352 ROUNDUP COMMUNITY LIBRARY	21,902	15,245	9,650
6711 SANDERS SPEC ED COOP	68,503	47,681	30,182

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
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	1% Decrease 6.65%	Discount Rate 7.65%	1% Increase 8.65%
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State as Special Funding Entity	\$ 733,122,556	\$ 510,276,894	\$ 323,003,331
Employer			
6388 SEELEY LAKE MISSOULA CO WATER DISTRICT	202,623	141,032	89,273
7694 SEELEY LAKE RURAL FIRE DISTRICT	64,566	44,940	28,447
6413 SHERIDAN DANIELS SEC	-	-	-
6735 SIDNEY RICHLAND AIRPORT AUTHORITY	232,839	162,063	102,585
9213 SOMERS COUNTY WATER & SEWER DISTRICT	7,281	5,067	3,208
6734 TETON COUNTY CONSERVATION DIST	23,238	16,174	10,238
6429 THOMPSON FALLS PUBLIC LIBRARY	62,347	43,395	27,469
6344 UPPER MUSSEL SHELL CONSERVATION DIST	26,665	18,560	11,748
6345 URBAN TRANS DIST/DAWSON CO	253,224	176,252	111,567
6387 VALLEY COUNTY CONSERVATION DISTRICT	39,674	27,614	17,480
6726 VICTOR WATER & SEWER	66,097	46,005	29,121
6669 WHITEFISH HOUSING AUTHORITY	118,979	82,814	52,421
6361 YELLOWSTONE CITY-COUNTY HEALTH DEPT	25,067,608	17,447,862	11,044,430
6698 YELLOWSTONE WEST CARBON SEC	121,809	84,783	53,667
6977 77SCHOOL DISTRICT 19 - COLSTRIP	2,288,176	1,592,644	1,008,138
6608 BEAVERHEAD COUNTY HIGH SCHOOL	1,134,323	789,525	499,767
6354 BIG SKY SCHOOL DISTRICT #72	991,313	689,986	436,758
6760 GREAT FALLS PUBLIC SCHOOLS	15,785,203	10,987,009	6,954,735
6910 HAVRE PUBLIC SCHOOLS	4,078,614	2,838,846	1,796,979
6625 JEFFERSON COUNTY HIGH SCHOOL	418,836	291,524	184,533
6624 JORDAN PUBLIC SCHOOLS	315,652	219,704	139,072
6375 JUDITH GAP SCHOOL	160,385	111,633	70,663
6944 LAVINA K-12	241,245	167,914	106,289
7692 OVANDO ELEMENTARY SCHOOL DISTRICT 11	15,065	10,485	6,637
6628 POWDER RIVER COUNTY HIGH SCHOOL	565,128	393,347	248,987
6629 POWELL COUNTY HIGH SCHOOL	304,461	211,915	134,141
6781 SCHOOL DISTRICT 1 & 7 - HYSHAM	111,508	77,613	49,129
6861 SCHOOL DISTRICT 1 & 7 - TOWNSEND	1,015,029	706,493	447,207
6751 SCHOOL DISTRICT 1 - BIG TIMBER	187,435	130,461	82,581
6752 SCHOOL DISTRICT 1 - BUTTE	7,117,366	4,953,915	3,135,810
6753 SCHOOL DISTRICT 1 - CHOTEAU	718,409	500,035	316,521
6754 SCHOOL DISTRICT 1 - CIRCLE	506,155	352,300	223,004
6755 SCHOOL DISTRICT 1 - CLANCY	464,906	323,589	204,831
6756 SCHOOL DISTRICT 1 - CORVALLIS	1,880,889	1,309,159	828,693
6757 SCHOOL DISTRICT 1 - DEER LODGE	786,347	547,323	346,453
6342 SCHOOL DISTRICT 1 - FORT BENTON	718,872	500,358	316,725
6758 SCHOOL DISTRICT 1 - GLASGOW	1,733,123	1,206,310	763,589
6759 SCHOOL DISTRICT 1 - GLENDIVE	2,004,591	1,395,260	883,194
6778 SCHOOL DISTRICT 1 - HEART BUTTE	645,913	449,576	284,580
6761 SCHOOL DISTRICT 1 - HELENA	10,874,848	7,569,244	4,791,303

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
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Total	\$ 3,003,181,095	\$ 2,090,310,698	\$ 1,323,158,712
State as Special Funding Entity	\$ 733,122,556	\$ 510,276,894	\$ 323,003,331
Employer			
6771 SCHOOL DISTRICT 1 - LEWISTOWN	2,973,322	2,069,528	1,310,003
6772 SCHOOL DISTRICT 1 - MILES CITY	2,162,672	1,505,289	952,842
6773 SCHOOL DISTRICT 1 - MISSOULA	15,992,676	11,131,417	7,046,145
6775 SCHOOL DISTRICT 1 - PHILIPSBURG	383,487	266,920	168,959
6774 SCHOOL DISTRICT 1 - PLAINS	662,247	460,945	291,777
6776 SCHOOL DISTRICT 1 - RED LODGE	860,018	598,600	378,912
6777 SCHOOL DISTRICT 1 - SCOBAY	344,705	239,926	151,872
6983 SCHOOL DISTRICT 1 - TROY	847,063	589,583	373,204
6883 SCHOOL DISTRICT 10 - ANACONDA	1,400,698	974,931	617,128
6995 SCHOOL DISTRICT 10 - CAYUSE	326,075	226,959	143,664
6884 SCHOOL DISTRICT 10 - CHINOOK	868,416	604,445	382,612
6885 SCHOOL DISTRICT 10 - CONRAD	958,358	667,048	422,239
6886 SCHOOL DISTRICT 10 - DILLON	778,553	541,898	343,019
6887 SCHOOL DISTRICT 10 - NOXON	348,393	242,493	153,497
6363 SCHOOL DISTRICT 104 - SPRING CREEK	10,048	6,994	4,427
6982 SCHOOL DISTRICT 11 & 2 - DRUMMOND	379,582	264,201	167,238
6362 SCHOOL DISTRICT 11 - BRORSON	47,997	33,407	21,147
6889 SCHOOL DISTRICT 11 - POTOMAC	189,839	132,134	83,640
6412 SCHOOL DISTRICT 11 - WISE RIVER	16,923	11,779	7,456
7026 SCHOOL DISTRICT 115 - WINIFRED	351,352	244,552	154,801
6891 SCHOOL DISTRICT 12 - BAKER	1,178,844	820,513	519,382
6893 SCHOOL DISTRICT 12 - HARLEM	1,467,659	1,021,538	646,629
6406 SCHOOL DISTRICT 12 - HAVRE	38,063	26,493	16,770
6890 SCHOOL DISTRICT 12 - LIMA	179,037	124,615	78,881
6895 SCHOOL DISTRICT 12 - ROSEBUD	247,868	172,524	109,207
6896 SCHOOL DISTRICT 12 - SACO	317,591	221,054	139,926
6897 SCHOOL DISTRICT 12 - STANFORD	407,070	283,334	179,349
6340 SCHOOL DISTRICT 12 12 - MOLT	7,615	5,300	3,355
6892 SCHOOL DISTRICT 13 - BOX ELDER	1,774,057	1,234,801	781,624
6901 SCHOOL DISTRICT 13 - EUREKA	1,022,225	711,502	450,378
6349 SCHOOL DISTRICT 13 - FISHTAIL	60,789	42,311	26,783
6894 SCHOOL DISTRICT 13 - LONE ROCK	333,228	231,938	146,816
6903 SCHOOL DISTRICT 13 - NASHUA	256,473	178,513	112,998
6898 SCHOOL DISTRICT 14 - BONNER	488,777	340,204	215,348
7273 SCHOOL DISTRICT 14 - FORTINE	135,343	94,203	59,630
6900 SCHOOL DISTRICT 14 - HOT SPRINGS	483,186	336,313	212,885
6906 SCHOOL DISTRICT 14 - MALTA	793,688	552,432	349,688
6992 SCHOOL DISTRICT 14 - SHELBY	1,169,399	813,940	515,221
6881 SCHOOL DISTRICT 15 HELENA FLATS- KALISPELL	242,182	168,566	106,702
6904 SCHOOL DISTRICT 15 & 17 - WILLOW CREEK	223,626	155,651	98,527

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Employer			
6905 SCHOOL DISTRICT 15 & 6 - FLO-CARLTON	1,010,522	703,356	445,222
6907 SCHOOL DISTRICT 15 - CUSTER	205,098	142,755	90,363
6908 SCHOOL DISTRICT 15 - CUT BANK	1,907,234	1,327,496	840,300
6909 SCHOOL DISTRICT 15 - EKALAKA	363,459	252,979	160,135
6973 SCHOOL DISTRICT 159 - WINNETT	367,817	256,012	162,055
6882 SCHOOL DISTRICT 16 - HARLOWTON	524,545	365,100	231,107
6911 SCHOOL DISTRICT 17 - CULBERTSON	690,354	480,509	304,160
6365 SCHOOL DISTRICT 17 - MORIN	155,088	107,946	68,330
6912 SCHOOL DISTRICT 17 H - HARDIN	4,226,264	2,941,616	1,862,032
6913 SCHOOL DISTRICT 18 - VALIER	479,357	333,648	211,198
6380 SCHOOL DISTRICT 18 - WOODMAN	94,733	65,937	41,738
6787 SCHOOL DISTRICT 2 - BRIDGER	537,411	374,055	236,776
6784 SCHOOL DISTRICT 2 & 11 - BIG SANDY	495,811	345,100	218,447
6979 SCHOOL DISTRICT 2 & 3 - PRYOR	716,418	498,650	315,644
6785 SCHOOL DISTRICT 2 - ALBERTON	409,724	285,181	180,518
6782 SCHOOL DISTRICT 2 - ALDER	51,152	35,604	22,537
6786 SCHOOL DISTRICT 2 - BILLINGS	24,919,377	17,344,689	10,979,122
6796 SCHOOL DISTRICT 2 - DEER PARK	157,516	109,636	69,399
6789 SCHOOL DISTRICT 2 - DODSON	252,081	175,456	111,063
7059 SCHOOL DISTRICT 2 - DUPUYER	38,596	26,864	17,005
6783 SCHOOL DISTRICT 2 - FRAZER	591,653	411,810	260,674
6794 SCHOOL DISTRICT 2 - STEVENSVILLE	1,557,608	1,084,146	686,260
6792 SCHOOL DISTRICT 2 - SUNBURST	413,419	287,753	182,147
6793 SCHOOL DISTRICT 2 - THOMPSON FALLS	769,999	535,944	339,250
7063 SCHOOL DISTRICT 2-27 - LODGE GRASS	1,709,210	1,189,665	753,053
6915 SCHOOL DISTRICT 20 - GARRISON	31,218	21,728	13,754
6369 SCHOOL DISTRICT 20 - KILA	295,907	205,961	130,372
6916 SCHOOL DISTRICT 20 - PLENTYWOOD	779,263	542,392	343,332
6930 SCHOOL DISTRICT 20 - WHITEWATER	197,043	137,148	86,814
9853 SCHOOL DISTRICT 20-DeSmet	182,787	127,226	80,533
6918 SCHOOL DISTRICT 21 - BROADVIEW	332,822	231,655	146,637
6951 SCHOOL DISTRICT 21 - FAIRFIELD	844,148	587,554	371,920
7275 SCHOOL DISTRICT 21 - GALATA	27,649	19,245	12,182
9220 SCHOOL DISTRICT 22-COTTONWOOD	9,334	6,497	4,112
7040 SCHOOL DISTRICT 23 - BILLINGS	473,583	329,629	208,654
7007 SCHOOL DISTRICT 23 - HARRISON	171,724	119,525	75,659
7073 SCHOOL DISTRICT 23 - LUSTRE	114,426	79,644	50,414
6920 SCHOOL DISTRICT 23 - MISSOULA	720,284	501,341	317,347
6921 SCHOOL DISTRICT 23 - POLSON	2,901,882	2,019,803	1,278,528
6922 SCHOOL DISTRICT 23 - ROBERTS	311,972	217,143	137,451

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

Sensitivity of Employer's Proportionate Share
of the Net Pension Liability as of June 30, 2019

	1% Decrease 6.65%	Discount Rate 7.65%	1% Increase 8.65%
Total	\$ 3,003,181,095	\$ 2,090,310,698	\$ 1,323,158,712
State as Special Funding Entity	\$ 733,122,556	\$ 510,276,894	\$ 323,003,331
Employer			
6899 SCHOOL DISTRICT 24 - HUNTLEY PROJECT	1,964,535	1,367,380	865,546
6923 SCHOOL DISTRICT 24 - THREE FORKS	602,756	419,538	265,566
6924 SCHOOL DISTRICT 25 - HOBSON	319,568	222,430	140,797
6925 SCHOOL DISTRICT 26 - LOCKWOOD	1,050,757	731,361	462,949
7094 SCHOOL DISTRICT 26 - REICHLER	19,179	13,349	8,450
6395 SCHOOL DISTRICT 27 - ELLISTON	30,948	21,541	13,635
7010 SCHOOL DISTRICT 27 - GRASS RANGE	244,003	169,834	107,504
7032 SCHOOL DISTRICT 27 - MONFORTON	515,703	358,946	227,211
6926 SCHOOL DISTRICT 27 - MONTANA CITY	526,875	366,722	232,134
6927 SCHOOL DISTRICT 28 - ST IGNATIUS	1,001,658	697,187	441,316
6401 SCHOOL DISTRICT 28C	385,906	268,603	170,025
6929 SCHOOL DISTRICT 29 - BELT	730,731	508,613	321,950
6928 SCHOOL DISTRICT 29 - SOMERS	595,459	414,459	262,351
7048 SCHOOL DISTRICT 29 - WYOLA	689,665	480,029	303,857
6902 SCHOOL DISTRICT 3 & 13 - FAIRVIEW	633,288	440,789	279,018
6941 SCHOOL DISTRICT 3 - BELFRY	117,185	81,565	51,630
6403 SCHOOL DISTRICT 3 - BILLINGS	172,853	120,311	76,157
6798 SCHOOL DISTRICT 3 - CASCADE	603,890	420,327	266,065
6799 SCHOOL DISTRICT 3 - FAIR MONT EGAN	201,354	140,149	88,714
6819 SCHOOL DISTRICT 3 - HAMILTON	2,304,666	1,604,122	1,015,403
6801 SCHOOL DISTRICT 3 - MANHATTAN	1,009,059	702,338	444,577
6811 SCHOOL DISTRICT 3 - RAMSAY	285,140	198,467	125,629
6818 SCHOOL DISTRICT 3 - SUPERIOR	579,199	403,141	255,187
6821 SCHOOL DISTRICT 3 - WESTBY	361,337	251,502	159,200
6820 SCHOOL DISTRICT 3 - WOLF POINT	493,419	343,436	217,394
6940 SCHOOL DISTRICT 30 & 6 - FROMBERG	476,488	331,651	209,934
6935 SCHOOL DISTRICT 30 - POWER	272,180	189,446	119,919
6936 SCHOOL DISTRICT 30 - RONAN	2,890,526	2,011,899	1,273,525
6933 SCHOOL DISTRICT 32 - CLINTON	252,014	175,410	111,034
7022 SCHOOL DISTRICT 32 - RAPELJE	269,944	187,890	118,934
6938 SCHOOL DISTRICT 32 J - ASHLAND	233,217	162,327	102,752
6932 SCHOOL DISTRICT 33 - GOLD CREEK	10,507	7,314	4,629
7066 SCHOOL DISTRICT 33 - SWAN VALLEY ELEM	114,949	80,008	50,645
7082 SCHOOL DISTRICT 34 - SEELEY LAKE	381,948	265,848	168,281
7036 SCHOOL DISTRICT 35 - GALLATIN GATEWAY	268,550	186,920	118,319
6976 SCHOOL DISTRICT 37 - SHEPHERD	1,386,398	964,978	610,827
6939 SCHOOL DISTRICT 38 - BIG FORK	1,427,733	993,748	629,039

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

Sensitivity of Employer's Proportionate Share
of the Net Pension Liability as of June 30, 2019

	1% Decrease <u>6.65%</u>	Discount Rate <u>7.65%</u>	1% Increase <u>8.65%</u>
Total	\$ 3,003,181,095	\$ 2,090,310,698	\$ 1,323,158,712
State as Special Funding Entity	\$ 733,122,556	\$ 510,276,894	\$ 323,003,331
Employer			
6341 SCHOOL DISTRICT 38 - LINCOLN	204,521	142,353	90,109
6829 SCHOOL DISTRICT 4 & 28 - HIGHWOOD	284,184	197,801	125,207
6828 SCHOOL DISTRICT 4 & 47 - WHITEHALL	594,787	413,991	262,055
6346 SCHOOL DISTRICT 4 - CANYON CREEK	397,663	276,786	175,204
6385 SCHOOL DISTRICT 4 - DIVIDE	16,923	11,779	7,456
6822 SCHOOL DISTRICT 4 - FORSYTH	846,975	589,522	373,165
6823 SCHOOL DISTRICT 4 - HELLGATE	2,082,206	1,449,282	917,390
6824 SCHOOL DISTRICT 4 - LIBBY	1,546,668	1,076,531	681,440
6827 SCHOOL DISTRICT 4 - LIVINGSTON	2,543,279	1,770,204	1,120,532
6830 SCHOOL DISTRICT 4 - SWAN RIVER	196,188	136,553	86,438
6405 SCHOOL DISTRICT 4 - TRINITY	67,492	46,977	29,736
6943 SCHOOL DISTRICT 40 - FRENCHTOWN	2,257,885	1,571,560	994,792
7077 SCHOOL DISTRICT 41 - ANDERSON	210,727	146,673	92,843
6974 SCHOOL DISTRICT 41 - PIONEER	94,080	65,483	41,450
6360 SCHOOL DISTRICT 43 - LAMOTTE	126,470	88,027	55,721
6942 SCHOOL DISTRICT 43 - TURNER	237,104	165,032	104,465
6945 SCHOOL DISTRICT 44 - BELGRADE	6,845,461	4,764,661	3,016,012
6950 SCHOOL DISTRICT 44 - GERALDINE	276,091	192,168	121,642
6946 SCHOOL DISTRICT 44 - MOORE	277,738	193,315	122,368
6947 SCHOOL DISTRICT 44 - WHITEFISH	2,395,891	1,667,618	1,055,596
6948 SCHOOL DISTRICT 45 - AUGUSTA	243,919	169,775	107,467
7092 SCHOOL DISTRICT 45 - GOLDEN RIDGE	48,969	34,084	21,575
6949 SCHOOL DISTRICT 45 - WOLF POINT	1,986,960	1,382,988	875,426
9221 SCHOOL DISTRICT 47-MALMBORG	13,200	9,188	5,816
6402 SCHOOL DISTRICT 48-1J & 48-2J	470,879	327,747	207,463
6832 SCHOOL DISTRICT 5 - BASIN	31,831	22,155	14,024
6833 SCHOOL DISTRICT 5 - KALISPELL	9,412,254	6,551,232	4,146,905
7086 SCHOOL DISTRICT 5 - MELROSE	9,519	6,626	4,194
6834 SCHOOL DISTRICT 5 - PARK CITY	435,860	303,372	192,034
6835 SCHOOL DISTRICT 5 - SAND COULEE	434,384	302,345	191,383
6836 SCHOOL DISTRICT 5 - SHERIDAN	430,432	299,595	189,642
6840 SCHOOL DISTRICT 5 - SIDNEY	2,717,057	1,891,159	1,197,097
6841 SCHOOL DISTRICT 5 - TERRY	339,119	236,038	149,411
6954 SCHOOL DISTRICT 50 - EAST GLACIER	165,136	114,940	72,756
6975 SCHOOL DISTRICT 50 - EVERGREEN	1,163,206	809,629	512,492
6955 SCHOOL DISTRICT 50 - HAYS	954,549	664,397	420,561
6956 SCHOOL DISTRICT 52 - ABSAROKEE	646,819	450,207	284,979
6957 SCHOOL DISTRICT 52 - ENNIS	752,378	523,680	331,487

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

Sensitivity of Employer's Proportionate Share
of the Net Pension Liability as of June 30, 2019

	1% Decrease <u>6.65%</u>	Discount Rate <u>7.65%</u>	1% Increase <u>8.65%</u>
Total	\$ 3,003,181,095	\$ 2,090,310,698	\$ 1,323,158,712
State as Special Funding Entity	\$ 733,122,556	\$ 510,276,894	\$ 323,003,331
Employer			
7003 SCHOOL DISTRICT 52 - INDEPENDENT	262,198	182,498	115,521
6959 SCHOOL DISTRICT 55 - BROCKTON	521,580	363,036	229,800
6953 SCHOOL DISTRICT 55 - PLEVNA	490,560	341,446	216,134
6960 SCHOOL DISTRICT 55 - ROUNDUP	1,309,634	911,547	577,006
6848 SCHOOL DISTRICT 55F - SUN RIVER VALLEY	863,344	600,915	380,377
6961 SCHOOL DISTRICT 57 - HAVRE	44,837	31,208	19,755
6962 SCHOOL DISTRICT 58 - GEYSER	312,741	217,678	137,789
7044 SCHOOL DISTRICT 58 - WHITEFISH	128,835	89,673	56,763
6963 SCHOOL DISTRICT 58 - YELLOWSTONE	207,083	144,137	91,238
6849 SCHOOL DISTRICT 6 & 1 - ST REGIS	316,764	220,478	139,562
6846 SCHOOL DISTRICT 6 - COLUMBIA FALLS	4,125,666	2,871,597	1,817,710
6844 SCHOOL DISTRICT 6 - COLUMBUS	1,093,320	760,986	481,701
6843 SCHOOL DISTRICT 6 - LAME DEER	2,541,641	1,769,064	1,119,811
6847 SCHOOL DISTRICT 6 - RYEGATE	198,479	138,148	87,447
6845 SCHOOL DISTRICT 6 - TROUT CREEK	244,238	169,997	107,608
6853 SCHOOL DISTRICT 6 - WIBAUX	525,292	365,620	231,436
7054 SCHOOL DISTRICT 64 - BAINVILLE	714,692	497,449	314,883
6964 SCHOOL DISTRICT 64J - MELSTONE	291,790	203,095	128,558
6952 SCHOOL DISTRICT 65 - FROID	267,552	186,225	117,880
6981 SCHOOL DISTRICT 69 - WEST YELLOWSTONE	446,784	310,976	196,847
6867 SCHOOL DISTRICT 7 & 2 - SAVAGE	273,265	190,201	120,397
6859 SCHOOL DISTRICT 7 & 70 - LAUREL	3,026,561	2,106,584	1,333,460
6854 SCHOOL DISTRICT 7 - BOULDER	491,341	341,989	216,478
6855 SCHOOL DISTRICT 7 - BOZEMAN	10,115,964	7,041,036	4,456,949
6856 SCHOOL DISTRICT 7 - CHARLO	500,012	348,025	220,298
6857 SCHOOL DISTRICT 7 - GARDINER	300,788	209,358	132,523
6368 SCHOOL DISTRICT 7 - GRANT	19,038	13,251	8,388
6858 SCHOOL DISTRICT 7 - HINSDALE	311,001	216,467	137,023
6866 SCHOOL DISTRICT 7 - JOLIET	684,584	476,492	301,618
6860 SCHOOL DISTRICT 7 - LOLO	1,108,399	771,481	488,345
6863 SCHOOL DISTRICT 7 - MEDICINE LAKE	334,906	233,106	147,555
6864 SCHOOL DISTRICT 7 - TWIN BRIDGES	588,718	409,767	259,381
6862 SCHOOL DISTRICT 7 - VICTOR	472,582	328,932	208,213
6965 SCHOOL DISTRICT 73 - SWAN LAKE	11,634	8,098	5,126
6970 SCHOOL DISTRICT 74 - ROY	125,843	87,591	55,445
6971 SCHOOL DISTRICT 74 - VAUGHN	347,529	241,892	153,117
6381 SCHOOL DISTRICT 75 - AMSTERDAM	131,485	91,518	57,931

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

Sensitivity of Employer's Proportionate Share
of the Net Pension Liability as of June 30, 2019

	1% Decrease 6.65%	Discount Rate 7.65%	1% Increase 8.65%
Total	\$ 3,003,181,095	\$ 2,090,310,698	\$ 1,323,158,712
State as Special Funding Entity	\$ 733,122,556	\$ 510,276,894	\$ 323,003,331
Employer			
6364 SCHOOL DISTRICT 75 - ARROWHEAD	128,379	89,356	56,562
7028 SCHOOL DISTRICT 78J & 2 - RICHEY	376,591	262,119	165,920
6868 SCHOOL DISTRICT 8 - ARLEE	967,281	673,259	426,170
6870 SCHOOL DISTRICT 8 - ELDER GROVE	306,166	213,101	134,892
6384 SCHOOL DISTRICT 8 - WEST GLACIER	72,066	50,160	31,751
6869 SCHOOL DISTRICT 8-WHITE SULPHUR SPRINGS	488,364	339,917	215,166
6969 SCHOOL DISTRICT 84 - DENTON	333,867	232,382	147,097
6989 SCHOOL DISTRICT 85 - ULM	125,405	87,286	55,252
6378 SCHOOL DISTRICT 86 & 4 - LAMBERT	500,561	348,407	220,540
6967 SCHOOL DISTRICT 87 - ROCKY BOY	3,856,892	2,684,521	1,699,292
6392 SCHOOL DISTRICT 89 - SMITH VALLEY	202,030	140,619	89,011
6880 SCHOOL DISTRICT 9 & 9 - REED POINT	349,992	243,605	154,201
6871 SCHOOL DISTRICT 9 - BROWNING	7,764,307	5,404,208	3,420,843
6873 SCHOOL DISTRICT 9 - DARBY	954,132	664,107	420,377
6875 SCHOOL DISTRICT 9 - DIXON	419,638	292,082	184,887
6876 SCHOOL DISTRICT 9 - EAST HELENA	1,393,628	970,010	614,013
6878 SCHOOL DISTRICT 9 - OPHEIM	265,025	184,466	116,766
6879 SCHOOL DISTRICT 9 - POPLAR	2,851,236	1,984,552	1,256,214
9921 SCHOOL DISTRICT 9-CRESTON	125,865	87,606	55,454
6400 SCHOOL DISTRICT 99 M North Star Schools	581,614	404,822	256,251
9989 SCHOOL DISTRICT NO. 31-STILLWATER COUNTY-NYE	3,054	2,126	1,345
6779 SD 1- West Valley School	632,721	440,394	278,768
6966 SD 75 GREENFIELD	227,775	158,539	100,354
6958 SHIELDS VALLEY	335,212	233,319	147,690
6630 SWEET GRASS COUNTY HIGH SCHOOL	739,672	514,836	325,889
6618 BOARD OF CRIME CONTROL	279	194	123
6642 BOARD OF PUBLIC EDUCATION	88,059	61,292	38,798
6643 COMM OF HIGHER EDUCATION	4,172,982	2,904,530	1,838,556
6530 COMM OF POLITICAL PRACTICES	633,695	441,072	279,197
6443 CONSUMER COUNSEL	543,858	378,543	239,616
6762 DEPARTMENT OF ADMINISTRATION	52,033,070	36,216,691	22,925,028
6780 DEPARTMENT OF AGRICULTURE	7,270,550	5,060,536	3,203,300
6825 DEPARTMENT OF COMMERCE	18,815,953	13,096,509	8,290,040
6802 DEPARTMENT OF CORRECTIONS	44,259,584	30,806,095	19,500,141
6667 DEPARTMENT OF FISH, WILDLIFE & PARKS	51,891,324	36,118,032	22,862,577
6620 DEPARTMENT OF JUSTICE	43,097,373	29,997,159	18,988,087
6838 DEPARTMENT OF LABOR & INDUSTRY	59,938,182	41,718,904	26,407,907
6712 DEPARTMENT OF LIVESTOCK	6,157,176	4,285,593	2,712,764
6850 DEPARTMENT OF MILITARY AFFAIRS	15,314,239	10,659,203	6,747,235
7685 DEPARTMENT OF REVENUE	43,923,795	30,572,375	19,352,197

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

Sensitivity of Employer's Proportionate Share
of the Net Pension Liability as of June 30, 2019

	1% Decrease 6.65%	Discount Rate 7.65%	1% Increase 8.65%
Total	\$ 3,003,181,095	\$ 2,090,310,698	\$ 1,323,158,712
State as Special Funding Entity	\$ 733,122,556	\$ 510,276,894	\$ 323,003,331
Employer			
6689 DEPARTMENT OF TRANSPORTATION	191,412,981	133,229,595	84,333,826
6678 DEPT OF ENVIRONMENTAL QUALITY	36,799,287	25,613,488	16,213,240
6721 DEPT OF NATURAL RESOURCES & CONSERVATION	50,524,376	35,166,591	22,260,318
6872 DEPT OF PUBLIC HEALTH & HUMAN SERVICES	210,822,083	146,738,955	92,885,200
6514 GOVERNORS OFFICE	6,032,700	4,198,953	2,657,921
6439 LEGISLATIVE COUNCIL	16,756,422	11,663,009	7,382,640
6652 MONTANA ARTS COUNCIL	785,323	546,610	346,002
6655 MONTANA HISTORICAL SOCIETY	4,202,135	2,924,821	1,851,401
6764 MONTANA STATE FUND	34,356,052	23,912,918	15,136,786
6653 MONTANA STATE LIBRARY	2,414,942	1,680,877	1,063,989
6769 OFFICE OF PUBLIC DEFENDER	27,083,225	18,850,796	11,932,482
6623 PUBLIC SERVICE COMMISSION	3,521,645	2,451,178	1,551,586
6651 SCHOOL FOR THE DEAF & BLIND	3,303,628	2,299,432	1,455,531
6529 SECRETARY OF STATE	3,521,656	2,451,186	1,551,591
6552 STATE AUDITOR'S OFFICE	6,530,689	4,545,570	2,877,328
6457 SUPREME COURT	28,585,112	19,896,158	12,594,192
6563 SUPT OF PUBLIC INSTRUCTION	10,402,300	7,240,336	4,583,105
6766 TEACHERS' RETIREMENT SYSTEM	2,094,095	1,457,558	922,628
6567 GREAT FALLS COLLEGE MSU	3,483,814	2,424,847	1,534,919
6647 MONTANA STATE UNIVERSITY - BILLINGS	14,379,140	10,008,344	6,335,244
6645 MONTANA STATE UNIVERSITY - BOZEMAN	78,518,650	54,651,508	34,594,196
6648 MONTANA STATE UNIVERSITY - NORTHERN	4,237,915	2,949,725	1,867,165
6644 UNIVERSITY OF MONTANA	87,557,392	60,942,763	38,576,537
6426 LIBERTY CO CEMETERY DIST	-	-	-
6374 SCHOOL DISTRICT 64 - MOUNTAIN VIEW	-	-	-
7683 FLATHEAD JOINT BOARD OF CONTROL	-	-	-
6370 TWIN BRIDGES PUBLIC LIBRARY	-	-	-
6731 PONDERA COUNTY COUNCIL ON	-	-	-
6351 HELENA BUSINESS IMPROVEMENT	-	-	-
6431 CME/FLATEHEAD INDIAN IRRIG	-	-	-
6527 TOWN OF BROWNING	-	-	-

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

**Schedule of Employer's Proportionate
Share of the Net Pension Liability as of June 30, 2019**

	Net Pension Liability Employer	Net Pension Liability State	Total	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability
Total	\$ 1,580,033,804	\$ 510,276,894	\$ 2,090,310,698	\$ 1,244,893,705		
State as Special Funding Entity						
Employer						
6532 CITY OF BAKER	1,021,072	331,016	1,352,088	805,985	126.69%	73.85%
6533 CITY OF BELGRADE	2,108,535	685,927	2,794,462	1,664,372	126.69%	73.85%
6506 CITY OF BELT	133,338	43,226	176,564	105,250	126.69%	73.85%
6505 CITY OF BIG TIMBER	260,909	87,002	347,911	205,948	126.69%	73.85%
6508 CITY OF BILLINGS	44,238,926	14,409,911	58,648,837	34,920,255	126.69%	73.85%
6512 CITY OF BOULDER	385,833	125,081	510,914	304,558	126.69%	73.85%
6509 CITY OF BOZEMAN	18,018,037	5,867,557	23,885,594	14,222,530	126.69%	73.85%
6519 CITY OF CHINOOK	623,865	205,471	829,337	492,446	126.69%	73.85%
6520 CITY OF CHOTEAU	523,519	169,845	693,364	412,869	126.80%	73.85%
6371 CITY OF COLSTRIP	1,859,884	604,079	2,463,964	1,468,097	126.69%	73.85%
6522 CITY OF COLUMBIA FALLS	1,188,832	386,278	1,575,110	938,403	126.69%	73.85%
6534 CITY OF COLUMBUS	561,410	182,584	743,994	443,149	126.69%	73.85%
6523 CITY OF CONRAD	1,058,557	343,446	1,402,004	835,573	126.69%	73.85%
6525 CITY OF CUT BANK	1,298,572	421,124	1,719,696	1,025,021	126.69%	73.85%
6528 CITY OF DEER LODGE	1,045,634	339,934	1,385,567	825,370	126.69%	73.85%
6531 CITY OF DILLON	885,813	289,134	1,174,947	699,216	126.69%	73.85%
6535 CITY OF EAST HELENA	465,444	151,555	616,999	367,397	126.69%	73.85%
6538 CITY OF FAIRVIEW	502,191	164,009	666,200	396,404	126.69%	73.85%
6539 CITY OF FORSYTH	782,681	253,878	1,036,559	617,809	126.69%	73.85%
6540 CITY OF FORT BENTON	423,136	137,173	560,309	334,005	126.69%	73.85%
6543 CITY OF GLASGOW	1,355,199	439,408	1,794,606	1,069,728	126.69%	73.85%
6544 CITY OF GLENDIVE	2,103,135	683,366	2,786,502	1,660,107	126.69%	73.85%
6545 CITY OF GREAT FALLS	23,100,228	7,503,880	30,604,109	18,253,915	126.55%	73.85%
6548 CITY OF HAMILTON	1,791,822	582,656	2,374,478	1,414,374	126.69%	73.85%
6549 CITY OF HARDIN	1,214,461	394,280	1,608,741	958,660	126.68%	73.85%
6547 CITY OF HARLEM	346,694	112,391	459,085	273,663	126.69%	73.85%
6606 CITY OF HARLOWTON	291,898	95,050	386,948	230,409	126.69%	73.85%
6550 CITY OF HAVRE	2,838,419	924,284	3,762,703	2,240,497	126.69%	73.85%
6551 CITY OF HELENA	13,966,667	4,543,235	18,509,902	11,024,574	126.69%	73.85%
6555 CITY OF KALISPELL	7,271,356	2,365,647	9,637,003	5,739,639	126.69%	73.85%

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

**Schedule of Employer's Proportionate
Share of the Net Pension Liability as of June 30, 2019**

	Net Pension Liability Employer	Net Pension Liability State	Total	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability
Total	\$ 1,580,033,804	\$ 510,276,894	\$ 2,090,310,698	\$ 1,244,893,705		
State as Special Funding Entity						
Employer						
6557 CITY OF LAUREL	3,024,025	981,162	4,005,187	2,387,009	126.69%	73.85%
6559 CITY OF LEWISTOWN	2,093,593	680,529	2,774,122	1,652,576	126.69%	73.85%
6560 CITY OF LIBBY	779,090	254,438	1,033,527	614,977	126.69%	73.85%
6561 CITY OF LIVINGSTON	3,365,334	1,096,350	4,461,683	2,656,421	126.69%	73.85%
6570 CITY OF MALTA	502,885	163,027	665,912	396,952	126.69%	73.85%
6571 CITY OF MILES CITY	3,127,453	1,015,820	4,143,274	2,468,657	126.69%	73.85%
6572 CITY OF MISSOULA	22,506,990	7,332,257	29,839,247	17,765,803	126.69%	73.85%
6576 CITY OF PLAINS	327,059	106,026	433,085	258,162	126.69%	73.85%
6577 CITY OF PLENTYWOOD	480,925	155,905	636,830	379,614	126.69%	73.85%
6578 CITY OF POLSON	1,598,581	518,914	2,117,496	1,261,837	126.69%	73.85%
6579 CITY OF POPLAR	240,599	80,081	320,680	189,929	126.68%	73.85%
6603 CITY OF RED LODGE	743,254	244,479	987,733	586,688	126.69%	73.85%
6581 CITY OF RONAN	641,492	209,009	850,501	506,361	126.69%	73.85%
6582 CITY OF ROUNDUP	461,784	149,702	611,486	364,509	126.69%	73.85%
6599 CITY OF SCOBEBY	307,341	99,715	407,056	242,599	126.69%	73.85%
6585 CITY OF SHELBY	804,126	263,495	1,067,620	634,744	126.69%	73.85%
6586 CITY OF SIDNEY	2,429,271	789,657	3,218,928	1,918,781	126.60%	73.85%
6379 CITY OF THREE FORKS	398,973	129,340	528,314	314,929	126.69%	73.85%
6590 CITY OF TOWNSEND	301,552	98,460	400,012	238,031	126.69%	73.85%
6574 CITY OF TROY	545,736	176,920	722,655	430,779	126.69%	73.85%
6592 CITY OF WHITE SULPHUR SPRINGS	194,653	63,442	258,096	153,723	126.63%	73.85%
6594 CITY OF WHITEFISH	4,615,578	1,503,159	6,118,737	3,645,911	126.60%	73.85%
6598 CITY OF WIBAUX	188,872	61,228	250,100	149,086	126.69%	73.85%
6596 CITY OF WOLF POINT	1,016,039	329,891	1,345,930	802,013	126.69%	73.85%
6399 TOWN OF ALBERTON	31,549	10,616	42,164	24,903	126.69%	73.85%
6507 TOWN OF BIG SANDY	114,391	37,084	151,475	90,294	126.69%	73.85%
7274 TOWN OF BRIDGER	330,562	107,726	438,288	260,930	126.69%	73.85%
6511 TOWN OF BROADUS	243,146	78,823	321,969	191,928	126.69%	73.85%
6513 TOWN OF CASCADE	190,953	61,907	252,860	150,729	126.69%	73.85%
6526 TOWN OF CHESTER	306,467	99,393	405,860	241,909	126.69%	73.85%
6521 TOWN OF CIRCLE	148,035	48,530	196,565	116,851	126.69%	73.85%
6524 TOWN OF CULBERTSON	212,211	68,795	281,006	167,508	126.69%	73.85%
6432 TOWN OF DENTON	33,533	11,180	44,713	26,469	126.69%	73.85%
6558 TOWN OF DRUMMOND	47,420	15,373	62,792	37,430	126.69%	73.85%
6607 TOWN OF EKALAKA	108,679	35,232	143,911	85,786	126.69%	73.85%
6536 TOWN OF ENNIS	460,407	149,955	610,362	363,419	126.69%	73.85%
6382 TOWN OF EUREKA	393,289	127,996	521,285	310,442	126.69%	73.85%
6537 TOWN OF FAIRFIELD	100,339	33,128	133,467	79,202	126.69%	73.85%
6605 TOWN OF FORT PECK	155,236	50,325	205,561	122,536	126.69%	73.85%

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

Schedule of Employer's Proportionate
Share of the Net Pension Liability as of June 30, 2019

	Net Pension Liability Employer	Net Pension Liability State	Total	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability
Total	\$ 1,580,033,804	\$ 510,276,894	\$ 2,090,310,698	\$ 1,244,893,705		
State as Special Funding Entity						
Employer						
6410 TOWN OF FROID	60,565	19,634	80,199	47,807	126.69%	73.85%
6542 TOWN OF GERALDINE	52,627	17,061	69,688	41,541	126.69%	73.85%
6546 TOWN OF GRASS RANGE	22,804	7,393	30,197	18,000	126.69%	73.85%
6553 TOWN OF HOT SPRINGS	211,633	68,949	280,582	167,053	126.69%	73.85%
6434 TOWN OF HYSHAM	88,202	28,594	116,795	69,623	126.69%	73.85%
6562 TOWN OF LIMA	69,856	22,646	92,502	55,139	126.69%	73.85%
6601 TOWN OF MANHATTAN	1,099,773	356,610	1,456,383	868,106	126.69%	73.85%
6564 TOWN OF MEDICINE LAKE	98,860	32,050	130,910	78,106	126.57%	73.85%
6554 TOWN OF MELSTONE	51,952	16,842	68,794	41,008	126.69%	73.85%
6390 TOWN OF MOORE	26,340	8,539	34,879	20,791	126.69%	73.85%
6556 TOWN OF NASHUA	72,188	23,403	95,591	56,982	126.69%	73.85%
6575 TOWN OF PHILIPSBURG	396,649	128,621	525,270	313,096	126.69%	73.85%
6573 TOWN OF RICHEY	81,174	26,316	107,490	64,074	126.69%	73.85%
6583 TOWN OF RYEGATE	55,019	17,836	72,855	43,429	126.69%	73.85%
6353 TOWN OF SACO	150,330	48,735	199,065	118,664	126.69%	73.85%
6584 TOWN OF SHERIDAN	210,535	68,252	278,787	166,185	126.69%	73.85%
6366 TOWN OF ST IGNATIUS	207,184	67,165	274,350	163,541	126.69%	73.85%
6587 TOWN OF STANFORD	76,352	24,753	101,105	60,269	126.69%	73.85%
6604 TOWN OF STEVENSVILLE	586,427	190,377	776,804	462,897	126.69%	73.85%
6588 TOWN OF SUNBURST	149,683	48,525	198,207	118,152	126.69%	73.85%
6589 TOWN OF SUPERIOR	190,049	61,611	251,659	150,015	126.69%	73.85%
6580 TOWN OF TERRY	199,677	64,732	264,409	157,614	126.69%	73.85%
6597 TOWN OF THOMPSON FALLS	295,898	96,413	392,312	233,567	126.69%	73.85%
6600 TOWN OF TWIN BRIDGES	189,392	61,412	250,804	149,496	126.69%	73.85%
6591 TOWN OF VALIER	180,726	58,589	239,314	142,656	126.69%	73.85%
6408 TOWN OF WEST YELLOWSTONE	1,528,165	497,132	2,025,297	1,206,259	126.69%	73.85%
6356 TOWN OF WESTBY	71,146	23,064	94,211	56,160	126.69%	73.85%
6595 TOWN OF WINNETT	70,978	23,010	93,987	56,026	126.69%	73.85%
6458 ANACONDA-DEER LODGE COUNTY	4,432,269	1,439,006	5,871,274	3,498,612	126.69%	73.85%
6510 BUTTE SILVER BOW	22,336,579	7,259,938	29,596,517	17,631,330	126.69%	73.85%
6444 BEAVERHEAD COUNTY	3,072,508	1,000,263	4,072,771	2,425,303	126.69%	73.85%
6445 BIG HORN COUNTY	5,638,132	1,833,960	7,472,093	4,450,455	126.69%	73.85%
6446 BLAINE COUNTY	3,142,053	1,020,922	4,162,975	2,480,180	126.69%	73.85%
6447 BROADWATER COUNTY	2,025,491	658,447	2,683,938	1,598,726	126.69%	73.85%
6448 CARBON COUNTY	3,792,177	1,233,829	5,026,006	2,990,469	126.81%	73.85%
6449 CARTER COUNTY	1,280,459	416,921	1,697,380	1,010,731	126.69%	73.85%
6450 CASCADE COUNTY	16,830,823	5,468,059	22,298,882	13,285,387	126.69%	73.85%
6451 CHOUTEAU COUNTY	2,459,303	797,916	3,257,219	1,941,251	126.69%	73.85%

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

**Schedule of Employer's Proportionate
Share of the Net Pension Liability as of June 30, 2019**

	Net Pension Liability <u>Employer</u>	Net Pension Liability <u>State</u>	<u>Total</u>	Employer's Covered <u>Payroll</u>	Employer's Proportionate Share as a % of Covered <u>Payroll</u>	Plan Fiduciary Net Position as a % of Total <u>Pension Liability</u>
Total	\$ 1,580,033,804	\$ 510,276,894	\$ 2,090,310,698	\$ 1,244,893,705		
State as Special Funding Entity						
Employer						
6452 CUSTER COUNTY	2,870,006	932,935	3,802,941	2,265,440	126.69%	73.85%
6453 DANIELS COUNTY	1,348,810	438,061	1,786,871	1,064,681	126.69%	73.85%
6456 DAWSON COUNTY	4,664,819	1,517,133	6,181,952	3,682,184	126.69%	73.85%
6459 FALLON COUNTY	4,106,928	1,338,951	5,445,879	3,241,801	126.69%	73.85%
6460 FERGUS COUNTY	3,336,780	1,088,027	4,424,807	2,633,887	126.69%	73.85%
6461 FLATHEAD COUNTY	23,750,345	7,723,693	31,474,038	18,747,273	126.69%	73.85%
6462 GALLATIN COUNTY	20,881,008	6,795,037	27,676,046	16,482,252	126.69%	73.85%
6463 GARFIELD COUNTY	1,608,531	523,663	2,132,193	1,269,690	126.69%	73.85%
6464 GLACIER COUNTY	3,876,214	1,258,770	5,134,983	3,059,684	126.69%	73.85%
6465 GOLDEN VALLEY COUNTY	338,331	110,351	448,682	267,036	126.70%	73.85%
6466 GRANITE COUNTY	1,668,303	542,237	2,210,540	1,316,873	126.69%	73.85%
6467 HILL COUNTY	3,758,729	1,224,503	4,983,232	2,966,862	126.69%	73.85%
6468 JEFFERSON COUNTY	4,319,252	1,403,943	5,723,195	3,408,391	126.72%	73.85%
6469 JUDITH BASIN COUNTY	1,348,875	437,534	1,786,409	1,064,733	126.69%	73.85%
6470 LAKE COUNTY	7,189,225	2,335,694	9,524,919	5,674,809	126.69%	73.85%
6471 LEWIS & CLARK COUNTY	18,909,816	6,150,012	25,059,828	14,926,545	126.69%	73.85%
6472 LIBERTY COUNTY	1,594,571	519,135	2,113,706	1,258,755	126.68%	73.85%
6473 LINCOLN COUNTY	4,742,829	1,544,021	6,286,851	3,743,754	126.69%	73.85%
6474 MADISON COUNTY	8,360,199	2,714,872	11,075,071	6,599,579	126.68%	73.85%
6475 MCCONE COUNTY	1,531,021	497,178	2,028,199	1,208,511	126.69%	73.85%
6476 MEAGHER COUNTY	1,207,828	391,624	1,599,452	953,397	126.69%	73.85%
6477 MINERAL COUNTY	1,900,808	616,653	2,517,461	1,500,404	126.69%	73.85%
6478 MISSOULA COUNTY	42,617,454	13,874,561	56,492,014	33,640,212	126.69%	73.85%
6479 MUSSELSHELL COUNTY	1,647,094	536,152	2,183,247	1,300,133	126.69%	73.85%
6480 PARK COUNTY	3,560,417	1,162,304	4,722,721	2,810,418	126.69%	73.85%
6481 PETROLEUM COUNTY	256,797	83,383	340,180	202,703	126.69%	73.85%
6482 PHILLIPS COUNTY	2,122,450	690,336	2,812,786	1,675,364	126.69%	73.85%
6483 PONDERA COUNTY	2,030,484	658,932	2,689,416	1,602,826	126.68%	73.85%
6485 POWDER RIVER COUNTY	3,780,873	1,230,944	5,011,817	2,984,431	126.69%	73.85%
6484 POWELL COUNTY	1,712,808	558,243	2,271,051	1,352,001	126.69%	73.85%
6486 PRAIRIE COUNTY	878,733	286,555	1,165,288	693,628	126.69%	73.85%
6487 RAVALLI COUNTY	7,671,073	2,488,560	10,159,633	6,055,163	126.69%	73.85%
6488 RICHLAND COUNTY	7,440,170	2,424,996	9,865,166	5,872,893	126.69%	73.85%
6489 ROOSEVELT COUNTY	4,726,456	1,535,570	6,262,026	3,730,819	126.69%	73.85%
6490 ROSEBUD COUNTY	3,548,820	1,155,898	4,704,718	2,801,257	126.69%	73.85%
6491 SANDERS COUNTY	3,548,340	1,151,681	4,700,021	2,800,882	126.69%	73.85%
6492 SHERIDAN COUNTY	3,378,480	1,095,670	4,474,150	2,666,805	126.69%	73.85%
6494 STILLWATER COUNTY	3,816,287	1,240,194	5,056,481	3,012,382	126.69%	73.85%

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

**Schedule of Employer's Proportionate
Share of the Net Pension Liability as of June 30, 2019**

	Net Pension Liability <u>Employer</u>	Net Pension Liability <u>State</u>	<u>Total</u>	Employer's Covered <u>Payroll</u>	Employer's Proportionate Share as a % of Covered <u>Payroll</u>	Plan Fiduciary Net Position as a % of Total <u>Pension Liability</u>
Total	\$ 1,580,033,804	\$ 510,276,894	\$ 2,090,310,698	\$ 1,244,893,705		
State as Special Funding Entity						
Employer						
6495 SWEET GRASS COUNTY	1,822,712	593,162	2,415,873	1,438,752	126.69%	73.85%
6496 TETON COUNTY	2,546,803	825,701	3,372,504	2,010,316	126.69%	73.85%
6497 TOOLE COUNTY	5,827,299	1,896,634	7,723,933	4,611,343	126.37%	73.85%
6498 TREASURE COUNTY	593,944	193,112	787,057	468,861	126.68%	73.85%
6499 VALLEY COUNTY	3,693,045	1,200,580	4,893,626	2,915,739	126.66%	73.85%
6500 WHEATLAND COUNTY	900,578	292,034	1,192,613	710,871	126.69%	73.85%
6501 WIBAUX COUNTY	1,550,810	502,745	2,053,556	1,224,133	126.69%	73.85%
6502 YELLOWSTONE COUNTY	18,857,073	6,136,187	24,993,260	14,884,817	126.69%	73.85%
6435 ARLEE-LAKE COUNTY WATER & SEWER DISTRICT	19,155	6,210	25,365	15,120	126.69%	73.85%
6720 BEAR PAW COOPERATIVE	45,501	14,751	60,252	35,916	126.69%	73.85%
6725 BERT MOONEY AIRPORT AUTHORITY	414,324	134,869	549,192	327,064	126.68%	73.85%
6740 BIG COUNTRY EDUCATIONAL COOP	39,935	12,945	52,880	31,522	126.69%	73.85%
6709 BIG FORK CO WATER & SEWER	407,935	132,245	540,180	322,003	126.69%	73.85%
7689 BIG HORN COUNTY CEMETERY DISTRICT #1	73,045	23,680	96,725	57,658	126.69%	73.85%
6348 BIG SKY CO WATER & SEWER DIST #363	286,700	99,839	386,539	226,307	126.69%	73.85%
6739 BIG SKY ECONOMIC DEVELOPMENT AUTH	825,316	279,141	1,104,457	651,467	126.69%	73.85%
6347 BIG SKY FIRE DEPARTMENT	4,720	3,473	8,193	3,726	126.69%	73.85%
6741 BIG SKY SPECIAL EDUCATION COOP	56,987	18,474	75,461	44,983	126.69%	73.85%
6697 BILLINGS HOUSING AUTHORITY	1,539,703	501,344	2,041,047	1,215,366	126.69%	73.85%
7699 BITTERROOT PUBLIC LIBRARY	277,250	90,588	367,838	218,847	126.69%	73.85%
6634 BITTERROOT CONSERVATION DISTRICT	67,819	21,987	89,806	53,533	126.69%	73.85%
6350 BITTERROOT VALLEY SEC	18,059	6,505	24,564	14,255	126.69%	73.85%
6421 BUFFALO RAPIDS IRRIGATION PROJECT 1	148,103	48,014	196,117	116,904	126.69%	73.85%
6422 BUFFALO RAPIDS IRRIGATION PROJECT 2	309,012	100,177	409,189	243,918	126.69%	73.85%
6727 CASCADE CONSERVATION DISTRICT	89,277	28,942	118,219	70,470	126.69%	73.85%
6662 CENTER FOR MENTAL HEALTH	249,955	81,033	330,989	197,303	126.69%	73.85%
6703 CENTRAL MONTANA LEARNING RESOURCE CTR	64,237	21,271	85,508	50,705	126.69%	73.85%
6719 CENTRAL VALLEY FIRE DISTRICT	45,962	14,901	60,863	36,279	126.69%	73.85%
6650 CHOUTEAU COUNTY CONSERVATION DIST	19,793	6,416	26,209	15,624	126.68%	73.85%
6433 CORVALLIS COUNTY SEWER DISTRICT	48,422	15,698	64,120	38,221	126.69%	73.85%
6707 Crown Hill	52,151	16,907	69,057	41,166	126.69%	73.85%
6394 DALY DITCHES IRRIGATION DISTRICT	52,616	18,764	71,380	41,532	126.69%	73.85%
6677 DAWSON COMMUNITY COLLEGE	1,593,875	520,945	2,114,820	1,258,120	126.69%	73.85%
6686 DEER LODGE COUNTY HEAD START PROGRAM	613,401	198,856	812,257	484,186	126.69%	73.85%
8514 Drummond School and Community Library District	22,646	7,342	29,988	17,876	126.69%	73.85%
6389 DRY PRAIRIE RURAL WATER	961,680	311,761	1,273,441	759,102	126.69%	73.85%
8715 DRY REDWATER REGIONAL WATER AUTHORITY	94,313	30,576	124,889	74,445	126.69%	73.85%
6705 EASTERN YELLOWSTONE COUNTY SEC	26,168	8,483	34,651	20,656	126.68%	73.85%

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

**Schedule of Employer's Proportionate
Share of the Net Pension Liability as of June 30, 2019**

	Net Pension Liability <u>Employer</u>	Net Pension Liability <u>State</u>	<u>Total</u>	Employer's Covered <u>Payroll</u>	Employer's Proportionate Share as a % of Covered <u>Payroll</u>	Plan Fiduciary Net Position as a % of Total <u>Pension Liability</u>
Total	\$ 1,580,033,804	\$ 510,276,894	\$ 2,090,310,698	\$ 1,244,893,705		
State as Special Funding Entity						
Employer						
6744 FALLON MEDICAL COMPLEX	83,308	27,007	110,315	65,760	126.68%	73.85%
6750 FERGUS COUNTY CONSERVATION DIST	40,718	13,200	53,918	32,141	126.69%	73.85%
6716 FLATHEAD CONSERVATION DISTRICT	69,988	24,057	94,046	55,245	126.69%	73.85%
6423 FLATHEAD EMERGENCY COMM CENTER	1,856,394	603,162	2,459,556	1,465,384	126.68%	73.85%
6708 FLATHEAD MUNICIPAL AIRPORT AUTHORITY	1,617,764	528,067	2,145,831	1,276,980	126.69%	73.85%
6699 FLATHEAD SPECIAL EDUC COOP	-	-	-	-	0.00%	73.85%
6676 FLATHEAD VALLEY COMMUNITY COLLEGE	5,701,922	1,853,100	7,555,022	4,500,812	126.69%	73.85%
6638 FORT SHAW IRRIGATION DIST	124,428	40,523	164,951	98,216	126.69%	73.85%
6414 FRENCHTOWN RURAL FIRE DISTRICT	49,223	15,956	65,179	38,854	126.69%	73.85%
6682 GALLATIN AIRPORT AUTHORITY	2,425,315	795,474	3,220,789	1,914,421	126.69%	73.85%
6736 GALLATIN CONSERVATION DISTRICT	85,640	27,764	113,404	67,600	126.69%	73.85%
6702 GALLATIN-MADISON SEC	51,591	16,725	68,317	40,724	126.69%	73.85%
6718 GARDINER - PARK COUNTY WATER DIST	165,224	53,562	218,786	130,420	126.69%	73.85%
6691 GLASGOW IRRIGATION DISTRICT	142,716	46,673	189,388	112,653	126.69%	73.85%
7276 GRANITE CO HOSPITAL & NURSING HOME	1,383,467	453,228	1,836,696	1,092,041	126.69%	73.85%
6373 GRANITE CONSERVATION DISTRICT	26,566	8,612	35,178	20,970	126.69%	73.85%
6717 GREAT DIVIDE EDUCATION SERVICES	61,020	19,782	80,802	48,166	126.69%	73.85%
6660 GREAT FALLS INT AIRPORT	776,989	254,856	1,031,846	613,687	126.61%	73.85%
6641 GREENFIELDS IRRIGATION DIST	1,260,034	409,147	1,669,181	994,600	126.69%	73.85%
6417 HEBGEN BASIN RURAL FD	48,700	15,788	64,488	38,441	126.69%	73.85%
6663 HELENA HOUSING AUTHORITY	1,018,793	331,446	1,350,239	804,185	126.69%	73.85%
6632 HELENA REGIONAL AIRPORT AUTH	1,302,357	425,721	1,728,078	1,028,018	126.69%	73.85%
6685 HELENA VALLEY IRRIGATION DIST	286,107	92,750	378,858	225,838	126.69%	73.85%
6664 HILL CO PUBLIC CEMETERY DIST	52,443	17,468	69,911	41,396	126.69%	73.85%
6377 HINSDALE WATER & SEWER DISTRICT	23,945	7,764	31,709	18,930	126.50%	73.85%
6631 HOUSING AUTHORITY OF ANACONDA	461,090	149,480	610,570	363,961	126.69%	73.85%
6637 HOUSING AUTHORITY OF BUTTE	997,259	323,729	1,320,989	787,185	126.69%	73.85%
6640 HOUSING AUTHORITY OF GLASGOW	205,954	66,767	272,721	162,570	126.69%	73.85%
6746 HUMAN RESOURCES COUNCIL DIST XI	1,659,837	539,775	2,199,613	1,310,193	126.69%	73.85%
6635 HUMAN RESOURCES COUNCIL DIST XII	3,057,429	993,606	4,051,036	2,413,369	126.69%	73.85%
6425 HYALITE RFD	-	-	-	-	0.00%	73.85%
6722 JUDITH BASIN CONSERVATION DIST	27,232	8,828	36,060	21,495	126.69%	73.85%
6738 LAKESIDE CO WATER & SEWER	342,463	111,019	453,483	270,323	126.69%	73.85%
6420 LAKEVIEW CEMETERY DISTRICT	47,584	15,426	63,010	37,561	126.69%	73.85%
6357 LARCHMONT GOLF COURSE	228,237	73,992	302,229	180,159	126.69%	73.85%
6358 LEWIS & CLARK CONSERVATION DIST	64,811	21,009	85,821	51,159	126.69%	73.85%
6694 LEWIS & CLARK LIBRARY	1,818,606	591,975	2,410,581	1,435,517	126.69%	73.85%
6372 LIBERTY CO CONSERVATION DISTRICT	19,346	6,273	25,619	15,271	126.69%	73.85%

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

**Schedule of Employer's Proportionate
Share of the Net Pension Liability as of June 30, 2019**

	Net Pension Liability <u>Employer</u>	Net Pension Liability <u>State</u>	<u>Total</u>	Employer's Covered <u>Payroll</u>	Employer's Proportionate Share as a % of Covered <u>Payroll</u>	Plan Fiduciary Net Position as a % of Total <u>Pension Liability</u>
Total	\$ 1,580,033,804	\$ 510,276,894	\$ 2,090,310,698	\$ 1,244,893,705		
State as Special Funding Entity						
Employer						
6397 LINCOLN CONSERVATION DISTRICT	33,596	10,891	44,487	26,520	126.68%	73.85%
6729 LINCOLN COUNTY RURAL FIRE DIST	152,351	49,391	201,742	120,260	126.69%	73.85%
6730 LOCKWOOD RURAL FIRE DIST 8	45,332	14,696	60,028	35,782	126.69%	73.85%
6391 LOCKWOOD WATER & SEWER DISTRICT	323,632	106,637	430,269	255,460	126.69%	73.85%
6430 MADISON CONSERVATION DISTRICT	76,181	24,889	101,070	60,133	126.69%	73.85%
6355 MALTA CEMETERY DISTRICT	52,212	16,926	69,138	41,214	126.69%	73.85%
6672 MALTA IRRIGATION DISTRICT	486,852	157,828	644,680	384,299	126.69%	73.85%
9111 Meagher County Conservation District	41,285	13,643	54,928	32,588	126.69%	73.85%
6396 MILES CITY HOUSING AUTHORITY	6,272	2,033	8,305	4,950	126.70%	73.85%
6671 MILES COMMUNITY COLLEGE	1,386,537	452,060	1,838,597	1,094,463	126.69%	73.85%
6419 MILK RIVER JBC	99,790	32,350	132,141	78,769	126.69%	73.85%
6706 MISSOULA AREA SEC	81,302	26,357	107,660	64,231	126.58%	73.85%
6700 MISSOULA COUNTY AIRPORT	3,215,164	1,046,472	4,261,636	2,537,886	126.69%	73.85%
6661 MISSOULA RURAL FIRE DISTRICT	564,804	183,776	748,579	445,828	126.69%	73.85%
6749 NO MONTANA JOINT REFUSE DISPOSAL DIST	497,057	161,541	658,598	392,351	126.69%	73.85%
6714 NORTH CENTRAL LEARNING SEC	38,016	12,324	50,340	30,008	126.69%	73.85%
6424 NORTH LAKE CO PUBLIC LIBRARY DIST	176,103	57,821	233,924	139,008	126.69%	73.85%
6398 NORTH VALLEY PUBLIC LIBRARY	209,628	67,958	277,586	165,470	126.69%	73.85%
6411 NORTHWEST MT EDUC COOP	30,314	9,827	40,141	23,928	126.69%	73.85%
6393 PABLO-LAKE COUNTY WATER & SEWER	253,659	82,232	335,892	200,224	126.69%	73.85%
6386 PARK CO RURAL FIRE DISTRICT 1	138,771	44,989	183,760	109,540	126.69%	73.85%
6407 PARK COUNTY SEC	48,572	15,746	64,317	38,340	126.69%	73.85%
6383 PETROLEUM CO CONSERVATION DIST	110,996	35,983	146,979	87,615	126.69%	73.85%
6404 PHILLIPS CONSERVATION DISTRICT	7,685	2,682	10,367	6,067	126.68%	73.85%
6674 PONDERA CO CANAL & RESERVOIR	650,884	212,077	862,961	513,843	126.67%	73.85%
6723 PONDERA COUNTY CEMETERY DIST 2	51,688	16,756	68,445	40,800	126.69%	73.85%
9854 PONDERA REGIONAL PORT AUTHORITY	36,469	6,108	42,578	28,787	126.69%	73.85%
6733 PORT OF MONTANA - PORT AUTHORITY	317,028	102,777	419,805	250,245	126.69%	73.85%
6679 PRAIRIE COUNTY HOSPITAL DISTRICT	1,230,525	401,181	1,631,705	971,313	126.69%	73.85%
6737 PRAIRIE VIEW SPECIAL SERVICES COOP	-	-	-	-	0.00%	73.85%
7277 PRICKLY PEAR SPECIAL SVCS COOP	41,289	13,738	55,028	32,592	126.69%	73.85%
6415 RAE WATER AND SEWER DISTRICT	310,379	100,618	410,997	244,997	126.69%	73.85%
7688 RED LODGE RURAL FIRE DISTRICT 7	398,432	129,188	527,619	314,504	126.69%	73.85%
6673 RICHLAND CO HOUSING AUTHORITY	514,654	167,832	682,485	406,242	126.69%	73.85%
9214 Riverside County Water and Sewer District No. 310	42,664	13,831	56,494	33,677	126.68%	73.85%
7682 RONAN LIBRARY DISTRICT	136,221	44,160	180,382	107,527	126.69%	73.85%
6352 ROUNDUP COMMUNITY LIBRARY	15,245	4,942	20,187	12,033	126.69%	73.85%
6711 SANDERS SPEC ED COOP	47,681	15,457	63,138	37,637	126.69%	73.85%

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

Schedule of Employer's Proportionate
Share of the Net Pension Liability as of June 30, 2019

	Net Pension Liability <u>Employer</u>	Net Pension Liability <u>State</u>	<u>Total</u>	Employer's Covered <u>Payroll</u>	Employer's Proportionate Share as a % of Covered <u>Payroll</u>	Plan Fiduciary Net Position as a % of Total <u>Pension Liability</u>
Total	\$ 1,580,033,804	\$ 510,276,894	\$ 2,090,310,698	\$ 1,244,893,705		
State as Special Funding Entity						
Employer						
6388 SEELEY LAKE MISSOULA CO WATER DISTRICT	141,032	46,257	187,290	111,324	126.69%	73.85%
7694 SEELEY LAKE RURAL FIRE DISTRICT	44,940	14,569	59,509	35,474	126.69%	73.85%
6413 SHERIDAN DANIELS SEC	-	-	-	-	0.00%	73.85%
6735 SIDNEY RICHLAND AIRPORT AUTHORITY	162,063	52,538	214,602	127,925	126.69%	73.85%
9213 SOMERS COUNTY WATER & SEWER DISTRICT	5,067	2,393	7,461	4,000	126.69%	73.85%
6734 TETON COUNTY CONSERVATION DIST	16,174	5,244	21,418	12,776	126.60%	73.85%
6429 THOMPSON FALLS PUBLIC LIBRARY	43,395	14,211	57,607	34,254	126.69%	73.85%
6344 UPPER MUSSELHELL CONSERVATION DIST	18,560	6,017	24,577	14,650	126.69%	73.85%
6345 URBAN TRANS DIST/DAWSON CO	176,252	57,137	233,389	139,124	126.69%	73.85%
6387 VALLEY COUNTY CONSERVATION DISTRICT	27,614	8,952	36,567	21,797	126.69%	73.85%
6726 VICTOR WATER & SEWER	46,005	14,913	60,919	36,314	126.69%	73.85%
6669 WHITEFISH HOUSING AUTHORITY	82,814	26,847	109,661	65,369	126.69%	73.85%
6361 YELLOWSTONE CITY-COUNTY HEALTH DEPT	17,447,862	5,735,825	23,183,687	13,772,470	126.69%	73.85%
6698 YELLOWSTONE WEST CARBON SEC	84,783	27,486	112,268	66,973	126.59%	73.85%
6977 77SCHOOL DISTRICT 19 - COLSTRIP	1,592,644	566,815	2,159,459	1,298,045	122.70%	73.85%
6608 BEAVERHEAD COUNTY HIGH SCHOOL	789,525	279,956	1,069,481	643,486	122.70%	73.85%
6354 BIG SKY SCHOOL DISTRICT #72	689,986	247,628	937,614	562,357	122.70%	73.85%
6760 GREAT FALLS PUBLIC SCHOOLS	10,987,009	3,905,447	14,892,456	8,954,736	122.69%	73.85%
6910 HAVRE PUBLIC SCHOOLS	2,838,846	1,013,891	3,852,738	2,313,735	122.70%	73.85%
6625 JEFFERSON COUNTY HIGH SCHOOL	291,524	103,383	394,907	237,600	122.70%	73.85%
6624 JORDAN PUBLIC SCHOOLS	219,704	77,905	297,609	179,066	122.69%	73.85%
6375 JUDITH GAP SCHOOL	111,633	40,075	151,708	90,984	122.70%	73.85%
6944 LAVINA K-12	167,914	59,539	227,453	136,854	122.70%	73.85%
7692 OVANDO ELEMENTARY SCHOOL DISTRICT 11	10,485	3,718	14,203	8,546	122.70%	73.85%
6628 POWDER RIVER COUNTY HIGH SCHOOL	393,347	140,155	533,502	320,589	122.70%	73.85%
6629 POWELL COUNTY HIGH SCHOOL	211,915	78,588	290,503	172,716	122.70%	73.85%
6781 SCHOOL DISTRICT 1 & 7 - HYSHAM	77,613	28,957	106,570	63,256	122.70%	73.85%
6861 SCHOOL DISTRICT 1 & 7 - TOWNSEND	706,493	252,119	958,612	575,810	122.70%	73.85%
6751 SCHOOL DISTRICT 1 - BIG TIMBER	130,461	47,850	178,311	106,330	122.69%	73.85%
6752 SCHOOL DISTRICT 1 - BUTTE	4,953,915	1,785,516	6,739,431	4,037,574	122.70%	73.85%
6753 SCHOOL DISTRICT 1 - CHOTEAU	500,035	177,305	677,341	407,542	122.70%	73.85%
6754 SCHOOL DISTRICT 1 - CIRCLE	352,300	124,950	477,249	287,135	122.69%	73.85%
6755 SCHOOL DISTRICT 1 - CLANCY	323,589	116,107	439,697	263,734	122.70%	73.85%
6756 SCHOOL DISTRICT 1 - CORVALLIS	1,309,159	465,648	1,774,807	1,067,000	122.70%	73.85%
6757 SCHOOL DISTRICT 1 - DEER LODGE	547,323	196,476	743,799	446,083	122.70%	73.85%
6342 SCHOOL DISTRICT 1 - FORT BENTON	500,358	177,696	678,054	407,806	122.70%	73.85%
6758 SCHOOL DISTRICT 1 - GLASGOW	1,206,310	429,776	1,636,086	983,175	122.70%	73.85%
6759 SCHOOL DISTRICT 1 - GLENDIVE	1,395,260	501,385	1,896,645	1,137,172	122.70%	73.85%
6778 SCHOOL DISTRICT 1 - HEART BUTTE	449,576	159,413	608,989	366,419	122.69%	73.85%
6761 SCHOOL DISTRICT 1 - HELENA	7,569,244	2,700,174	10,269,418	6,169,141	122.70%	73.85%

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

Schedule of Employer's Proportionate
Share of the Net Pension Liability as of June 30, 2019

	Net Pension Liability <u>Employer</u>	Net Pension Liability <u>State</u>	<u>Total</u>	Employer's Covered <u>Payroll</u>	Employer's Proportionate Share as a % of Covered <u>Payroll</u>	Plan Fiduciary Net Position as a % of Total <u>Pension Liability</u>
Total	\$ 1,580,033,804	\$ 510,276,894	\$ 2,090,310,698	\$ 1,244,893,705		
State as Special Funding Entity						
Employer						
6771 SCHOOL DISTRICT 1 - LEWISTOWN	2,069,528	738,330	2,807,857	1,686,719	122.70%	73.85%
6772 SCHOOL DISTRICT 1 - MILES CITY	1,505,289	537,086	2,042,375	1,226,847	122.70%	73.85%
6773 SCHOOL DISTRICT 1 - MISSOULA	11,131,417	3,966,637	15,098,054	9,072,401	122.70%	73.85%
6775 SCHOOL DISTRICT 1 - PHILIPSBURG	266,920	94,645	361,565	217,546	122.70%	73.85%
6774 SCHOOL DISTRICT 1 - PLAINS	460,945	163,444	624,389	375,683	122.70%	73.85%
6776 SCHOOL DISTRICT 1 - RED LODGE	598,600	212,256	810,856	487,874	122.70%	73.85%
6777 SCHOOL DISTRICT 1 - SCOBAY	239,926	94,813	334,739	195,546	122.70%	73.85%
6983 SCHOOL DISTRICT 1 - TROY	589,583	209,060	798,643	480,527	122.70%	73.85%
6883 SCHOOL DISTRICT 10 - ANACONDA	974,931	346,788	1,321,719	794,595	122.70%	73.85%
6995 SCHOOL DISTRICT 10 - CAYUSE	226,959	80,477	307,436	184,978	122.70%	73.85%
6884 SCHOOL DISTRICT 10 - CHINOOK	604,445	214,329	818,774	492,641	122.70%	73.85%
6885 SCHOOL DISTRICT 10 - CONRAD	667,048	237,445	904,493	543,662	122.70%	73.85%
6886 SCHOOL DISTRICT 10 - DILLON	541,898	196,719	738,617	441,688	122.69%	73.85%
6887 SCHOOL DISTRICT 10 - NOXON	242,493	88,510	331,003	197,638	122.70%	73.85%
6363 SCHOOL DISTRICT 104 - SPRING CREEK	6,994	2,481	9,474	5,700	122.70%	73.85%
6982 SCHOOL DISTRICT 11 & 2 - DRUMMOND	264,201	93,682	357,883	215,332	122.70%	73.85%
6362 SCHOOL DISTRICT 11 - BRORSON	33,407	11,846	45,254	27,228	122.70%	73.85%
6889 SCHOOL DISTRICT 11 - POTOMAC	132,134	46,852	178,986	107,693	122.69%	73.85%
6412 SCHOOL DISTRICT 11 - WISE RIVER	11,779	4,177	15,955	9,600	122.70%	73.85%
7026 SCHOOL DISTRICT 115 - WINIFRED	244,552	86,715	331,267	199,317	122.70%	73.85%
6891 SCHOOL DISTRICT 12 - BAKER	820,513	290,942	1,111,455	668,741	122.70%	73.85%
6893 SCHOOL DISTRICT 12 - HARLEM	1,021,538	363,400	1,384,938	832,579	122.70%	73.85%
6406 SCHOOL DISTRICT 12 - HAVRE	26,493	9,394	35,887	21,592	122.70%	73.85%
6890 SCHOOL DISTRICT 12 - LIMA	124,615	46,677	171,292	101,565	122.70%	73.85%
6895 SCHOOL DISTRICT 12 - ROSEBUD	172,524	61,173	233,697	140,613	122.69%	73.85%
6896 SCHOOL DISTRICT 12 - SACO	221,054	79,075	300,129	180,165	122.70%	73.85%
6897 SCHOOL DISTRICT 12 - STANFORD	283,334	100,467	383,801	230,925	122.70%	73.85%
6340 SCHOOL DISTRICT 12 - MOLT	5,300	1,879	7,180	4,320	122.70%	73.85%
6892 SCHOOL DISTRICT 13 - BOX ELDER	1,234,801	437,842	1,672,643	1,006,396	122.70%	73.85%
6901 SCHOOL DISTRICT 13 - EUREKA	711,502	254,070	965,572	579,894	122.70%	73.85%
6349 SCHOOL DISTRICT 13 - FISHTAIL	42,311	15,003	57,314	34,485	122.70%	73.85%
6894 SCHOOL DISTRICT 13 - LONE ROCK	231,938	86,553	318,491	189,035	122.70%	73.85%
6903 SCHOOL DISTRICT 13 - NASHUA	178,513	63,298	241,812	145,493	122.70%	73.85%
6898 SCHOOL DISTRICT 14 - BONNER	340,204	124,172	464,376	277,276	122.69%	73.85%
7273 SCHOOL DISTRICT 14 - FORTINE	94,203	33,460	127,663	76,778	122.70%	73.85%
6900 SCHOOL DISTRICT 14 - HOT SPRINGS	336,313	119,251	455,564	274,104	122.70%	73.85%
6906 SCHOOL DISTRICT 14 - MALTA	552,432	197,068	749,501	450,244	122.70%	73.85%
6992 SCHOOL DISTRICT 14 - SHELBY	813,940	288,613	1,102,552	663,383	122.70%	73.85%
6881 SCHOOL DISTRICT 15 - HELENA FLATS- KALISPELL	168,566	61,182	229,749	137,386	122.70%	73.85%
6904 SCHOOL DISTRICT 15 & 17 - WILLOW CREEK	155,651	55,191	210,842	126,859	122.70%	73.85%

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

Schedule of Employer's Proportionate
Share of the Net Pension Liability as of June 30, 2019

	Net Pension Liability <u>Employer</u>	Net Pension Liability <u>State</u>	<u>Total</u>	Employer's Covered <u>Payroll</u>	Employer's Proportionate Share as a % of Covered <u>Payroll</u>	Plan Fiduciary Net Position as a % of Total <u>Pension Liability</u>
Total	\$ 1,580,033,804	\$ 510,276,894	\$ 2,090,310,698	\$ 1,244,893,705		
State as Special Funding Entity						
Employer						
6905 SCHOOL DISTRICT 15 & 6 - FLO-CARLTON	703,356	252,193	955,549	573,354	122.67%	73.85%
6907 SCHOOL DISTRICT 15 - CUSTER	142,755	52,714	195,469	116,349	122.70%	73.85%
6908 SCHOOL DISTRICT 15 - CUT BANK	1,327,496	485,433	1,812,929	1,081,943	122.70%	73.85%
6909 SCHOOL DISTRICT 15 - EKALAKA	252,979	96,138	349,117	206,186	122.69%	73.85%
6973 SCHOOL DISTRICT 159 - WINNETT	256,012	90,778	346,790	208,656	122.70%	73.85%
6882 SCHOOL DISTRICT 16 - HARLOWTON	365,100	130,165	495,265	297,566	122.70%	73.85%
6911 SCHOOL DISTRICT 17 - CULBERTSON	480,509	172,123	652,631	391,629	122.69%	73.85%
6365 SCHOOL DISTRICT 17 - MORIN	107,946	38,276	146,223	87,981	122.69%	73.85%
6912 SCHOOL DISTRICT 17 H - HARDIN	2,941,616	1,052,165	3,993,781	2,397,495	122.70%	73.85%
6913 SCHOOL DISTRICT 18 - VALIER	333,648	118,307	451,955	271,932	122.70%	73.85%
6380 SCHOOL DISTRICT 18 - WOODMAN	65,937	23,384	89,322	53,803	122.55%	73.85%
6787 SCHOOL DISTRICT 2 - BRIDGER	374,055	133,270	507,325	304,865	122.70%	73.85%
6784 SCHOOL DISTRICT 2 & 11 - BIG SANDY	345,100	123,224	468,325	281,266	122.70%	73.85%
6979 SCHOOL DISTRICT 2 & 3 - PRYOR	498,650	176,817	675,467	406,415	122.69%	73.85%
6785 SCHOOL DISTRICT 2 - ALBERTON	285,181	101,120	386,301	232,431	122.70%	73.85%
6782 SCHOOL DISTRICT 2 - ALDER	35,604	12,624	48,228	29,017	122.70%	73.85%
6786 SCHOOL DISTRICT 2 - BILLINGS	17,344,689	6,192,840	23,537,529	14,136,849	122.69%	73.85%
6796 SCHOOL DISTRICT 2 - DEER PARK	109,636	39,401	149,037	89,356	122.70%	73.85%
6789 SCHOOL DISTRICT 2 - DODSON	175,456	63,604	239,060	143,002	122.70%	73.85%
7059 SCHOOL DISTRICT 2 - DUPUYER	26,864	9,526	36,390	21,895	122.70%	73.85%
6783 SCHOOL DISTRICT 2 - FRAZER	411,810	146,022	557,831	335,637	122.70%	73.85%
6794 SCHOOL DISTRICT 2 - STEVENSVILLE	1,084,146	385,139	1,469,284	883,607	122.70%	73.85%
6792 SCHOOL DISTRICT 2 - SUNBURST	287,753	106,443	394,196	234,526	122.70%	73.85%
6793 SCHOOL DISTRICT 2 - THOMPSON FALLS	535,944	190,039	725,983	436,808	122.70%	73.85%
7063 SCHOOL DISTRICT 2-27 - LODGE GRASS	1,189,665	421,837	1,611,502	969,610	122.70%	73.85%
6915 SCHOOL DISTRICT 20 - GARRISON	21,728	7,705	29,433	17,709	122.70%	73.85%
6369 SCHOOL DISTRICT 20 - KILA	205,961	73,031	278,992	167,863	122.70%	73.85%
6916 SCHOOL DISTRICT 20 - PLENTYWOOD	542,392	199,444	741,836	442,063	122.70%	73.85%
6930 SCHOOL DISTRICT 20 - WHITEWATER	137,148	48,632	185,780	111,780	122.70%	73.85%
9853 SCHOOL DISTRICT 20-DeSmet	127,226	26,772	153,998	103,693	122.70%	73.85%
6918 SCHOOL DISTRICT 21 - BROADVIEW	231,655	82,141	313,796	188,805	122.70%	73.85%
6951 SCHOOL DISTRICT 21 - FAIRFIELD	587,554	208,338	795,892	478,872	122.70%	73.85%
7275 SCHOOL DISTRICT 21 - GALATA	19,245	7,442	26,687	15,685	122.70%	73.85%
9220 SCHOOL DISTRICT 22-COTTONWOOD	6,497	2,304	8,801	5,295	122.69%	73.85%
7040 SCHOOL DISTRICT 23 - BILLINGS	329,629	116,881	446,510	268,657	122.70%	73.85%
7007 SCHOOL DISTRICT 23 - HARRISON	119,525	42,381	161,906	97,416	122.70%	73.85%
7073 SCHOOL DISTRICT 23 - LUSTRE	79,644	28,242	107,886	64,912	122.69%	73.85%
6920 SCHOOL DISTRICT 23 - MISSOULA	501,341	180,826	682,167	408,606	122.70%	73.85%
6921 SCHOOL DISTRICT 23 - POLSON	2,019,803	723,650	2,743,453	1,646,193	122.70%	73.85%
6922 SCHOOL DISTRICT 23 - ROBERTS	217,143	77,038	294,180	176,977	122.70%	73.85%

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

Schedule of Employer's Proportionate
Share of the Net Pension Liability as of June 30, 2019

	Net Pension Liability <u>Employer</u>	Net Pension Liability <u>State</u>	<u>Total</u>	Employer's Covered <u>Payroll</u>	Employer's Proportionate Share as a % of Covered <u>Payroll</u>	Plan Fiduciary Net Position as a % of Total <u>Pension Liability</u>
Total	\$ 1,580,033,804	\$ 510,276,894	\$ 2,090,310,698	\$ 1,244,893,705		
State as Special Funding Entity						
Employer						
6899 SCHOOL DISTRICT 24 - HUNTLEY PROJECT	1,367,380	485,501	1,852,881	1,114,451	122.70%	73.85%
6923 SCHOOL DISTRICT 24 - THREE FORKS	419,538	150,204	569,742	341,935	122.70%	73.85%
6924 SCHOOL DISTRICT 25 - HOBSON	222,430	81,149	303,579	181,286	122.70%	73.85%
6925 SCHOOL DISTRICT 26 - LOCKWOOD	731,361	260,670	992,031	596,079	122.70%	73.85%
7094 SCHOOL DISTRICT 26 - REICHLE	13,349	4,734	18,083	10,880	122.70%	73.85%
6395 SCHOOL DISTRICT 27 - ELLISTON	21,541	7,888	29,429	17,557	122.69%	73.85%
7010 SCHOOL DISTRICT 27 - GRASS RANGE	169,834	60,221	230,055	138,420	122.70%	73.85%
7032 SCHOOL DISTRICT 27 - MONFORTON	358,946	127,276	486,222	292,550	122.70%	73.85%
6926 SCHOOL DISTRICT 27 - MONTANA CITY	366,722	130,033	496,756	298,889	122.70%	73.85%
6927 SCHOOL DISTRICT 28 - ST IGNATIUS	697,187	248,969	946,155	567,090	122.94%	73.85%
6401 SCHOOL DISTRICT 28C	268,603	95,242	363,845	218,918	122.70%	73.85%
6929 SCHOOL DISTRICT 29 - BELT	508,613	180,348	688,960	414,533	122.70%	73.85%
6928 SCHOOL DISTRICT 29 - SOMERS	414,459	146,962	561,421	337,795	122.70%	73.85%
7048 SCHOOL DISTRICT 29 - WYOLA	480,029	170,214	650,243	391,236	122.70%	73.85%
6902 SCHOOL DISTRICT 3 & 13 - FAIRVIEW	440,789	157,667	598,456	359,255	122.70%	73.85%
6941 SCHOOL DISTRICT 3 - BELFRY	81,565	30,843	112,408	66,477	122.70%	73.85%
6403 SCHOOL DISTRICT 3 - BILLINGS	120,311	42,661	162,972	98,057	122.70%	73.85%
6798 SCHOOL DISTRICT 3 - CASCADE	420,327	152,047	572,374	342,577	122.70%	73.85%
6799 SCHOOL DISTRICT 3 - FAIR MONT EGAN	140,149	49,695	189,843	114,225	122.69%	73.85%
6819 SCHOOL DISTRICT 3 - HAMILTON	1,604,122	572,589	2,176,711	1,307,404	122.70%	73.85%
6801 SCHOOL DISTRICT 3 - MANHATTAN	702,338	249,038	951,376	572,411	122.70%	73.85%
6811 SCHOOL DISTRICT 3 - RAMSAY	198,467	70,373	268,840	161,756	122.70%	73.85%
6818 SCHOOL DISTRICT 3 - SUPERIOR	403,141	146,283	549,423	328,570	122.70%	73.85%
6821 SCHOOL DISTRICT 3 - WESTBY	251,502	89,322	340,824	204,981	122.70%	73.85%
6820 SCHOOL DISTRICT 3 - WOLF POINT	343,436	122,410	465,845	280,088	122.62%	73.85%
6940 SCHOOL DISTRICT 30 & 6 - FROMBERG	331,651	118,857	450,509	270,305	122.70%	73.85%
6935 SCHOOL DISTRICT 30 - POWER	189,446	67,175	256,621	154,403	122.70%	73.85%
6936 SCHOOL DISTRICT 30 - RONAN	2,011,899	715,530	2,727,429	1,639,752	122.70%	73.85%
6933 SCHOOL DISTRICT 32 - CLINTON	175,410	65,018	240,427	142,964	122.70%	73.85%
7022 SCHOOL DISTRICT 32 - RAPELJE	187,890	66,623	254,513	153,135	122.70%	73.85%
6938 SCHOOL DISTRICT 32 J - ASHLAND	162,327	57,761	220,088	132,300	122.70%	73.85%
6932 SCHOOL DISTRICT 33 - GOLD CREEK	7,314	2,594	9,907	5,961	122.70%	73.85%
7066 SCHOOL DISTRICT 33 - SWAN VALLEY ELEM	80,008	28,370	108,378	65,209	122.69%	73.85%
7082 SCHOOL DISTRICT 34 - SEELEY LAKE	265,848	94,260	360,108	216,567	122.76%	73.85%
7036 SCHOOL DISTRICT 35 - GALLATIN GATEWAY	186,920	66,279	253,199	152,344	122.70%	73.85%
6976 SCHOOL DISTRICT 37 - SHEPHERD	964,978	347,593	1,312,570	786,482	122.70%	73.85%
6939 SCHOOL DISTRICT 38 - BIG FORK	993,748	359,404	1,353,152	809,932	122.70%	73.85%

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

**Schedule of Employer's Proportionate
Share of the Net Pension Liability as of June 30, 2019**

	Net Pension Liability <u>Employer</u>	Net Pension Liability <u>State</u>	<u>Total</u>	Employer's Covered <u>Payroll</u>	Employer's Proportionate Share as a % of Covered <u>Payroll</u>	Plan Fiduciary Net Position as a % of Total <u>Pension Liability</u>
Total	\$ 1,580,033,804	\$ 510,276,894	\$ 2,090,310,698	\$ 1,244,893,705		
State as Special Funding Entity						
Employer						
6341 SCHOOL DISTRICT 38 - LINCOLN	142,353	53,004	195,357	116,022	122.69%	73.85%
6829 SCHOOL DISTRICT 4 & 28 - HIGHWOOD	197,801	71,476	269,277	161,214	122.69%	73.85%
6828 SCHOOL DISTRICT 4 & 47 - WHITEHALL	413,991	146,794	560,785	337,414	122.70%	73.85%
6346 SCHOOL DISTRICT 4 - CANYON CREEK	276,786	98,143	374,929	225,588	122.70%	73.85%
6385 SCHOOL DISTRICT 4 - DIVIDE	11,779	4,480	16,258	9,600	122.70%	73.85%
6822 SCHOOL DISTRICT 4 - FORSYTH	589,522	209,404	798,926	480,475	122.70%	73.85%
6823 SCHOOL DISTRICT 4 - HELLGATE	1,449,282	515,830	1,965,112	1,181,205	122.70%	73.85%
6824 SCHOOL DISTRICT 4 - LIBBY	1,076,531	381,722	1,458,253	877,406	122.69%	73.85%
6827 SCHOOL DISTRICT 4 - LIVINGSTON	1,770,204	638,886	2,409,090	1,442,764	122.70%	73.85%
6830 SCHOOL DISTRICT 4 - SWAN RIVER	136,553	49,134	185,687	111,295	122.70%	73.85%
6405 SCHOOL DISTRICT 4 - TRINITY	46,977	16,657	63,634	38,288	122.69%	73.85%
6943 SCHOOL DISTRICT 40 - FRENCHTOWN	1,571,560	565,148	2,136,708	1,280,864	122.70%	73.85%
7077 SCHOOL DISTRICT 41 - ANDERSON	146,673	55,258	201,931	119,542	122.70%	73.85%
6974 SCHOOL DISTRICT 41 - PIONEER	65,483	23,220	88,702	53,370	122.70%	73.85%
6360 SCHOOL DISTRICT 43 - LAMOTTE	88,027	31,577	119,604	71,745	122.69%	73.85%
6942 SCHOOL DISTRICT 43 - TURNER	165,032	58,541	223,573	134,506	122.70%	73.85%
6945 SCHOOL DISTRICT 44 - BELGRADE	4,764,661	1,702,559	6,467,220	3,883,378	122.69%	73.85%
6950 SCHOOL DISTRICT 44 - GERALDINE	192,168	69,619	261,787	156,622	122.70%	73.85%
6946 SCHOOL DISTRICT 44 - MOORE	193,315	68,546	261,861	157,556	122.70%	73.85%
6947 SCHOOL DISTRICT 44 - WHITEFISH	1,667,618	591,315	2,258,932	1,359,155	122.70%	73.85%
6948 SCHOOL DISTRICT 45 - AUGUSTA	169,775	60,199	229,974	138,371	122.70%	73.85%
7092 SCHOOL DISTRICT 45 - GOLDEN RIDGE	34,084	12,168	46,252	27,779	122.70%	73.85%
6949 SCHOOL DISTRICT 45 - WOLF POINT	1,382,988	490,604	1,873,592	1,127,173	122.70%	73.85%
9221 SCHOOL DISTRICT 47-MALMBORG	9,188	3,258	12,445	7,488	122.70%	73.85%
6402 SCHOOL DISTRICT 48-1J & 48-2J	327,747	116,214	443,961	267,123	122.69%	73.85%
6832 SCHOOL DISTRICT 5 - BASIN	22,155	7,855	30,011	18,057	122.70%	73.85%
6833 SCHOOL DISTRICT 5 - KALISPELL	6,551,232	2,342,201	8,893,433	5,339,436	122.70%	73.85%
7086 SCHOOL DISTRICT 5 - MELROSE	6,626	2,350	8,976	5,400	122.70%	73.85%
6834 SCHOOL DISTRICT 5 - PARK CITY	303,372	108,711	412,084	247,256	122.70%	73.85%
6835 SCHOOL DISTRICT 5 - SAND COULEE	302,345	112,997	415,342	247,103	122.36%	73.85%
6836 SCHOOL DISTRICT 5 - SHERIDAN	299,595	107,065	406,659	244,178	122.69%	73.85%
6840 SCHOOL DISTRICT 5 - SIDNEY	1,891,159	672,234	2,563,393	1,541,346	122.70%	73.85%
6841 SCHOOL DISTRICT 5 - TERRY	236,038	84,761	320,799	192,377	122.70%	73.85%
6954 SCHOOL DISTRICT 50 - EAST GLACIER	114,940	44,150	159,090	93,679	122.70%	73.85%
6975 SCHOOL DISTRICT 50 - EVERGREEN	809,629	294,997	1,104,626	659,871	122.70%	73.85%
6955 SCHOOL DISTRICT 50 - HAYS	664,397	235,586	899,983	541,514	122.69%	73.85%
6956 SCHOOL DISTRICT 52 - ABSAROKEE	450,207	160,541	610,747	366,941	122.69%	73.85%
6957 SCHOOL DISTRICT 52 - ENNIS	523,680	189,746	713,426	426,814	122.70%	73.85%

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

Schedule of Employer's Proportionate
Share of the Net Pension Liability as of June 30, 2019

	Net Pension Liability <u>Employer</u>	Net Pension Liability <u>State</u>	<u>Total</u>	Employer's Covered <u>Payroll</u>	Employer's Proportionate Share as a % of Covered <u>Payroll</u>	Plan Fiduciary Net Position as a % of Total <u>Pension Liability</u>
Total	\$ 1,580,033,804	\$ 510,276,894	\$ 2,090,310,698	\$ 1,244,893,705		
State as Special Funding Entity						
Employer						
7003 SCHOOL DISTRICT 52 - INDEPENDENT	182,498	65,881	248,380	148,741	122.70%	73.85%
6959 SCHOOL DISTRICT 55 - BROCKTON	363,036	128,973	492,009	295,886	122.69%	73.85%
6953 SCHOOL DISTRICT 55 - PLEVNA	341,446	122,468	463,913	278,288	122.70%	73.85%
6960 SCHOOL DISTRICT 55 - ROUNDUP	911,547	324,019	1,235,566	742,933	122.70%	73.85%
6848 SCHOOL DISTRICT 55F - SUN RIVER VALLEY	600,915	213,074	813,989	489,761	122.70%	73.85%
6961 SCHOOL DISTRICT 57 - HAVRE	31,208	11,068	42,276	25,467	122.54%	73.85%
6962 SCHOOL DISTRICT 58 - GEYSER	217,678	77,187	294,865	177,445	122.67%	73.85%
7044 SCHOOL DISTRICT 58 - WHITEFISH	89,673	31,797	121,470	73,086	122.70%	73.85%
6963 SCHOOL DISTRICT 58 - YELLOWSTONE	144,137	51,110	195,246	117,475	122.70%	73.85%
6849 SCHOOL DISTRICT 6 & 1 - ST REGIS	220,478	80,818	301,296	179,695	122.70%	73.85%
6846 SCHOOL DISTRICT 6 - COLUMBIA FALLS	2,871,597	1,026,023	3,897,620	2,340,521	122.69%	73.85%
6844 SCHOOL DISTRICT 6 - COLUMBUS	760,986	271,287	1,032,273	620,225	122.70%	73.85%
6843 SCHOOL DISTRICT 6 - LAME DEER	1,769,064	634,890	2,403,954	1,441,832	122.70%	73.85%
6847 SCHOOL DISTRICT 6 - RYEGATE	138,148	50,416	188,563	112,594	122.70%	73.85%
6845 SCHOOL DISTRICT 6 - TROUT CREEK	169,997	60,279	230,276	138,552	122.70%	73.85%
6853 SCHOOL DISTRICT 6 - WIBAUX	365,620	129,643	495,263	297,990	122.70%	73.85%
7054 SCHOOL DISTRICT 64 - BAINVILLE	497,449	177,581	675,030	405,352	122.72%	73.85%
6964 SCHOOL DISTRICT 64J - MELSTONE	203,095	72,014	275,109	165,527	122.70%	73.85%
6952 SCHOOL DISTRICT 65 - FROID	186,225	66,033	252,258	151,777	122.70%	73.85%
6981 SCHOOL DISTRICT 69 - WEST YELLOWSTONE	310,976	111,498	422,474	253,453	122.70%	73.85%
6867 SCHOOL DISTRICT 7 & 2 - SAVAGE	190,201	68,964	259,166	155,019	122.70%	73.85%
6859 SCHOOL DISTRICT 7 & 70 - LAUREL	2,106,584	748,331	2,854,915	1,716,922	122.70%	73.85%
6854 SCHOOL DISTRICT 7 - BOULDER	341,989	123,184	465,173	278,730	122.70%	73.85%
6855 SCHOOL DISTRICT 7 - BOZEMAN	7,041,036	2,539,413	9,580,450	5,738,642	122.70%	73.85%
6856 SCHOOL DISTRICT 7 - CHARLO	348,025	124,131	472,156	283,648	122.70%	73.85%
6857 SCHOOL DISTRICT 7 - GARDINER	209,358	76,644	286,002	170,620	122.70%	73.85%
6368 SCHOOL DISTRICT 7 - GRANT	13,251	4,699	17,951	10,800	122.70%	73.85%
6858 SCHOOL DISTRICT 7 - HINSDALE	216,467	79,072	295,539	176,426	122.70%	73.85%
6866 SCHOOL DISTRICT 7 - JOLIET	476,492	171,094	647,587	388,355	122.70%	73.85%
6860 SCHOOL DISTRICT 7 - LOLO	771,481	275,219	1,046,701	628,788	122.69%	73.85%
6863 SCHOOL DISTRICT 7 - MEDICINE LAKE	233,106	84,963	318,069	189,988	122.70%	73.85%
6864 SCHOOL DISTRICT 7 - TWIN BRIDGES	409,767	145,689	555,456	333,971	122.70%	73.85%
6862 SCHOOL DISTRICT 7 - VICTOR	328,932	116,635	445,567	268,088	122.70%	73.85%
6965 SCHOOL DISTRICT 73 - SWAN LAKE	8,098	2,872	10,970	6,600	122.70%	73.85%
6970 SCHOOL DISTRICT 74 - ROY	87,591	32,306	119,897	71,389	122.70%	73.85%
6971 SCHOOL DISTRICT 74 - VAUGHN	241,892	85,793	327,685	197,148	122.70%	73.85%
6381 SCHOOL DISTRICT 75 - AMSTERDAM	91,518	32,451	123,969	74,590	122.69%	73.85%

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

Schedule of Employer's Proportionate
Share of the Net Pension Liability as of June 30, 2019

	Net Pension Liability <u>Employer</u>	Net Pension Liability <u>State</u>	<u>Total</u>	Employer's Covered <u>Payroll</u>	Employer's Proportionate Share as a % of Covered <u>Payroll</u>	Plan Fiduciary Net Position as a % of Total <u>Pension Liability</u>
Total	\$ 1,580,033,804	\$ 510,276,894	\$ 2,090,310,698	\$ 1,244,893,705		
State as Special Funding Entity						
Employer						
6364 SCHOOL DISTRICT 75 - ARROWHEAD	89,356	31,685	121,041	72,834	122.68%	73.85%
7028 SCHOOL DISTRICT 78J & 2 - RICHEY	262,119	93,143	355,262	213,634	122.70%	73.85%
6868 SCHOOL DISTRICT 8 - ARLEE	673,259	245,255	918,514	548,724	122.70%	73.85%
6870 SCHOOL DISTRICT 8 - ELDER GROVE	213,101	77,510	290,612	173,684	122.69%	73.85%
6384 SCHOOL DISTRICT 8 - WEST GLACIER	50,160	17,786	67,946	40,881	122.70%	73.85%
6869 SCHOOL DISTRICT 8-WHITE SULPHUR SPRINGS	339,917	120,530	460,447	277,041	122.70%	73.85%
6969 SCHOOL DISTRICT 84 - DENTON	232,382	82,379	314,761	188,993	122.96%	73.85%
6989 SCHOOL DISTRICT 85 - ULM	87,286	32,479	119,765	71,140	122.70%	73.85%
6378 SCHOOL DISTRICT 86 & 4 - LAMBERT	348,407	123,541	471,948	283,961	122.70%	73.85%
6967 SCHOOL DISTRICT 87 - ROCKY BOY	2,684,521	951,898	3,636,419	2,187,967	122.69%	73.85%
6392 SCHOOL DISTRICT 89 - SMITH VALLEY	140,619	51,557	192,176	114,609	122.70%	73.85%
6880 SCHOOL DISTRICT 9 & 9 - REED POINT	243,605	86,379	329,984	198,546	122.69%	73.85%
6871 SCHOOL DISTRICT 9 - BROWNING	5,404,208	1,918,484	7,322,691	4,404,579	122.70%	73.85%
6873 SCHOOL DISTRICT 9 - DARBY	664,107	236,881	900,988	541,265	122.70%	73.85%
6875 SCHOOL DISTRICT 9 - DIXON	292,082	103,568	395,649	238,055	122.70%	73.85%
6876 SCHOOL DISTRICT 9 - EAST HELENA	970,010	346,088	1,316,098	790,584	122.70%	73.85%
6878 SCHOOL DISTRICT 9 - OPHEIM	184,466	65,410	249,876	150,345	122.69%	73.85%
6879 SCHOOL DISTRICT 9 - POPLAR	1,984,552	705,504	2,690,056	1,617,462	122.70%	73.85%
9921 SCHOOL DISTRICT 9-CRESTON	87,606	12,761	100,366	71,401	122.69%	73.85%
6400 SCHOOL DISTRICT 99 M North Star Schools	404,822	143,545	548,367	329,940	122.70%	73.85%
9989 SCHOOL DISTRICT NO. 31-STILLWATER COUNTY-NYE	2,126	310	2,435	1,733	122.69%	73.85%
6779 SD 1- West Valley School	440,394	156,158	596,552	358,932	122.70%	73.85%
6966 SD 75 GREENFIELD	158,539	56,215	214,754	129,214	122.69%	73.85%
6958 SHIELDS VALLEY	233,319	82,731	316,049	190,161	122.70%	73.85%
6630 SWEET GRASS COUNTY HIGH SCHOOL	514,836	183,180	698,016	419,605	122.70%	73.85%
6618 BOARD OF CRIME CONTROL	194	61	255	155	125.25%	73.85%
6642 BOARD OF PUBLIC EDUCATION	61,292	19,209	80,501	47,823	128.16%	73.85%
6643 COMM OF HIGHER EDUCATION	2,904,530	910,289	3,814,819	2,284,845	127.12%	73.85%
6530 COMM OF POLITICAL PRACTICES	441,072	138,233	579,306	344,145	128.16%	73.85%
6443 CONSUMER COUNSEL	378,543	118,636	497,179	295,356	128.17%	73.85%
6762 DEPARTMENT OF ADMINISTRATION	36,216,691	11,350,430	47,567,121	28,262,514	128.14%	73.85%
6780 DEPARTMENT OF AGRICULTURE	5,060,536	1,585,989	6,646,525	3,955,114	127.95%	73.85%
6825 DEPARTMENT OF COMMERCE	13,096,509	4,104,489	17,200,998	10,221,897	128.12%	73.85%
6802 DEPARTMENT OF CORRECTIONS	30,806,095	9,654,731	40,460,826	24,070,144	127.98%	73.85%
6667 DEPARTMENT OF FISH, WILDLIFE & PARKS	36,118,032	11,319,509	47,437,541	28,204,541	128.06%	73.85%
6620 DEPARTMENT OF JUSTICE	29,997,159	9,401,208	39,398,366	23,405,173	128.16%	73.85%
6838 DEPARTMENT OF LABOR & INDUSTRY	41,718,904	13,074,841	54,793,745	32,551,190	128.16%	73.85%
6712 DEPARTMENT OF LIVESTOCK	4,285,593	1,343,119	5,628,712	3,343,813	128.16%	73.85%
6850 DEPARTMENT OF MILITARY AFFAIRS	10,659,203	3,340,629	13,999,832	8,316,821	128.16%	73.85%
7685 DEPARTMENT OF REVENUE	30,572,375	9,581,482	40,153,858	23,853,953	128.16%	73.85%

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

Schedule of Employer's Proportionate
Share of the Net Pension Liability as of June 30, 2019

	Net Pension Liability Employer	Net Pension Liability State	Total	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability
Total	\$ 1,580,033,804	\$ 510,276,894	\$ 2,090,310,698	\$ 1,244,893,705		
State as Special Funding Entity						
Employer						
6689 DEPARTMENT OF TRANSPORTATION	133,229,595	41,754,591	174,984,186	103,967,760	128.15%	73.85%
6678 DEPT OF ENVIRONMENTAL QUALITY	25,613,488	8,027,351	33,640,839	20,037,359	127.83%	73.85%
6721 DEPT OF NATURAL RESOURCES & CONSERVATION	35,166,591	11,021,325	46,187,916	27,475,812	127.99%	73.85%
6872 DEPT OF PUBLIC HEALTH & HUMAN SERVICES	146,738,955	45,988,469	192,727,424	114,492,779	128.16%	73.85%
6514 GOVERNORS OFFICE	4,198,953	1,315,966	5,514,919	3,276,210	128.16%	73.85%
6439 LEGISLATIVE COUNCIL	11,663,009	3,655,225	15,318,234	9,099,995	128.16%	73.85%
6652 MONTANA ARTS COUNCIL	546,610	171,309	717,920	426,490	128.16%	73.85%
6655 MONTANA HISTORICAL SOCIETY	2,924,821	916,649	3,841,470	2,282,080	128.16%	73.85%
6764 MONTANA STATE FUND	23,912,918	7,494,387	31,407,305	18,657,942	128.16%	73.85%
6653 MONTANA STATE LIBRARY	1,680,877	526,792	2,207,670	1,311,493	128.17%	73.85%
6769 OFFICE OF PUBLIC DEFENDER	18,850,796	5,907,901	24,758,698	14,708,338	128.16%	73.85%
6623 PUBLIC SERVICE COMMISSION	2,451,178	768,207	3,219,385	1,912,519	128.16%	73.85%
6651 SCHOOL FOR THE DEAF & BLIND	2,299,432	720,649	3,020,081	1,794,138	128.16%	73.85%
6529 SECRETARY OF STATE	2,451,186	768,210	3,219,396	1,912,526	128.16%	73.85%
6552 STATE AUDITOR'S OFFICE	4,545,570	1,424,596	5,970,166	3,546,671	128.16%	73.85%
6457 SUPREME COURT	19,896,158	6,235,521	26,131,679	15,569,503	127.79%	73.85%
6563 SUPT OF PUBLIC INSTRUCTION	7,240,336	2,269,145	9,509,480	5,649,232	128.16%	73.85%
6766 TEACHERS' RETIREMENT SYSTEM	1,457,558	456,803	1,914,361	1,137,253	128.16%	73.85%
6567 GREAT FALLS COLLEGE MSU	2,424,847	759,955	3,184,801	1,891,978	128.16%	73.85%
6647 MONTANA STATE UNIVERSITY - BILLINGS	10,008,344	3,136,648	13,144,992	7,810,237	128.14%	73.85%
6645 MONTANA STATE UNIVERSITY - BOZEMAN	54,651,508	17,127,961	71,779,469	42,689,095	128.02%	73.85%
6648 MONTANA STATE UNIVERSITY - NORTHERN	2,949,725	924,453	3,874,178	2,301,509	128.16%	73.85%
6644 UNIVERSITY OF MONTANA	60,942,763	19,099,661	80,042,424	47,565,623	128.12%	73.85%
6426 LIBERTY CO CEMETERY DIST	-	-	-	-	0.00%	73.85%
6374 SCHOOL DISTRICT 64 - MOUNTAIN VIEW	-	-	-	-	0.00%	73.85%
7683 FLATHEAD JOINT BOARD OF CONTROL	-	-	-	-	0.00%	73.85%
6370 TWIN BRIDGES PUBLIC LIBRARY	-	-	-	-	0.00%	73.85%
6731 PONDERA COUNTY COUNCIL ON	-	-	-	-	0.00%	73.85%
6351 HELENA BUSINESS IMPROVEMENT	-	-	-	-	0.00%	73.85%
6431 CME/FLATEHEAD INDIAN IRRIG	-	-	-	-	0.00%	73.85%
6527 TOWN OF BROWNING	-	-	-	-	0.00%	73.85%

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

Schedule of Employer Contributions as of June 30, 2019					
	Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
Total	\$ 141,899,968	\$ 141,899,968	\$ -	\$ 1,244,893,705	
State as Special Funding Entity	\$ 34,641,994	\$ 34,641,994	\$ -		
Employer					
6532 CITY OF BAKER	69,320	69,320	-	805,985	8.60%
6533 CITY OF BELGRADE	143,147	143,147	-	1,664,372	8.60%
6506 CITY OF BELT	9,052	9,052	-	105,250	8.60%
6505 CITY OF BIG TIMBER	17,713	17,713	-	205,948	8.60%
6508 CITY OF BILLINGS	3,003,355	3,003,355	-	34,920,255	8.60%
6512 CITY OF BOULDER	26,194	26,194	-	304,558	8.60%
6509 CITY OF BOZEMAN	1,223,234	1,223,234	-	14,222,530	8.60%
6519 CITY OF CHINOOK	42,354	42,354	-	492,446	8.60%
6520 CITY OF CHOTEAU	35,541	35,541	-	412,869	8.61%
6371 CITY OF COLSTRIP	126,266	126,266	-	1,468,097	8.60%
6522 CITY OF COLUMBIA FALLS	80,709	80,709	-	938,403	8.60%
6534 CITY OF COLUMBUS	38,114	38,114	-	443,149	8.60%
6523 CITY OF CONRAD	71,865	71,865	-	835,573	8.60%
6525 CITY OF CUT BANK	88,159	88,159	-	1,025,021	8.60%
6528 CITY OF DEER LODGE	70,987	70,987	-	825,370	8.60%
6531 CITY OF DILLON	60,137	60,137	-	699,216	8.60%
6535 CITY OF EAST HELENA	31,599	31,599	-	367,397	8.60%
6538 CITY OF FAIRVIEW	34,093	34,093	-	396,404	8.60%
6539 CITY OF FORSYTH	53,136	53,136	-	617,809	8.60%
6540 CITY OF FORT BENTON	28,726	28,726	-	334,005	8.60%
6543 CITY OF GLASGOW	92,004	92,004	-	1,069,728	8.60%
6544 CITY OF GLENDIVE	142,781	142,781	-	1,660,107	8.60%
6545 CITY OF GREAT FALLS	1,568,261	1,568,261	-	18,253,915	8.59%
6548 CITY OF HAMILTON	121,646	121,646	-	1,414,374	8.60%
6549 CITY OF HARDIN	82,449	82,449	-	958,660	8.60%
6547 CITY OF HARLEM	23,537	23,537	-	273,663	8.60%
6606 CITY OF HARLOWTON	19,817	19,817	-	230,409	8.60%
6550 CITY OF HAVRE	192,699	192,699	-	2,240,497	8.60%
6551 CITY OF HELENA	948,189	948,189	-	11,024,574	8.60%
6555 CITY OF KALISPELL	493,648	493,648	-	5,739,639	8.60%

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

		Schedule of Employer Contributions as of June 30, 2019				
		Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
Total		\$ 141,899,968	\$ 141,899,968	\$ -	\$ 1,244,893,705	
State as Special Funding Entity		\$ 34,641,994	\$ 34,641,994	\$ -		
Employer						
6557	CITY OF LAUREL	205,299	205,299	-	2,387,009	8.60%
6559	CITY OF LEWISTOWN	142,133	142,133	-	1,652,576	8.60%
6560	CITY OF LIBBY	52,892	52,892	-	614,977	8.60%
6561	CITY OF LIVINGSTON	228,471	228,471	-	2,656,421	8.60%
6570	CITY OF MALTA	34,141	34,141	-	396,952	8.60%
6571	CITY OF MILES CITY	212,321	212,321	-	2,468,657	8.60%
6572	CITY OF MISSOULA	1,527,987	1,527,987	-	17,765,803	8.60%
6576	CITY OF PLAINS	22,204	22,204	-	258,162	8.60%
6577	CITY OF PLENTYWOOD	32,650	32,650	-	379,614	8.60%
6578	CITY OF POLSON	108,527	108,527	-	1,261,837	8.60%
6579	CITY OF POPLAR	16,334	16,334	-	189,929	8.60%
6603	CITY OF RED LODGE	50,459	50,459	-	586,688	8.60%
6581	CITY OF RONAN	43,551	43,551	-	506,361	8.60%
6582	CITY OF ROUNDUP	31,350	31,350	-	364,509	8.60%
6599	CITY OF SCOBEEY	20,865	20,865	-	242,599	8.60%
6585	CITY OF SHELBY	54,592	54,592	-	634,744	8.60%
6586	CITY OF SIDNEY	164,922	164,922	-	1,918,781	8.60%
6379	CITY OF THREE FORKS	27,086	27,086	-	314,929	8.60%
6590	CITY OF TOWNSEND	20,472	20,472	-	238,031	8.60%
6574	CITY OF TROY	37,050	37,050	-	430,779	8.60%
6592	CITY OF WHITE SULPHUR SPRINGS	13,215	13,215	-	153,723	8.60%
6594	CITY OF WHITEFISH	313,349	313,349	-	3,645,911	8.59%
6598	CITY OF WIBAUX	12,822	12,822	-	149,086	8.60%
6596	CITY OF WOLF POINT	68,978	68,978	-	802,013	8.60%
6399	TOWN OF ALBERTON	2,142	2,142	-	24,903	8.60%
6507	TOWN OF BIG SANDY	7,766	7,766	-	90,294	8.60%
7274	TOWN OF BRIDGER	22,442	22,442	-	260,930	8.60%
6511	TOWN OF BROADUS	16,507	16,507	-	191,928	8.60%
6513	TOWN OF CASCADE	12,964	12,964	-	150,729	8.60%
6526	TOWN OF CHESTER	20,806	20,806	-	241,909	8.60%
6521	TOWN OF CIRCLE	10,050	10,050	-	116,851	8.60%
6524	TOWN OF CULBERTSON	14,407	14,407	-	167,508	8.60%
6432	TOWN OF DENTON	2,277	2,277	-	26,469	8.60%
6558	TOWN OF DRUMMOND	3,219	3,219	-	37,430	8.60%
6607	TOWN OF EKALAKA	7,378	7,378	-	85,786	8.60%
6536	TOWN OF ENNIS	31,257	31,257	-	363,419	8.60%
6382	TOWN OF EUREKA	26,700	26,700	-	310,442	8.60%
6537	TOWN OF FAIRFIELD	6,812	6,812	-	79,202	8.60%
6605	TOWN OF FORT PECK	10,539	10,539	-	122,536	8.60%

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

		Schedule of Employer Contributions as of June 30, 2019				
		Contractually Required DB <u>Contribution</u>	Contributions in Relation to the Contractually Required <u>Contributions</u>	Contribution Deficiency (<u>Excess</u>)	Employer's Covered <u>Payroll</u>	Contributions as % Covered <u>Payroll</u>
Total		\$ 141,899,968	\$ 141,899,968	\$ -	\$ 1,244,893,705	
State as Special Funding Entity		\$ 34,641,994	\$ 34,641,994	\$ -		
Employer						
6410	TOWN OF FROID	4,112	4,112	-	47,807	8.60%
6542	TOWN OF GERALDINE	3,573	3,573	-	41,541	8.60%
6546	TOWN OF GRASS RANGE	1,548	1,548	-	18,000	8.60%
6553	TOWN OF HOT SPRINGS	14,368	14,368	-	167,053	8.60%
6434	TOWN OF HYSHAM	5,988	5,988	-	69,623	8.60%
6562	TOWN OF LIMA	4,742	4,742	-	55,139	8.60%
6601	TOWN OF MANHATTAN	74,663	74,663	-	868,106	8.60%
6564	TOWN OF MEDICINE LAKE	6,712	6,712	-	78,106	8.59%
6554	TOWN OF MELSTONE	3,527	3,527	-	41,008	8.60%
6390	TOWN OF MOORE	1,788	1,788	-	20,791	8.60%
6556	TOWN OF NASHUA	4,901	4,901	-	56,982	8.60%
6575	TOWN OF PHILIPSBURG	26,928	26,928	-	313,096	8.60%
6573	TOWN OF RICHEY	5,511	5,511	-	64,074	8.60%
6583	TOWN OF RYEGATE	3,735	3,735	-	43,429	8.60%
6353	TOWN OF SACO	10,206	10,206	-	118,664	8.60%
6584	TOWN OF SHERIDAN	14,293	14,293	-	166,185	8.60%
6366	TOWN OF ST IGNATIUS	14,066	14,066	-	163,541	8.60%
6587	TOWN OF STANFORD	5,183	5,183	-	60,269	8.60%
6604	TOWN OF STEVENSVILLE	39,812	39,812	-	462,897	8.60%
6588	TOWN OF SUNBURST	10,162	10,162	-	118,152	8.60%
6589	TOWN OF SUPERIOR	12,902	12,902	-	150,015	8.60%
6580	TOWN OF TERRY	13,556	13,556	-	157,614	8.60%
6597	TOWN OF THOMPSON FALLS	20,088	20,088	-	233,567	8.60%
6600	TOWN OF TWIN BRIDGES	12,858	12,858	-	149,496	8.60%
6591	TOWN OF VALIER	12,269	12,269	-	142,656	8.60%
6408	TOWN OF WEST YELLOWSTONE	103,746	103,746	-	1,206,259	8.60%
6356	TOWN OF WESTBY	4,830	4,830	-	56,160	8.60%
6595	TOWN OF WINNETT	4,819	4,819	-	56,026	8.60%
6458	ANACONDA-DEER LODGE COUNTY	300,904	300,904	-	3,498,612	8.60%
6510	BUTTE SILVER BOW	1,516,418	1,516,418	-	17,631,330	8.60%
6444	BEAVERHEAD COUNTY	208,591	208,591	-	2,425,303	8.60%
6445	BIG HORN COUNTY	382,770	382,770	-	4,450,455	8.60%
6446	BLAINE COUNTY	213,312	213,312	-	2,480,180	8.60%
6447	BROADWATER COUNTY	137,509	137,509	-	1,598,726	8.60%
6448	CARBON COUNTY	257,449	257,449	-	2,990,469	8.61%
6449	CARTER COUNTY	86,930	86,930	-	1,010,731	8.60%
6450	CASCADE COUNTY	1,142,635	1,142,635	-	13,285,387	8.60%
6451	CHOUTEAU COUNTY	166,961	166,961	-	1,941,251	8.60%

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

Schedule of Employer Contributions as of June 30, 2019					
	Contractually Required DB <u>Contribution</u>	Contributions in Relation to the Contractually Required <u>Contributions</u>	Contribution Deficiency <u>(Excess)</u>	Employer's Covered <u>Payroll</u>	Contributions as % Covered <u>Payroll</u>
Total	\$ 141,899,968	\$ 141,899,968	\$ -	\$ 1,244,893,705	
State as Special Funding Entity	\$ 34,641,994	\$ 34,641,994	\$ -		
Employer					
6452 CUSTER COUNTY	194,843	194,843	-	2,265,440	8.60%
6453 DANIELS COUNTY	91,570	91,570	-	1,064,681	8.60%
6456 DAWSON COUNTY	316,692	316,692	-	3,682,184	8.60%
6459 FALLON COUNTY	278,817	278,817	-	3,241,801	8.60%
6460 FERGUS COUNTY	226,532	226,532	-	2,633,887	8.60%
6461 FLATHEAD COUNTY	1,612,397	1,612,397	-	18,747,273	8.60%
6462 GALLATIN COUNTY	1,417,600	1,417,600	-	16,482,252	8.60%
6463 GARFIELD COUNTY	109,202	109,202	-	1,269,690	8.60%
6464 GLACIER COUNTY	263,154	263,154	-	3,059,684	8.60%
6465 GOLDEN VALLEY COUNTY	22,969	22,969	-	267,036	8.60%
6466 GRANITE COUNTY	113,260	113,260	-	1,316,873	8.60%
6467 HILL COUNTY	255,178	255,178	-	2,966,862	8.60%
6468 JEFFERSON COUNTY	293,232	293,232	-	3,408,391	8.60%
6469 JUDITH BASIN COUNTY	91,574	91,574	-	1,064,733	8.60%
6470 LAKE COUNTY	488,072	488,072	-	5,674,809	8.60%
6471 LEWIS & CLARK COUNTY	1,283,777	1,283,777	-	14,926,545	8.60%
6472 LIBERTY COUNTY	108,254	108,254	-	1,258,755	8.60%
6473 LINCOLN COUNTY	321,988	321,988	-	3,743,754	8.60%
6474 MADISON COUNTY	567,569	567,569	-	6,599,579	8.60%
6475 MCCONE COUNTY	103,940	103,940	-	1,208,511	8.60%
6476 MEAGHER COUNTY	81,999	81,999	-	953,397	8.60%
6477 MINERAL COUNTY	129,045	129,045	-	1,500,404	8.60%
6478 MISSOULA COUNTY	2,893,275	2,893,275	-	33,640,212	8.60%
6479 MUSSELSHELL COUNTY	111,820	111,820	-	1,300,133	8.60%
6480 PARK COUNTY	241,715	241,715	-	2,810,418	8.60%
6481 PETROLEUM COUNTY	17,434	17,434	-	202,703	8.60%
6482 PHILLIPS COUNTY	144,092	144,092	-	1,675,364	8.60%
6483 PONDERA COUNTY	137,848	137,848	-	1,602,826	8.60%
6485 POWDER RIVER COUNTY	256,681	256,681	-	2,984,431	8.60%
6484 POWELL COUNTY	116,282	116,282	-	1,352,001	8.60%
6486 PRAIRIE COUNTY	59,657	59,657	-	693,628	8.60%
6487 RAVALLI COUNTY	520,785	520,785	-	6,055,163	8.60%
6488 RICHLAND COUNTY	505,109	505,109	-	5,872,893	8.60%
6489 ROOSEVELT COUNTY	320,876	320,876	-	3,730,819	8.60%
6490 ROSEBUD COUNTY	240,927	240,927	-	2,801,257	8.60%
6491 SANDERS COUNTY	240,895	240,895	-	2,800,882	8.60%
6492 SHERIDAN COUNTY	229,363	229,363	-	2,666,805	8.60%
6494 STILLWATER COUNTY	259,086	259,086	-	3,012,382	8.60%

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

Schedule of Employer Contributions as of June 30, 2019					
	Contractually Required DB <u>Contribution</u>	Contributions in Relation to the Contractually Required <u>Contributions</u>	Contribution Deficiency <u>(Excess)</u>	Employer's Covered <u>Payroll</u>	Contributions as % Covered <u>Payroll</u>
Total	\$ 141,899,968	\$ 141,899,968	\$ -	\$ 1,244,893,705	
State as Special Funding Entity	\$ 34,641,994	\$ 34,641,994	\$ -		
Employer					
6495 SWEET GRASS COUNTY	123,743	123,743	-	1,438,752	8.60%
6496 TETON COUNTY	172,901	172,901	-	2,010,316	8.60%
6497 TOOLE COUNTY	395,612	395,612	-	4,611,343	8.58%
6498 TREASURE COUNTY	40,323	40,323	-	468,861	8.60%
6499 VALLEY COUNTY	250,719	250,719	-	2,915,739	8.60%
6500 WHEATLAND COUNTY	61,140	61,140	-	710,871	8.60%
6501 WIBAUX COUNTY	105,284	105,284	-	1,224,133	8.60%
6502 YELLOWSTONE COUNTY	1,280,196	1,280,196	-	14,884,817	8.60%
6435 ARLEE-LAKE COUNTY WATER & SEWER DISTRICT	1,300	1,300	-	15,120	8.60%
6720 BEAR PAW COOPERATIVE	3,089	3,089	-	35,916	8.60%
6725 BERT MOONEY AIRPORT AUTHORITY	28,128	28,128	-	327,064	8.60%
6740 BIG COUNTRY EDUCATIONAL COOP	2,711	2,711	-	31,522	8.60%
6709 BIG FORK CO WATER & SEWER	27,694	27,694	-	322,003	8.60%
7689 BIG HORN COUNTY CEMETERY DISTRICT #1	4,959	4,959	-	57,658	8.60%
6348 BIG SKY CO WATER & SEWER DIST #363	19,464	19,464	-	226,307	8.60%
6739 BIG SKY ECONOMIC DEVELOPMENT AUTH	56,030	56,030	-	651,467	8.60%
6347 BIG SKY FIRE DEPARTMENT	320	320	-	3,726	8.60%
6741 BIG SKY SPECIAL EDUCATION COOP	3,869	3,869	-	44,983	8.60%
6697 BILLINGS HOUSING AUTHORITY	104,530	104,530	-	1,215,366	8.60%
7699 BITTERROOT PUBLIC LIBRARY	18,822	18,822	-	218,847	8.60%
6634 BITTERROOT CONSERVATION DISTRICT	4,604	4,604	-	53,533	8.60%
6350 BITTERROOT VALLEY SEC	1,226	1,226	-	14,255	8.60%
6421 BUFFALO RAPIDS IRRIGATION PROJECT 1	10,055	10,055	-	116,904	8.60%
6422 BUFFALO RAPIDS IRRIGATION PROJECT 2	20,979	20,979	-	243,918	8.60%
6727 CASCADE CONSERVATION DISTRICT	6,061	6,061	-	70,470	8.60%
6662 CENTER FOR MENTAL HEALTH	16,969	16,969	-	197,303	8.60%
6703 CENTRAL MONTANA LEARNING RESOURCE CTR	4,361	4,361	-	50,705	8.60%
6719 CENTRAL VALLEY FIRE DISTRICT	3,120	3,120	-	36,279	8.60%
6650 CHOUTEAU COUNTY CONSERVATION DIST	1,344	1,344	-	15,624	8.60%
6433 CORVALLIS COUNTY SEWER DISTRICT	3,287	3,287	-	38,221	8.60%
6707 Crown Hill	3,540	3,540	-	41,166	8.60%
6394 DALY DITCHES IRRIGATION DISTRICT	3,572	3,572	-	41,532	8.60%
6677 DAWSON COMMUNITY COLLEGE	108,207	108,207	-	1,258,120	8.60%
6686 DEER LODGE COUNTY HEAD START PROGRAM	41,643	41,643	-	484,186	8.60%
8514 Drummond School and Community Library District	1,537	1,537	-	17,876	8.60%
6389 DRY PRAIRIE RURAL WATER	65,288	65,288	-	759,102	8.60%
8715 DRY REDWATER REGIONAL WATER AUTHORITY	6,403	6,403	-	74,445	8.60%
6705 EASTERN YELLOWSTONE COUNTY SEC	1,777	1,777	-	20,656	8.60%

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

Schedule of Employer Contributions as of June 30, 2019					
	Contractually Required DB <u>Contribution</u>	Contributions in Relation to the Contractually Required <u>Contributions</u>	Contribution Deficiency <u>(Excess)</u>	Employer's Covered <u>Payroll</u>	Contributions as % Covered <u>Payroll</u>
Total	\$ 141,899,968	\$ 141,899,968	\$ -	\$ 1,244,893,705	
State as Special Funding Entity	\$ 34,641,994	\$ 34,641,994	\$ -		
Employer					
6744 FALLON MEDICAL COMPLEX	5,656	5,656	-	65,760	8.60%
6750 FERGUS COUNTY CONSERVATION DIST	2,764	2,764	-	32,141	8.60%
6716 FLATHEAD CONSERVATION DISTRICT	4,751	4,751	-	55,245	8.60%
6423 FLATHEAD EMERGENCY COMM CENTER	126,030	126,030	-	1,465,384	8.60%
6708 FLATHEAD MUNICIPAL AIRPORT AUTHORITY	109,829	109,829	-	1,276,980	8.60%
6699 FLATHEAD SPECIAL EDUC COOP	-	-	-	-	N/A
6676 FLATHEAD VALLEY COMMUNITY COLLEGE	387,100	387,100	-	4,500,812	8.60%
6638 FORT SHAW IRRIGATION DIST	8,447	8,447	-	98,216	8.60%
6414 FRENCHTOWN RURAL FIRE DISTRICT	3,342	3,342	-	38,854	8.60%
6682 GALLATIN AIRPORT AUTHORITY	164,653	164,653	-	1,914,421	8.60%
6736 GALLATIN CONSERVATION DISTRICT	5,814	5,814	-	67,600	8.60%
6702 GALLATIN-MADISON SEC	3,503	3,503	-	40,724	8.60%
6718 GARDINER - PARK COUNTY WATER DIST	11,217	11,217	-	130,420	8.60%
6691 GLASGOW IRRIGATION DISTRICT	9,689	9,689	-	112,653	8.60%
7276 GRANITE CO HOSPITAL & NURSING HOME	93,923	93,923	-	1,092,041	8.60%
6373 GRANITE CONSERVATION DISTRICT	1,804	1,804	-	20,970	8.60%
6717 GREAT DIVIDE EDUCATION SERVICES	4,143	4,143	-	48,166	8.60%
6660 GREAT FALLS INT AIRPORT	52,749	52,749	-	613,687	8.60%
6641 GREENFIELDS IRRIGATION DIST	85,543	85,543	-	994,600	8.60%
6417 HEBGEN BASIN RURAL FD	3,306	3,306	-	38,441	8.60%
6663 HELENA HOUSING AUTHORITY	69,165	69,165	-	804,185	8.60%
6632 HELENA REGIONAL AIRPORT AUTH	88,416	88,416	-	1,028,018	8.60%
6685 HELENA VALLEY IRRIGATION DIST	19,424	19,424	-	225,838	8.60%
6664 HILL CO PUBLIC CEMETERY DIST	3,560	3,560	-	41,396	8.60%
6377 HINSDALE WATER & SEWER DISTRICT	1,626	1,626	-	18,930	8.59%
6631 HOUSING AUTHORITY OF ANACONDA	31,303	31,303	-	363,961	8.60%
6637 HOUSING AUTHORITY OF BUTTE	67,703	67,703	-	787,185	8.60%
6640 HOUSING AUTHORITY OF GLASGOW	13,982	13,982	-	162,570	8.60%
6746 HUMAN RESOURCES COUNCIL DIST XI	112,685	112,685	-	1,310,193	8.60%
6635 HUMAN RESOURCES COUNCIL DIST XII	207,567	207,567	-	2,413,369	8.60%
6425 HYALITE RFD	-	-	-	-	N/A
6722 JUDITH BASIN CONSERVATION DIST	1,849	1,849	-	21,495	8.60%
6738 LAKESIDE CO WATER & SEWER	23,250	23,250	-	270,323	8.60%
6420 LAKEVIEW CEMETERY DISTRICT	3,230	3,230	-	37,561	8.60%
6357 LARCHMONT GOLF COURSE	15,495	15,495	-	180,159	8.60%
6358 LEWIS & CLARK CONSERVATION DIST	4,400	4,400	-	51,159	8.60%
6694 LEWIS & CLARK LIBRARY	123,464	123,464	-	1,435,517	8.60%
6372 LIBERTY CO CONSERVATION DISTRICT	1,313	1,313	-	15,271	8.60%

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

Schedule of Employer Contributions as of June 30, 2019					
	<u>Contractually Required DB Contribution</u>	<u>Contributions in Relation to the Contractually Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered Payroll</u>	<u>Contributions as % Covered Payroll</u>
Total	\$ 141,899,968	\$ 141,899,968	\$ -	\$ 1,244,893,705	
State as Special Funding Entity	\$ 34,641,994	\$ 34,641,994	\$ -		
Employer					
6397 LINCOLN CONSERVATION DISTRICT	2,281	2,281	-	26,520	8.60%
6729 LINCOLN COUNTY RURAL FIRE DIST	10,343	10,343	-	120,260	8.60%
6730 LOCKWOOD RURAL FIRE DIST 8	3,078	3,078	-	35,782	8.60%
6391 LOCKWOOD WATER & SEWER DISTRICT	21,971	21,971	-	255,460	8.60%
6430 MADISON CONSERVATION DISTRICT	5,172	5,172	-	60,133	8.60%
6355 MALTA CEMETERY DISTRICT	3,545	3,545	-	41,214	8.60%
6672 MALTA IRRIGATION DISTRICT	33,052	33,052	-	384,299	8.60%
9111 Meagher County Conservation District	2,803	2,803	-	32,588	8.60%
6396 MILES CITY HOUSING AUTHORITY	426	426	-	4,950	8.60%
6671 MILES COMMUNITY COLLEGE	94,131	94,131	-	1,094,463	8.60%
6419 MILK RIVER JBC	6,775	6,775	-	78,769	8.60%
6706 MISSOULA AREA SEC	5,520	5,520	-	64,231	8.59%
6700 MISSOULA COUNTY AIRPORT	218,276	218,276	-	2,537,886	8.60%
6661 MISSOULA RURAL FIRE DISTRICT	38,344	38,344	-	445,828	8.60%
6749 NO MONTANA JOINT REFUSE DISPOSAL DIST	33,745	33,745	-	392,351	8.60%
6714 NORTH CENTRAL LEARNING SEC	2,581	2,581	-	30,008	8.60%
6424 NORTH LAKE CO PUBLIC LIBRARY DIST	11,956	11,956	-	139,008	8.60%
6398 NORTH VALLEY PUBLIC LIBRARY	14,232	14,232	-	165,470	8.60%
6411 NORTHWEST MT EDUC COOP	2,058	2,058	-	23,928	8.60%
6393 PABLO-LAKE COUNTY WATER & SEWER	17,221	17,221	-	200,224	8.60%
6386 PARK CO RURAL FIRE DISTRICT 1	9,421	9,421	-	109,540	8.60%
6407 PARK COUNTY SEC	3,298	3,298	-	38,340	8.60%
6383 PETROLEUM CO CONSERVATION DIST	7,535	7,535	-	87,615	8.60%
6404 PHILLIPS CONSERVATION DISTRICT	522	522	-	6,067	8.60%
6674 PONDERA CO CANAL & RESERVOIR	44,188	44,188	-	513,843	8.60%
6723 PONDERA COUNTY CEMETERY DIST 2	3,509	3,509	-	40,800	8.60%
9854 PONDERA REGIONAL PORT AUTHORITY	1,238	1,238	-	28,787	4.30%
6733 PORT OF MONTANA - PORT AUTHORITY	21,523	21,523	-	250,245	8.60%
6679 PRAIRIE COUNTY HOSPITAL DISTRICT	83,540	83,540	-	971,313	8.60%
6737 PRAIRIE VIEW SPECIAL SERVICES COOP	-	-	-	-	N/A
7277 PRICKLY PEAR SPECIAL SVCS COOP	2,803	2,803	-	32,592	8.60%
6415 RAE WATER AND SEWER DISTRICT	21,071	21,071	-	244,997	8.60%
7688 RED LODGE RURAL FIRE DISTRICT 7	27,049	27,049	-	314,504	8.60%
6673 RICHLAND CO HOUSING AUTHORITY	34,940	34,940	-	406,242	8.60%
9214 Riverside County Water and Sewer District No. 310	2,896	2,896	-	33,677	8.60%
7682 RONAN LIBRARY DISTRICT	9,248	9,248	-	107,527	8.60%
6352 ROUNDUP COMMUNITY LIBRARY	1,035	1,035	-	12,033	8.60%
6711 SANDERS SPEC ED COOP	3,237	3,237	-	37,637	8.60%

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
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Schedule of Employer Contributions as of June 30, 2019					
	Contractually Required DB <u>Contribution</u>	Contributions in Relation to the Contractually Required <u>Contributions</u>	Contribution Deficiency (<u>Excess</u>)	Employer's Covered <u>Payroll</u>	Contributions as % Covered <u>Payroll</u>
Total	\$ 141,899,968	\$ 141,899,968	\$ -	\$ 1,244,893,705	
State as Special Funding Entity	\$ 34,641,994	\$ 34,641,994	\$ -		
Employer					
6388 SEELEY LAKE MISSOULA CO WATER DISTRICT	9,575	9,575	-	111,324	8.60%
7694 SEELEY LAKE RURAL FIRE DISTRICT	3,051	3,051	-	35,474	8.60%
6413 SHERIDAN DANIELS SEC	-	-	-	N/A	
6735 SIDNEY RICHLAND AIRPORT AUTHORITY	11,002	11,002	-	127,925	8.60%
9213 SOMERS COUNTY WATER & SEWER DISTRICT	344	344	-	4,000	8.60%
6734 TETON COUNTY CONSERVATION DIST	1,098	1,098	-	12,776	8.59%
6429 THOMPSON FALLS PUBLIC LIBRARY	2,946	2,946	-	34,254	8.60%
6344 UPPER MUSSEL SHELL CONSERVATION DIST	1,260	1,260	-	14,650	8.60%
6345 URBAN TRANS DIST/DAWSON CO	11,966	11,966	-	139,124	8.60%
6387 VALLEY COUNTY CONSERVATION DISTRICT	1,875	1,875	-	21,797	8.60%
6726 VICTOR WATER & SEWER	3,123	3,123	-	36,314	8.60%
6669 WHITEFISH HOUSING AUTHORITY	5,622	5,622	-	65,369	8.60%
6361 YELLOWSTONE CITY-COUNTY HEALTH DEPT	1,184,525	1,184,525	-	13,772,470	8.60%
6698 YELLOWSTONE WEST CARBON SEC	5,756	5,756	-	66,973	8.59%
6977 77SCHOOL DISTRICT 19 - COLSTRIP	108,124	108,124	-	1,298,045	8.33%
6608 BEAVERHEAD COUNTY HIGH SCHOOL	53,600	53,600	-	643,486	8.33%
6354 BIG SKY SCHOOL DISTRICT #72	46,843	46,843	-	562,357	8.33%
6760 GREAT FALLS PUBLIC SCHOOLS	745,902	745,902	-	8,954,736	8.33%
6910 HAVRE PUBLIC SCHOOLS	192,728	192,728	-	2,313,735	8.33%
6625 JEFFERSON COUNTY HIGH SCHOOL	19,791	19,791	-	237,600	8.33%
6624 JORDAN PUBLIC SCHOOLS	14,916	14,916	-	179,066	8.33%
6375 JUDITH GAP SCHOOL	7,579	7,579	-	90,984	8.33%
6944 LAVINA K-12	11,400	11,400	-	136,854	8.33%
7692 OVANDO ELEMENTARY SCHOOL DISTRICT 11	712	712	-	8,546	8.33%
6628 POWDER RIVER COUNTY HIGH SCHOOL	26,704	26,704	-	320,589	8.33%
6629 POWELL COUNTY HIGH SCHOOL	14,387	14,387	-	172,716	8.33%
6781 SCHOOL DISTRICT 1 & 7 - HYSHAM	5,269	5,269	-	63,256	8.33%
6861 SCHOOL DISTRICT 1 & 7 - TOWNSEND	47,963	47,963	-	575,810	8.33%
6751 SCHOOL DISTRICT 1 - BIG TIMBER	8,857	8,857	-	106,330	8.33%
6752 SCHOOL DISTRICT 1 - BUTTE	336,318	336,318	-	4,037,574	8.33%
6753 SCHOOL DISTRICT 1 - CHOTEAU	33,947	33,947	-	407,542	8.33%
6754 SCHOOL DISTRICT 1 - CIRCLE	23,917	23,917	-	287,135	8.33%
6755 SCHOOL DISTRICT 1 - CLANCY	21,968	21,968	-	263,734	8.33%
6756 SCHOOL DISTRICT 1 - CORVALLIS	88,878	88,878	-	1,067,000	8.33%
6757 SCHOOL DISTRICT 1 - DEER LODGE	37,157	37,157	-	446,083	8.33%
6342 SCHOOL DISTRICT 1 - FORT BENTON	33,969	33,969	-	407,806	8.33%
6758 SCHOOL DISTRICT 1 - GLASGOW	81,896	81,896	-	983,175	8.33%
6759 SCHOOL DISTRICT 1 - GLENDIVE	94,723	94,723	-	1,137,172	8.33%
6778 SCHOOL DISTRICT 1 - HEART BUTTE	30,521	30,521	-	366,419	8.33%
6761 SCHOOL DISTRICT 1 - HELENA	513,872	513,872	-	6,169,141	8.33%

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

		Schedule of Employer Contributions as of June 30, 2019				
		<u>Contractually Required DB Contribution</u>	<u>Contributions in Relation to the Contractually Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered Payroll</u>	<u>Contributions as % Covered Payroll</u>
Total		\$ 141,899,968	\$ 141,899,968	\$ -	\$ 1,244,893,705	
State as Special Funding Entity		\$ 34,641,994	\$ 34,641,994	\$ -		
Employer						
6771	SCHOOL DISTRICT 1 - LEWISTOWN	140,499	140,499	-	1,686,719	8.33%
6772	SCHOOL DISTRICT 1 - MILES CITY	102,193	102,193	-	1,226,847	8.33%
6773	SCHOOL DISTRICT 1 - MISSOULA	755,706	755,706	-	9,072,401	8.33%
6775	SCHOOL DISTRICT 1 - PHILIPSBURG	18,121	18,121	-	217,546	8.33%
6774	SCHOOL DISTRICT 1 - PLAINS	31,293	31,293	-	375,683	8.33%
6776	SCHOOL DISTRICT 1 - RED LODGE	40,639	40,639	-	487,874	8.33%
6777	SCHOOL DISTRICT 1 - SCOBAY	16,288	16,288	-	195,546	8.33%
6983	SCHOOL DISTRICT 1 - TROY	40,026	40,026	-	480,527	8.33%
6883	SCHOOL DISTRICT 10 - ANACONDA	66,188	66,188	-	794,595	8.33%
6995	SCHOOL DISTRICT 10 - CAYUSE	15,408	15,408	-	184,978	8.33%
6884	SCHOOL DISTRICT 10 - CHINOOK	41,035	41,035	-	492,641	8.33%
6885	SCHOOL DISTRICT 10 - CONRAD	45,286	45,286	-	543,662	8.33%
6886	SCHOOL DISTRICT 10 - DILLON	36,789	36,789	-	441,688	8.33%
6887	SCHOOL DISTRICT 10 - NOXON	16,463	16,463	-	197,638	8.33%
6363	SCHOOL DISTRICT 104 - SPRING CREEK	475	475	-	5,700	8.33%
6982	SCHOOL DISTRICT 11 & 2 - DRUMMOND	17,936	17,936	-	215,332	8.33%
6362	SCHOOL DISTRICT 11 - BRORSON	2,268	2,268	-	27,228	8.33%
6889	SCHOOL DISTRICT 11 - POTOMAC	8,970	8,970	-	107,693	8.33%
6412	SCHOOL DISTRICT 11 - WISE RIVER	800	800	-	9,600	8.33%
7026	SCHOOL DISTRICT 115 - WINIFRED	16,603	16,603	-	199,317	8.33%
6891	SCHOOL DISTRICT 12 - BAKER	55,704	55,704	-	668,741	8.33%
6893	SCHOOL DISTRICT 12 - HARLEM	69,352	69,352	-	832,579	8.33%
6406	SCHOOL DISTRICT 12 - HAVRE	1,799	1,799	-	21,592	8.33%
6890	SCHOOL DISTRICT 12 - LIMA	8,460	8,460	-	101,565	8.33%
6895	SCHOOL DISTRICT 12 - ROSEBUD	11,713	11,713	-	140,613	8.33%
6896	SCHOOL DISTRICT 12 - SACO	15,007	15,007	-	180,165	8.33%
6897	SCHOOL DISTRICT 12 - STANFORD	19,235	19,235	-	230,925	8.33%
6340	SCHOOL DISTRICT 12 12 - MOLT	360	360	-	4,320	8.33%
6892	SCHOOL DISTRICT 13 - BOX ELDER	83,830	83,830	-	1,006,396	8.33%
6901	SCHOOL DISTRICT 13 - EUREKA	48,303	48,303	-	579,894	8.33%
6349	SCHOOL DISTRICT 13 - FISHTAIL	2,872	2,872	-	34,485	8.33%
6894	SCHOOL DISTRICT 13 - LONE ROCK	15,746	15,746	-	189,035	8.33%
6903	SCHOOL DISTRICT 13 - NASHUA	12,119	12,119	-	145,493	8.33%
6898	SCHOOL DISTRICT 14 - BONNER	23,096	23,096	-	277,276	8.33%
7273	SCHOOL DISTRICT 14 - FORTINE	6,395	6,395	-	76,778	8.33%
6900	SCHOOL DISTRICT 14 - HOT SPRINGS	22,832	22,832	-	274,104	8.33%
6906	SCHOOL DISTRICT 14 - MALTA	37,504	37,504	-	450,244	8.33%
6992	SCHOOL DISTRICT 14 - SHELBY	55,258	55,258	-	663,383	8.33%
6881	SCHOOL DISTRICT 15 HELENA FLATS- KALISPELL	11,444	11,444	-	137,386	8.33%
6904	SCHOOL DISTRICT 15 & 17 - WILLOW CREEK	10,567	10,567	-	126,859	8.33%

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
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for the year ending June 30

		Schedule of Employer Contributions as of June 30, 2019				
		Contractually Required DB <u>Contribution</u>	Contributions in Relation to the Contractually Required <u>Contributions</u>	Contribution Deficiency (<u>Excess</u>)	Employer's Covered <u>Payroll</u>	Contributions as % Covered <u>Payroll</u>
Total		\$ 141,899,968	\$ 141,899,968	\$ -	\$ 1,244,893,705	
State as Special Funding Entity		\$ 34,641,994	\$ 34,641,994	\$ -		
Employer						
6905	SCHOOL DISTRICT 15 & 6 - FLO-CARLTON	47,750	47,750	-	573,354	8.33%
6907	SCHOOL DISTRICT 15 - CUSTER	9,692	9,692	-	116,349	8.33%
6908	SCHOOL DISTRICT 15 - CUT BANK	90,123	90,123	-	1,081,943	8.33%
6909	SCHOOL DISTRICT 15 - EKALAKA	17,175	17,175	-	206,186	8.33%
6973	SCHOOL DISTRICT 159 - WINNETT	17,381	17,381	-	208,656	8.33%
6882	SCHOOL DISTRICT 16 - HARLOWTON	24,786	24,786	-	297,566	8.33%
6911	SCHOOL DISTRICT 17 - CULBERTSON	32,621	32,621	-	391,629	8.33%
6365	SCHOOL DISTRICT 17 - MORIN	7,328	7,328	-	87,981	8.33%
6912	SCHOOL DISTRICT 17 H - HARDIN	199,705	199,705	-	2,397,495	8.33%
6913	SCHOOL DISTRICT 18 - VALIER	22,651	22,651	-	271,932	8.33%
6380	SCHOOL DISTRICT 18 - WOODMAN	4,476	4,476	-	53,803	8.32%
6787	SCHOOL DISTRICT 2 - BRIDGER	25,394	25,394	-	304,865	8.33%
6784	SCHOOL DISTRICT 2 & 11 - BIG SANDY	23,429	23,429	-	281,266	8.33%
6979	SCHOOL DISTRICT 2 & 3 - PRYOR	33,853	33,853	-	406,415	8.33%
6785	SCHOOL DISTRICT 2 - ALBERTON	19,361	19,361	-	232,431	8.33%
6782	SCHOOL DISTRICT 2 - ALDER	2,417	2,417	-	29,017	8.33%
6786	SCHOOL DISTRICT 2 - BILLINGS	1,177,521	1,177,521	-	14,136,849	8.33%
6796	SCHOOL DISTRICT 2 - DEER PARK	7,443	7,443	-	89,356	8.33%
6789	SCHOOL DISTRICT 2 - DODSON	11,912	11,912	-	143,002	8.33%
7059	SCHOOL DISTRICT 2 - DUPUYER	1,824	1,824	-	21,895	8.33%
6783	SCHOOL DISTRICT 2 - FRAZER	27,958	27,958	-	335,637	8.33%
6794	SCHOOL DISTRICT 2 - STEVENSVILLE	73,602	73,602	-	883,607	8.33%
6792	SCHOOL DISTRICT 2 - SUNBURST	19,535	19,535	-	234,526	8.33%
6793	SCHOOL DISTRICT 2 - THOMPSON FALLS	36,385	36,385	-	436,808	8.33%
7063	SCHOOL DISTRICT 2-27 - LODGE GRASS	80,766	80,766	-	969,610	8.33%
6915	SCHOOL DISTRICT 20 - GARRISON	1,475	1,475	-	17,709	8.33%
6369	SCHOOL DISTRICT 20 - KILA	13,983	13,983	-	167,863	8.33%
6916	SCHOOL DISTRICT 20 - PLENTYWOOD	36,823	36,823	-	442,063	8.33%
6930	SCHOOL DISTRICT 20 - WHITEWATER	9,311	9,311	-	111,780	8.33%
9853	SCHOOL DISTRICT 20-DeSmet	4,319	4,319	-	103,693	4.16%
6918	SCHOOL DISTRICT 21 - BROADVIEW	15,727	15,727	-	188,805	8.33%
6951	SCHOOL DISTRICT 21 - FAIRFIELD	39,889	39,889	-	478,872	8.33%
7275	SCHOOL DISTRICT 21 - GALATA	1,307	1,307	-	15,685	8.33%
9220	SCHOOL DISTRICT 22-COTTONWOOD	441	441	-	5,295	8.33%
7040	SCHOOL DISTRICT 23 - BILLINGS	22,378	22,378	-	268,657	8.33%
7007	SCHOOL DISTRICT 23 - HARRISON	8,114	8,114	-	97,416	8.33%
7073	SCHOOL DISTRICT 23 - LUSTRE	5,407	5,407	-	64,912	8.33%
6920	SCHOOL DISTRICT 23 - MISSOULA	34,036	34,036	-	408,606	8.33%
6921	SCHOOL DISTRICT 23 - POLSON	137,123	137,123	-	1,646,193	8.33%
6922	SCHOOL DISTRICT 23 - ROBERTS	14,742	14,742	-	176,977	8.33%

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

Schedule of Employer Contributions as of June 30, 2019					
	<u>Contractually Required DB Contribution</u>	<u>Contributions in Relation to the Contractually Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered Payroll</u>	<u>Contributions as % Covered Payroll</u>
Total	\$ 141,899,968	\$ 141,899,968	\$ -	\$ 1,244,893,705	
State as Special Funding Entity	\$ 34,641,994	\$ 34,641,994	\$ -		
Employer					
6899 SCHOOL DISTRICT 24 - HUNTLEY PROJECT	92,831	92,831	-	1,114,451	8.33%
6923 SCHOOL DISTRICT 24 - THREE FORKS	28,482	28,482	-	341,935	8.33%
6924 SCHOOL DISTRICT 25 - HOBSON	15,101	15,101	-	181,286	8.33%
6925 SCHOOL DISTRICT 26 - LOCKWOOD	49,652	49,652	-	596,079	8.33%
7094 SCHOOL DISTRICT 26 - REICHLER	906	906	-	10,880	8.33%
6395 SCHOOL DISTRICT 27 - ELLISTON	1,462	1,462	-	17,557	8.33%
7010 SCHOOL DISTRICT 27 - GRASS RANGE	11,530	11,530	-	138,420	8.33%
7032 SCHOOL DISTRICT 27 - MONFORTON	24,369	24,369	-	292,550	8.33%
6926 SCHOOL DISTRICT 27 - MONTANA CITY	24,897	24,897	-	298,889	8.33%
6927 SCHOOL DISTRICT 28 - ST IGNATIUS	47,332	47,332	-	567,090	8.35%
6401 SCHOOL DISTRICT 28C	18,235	18,235	-	218,918	8.33%
6929 SCHOOL DISTRICT 29 - BELT	34,529	34,529	-	414,533	8.33%
6928 SCHOOL DISTRICT 29 - SOMERS	28,137	28,137	-	337,795	8.33%
7048 SCHOOL DISTRICT 29 - WYOLA	32,589	32,589	-	391,236	8.33%
6902 SCHOOL DISTRICT 3 & 13 - FAIRVIEW	29,925	29,925	-	359,255	8.33%
6941 SCHOOL DISTRICT 3 - BELFRY	5,537	5,537	-	66,477	8.33%
6403 SCHOOL DISTRICT 3 - BILLINGS	8,168	8,168	-	98,057	8.33%
6798 SCHOOL DISTRICT 3 - CASCADE	28,536	28,536	-	342,577	8.33%
6799 SCHOOL DISTRICT 3 - FAIR MONT EGAN	9,515	9,515	-	114,225	8.33%
6819 SCHOOL DISTRICT 3 - HAMILTON	108,903	108,903	-	1,307,404	8.33%
6801 SCHOOL DISTRICT 3 - MANHATTAN	47,681	47,681	-	572,411	8.33%
6811 SCHOOL DISTRICT 3 - RAMSAY	13,474	13,474	-	161,756	8.33%
6818 SCHOOL DISTRICT 3 - SUPERIOR	27,369	27,369	-	328,570	8.33%
6821 SCHOOL DISTRICT 3 - WESTBY	17,074	17,074	-	204,981	8.33%
6820 SCHOOL DISTRICT 3 - WOLF POINT	23,316	23,316	-	280,088	8.32%
6940 SCHOOL DISTRICT 30 & 6 - FROMBERG	22,516	22,516	-	270,305	8.33%
6935 SCHOOL DISTRICT 30 - POWER	12,861	12,861	-	154,403	8.33%
6936 SCHOOL DISTRICT 30 - RONAN	136,587	136,587	-	1,639,752	8.33%
6933 SCHOOL DISTRICT 32 - CLINTON	11,908	11,908	-	142,964	8.33%
7022 SCHOOL DISTRICT 32 - RAPELJE	12,756	12,756	-	153,135	8.33%
6938 SCHOOL DISTRICT 32 J - ASHLAND	11,020	11,020	-	132,300	8.33%
6932 SCHOOL DISTRICT 33 - GOLD CREEK	497	497	-	5,961	8.33%
7066 SCHOOL DISTRICT 33 - SWAN VALLEY ELEM	5,432	5,432	-	65,209	8.33%
7082 SCHOOL DISTRICT 34 - SEELEY LAKE	18,048	18,048	-	216,567	8.33%
7036 SCHOOL DISTRICT 35 - GALLATIN GATEWAY	12,690	12,690	-	152,344	8.33%
6976 SCHOOL DISTRICT 37 - SHEPHERD	65,512	65,512	-	786,482	8.33%
6939 SCHOOL DISTRICT 38 - BIG FORK	67,465	67,465	-	809,932	8.33%

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

		Schedule of Employer Contributions as of June 30, 2019				
		<u>Contractually Required DB Contribution</u>	<u>Contributions in Relation to the Contractually Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered Payroll</u>	<u>Contributions as % Covered Payroll</u>
Total		\$ 141,899,968	\$ 141,899,968	\$ -	\$ 1,244,893,705	
State as Special Funding Entity		\$ 34,641,994	\$ 34,641,994	\$ -		
Employer						
6341	SCHOOL DISTRICT 38 - LINCOLN	9,664	9,664	-	116,022	8.33%
6829	SCHOOL DISTRICT 4 & 28 - HIGHWOOD	13,429	13,429	-	161,214	8.33%
6828	SCHOOL DISTRICT 4 & 47 - WHITEHALL	28,106	28,106	-	337,414	8.33%
6346	SCHOOL DISTRICT 4 - CANYON CREEK	18,791	18,791	-	225,588	8.33%
6385	SCHOOL DISTRICT 4 - DIVIDE	800	800	-	9,600	8.33%
6822	SCHOOL DISTRICT 4 - FORSYTH	40,022	40,022	-	480,475	8.33%
6823	SCHOOL DISTRICT 4 - HELLGATE	98,391	98,391	-	1,181,205	8.33%
6824	SCHOOL DISTRICT 4 - LIBBY	73,085	73,085	-	877,406	8.33%
6827	SCHOOL DISTRICT 4 - LIVINGSTON	120,178	120,178	-	1,442,764	8.33%
6830	SCHOOL DISTRICT 4 - SWAN RIVER	9,271	9,271	-	111,295	8.33%
6405	SCHOOL DISTRICT 4 - TRINITY	3,189	3,189	-	38,288	8.33%
6943	SCHOOL DISTRICT 40 - FRENCHTOWN	106,692	106,692	-	1,280,864	8.33%
7077	SCHOOL DISTRICT 41 - ANDERSON	9,958	9,958	-	119,542	8.33%
6974	SCHOOL DISTRICT 41 - PIONEER	4,446	4,446	-	53,370	8.33%
6360	SCHOOL DISTRICT 43 - LAMOTTE	5,976	5,976	-	71,745	8.33%
6942	SCHOOL DISTRICT 43 - TURNER	11,204	11,204	-	134,506	8.33%
6945	SCHOOL DISTRICT 44 - BELGRADE	323,470	323,470	-	3,883,378	8.33%
6950	SCHOOL DISTRICT 44 - GERALDINE	13,046	13,046	-	156,622	8.33%
6946	SCHOOL DISTRICT 44 - MOORE	13,124	13,124	-	157,556	8.33%
6947	SCHOOL DISTRICT 44 - WHITEFISH	113,214	113,214	-	1,359,155	8.33%
6948	SCHOOL DISTRICT 45 - AUGUSTA	11,526	11,526	-	138,371	8.33%
7092	SCHOOL DISTRICT 45 - GOLDEN RIDGE	2,314	2,314	-	27,779	8.33%
6949	SCHOOL DISTRICT 45 - WOLF POINT	93,890	93,890	-	1,127,173	8.33%
9221	SCHOOL DISTRICT 47-MALMBORG	624	624	-	7,488	8.33%
6402	SCHOOL DISTRICT 48-1J & 48-2J	22,251	22,251	-	267,123	8.33%
6832	SCHOOL DISTRICT 5 - BASIN	1,504	1,504	-	18,057	8.33%
6833	SCHOOL DISTRICT 5 - KALISPELL	444,759	444,759	-	5,339,436	8.33%
7086	SCHOOL DISTRICT 5 - MELROSE	450	450	-	5,400	8.33%
6834	SCHOOL DISTRICT 5 - PARK CITY	20,596	20,596	-	247,256	8.33%
6835	SCHOOL DISTRICT 5 - SAND COULEE	20,526	20,526	-	247,103	8.31%
6836	SCHOOL DISTRICT 5 - SHERIDAN	20,339	20,339	-	244,178	8.33%
6840	SCHOOL DISTRICT 5 - SIDNEY	128,390	128,390	-	1,541,346	8.33%
6841	SCHOOL DISTRICT 5 - TERRY	16,024	16,024	-	192,377	8.33%
6954	SCHOOL DISTRICT 50 - EAST GLACIER	7,803	7,803	-	93,679	8.33%
6975	SCHOOL DISTRICT 50 - EVERGREEN	54,965	54,965	-	659,871	8.33%
6955	SCHOOL DISTRICT 50 - HAYS	45,106	45,106	-	541,514	8.33%
6956	SCHOOL DISTRICT 52 - ABSAROKEE	30,564	30,564	-	366,941	8.33%
6957	SCHOOL DISTRICT 52 - ENNIS	35,552	35,552	-	426,814	8.33%

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

		Schedule of Employer Contributions as of June 30, 2019				
		<u>Contractually Required DB Contribution</u>	<u>Contributions in Relation to the Contractually Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered Payroll</u>	<u>Contributions as % Covered Payroll</u>
Total		\$ 141,899,968	\$ 141,899,968	\$ -	\$ 1,244,893,705	
State as Special Funding Entity		\$ 34,641,994	\$ 34,641,994	\$ -		
Employer						
7003	SCHOOL DISTRICT 52 - INDEPENDENT	12,390	12,390	-	148,741	8.33%
6959	SCHOOL DISTRICT 55 - BROCKTON	24,646	24,646	-	295,886	8.33%
6953	SCHOOL DISTRICT 55 - PLEVNA	23,181	23,181	-	278,288	8.33%
6960	SCHOOL DISTRICT 55 - ROUNDUP	61,884	61,884	-	742,933	8.33%
6848	SCHOOL DISTRICT 55F - SUN RIVER VALLEY	40,796	40,796	-	489,761	8.33%
6961	SCHOOL DISTRICT 57 - HAVRE	2,119	2,119	-	25,467	8.32%
6962	SCHOOL DISTRICT 58 - GEYSER	14,778	14,778	-	177,445	8.33%
7044	SCHOOL DISTRICT 58 - WHITEFISH	6,088	6,088	-	73,086	8.33%
6963	SCHOOL DISTRICT 58 - YELLOWSTONE	9,785	9,785	-	117,475	8.33%
6849	SCHOOL DISTRICT 6 & 1 - ST REGIS	14,968	14,968	-	179,695	8.33%
6846	SCHOOL DISTRICT 6 - COLUMBIA FALLS	194,951	194,951	-	2,340,521	8.33%
6844	SCHOOL DISTRICT 6 - COLUMBUS	51,663	51,663	-	620,225	8.33%
6843	SCHOOL DISTRICT 6 - LAME DEER	120,101	120,101	-	1,441,832	8.33%
6847	SCHOOL DISTRICT 6 - RYEGATE	9,379	9,379	-	112,594	8.33%
6845	SCHOOL DISTRICT 6 - TROUT CREEK	11,541	11,541	-	138,552	8.33%
6853	SCHOOL DISTRICT 6 - WIBAUX	24,822	24,822	-	297,990	8.33%
7054	SCHOOL DISTRICT 64 - BAINVILLE	33,772	33,772	-	405,352	8.33%
6964	SCHOOL DISTRICT 64J - MELSTONE	13,788	13,788	-	165,527	8.33%
6952	SCHOOL DISTRICT 65 - FROID	12,643	12,643	-	151,777	8.33%
6981	SCHOOL DISTRICT 69 - WEST YELLOWSTONE	21,112	21,112	-	253,453	8.33%
6867	SCHOOL DISTRICT 7 & 2 - SAVAGE	12,913	12,913	-	155,019	8.33%
6859	SCHOOL DISTRICT 7 & 70 - LAUREL	143,015	143,015	-	1,716,922	8.33%
6854	SCHOOL DISTRICT 7 - BOULDER	23,217	23,217	-	278,730	8.33%
6855	SCHOOL DISTRICT 7 - BOZEMAN	478,012	478,012	-	5,738,642	8.33%
6856	SCHOOL DISTRICT 7 - CHARLO	23,627	23,627	-	283,648	8.33%
6857	SCHOOL DISTRICT 7 - GARDINER	14,213	14,213	-	170,620	8.33%
6368	SCHOOL DISTRICT 7 - GRANT	900	900	-	10,800	8.33%
6858	SCHOOL DISTRICT 7 - HINSDALE	14,696	14,696	-	176,426	8.33%
6866	SCHOOL DISTRICT 7 - JOLIET	32,349	32,349	-	388,355	8.33%
6860	SCHOOL DISTRICT 7 - LOLO	52,375	52,375	-	628,788	8.33%
6863	SCHOOL DISTRICT 7 - MEDICINE LAKE	15,825	15,825	-	189,988	8.33%
6864	SCHOOL DISTRICT 7 - TWIN BRIDGES	27,819	27,819	-	333,971	8.33%
6862	SCHOOL DISTRICT 7 - VICTOR	22,331	22,331	-	268,088	8.33%
6965	SCHOOL DISTRICT 73 - SWAN LAKE	550	550	-	6,600	8.33%
6970	SCHOOL DISTRICT 74 - ROY	5,947	5,947	-	71,389	8.33%
6971	SCHOOL DISTRICT 74 - VAUGHN	16,422	16,422	-	197,148	8.33%
6381	SCHOOL DISTRICT 75 - AMSTERDAM	6,213	6,213	-	74,590	8.33%

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

		Schedule of Employer Contributions as of June 30, 2019				
		Contractually Required DB <u>Contribution</u>	Contributions in Relation to the Contractually Required <u>Contributions</u>	Contribution Deficiency (<u>Excess</u>)	Employer's Covered <u>Payroll</u>	Contributions as % Covered <u>Payroll</u>
Total		\$ 141,899,968	\$ 141,899,968	\$ -	\$ 1,244,893,705	
State as Special Funding Entity		\$ 34,641,994	\$ 34,641,994	\$ -		
Employer						
6364	SCHOOL DISTRICT 75 - ARROWHEAD	6,066	6,066	-	72,834	8.33%
7028	SCHOOL DISTRICT 78J & 2 - RICHEY	17,795	17,795	-	213,634	8.33%
6868	SCHOOL DISTRICT 8 - ARLEE	45,707	45,707	-	548,724	8.33%
6870	SCHOOL DISTRICT 8 - ELDER GROVE	14,467	14,467	-	173,684	8.33%
6384	SCHOOL DISTRICT 8 - WEST GLACIER	3,405	3,405	-	40,881	8.33%
6869	SCHOOL DISTRICT 8-WHITE SULPHUR SPRINGS	23,077	23,077	-	277,041	8.33%
6969	SCHOOL DISTRICT 84 - DENTON	15,776	15,776	-	188,993	8.35%
6989	SCHOOL DISTRICT 85 - ULM	5,926	5,926	-	71,140	8.33%
6378	SCHOOL DISTRICT 86 & 4 - LAMBERT	23,653	23,653	-	283,961	8.33%
6967	SCHOOL DISTRICT 87 - ROCKY BOY	182,251	182,251	-	2,187,967	8.33%
6392	SCHOOL DISTRICT 89 - SMITH VALLEY	9,547	9,547	-	114,609	8.33%
6880	SCHOOL DISTRICT 9 & 9 - REED POINT	16,538	16,538	-	198,546	8.33%
6871	SCHOOL DISTRICT 9 - BROWNING	366,889	366,889	-	4,404,579	8.33%
6873	SCHOOL DISTRICT 9 - DARBY	45,086	45,086	-	541,265	8.33%
6875	SCHOOL DISTRICT 9 - DIXON	19,829	19,829	-	238,055	8.33%
6876	SCHOOL DISTRICT 9 - EAST HELENA	65,853	65,853	-	790,584	8.33%
6878	SCHOOL DISTRICT 9 - OPHEIM	12,523	12,523	-	150,345	8.33%
6879	SCHOOL DISTRICT 9 - POPLAR	134,730	134,730	-	1,617,462	8.33%
9921	SCHOOL DISTRICT 9-CRESTON	1,983	1,983	-	71,401	2.78%
6400	SCHOOL DISTRICT 99 M North Star Schools	27,483	27,483	-	329,940	8.33%
9989	SCHOOL DISTRICT NO. 31-STILLWATER COUNTY-NYE	48	48	-	1,733	2.78%
6779	SD 1- West Valley School	29,898	29,898	-	358,932	8.33%
6966	SD 75 GREENFIELD	10,763	10,763	-	129,214	8.33%
6958	SHIELDS VALLEY	15,840	15,840	-	190,161	8.33%
6630	SWEET GRASS COUNTY HIGH SCHOOL	34,952	34,952	-	419,605	8.33%
6618	BOARD OF CRIME CONTROL	13	13	-	155	8.50%
6642	BOARD OF PUBLIC EDUCATION	4,161	4,161	-	47,823	8.70%
6643	COMM OF HIGHER EDUCATION	197,187	197,187	-	2,284,845	8.63%
6530	COMM OF POLITICAL PRACTICES	29,944	29,944	-	344,145	8.70%
6443	CONSUMER COUNSEL	25,699	25,699	-	295,356	8.70%
6762	DEPARTMENT OF ADMINISTRATION	2,458,730	2,458,730	-	28,262,514	8.70%
6780	DEPARTMENT OF AGRICULTURE	343,557	343,557	-	3,955,114	8.69%
6825	DEPARTMENT OF COMMERCE	889,115	889,115	-	10,221,897	8.70%
6802	DEPARTMENT OF CORRECTIONS	2,091,408	2,091,408	-	24,070,144	8.69%
6667	DEPARTMENT OF FISH, WILDLIFE & PARKS	2,452,033	2,452,033	-	28,204,541	8.69%
6620	DEPARTMENT OF JUSTICE	2,036,490	2,036,490	-	23,405,173	8.70%
6838	DEPARTMENT OF LABOR & INDUSTRY	2,832,273	2,832,273	-	32,551,190	8.70%
6712	DEPARTMENT OF LIVESTOCK	290,946	290,946	-	3,343,813	8.70%
6850	DEPARTMENT OF MILITARY AFFAIRS	723,647	723,647	-	8,316,821	8.70%
7685	DEPARTMENT OF REVENUE	2,075,541	2,075,541	-	23,853,953	8.70%

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

Schedule of Employer Contributions as of June 30, 2019					
	Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
Total	\$ 141,899,968	\$ 141,899,968	\$ -	\$ 1,244,893,705	
State as Special Funding Entity	\$ 34,641,994	\$ 34,641,994	\$ -		
Employer					
6689 DEPARTMENT OF TRANSPORTATION	9,044,881	9,044,881	-	103,967,760	8.70%
6678 DEPT OF ENVIRONMENTAL QUALITY	1,738,885	1,738,885	-	20,037,359	8.68%
6721 DEPT OF NATURAL RESOURCES & CONSERVATION	2,387,440	2,387,440	-	27,475,812	8.69%
6872 DEPT OF PUBLIC HEALTH & HUMAN SERVICES	9,962,024	9,962,024	-	114,492,779	8.70%
6514 GOVERNORS OFFICE	285,065	285,065	-	3,276,210	8.70%
6439 LEGISLATIVE COUNCIL	791,795	791,795	-	9,099,995	8.70%
6652 MONTANA ARTS COUNCIL	37,109	37,109	-	426,490	8.70%
6655 MONTANA HISTORICAL SOCIETY	198,564	198,564	-	2,282,080	8.70%
6764 MONTANA STATE FUND	1,623,434	1,623,434	-	18,657,942	8.70%
6653 MONTANA STATE LIBRARY	114,114	114,114	-	1,311,493	8.70%
6769 OFFICE OF PUBLIC DEFENDER	1,279,770	1,279,770	-	14,708,338	8.70%
6623 PUBLIC SERVICE COMMISSION	166,409	166,409	-	1,912,519	8.70%
6651 SCHOOL FOR THE DEAF & BLIND	156,107	156,107	-	1,794,138	8.70%
6529 SECRETARY OF STATE	166,410	166,410	-	1,912,526	8.70%
6552 STATE AUDITOR'S OFFICE	308,596	308,596	-	3,546,671	8.70%
6457 SUPREME COURT	1,350,739	1,350,739	-	15,569,503	8.68%
6563 SUPT OF PUBLIC INSTRUCTION	491,542	491,542	-	5,649,232	8.70%
6766 TEACHERS' RETIREMENT SYSTEM	98,953	98,953	-	1,137,253	8.70%
6567 GREAT FALLS COLLEGE MSU	164,621	164,621	-	1,891,978	8.70%
6647 MONTANA STATE UNIVERSITY - BILLINGS	679,461	679,461	-	7,810,237	8.70%
6645 MONTANA STATE UNIVERSITY - BOZEMAN	3,710,260	3,710,260	-	42,689,095	8.69%
6648 MONTANA STATE UNIVERSITY - NORTHERN	200,255	200,255	-	2,301,509	8.70%
6644 UNIVERSITY OF MONTANA	4,137,369	4,137,369	-	47,565,623	8.70%
6426 LIBERTY CO CEMETERY DIST	-	-	-	-	N/A
6374 SCHOOL DISTRICT 64 - MOUNTAIN VIEW	-	-	-	-	N/A
7683 FLATHEAD JOINT BOARD OF CONTROL	-	-	-	-	N/A
6370 TWIN BRIDGES PUBLIC LIBRARY	-	-	-	-	N/A
6731 PONDERA COUNTY COUNCIL ON	-	-	-	-	N/A
6351 HELENA BUSINESS IMPROVEMENT	-	-	-	-	N/A
6431 CME/FLATEHEAD INDIAN IRRIG	-	-	-	-	N/A
6527 TOWN OF BROWNING	-	-	-	-	N/A

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

**Schedule of PERS-DC and MUS-RP
Employer Contributions as of June 30, 2019**

	<u>PERS-DC Compensation</u>	<u>PERS-DC Contributions</u>	<u>PERS-DC Contributions as % DC Covered Payroll</u>	<u>MUS-RP Compensation</u>	<u>MUS-RP Contributions</u>	<u>MUS-RP Contributions as % MUS-RP Covered Payroll</u>
Total	\$ 149,674,825	\$ 12,884,591	8.61%	\$ 17,984,511	\$ 7,188	0.04%
State as Special Funding Entity						
Employer						
6532 CITY OF BAKER	-	-	N/A	-	-	N/A
6533 CITY OF BELGRADE	173,934	14,906	8.57%	-	-	N/A
6506 CITY OF BELT	-	-	N/A	-	-	N/A
6505 CITY OF BIG TIMBER	177,248	15,190	8.57%	-	-	N/A
6508 CITY OF BILLINGS	5,007,158	429,114	8.57%	-	-	N/A
6512 CITY OF BOULDER	-	-	N/A	-	-	N/A
6509 CITY OF BOZEMAN	1,934,142	165,756	8.57%	-	-	N/A
6519 CITY OF CHINOOK	236,063	20,231	8.57%	-	-	N/A
6520 CITY OF CHOTEAU	9,744	835	8.57%	-	-	N/A
6371 CITY OF COLSTRIP	82,951	7,109	8.57%	-	-	N/A
6522 CITY OF COLUMBIA FALLS	64,374	5,517	8.57%	-	-	N/A
6534 CITY OF COLUMBUS	43,056	3,690	8.57%	-	-	N/A
6523 CITY OF CONRAD	20,585	1,764	8.57%	-	-	N/A
6525 CITY OF CUT BANK	10,803	926	8.57%	-	-	N/A
6528 CITY OF DEER LODGE	70,000	5,999	8.57%	-	-	N/A
6531 CITY OF DILLON	144,275	12,364	8.57%	-	-	N/A
6535 CITY OF EAST HELENA	48,801	4,182	8.57%	-	-	N/A
6538 CITY OF FAIRVIEW	88,411	7,577	8.57%	-	-	N/A
6539 CITY OF FORSYTH	10,686	916	8.57%	-	-	N/A
6540 CITY OF FORT BENTON	-	-	N/A	-	-	N/A
6543 CITY OF GLASGOW	4,860	417	8.57%	-	-	N/A
6544 CITY OF GLENDIVE	114,728	9,832	8.57%	-	-	N/A
6545 CITY OF GREAT FALLS	1,177,811	100,939	8.57%	-	-	N/A
6548 CITY OF HAMILTON	129,857	11,129	8.57%	-	-	N/A
6549 CITY OF HARDIN	41,981	3,598	8.57%	-	-	N/A
6547 CITY OF HARLEM	-	-	N/A	-	-	N/A
6606 CITY OF HARLOWTON	30,884	2,647	8.57%	-	-	N/A
6550 CITY OF HAVRE	301,132	25,807	8.57%	-	-	N/A
6551 CITY OF HELENA	1,134,292	97,209	8.57%	-	-	N/A
6555 CITY OF KALISPELL	614,402	52,654	8.57%	-	-	N/A

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

**Schedule of PERS-DC and MUS-RP
Employer Contributions as of June 30, 2019**

	<u>PERS-DC Compensation</u>	<u>PERS-DC Contributions</u>	<u>PERS-DC DC Covered Payroll</u>	<u>MUS-RP Compensation</u>	<u>MUS-RP Contributions</u>	<u>MUS-RP Contributions as % MUS-RP Covered Payroll</u>
Total	\$ 149,674,825	\$ 12,884,591	8.61%	\$ 17,984,511	\$ 7,188	0.04%
State as Special Funding Entity						
Employer						
6557 CITY OF LAUREL	60,510	5,186	8.57%	-	-	N/A
6559 CITY OF LEWISTOWN	133,640	11,453	8.57%	-	-	N/A
6560 CITY OF LIBBY	137,042	11,745	8.57%	-	-	N/A
6561 CITY OF LIVINGSTON	392,773	33,661	8.57%	-	-	N/A
6570 CITY OF MALTA	-	-	N/A	-	-	N/A
6571 CITY OF MILES CITY	143,038	12,258	8.57%	-	-	N/A
6572 CITY OF MISSOULA	2,624,197	224,895	8.57%	-	-	N/A
6576 CITY OF PLAINS	-	-	N/A	-	-	N/A
6577 CITY OF PLENTYWOOD	-	-	N/A	-	-	N/A
6578 CITY OF POLSON	49,927	4,279	8.57%	-	-	N/A
6579 CITY OF POPLAR	152,574	13,076	8.57%	-	-	N/A
6603 CITY OF RED LODGE	258,234	22,131	8.57%	-	-	N/A
6581 CITY OF RONAN	77,248	6,620	8.57%	-	-	N/A
6582 CITY OF ROUNDUP	-	-	N/A	-	-	N/A
6599 CITY OF SCOBEEY	5,820	499	8.57%	-	-	N/A
6585 CITY OF SHELBY	205,802	17,637	8.57%	-	-	N/A
6586 CITY OF SIDNEY	154,549	13,245	8.57%	-	-	N/A
6379 CITY OF THREE FORKS	-	-	N/A	-	-	N/A
6590 CITY OF TOWNSEND	51,316	4,398	8.57%	-	-	N/A
6574 CITY OF TROY	-	-	N/A	-	-	N/A
6592 CITY OF WHITE SULPHUR SPRINGS	24,837	2,128	8.57%	-	-	N/A
6594 CITY OF WHITEFISH	500,222	42,869	8.57%	-	-	N/A
6598 CITY OF WIBAUX	-	-	N/A	-	-	N/A
6596 CITY OF WOLF POINT	37,162	3,185	8.57%	-	-	N/A
6399 TOWN OF ALBERTON	28,354	2,430	8.57%	-	-	N/A
6507 TOWN OF BIG SANDY	-	-	N/A	-	-	N/A
7274 TOWN OF BRIDGER	41,382	3,547	8.57%	-	-	N/A
6511 TOWN OF BROADUS	-	-	N/A	-	-	N/A
6513 TOWN OF CASCADE	-	-	N/A	-	-	N/A
6526 TOWN OF CHESTER	3,000	257	8.57%	-	-	N/A
6521 TOWN OF CIRCLE	39,517	3,387	8.57%	-	-	N/A
6524 TOWN OF CULBERTSON	-	-	N/A	-	-	N/A
6432 TOWN OF DENTON	22,710	1,946	8.57%	-	-	N/A
6558 TOWN OF DRUMMOND	-	-	N/A	-	-	N/A
6607 TOWN OF EKALAKA	-	-	N/A	-	-	N/A
6536 TOWN OF ENNIS	51,166	4,385	8.57%	-	-	N/A
6382 TOWN OF EUREKA	36,546	3,132	8.57%	-	-	N/A
6537 TOWN OF FAIRFIELD	43,887	3,761	8.57%	-	-	N/A
6605 TOWN OF FORT PECK	-	-	N/A	-	-	N/A

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

Schedule of PERS-DC and MUS-RP
Employer Contributions as of June 30, 2019

	PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC Covered Payroll	MUS-RP Compensation	MUS-RP Contributions	MUS-RP Contributions as % MUS-RP Covered Payroll
Total	\$ 149,674,825	\$ 12,884,591	8.61%	\$ 17,984,511	\$ 7,188	0.04%
State as Special Funding Entity						
Employer						
6410 TOWN OF FROID	-	-	N/A	-	-	N/A
6542 TOWN OF GERALDINE	-	-	N/A	-	-	N/A
6546 TOWN OF GRASS RANGE	-	-	N/A	-	-	N/A
6553 TOWN OF HOT SPRINGS	24,972	2,140	8.57%	-	-	N/A
6434 TOWN OF HYSHAM	-	-	N/A	-	-	N/A
6562 TOWN OF LIMA	-	-	N/A	-	-	N/A
6601 TOWN OF MANHATTAN	5,977	512	8.57%	-	-	N/A
6564 TOWN OF MEDICINE LAKE	-	-	N/A	-	-	N/A
6554 TOWN OF MELSTONE	-	-	N/A	-	-	N/A
6390 TOWN OF MOORE	-	-	N/A	-	-	N/A
6556 TOWN OF NASHUA	-	-	N/A	-	-	N/A
6575 TOWN OF PHILIPSBURG	2,400	206	8.57%	-	-	N/A
6573 TOWN OF RICHEY	-	-	N/A	-	-	N/A
6583 TOWN OF RYEGATE	-	-	N/A	-	-	N/A
6353 TOWN OF SACO	-	-	N/A	-	-	N/A
6584 TOWN OF SHERIDAN	-	-	N/A	-	-	N/A
6366 TOWN OF ST IGNATIUS	-	-	N/A	-	-	N/A
6587 TOWN OF STANFORD	-	-	N/A	-	-	N/A
6604 TOWN OF STEVENSVILLE	19,498	1,671	8.57%	-	-	N/A
6588 TOWN OF SUNBURST	-	-	N/A	-	-	N/A
6589 TOWN OF SUPERIOR	-	-	N/A	-	-	N/A
6580 TOWN OF TERRY	-	-	N/A	-	-	N/A
6597 TOWN OF THOMPSON FALLS	35,684	3,058	8.57%	-	-	N/A
6600 TOWN OF TWIN BRIDGES	1,131	97	8.57%	-	-	N/A
6591 TOWN OF VALIER	-	-	N/A	-	-	N/A
6408 TOWN OF WEST YELLOWSTONE	126,658	10,855	8.57%	-	-	N/A
6356 TOWN OF WESTBY	-	-	N/A	-	-	N/A
6595 TOWN OF WINNETT	-	-	N/A	-	-	N/A
6458 ANACONDA-DEER LODGE COUNTY	157,712	13,516	8.57%	-	-	N/A
6510 BUTTE SILVER BOW	1,378,312	118,122	8.57%	-	-	N/A
6444 BEAVERHEAD COUNTY	307,841	26,382	8.57%	-	-	N/A
6445 BIG HORN COUNTY	450,090	38,573	8.57%	-	-	N/A
6446 BLAINE COUNTY	170,405	14,604	8.57%	-	-	N/A
6447 BROADWATER COUNTY	132,916	11,391	8.57%	-	-	N/A
6448 CARBON COUNTY	329,874	28,270	8.57%	-	-	N/A
6449 CARTER COUNTY	133,062	11,403	8.57%	-	-	N/A
6450 CASCADE COUNTY	864,211	74,063	8.57%	-	-	N/A
6451 CHOUTEAU COUNTY	48,344	4,143	8.57%	-	-	N/A

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

Schedule of PERS-DC and MUS-RP
Employer Contributions as of June 30, 2019

	PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC Covered Payroll	MUS-RP Compensation	MUS-RP Contributions	MUS-RP Contributions as % MUS-RP Covered Payroll
Total	\$ 149,674,825	\$ 12,884,591	8.61%	\$ 17,984,511	\$ 7,188	0.04%
State as Special Funding Entity						
Employer						
6452 CUSTER COUNTY	185,371	15,886	8.57%	-	-	N/A
6453 DANIELS COUNTY	58,329	4,999	8.57%	-	-	N/A
6456 DAWSON COUNTY	358,242	30,701	8.57%	-	-	N/A
6459 FALLON COUNTY	553,591	47,443	8.57%	-	-	N/A
6460 FERGUS COUNTY	459,897	39,413	8.57%	-	-	N/A
6461 FLATHEAD COUNTY	1,775,615	152,171	8.57%	-	-	N/A
6462 GALLATIN COUNTY	1,885,651	161,600	8.57%	-	-	N/A
6463 GARFIELD COUNTY	161,187	13,814	8.57%	-	-	N/A
6464 GLACIER COUNTY	159,788	13,694	8.57%	-	-	N/A
6465 GOLDEN VALLEY COUNTY	49,134	4,211	8.57%	-	-	N/A
6466 GRANITE COUNTY	102,567	8,790	8.57%	-	-	N/A
6467 HILL COUNTY	438,271	37,560	8.57%	-	-	N/A
6468 JEFFERSON COUNTY	273,294	23,421	8.57%	-	-	N/A
6469 JUDITH BASIN COUNTY	18,315	1,570	8.57%	-	-	N/A
6470 LAKE COUNTY	371,078	31,802	8.57%	-	-	N/A
6471 LEWIS & CLARK COUNTY	1,447,374	124,040	8.57%	-	-	N/A
6472 LIBERTY COUNTY	161,593	13,849	8.57%	-	-	N/A
6473 LINCOLN COUNTY	474,126	40,633	8.57%	-	-	N/A
6474 MADISON COUNTY	340,101	29,147	8.57%	-	-	N/A
6475 MCCONE COUNTY	61,785	5,295	8.57%	-	-	N/A
6476 MEAGHER COUNTY	4,624	396	8.57%	-	-	N/A
6477 MINERAL COUNTY	32,380	2,775	8.57%	-	-	N/A
6478 MISSOULA COUNTY	4,302,903	368,758	8.57%	-	-	N/A
6479 MUSSELSHELL COUNTY	160,439	13,750	8.57%	-	-	N/A
6480 PARK COUNTY	591,759	50,714	8.57%	-	-	N/A
6481 PETROLEUM COUNTY	9,873	846	8.57%	-	-	N/A
6482 PHILLIPS COUNTY	166,296	14,252	8.57%	-	-	N/A
6483 PONDERA COUNTY	50,081	4,292	8.57%	-	-	N/A
6485 POWDER RIVER COUNTY	384,616	32,962	8.57%	-	-	N/A
6484 POWELL COUNTY	217,997	18,682	8.57%	-	-	N/A
6486 PRAIRIE COUNTY	123,308	10,567	8.57%	-	-	N/A
6487 RAVALLI COUNTY	126,961	10,881	8.57%	-	-	N/A
6488 RICHLAND COUNTY	953,318	81,699	8.57%	-	-	N/A
6489 ROOSEVELT COUNTY	243,720	20,887	8.57%	-	-	N/A
6490 ROSEBUD COUNTY	397,360	34,054	8.57%	-	-	N/A
6491 SANDERS COUNTY	100,462	8,610	8.57%	-	-	N/A
6492 SHERIDAN COUNTY	31,320	2,684	8.57%	-	-	N/A
6494 STILLWATER COUNTY	221,290	18,965	8.57%	-	-	N/A

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

**Schedule of PERS-DC and MUS-RP
Employer Contributions as of June 30, 2019**

	<u>PERS-DC Compensation</u>	<u>PERS-DC Contributions</u>	<u>PERS-DC DC Covered Payroll</u>	<u>MUS-RP Compensation</u>	<u>MUS-RP Contributions</u>	<u>MUS-RP Covered Payroll</u>	<u>MUS-RP Contributions as % Covered Payroll</u>
Total	\$ 149,674,825	\$ 12,884,591	8.61%	\$ 17,984,511	\$ 7,188		0.04%
State as Special Funding Entity							
Employer							
6495 SWEET GRASS COUNTY	166,295	14,252	8.57%	-	-		N/A
6496 TETON COUNTY	4,418	379	8.57%	-	-		N/A
6497 TOOLE COUNTY	539,523	46,237	8.57%	-	-		N/A
6498 TREASURE COUNTY	41,351	3,544	8.57%	-	-		N/A
6499 VALLEY COUNTY	244,566	20,960	8.57%	-	-		N/A
6500 WHEATLAND COUNTY	5,798	497	8.57%	-	-		N/A
6501 WIBAUX COUNTY	-	-	N/A	-	-		N/A
6502 YELLOWSTONE COUNTY	1,685,962	144,487	8.57%	-	-		N/A
6435 ARLEE-LAKE COUNTY WATER & SEWER DISTRICT	-	-	N/A	-	-		N/A
6720 BEAR PAW COOPERATIVE	-	-	N/A	-	-		N/A
6725 BERT MOONEY AIRPORT AUTHORITY	40,384	3,461	8.57%	-	-		N/A
6740 BIG COUNTRY EDUCATIONAL COOP	-	-	N/A	-	-		N/A
6709 BIG FORK CO WATER & SEWER	-	-	N/A	-	-		N/A
7689 BIG HORN COUNTY CEMETERY DISTRICT #1	-	-	N/A	-	-		N/A
6348 BIG SKY CO WATER & SEWER DIST #363	505,046	43,283	8.57%	-	-		N/A
6739 BIG SKY ECONOMIC DEVELOPMENT AUTH	848,358	72,704	8.57%	-	-		N/A
6347 BIG SKY FIRE DEPARTMENT	142,303	12,195	8.57%	-	-		N/A
6741 BIG SKY SPECIAL EDUCATION COOP	-	-	N/A	-	-		N/A
6697 BILLINGS HOUSING AUTHORITY	160,864	13,786	8.57%	-	-		N/A
7699 BITTERROOT PUBLIC LIBRARY	51,845	4,443	8.57%	-	-		N/A
6634 BITTERROOT CONSERVATION DISTRICT	-	-	N/A	-	-		N/A
6350 BITTERROOT VALLEY SEC	47,581	4,078	8.57%	-	-		N/A
6421 BUFFALO RAPIDS IRRIGATION PROJECT 1	-	-	N/A	-	-		N/A
6422 BUFFALO RAPIDS IRRIGATION PROJECT 2	-	-	N/A	-	-		N/A
6727 CASCADE CONSERVATION DISTRICT	-	-	N/A	-	-		N/A
6662 CENTER FOR MENTAL HEALTH	-	-	N/A	-	-		N/A
6703 CENTRAL MONTANA LEARNING RESOURCE CTR	32,767	2,808	8.57%	-	-		N/A
6719 CENTRAL VALLEY FIRE DISTRICT	-	-	N/A	-	-		N/A
6650 CHOUTEAU COUNTY CONSERVATION DIST	-	-	N/A	-	-		N/A
6433 CORVALLIS COUNTY SEWER DISTRICT	-	-	N/A	-	-		N/A
6707 Crown Hill	-	-	N/A	-	-		N/A
6394 DALY DITCHES IRRIGATION DISTRICT	124,955	10,709	8.57%	-	-		N/A
6677 DAWSON COMMUNITY COLLEGE	310,287	26,592	8.57%	-	-		N/A
6686 DEER LODGE COUNTY HEAD START PROGRAM	-	-	N/A	-	-		N/A
8514 Drummond School and Community Library District	-	-	N/A	-	-		N/A
6389 DRY PRAIRIE RURAL WATER	-	-	N/A	-	-		N/A
8715 DRY REDWATER REGIONAL WATER AUTHORITY	-	-	N/A	-	-		N/A
6705 EASTERN YELLOWSTONE COUNTY SEC	-	-	N/A	-	-		N/A

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30**

**Schedule of PERS-DC and MUS-RP
Employer Contributions as of June 30, 2019**

	<u>PERS-DC Compensation</u>	<u>PERS-DC Contributions</u>	<u>PERS-DC DC Covered Payroll</u>	<u>MUS-RP Compensation</u>	<u>MUS-RP Contributions</u>	<u>MUS-RP Covered Payroll</u>	<u>MUS-RP Contributions as % Covered Payroll</u>
Total	\$ 149,674,825	\$ 12,884,591	8.61%	\$ 17,984,511	\$ 7,188		0.04%
State as Special Funding Entity							
Employer							
6744 FALLON MEDICAL COMPLEX	-	-	N/A	-	-	-	N/A
6750 FERGUS COUNTY CONSERVATION DIST	-	-	N/A	-	-	-	N/A
6716 FLATHEAD CONSERVATION DISTRICT	100,218	8,589	8.57%	-	-	-	N/A
6423 FLATHEAD EMERGENCY COMM CENTER	99,282	8,508	8.57%	-	-	-	N/A
6708 FLATHEAD MUNICIPAL AIRPORT AUTHORITY	264,799	22,693	8.57%	-	-	-	N/A
6699 FLATHEAD SPECIAL EDUC COOP	28,329	2,428	8.57%	-	-	-	N/A
6676 FLATHEAD VALLEY COMMUNITY COLLEGE	339,214	29,070	8.57%	-	-	-	N/A
6638 FORT SHAW IRRIGATION DIST	13,590	1,165	8.57%	-	-	-	N/A
6414 FRENCHTOWN RURAL FIRE DISTRICT	-	-	N/A	-	-	-	N/A
6682 GALLATIN AIRPORT AUTHORITY	675,232	57,867	8.57%	-	-	-	N/A
6736 GALLATIN CONSERVATION DISTRICT	-	-	N/A	-	-	-	N/A
6702 GALLATIN-MADISON SEC	-	-	N/A	-	-	-	N/A
6718 GARDINER - PARK COUNTY WATER DIST	-	-	N/A	-	-	-	N/A
6691 GLASGOW IRRIGATION DISTRICT	29,646	2,541	8.57%	-	-	-	N/A
7276 GRANITE CO HOSPITAL & NURSING HOME	346,135	29,664	8.57%	-	-	-	N/A
6373 GRANITE CONSERVATION DISTRICT	-	-	N/A	-	-	-	N/A
6717 GREAT DIVIDE EDUCATION SERVICES	-	-	N/A	-	-	-	N/A
6660 GREAT FALLS INT AIRPORT	217,100	18,605	8.57%	-	-	-	N/A
6641 GREENFIELDS IRRIGATION DIST	48,506	4,157	8.57%	-	-	-	N/A
6417 HEBGEN BASIN RURAL FD	-	-	N/A	-	-	-	N/A
6663 HELENA HOUSING AUTHORITY	85,661	7,341	8.57%	-	-	-	N/A
6632 HELENA REGIONAL AIRPORT AUTH	258,202	22,128	8.57%	-	-	-	N/A
6685 HELENA VALLEY IRRIGATION DIST	-	-	N/A	-	-	-	N/A
6664 HILL CO PUBLIC CEMETERY DIST	34,239	2,934	8.57%	-	-	-	N/A
6377 HINSDALE WATER & SEWER DISTRICT	-	-	N/A	-	-	-	N/A
6631 HOUSING AUTHORITY OF ANACONDA	-	-	N/A	-	-	-	N/A
6637 HOUSING AUTHORITY OF BUTTE	32,388	2,776	8.57%	-	-	-	N/A
6640 HOUSING AUTHORITY OF GLASGOW	-	-	N/A	-	-	-	N/A
6746 HUMAN RESOURCES COUNCIL DIST XI	123,810	10,611	8.57%	-	-	-	N/A
6635 HUMAN RESOURCES COUNCIL DIST XII	178,861	15,328	8.57%	-	-	-	N/A
6425 HYALITE RFD	20,615	1,767	8.57%	-	-	-	N/A
6722 JUDITH BASIN CONSERVATION DIST	-	-	N/A	-	-	-	N/A
6738 LAKESIDE CO WATER & SEWER	-	-	N/A	-	-	-	N/A
6420 LAKEVIEW CEMETERY DISTRICT	-	-	N/A	-	-	-	N/A
6357 LARCHMONT GOLF COURSE	-	-	N/A	-	-	-	N/A
6358 LEWIS & CLARK CONSERVATION DIST	-	-	N/A	-	-	-	N/A
6694 LEWIS & CLARK LIBRARY	176,524	15,128	8.57%	-	-	-	N/A
6372 LIBERTY CO CONSERVATION DISTRICT	-	-	N/A	-	-	-	N/A

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

Schedule of PERS-DC and MUS-RP
Employer Contributions as of June 30, 2019

	PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC Covered Payroll	MUS-RP Compensation	MUS-RP Contributions	MUS-RP Contributions as % MUS-RP Covered Payroll
Total	\$ 149,674,825	\$ 12,884,591	8.61%	\$ 17,984,511	\$ 7,188	0.04%
State as Special Funding Entity						
Employer						
6397 LINCOLN CONSERVATION DISTRICT	-	-	N/A	-	-	N/A
6729 LINCOLN COUNTY RURAL FIRE DIST	-	-	N/A	-	-	N/A
6730 LOCKWOOD RURAL FIRE DIST 8	-	-	N/A	-	-	N/A
6391 LOCKWOOD WATER & SEWER DISTRICT	126,003	10,798	8.57%	-	-	N/A
6430 MADISON CONSERVATION DISTRICT	14,053	1,204	8.57%	-	-	N/A
6355 MALTA CEMETERY DISTRICT	-	-	N/A	-	-	N/A
6672 MALTA IRRIGATION DISTRICT	-	-	N/A	-	-	N/A
9111 Meagher County Conservation District	18,926	1,622	8.57%	-	-	N/A
6396 MILES CITY HOUSING AUTHORITY	-	-	N/A	-	-	N/A
6671 MILES COMMUNITY COLLEGE	188,245	16,133	8.57%	-	-	N/A
6419 MILK RIVER JBC	-	-	N/A	-	-	N/A
6706 MISSOULA AREA SEC	-	-	N/A	-	-	N/A
6700 MISSOULA COUNTY AIRPORT	305,299	26,164	8.57%	-	-	N/A
6661 MISSOULA RURAL FIRE DISTRICT	49,549	4,246	8.57%	-	-	N/A
6749 NO MONTANA JOINT REFUSE DISPOSAL DIST	29,600	2,537	8.57%	-	-	N/A
6714 NORTH CENTRAL LEARNING SEC	-	-	N/A	-	-	N/A
6424 NORTH LAKE CO PUBLIC LIBRARY DIST	53,594	4,593	8.57%	-	-	N/A
6398 NORTH VALLEY PUBLIC LIBRARY	-	-	N/A	-	-	N/A
6411 NORTHWEST MT EDUC COOP	-	-	N/A	-	-	N/A
6393 PABLO-LAKE COUNTY WATER & SEWER	-	-	N/A	-	-	N/A
6386 PARK CO RURAL FIRE DISTRICT 1	-	-	N/A	-	-	N/A
6407 PARK COUNTY SEC	-	-	N/A	-	-	N/A
6383 PETROLEUM CO CONSERVATION DIST	-	-	N/A	-	-	N/A
6404 PHILLIPS CONSERVATION DISTRICT	13,958	1,196	8.57%	-	-	N/A
6674 PONDERA CO CANAL & RESERVOIR	78,650	6,740	8.57%	-	-	N/A
6723 PONDERA COUNTY CEMETERY DIST 2	-	-	N/A	-	-	N/A
9854 PONDERA REGIONAL PORT AUTHORITY	-	-	N/A	-	-	N/A
6733 PORT OF MONTANA - PORT AUTHORITY	-	-	N/A	-	-	N/A
6679 PRAIRIE COUNTY HOSPITAL DISTRICT	165,618	14,194	8.57%	-	-	N/A
6737 PRAIRIE VIEW SPECIAL SERVICES COOP	54,206	4,645	8.57%	-	-	N/A
7277 PRICKLY PEAR SPECIAL SVCS COOP	25,777	2,209	8.57%	-	-	N/A
6415 RAE WATER AND SEWER DISTRICT	-	-	N/A	-	-	N/A
7688 RED LODGE RURAL FIRE DISTRICT 7	1,598	137	8.57%	-	-	N/A
6673 RICHLAND CO HOUSING AUTHORITY	72,669	6,228	8.57%	-	-	N/A
9214 Riverside County Water and Sewer District No. 310	-	-	N/A	-	-	N/A
7682 RONAN LIBRARY DISTRICT	-	-	N/A	-	-	N/A
6352 ROUNDUP COMMUNITY LIBRARY	-	-	N/A	-	-	N/A
6711 SANDERS SPEC ED COOP	-	-	N/A	-	-	N/A

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

Schedule of PERS-DC and MUS-RP
Employer Contributions as of June 30, 2019

	<u>PERS-DC</u> <u>Compensation</u>	<u>PERS-DC</u> <u>Contributions</u>	<u>PERS-DC</u> <u>Contributions as %</u> <u>DC Covered</u> <u>Payroll</u>	<u>MUS-RP</u> <u>Compensation</u>	<u>MUS-RP</u> <u>Contributions</u>	<u>MUS-RP</u> <u>Contributions as %</u> <u>MUS-RP</u> <u>Covered</u> <u>Payroll</u>
Total	\$ 149,674,825	\$ 12,884,591	8.61%	\$ 17,984,511	\$ 7,188	0.04%
State as Special Funding Entity						
Employer						
6388 SEELEY LAKE MISSOULA CO WATER DISTRICT	39,398	3,376	8.57%	-	-	N/A
7694 SEELEY LAKE RURAL FIRE DISTRICT	-	-	N/A	-	-	N/A
6413 SHERIDAN DANIELS SEC	15,000	1,286	8.57%	-	-	N/A
6735 SIDNEY RICHLAND AIRPORT AUTHORITY	-	-	N/A	-	-	N/A
9213 SOMERS COUNTY WATER & SEWER DISTRICT	55,000	4,714	8.57%	-	-	N/A
6734 TETON COUNTY CONSERVATION DIST	-	-	N/A	-	-	N/A
6429 THOMPSON FALLS PUBLIC LIBRARY	10,525	902	8.57%	-	-	N/A
6344 UPPER MUSSEL SHELL CONSERVATION DIST	-	-	N/A	-	-	N/A
6345 URBAN TRANS DIST/DAWSON CO	-	-	N/A	-	-	N/A
6387 VALLEY COUNTY CONSERVATION DISTRICT	-	-	N/A	-	-	N/A
6726 VICTOR WATER & SEWER	-	-	N/A	-	-	N/A
6669 WHITEFISH HOUSING AUTHORITY	-	-	N/A	-	-	N/A
6361 YELLOWSTONE CITY-COUNTY HEALTH DEPT	5,823,249	499,052	8.57%	-	-	N/A
6698 YELLOWSTONE WEST CARBON SEC	-	-	N/A	-	-	N/A
6977 77SCHOOL DISTRICT 19 - COLSTRIP	41,377	3,434	8.30%	-	-	N/A
6608 BEAVERHEAD COUNTY HIGH SCHOOL	-	-	N/A	-	-	N/A
6354 BIG SKY SCHOOL DISTRICT #72	58,760	4,877	8.30%	-	-	N/A
6760 GREAT FALLS PUBLIC SCHOOLS	189,947	15,765	8.30%	-	-	N/A
6910 HAVRE PUBLIC SCHOOLS	144,184	11,967	8.30%	-	-	N/A
6625 JEFFERSON COUNTY HIGH SCHOOL	240	20	8.30%	-	-	N/A
6624 JORDAN PUBLIC SCHOOLS	-	-	N/A	-	-	N/A
6375 JUDITH GAP SCHOOL	9,729	808	8.30%	-	-	N/A
6944 LAVINA K-12	-	-	N/A	-	-	N/A
7692 OVANDO ELEMENTARY SCHOOL DISTRICT 11	-	-	N/A	-	-	N/A
6628 POWDER RIVER COUNTY HIGH SCHOOL	13,448	1,116	8.30%	-	-	N/A
6629 POWELL COUNTY HIGH SCHOOL	68,197	5,660	8.30%	-	-	N/A
6781 SCHOOL DISTRICT 1 & 7 - HYSHAM	28,437	2,360	8.30%	-	-	N/A
6861 SCHOOL DISTRICT 1 & 7 - TOWNSEND	31,833	2,642	8.30%	-	-	N/A
6751 SCHOOL DISTRICT 1 - BIG TIMBER	31,461	2,611	8.30%	-	-	N/A
6752 SCHOOL DISTRICT 1 - BUTTE	572,583	47,525	8.30%	-	-	N/A
6753 SCHOOL DISTRICT 1 - CHOTEAU	-	-	N/A	-	-	N/A
6754 SCHOOL DISTRICT 1 - CIRCLE	575	48	8.30%	-	-	N/A
6755 SCHOOL DISTRICT 1 - CLANCY	27,064	2,246	8.30%	-	-	N/A
6756 SCHOOL DISTRICT 1 - CORVALLIS	28,480	2,364	8.30%	-	-	N/A
6757 SCHOOL DISTRICT 1 - DEER LODGE	47,559	3,947	8.30%	-	-	N/A
6342 SCHOOL DISTRICT 1 - FORT BENTON	5,481	455	8.30%	-	-	N/A
6758 SCHOOL DISTRICT 1 - GLASGOW	40,291	3,344	8.30%	-	-	N/A
6759 SCHOOL DISTRICT 1 - GLENDIVE	131,401	10,906	8.30%	-	-	N/A
6778 SCHOOL DISTRICT 1 - HEART BUTTE	-	-	N/A	-	-	N/A
6761 SCHOOL DISTRICT 1 - HELENA	321,227	26,662	8.30%	-	-	N/A

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

Schedule of PERS-DC and MUS-RP
Employer Contributions as of June 30, 2019

	<u>PERS-DC Compensation</u>	<u>PERS-DC Contributions</u>	<u>PERS-DC Contributions as % DC Covered Payroll</u>	<u>MUS-RP Compensation</u>	<u>MUS-RP Contributions</u>	<u>MUS-RP Contributions as % MUS-RP Covered Payroll</u>
Total	\$ 149,674,825	\$ 12,884,591	8.61%	\$ 17,984,511	\$ 7,188	0.04%
State as Special Funding Entity						
Employer						
6771 SCHOOL DISTRICT 1 - LEWISTOWN	89,214	7,405	8.30%	-	-	N/A
6772 SCHOOL DISTRICT 1 - MILES CITY	65,833	5,464	8.30%	-	-	N/A
6773 SCHOOL DISTRICT 1 - MISSOULA	387,978	32,202	8.30%	-	-	N/A
6775 SCHOOL DISTRICT 1 - PHILIPSBURG	-	-	N/A	-	-	N/A
6774 SCHOOL DISTRICT 1 - PLAINS	-	-	N/A	-	-	N/A
6776 SCHOOL DISTRICT 1 - RED LODGE	-	-	N/A	-	-	N/A
6777 SCHOOL DISTRICT 1 - SCOBAY	192,704	15,995	8.30%	-	-	N/A
6983 SCHOOL DISTRICT 1 - TROY	-	-	N/A	-	-	N/A
6883 SCHOOL DISTRICT 10 - ANACONDA	21,641	1,796	8.30%	-	-	N/A
6995 SCHOOL DISTRICT 10 - CAYUSE	-	-	N/A	-	-	N/A
6884 SCHOOL DISTRICT 10 - CHINOOK	-	-	N/A	-	-	N/A
6885 SCHOOL DISTRICT 10 - CONRAD	18,201	1,511	8.30%	-	-	N/A
6886 SCHOOL DISTRICT 10 - DILLON	90,418	7,505	8.30%	-	-	N/A
6887 SCHOOL DISTRICT 10 - NOXON	49,992	4,149	8.30%	-	-	N/A
6363 SCHOOL DISTRICT 104 - SPRING CREEK	-	-	N/A	-	-	N/A
6982 SCHOOL DISTRICT 11 & 2 - DRUMMOND	-	-	N/A	-	-	N/A
6362 SCHOOL DISTRICT 11 - BRORSON	-	-	N/A	-	-	N/A
6889 SCHOOL DISTRICT 11 - POTOMAC	-	-	N/A	-	-	N/A
6412 SCHOOL DISTRICT 11 - WISE RIVER	-	-	N/A	-	-	N/A
7026 SCHOOL DISTRICT 115 - WINIFRED	-	-	N/A	-	-	N/A
6891 SCHOOL DISTRICT 12 - BAKER	-	-	N/A	-	-	N/A
6893 SCHOOL DISTRICT 12 - HARLEM	23,291	1,933	8.30%	-	-	N/A
6406 SCHOOL DISTRICT 12 - HAVRE	-	-	N/A	-	-	N/A
6890 SCHOOL DISTRICT 12 - LIMA	49,273	4,090	8.30%	-	-	N/A
6895 SCHOOL DISTRICT 12 - ROSEBUD	-	-	N/A	-	-	N/A
6896 SCHOOL DISTRICT 12 - SACO	13,699	1,137	8.30%	-	-	N/A
6897 SCHOOL DISTRICT 12 - STANFORD	-	-	N/A	-	-	N/A
6340 SCHOOL DISTRICT 12 12 - MOLT	-	-	N/A	-	-	N/A
6892 SCHOOL DISTRICT 13 - BOX ELDER	-	-	N/A	-	-	N/A
6901 SCHOOL DISTRICT 13 - EUREKA	35,230	2,924	8.30%	-	-	N/A
6349 SCHOOL DISTRICT 13 - FISHTAIL	-	-	N/A	-	-	N/A
6894 SCHOOL DISTRICT 13 - LONE ROCK	85,339	7,083	8.30%	-	-	N/A
6903 SCHOOL DISTRICT 13 - NASHUA	-	-	N/A	-	-	N/A
6898 SCHOOL DISTRICT 14 - BONNER	70,039	5,813	8.30%	-	-	N/A
7273 SCHOOL DISTRICT 14 - FORTINE	1,120	93	8.30%	-	-	N/A
6900 SCHOOL DISTRICT 14 - HOT SPRINGS	-	-	N/A	-	-	N/A
6906 SCHOOL DISTRICT 14 - MALTA	23,398	1,942	8.30%	-	-	N/A
6992 SCHOOL DISTRICT 14 - SHELBY	-	-	N/A	-	-	N/A
6881 SCHOOL DISTRICT 15 HELENA FLATS- KALISPELL	27,907	2,316	8.30%	-	-	N/A
6904 SCHOOL DISTRICT 15 & 17 - WILLOW CREEK	-	-	N/A	-	-	N/A

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

Schedule of PERS-DC and MUS-RP
Employer Contributions as of June 30, 2019

	<u>PERS-DC Compensation</u>	<u>PERS-DC Contributions</u>	<u>PERS-DC Contributions as % DC Covered Payroll</u>	<u>MUS-RP Compensation</u>	<u>MUS-RP Contributions</u>	<u>MUS-RP Contributions as % MUS-RP Covered Payroll</u>
Total	\$ 149,674,825	\$ 12,884,591	8.61%	\$ 17,984,511	\$ 7,188	0.04%
State as Special Funding Entity						
Employer						
6905 SCHOOL DISTRICT 15 & 6 - FLO-CARLTON	55,179	4,580	8.30%	-	-	N/A
6907 SCHOOL DISTRICT 15 - CUSTER	41,461	3,441	8.30%	-	-	N/A
6908 SCHOOL DISTRICT 15 - CUT BANK	291,361	24,183	8.30%	-	-	N/A
6909 SCHOOL DISTRICT 15 - EKALAKA	127,348	10,570	8.30%	-	-	N/A
6973 SCHOOL DISTRICT 159 - WINNETT	-	-	N/A	-	-	N/A
6882 SCHOOL DISTRICT 16 - HARLOWTON	13,987	1,161	8.30%	-	-	N/A
6911 SCHOOL DISTRICT 17 - CULBERTSON	34,451	2,859	8.30%	-	-	N/A
6365 SCHOOL DISTRICT 17 - MORIN	-	-	N/A	-	-	N/A
6912 SCHOOL DISTRICT 17 H - HARDIN	180,286	14,964	8.30%	-	-	N/A
6913 SCHOOL DISTRICT 18 - VALIER	-	-	N/A	-	-	N/A
6380 SCHOOL DISTRICT 18 - WOODMAN	-	-	N/A	-	-	N/A
6787 SCHOOL DISTRICT 2 - BRIDGER	12,570	1,043	8.30%	-	-	N/A
6784 SCHOOL DISTRICT 2 & 11 - BIG SANDY	16,965	1,408	8.30%	-	-	N/A
6979 SCHOOL DISTRICT 2 & 3 - PRYOR	-	-	N/A	-	-	N/A
6785 SCHOOL DISTRICT 2 - ALBERTON	-	-	N/A	-	-	N/A
6782 SCHOOL DISTRICT 2 - ALDER	-	-	N/A	-	-	N/A
6786 SCHOOL DISTRICT 2 - BILLINGS	843,995	70,049	8.30%	-	-	N/A
6796 SCHOOL DISTRICT 2 - DEER PARK	10,402	863	8.30%	-	-	N/A
6789 SCHOOL DISTRICT 2 - DODSON	27,478	2,281	8.30%	-	-	N/A
7059 SCHOOL DISTRICT 2 - DUPUYER	-	-	N/A	-	-	N/A
6783 SCHOOL DISTRICT 2 - FRAZER	-	-	N/A	-	-	N/A
6794 SCHOOL DISTRICT 2 - STEVENSVILLE	14,166	1,176	8.30%	-	-	N/A
6792 SCHOOL DISTRICT 2 - SUNBURST	87,283	7,244	8.30%	-	-	N/A
6793 SCHOOL DISTRICT 2 - THOMPSON FALLS	-	-	N/A	-	-	N/A
7063 SCHOOL DISTRICT 2-27 - LODGE GRASS	-	-	N/A	-	-	N/A
6915 SCHOOL DISTRICT 20 - GARRISON	-	-	N/A	-	-	N/A
6369 SCHOOL DISTRICT 20 - KILA	-	-	N/A	-	-	N/A
6916 SCHOOL DISTRICT 20 - PLENTYWOOD	140,873	11,692	8.30%	-	-	N/A
6930 SCHOOL DISTRICT 20 - WHITEWATER	-	-	N/A	-	-	N/A
9853 SCHOOL DISTRICT 20-DeSmet	15,786	1,310	8.30%	-	-	N/A
6918 SCHOOL DISTRICT 21 - BROADVIEW	-	-	N/A	-	-	N/A
6951 SCHOOL DISTRICT 21 - FAIRFIELD	-	-	N/A	-	-	N/A
7275 SCHOOL DISTRICT 21 - GALATA	12,244	1,016	8.30%	-	-	N/A
9220 SCHOOL DISTRICT 22-COTTONWOOD	-	-	N/A	-	-	N/A
7040 SCHOOL DISTRICT 23 - BILLINGS	-	-	N/A	-	-	N/A
7007 SCHOOL DISTRICT 23 - HARRISON	-	-	N/A	-	-	N/A
7073 SCHOOL DISTRICT 23 - LUSTRE	-	-	N/A	-	-	N/A
6920 SCHOOL DISTRICT 23 - MISSOULA	60,493	5,021	8.30%	-	-	N/A
6921 SCHOOL DISTRICT 23 - POLSON	147,587	12,250	8.30%	-	-	N/A
6922 SCHOOL DISTRICT 23 - ROBERTS	850	71	8.30%	-	-	N/A

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

Schedule of PERS-DC and MUS-RP
Employer Contributions as of June 30, 2019

	<u>PERS-DC Compensation</u>	<u>PERS-DC Contributions</u>	<u>PERS-DC Contributions as % DC Covered Payroll</u>	<u>MUS-RP Compensation</u>	<u>MUS-RP Contributions</u>	<u>MUS-RP Contributions as % MUS-RP Covered Payroll</u>
Total	\$ 149,674,825	\$ 12,884,591	8.61%	\$ 17,984,511	\$ 7,188	0.04%
State as Special Funding Entity						
Employer						
6899 SCHOOL DISTRICT 24 - HUNTLEY PROJECT	12,772	1,060	8.30%	-	-	N/A
6923 SCHOOL DISTRICT 24 - THREE FORKS	28,527	2,368	8.30%	-	-	N/A
6924 SCHOOL DISTRICT 25 - HOBSON	45,111	3,744	8.30%	-	-	N/A
6925 SCHOOL DISTRICT 26 - LOCKWOOD	26,507	2,200	8.30%	-	-	N/A
7094 SCHOOL DISTRICT 26 - REICHLER	-	-	N/A	-	-	N/A
6395 SCHOOL DISTRICT 27 - ELLISTON	4,963	412	8.30%	-	-	N/A
7010 SCHOOL DISTRICT 27 - GRASS RANGE	-	-	N/A	-	-	N/A
7032 SCHOOL DISTRICT 27 - MONFORTON	-	-	N/A	-	-	N/A
6926 SCHOOL DISTRICT 27 - MONTANA CITY	-	-	N/A	-	-	N/A
6927 SCHOOL DISTRICT 28 - ST IGNATIUS	31,288	2,597	8.30%	-	-	N/A
6401 SCHOOL DISTRICT 28C	-	-	N/A	-	-	N/A
6929 SCHOOL DISTRICT 29 - BELT	-	-	N/A	-	-	N/A
6928 SCHOOL DISTRICT 29 - SOMERS	-	-	N/A	-	-	N/A
7048 SCHOOL DISTRICT 29 - WYOLA	-	-	N/A	-	-	N/A
6902 SCHOOL DISTRICT 3 & 13 - FAIRVIEW	27,107	2,250	8.30%	-	-	N/A
6941 SCHOOL DISTRICT 3 - BELFRY	38,023	3,156	8.30%	-	-	N/A
6403 SCHOOL DISTRICT 3 - BILLINGS	-	-	N/A	-	-	N/A
6798 SCHOOL DISTRICT 3 - CASCADE	59,489	4,938	8.30%	-	-	N/A
6799 SCHOOL DISTRICT 3 - FAIR MONT EGAN	-	-	N/A	-	-	N/A
6819 SCHOOL DISTRICT 3 - HAMILTON	74,976	6,223	8.30%	-	-	N/A
6801 SCHOOL DISTRICT 3 - MANHATTAN	-	-	N/A	-	-	N/A
6811 SCHOOL DISTRICT 3 - RAMSAY	-	-	N/A	-	-	N/A
6818 SCHOOL DISTRICT 3 - SUPERIOR	65,980	5,476	8.30%	-	-	N/A
6821 SCHOOL DISTRICT 3 - WESTBY	2,843	236	8.30%	-	-	N/A
6820 SCHOOL DISTRICT 3 - WOLF POINT	12,346	1,025	8.30%	-	-	N/A
6940 SCHOOL DISTRICT 30 & 6 - FROMBERG	24,891	2,066	8.30%	-	-	N/A
6935 SCHOOL DISTRICT 30 - POWER	-	-	N/A	-	-	N/A
6936 SCHOOL DISTRICT 30 - RONAN	42,385	3,518	8.30%	-	-	N/A
6933 SCHOOL DISTRICT 32 - CLINTON	55,818	4,633	8.30%	-	-	N/A
7022 SCHOOL DISTRICT 32 - RAPELJE	-	-	N/A	-	-	N/A
6938 SCHOOL DISTRICT 32 J - ASHLAND	4,015	333	8.30%	-	-	N/A
6932 SCHOOL DISTRICT 33 - GOLD CREEK	-	-	N/A	-	-	N/A
7066 SCHOOL DISTRICT 33 - SWAN VALLEY ELEM	-	-	N/A	-	-	N/A
7082 SCHOOL DISTRICT 34 - SEELEY LAKE	-	-	N/A	-	-	N/A
7036 SCHOOL DISTRICT 35 - GALLATIN GATEWAY	-	-	N/A	-	-	N/A
6976 SCHOOL DISTRICT 37 - SHEPHERD	107,377	8,912	8.30%	-	-	N/A
6939 SCHOOL DISTRICT 38 - BIG FORK	139,247	11,558	8.30%	-	-	N/A

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

Schedule of PERS-DC and MUS-RP
Employer Contributions as of June 30, 2019

	PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC Covered Payroll	MUS-RP Compensation	MUS-RP Contributions	MUS-RP Contributions as % MUS-RP Covered Payroll
Total	\$ 149,674,825	\$ 12,884,591	8.61%	\$ 17,984,511	\$ 7,188	0.04%
State as Special Funding Entity						
Employer						
6341 SCHOOL DISTRICT 38 - LINCOLN	50,007	4,151	8.30%	-	-	N/A
6829 SCHOOL DISTRICT 4 & 28 - HIGHWOOD	26,480	2,198	8.30%	-	-	N/A
6828 SCHOOL DISTRICT 4 & 47 - WHITEHALL	-	-	N/A	-	-	N/A
6346 SCHOOL DISTRICT 4 - CANYON CREEK	-	-	N/A	-	-	N/A
6385 SCHOOL DISTRICT 4 - DIVIDE	6,000	498	8.30%	-	-	N/A
6822 SCHOOL DISTRICT 4 - FORSYTH	7,285	605	8.30%	-	-	N/A
6823 SCHOOL DISTRICT 4 - HELLGATE	38,248	3,175	8.30%	-	-	N/A
6824 SCHOOL DISTRICT 4 - LIBBY	-	-	N/A	-	-	N/A
6827 SCHOOL DISTRICT 4 - LIVINGSTON	221,650	18,397	8.30%	-	-	N/A
6830 SCHOOL DISTRICT 4 - SWAN RIVER	14,137	1,173	8.30%	-	-	N/A
6405 SCHOOL DISTRICT 4 - TRINITY	-	-	N/A	-	-	N/A
6943 SCHOOL DISTRICT 40 - FRENCHTOWN	156,275	12,971	8.30%	-	-	N/A
7077 SCHOOL DISTRICT 41 - ANDERSON	64,321	5,339	8.30%	-	-	N/A
6974 SCHOOL DISTRICT 41 - PIONEER	-	-	N/A	-	-	N/A
6360 SCHOOL DISTRICT 43 - LAMOTTE	7,215	599	8.30%	-	-	N/A
6942 SCHOOL DISTRICT 43 - TURNER	456	38	8.30%	-	-	N/A
6945 SCHOOL DISTRICT 44 - BELGRADE	258,865	21,486	8.30%	-	-	N/A
6950 SCHOOL DISTRICT 44 - GERALDINE	29,245	2,427	8.30%	-	-	N/A
6946 SCHOOL DISTRICT 44 - MOORE	-	-	N/A	-	-	N/A
6947 SCHOOL DISTRICT 44 - WHITEFISH	-	-	N/A	-	-	N/A
6948 SCHOOL DISTRICT 45 - AUGUSTA	-	-	N/A	-	-	N/A
7092 SCHOOL DISTRICT 45 - GOLDEN RIDGE	1,636	136	8.30%	-	-	N/A
6949 SCHOOL DISTRICT 45 - WOLF POINT	4,309	358	8.30%	-	-	N/A
9221 SCHOOL DISTRICT 47-MALMBORG	-	-	N/A	-	-	N/A
6402 SCHOOL DISTRICT 48-1J & 48-2J	-	-	N/A	-	-	N/A
6832 SCHOOL DISTRICT 5 - BASIN	-	-	N/A	-	-	N/A
6833 SCHOOL DISTRICT 5 - KALISPELL	380,476	31,579	8.30%	-	-	N/A
7086 SCHOOL DISTRICT 5 - MELROSE	-	-	N/A	-	-	N/A
6834 SCHOOL DISTRICT 5 - PARK CITY	22,532	1,870	8.30%	-	-	N/A
6835 SCHOOL DISTRICT 5 - SAND COULEE	113,912	9,455	8.30%	-	-	N/A
6836 SCHOOL DISTRICT 5 - SHERIDAN	16,475	1,367	8.30%	-	-	N/A
6840 SCHOOL DISTRICT 5 - SIDNEY	32,784	2,721	8.30%	-	-	N/A
6841 SCHOOL DISTRICT 5 - TERRY	21,093	1,751	8.30%	-	-	N/A
6954 SCHOOL DISTRICT 50 - EAST GLACIER	67,183	5,576	8.30%	-	-	N/A
6975 SCHOOL DISTRICT 50 - EVERGREEN	156,616	12,999	8.30%	-	-	N/A
6955 SCHOOL DISTRICT 50 - HAYS	-	-	N/A	-	-	N/A
6956 SCHOOL DISTRICT 52 - ABSAROKEE	17,865	1,483	8.30%	-	-	N/A
6957 SCHOOL DISTRICT 52 - ENNIS	80,292	6,664	8.30%	-	-	N/A

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

Schedule of PERS-DC and MUS-RP
Employer Contributions as of June 30, 2019

	<u>PERS-DC Compensation</u>	<u>PERS-DC Contributions</u>	<u>PERS-DC Contributions as % DC Covered Payroll</u>	<u>MUS-RP Compensation</u>	<u>MUS-RP Contributions</u>	<u>MUS-RP Contributions as % MUS-RP Covered Payroll</u>
Total	\$ 149,674,825	\$ 12,884,591	8.61%	\$ 17,984,511	\$ 7,188	0.04%
State as Special Funding Entity						
Employer						
7003 SCHOOL DISTRICT 52 - INDEPENDENT	23,161	1,922	8.30%	-	-	N/A
6959 SCHOOL DISTRICT 55 - BROCKTON	4,865	404	8.30%	-	-	N/A
6953 SCHOOL DISTRICT 55 - PLEVNA	27,617	2,292	8.30%	-	-	N/A
6960 SCHOOL DISTRICT 55 - ROUNDUP	15,800	1,311	8.30%	-	-	N/A
6848 SCHOOL DISTRICT 55F - SUN RIVER VALLEY	-	-	N/A	-	-	N/A
6961 SCHOOL DISTRICT 57 - HAVRE	-	-	N/A	-	-	N/A
6962 SCHOOL DISTRICT 58 - GEYSER	-	-	N/A	-	-	N/A
7044 SCHOOL DISTRICT 58 - WHITEFISH	-	-	N/A	-	-	N/A
6963 SCHOOL DISTRICT 58 - YELLOWSTONE	-	-	N/A	-	-	N/A
6849 SCHOOL DISTRICT 6 & 1 - ST REGIS	52,244	4,336	8.30%	-	-	N/A
6846 SCHOOL DISTRICT 6 - COLUMBIA FALLS	154,164	12,796	8.30%	-	-	N/A
6844 SCHOOL DISTRICT 6 - COLUMBUS	28,735	2,385	8.30%	-	-	N/A
6843 SCHOOL DISTRICT 6 - LAME DEER	150,571	12,497	8.30%	-	-	N/A
6847 SCHOOL DISTRICT 6 - RYEGATE	28,300	2,349	8.30%	-	-	N/A
6845 SCHOOL DISTRICT 6 - TROUT CREEK	-	-	N/A	-	-	N/A
6853 SCHOOL DISTRICT 6 - WIBAUX	-	-	N/A	-	-	N/A
7054 SCHOOL DISTRICT 64 - BAINVILLE	23,681	1,966	8.30%	-	-	N/A
6964 SCHOOL DISTRICT 64J - MELSTONE	-	-	N/A	-	-	N/A
6952 SCHOOL DISTRICT 65 - FROID	-	-	N/A	-	-	N/A
6981 SCHOOL DISTRICT 69 - WEST YELLOWSTONE	24,354	2,021	8.30%	-	-	N/A
6867 SCHOOL DISTRICT 7 & 2 - SAVAGE	30,135	2,501	8.30%	-	-	N/A
6859 SCHOOL DISTRICT 7 & 70 - LAUREL	27,051	2,245	8.30%	-	-	N/A
6854 SCHOOL DISTRICT 7 - BOULDER	38,009	3,155	8.30%	-	-	N/A
6855 SCHOOL DISTRICT 7 - BOZEMAN	846,059	70,223	8.30%	-	-	N/A
6856 SCHOOL DISTRICT 7 - CHARLO	14,366	1,192	8.30%	-	-	N/A
6857 SCHOOL DISTRICT 7 - GARDINER	47,687	3,958	8.30%	-	-	N/A
6368 SCHOOL DISTRICT 7 - GRANT	-	-	N/A	-	-	N/A
6858 SCHOOL DISTRICT 7 - HINSDALE	45,829	3,804	8.30%	-	-	N/A
6866 SCHOOL DISTRICT 7 - JOLIET	42,292	3,510	8.30%	-	-	N/A
6860 SCHOOL DISTRICT 7 - LOLO	32,931	2,733	8.30%	-	-	N/A
6863 SCHOOL DISTRICT 7 - MEDICINE LAKE	45,646	3,789	8.30%	-	-	N/A
6864 SCHOOL DISTRICT 7 - TWIN BRIDGES	7,745	643	8.30%	-	-	N/A
6862 SCHOOL DISTRICT 7 - VICTOR	-	-	N/A	-	-	N/A
6965 SCHOOL DISTRICT 73 - SWAN LAKE	-	-	N/A	-	-	N/A
6970 SCHOOL DISTRICT 74 - ROY	24,684	2,049	8.30%	-	-	N/A
6971 SCHOOL DISTRICT 74 - VAUGHN	420	35	8.30%	-	-	N/A
6381 SCHOOL DISTRICT 75 - AMSTERDAM	-	-	N/A	-	-	N/A

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

Schedule of PERS-DC and MUS-RP
Employer Contributions as of June 30, 2019

	<u>PERS-DC Compensation</u>	<u>PERS-DC Contributions</u>	<u>PERS-DC Contributions as % DC Covered Payroll</u>	<u>MUS-RP Compensation</u>	<u>MUS-RP Contributions</u>	<u>MUS-RP Contributions as % MUS-RP Covered Payroll</u>
Total	\$ 149,674,825	\$ 12,884,591	8.61%	\$ 17,984,511	\$ 7,188	0.04%
State as Special Funding Entity						
Employer						
6364 SCHOOL DISTRICT 75 - ARROWHEAD	-	-	N/A	-	-	N/A
7028 SCHOOL DISTRICT 78J & 2 - RICHEY	3,942	327	8.30%	-	-	N/A
6868 SCHOOL DISTRICT 8 - ARLEE	129,094	10,715	8.30%	-	-	N/A
6870 SCHOOL DISTRICT 8 - ELDER GROVE	38,522	3,197	8.30%	-	-	N/A
6384 SCHOOL DISTRICT 8 - WEST GLACIER	-	-	N/A	-	-	N/A
6869 SCHOOL DISTRICT 8-WHITE SULPHUR SPRINGS	-	-	N/A	-	-	N/A
6969 SCHOOL DISTRICT 84 - DENTON	-	-	N/A	-	-	N/A
6989 SCHOOL DISTRICT 85 - ULM	30,264	2,512	8.30%	-	-	N/A
6378 SCHOOL DISTRICT 86 & 4 - LAMBERT	-	-	N/A	-	-	N/A
6967 SCHOOL DISTRICT 87 - ROCKY BOY	-	-	N/A	-	-	N/A
6392 SCHOOL DISTRICT 89 - SMITH VALLEY	33,578	2,787	8.30%	-	-	N/A
6880 SCHOOL DISTRICT 9 & 9 - REED POINT	-	-	N/A	-	-	N/A
6871 SCHOOL DISTRICT 9 - BROWNING	44,242	3,672	8.30%	-	-	N/A
6873 SCHOOL DISTRICT 9 - DARBY	27,672	2,297	8.30%	-	-	N/A
6875 SCHOOL DISTRICT 9 - DIXON	-	-	N/A	-	-	N/A
6876 SCHOOL DISTRICT 9 - EAST HELENA	42,309	3,512	8.30%	-	-	N/A
6878 SCHOOL DISTRICT 9 - OPHEIM	-	-	N/A	-	-	N/A
6879 SCHOOL DISTRICT 9 - POPLAR	35,821	2,973	8.30%	-	-	N/A
9921 SCHOOL DISTRICT 9-CRESTON	-	-	N/A	-	-	N/A
6400 SCHOOL DISTRICT 99 M North Star Schools	-	-	N/A	-	-	N/A
9989 SCHOOL DISTRICT NO. 31-STILLWATER COUNTY-NYE	-	-	N/A	-	-	N/A
6779 SD 1- West Valley School	-	-	N/A	-	-	N/A
6966 SD 75 GREENFIELD	-	-	N/A	-	-	N/A
6958 SHIELDS VALLEY	-	-	N/A	-	-	N/A
6630 SWEET GRASS COUNTY HIGH SCHOOL	12,412	1,030	8.30%	-	-	N/A
6618 BOARD OF CRIME CONTROL	-	-	N/A	-	-	N/A
6642 BOARD OF PUBLIC EDUCATION	14,757	1,279	8.67%	-	-	N/A
6643 COMM OF HIGHER EDUCATION	136,008	11,792	8.67%	205,781	82	0.04%
6530 COMM OF POLITICAL PRACTICES	-	-	N/A	-	-	N/A
6443 CONSUMER COUNSEL	138,348	11,995	8.67%	-	-	N/A
6762 DEPARTMENT OF ADMINISTRATION	4,031,085	349,495	8.67%	-	-	N/A
6780 DEPARTMENT OF AGRICULTURE	1,619,715	140,429	8.67%	-	-	N/A
6825 DEPARTMENT OF COMMERCE	1,980,848	171,739	8.67%	-	-	N/A
6802 DEPARTMENT OF CORRECTIONS	2,586,134	224,187	8.67%	-	-	N/A
6667 DEPARTMENT OF FISH, WILDLIFE & PARKS	4,305,270	373,267	8.67%	-	-	N/A
6620 DEPARTMENT OF JUSTICE	4,614,557	400,082	8.67%	-	-	N/A
6838 DEPARTMENT OF LABOR & INDUSTRY	6,283,632	544,792	8.67%	-	-	N/A
6712 DEPARTMENT OF LIVESTOCK	973,013	84,360	8.67%	-	-	N/A
6850 DEPARTMENT OF MILITARY AFFAIRS	947,244	82,126	8.67%	-	-	N/A
7685 DEPARTMENT OF REVENUE	5,391,599	467,452	8.67%	-	-	N/A

Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
w/a Special Funding Situation
for the year ending June 30

Schedule of PERS-DC and MUS-RP
Employer Contributions as of June 30, 2019

	PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC Covered Payroll	MUS-RP Compensation	MUS-RP Contributions	MUS-RP Contributions as % MUS-RP Covered Payroll
Total	\$ 149,674,825	\$ 12,884,591	8.61%	\$ 17,984,511	\$ 7,188	0.04%
State as Special Funding Entity						
Employer						
6689 DEPARTMENT OF TRANSPORTATION	10,877,522	943,081	8.67%	-	-	N/A
6678 DEPT OF ENVIRONMENTAL QUALITY	3,980,858	345,136	8.67%	-	-	N/A
6721 DEPT OF NATURAL RESOURCES & CONSERVATION	4,743,925	411,298	8.67%	-	-	N/A
6872 DEPT OF PUBLIC HEALTH & HUMAN SERVICES	14,827,939	1,285,525	8.67%	-	-	N/A
6514 GOVERNORS OFFICE	587,457	50,932	8.67%	-	-	N/A
6439 LEGISLATIVE COUNCIL	1,070,840	92,842	8.67%	-	-	N/A
6652 MONTANA ARTS COUNCIL	-	-	N/A	-	-	N/A
6655 MONTANA HISTORICAL SOCIETY	235,887	20,451	8.67%	-	-	N/A
6764 MONTANA STATE FUND	3,325,815	288,349	8.67%	-	-	N/A
6653 MONTANA STATE LIBRARY	487,380	42,256	8.67%	-	-	N/A
6769 OFFICE OF PUBLIC DEFENDER	2,436,732	211,265	8.67%	-	-	N/A
6623 PUBLIC SERVICE COMMISSION	504,363	43,728	8.67%	-	-	N/A
6651 SCHOOL FOR THE DEAF & BLIND	115,733	10,034	8.67%	-	-	N/A
6529 SECRETARY OF STATE	376,872	32,675	8.67%	-	-	N/A
6552 STATE AUDITOR'S OFFICE	791,843	68,653	8.67%	-	-	N/A
6457 SUPREME COURT	1,827,858	157,658	8.63%	-	-	N/A
6563 SUPT OF PUBLIC INSTRUCTION	728,354	63,148	8.67%	-	-	N/A
6766 TEACHERS' RETIREMENT SYSTEM	107,860	9,351	8.67%	-	-	N/A
6567 GREAT FALLS COLLEGE MSU	138,183	11,981	8.67%	154,310	62	0.04%
6647 MONTANA STATE UNIVERSITY - BILLINGS	132,716	11,506	8.67%	507,194	203	0.04%
6645 MONTANA STATE UNIVERSITY - BOZEMAN	2,707,153	234,592	8.67%	10,584,362	4,234	0.04%
6648 MONTANA STATE UNIVERSITY - NORTHERN	89,475	7,758	8.67%	126,839	51	0.04%
6644 UNIVERSITY OF MONTANA	2,896,006	250,303	8.64%	6,406,026	2,556	0.04%
6426 LIBERTY CO CEMETERY DIST	-	-	N/A	-	-	N/A
6374 SCHOOL DISTRICT 64 - MOUNTAIN VIEW	-	-	N/A	-	-	N/A
7683 FLATHEAD JOINT BOARD OF CONTROL	-	-	N/A	-	-	N/A
6370 TWIN BRIDGES PUBLIC LIBRARY	-	-	N/A	-	-	N/A
6731 PONDERA COUNTY COUNCIL ON	-	-	N/A	-	-	N/A
6351 HELENA BUSINESS IMPROVEMENT	-	-	N/A	-	-	N/A
6431 CME/FLATEHEAD INDIAN IRRIG	-	-	N/A	-	-	N/A
6527 TOWN OF BROWNING	-	-	N/A	-	-	N/A

Public Employees' Retirement Board (PERB)

A Component Unit of the State of Montana

Public Employees' Retirement System (PERS)

Notes to the Schedule of Employer and Non-Employer Proportionate Share Allocations

June 30, 2020

The Schedule of Employer Proportionate Share Allocations provides the required information under GASB Statement 68 for the PERS Multiple-Employer, Cost Sharing Plan (the Plan). The individual participating employers should use this information along with fiscal year 2020 contribution data to prepare financial reports in accordance with GASB Statement 68.

GASB Statement 68 allows a measurement date of up to 12 months before the employer's fiscal year-end. The schedules provided with this report are for employers who are using a June 30, 2019 measurement date for their 2020 reporting. If an employer's fiscal year end is after June 30th, the employer will not use the measurements shown in this report but will need to wait for the measurement date as of June 30, 2020.

As allowed by GASB Statement 68, the basis for the total pension liability as of June 30, 2019, was determined by taking the results of the June 30, 2018 actuarial valuation and applying standard roll forward procedures. The roll forward procedure uses a calculation that adds the annual normal cost (also called the service cost), subtracts the actual benefit payments and refunds for the plan year, and then applies the expected investment rate of return for the year. The update procedures are in conformity with Actuarial Standards of Practice issued by the Actuarial Standards Board.

Change in actuarial allocation calculations

The employer and state contributions on the covered payroll are adjusted by the actuary to align with the total employer and state contributions presented on the financial statements included in the PERB CAFR.

To be consistent with this year's calculation of the *State of Montana Proportionate Share Associated with Employer Percent of Collective NPL*, the June 30, 2018 percentage has been recalculated using the actual State percentage presented on the allocation calculation instead of the 100% displayed last year. This does not change the dollar amount of the Net Pension Liability as of 6/30/2018, just the percentage.

Employer and Non-Employer Proportionate Share Allocations schedule

Under the direction and oversight of the Public Employees' Retirement Board (PERB), Cavanaugh Macdonald Consulting LLC prepared the schedule and calculated the total pension liability; however, responsibility for the schedule remains with the Montana Public Employee Retirement Administration (MPERA) management, staff of the Public Employees' Retirement Board (PERB). The Employer Proportionate Share Allocations schedule was extracted from the GASB 68 Report, with totals for all employer-contributing entities at the top of each page.

The financial statements of the PERB *Comprehensive Annual Financial Report* (CAFR) and the GASB 68 Report disclose the Plan's fiduciary net position. Both reports are available on the MPERA website.

Assumptions

The calculations in the GASB 68 Report used the same facts and assumptions found in the FY2018 PERS Actuary Valuation report. The Summary of Results for the pension plan which includes financial statement information and membership information; Actuarial Procedures and Methods; and Summary of Benefit Provisions are contained in the report. The Actuary Valuation report may be viewed on MPERA's website at: <http://mpera.mt.gov/ABOUT/ActuarialStudies>.

Special Funding

The State of Montana, as the non-employer contributing entity, pays to the Plan, additional contributions that qualify as *special funding*. Those employers receiving this type of *special funding* are Counties; Cities & Towns; School Districts & High Schools; and Other Governmental Agencies. Also, the State of Montana, as a non-employer contributing entity, pays to the Plan, a State Appropriation that qualifies as special funding. All participating employers receive this appropriation. The State should recognize a portion of the liability based on the proportion of contributions provided to each employer as shown on pages 16-30. The employers should recognize revenue for support provided by the non-employer contributing entity as shown on pages 61-75.

Not Special Funding

Per Montana law, State agencies and Universities pay their own additional contributions. These employer paid contributions are *not* accounted for as special funding for state agencies and universities but are reported as employer contributions.

As of the measurement date, the Plan had seven new employers and 8 employers that did not contribute. The Pondera Regional Port Authority and School District #20 DeSmet began contributing January 2019; with School District #9 Creston and School District #31 Stillwater County - Nye began contributing March 2019. Since these employers did not contribute for a full 12 months, the liability was calculated using the actual contributions received grossed up to 12 months per the GASB standards; see question 129 of the GASB 68 Implementation Guide.. The 8 employers that did not contribute, Liberty County Cemetery District, Flathead Joint Board of Control, Twin Bridges Public Library, School District 64 Mountain View, Pondera County Council on Aging, Helena Business Improvement, CME/Flathead Indian Irrigation Project and Town of Browning show no liability for the measurement date. Prairie View Special Services Co-op, Sheridan Daniels SEC, and Hyalite RFD had only DC Employer contributions, so also show no pension liability.

Employer and Non-Employer Proportionate Share Allocations - Contributions

The schedule, on pages 1-15, provides information on the measurement date (FY2019) regarding the contribution percentages and contribution amounts for individual employers and the State of Montana as the non-employer contributing entity.

State law defines contributions to the Plan as a percentage of salary and is consistent for all employers. The Plan's actuarial assumptions reflect the current demographics of all employers, along with the employer's expected long-term contribution effort to the Plan in relation to other employer.

Employer and Non-Employer Proportionate Share Allocations - Net Pension Liability

The schedule, on pages 16-30, provides the proportionate share and the net pension liability for the employers and the State for fiscal years 2018 and 2019. The calculation of proportionate share used actual contributions made to the Plan during the measurement period (FY2019). The net pension liability component used the proportionate share allocation of the collective pension amounts for the employers and the State as a non-employer contributing entity.

The employer's proportionate share for a particular employer equals the ratio of the employer's contributions to the sum of all employer and non-employer contributions. The State's proportionate share for a particular employer equals the ratio of the particular employer to the total State contributions paid.

Employer and Non-Employer Proportionate Share Allocations - Deferred Outflows and Deferred Inflows

Presented on pages 31-45 and pages 46-60, respectively, are the Deferred Outflows and Deferred Inflows by source. Since the amortization of certain expense items are over closed periods each year, the deferred portions of these items must be tracked annually. If they increased pension expense, they are labeled deferred outflows. If the amounts reduced pension expense, they are labeled deferred inflows. The amortization of amounts are calculated on a level dollar basis, with no interest included in the deferred amounts. The Total Collective Deferred Outflows and Total Collective Deferred Inflows columns are for audit purposes as the audit provides assurance of the total collective deferrals, not the individual components of the deferred items. The total collective deferred amounts in the schedule are not inclusive of the changes in proportion and differences between employer contributions and proportionate share of contributions. The total collective deferred outflows are also not inclusive of the employer contributions subsequent to the measurement date. The number signs (#) displayed in the column indicates the employer must obtain and enter this information for their FY2020 reporting. Employers should report the changes in proportion and differences between employer contributions and proportionate share of contributions and the employer contributions subsequent to the measurement date, as applicable.

Employer and Non-Employer Proportionate Share Allocations - Pension Expense

Pages 61-75 lists the amount of Pension Expense. Information on additional contributions, paid to the Plan by the State, are presented in the schedule as Support Revenue and should be recognized as revenue by each employer. Pension expense includes amounts for service cost (the annual normal cost under the entry age normal actuarial cost method), interest on the total pension liability, changes in benefit structure, amortization of increases/decreases in liability due to actuarial experience and actuarial assumption changes, and amortization of investment gains/losses.

The unrecognized portion of each year's experience, assumption changes and investment gains/losses are used to develop deferred outflows and inflows, which must be included in the employer's financial statements. Employers report their proportion of the collective pension expense based on the individual changes. Pension expense amounts that are a result of special funding from the State as a non-employer contributing entity are included in the total for all employers and allocated to each employer as support revenue.

Gains, Losses and Assumption Changes

The experience gains or losses and assumption changes are the portion of current year change in total pension liability due to actual versus expected experience for the year. The portion recognized in the current year was determined by spreading the total change over the average expected remaining service

life of the entire Plan membership. The average expected remaining service life was estimated at three years. Investment gains and losses are recognized over five years.

For FY2020 reporting, there was a total actuarial experience gain. This total gain is a result of a gain in the financial experience, along with a gain in the contribution change. There were no benefit, assumption, or method changes since the previous valuation. Detailed below is the contribution change for FY2020 reporting.

The contribution changes were:

- An employer supplemental contribution of 1.27% of compensation is required beginning in fiscal year 2014, which will increase by 0.10% each subsequent fiscal year through 2024. For fiscal years beginning after June 30, 2024, the supplemental employer contribution will equal 2.27% of compensation.

The assumptions and methods utilized in the June 30, 2018 valuation were developed in the six-year experience study for the period ending June 30, 2016.

Employer Notes and Disclosures

As required by GASB Statement 68, the information on pages 76-150 of the Employer Proportionate Share Allocations schedule are for the employer's use in their notes and required supplementary information disclosures. The Recognition of Deferred Outflows and Deferred Inflows are on pages 76-90; the Sensitivity of Employer's Proportionate Share of the Net Pension Liability on pages 91-105 shows the sensitivity of the net pension liability to the discount rate. A small change in the discount rate can create a significant change in the net pension liability. Listed on pages 106-120, the Schedule of Employer's Proportionate Share of the Net Pension Liability for 2019 includes the Employer and State share of the net pension liability, the total net pension liability, the Employer's Covered Payroll and the ratios of the Employer's Proportionate Share as a percent of Covered Payroll and the Plan Fiduciary Net Position as a percent of Total Pension Liability.

On pages 121-135, the Schedule of Employer Contributions includes the Contractually Required DB Contribution; the Plan Choice Rate Required Contribution; the Contributions in Relation to the Contractually Required Contributions for the defined benefit plan, and the Contribution Deficiency (Excess). The final columns present the Employer's Covered Payroll and the Contributions as a percent of Covered Payroll.

The final presentation on pages 136-150, the Schedule of PERS-DC and MUS-RP Employer Contributions includes information on the PERS-DC Compensation, PERS-DC Contributions, and the PERS-DC Contributions as a percent of DC Covered Payroll. It also includes the MUS-RP Compensation, MUS-RP Contributions, and the MUS-RP Contributions as a percent of MUS-RP Covered Payroll.