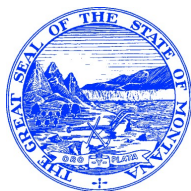


# LEGISLATIVE AUDIT DIVISION

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



Deputy Legislative Auditors:  
Cindy Jorgenson  
William Soller

## INDEPENDENT AUDITOR'S REPORT

The Public Employees' Retirement Board:

### ***Introduction***

We have audited the Employer Contribution and Employer Proportion based on Employer Contributions columns (specified columns) for the Fiscal Year as of and Ending June 30, 2020, 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 Collective Deferred Outflows, Total Collective Deferred Inflows, and Proportionate Share of Plan Pension Expense (specified amounts) reported as Collective Pension Amounts of the System on the accompanying Schedule of Employer and Non-Employer Proportionate Share Allocations of the Montana Public Employees' Retirement System–Cost Sharing Plan as of and for the fiscal year ended June 30, 2020, for the purpose of employer financial reporting for fiscal year 2021. In addition, we have audited the related notes to the schedule.

### ***Management's Responsibility for the Schedule***

Management, the Public Employees' Retirement Board (board) and its staff, 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 designing, implementing, and maintaining internal controls 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 included in the schedule 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 *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 included in the schedule referred to above 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 audit of the Public Employees' Retirement Board (20-08B).

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 judgment, including the assessment of the risks of material misstatement of the specified column and specified total amounts included on the schedule noted above, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the board's preparation and fair presentation of the specified columns and specified total amounts included 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 schedule.

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 and Employer Proportion based on Employer Contributions columns (specified columns) (pages 1-23) for the Fiscal Year Ending June 30, 2020, and the specified total amounts summarized in the table below present 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, 2020, for the purpose of employer financial reporting for fiscal year 2021, in accordance with accounting principles generally accepted in the United States of America.

<b>Specified Amounts from the Schedule of Employer and Non-Employer Proportionate Share Allocations for the Public Employees’ Retirement System as of the June 30, 2020, Measurement Date</b>	<b>Total Amount</b>	<b>Page Number</b>
Net Pension Liability-Employer	\$2,638,211,389	1
Total Collective Deferred Outflows	\$453,717,771	24
Total Collective Deferred Inflows	\$75,430,424	47
Proportionate Share of Plan Pension Expense	\$431,458,367	47

**Other Matter**

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, 2020, and our report thereon, dated December 23, 2020, 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 Allocations for the Public Employees’ Retirement System–Cost Sharing Plan, as of and for the fiscal year ended June 30, 2020, for the purpose of employer financial reporting for fiscal year 2021, 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–Cost Sharing Plan for the fiscal year ended June 30, 2019, for the purposes of employer financial reporting for 2020, 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 and its auditor, Montana Public Employees’ Retirement Administration management, Public Employees’ Retirement System employers and their auditors, the State of Montana as a Non-Employer 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/ *Cindy Jorgenson*

Cindy Jorgenson, CPA  
Deputy Legislative Auditor  
Helena, MT

June 14, 2021

**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, 2020					Net Pension Liability as of June 30, 2020		Net Pension Liability as of June 30, 2019		
Member Rate	Employer Rate	State Rate	Employer Contribution	State Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	
<b>Total ALL Employers &amp; State</b>			\$ 147,000,554	\$ -	\$ 2,638,211,389	123.815515%	\$ 2,090,310,698	124.411533%	
<b>State (Non-Employer Contributing Entity)</b>			\$ 35,008,939		\$ 628,303,635	23.815515%	\$ 510,276,894	24.411533%	
<b>Employer</b>									
6532	CITY OF BAKER	7.90%	8.67%	0.10%	64,923	1,165,171	0.044165%	1,021,072	0.048848%
6532	State Proportionate Share		0.10%	0.10%	20,368	365,546	0.013856%	331,016	0.015836%
6533	CITY OF BELGRADE	7.90%	8.67%	0.10%	167,874	3,012,830	0.114200%	2,108,535	0.100872%
6533	State Proportionate Share		0.10%	0.10%	52,808	947,749	0.035924%	685,927	0.032815%
6506	CITY OF BELT	7.90%	8.67%	0.10%	10,297	184,800	0.007005%	133,338	0.006379%
6506	State Proportionate Share		0.10%	0.10%	3,231	57,978	0.002198%	43,226	0.002068%
6505	CITY OF BIG TIMBER	7.90%	8.67%	0.10%	18,364	329,579	0.012493%	260,909	0.012482%
6505	State Proportionate Share		0.10%	0.10%	5,932	106,453	0.004035%	87,002	0.004162%
6508	CITY OF BILLINGS	7.90%	8.67%	0.10%	3,129,008	56,156,143	2.128569%	44,238,926	2.116380%
6508	State Proportionate Share		0.10%	0.10%	986,488	17,704,446	0.671078%	14,409,911	0.689367%
6512	CITY OF BOULDER	7.90%	8.67%	0.10%	32,075	575,656	0.021820%	385,833	0.018458%
6512	State Proportionate Share		0.10%	0.10%	10,063	180,598	0.006845%	125,081	0.005984%
6509	CITY OF BOZEMAN	7.90%	8.67%	0.10%	1,252,776	22,483,506	0.852225%	18,018,037	0.861979%
6509	State Proportionate Share		0.10%	0.10%	395,404	7,096,303	0.268982%	5,867,557	0.280703%
6519	CITY OF CHINOOK	7.90%	8.67%	0.10%	47,166	846,478	0.032085%	623,865	0.029846%
6519	State Proportionate Share		0.10%	0.10%	14,964	268,566	0.010180%	205,471	0.009830%
6520	CITY OF CHOTEAU	7.90%	8.67%	0.10%	39,637	711,367	0.026964%	523,519	0.025045%
6520	State Proportionate Share		0.10%	0.10%	12,477	223,919	0.008488%	169,845	0.008125%
6371	CITY OF COLSTRIP	7.90%	8.67%	0.10%	127,621	2,290,414	0.086817%	1,859,884	0.088976%
6371	State Proportionate Share		0.10%	0.10%	40,169	720,913	0.027326%	604,079	0.028899%
6522	CITY OF COLUMBIA FALLS	7.90%	8.67%	0.10%	89,108	1,599,214	0.060617%	1,188,832	0.056873%
6522	State Proportionate Share		0.10%	0.10%	28,003	502,562	0.019049%	386,278	0.018479%
6534	CITY OF COLUMBUS	7.90%	8.67%	0.10%	33,996	610,117	0.023126%	561,410	0.026858%
6534	State Proportionate Share		0.10%	0.10%	10,714	192,282	0.007288%	182,584	0.008735%
6523	CITY OF CONRAD	7.90%	8.67%	0.10%	73,192	1,313,579	0.049790%	1,058,557	0.050641%
6523	State Proportionate Share		0.10%	0.10%	23,009	412,940	0.015652%	343,446	0.016430%
6525	CITY OF CUT BANK	7.90%	8.67%	0.10%	94,337	1,693,054	0.064174%	1,298,572	0.062123%
6525	State Proportionate Share		0.10%	0.10%	29,596	531,154	0.020133%	421,124	0.020146%
6528	CITY OF DEER LODGE	7.90%	8.67%	0.10%	85,787	1,539,612	0.058358%	1,045,634	0.050023%
6528	State Proportionate Share		0.10%	0.10%	26,980	484,215	0.018354%	339,934	0.016262%
6531	CITY OF DILLON	7.90%	8.67%	0.10%	64,862	1,164,080	0.044124%	885,813	0.042377%
6531	State Proportionate Share		0.10%	0.10%	20,446	366,938	0.013909%	289,134	0.013832%
6535	CITY OF EAST HELENA	7.90%	8.67%	0.10%	33,097	593,985	0.022515%	465,444	0.022267%
6535	State Proportionate Share		0.10%	0.10%	10,427	187,129	0.007093%	151,555	0.007250%
6538	CITY OF FAIRVIEW	7.90%	8.67%	0.10%	33,489	601,018	0.022781%	502,191	0.024025%
6538	State Proportionate Share		0.10%	0.10%	10,586	189,988	0.007201%	164,009	0.007846%
6539	CITY OF FORSYTH	7.90%	8.67%	0.10%	52,616	944,305	0.035793%	782,681	0.037443%
6539	State Proportionate Share		0.10%	0.10%	16,517	296,434	0.011236%	253,878	0.012145%
6540	CITY OF FORT BENTON	7.90%	8.67%	0.10%	27,850	499,827	0.018946%	423,136	0.020243%
6540	State Proportionate Share		0.10%	0.10%	8,737	156,808	0.005944%	137,173	0.006562%
6543	CITY OF GLASGOW	7.90%	8.67%	0.10%	95,103	1,706,802	0.064695%	1,355,199	0.064832%
6543	State Proportionate Share		0.10%	0.10%	29,841	535,555	0.020300%	439,408	0.021021%

**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, 2020					Net Pension Liability as of June 30, 2020		Net Pension Liability as of June 30, 2019		
Member Rate	Employer Rate	State Rate	Employer Contribution	State Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	
<b>Total ALL Employers &amp; State</b>			<b>\$ 147,000,554</b>	<b>\$ -</b>	<b>\$ 2,638,211,389</b>	<b>123.815515%</b>	<b>\$ 2,090,310,698</b>	<b>124.411533%</b>	
<b>State (Non-Employer Contributing Entity)</b>			<b>\$ 35,008,939</b>		<b>\$ 628,303,635</b>	<b>23.815515%</b>	<b>\$ 510,276,894</b>	<b>24.411533%</b>	
<b>Employer</b>									
6544	CITY OF GLENDIVE	7.90%	8.67%	0.10%	159,458	2,861,793	0.108475%	2,103,135	0.100614%
6544	State Proportionate Share		0.10%	0.10%	50,144	899,937	0.034112%	683,366	0.032692%
6545	CITY OF GREAT FALLS	7.90%	8.67%	0.10%	1,568,417	28,148,291	1.066946%	23,100,228	1.105110%
6545	State Proportionate Share		0.10%	0.10%	493,190	8,851,253	0.335502%	7,503,880	0.358984%
6548	CITY OF HAMILTON	7.90%	8.67%	0.10%	123,488	2,216,238	0.084005%	1,791,822	0.085720%
6548	State Proportionate Share		0.10%	0.10%	38,837	697,004	0.026420%	582,656	0.027874%
6549	CITY OF HARDIN	7.90%	8.67%	0.10%	94,132	1,689,389	0.064035%	1,214,461	0.058100%
6549	State Proportionate Share		0.10%	0.10%	29,572	530,730	0.020117%	394,280	0.018862%
6547	CITY OF HARLEM	7.90%	8.67%	0.10%	23,724	425,774	0.016139%	346,694	0.016586%
6547	State Proportionate Share		0.10%	0.10%	7,443	133,575	0.005063%	112,391	0.005377%
6606	CITY OF HARLOWTON	7.90%	8.67%	0.10%	19,643	352,539	0.013363%	291,898	0.013964%
6606	State Proportionate Share		0.10%	0.10%	6,195	111,178	0.004214%	95,050	0.004547%
6550	CITY OF HAVRE	7.90%	8.67%	0.10%	198,646	3,565,096	0.135133%	2,838,419	0.135789%
6550	State Proportionate Share		0.10%	0.10%	62,589	1,123,286	0.042578%	924,284	0.044218%
6551	CITY OF HELENA	7.90%	8.67%	0.10%	992,467	17,811,746	0.675145%	13,966,667	0.668162%
6551	State Proportionate Share		0.10%	0.10%	312,451	5,607,543	0.212551%	4,543,235	0.217347%
6555	CITY OF KALISPELL	7.90%	8.67%	0.10%	505,222	9,067,196	0.343687%	7,271,356	0.347860%
6555	State Proportionate Share		0.10%	0.10%	159,177	2,856,744	0.108283%	2,365,647	0.113172%
6557	CITY OF LAUREL	7.90%	8.67%	0.10%	221,716	3,979,125	0.150827%	3,024,025	0.144669%
6557	State Proportionate Share		0.10%	0.10%	69,612	1,249,316	0.047355%	981,162	0.046939%
6559	CITY OF LEWISTOWN	7.90%	8.67%	0.10%	156,251	2,804,236	0.106293%	2,093,593	0.100157%
6559	State Proportionate Share		0.10%	0.10%	49,154	882,171	0.033438%	680,529	0.032556%
6560	CITY OF LIBBY	7.90%	8.67%	0.10%	57,392	1,030,016	0.039042%	779,090	0.037271%
6560	State Proportionate Share		0.10%	0.10%	18,109	325,001	0.012319%	254,438	0.012172%
6561	CITY OF LIVINGSTON	7.90%	8.67%	0.10%	239,987	4,307,035	0.163256%	3,365,334	0.160997%
6561	State Proportionate Share		0.10%	0.10%	75,660	1,357,874	0.051469%	1,096,350	0.052449%
6570	CITY OF MALTA	7.90%	8.67%	0.10%	39,081	701,384	0.026586%	502,885	0.024058%
6570	State Proportionate Share		0.10%	0.10%	12,261	220,043	0.008341%	163,027	0.007799%
6571	CITY OF MILES CITY	7.90%	8.67%	0.10%	208,418	3,740,474	0.141781%	3,127,453	0.149617%
6571	State Proportionate Share		0.10%	0.10%	65,528	1,176,036	0.044577%	1,015,820	0.048597%
6572	CITY OF MISSOULA	7.90%	8.67%	0.10%	1,666,711	29,912,381	1.133813%	22,506,990	1.076729%
6572	State Proportionate Share		0.10%	0.10%	525,452	9,430,261	0.357449%	7,332,257	0.350774%
6576	CITY OF PLAINS	7.90%	8.67%	0.10%	20,880	374,725	0.014204%	327,059	0.015646%
6576	State Proportionate Share		0.10%	0.10%	6,550	117,558	0.004456%	106,026	0.005072%
6577	CITY OF PLENTYWOOD	7.90%	8.67%	0.10%	29,965	537,778	0.020384%	480,925	0.023007%
6577	State Proportionate Share		0.10%	0.10%	9,437	169,366	0.006420%	155,905	0.007458%
6578	CITY OF POLSON	7.90%	8.67%	0.10%	108,232	1,942,433	0.073627%	1,598,581	0.076476%
6578	State Proportionate Share		0.10%	0.10%	34,003	610,247	0.023131%	518,914	0.024825%
6579	CITY OF POPLAR	7.90%	8.67%	0.10%	17,784	319,177	0.012098%	240,599	0.011510%
6579	State Proportionate Share		0.10%	0.10%	5,754	103,258	0.003914%	80,081	0.003831%
6603	CITY OF RED LODGE	7.90%	8.67%	0.10%	57,813	1,037,564	0.039328%	743,254	0.035557%
6603	State Proportionate Share		0.10%	0.10%	18,375	329,771	0.012500%	244,479	0.011696%
6581	CITY OF RONAN	7.90%	8.67%	0.10%	42,453	761,897	0.028879%	641,492	0.030689%
6581	State Proportionate Share		0.10%	0.10%	13,392	240,342	0.009110%	209,009	0.009999%
6582	CITY OF ROUNDUP	7.90%	8.67%	0.10%	33,325	598,076	0.022670%	461,784	0.022092%
6582	State Proportionate Share		0.10%	0.10%	10,455	187,631	0.007112%	149,702	0.007162%
6599	CITY OF SCOBEBY	7.90%	8.67%	0.10%	21,450	384,961	0.014592%	307,341	0.014703%
6599	State Proportionate Share		0.10%	0.10%	6,735	120,869	0.004581%	99,715	0.004770%
6585	CITY OF SHELBY	7.90%	8.67%	0.10%	53,034	951,801	0.036078%	804,126	0.038469%
6585	State Proportionate Share		0.10%	0.10%	16,881	302,960	0.011484%	263,495	0.012606%

**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, 2020					Net Pension Liability as of June 30, 2020		Net Pension Liability as of June 30, 2019		
Member Rate	Employer Rate	State Rate	Employer Contribution	State Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	
<b>Total ALL Employers &amp; State</b>			<b>\$ 147,000,554</b>	<b>\$ -</b>	<b>\$ 2,638,211,389</b>	<b>123.815515%</b>	<b>\$ 2,090,310,698</b>	<b>124.411533%</b>	
<b>State (Non-Employer Contributing Entity)</b>			<b>\$ 35,008,939</b>		<b>\$ 628,303,635</b>	<b>23.815515%</b>	<b>\$ 510,276,894</b>	<b>24.411533%</b>	
<b>Employer</b>									
6586	CITY OF SIDNEY	7.90%	8.67%	0.10%	175,249	3,145,184	0.119217%	2,429,271	0.116216%
6586	State Proportionate Share		0.10%	0.10%	55,123	989,294	0.037499%	789,657	0.037777%
6379	CITY OF THREE FORKS	7.90%	8.67%	0.10%	27,913	500,953	0.018988%	398,973	0.019087%
6379	State Proportionate Share		0.10%	0.10%	8,757	157,160	0.005957%	129,340	0.006188%
6590	CITY OF TOWNSEND	7.90%	8.67%	0.10%	22,279	399,847	0.015156%	301,552	0.014426%
6590	State Proportionate Share		0.10%	0.10%	7,039	126,328	0.004788%	98,460	0.004710%
6574	CITY OF TROY	7.90%	8.67%	0.10%	39,490	708,728	0.026864%	545,736	0.026108%
6574	State Proportionate Share		0.10%	0.10%	12,389	222,345	0.008428%	176,920	0.008464%
6592	CITY OF WHITE SULPHUR SPRINGS	7.90%	8.67%	0.10%	12,698	227,895	0.008638%	194,653	0.009312%
6592	State Proportionate Share		0.10%	0.10%	4,029	72,313	0.002741%	63,442	0.003035%
6594	CITY OF WHITEFISH	7.90%	8.67%	0.10%	341,900	6,136,059	0.232584%	4,615,578	0.220808%
6594	State Proportionate Share		0.10%	0.10%	107,717	1,933,198	0.073277%	1,503,159	0.071911%
6598	CITY OF WIBAUX	7.90%	8.67%	0.10%	13,387	240,254	0.009107%	188,872	0.009036%
6598	State Proportionate Share		0.10%	0.10%	4,200	75,374	0.002857%	61,228	0.002929%
6596	CITY OF WOLF POINT	7.90%	8.67%	0.10%	71,831	1,289,150	0.048865%	1,016,039	0.048607%
6596	State Proportionate Share		0.10%	0.10%	22,573	405,110	0.015355%	329,891	0.015782%
6399	TOWN OF ALBERTON	7.90%	8.67%	0.10%	2,351	42,187	0.001599%	31,549	0.001509%
6399	State Proportionate Share		0.10%	0.10%	764	13,715	0.000520%	10,616	0.000508%
6507	TOWN OF BIG SANDY	7.90%	8.67%	0.10%	8,066	144,758	0.005487%	114,391	0.005472%
6507	State Proportionate Share		0.10%	0.10%	2,531	45,415	0.001721%	37,084	0.001774%
7274	TOWN OF BRIDGER	7.90%	8.67%	0.10%	24,243	435,089	0.016492%	330,562	0.015814%
7274	State Proportionate Share		0.10%	0.10%	7,643	137,175	0.005200%	107,726	0.005154%
6511	TOWN OF BROADUS	7.90%	8.67%	0.10%	17,449	313,162	0.011870%	243,146	0.011632%
6511	State Proportionate Share		0.10%	0.10%	5,474	98,246	0.003724%	78,823	0.003771%
6513	TOWN OF CASCADE	7.90%	8.67%	0.10%	14,710	264,006	0.010007%	190,953	0.009135%
6513	State Proportionate Share		0.10%	0.10%	4,615	82,830	0.003140%	61,907	0.002962%
6526	TOWN OF CHESTER	7.90%	8.67%	0.10%	21,767	390,649	0.014807%	306,467	0.014661%
6526	State Proportionate Share		0.10%	0.10%	6,832	122,606	0.004647%	99,393	0.004755%
6521	TOWN OF CIRCLE	7.90%	8.67%	0.10%	13,383	240,179	0.009104%	148,035	0.007082%
6521	State Proportionate Share		0.10%	0.10%	4,232	75,950	0.002879%	48,530	0.002322%
6524	TOWN OF CULBERTSON	7.90%	8.67%	0.10%	14,615	262,290	0.009942%	212,211	0.010152%
6524	State Proportionate Share		0.10%	0.10%	4,585	82,285	0.003119%	68,795	0.003291%
6432	TOWN OF DENTON	7.90%	8.67%	0.10%	2,803	50,304	0.001907%	33,533	0.001604%
6432	State Proportionate Share		0.10%	0.10%	902	16,182	0.000613%	11,180	0.000535%
6558	TOWN OF DRUMMOND	7.90%	8.67%	0.10%	5,837	104,763	0.003971%	47,420	0.002269%
6558	State Proportionate Share		0.10%	0.10%	1,831	32,868	0.001246%	15,373	0.000735%
6607	TOWN OF EKALAKA	7.90%	8.67%	0.10%	8,338	149,647	0.005672%	108,679	0.005199%
6607	State Proportionate Share		0.10%	0.10%	2,616	46,948	0.001780%	35,232	0.001685%
6536	TOWN OF ENNIS	7.90%	8.67%	0.10%	32,982	591,921	0.022436%	460,407	0.022026%
6536	State Proportionate Share		0.10%	0.10%	10,404	186,725	0.007078%	149,955	0.007174%
6382	TOWN OF EUREKA	7.90%	8.67%	0.10%	26,683	478,871	0.018151%	393,289	0.018815%
6382	State Proportionate Share		0.10%	0.10%	8,406	150,869	0.005719%	127,996	0.006123%
6537	TOWN OF FAIRFIELD	7.90%	8.67%	0.10%	7,504	134,667	0.005104%	100,339	0.004800%
6537	State Proportionate Share		0.10%	0.10%	2,398	43,034	0.001631%	33,128	0.001585%
6605	TOWN OF FORT PECK	7.90%	8.67%	0.10%	12,957	232,545	0.008814%	155,236	0.007426%
6605	State Proportionate Share		0.10%	0.10%	4,065	72,955	0.002765%	50,325	0.002408%
6410	TOWN OF FROID	7.90%	8.67%	0.10%	4,084	73,288	0.002778%	60,565	0.002897%
6410	State Proportionate Share		0.10%	0.10%	1,281	22,993	0.000872%	19,634	0.000939%
6542	TOWN OF GERALDINE	7.90%	8.67%	0.10%	3,495	62,726	0.002378%	52,627	0.002518%
6542	State Proportionate Share		0.10%	0.10%	1,097	19,679	0.000746%	17,061	0.000816%

**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, 2020					Net Pension Liability as of June 30, 2020		Net Pension Liability as of June 30, 2019		
Member Rate	Employer Rate	State Rate	Employer Contribution	State Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	
<b>Total ALL Employers &amp; State</b>			<b>\$ 147,000,554</b>	<b>\$ -</b>	<b>\$ 2,638,211,389</b>	<b>123.815515%</b>	<b>\$ 2,090,310,698</b>	<b>124.411533%</b>	
<b>State (Non-Employer Contributing Entity)</b>			<b>\$ 35,008,939</b>		<b>\$ 628,303,635</b>	<b>23.815515%</b>	<b>\$ 510,276,894</b>	<b>24.411533%</b>	
<b>Employer</b>									
6546	TOWN OF GRASS RANGE	7.90%	8.67%	0.10%	501	8,988	0.000341%	22,804	0.001091%
6546	State Proportionate Share		0.10%	0.10%	157	2,820	0.000107%	7,393	0.000354%
6553	TOWN OF HOT SPRINGS	7.90%	8.67%	0.10%	17,686	317,411	0.012031%	211,633	0.010124%
6553	State Proportionate Share		0.10%	0.10%	5,573	100,011	0.003791%	68,949	0.003299%
6434	TOWN OF HYSHAM	7.90%	8.67%	0.10%	4,149	74,455	0.002822%	88,202	0.004220%
6434	State Proportionate Share		0.10%	0.10%	1,302	23,359	0.000885%	28,594	0.001368%
6562	TOWN OF LIMA	7.90%	8.67%	0.10%	4,517	81,064	0.003073%	69,856	0.003342%
6562	State Proportionate Share		0.10%	0.10%	1,417	25,432	0.000964%	22,646	0.001083%
6601	TOWN OF MANHATTAN	7.90%	8.67%	0.10%	82,607	1,482,545	0.056195%	1,099,773	0.052613%
6601	State Proportionate Share		0.10%	0.10%	25,923	465,232	0.017634%	356,610	0.017060%
6564	TOWN OF MEDICINE LAKE	7.90%	8.67%	0.10%	6,907	123,968	0.004699%	98,860	0.004729%
6564	State Proportionate Share		0.10%	0.10%	2,167	38,891	0.001474%	32,050	0.001533%
6554	TOWN OF MELSTONE	7.90%	8.67%	0.10%	3,707	66,525	0.002522%	51,952	0.002485%
6554	State Proportionate Share		0.10%	0.10%	1,163	20,871	0.000791%	16,842	0.000806%
6390	TOWN OF MOORE	7.90%	8.67%	0.10%	2,035	36,525	0.001384%	26,340	0.001260%
6390	State Proportionate Share		0.10%	0.10%	638	11,459	0.000434%	8,539	0.000408%
6556	TOWN OF NASHUA	7.90%	8.67%	0.10%	6,217	111,573	0.004229%	72,188	0.003453%
6556	State Proportionate Share		0.10%	0.10%	1,951	35,014	0.001327%	23,403	0.001120%
6575	TOWN OF PHILIPSBURG	7.90%	8.67%	0.10%	28,530	512,018	0.019408%	396,649	0.018976%
6575	State Proportionate Share		0.10%	0.10%	8,953	160,673	0.006090%	128,621	0.006153%
6573	TOWN OF RICHEY	7.90%	8.67%	0.10%	5,644	101,287	0.003839%	81,174	0.003883%
6573	State Proportionate Share		0.10%	0.10%	1,771	31,778	0.001205%	26,316	0.001259%
6583	TOWN OF RYEGATE	7.90%	8.67%	0.10%	4,074	73,113	0.002771%	55,019	0.002632%
6583	State Proportionate Share		0.10%	0.10%	1,278	22,938	0.000869%	17,836	0.000853%
6353	TOWN OF SACO	7.90%	8.67%	0.10%	10,803	193,890	0.007349%	150,330	0.007192%
6353	State Proportionate Share		0.10%	0.10%	3,389	60,828	0.002306%	48,735	0.002331%
6584	TOWN OF SHERIDAN	7.90%	8.67%	0.10%	15,224	273,233	0.010357%	210,535	0.010072%
6584	State Proportionate Share		0.10%	0.10%	4,776	85,720	0.003249%	68,252	0.003265%
6366	TOWN OF ST IGNATIUS	7.90%	8.67%	0.10%	13,130	235,647	0.008932%	207,184	0.009912%
6366	State Proportionate Share		0.10%	0.10%	4,119	73,930	0.002802%	67,165	0.003213%
6587	TOWN OF STANFORD	7.90%	8.67%	0.10%	5,402	96,953	0.003675%	76,352	0.003653%
6587	State Proportionate Share		0.10%	0.10%	1,695	30,417	0.001153%	24,753	0.001184%
6604	TOWN OF STEVENSVILLE	7.90%	8.67%	0.10%	41,556	745,796	0.028269%	586,427	0.028055%
6604	State Proportionate Share		0.10%	0.10%	13,076	234,672	0.008895%	190,377	0.009108%
6588	TOWN OF SUNBURST	7.90%	8.67%	0.10%	10,369	186,086	0.007054%	149,683	0.007161%
6588	State Proportionate Share		0.10%	0.10%	3,253	58,381	0.002213%	48,525	0.002321%
6589	TOWN OF SUPERIOR	7.90%	8.67%	0.10%	13,019	233,650	0.008856%	190,049	0.009092%
6589	State Proportionate Share		0.10%	0.10%	4,084	73,301	0.002778%	61,611	0.002947%
6580	TOWN OF TERRY	7.90%	8.67%	0.10%	13,542	243,030	0.009212%	199,677	0.009553%
6580	State Proportionate Share		0.10%	0.10%	4,250	76,269	0.002891%	64,732	0.003097%
6597	TOWN OF THOMPSON FALLS	7.90%	8.67%	0.10%	22,171	397,899	0.015082%	295,898	0.014156%
6597	State Proportionate Share		0.10%	0.10%	6,988	125,414	0.004754%	96,413	0.004612%
6600	TOWN OF TWIN BRIDGES	7.90%	8.67%	0.10%	14,180	254,493	0.009646%	189,392	0.009060%
6600	State Proportionate Share		0.10%	0.10%	4,450	79,860	0.003027%	61,412	0.002938%
6591	TOWN OF VALIER	7.90%	8.67%	0.10%	14,194	254,745	0.009656%	180,726	0.008646%
6591	State Proportionate Share		0.10%	0.10%	4,453	79,921	0.003029%	58,589	0.002803%
6408	TOWN OF WEST YELLOWSTONE	7.90%	8.67%	0.10%	117,189	2,103,191	0.079720%	1,528,165	0.073107%
6408	State Proportionate Share		0.10%	0.10%	36,887	662,010	0.025093%	497,132	0.023783%
6356	TOWN OF WESTBY	7.90%	8.67%	0.10%	4,993	89,603	0.003396%	71,146	0.003404%
6356	State Proportionate Share		0.10%	0.10%	1,566	28,111	0.001066%	23,064	0.001103%

**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, 2020					Net Pension Liability as of June 30, 2020		Net Pension Liability as of June 30, 2019		
Member Rate	Employer Rate	State Rate	Employer Contribution	State Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	
<b>Total ALL Employers &amp; State</b>			<b>\$ 147,000,554</b>	<b>\$ -</b>	<b>\$ 2,638,211,389</b>	<b>123.815515%</b>	<b>\$ 2,090,310,698</b>	<b>124.411533%</b>	
<b>State (Non-Employer Contributing Entity)</b>			<b>\$ 35,008,939</b>		<b>\$ 628,303,635</b>	<b>23.815515%</b>	<b>\$ 510,276,894</b>	<b>24.411533%</b>	
<b>Employer</b>									
6595	TOWN OF WINNETT	7.90%	8.67%	0.10%	4,419	79,310	0.003006%	70,978	0.003396%
6595	State Proportionate Share		0.10%	0.10%	1,403	25,175	0.000954%	23,010	0.001101%
6458	ANACONDA-DEER LODGE COUNTY	7.90%	8.67%	0.10%	238,407	4,278,673	0.162181%	4,432,269	0.212039%
6458	State Proportionate Share		0.10%	0.10%	75,255	1,350,599	0.051194%	1,439,006	0.068842%
6510	BUTTE SILVER BOW	7.90%	8.67%	0.10%	1,602,997	28,768,903	1.090470%	22,336,579	1.068577%
6510	State Proportionate Share		0.10%	0.10%	504,107	9,047,185	0.342929%	7,259,938	0.347314%
6444	BEAVERHEAD COUNTY	7.90%	8.67%	0.10%	217,591	3,905,094	0.148021%	3,072,508	0.146988%
6444	State Proportionate Share		0.10%	0.10%	68,669	1,232,408	0.046714%	1,000,263	0.047852%
6445	BIG HORN COUNTY	7.90%	8.67%	0.10%	402,954	7,231,801	0.274118%	5,638,132	0.269727%
6445	State Proportionate Share		0.10%	0.10%	126,878	2,277,073	0.086311%	1,833,960	0.087736%
6446	BLAINE COUNTY	7.90%	8.67%	0.10%	223,438	4,010,036	0.151998%	3,142,053	0.150315%
6446	State Proportionate Share		0.10%	0.10%	70,306	1,261,784	0.047827%	1,020,922	0.048841%
6447	BROADWATER COUNTY	7.90%	8.67%	0.10%	147,592	2,648,829	0.100402%	2,025,491	0.096899%
6447	State Proportionate Share		0.10%	0.10%	46,406	832,848	0.031569%	658,447	0.031500%
6448	CARBON COUNTY	7.90%	8.67%	0.10%	263,992	4,737,855	0.179586%	3,792,177	0.181417%
6448	State Proportionate Share		0.10%	0.10%	83,121	1,491,769	0.056545%	1,233,829	0.059026%
6449	CARTER COUNTY	7.90%	8.67%	0.10%	102,403	1,837,829	0.069662%	1,280,459	0.061257%
6449	State Proportionate Share		0.10%	0.10%	32,225	578,341	0.021922%	416,921	0.019945%
6450	CASCADE COUNTY	7.90%	8.67%	0.10%	1,048,385	18,815,305	0.713184%	16,830,823	0.805183%
6450	State Proportionate Share		0.10%	0.10%	329,639	5,916,021	0.224244%	5,468,059	0.261591%
6451	CHOUTEAU COUNTY	7.90%	8.67%	0.10%	170,770	3,064,798	0.116170%	2,459,303	0.117652%
6451	State Proportionate Share		0.10%	0.10%	53,621	962,326	0.036476%	797,916	0.038172%
6452	CUSTER COUNTY	7.90%	8.67%	0.10%	208,582	3,743,408	0.141892%	2,870,006	0.137300%
6452	State Proportionate Share		0.10%	0.10%	65,606	1,177,431	0.044630%	932,935	0.044631%
6453	DANIELS COUNTY	7.90%	8.67%	0.10%	91,088	1,634,744	0.061964%	1,348,810	0.064527%
6453	State Proportionate Share		0.10%	0.10%	28,639	513,988	0.019482%	438,061	0.020957%
6456	DAWSON COUNTY	7.90%	8.67%	0.10%	332,647	5,969,992	0.226289%	4,664,819	0.223164%
6456	State Proportionate Share		0.10%	0.10%	104,760	1,880,126	0.071265%	1,517,133	0.072579%
6459	FALLON COUNTY	7.90%	8.67%	0.10%	300,807	5,398,570	0.204630%	4,106,928	0.196475%
6459	State Proportionate Share		0.10%	0.10%	94,886	1,702,911	0.064548%	1,338,951	0.064055%
6460	FERGUS COUNTY	7.90%	8.67%	0.10%	223,016	4,002,455	0.151711%	3,336,780	0.159631%
6460	State Proportionate Share		0.10%	0.10%	70,530	1,265,804	0.047980%	1,088,027	0.052051%
6461	FLATHEAD COUNTY	7.90%	8.67%	0.10%	1,681,832	30,183,745	1.144099%	23,750,345	1.136211%
6461	State Proportionate Share		0.10%	0.10%	529,496	9,502,836	0.360200%	7,723,693	0.369500%
6462	GALLATIN COUNTY	7.90%	8.67%	0.10%	1,517,066	27,226,707	1.032014%	20,881,008	0.998943%
6462	State Proportionate Share		0.10%	0.10%	478,195	8,582,137	0.325301%	6,795,037	0.325073%
6463	GARFIELD COUNTY	7.90%	8.67%	0.10%	106,141	1,904,912	0.072205%	1,608,531	0.076952%
6463	State Proportionate Share		0.10%	0.10%	33,440	600,153	0.022748%	523,663	0.025052%
6464	GLACIER COUNTY	7.90%	8.67%	0.10%	236,705	4,248,129	0.161023%	3,876,214	0.185437%
6464	State Proportionate Share		0.10%	0.10%	74,440	1,335,970	0.050639%	1,258,770	0.060219%
6465	GOLDEN VALLEY COUNTY	7.90%	8.67%	0.10%	24,563	440,835	0.016710%	338,331	0.016186%
6465	State Proportionate Share		0.10%	0.10%	7,753	139,136	0.005274%	110,351	0.005279%
6466	GRANITE COUNTY	7.90%	8.67%	0.10%	114,249	2,050,415	0.077720%	1,668,303	0.079811%
6466	State Proportionate Share		0.10%	0.10%	35,956	645,302	0.024460%	542,237	0.025941%
6467	HILL COUNTY	7.90%	8.67%	0.10%	270,290	4,850,875	0.183870%	3,758,729	0.179817%
6467	State Proportionate Share		0.10%	0.10%	85,257	1,530,104	0.057998%	1,224,503	0.058580%
6468	JEFFERSON COUNTY	7.90%	8.67%	0.10%	311,682	5,593,736	0.212028%	4,319,252	0.206632%
6468	State Proportionate Share		0.10%	0.10%	98,044	1,759,599	0.066697%	1,403,943	0.067164%
6469	JUDITH BASIN COUNTY	7.90%	8.67%	0.10%	97,260	1,745,512	0.066163%	1,348,875	0.064530%
6469	State Proportionate Share		0.10%	0.10%	30,513	547,623	0.020757%	437,534	0.020932%



**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, 2020					Net Pension Liability as of June 30, 2020		Net Pension Liability as of June 30, 2019		
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<b>Total ALL Employers &amp; State</b>			<b>\$ 147,000,554</b>	<b>\$ -</b>	<b>\$ 2,638,211,389</b>	<b>123.815515%</b>	<b>\$ 2,090,310,698</b>	<b>124.411533%</b>	
<b>State (Non-Employer Contributing Entity)</b>			<b>\$ 35,008,939</b>		<b>\$ 628,303,635</b>	<b>23.815515%</b>	<b>\$ 510,276,894</b>	<b>24.411533%</b>	
<b>Employer</b>									
6470	LAKE COUNTY	7.90%	8.67%	0.10%	496,902	8,917,875	0.338027%	7,189,225	0.343931%
6470	State Proportionate Share		0.10%	0.10%	156,271	2,804,582	0.106306%	2,335,694	0.111739%
6471	LEWIS & CLARK COUNTY	7.90%	8.67%	0.10%	1,286,021	23,080,150	0.874841%	18,909,816	0.904641%
6471	State Proportionate Share		0.10%	0.10%	404,902	7,266,756	0.275443%	6,150,012	0.294215%
6472	LIBERTY COUNTY	7.90%	8.67%	0.10%	112,097	2,011,802	0.076256%	1,594,571	0.076284%
6472	State Proportionate Share		0.10%	0.10%	35,321	633,898	0.024028%	519,135	0.024835%
6473	LINCOLN COUNTY	7.90%	8.67%	0.10%	374,109	6,714,119	0.254495%	4,742,829	0.226896%
6473	State Proportionate Share		0.10%	0.10%	117,856	2,115,159	0.080174%	1,544,021	0.073866%
6474	MADISON COUNTY	7.90%	8.67%	0.10%	591,470	10,615,087	0.402359%	8,360,199	0.399505%
6474	State Proportionate Share		0.10%	0.10%	186,039	3,338,832	0.126557%	2,714,872	0.129879%
6475	MCCONE COUNTY	7.90%	8.67%	0.10%	112,160	2,012,930	0.076299%	1,531,021	0.073244%
6475	State Proportionate Share		0.10%	0.10%	35,243	632,512	0.023975%	497,178	0.023785%
6476	MEAGHER COUNTY	7.90%	8.67%	0.10%	94,407	1,694,311	0.064222%	1,207,828	0.057782%
6476	State Proportionate Share		0.10%	0.10%	29,621	531,608	0.020150%	391,624	0.018735%
6477	MINERAL COUNTY	7.90%	8.67%	0.10%	131,685	2,363,747	0.089581%	1,900,808	0.090934%
6477	State Proportionate Share		0.10%	0.10%	41,389	742,813	0.028156%	616,653	0.029501%
6478	MISSOULA COUNTY	7.90%	8.67%	0.10%	3,114,537	55,896,433	2.118725%	42,617,454	2.038810%
6478	State Proportionate Share		0.10%	0.10%	981,540	17,615,642	0.667712%	13,874,561	0.663756%
6479	MUSSELSHELL COUNTY	7.90%	8.67%	0.10%	124,277	2,230,393	0.084542%	1,647,094	0.078797%
6479	State Proportionate Share		0.10%	0.10%	39,112	701,947	0.026607%	536,152	0.025649%
6480	PARK COUNTY	7.90%	8.67%	0.10%	257,037	4,613,027	0.174854%	3,560,417	0.170330%
6480	State Proportionate Share		0.10%	0.10%	81,132	1,456,069	0.055192%	1,162,304	0.055604%
6481	PETROLEUM COUNTY	7.90%	8.67%	0.10%	18,990	340,820	0.012919%	256,797	0.012285%
6481	State Proportionate Share		0.10%	0.10%	5,975	107,242	0.004065%	83,383	0.003989%
6482	PHILLIPS COUNTY	7.90%	8.67%	0.10%	147,521	2,647,555	0.100354%	2,122,450	0.101538%
6482	State Proportionate Share		0.10%	0.10%	46,422	833,128	0.031579%	690,336	0.033026%
6483	PONDERA COUNTY	7.90%	8.67%	0.10%	142,693	2,560,911	0.097070%	2,030,484	0.097138%
6483	State Proportionate Share		0.10%	0.10%	44,815	804,288	0.030486%	658,932	0.031523%
6485	POWDER RIVER COUNTY	7.90%	8.67%	0.10%	287,175	5,153,923	0.195357%	3,780,873	0.180876%
6485	State Proportionate Share		0.10%	0.10%	90,410	1,622,580	0.061503%	1,230,944	0.058888%
6484	POWELL COUNTY	7.90%	8.67%	0.10%	123,106	2,209,384	0.083746%	1,712,808	0.081940%
6484	State Proportionate Share		0.10%	0.10%	38,850	697,241	0.026429%	558,243	0.026706%
6486	PRAIRIE COUNTY	7.90%	8.67%	0.10%	65,851	1,181,830	0.044797%	878,733	0.042038%
6486	State Proportionate Share		0.10%	0.10%	20,744	372,294	0.014112%	286,555	0.013709%
6487	RAVALLI COUNTY	7.90%	8.67%	0.10%	538,192	9,658,912	0.366116%	7,671,073	0.366982%
6487	State Proportionate Share		0.10%	0.10%	169,010	3,033,219	0.114973%	2,488,560	0.119052%
6488	RICHLAND COUNTY	7.90%	8.67%	0.10%	528,986	9,493,682	0.359853%	7,440,170	0.355936%
6488	State Proportionate Share		0.10%	0.10%	166,810	2,993,727	0.113476%	2,424,996	0.116011%
6489	ROOSEVELT COUNTY	7.90%	8.67%	0.10%	350,474	6,289,947	0.238417%	4,726,456	0.226113%
6489	State Proportionate Share		0.10%	0.10%	110,233	1,978,349	0.074988%	1,535,570	0.073461%
6490	ROSEBUD COUNTY	7.90%	8.67%	0.10%	258,839	4,645,371	0.176080%	3,548,820	0.169775%
6490	State Proportionate Share		0.10%	0.10%	81,587	1,464,241	0.055501%	1,155,898	0.055298%
6491	SANDERS COUNTY	7.90%	8.67%	0.10%	264,105	4,739,879	0.179663%	3,548,340	0.169752%
6491	State Proportionate Share		0.10%	0.10%	82,954	1,488,776	0.056431%	1,151,681	0.055096%
6492	SHERIDAN COUNTY	7.90%	8.67%	0.10%	231,128	4,148,040	0.157229%	3,378,480	0.161626%
6492	State Proportionate Share		0.10%	0.10%	72,574	1,302,474	0.049370%	1,095,670	0.052417%
6494	STILLWATER COUNTY	7.90%	8.67%	0.10%	270,363	4,852,197	0.183920%	3,816,287	0.182570%
6494	State Proportionate Share		0.10%	0.10%	85,160	1,528,363	0.057932%	1,240,194	0.059331%
6495	SWEET GRASS COUNTY	7.90%	8.67%	0.10%	127,966	2,296,605	0.087052%	1,822,712	0.087198%
6495	State Proportionate Share		0.10%	0.10%	40,348	724,125	0.027448%	593,162	0.028377%



**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, 2020					Net Pension Liability as of June 30, 2020		Net Pension Liability as of June 30, 2019		
Member Rate	Employer Rate	State Rate	Employer Contribution	State Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	
<b>Total ALL Employers &amp; State</b>			<b>\$ 147,000,554</b>	<b>\$ -</b>	<b>\$ 2,638,211,389</b>	<b>123.815515%</b>	<b>\$ 2,090,310,698</b>	<b>124.411533%</b>	
<b>State (Non-Employer Contributing Entity)</b>			<b>\$ 35,008,939</b>		<b>\$ 628,303,635</b>	<b>23.815515%</b>	<b>\$ 510,276,894</b>	<b>24.411533%</b>	
<b>Employer</b>									
6496	TETON COUNTY	7.90%	8.67%	0.10%	177,611	3,187,577	0.120823%	2,546,803	0.121839%
6496	State Proportionate Share		0.10%	0.10%	55,787	1,001,214	0.037950%	825,701	0.039501%
6497	TOOLE COUNTY	7.90%	8.67%	0.10%	455,041	8,166,601	0.309551%	5,827,299	0.278777%
6497	State Proportionate Share		0.10%	0.10%	143,134	2,568,821	0.097370%	1,896,634	0.090735%
6498	TREASURE COUNTY	7.90%	8.67%	0.10%	42,548	763,600	0.028944%	593,944	0.028414%
6498	State Proportionate Share		0.10%	0.10%	13,382	240,175	0.009104%	193,112	0.009238%
6499	VALLEY COUNTY	7.90%	8.67%	0.10%	261,925	4,700,746	0.178179%	3,693,045	0.176674%
6499	State Proportionate Share		0.10%	0.10%	82,391	1,478,659	0.056048%	1,200,580	0.057436%
6500	WHEATLAND COUNTY	7.90%	8.67%	0.10%	70,705	1,268,941	0.048099%	900,578	0.043083%
6500	State Proportionate Share		0.10%	0.10%	22,182	398,094	0.015090%	292,034	0.013971%
6501	WIBAUX COUNTY	7.90%	8.67%	0.10%	115,150	2,066,587	0.078333%	1,550,810	0.074190%
6501	State Proportionate Share		0.10%	0.10%	36,125	648,340	0.024575%	502,745	0.024051%
6502	YELLOWSTONE COUNTY	7.90%	8.67%	0.10%	1,350,069	24,229,612	0.918411%	18,857,073	0.902118%
6502	State Proportionate Share		0.10%	0.10%	425,269	7,632,276	0.289297%	6,136,187	0.293554%
6435	ARLEE-LAKE COUNTY WATER & SEWER DISTRICT	7.90%	8.67%	0.10%	917	16,449	0.000623%	19,155	0.000916%
6435	State Proportionate Share		0.10%	0.10%	288	5,160	0.000196%	6,210	0.000297%
6720	BEAR PAW COOPERATIVE	7.90%	8.67%	0.10%	3,223	57,852	0.002193%	45,501	0.002177%
6720	State Proportionate Share		0.10%	0.10%	1,011	18,150	0.000688%	14,751	0.000706%
6725	BERT MOONEY AIRPORT AUTHORITY	7.90%	8.67%	0.10%	28,641	514,023	0.019484%	414,324	0.019821%
6725	State Proportionate Share		0.10%	0.10%	9,023	161,936	0.006138%	134,869	0.006452%
6740	BIG COUNTRY EDUCATIONAL COOP	7.90%	8.67%	0.10%	2,813	50,480	0.001913%	39,935	0.001910%
6740	State Proportionate Share		0.10%	0.10%	882	15,837	0.000600%	12,945	0.000619%
6709	BIG FORK CO WATER & SEWER	7.90%	8.67%	0.10%	29,172	523,548	0.019845%	407,935	0.019516%
6709	State Proportionate Share		0.10%	0.10%	9,152	164,250	0.006226%	132,245	0.006327%
7689	BIG HORN COUNTY CEMETERY DISTRICT #1	7.90%	8.67%	0.10%	5,013	89,976	0.003410%	73,045	0.003494%
7689	State Proportionate Share		0.10%	0.10%	1,573	28,228	0.001070%	23,680	0.001133%
6348	BIG SKY CO WATER & SEWER DIST #363	7.90%	8.67%	0.10%	18,760	336,686	0.012762%	286,700	0.013716%
6348	State Proportionate Share		0.10%	0.10%	6,410	115,036	0.004360%	99,839	0.004776%
6739	BIG SKY ECONOMIC DEVELOPMENT AUTH	7.90%	8.67%	0.10%	62,826	1,127,529	0.042738%	825,316	0.039483%
6739	State Proportionate Share		0.10%	0.10%	20,574	369,240	0.013996%	279,141	0.013354%
6347	BIG SKY FIRE DEPARTMENT	7.90%	8.67%	0.10%	107	1,924	0.000073%	4,720	0.000226%
6347	State Proportionate Share		0.10%	0.10%	172	3,083	0.000117%	3,473	0.000166%
6741	BIG SKY SPECIAL EDUCATION COOP	7.90%	8.67%	0.10%	4,519	81,099	0.003074%	56,987	0.002726%
6741	State Proportionate Share		0.10%	0.10%	1,418	25,442	0.000964%	18,474	0.000884%
6697	BILLINGS HOUSING AUTHORITY	7.90%	8.67%	0.10%	118,400	2,124,917	0.080544%	1,539,703	0.073659%
6697	State Proportionate Share		0.10%	0.10%	37,301	669,436	0.025375%	501,344	0.023984%
7699	BITTERROOT PUBLIC LIBRARY	7.90%	8.67%	0.10%	20,400	366,118	0.013878%	277,250	0.013264%
7699	State Proportionate Share		0.10%	0.10%	6,450	115,749	0.004387%	90,588	0.004334%
6634	BITTERROOT CONSERVATION DISTRICT	7.90%	8.67%	0.10%	4,918	88,271	0.003346%	67,819	0.003244%
6634	State Proportionate Share		0.10%	0.10%	1,543	27,694	0.001050%	21,987	0.001052%
6350	BITTERROOT VALLEY SEC	7.90%	8.67%	0.10%	936	16,791	0.000636%	18,059	0.000864%
6350	State Proportionate Share		0.10%	0.10%	339	6,081	0.000231%	6,505	0.000311%
6421	BUFFALO RAPIDS IRR1 PROJECT 1	7.90%	8.67%	0.10%	15,957	286,376	0.010855%	148,103	0.007085%
6421	State Proportionate Share		0.10%	0.10%	5,006	89,848	0.003406%	48,014	0.002297%
6422	BUFFALO RAPIDS IRR1 PROJECT 2	7.90%	8.67%	0.10%	23,373	419,470	0.015900%	309,012	0.014783%
6422	State Proportionate Share		0.10%	0.10%	7,333	131,598	0.004988%	100,177	0.004792%
6727	CASCADE CONSERVATION DISTRICT	7.90%	8.67%	0.10%	4,085	73,305	0.002779%	89,277	0.004271%
6727	State Proportionate Share		0.10%	0.10%	1,312	23,539	0.000892%	28,942	0.001385%
6662	CENTER FOR MENTAL HEALTH	7.90%	8.67%	0.10%	6,270	112,524	0.004265%	249,955	0.011958%
6662	State Proportionate Share		0.10%	0.10%	1,967	35,299	0.001338%	81,033	0.003877%

**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, 2020					Net Pension Liability as of June 30, 2020		Net Pension Liability as of June 30, 2019		
Member Rate	Employer Rate	State Rate	Employer Contribution	State Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	
<b>Total ALL Employers &amp; State</b>			<b>\$ 147,000,554</b>	<b>\$ -</b>	<b>\$ 2,638,211,389</b>	<b>123.815515%</b>	<b>\$ 2,090,310,698</b>	<b>124.411533%</b>	
<b>State (Non-Employer Contributing Entity)</b>			<b>\$ 35,008,939</b>		<b>\$ 628,303,635</b>	<b>23.815515%</b>	<b>\$ 510,276,894</b>	<b>24.411533%</b>	
<b>Employer</b>									
6703	CENTRAL MONTANA LEARNING RESOURCE CTR	7.90%	8.67%	0.10%	4,842	86,903	0.003294%	64,237	0.003073%
6703	State Proportionate Share		0.10%	0.10%	1,555	27,907	0.001058%	21,271	0.001018%
6719	CENTRAL VALLEY FIRE DISTRICT	7.90%	8.67%	0.10%	4,484	80,478	0.003050%	45,962	0.002199%
6719	State Proportionate Share		0.10%	0.10%	1,407	25,248	0.000957%	14,901	0.000713%
6650	CHOUTEAU COUNTY CONSERVATION DIST	7.90%	8.67%	0.10%	1,431	25,676	0.000973%	19,793	0.000947%
6650	State Proportionate Share		0.10%	0.10%	449	8,055	0.000305%	6,416	0.000307%
6433	CORVALLIS COUNTY SEWER DISTRICT	7.90%	8.67%	0.10%	3,277	58,813	0.002229%	48,422	0.002316%
6433	State Proportionate Share		0.10%	0.10%	1,028	18,451	0.000699%	15,698	0.000751%
6707	Crown Hill	7.90%	8.67%	0.10%	3,543	63,588	0.002410%	52,151	0.002495%
6707	State Proportionate Share		0.10%	0.10%	1,112	19,950	0.000756%	16,907	0.000809%
6394	DALY DITCHES IRRIGATION DISTRICT	7.90%	8.67%	0.10%	2,853	51,209	0.001941%	52,616	0.002517%
6394	State Proportionate Share		0.10%	0.10%	1,019	18,287	0.000693%	18,764	0.000898%
6677	DAWSON COMMUNITY COLLEGE	7.90%	8.67%	0.10%	116,580	2,092,249	0.079306%	1,593,875	0.076251%
6677	State Proportionate Share		0.10%	0.10%	36,864	661,600	0.025078%	520,945	0.024922%
6686	DEER LODGE COUNTY HEAD START PROGRAM	7.90%	8.67%	0.10%	42,778	767,726	0.029100%	613,401	0.029345%
6686	State Proportionate Share		0.10%	0.10%	13,421	240,859	0.009130%	198,856	0.009513%
8514	Drummond School and Community Library District	7.90%	8.67%	0.10%	1,636	29,355	0.001133%	22,646	0.001083%
8514	State Proportionate Share		0.10%	0.10%	513	9,209	0.000349%	7,342	0.000351%
6389	DRY PRAIRIE RURAL WATER	7.90%	8.67%	0.10%	76,841	1,379,069	0.052273%	961,680	0.046007%
6389	State Proportionate Share		0.10%	0.10%	24,107	432,647	0.016399%	311,761	0.014915%
8715	DRY REDWATER REGIONAL WATER AUTHORITY	7.90%	8.67%	0.10%	7,091	127,255	0.004824%	94,313	0.004512%
8715	State Proportionate Share		0.10%	0.10%	2,224	39,923	0.001513%	30,576	0.001463%
6705	EASTERN YELLOWSTONE COUNTY SEC	7.90%	8.67%	0.10%	1,827	32,789	0.001243%	26,168	0.001252%
6705	State Proportionate Share		0.10%	0.10%	573	10,286	0.000390%	8,483	0.000406%
6744	FALLON MEDICAL COMPLEX	7.90%	8.67%	0.10%	5,837	104,761	0.003971%	83,308	0.003985%
6744	State Proportionate Share		0.10%	0.10%	1,831	32,866	0.001246%	27,007	0.001292%
6750	FERGUS COUNTY CONSERVATION DIST	7.90%	8.67%	0.10%	2,923	52,459	0.001988%	40,718	0.001948%
6750	State Proportionate Share		0.10%	0.10%	917	16,458	0.000624%	13,200	0.000631%
6716	FLATHEAD CONSERVATION DISTRICT	7.90%	8.67%	0.10%	5,041	90,474	0.003429%	69,988	0.003348%
6716	State Proportionate Share		0.10%	0.10%	1,683	30,206	0.001145%	24,057	0.001151%
6423	FLATHEAD EMERGENCY COMM CENTER	7.90%	8.67%	0.10%	139,410	2,501,992	0.094837%	1,856,394	0.088809%
6423	State Proportionate Share		0.10%	0.10%	43,781	785,741	0.029783%	603,162	0.028855%
6708	FLATHEAD MUNICIPAL AIRPORT AUTHORITY	7.90%	8.67%	0.10%	124,775	2,239,326	0.084880%	1,617,764	0.077393%
6708	State Proportionate Share		0.10%	0.10%	39,380	706,744	0.026789%	528,067	0.025263%
6699	FLATHEAD SPECIAL EDUC COOP	7.90%	8.67%	0.10%	259	4,644	0.000176%	-	0.000000%
6699	State Proportionate Share		0.10%	0.10%	111	1,984	0.000075%	-	0.000000%
6676	FLATHEAD VALLEY COMMUNITY COLLEGE	7.90%	8.67%	0.10%	392,826	7,050,025	0.267227%	5,701,922	0.272779%
6676	State Proportionate Share		0.10%	0.10%	123,526	2,216,910	0.084031%	1,853,100	0.088652%
6638	FORT SHAW IRRIGATION DIST	7.90%	8.67%	0.10%	10,001	179,482	0.006803%	124,428	0.005953%
6638	State Proportionate Share		0.10%	0.10%	3,138	56,310	0.002134%	40,523	0.001939%
6414	FRENCHTOWN RURAL FIRE DISTRICT	7.90%	8.67%	0.10%	3,594	64,509	0.002445%	49,223	0.002355%
6414	State Proportionate Share		0.10%	0.10%	1,128	20,236	0.000767%	15,956	0.000763%
6682	GALLATIN AIRPORT AUTHORITY	7.90%	8.67%	0.10%	195,013	3,499,882	0.132661%	2,425,315	0.116027%
6682	State Proportionate Share		0.10%	0.10%	61,793	1,108,996	0.042036%	795,474	0.038055%
6736	GALLATIN CONSERVATION DISTRICT	7.90%	8.67%	0.10%	6,727	120,733	0.004576%	85,640	0.004097%
6736	State Proportionate Share		0.10%	0.10%	2,110	37,877	0.001436%	27,764	0.001328%
6702	GALLATIN-MADISON SEC	7.90%	8.67%	0.10%	2,874	51,576	0.001955%	51,591	0.002468%
6702	State Proportionate Share		0.10%	0.10%	902	16,181	0.000613%	16,725	0.000800%
6718	GARDINER - PARK COUNTY WATER DIST	7.90%	8.67%	0.10%	13,882	249,134	0.009443%	165,224	0.007904%
6718	State Proportionate Share		0.10%	0.10%	4,355	78,160	0.002963%	53,562	0.002562%

**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, 2020		Net Pension Liability as of June 30, 2020		Net Pension Liability as of June 30, 2019				
					Member Rate	Employer Rate	State Rate	Employer Contribution	State Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions
<b>Total ALL Employers &amp; State</b>								\$ 147,000,554	\$ -	\$ 2,638,211,389	123.815515%	\$ 2,090,310,698	124.411533%
<b>State (Non-Employer Contributing Entity)</b>								\$ 35,008,939		\$ 628,303,635	23.815515%	\$ 510,276,894	24.411533%
<b>Employer</b>													
6691	GLASGOW IRRIGATION DISTRICT	7.90%	8.67%	0.10%			8,762			157,253	0.005961%	142,716	0.006827%
6691	State Proportionate Share		0.10%	0.10%			2,777			49,847	0.001889%	46,673	0.002233%
7276	GRANITE CO HOSPITAL & NURSING HOME	7.90%	8.67%	0.10%			101,393			1,819,699	0.068975%	1,383,467	0.066185%
7276	State Proportionate Share		0.10%	0.10%			32,160			577,179	0.021878%	453,228	0.021682%
6373	GRANITE CONSERVATION DISTRICT	7.90%	8.67%	0.10%			1,706			30,624	0.001161%	26,566	0.001271%
6373	State Proportionate Share		0.10%	0.10%			535			9,607	0.000364%	8,612	0.000412%
6717	GREAT DIVIDE EDUCATION SERVICES	7.90%	8.67%	0.10%			3,866			69,383	0.002630%	61,020	0.002919%
6717	State Proportionate Share		0.10%	0.10%			1,213			21,768	0.000825%	19,782	0.000946%
6660	GREAT FALLS INT AIRPORT	7.90%	8.67%	0.10%			52,887			949,168	0.035978%	776,989	0.037171%
6660	State Proportionate Share		0.10%	0.10%			16,799			301,494	0.011428%	254,856	0.012192%
6641	GREENFIELDS IRRIGATION DIST	7.90%	8.67%	0.10%			89,356			1,603,663	0.060786%	1,260,034	0.060280%
6641	State Proportionate Share		0.10%	0.10%			28,082			503,993	0.019104%	409,147	0.019573%
6417	HEBGEN BASIN RURAL FD	7.90%	8.67%	0.10%			3,394			60,917	0.002309%	48,700	0.002330%
6417	State Proportionate Share		0.10%	0.10%			1,065			19,111	0.000724%	15,788	0.000755%
6663	HELENA HOUSING AUTHORITY	7.90%	8.67%	0.10%			79,991			1,435,593	0.054415%	1,018,793	0.048739%
6663	State Proportionate Share		0.10%	0.10%			25,280			453,691	0.017197%	331,446	0.015856%
6632	HELENA REGIONAL AIRPORT AUTH	7.90%	8.67%	0.10%			96,921			1,739,441	0.065933%	1,302,357	0.062304%
6632	State Proportionate Share		0.10%	0.10%			30,620			549,529	0.020830%	425,721	0.020366%
6685	HELENA VALLEY IRRIGATION DIST	7.90%	8.67%	0.10%			19,975			358,482	0.013588%	286,107	0.013687%
6685	State Proportionate Share		0.10%	0.10%			6,267			112,466	0.004263%	92,750	0.004437%
6664	HILL CO PUBLIC CEMETERY DIST	7.90%	8.67%	0.10%			3,758			67,439	0.002556%	52,443	0.002509%
6664	State Proportionate Share		0.10%	0.10%			1,212			21,752	0.000824%	17,468	0.000836%
6377	HINSDALE WATER & SEWER DISTRICT	7.90%	8.67%	0.10%			1,539			27,612	0.001047%	23,945	0.001146%
6377	State Proportionate Share		0.10%	0.10%			483			8,663	0.000328%	7,764	0.000371%
6631	HOUSING AUTHORITY OF ANACONDA	7.90%	8.67%	0.10%			32,406			581,591	0.022045%	461,090	0.022058%
6631	State Proportionate Share		0.10%	0.10%			10,167			182,463	0.006916%	149,480	0.007151%
6637	HOUSING AUTHORITY OF BUTTE	7.90%	8.67%	0.10%			69,735			1,251,535	0.047439%	997,259	0.047709%
6637	State Proportionate Share		0.10%	0.10%			21,909			393,194	0.014904%	323,729	0.015487%
6640	HOUSING AUTHORITY OF GLASGOW	7.90%	8.67%	0.10%			13,694			245,761	0.009315%	205,954	0.009853%
6640	State Proportionate Share		0.10%	0.10%			4,296			77,101	0.002922%	66,767	0.003194%
6746	HUMAN RESOURCES COUNCIL DIST XI	7.90%	8.67%	0.10%			112,479			2,018,660	0.076516%	1,659,837	0.079406%
6746	State Proportionate Share		0.10%	0.10%			35,454			636,296	0.024118%	539,775	0.025823%
6635	HUMAN RESOURCES COUNCIL DIST XII	7.90%	8.67%	0.10%			219,210			3,934,156	0.149122%	3,057,429	0.146267%
6635	State Proportionate Share		0.10%	0.10%			68,899			1,236,530	0.046870%	993,606	0.047534%
6425	HYALITE RFD	7.90%	8.67%	0.10%			2,724			48,880	0.001853%	-	0.000000%
6425	State Proportionate Share		0.10%	0.10%			860			15,428	0.000585%	-	0.000000%
6722	JUDITH BASIN CONSERVATION DIST	7.90%	8.67%	0.10%			1,776			31,880	0.001208%	27,232	0.001303%
6722	State Proportionate Share		0.10%	0.10%			557			10,001	0.000379%	8,828	0.000422%
6738	LAKESIDE CO WATER & SEWER	7.90%	8.67%	0.10%			26,490			475,408	0.018020%	342,463	0.016383%
6738	State Proportionate Share		0.10%	0.10%			8,310			149,147	0.005653%	111,019	0.005311%
6357	LARCHMONT GOLF COURSE	7.90%	8.67%	0.10%			17,386			312,027	0.011827%	228,237	0.010919%
6357	State Proportionate Share		0.10%	0.10%			5,454			97,891	0.003711%	73,992	0.003540%
6358	LEWIS & CLARK CONSERVATION DIST	7.90%	8.67%	0.10%			4,689			84,155	0.003190%	64,811	0.003101%
6358	State Proportionate Share		0.10%	0.10%			1,471			26,403	0.001001%	21,009	0.001005%
6694	LEWIS & CLARK LIBRARY	7.90%	8.67%	0.10%			128,772			2,311,063	0.087600%	1,818,606	0.087002%
6694	State Proportionate Share		0.10%	0.10%			40,578			728,256	0.027604%	591,975	0.028320%
6372	LIBERTY CO CONSERVATION DISTRICT	7.90%	8.67%	0.10%			1,304			23,397	0.000887%	19,346	0.000926%
6372	State Proportionate Share		0.10%	0.10%			409			7,339	0.000278%	6,273	0.000300%
6397	LINCOLN CONSERVATION DISTRICT	7.90%	8.67%	0.10%			2,413			43,302	0.001641%	33,596	0.001607%
6397	State Proportionate Share		0.10%	0.10%			757			13,585	0.000515%	10,891	0.000521%

**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, 2020					Net Pension Liability as of June 30, 2020		Net Pension Liability as of June 30, 2019		
Member Rate	Employer Rate	State Rate	Employer Contribution	State Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	
<b>Total ALL Employers &amp; State</b>			<b>\$ 147,000,554</b>	<b>\$ -</b>	<b>\$ 2,638,211,389</b>	<b>123.815515%</b>	<b>\$ 2,090,310,698</b>	<b>124.411533%</b>	
<b>State (Non-Employer Contributing Entity)</b>			<b>\$ 35,008,939</b>		<b>\$ 628,303,635</b>	<b>23.815515%</b>	<b>\$ 510,276,894</b>	<b>24.411533%</b>	
<b>Employer</b>									
6729	LINCOLN COUNTY RURAL FIRE DIST	7.90%	8.67%	0.10%	10,536	189,095	0.007168%	152,351	0.007288%
6729	State Proportionate Share		0.10%	0.10%	3,306	59,326	0.002249%	49,391	0.002363%
6730	LOCKWOOD RURAL FIRE DIST 8	7.90%	8.67%	0.10%	5,183	93,027	0.003526%	45,332	0.002169%
6730	State Proportionate Share		0.10%	0.10%	1,626	29,185	0.001106%	14,696	0.000703%
6391	LOCKWOOD WATER & SEWER DISTRICT	7.90%	8.67%	0.10%	23,215	416,639	0.015792%	323,632	0.015482%
6391	State Proportionate Share		0.10%	0.10%	7,405	132,891	0.005037%	106,637	0.005101%
6430	MADISON CONSERVATION DISTRICT	7.90%	8.67%	0.10%	2,045	36,709	0.001391%	76,181	0.003644%
6430	State Proportionate Share		0.10%	0.10%	670	12,021	0.000456%	24,889	0.001191%
6355	MALTA CEMETERY DISTRICT	7.90%	8.67%	0.10%	3,602	64,642	0.002450%	52,212	0.002498%
6355	State Proportionate Share		0.10%	0.10%	1,130	20,279	0.000769%	16,926	0.000810%
6672	MALTA IRRIGATION DISTRICT	7.90%	8.67%	0.10%	33,175	595,393	0.022568%	486,852	0.023291%
6672	State Proportionate Share		0.10%	0.10%	10,408	186,784	0.007080%	157,828	0.007550%
9111	Meagher County Conservation District	7.90%	8.67%	0.10%	-	-	0.000000%	41,285	0.001975%
9111	State Proportionate Share		0.10%	0.10%	-	-	0.000000%	13,643	0.000653%
6671	MILES COMMUNITY COLLEGE	7.90%	8.67%	0.10%	91,019	1,633,518	0.061918%	1,386,537	0.066326%
6671	State Proportionate Share		0.10%	0.10%	28,780	516,521	0.019578%	452,060	0.021626%
6419	MILK RIVER JBC	7.90%	8.67%	0.10%	7,108	127,571	0.004836%	99,790	0.004774%
6419	State Proportionate Share		0.10%	0.10%	2,230	40,022	0.001517%	32,350	0.001548%
6706	MISSOULA AREA SEC	7.90%	8.67%	0.10%	5,504	98,784	0.003744%	81,302	0.003889%
6706	State Proportionate Share		0.10%	0.10%	1,727	30,991	0.001175%	26,357	0.001261%
6700	MISSOULA COUNTY AIRPORT	7.90%	8.67%	0.10%	231,111	4,147,737	0.157218%	3,215,164	0.153813%
6700	State Proportionate Share		0.10%	0.10%	72,782	1,306,207	0.049511%	1,046,472	0.050063%
6661	MISSOULA RURAL FIRE DISTRICT	7.90%	8.67%	0.10%	22,428	402,513	0.015257%	564,804	0.027020%
6661	State Proportionate Share		0.10%	0.10%	7,083	127,122	0.004819%	183,776	0.008792%
6749	NO MONTANA JOINT REFUSE DISPOSAL DIST	7.90%	8.67%	0.10%	35,347	634,378	0.024046%	497,057	0.023799%
6749	State Proportionate Share		0.10%	0.10%	11,121	199,584	0.007565%	161,541	0.007728%
6714	NORTH CENTRAL LEARNING SEC	7.90%	8.67%	0.10%	2,331	41,826	0.001585%	38,016	0.001819%
6714	State Proportionate Share		0.10%	0.10%	731	13,122	0.000497%	12,324	0.000590%
6424	NORTH LAKE CO PUBLIC LIBRARY DIST	7.90%	8.67%	0.10%	14,801	265,633	0.010069%	176,103	0.008425%
6424	State Proportionate Share		0.10%	0.10%	4,693	84,222	0.003192%	57,821	0.002766%
6398	NORTH VALLEY PUBLIC LIBRARY	7.90%	8.67%	0.10%	15,463	277,515	0.010519%	209,628	0.010029%
6398	State Proportionate Share		0.10%	0.10%	4,851	87,065	0.003300%	67,958	0.003251%
6411	NORTHWEST MT EDUC COOP	7.90%	8.67%	0.10%	2,341	42,019	0.001593%	30,314	0.001450%
6411	State Proportionate Share		0.10%	0.10%	735	13,182	0.000500%	9,827	0.000470%
6393	PABLO-LAKE COUNTY WATER & SEWER	7.90%	8.67%	0.10%	14,620	262,393	0.009946%	253,659	0.012135%
6393	State Proportionate Share		0.10%	0.10%	4,587	82,319	0.003120%	82,232	0.003934%
6386	PARK CO RURAL FIRE DISTRICT 1	7.90%	8.67%	0.10%	4,086	73,338	0.002780%	138,771	0.006639%
6386	State Proportionate Share		0.10%	0.10%	1,386	24,874	0.000943%	44,989	0.002152%
6407	PARK COUNTY SEC	7.90%	8.67%	0.10%	1,546	27,751	0.001052%	48,572	0.002324%
6407	State Proportionate Share		0.10%	0.10%	485	8,706	0.000330%	15,746	0.000753%
6383	PETROLEUM CO CONSERVATION DIST	7.90%	8.67%	0.10%	9,277	166,487	0.006311%	110,996	0.005310%
6383	State Proportionate Share		0.10%	0.10%	2,910	52,232	0.001980%	35,983	0.001721%
6404	PHILLIPS CONSERVATION DISTRICT	7.90%	8.67%	0.10%	818	14,673	0.000556%	7,685	0.000368%
6404	State Proportionate Share		0.10%	0.10%	272	4,875	0.000185%	2,682	0.000128%
6674	PONDERA CO CANAL & RESERVOIR	7.90%	8.67%	0.10%	49,838	894,434	0.033903%	650,884	0.031138%
6674	State Proportionate Share		0.10%	0.10%	15,724	282,193	0.010696%	212,077	0.010146%
6723	PONDERA COUNTY CEMETERY DIST 2	7.90%	8.67%	0.10%	3,575	64,154	0.002432%	51,688	0.002473%
6723	State Proportionate Share		0.10%	0.10%	1,121	20,127	0.000763%	16,756	0.000802%
9854	PONDERA REGIONAL PORT AUTHORITY	7.90%	8.67%	0.10%	3,461	62,118	0.002355%	36,469	0.001745%
9854	State Proportionate Share		0.10%	0.10%	1,086	19,488	0.000739%	6,108	0.000292%

**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, 2020					Net Pension Liability as of June 30, 2020		Net Pension Liability as of June 30, 2019		
Member Rate	Employer Rate	State Rate	Employer Contribution	State Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	
<b>Total ALL Employers &amp; State</b>			<b>\$ 147,000,554</b>	<b>\$ -</b>	<b>\$ 2,638,211,389</b>	<b>123.815515%</b>	<b>\$ 2,090,310,698</b>	<b>124.411533%</b>	
<b>State (Non-Employer Contributing Entity)</b>			<b>\$ 35,008,939</b>		<b>\$ 628,303,635</b>	<b>23.815515%</b>	<b>\$ 510,276,894</b>	<b>24.411533%</b>	
<b>Employer</b>									
6733	PORT OF MONTANA - PORT AUTHORITY	7.90%	8.67%	0.10%	18,683	335,303	0.012709%	317,028	0.015167%
6733	State Proportionate Share		0.10%	0.10%	5,872	105,393	0.003995%	102,777	0.004917%
6679	PRAIRIE COUNTY HOSPITAL DISTRICT	7.90%	8.67%	0.10%	81,827	1,468,540	0.055664%	1,230,525	0.058868%
6679	State Proportionate Share		0.10%	0.10%	25,825	463,484	0.017568%	401,181	0.019192%
6737	PRAIRIE VIEW SPECIAL SERVICES COOP	7.90%	8.67%	0.10%	-	-	0.000000%	-	0.000000%
6737	State Proportionate Share		0.10%	0.10%	-	-	0.000000%	-	0.000000%
7277	PRICKLY PEAR SPECIAL SVCS COOP	7.90%	8.67%	0.10%	3,066	55,022	0.002086%	41,289	0.001975%
7277	State Proportionate Share		0.10%	0.10%	991	17,777	0.000674%	13,738	0.000657%
6415	RAE WATER AND SEWER DISTRICT	7.90%	8.67%	0.10%	23,612	423,768	0.016063%	310,379	0.014848%
6415	State Proportionate Share		0.10%	0.10%	7,408	132,946	0.005039%	100,618	0.004814%
7688	RED LODGE RURAL FIRE DISTRICT 7	7.90%	8.67%	0.10%	25,070	449,926	0.017054%	398,432	0.019061%
7688	State Proportionate Share		0.10%	0.10%	7,879	141,405	0.005360%	129,188	0.006180%
6673	RICHLAND CO HOUSING AUTHORITY	7.90%	8.67%	0.10%	33,218	596,161	0.022597%	514,654	0.024621%
6673	State Proportionate Share		0.10%	0.10%	10,493	188,320	0.007138%	167,832	0.008029%
9214	Riverside County Water and Sewer District No. 310	7.90%	8.67%	0.10%	3,073	55,151	0.002090%	42,664	0.002041%
9214	State Proportionate Share		0.10%	0.10%	964	17,303	0.000656%	13,831	0.000662%
7682	RONAN LIBRARY DISTRICT	7.90%	8.67%	0.10%	10,435	187,283	0.007099%	136,221	0.006517%
7682	State Proportionate Share		0.10%	0.10%	3,274	58,756	0.002227%	44,160	0.002113%
6352	ROUNDUP COMMUNITY LIBRARY	7.90%	8.67%	0.10%	1,075	19,298	0.000731%	15,245	0.000729%
6352	State Proportionate Share		0.10%	0.10%	337	6,055	0.000230%	4,942	0.000236%
6711	SANDERS SPEC ED COOP	7.90%	8.67%	0.10%	3,446	61,846	0.002344%	47,681	0.002281%
6711	State Proportionate Share		0.10%	0.10%	1,081	19,403	0.000735%	15,457	0.000739%
6388	SEELEY LAKE MISSOULA CO WATER DISTRICT	7.90%	8.67%	0.10%	9,973	178,990	0.006785%	141,032	0.006747%
6388	State Proportionate Share		0.10%	0.10%	3,166	56,829	0.002154%	46,257	0.002133%
7694	SEELEY LAKE RURAL FIRE DISTRICT	7.90%	8.67%	0.10%	3,165	56,808	0.002153%	44,940	0.002150%
7694	State Proportionate Share		0.10%	0.10%	993	17,821	0.000676%	14,569	0.000697%
6413	SHERIDAN DANIELS SEC	7.90%	8.67%	0.10%	-	-	0.000000%	-	0.000000%
6413	State Proportionate Share		0.10%	0.10%	-	-	0.000000%	-	0.000000%
6735	SIDNEY RICHLAND AIRPORT AUTHORITY	7.90%	8.67%	0.10%	12,050	216,253	0.008197%	162,063	0.007753%
6735	State Proportionate Share		0.10%	0.10%	3,817	68,509	0.002597%	52,538	0.002513%
9213	SOMERS COUNTY WATER & SEWER DISTRICT	7.90%	8.67%	0.10%	2,103	37,737	0.001430%	5,067	0.000242%
9213	State Proportionate Share		0.10%	0.10%	716	12,852	0.000487%	2,393	0.000114%
6734	TETON COUNTY CONSERVATION DIST	7.90%	8.67%	0.10%	1,223	21,952	0.000832%	16,174	0.000774%
6734	State Proportionate Share		0.10%	0.10%	384	6,887	0.000261%	5,244	0.000251%
6429	THOMPSON FALLS PUBLIC LIBRARY	7.90%	8.67%	0.10%	3,192	57,279	0.002171%	43,395	0.002076%
6429	State Proportionate Share		0.10%	0.10%	1,011	18,146	0.000688%	14,211	0.000680%
6344	UPPER MUSSELSHELL CONSERVATION DIST	7.90%	8.67%	0.10%	1,295	23,233	0.000881%	18,560	0.000888%
6344	State Proportionate Share		0.10%	0.10%	406	7,289	0.000276%	6,017	0.000288%
6345	URBAN TRANS DIST/DAWSON CO	7.90%	8.67%	0.10%	12,844	230,502	0.008737%	176,252	0.008432%
6345	State Proportionate Share		0.10%	0.10%	4,029	72,315	0.002741%	57,137	0.002733%
6387	VALLEY COUNTY CONSERVATION DISTRICT	7.90%	8.67%	0.10%	169	3,035	0.000115%	27,614	0.001321%
6387	State Proportionate Share		0.10%	0.10%	53	952	0.000036%	8,952	0.000428%
6726	VICTOR WATER & SEWER	7.90%	8.67%	0.10%	3,253	58,387	0.002213%	46,005	0.002201%
6726	State Proportionate Share		0.10%	0.10%	1,021	18,317	0.000694%	14,913	0.000713%
6669	WHITEFISH HOUSING AUTHORITY	7.90%	8.67%	0.10%	6,945	124,650	0.004725%	82,814	0.003962%
6669	State Proportionate Share		0.10%	0.10%	2,179	39,108	0.001482%	26,847	0.001284%
6361	YELLOWSTONE CITY-COUNTY HEALTH DEPT	7.90%	8.67%	0.10%	1,279,992	22,971,957	0.870740%	17,447,862	0.834702%
6361	State Proportionate Share		0.10%	0.10%	407,493	7,313,258	0.277205%	5,735,825	0.274401%
6698	YELLOWSTONE WEST CARBON SEC	7.90%	8.67%	0.10%	5,876	105,452	0.003997%	84,783	0.004056%
6698	State Proportionate Share		0.10%	0.10%	1,843	33,083	0.001254%	27,486	0.001315%

**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, 2020		Net Pension Liability as of June 30, 2020		Net Pension Liability as of June 30, 2019				
					Member Rate	Employer Rate	State Rate	Employer Contribution	State Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions
<b>Total ALL Employers &amp; State</b>								\$ 147,000,554	\$ -	\$ 2,638,211,389	123.815515%	\$ 2,090,310,698	124.411533%
<b>State (Non-Employer Contributing Entity)</b>								\$ 35,008,939		\$ 628,303,635	23.815515%	\$ 510,276,894	24.411533%
<b>Employer</b>													
6608	BEAVERHEAD COUNTY HIGH SCHOOL	7.90%	8.40%	0.37%			50,796			911,639	0.034555%	789,525	0.037771%
6608	State Proportionate Share		0.37%	0.37%			17,506			314,179	0.011909%	279,956	0.013393%
6354	BIG SKY SCHOOL DISTRICT #72	7.90%	8.40%	0.37%			45,883			823,456	0.031213%	689,986	0.033009%
6354	State Proportionate Share		0.37%	0.37%			15,973			286,662	0.010866%	247,628	0.011846%
6760	GREAT FALLS PUBLIC SCHOOLS	7.90%	8.40%	0.37%			773,350			13,879,266	0.526086%	10,987,009	0.525616%
6760	State Proportionate Share		0.37%	0.37%			266,371			4,780,552	0.181204%	3,905,447	0.186836%
6910	HAVRE PUBLIC SCHOOLS	7.90%	8.40%	0.37%			200,093			3,591,060	0.136117%	2,838,846	0.135810%
6910	State Proportionate Share		0.37%	0.37%			69,336			1,244,375	0.047167%	1,013,891	0.048504%
6625	JEFFERSON COUNTY HIGH SCHOOL	7.90%	8.40%	0.37%			21,206			380,580	0.014426%	291,524	0.013946%
6625	State Proportionate Share		0.37%	0.37%			7,316			131,305	0.004977%	103,383	0.004946%
6624	JORDAN PUBLIC SCHOOLS	7.90%	8.40%	0.37%			14,436			259,079	0.009820%	219,704	0.010511%
6624	State Proportionate Share		0.37%	0.37%			4,959			88,996	0.003373%	77,905	0.003727%
6375	JUDITH GAP SCHOOL	7.90%	8.40%	0.37%			8,438			151,435	0.005740%	111,633	0.005341%
6375	State Proportionate Share		0.37%	0.37%			2,899			52,020	0.001972%	40,075	0.001917%
6944	LAVINA K-12	7.90%	8.40%	0.37%			10,966			196,804	0.007460%	167,914	0.008033%
6944	State Proportionate Share		0.37%	0.37%			3,767			67,605	0.002563%	59,539	0.002848%
10132	LIBERTY SCHOOL DISTRICT 10	7.90%	8.40%	0.37%			659			11,826	0.000448%	-	0.000000%
10132	State Proportionate Share		0.37%	0.37%			239			4,288	0.000163%	-	0.000000%
7692	OVANDO ELEMENTARY SCHOOL DISTRICT 11	7.90%	8.40%	0.37%			712			12,782	0.000484%	10,485	0.000502%
7692	State Proportionate Share		0.37%	0.37%			245			4,390	0.000166%	3,718	0.000178%
6628	POWDER RIVER COUNTY HIGH SCHOOL	7.90%	8.40%	0.37%			24,800			445,078	0.016870%	393,347	0.018818%
6628	State Proportionate Share		0.37%	0.37%			8,525			152,998	0.005799%	140,155	0.006705%
6629	POWELL COUNTY HIGH SCHOOL	7.90%	8.40%	0.37%			11,869			213,004	0.008074%	211,915	0.010138%
6629	State Proportionate Share		0.37%	0.37%			4,327			77,660	0.002944%	78,588	0.003760%
6781	SCHOOL DISTRICT 1 & 7 - HYSHAM	7.90%	8.40%	0.37%			5,857			105,116	0.003984%	77,613	0.003713%
6781	State Proportionate Share		0.37%	0.37%			2,118			38,014	0.001441%	28,957	0.001385%
6861	SCHOOL DISTRICT 1 & 7 - TOWNSEND	7.90%	8.40%	0.37%			49,150			882,099	0.033435%	706,493	0.033798%
6861	State Proportionate Share		0.37%	0.37%			16,994			304,990	0.011560%	252,119	0.012061%
6751	SCHOOL DISTRICT 1 - BIG TIMBER	7.90%	8.40%	0.37%			9,208			165,254	0.006264%	130,461	0.006241%
6751	State Proportionate Share		0.37%	0.37%			3,335			59,858	0.002269%	47,850	0.002289%
6752	SCHOOL DISTRICT 1 - BUTTE	7.90%	8.40%	0.37%			346,758			6,223,246	0.235889%	4,953,915	0.236994%
6752	State Proportionate Share		0.37%	0.37%			121,286			2,176,711	0.082507%	1,785,516	0.085419%
6753	SCHOOL DISTRICT 1 - CHOTEAU	7.90%	8.40%	0.37%			34,539			619,868	0.023496%	500,035	0.023922%
6753	State Proportionate Share		0.37%	0.37%			11,866			212,952	0.008072%	177,305	0.008482%
6754	SCHOOL DISTRICT 1 - CIRCLE	7.90%	8.40%	0.37%			25,485			457,386	0.017337%	352,300	0.016854%
6754	State Proportionate Share		0.37%	0.37%			8,755			157,126	0.005956%	124,950	0.005978%
6755	SCHOOL DISTRICT 1 - CLANCY	7.90%	8.40%	0.37%			21,900			393,035	0.014898%	323,589	0.015480%
6755	State Proportionate Share		0.37%	0.37%			7,654			137,368	0.005207%	116,107	0.005555%
6756	SCHOOL DISTRICT 1 - CORVALLIS	7.90%	8.40%	0.37%			88,655			1,591,089	0.060309%	1,309,159	0.062630%
6756	State Proportionate Share		0.37%	0.37%			30,632			549,759	0.020838%	465,648	0.022277%
6757	SCHOOL DISTRICT 1 - DEER LODGE	7.90%	8.40%	0.37%			37,646			675,636	0.025610%	547,323	0.026184%
6757	State Proportionate Share		0.37%	0.37%			12,992			233,173	0.008838%	196,476	0.009399%
6342	SCHOOL DISTRICT 1 - FORT BENTON	7.90%	8.40%	0.37%			39,682			712,167	0.026994%	500,358	0.023937%
6342	State Proportionate Share		0.37%	0.37%			13,647			244,914	0.009283%	177,696	0.008501%
6758	SCHOOL DISTRICT 1 - GLASGOW	7.90%	8.40%	0.37%			80,021			1,436,126	0.054436%	1,206,310	0.057710%
6758	State Proportionate Share		0.37%	0.37%			27,634			495,954	0.018799%	429,776	0.020560%
6759	SCHOOL DISTRICT 1 - GLENDIVE	7.90%	8.40%	0.37%			97,587			1,751,392	0.066386%	1,395,260	0.066749%
6759	State Proportionate Share		0.37%	0.37%			33,940			609,126	0.023089%	501,385	0.023986%
6778	SCHOOL DISTRICT 1 - HEART BUTTE	7.90%	8.40%	0.37%			42,875			769,469	0.029166%	449,576	0.021508%
6778	State Proportionate Share		0.37%	0.37%			14,728			264,319	0.010019%	159,413	0.007626%

**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, 2020		Net Pension Liability as of June 30, 2020		Net Pension Liability as of June 30, 2019				
					Member Rate	Employer Rate	State Rate	Employer Contribution	State Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions
<b>Total ALL Employers &amp; State</b>								\$ 147,000,554	\$ -	\$ 2,638,211,389	123.815515%	\$ 2,090,310,698	124.411533%
<b>State (Non-Employer Contributing Entity)</b>								\$ 35,008,939		\$ 628,303,635	23.815515%	\$ 510,276,894	24.411533%
<b>Employer</b>													
6761	SCHOOL DISTRICT 1 - HELENA	7.90%	8.40%	0.37%	566,843					10,173,105	0.385606%	7,569,244	0.362111%
6761	State Proportionate Share		0.37%	0.37%	195,832					3,514,592	0.133219%	2,700,174	0.129176%
6771	SCHOOL DISTRICT 1 - LEWISTOWN	7.90%	8.40%	0.37%	140,308					2,518,106	0.095447%	2,069,528	0.099006%
6771	State Proportionate Share		0.37%	0.37%	48,605					872,315	0.033065%	738,330	0.035322%
6772	SCHOOL DISTRICT 1 - MILES CITY	7.90%	8.40%	0.37%	102,808					1,845,086	0.069937%	1,505,289	0.072013%
6772	State Proportionate Share		0.37%	0.37%	35,565					638,281	0.024194%	537,086	0.025694%
6773	SCHOOL DISTRICT 1 - MISSOULA	7.90%	8.40%	0.37%	768,221					13,787,225	0.522597%	11,131,417	0.532525%
6773	State Proportionate Share		0.37%	0.37%	264,942					4,754,898	0.180232%	3,966,637	0.189763%
6775	SCHOOL DISTRICT 1 - PHILIPSBURG	7.90%	8.40%	0.37%	20,232					363,098	0.013763%	266,920	0.012769%
6775	State Proportionate Share		0.37%	0.37%	6,950					124,728	0.004728%	94,645	0.004528%
6774	SCHOOL DISTRICT 1 - PLAINS	7.90%	8.40%	0.37%	32,910					590,643	0.022388%	460,945	0.022052%
6774	State Proportionate Share		0.37%	0.37%	11,305					202,892	0.007691%	163,444	0.007819%
6776	SCHOOL DISTRICT 1 - RED LODGE	7.90%	8.40%	0.37%	38,287					687,136	0.026046%	598,600	0.028637%
6776	State Proportionate Share		0.37%	0.37%	13,181					236,556	0.008967%	212,256	0.010154%
6777	SCHOOL DISTRICT 1 - SCOBAY	7.90%	8.40%	0.37%	15,615					280,240	0.010622%	239,926	0.011478%
6777	State Proportionate Share		0.37%	0.37%	6,016					107,962	0.004092%	94,813	0.004536%
6983	SCHOOL DISTRICT 1 - TROY	7.90%	8.40%	0.37%	39,803					714,343	0.027077%	589,583	0.028206%
6983	State Proportionate Share		0.37%	0.37%	13,730					246,409	0.009340%	209,060	0.010001%
6883	SCHOOL DISTRICT 10 - ANACONDA	7.90%	8.40%	0.37%	72,914					1,308,585	0.049601%	974,931	0.046640%
6883	State Proportionate Share		0.37%	0.37%	25,083					450,158	0.017063%	346,788	0.016590%
6995	SCHOOL DISTRICT 10 - CAYUSE	7.90%	8.40%	0.37%	16,506					296,238	0.011229%	226,959	0.010858%
6995	State Proportionate Share		0.37%	0.37%	5,670					101,762	0.003857%	80,477	0.003850%
6884	SCHOOL DISTRICT 10 - CHINOOK	7.90%	8.40%	0.37%	34,856					625,551	0.023711%	604,445	0.028917%
6884	State Proportionate Share		0.37%	0.37%	11,973					214,883	0.008145%	214,329	0.010253%
6885	SCHOOL DISTRICT 10 - CONRAD	7.90%	8.40%	0.37%	44,722					802,629	0.030423%	667,048	0.031911%
6885	State Proportionate Share		0.37%	0.37%	15,419					276,726	0.010489%	237,445	0.011359%
6886	SCHOOL DISTRICT 10 - DILLON	7.90%	8.40%	0.37%	34,278					615,193	0.023319%	541,898	0.025924%
6886	State Proportionate Share		0.37%	0.37%	12,143					217,934	0.008261%	196,719	0.009411%
6887	SCHOOL DISTRICT 10 - NOXON	7.90%	8.40%	0.37%	14,329					257,168	0.009748%	242,493	0.011601%
6887	State Proportionate Share		0.37%	0.37%	5,067					90,942	0.003447%	88,510	0.004234%
6363	SCHOOL DISTRICT 104 - SPRING CREEK	7.90%	8.40%	0.37%	560					10,055	0.000381%	6,994	0.000335%
6363	State Proportionate Share		0.37%	0.37%	193					3,455	0.000131%	2,481	0.000119%
6982	SCHOOL DISTRICT 11 & 2 - DRUMMOND	7.90%	8.40%	0.37%	19,270					345,832	0.013109%	264,201	0.012639%
6982	State Proportionate Share		0.37%	0.37%	6,619					118,798	0.004503%	93,682	0.004482%
6362	SCHOOL DISTRICT 11 - BRORSON	7.90%	8.40%	0.37%	1,933					34,686	0.001315%	33,407	0.001598%
6362	State Proportionate Share		0.37%	0.37%	664					11,915	0.000452%	11,846	0.000567%
6889	SCHOOL DISTRICT 11 - POTOMAC	7.90%	8.40%	0.37%	9,412					168,923	0.006403%	132,134	0.006321%
6889	State Proportionate Share		0.37%	0.37%	3,233					58,027	0.002199%	46,852	0.002241%
6412	SCHOOL DISTRICT 11 - WISE RIVER	7.90%	8.40%	0.37%	862					15,463	0.000586%	11,779	0.000563%
6412	State Proportionate Share		0.37%	0.37%	296					5,313	0.000201%	4,177	0.000200%
7026	SCHOOL DISTRICT 115 - WINIFRED	7.90%	8.40%	0.37%	17,346					311,307	0.011800%	244,552	0.011699%
7026	State Proportionate Share		0.37%	0.37%	5,959					106,937	0.004053%	86,715	0.004148%
6891	SCHOOL DISTRICT 12 - BAKER	7.90%	8.40%	0.37%	58,278					1,045,909	0.039645%	820,513	0.039253%
6891	State Proportionate Share		0.37%	0.37%	20,019					359,281	0.013618%	290,942	0.013919%
6893	SCHOOL DISTRICT 12 - HARLEM	7.90%	8.40%	0.37%	65,950					1,183,596	0.044864%	1,021,538	0.048870%
6893	State Proportionate Share		0.37%	0.37%	22,914					411,245	0.015588%	363,400	0.017385%
6406	SCHOOL DISTRICT 12 - HAVRE	7.90%	8.40%	0.37%	1,880					33,743	0.001279%	26,493	0.001267%
6406	State Proportionate Share		0.37%	0.37%	646					11,591	0.000439%	9,394	0.000449%
6890	SCHOOL DISTRICT 12 - LIMA	7.90%	8.40%	0.37%	7,600					136,397	0.005170%	124,615	0.005962%
6890	State Proportionate Share		0.37%	0.37%	2,790					50,068	0.001898%	46,677	0.002233%



**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, 2020		Net Pension Liability as of June 30, 2020		Net Pension Liability as of June 30, 2019				
					Member Rate	Employer Rate	State Rate	Employer Contribution	State Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions
<b>Total ALL Employers &amp; State</b>								\$ 147,000,554	\$ -	\$ 2,638,211,389	123.815515%	\$ 2,090,310,698	124.411533%
<b>State (Non-Employer Contributing Entity)</b>								\$ 35,008,939		\$ 628,303,635	23.815515%	\$ 510,276,894	24.411533%
<b>Employer</b>													
6895	SCHOOL DISTRICT 12 - ROSEBUD	7.90%	8.40%	0.37%	13,422			13,422		240,879	0.009130%	172,524	0.008254%
6895	State Proportionate Share		0.37%	0.37%	4,610			4,610		82,744	0.003136%	61,173	0.002927%
6896	SCHOOL DISTRICT 12 - SACO	7.90%	8.40%	0.37%	16,531			16,531		296,675	0.011245%	221,054	0.010575%
6896	State Proportionate Share		0.37%	0.37%	5,730			5,730		102,839	0.003898%	79,075	0.003783%
6897	SCHOOL DISTRICT 12 - STANFORD	7.90%	8.40%	0.37%	19,558			19,558		350,999	0.013304%	283,334	0.013555%
6897	State Proportionate Share		0.37%	0.37%	6,718			6,718		120,570	0.004570%	100,467	0.004806%
6340	SCHOOL DISTRICT 12 12 - MOLT	7.90%	8.40%	0.37%	397			397		7,130	0.000270%	5,300	0.000254%
6340	State Proportionate Share		0.37%	0.37%	136			136		2,449	0.000093%	1,879	0.000090%
6892	SCHOOL DISTRICT 13 - BOX ELDER	7.90%	8.40%	0.37%	91,895			91,895		1,649,242	0.062514%	1,234,801	0.059073%
6892	State Proportionate Share		0.37%	0.37%	31,718			31,718		569,234	0.021577%	437,842	0.020946%
6901	SCHOOL DISTRICT 13 - EUREKA	7.90%	8.40%	0.37%	47,592			47,592		854,132	0.032375%	711,502	0.034038%
6901	State Proportionate Share		0.37%	0.37%	16,468			16,468		295,550	0.011203%	254,070	0.012155%
6349	SCHOOL DISTRICT 13 - FISHTAIL	7.90%	8.40%	0.37%	1,967			1,967		35,294	0.001338%	42,311	0.002024%
6349	State Proportionate Share		0.37%	0.37%	676			676		12,123	0.000460%	15,003	0.000718%
6894	SCHOOL DISTRICT 13 - LONE ROCK	7.90%	8.40%	0.37%	16,445			16,445		295,137	0.011187%	231,938	0.011096%
6894	State Proportionate Share		0.37%	0.37%	5,901			5,901		105,905	0.004014%	86,553	0.004141%
6903	SCHOOL DISTRICT 13 - NASHUA	7.90%	8.40%	0.37%	14,194			14,194		254,746	0.009656%	178,513	0.008540%
6903	State Proportionate Share		0.37%	0.37%	4,876			4,876		87,508	0.003317%	63,298	0.003028%
6898	SCHOOL DISTRICT 14 - BONNER	7.90%	8.40%	0.37%	24,434			24,434		438,513	0.016622%	340,204	0.016275%
6898	State Proportionate Share		0.37%	0.37%	8,633			8,633		154,940	0.005873%	124,172	0.005940%
7273	SCHOOL DISTRICT 14 - FORTINE	7.90%	8.40%	0.37%	8,707			8,707		156,256	0.005923%	94,203	0.004507%
7273	State Proportionate Share		0.37%	0.37%	2,994			2,994		53,738	0.002037%	33,460	0.001601%
6900	SCHOOL DISTRICT 14 - HOT SPRINGS	7.90%	8.40%	0.37%	20,230			20,230		363,059	0.013762%	336,313	0.016089%
6900	State Proportionate Share		0.37%	0.37%	6,949			6,949		124,715	0.004727%	119,251	0.005705%
6906	SCHOOL DISTRICT 14 - MALTA	7.90%	8.40%	0.37%	40,646			40,646		729,470	0.027650%	552,432	0.026428%
6906	State Proportionate Share		0.37%	0.37%	14,045			14,045		252,064	0.009554%	197,068	0.009428%
6992	SCHOOL DISTRICT 14 - SHELBY	7.90%	8.40%	0.37%	58,455			58,455		1,049,084	0.039765%	813,940	0.038939%
6992	State Proportionate Share		0.37%	0.37%	20,080			20,080		360,373	0.013660%	288,613	0.013807%
6881	SCHOOL DISTRICT 15 HELENA FLATS- KALISPELL	7.90%	8.40%	0.37%	13,470			13,470		241,753	0.009164%	168,566	0.008064%
6881	State Proportionate Share		0.37%	0.37%	4,657			4,657		83,579	0.003168%	61,182	0.002927%
6904	SCHOOL DISTRICT 15 & 17 - WILLOW CREEK	7.90%	8.40%	0.37%	11,006			11,006		197,517	0.007487%	155,651	0.007446%
6904	State Proportionate Share		0.37%	0.37%	3,781			3,781		67,851	0.002572%	55,191	0.002640%
6905	SCHOOL DISTRICT 15 & 6 - FLO-CARLTON	7.90%	8.40%	0.37%	47,399			47,399		850,660	0.032244%	703,356	0.033648%
6905	State Proportionate Share		0.37%	0.37%	16,479			16,479		295,745	0.011210%	252,193	0.012065%
6907	SCHOOL DISTRICT 15 - CUSTER	7.90%	8.40%	0.37%	6,872			6,872		123,336	0.004675%	142,755	0.006829%
6907	State Proportionate Share		0.37%	0.37%	2,587			2,587		46,426	0.001760%	52,714	0.002522%
6908	SCHOOL DISTRICT 15 - CUT BANK	7.90%	8.40%	0.37%	101,882			101,882		1,828,469	0.069307%	1,327,496	0.063507%
6908	State Proportionate Share		0.37%	0.37%	35,978			35,978		645,695	0.024475%	485,433	0.023223%
6909	SCHOOL DISTRICT 15 - EKALAKA	7.90%	8.40%	0.37%	20,097			20,097		360,672	0.013671%	252,979	0.012102%
6909	State Proportionate Share		0.37%	0.37%	7,408			7,408		132,952	0.005039%	96,138	0.004599%
6973	SCHOOL DISTRICT 159 - WINNETT	7.90%	8.40%	0.37%	17,247			17,247		309,535	0.011733%	256,012	0.012248%
6973	State Proportionate Share		0.37%	0.37%	5,926			5,926		106,347	0.004031%	90,778	0.004343%
6882	SCHOOL DISTRICT 16 - HARLOWTON	7.90%	8.40%	0.37%	28,274			28,274		507,432	0.019234%	365,100	0.017466%
6882	State Proportionate Share		0.37%	0.37%	9,763			9,763		175,211	0.006641%	130,165	0.006227%
6911	SCHOOL DISTRICT 17 - CULBERTSON	7.90%	8.40%	0.37%	34,469			34,469		618,617	0.023448%	480,509	0.022987%
6911	State Proportionate Share		0.37%	0.37%	11,931			11,931		214,126	0.008116%	172,123	0.008234%
6365	SCHOOL DISTRICT 17 - MORIN	7.90%	8.40%	0.37%	7,442			7,442		133,552	0.005062%	107,946	0.005164%
6365	State Proportionate Share		0.37%	0.37%	2,556			2,556		45,876	0.001739%	38,276	0.001831%
6912	SCHOOL DISTRICT 17 H - HARDIN	7.90%	8.40%	0.37%	215,731			215,731		3,871,712	0.146755%	2,941,616	0.140726%
6912	State Proportionate Share		0.37%	0.37%	74,673			74,673		1,340,158	0.050798%	1,052,165	0.050335%

**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, 2020		Net Pension Liability as of June 30, 2020		Net Pension Liability as of June 30, 2019				
					Member Rate	Employer Rate	State Rate	Employer Contribution	State Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions
<b>Total ALL Employers &amp; State</b>								\$ 147,000,554	\$ -	\$ 2,638,211,389	123.815515%	\$ 2,090,310,698	124.411533%
<b>State (Non-Employer Contributing Entity)</b>								\$ 35,008,939		\$ 628,303,635	23.815515%	\$ 510,276,894	24.411533%
<b>Employer</b>													
6913	SCHOOL DISTRICT 18 - VALIER	7.90%	8.40%	0.37%	23,890			428,760		0.016252%		333,648	0.015962%
6913	State Proportionate Share		0.37%	0.37%	8,207			147,284		0.005583%		118,307	0.005660%
6380	SCHOOL DISTRICT 18 - WOODMAN	7.90%	8.40%	0.37%	5,868			105,319		0.003992%		65,937	0.003154%
6380	State Proportionate Share		0.37%	0.37%	2,016			36,180		0.001371%		23,384	0.001119%
6977	SCHOOL DISTRICT 19 - COLSTRIP	7.90%	8.40%	0.37%	109,264			1,960,957		0.074329%		1,592,644	0.076192%
6977	State Proportionate Share		0.37%	0.37%	37,680			676,245		0.025633%		566,815	0.027116%
6787	SCHOOL DISTRICT 2 - BRIDGER	7.90%	8.40%	0.37%	26,070			467,868		0.017734%		374,055	0.017895%
6787	State Proportionate Share		0.37%	0.37%	8,955			160,719		0.006092%		133,270	0.006376%
6784	SCHOOL DISTRICT 2 & 11 - BIG SANDY	7.90%	8.40%	0.37%	24,207			434,440		0.016467%		345,100	0.016510%
6784	State Proportionate Share		0.37%	0.37%	8,315			149,235		0.005657%		123,224	0.005895%
6979	SCHOOL DISTRICT 2 & 3 - PRYOR	7.90%	8.40%	0.37%	42,703			766,386		0.029049%		498,650	0.023855%
6979	State Proportionate Share		0.37%	0.37%	14,669			263,261		0.009979%		176,817	0.008459%
6785	SCHOOL DISTRICT 2 - ALBERTON	7.90%	8.40%	0.37%	17,337			311,142		0.011794%		285,181	0.013643%
6785	State Proportionate Share		0.37%	0.37%	5,955			106,880		0.004051%		101,120	0.004838%
6782	SCHOOL DISTRICT 2 - ALDER	7.90%	8.40%	0.37%	2,439			43,779		0.001659%		35,604	0.001703%
6782	State Proportionate Share		0.37%	0.37%	838			15,039		0.000570%		12,624	0.000604%
6786	SCHOOL DISTRICT 2 - BILLINGS	7.90%	8.40%	0.37%	1,200,339			21,542,431		0.816554%		17,344,689	0.829766%
6786	State Proportionate Share		0.37%	0.37%	415,787			7,462,116		0.282848%		6,192,840	0.296264%
6796	SCHOOL DISTRICT 2 - DEER PARK	7.90%	8.40%	0.37%	7,686			137,933		0.005228%		109,636	0.005245%
6796	State Proportionate Share		0.37%	0.37%	2,677			48,044		0.001821%		39,401	0.001885%
6789	SCHOOL DISTRICT 2 - DODSON	7.90%	8.40%	0.37%	14,145			253,861		0.009622%		175,456	0.008394%
6789	State Proportionate Share		0.37%	0.37%	4,973			89,256		0.003383%		63,604	0.003043%
7059	SCHOOL DISTRICT 2 - DUPUYER	7.90%	8.40%	0.37%	2,624			47,096		0.001785%		26,864	0.001285%
7059	State Proportionate Share		0.37%	0.37%	901			16,178		0.000613%		9,526	0.000456%
6783	SCHOOL DISTRICT 2 - FRAZER	7.90%	8.40%	0.37%	29,717			533,329		0.020216%		411,810	0.019701%
6783	State Proportionate Share		0.37%	0.37%	10,208			183,204		0.006944%		146,022	0.006986%
6794	SCHOOL DISTRICT 2 - STEVENSVILLE	7.90%	8.40%	0.37%	89,412			1,604,675		0.060824%		1,084,146	0.051865%
6794	State Proportionate Share		0.37%	0.37%	30,769			552,204		0.020931%		385,139	0.018425%
6792	SCHOOL DISTRICT 2 - SUNBURST	7.90%	8.40%	0.37%	19,018			341,310		0.012937%		287,753	0.013766%
6792	State Proportionate Share		0.37%	0.37%	6,929			124,347		0.004713%		106,443	0.005092%
6793	SCHOOL DISTRICT 2 - THOMPSON FALLS	7.90%	8.40%	0.37%	38,423			689,567		0.026138%		535,944	0.025639%
6793	State Proportionate Share		0.37%	0.37%	13,199			236,874		0.008979%		190,039	0.009091%
7063	SCHOOL DISTRICT 2-27 - LODGE GRASS	7.90%	8.40%	0.37%	86,517			1,552,725		0.058855%		1,189,665	0.056913%
7063	State Proportionate Share		0.37%	0.37%	29,719			533,373		0.020217%		421,837	0.020181%
6915	SCHOOL DISTRICT 20 - GARRISON	7.90%	8.40%	0.37%	1,882			33,784		0.001281%		21,728	0.001039%
6915	State Proportionate Share		0.37%	0.37%	647			11,605		0.000440%		7,705	0.000369%
6369	SCHOOL DISTRICT 20 - KILA	7.90%	8.40%	0.37%	14,184			254,553		0.009649%		205,961	0.009853%
6369	State Proportionate Share		0.37%	0.37%	4,872			87,441		0.003314%		73,031	0.003494%
6916	SCHOOL DISTRICT 20 - PLENTYWOOD	7.90%	8.40%	0.37%	35,219			632,076		0.023959%		542,392	0.025948%
6916	State Proportionate Share		0.37%	0.37%	12,696			227,860		0.008637%		199,444	0.009541%
6930	SCHOOL DISTRICT 20 - WHITEWATER	7.90%	8.40%	0.37%	8,832			158,506		0.006008%		137,148	0.006561%
6930	State Proportionate Share		0.37%	0.37%	3,034			54,449		0.002064%		48,632	0.002327%
9853	SCHOOL DISTRICT 20-DeSmet	7.90%	8.40%	0.37%	7,104			127,499		0.004833%		127,226	0.006086%
9853	State Proportionate Share		0.37%	0.37%	2,610			46,844		0.001776%		26,772	0.001281%
6918	SCHOOL DISTRICT 21 - BROADVIEW	7.90%	8.40%	0.37%	16,132			289,518		0.010974%		231,655	0.011082%
6918	State Proportionate Share		0.37%	0.37%	5,541			99,453		0.003770%		82,141	0.003930%
6951	SCHOOL DISTRICT 21 - FAIRFIELD	7.90%	8.40%	0.37%	42,813			768,368		0.029125%		587,554	0.028108%
6951	State Proportionate Share		0.37%	0.37%	14,707			263,943		0.010005%		208,338	0.009967%
7275	SCHOOL DISTRICT 21 - GALATA	7.90%	8.40%	0.37%	1,288			23,111		0.000876%		19,245	0.000921%
7275	State Proportionate Share		0.37%	0.37%	486			8,722		0.000331%		7,442	0.000356%

**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, 2020		Net Pension Liability as of June 30, 2020		Net Pension Liability as of June 30, 2019				
					Member Rate	Employer Rate	State Rate	Employer Contribution	State Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions
<b>Total ALL Employers &amp; State</b>								\$ 147,000,554	\$ -	\$ 2,638,211,389	123.815515%	\$ 2,090,310,698	124.411533%
<b>State (Non-Employer Contributing Entity)</b>								\$ 35,008,939		\$ 628,303,635	23.815515%	\$ 510,276,894	24.411533%
<b>Employer</b>													
9220	SCHOOL DISTRICT 22-COTTONWOOD	7.90%	8.40%	0.37%			375			6,736	0.000255%	6,497	0.000311%
9220	State Proportionate Share		0.37%	0.37%			129			2,314	0.000088%	2,304	0.000110%
7040	SCHOOL DISTRICT 23 - BILLINGS	7.90%	8.40%	0.37%			24,643			442,271	0.016764%	329,629	0.015769%
7040	State Proportionate Share		0.37%	0.37%			8,465			151,926	0.005759%	116,881	0.005592%
7007	SCHOOL DISTRICT 23 - HARRISON	7.90%	8.40%	0.37%			8,375			150,314	0.005698%	119,525	0.005718%
7007	State Proportionate Share		0.37%	0.37%			2,877			51,634	0.001957%	42,381	0.002028%
7073	SCHOOL DISTRICT 23 - LUSTRE	7.90%	8.40%	0.37%			5,069			90,973	0.003448%	79,644	0.003810%
7073	State Proportionate Share		0.37%	0.37%			1,741			31,253	0.001185%	28,242	0.001351%
6920	SCHOOL DISTRICT 23 - MISSOULA	7.90%	8.40%	0.37%			39,197			703,470	0.026665%	501,341	0.023984%
6920	State Proportionate Share		0.37%	0.37%			13,570			243,533	0.009231%	180,826	0.008651%
6921	SCHOOL DISTRICT 23 - POLSON	7.90%	8.40%	0.37%			140,502			2,521,575	0.095579%	2,019,803	0.096627%
6921	State Proportionate Share		0.37%	0.37%			48,791			875,643	0.033191%	723,650	0.034619%
6922	SCHOOL DISTRICT 23 - ROBERTS	7.90%	8.40%	0.37%			15,233			273,391	0.010363%	217,143	0.010388%
6922	State Proportionate Share		0.37%	0.37%			5,233			93,913	0.003560%	77,038	0.003685%
6899	SCHOOL DISTRICT 24 - HUNTLEY PROJECT	7.90%	8.40%	0.37%			89,081			1,598,731	0.060599%	1,367,380	0.065415%
6899	State Proportionate Share		0.37%	0.37%			30,640			549,896	0.020844%	485,501	0.023226%
6923	SCHOOL DISTRICT 24 - THREE FORKS	7.90%	8.40%	0.37%			30,338			544,483	0.020638%	419,538	0.020071%
6923	State Proportionate Share		0.37%	0.37%			10,527			188,928	0.007161%	150,204	0.007186%
6924	SCHOOL DISTRICT 25 - HOBSON	7.90%	8.40%	0.37%			17,227			309,169	0.011719%	222,430	0.010641%
6924	State Proportionate Share		0.37%	0.37%			6,089			109,280	0.004142%	81,149	0.003882%
6925	SCHOOL DISTRICT 26 - LOCKWOOD	7.90%	8.40%	0.37%			61,138			1,097,240	0.041590%	731,361	0.034988%
6925	State Proportionate Share		0.37%	0.37%			21,083			378,368	0.014342%	260,670	0.012470%
7094	SCHOOL DISTRICT 26 - REICHL	7.90%	8.40%	0.37%			963			17,291	0.000655%	13,349	0.000639%
7094	State Proportionate Share		0.37%	0.37%			331			5,941	0.000225%	4,734	0.000226%
6395	SCHOOL DISTRICT 27 - ELLISTON	7.90%	8.40%	0.37%			1,793			32,180	0.001220%	21,541	0.001030%
6395	State Proportionate Share		0.37%	0.37%			634			11,376	0.000431%	7,888	0.000377%
7010	SCHOOL DISTRICT 27 - GRASS RANGE	7.90%	8.40%	0.37%			12,106			217,263	0.008235%	169,834	0.008125%
7010	State Proportionate Share		0.37%	0.37%			4,158			74,632	0.002829%	60,221	0.002881%
7032	SCHOOL DISTRICT 27 - MONFORTON	7.90%	8.40%	0.37%			24,986			448,419	0.016997%	358,946	0.017172%
7032	State Proportionate Share		0.37%	0.37%			8,583			154,037	0.005839%	127,276	0.006089%
6926	SCHOOL DISTRICT 27 - MONTANA CITY	7.90%	8.40%	0.37%			25,725			461,691	0.017500%	366,722	0.017544%
6926	State Proportionate Share		0.37%	0.37%			8,837			158,597	0.006012%	130,033	0.006221%
6927	SCHOOL DISTRICT 28 - ST IGNATIUS	7.90%	8.40%	0.37%			49,856			894,757	0.033915%	697,187	0.033353%
6927	State Proportionate Share		0.37%	0.37%			17,223			309,105	0.011716%	248,969	0.011911%
6401	SCHOOL DISTRICT 28C	7.90%	8.40%	0.37%			21,702			389,479	0.014763%	268,603	0.012850%
6401	State Proportionate Share		0.37%	0.37%			7,455			133,790	0.005071%	95,242	0.004556%
6929	SCHOOL DISTRICT 29 - BELT	7.90%	8.40%	0.37%			35,685			640,441	0.024276%	508,613	0.024332%
6929	State Proportionate Share		0.37%	0.37%			12,258			220,000	0.008339%	180,348	0.008628%
6928	SCHOOL DISTRICT 29 - SOMERS	7.90%	8.40%	0.37%			30,291			543,624	0.020606%	414,459	0.019828%
6928	State Proportionate Share		0.37%	0.37%			10,405			186,740	0.007078%	146,962	0.007031%
7048	SCHOOL DISTRICT 29 - WYOLA	7.90%	8.40%	0.37%			36,538			655,747	0.024856%	480,029	0.022964%
7048	State Proportionate Share		0.37%	0.37%			12,552			225,262	0.008538%	170,214	0.008143%
6902	SCHOOL DISTRICT 3 & 13 - FAIRVIEW	7.90%	8.40%	0.37%			36,077			647,468	0.024542%	440,789	0.021087%
6902	State Proportionate Share		0.37%	0.37%			12,509			224,507	0.008510%	157,667	0.007543%
6941	SCHOOL DISTRICT 3 - BELFRY	7.90%	8.40%	0.37%			7,775			139,530	0.005289%	81,565	0.003902%
6941	State Proportionate Share		0.37%	0.37%			2,804			50,317	0.001907%	30,843	0.001476%
6403	SCHOOL DISTRICT 3 - BILLINGS	7.90%	8.40%	0.37%			7,230			129,757	0.004918%	120,311	0.005756%
6403	State Proportionate Share		0.37%	0.37%			2,484			44,573	0.001690%	42,661	0.002041%
6798	SCHOOL DISTRICT 3 - CASCADE	7.90%	8.40%	0.37%			29,991			538,255	0.020402%	420,327	0.020108%
6798	State Proportionate Share		0.37%	0.37%			10,302			184,897	0.007008%	152,047	0.007274%

**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, 2020		Net Pension Liability as of June 30, 2020		Net Pension Liability as of June 30, 2019				
					Member Rate	Employer Rate	State Rate	Employer Contribution	State Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions
<b>Total ALL Employers &amp; State</b>								\$ 147,000,554	\$ -	\$ 2,638,211,389	123.815515%	\$ 2,090,310,698	124.411533%
<b>State (Non-Employer Contributing Entity)</b>								\$ 35,008,939		\$ 628,303,635	23.815515%	\$ 510,276,894	24.411533%
<b>Employer</b>													
6799	SCHOOL DISTRICT 3 - FAIR MONT EGAN	7.90%	8.40%	0.37%			12,462			223,652	0.008477%	140,149	0.006705%
6799	State Proportionate Share		0.37%	0.37%			4,281			76,826	0.002912%	49,695	0.002377%
6819	SCHOOL DISTRICT 3 - HAMILTON	7.90%	8.40%	0.37%			119,395			2,142,771	0.081221%	1,604,122	0.076741%
6819	State Proportionate Share		0.37%	0.37%			41,242			740,159	0.028055%	572,589	0.027393%
6801	SCHOOL DISTRICT 3 - MANHATTAN	7.90%	8.40%	0.37%			50,229			901,451	0.034169%	702,338	0.033600%
6801	State Proportionate Share		0.37%	0.37%			17,254			309,659	0.011737%	249,038	0.011914%
6811	SCHOOL DISTRICT 3 - RAMSAY	7.90%	8.40%	0.37%			16,195			290,643	0.011017%	198,467	0.009495%
6811	State Proportionate Share		0.37%	0.37%			5,563			99,838	0.003784%	70,373	0.003367%
6818	SCHOOL DISTRICT 3 - SUPERIOR	7.90%	8.40%	0.37%			27,011			484,773	0.018375%	403,141	0.019286%
6818	State Proportionate Share		0.37%	0.37%			9,489			170,297	0.006455%	146,283	0.006998%
6821	SCHOOL DISTRICT 3 - WESTBY	7.90%	8.40%	0.37%			17,802			319,490	0.012110%	251,502	0.012032%
6821	State Proportionate Share		0.37%	0.37%			6,129			109,989	0.004169%	89,322	0.004273%
6820	SCHOOL DISTRICT 3 - WOLF POINT	7.90%	8.40%	0.37%			19,864			356,501	0.013513%	343,436	0.016430%
6820	State Proportionate Share		0.37%	0.37%			7,034			126,234	0.004785%	122,410	0.005856%
6940	SCHOOL DISTRICT 30 & 6 - FROMBERG	7.90%	8.40%	0.37%			21,428			384,562	0.014577%	331,651	0.015866%
6940	State Proportionate Share		0.37%	0.37%			7,438			133,482	0.005060%	118,857	0.005686%
6935	SCHOOL DISTRICT 30 - POWER	7.90%	8.40%	0.37%			12,293			220,628	0.008363%	189,446	0.009063%
6935	State Proportionate Share		0.37%	0.37%			4,223			75,789	0.002873%	67,175	0.003214%
6936	SCHOOL DISTRICT 30 - RONAN	7.90%	8.40%	0.37%			145,990			2,620,079	0.099313%	2,011,899	0.096249%
6936	State Proportionate Share		0.37%	0.37%			50,508			906,458	0.034359%	715,530	0.034231%
10061	SCHOOL DISTRICT 31-MIAMI ELEMENTARY	7.90%	8.40%	0.37%			1,182			21,206	0.000804%	-	0.000000%
10061	State Proportionate Share		0.37%	0.37%			406			7,284	0.000276%	-	0.000000%
6933	SCHOOL DISTRICT 32 - CLINTON	7.90%	8.40%	0.37%			11,092			199,075	0.007546%	175,410	0.008392%
6933	State Proportionate Share		0.37%	0.37%			4,009			71,944	0.002727%	65,018	0.003110%
7022	SCHOOL DISTRICT 32 - RAPELJE	7.90%	8.40%	0.37%			12,229			219,473	0.008319%	187,890	0.008989%
7022	State Proportionate Share		0.37%	0.37%			4,268			76,589	0.002903%	66,623	0.003187%
6938	SCHOOL DISTRICT 32 J - ASHLAND	7.90%	8.40%	0.37%			12,411			222,742	0.008443%	162,327	0.007766%
6938	State Proportionate Share		0.37%	0.37%			4,277			76,755	0.002909%	57,761	0.002763%
6932	SCHOOL DISTRICT 33 - GOLD CREEK	7.90%	8.40%	0.37%			2,002			35,933	0.001362%	7,314	0.000350%
6932	State Proportionate Share		0.37%	0.37%			688			12,344	0.000468%	2,594	0.000124%
7066	SCHOOL DISTRICT 33 - SWAN VALLEY ELEM	7.90%	8.40%	0.37%			5,016			90,029	0.003412%	80,008	0.003828%
7066	State Proportionate Share		0.37%	0.37%			1,723			30,926	0.001172%	28,370	0.001357%
10171	SCHOOL DISTRICT 33-UPPER WEST SHORE	7.90%	8.40%	0.37%			2,811			50,445	0.001912%	-	0.000000%
10171	State Proportionate Share		0.37%	0.37%			966			17,329	0.000657%	-	0.000000%
7082	SCHOOL DISTRICT 34 - SEELEY LAKE	7.90%	8.40%	0.37%			19,068			342,207	0.012971%	265,848	0.012718%
7082	State Proportionate Share		0.37%	0.37%			6,550			117,551	0.004456%	94,260	0.004509%
7036	SCHOOL DISTRICT 35 - GALLATIN GATEWAY	7.90%	8.40%	0.37%			14,310			256,815	0.009734%	186,920	0.008942%
7036	State Proportionate Share		0.37%	0.37%			4,916			88,219	0.003344%	66,279	0.003171%
6976	SCHOOL DISTRICT 37 - SHEPHERD	7.90%	8.40%	0.37%			61,817			1,109,434	0.042053%	964,978	0.046164%
6976	State Proportionate Share		0.37%	0.37%			21,636			388,302	0.014718%	347,593	0.016629%
6939	SCHOOL DISTRICT 38 - BIG FORK	7.90%	8.40%	0.37%			65,778			1,180,508	0.044747%	993,748	0.047541%
6939	State Proportionate Share		0.37%	0.37%			23,156			415,582	0.015752%	359,404	0.017194%
6341	SCHOOL DISTRICT 38 - LINCOLN	7.90%	8.40%	0.37%			8,741			156,882	0.005947%	142,353	0.006810%
6341	State Proportionate Share		0.37%	0.37%			3,161			56,729	0.002150%	53,004	0.002536%
6829	SCHOOL DISTRICT 4 & 28 - HIGHWOOD	7.90%	8.40%	0.37%			14,199			254,829	0.009659%	197,801	0.009463%
6829	State Proportionate Share		0.37%	0.37%			4,971			89,214	0.003382%	71,476	0.003419%
6828	SCHOOL DISTRICT 4 & 47 - WHITEHALL	7.90%	8.40%	0.37%			29,542			530,191	0.020097%	413,991	0.019805%
6828	State Proportionate Share		0.37%	0.37%			10,215			183,333	0.006949%	146,794	0.007023%
6346	SCHOOL DISTRICT 4 - CANYON CREEK	7.90%	8.40%	0.37%			22,038			395,520	0.014992%	276,786	0.013241%
6346	State Proportionate Share		0.37%	0.37%			7,570			135,865	0.005150%	98,143	0.004695%

**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, 2020					Net Pension Liability as of June 30, 2020		Net Pension Liability as of June 30, 2019		
Member Rate	Employer Rate	State Rate	Employer Contribution	State Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	
<b>Total ALL Employers &amp; State</b>			<b>\$ 147,000,554</b>	<b>\$ -</b>	<b>\$ 2,638,211,389</b>	<b>123.815515%</b>	<b>\$ 2,090,310,698</b>	<b>124.411533%</b>	
<b>State (Non-Employer Contributing Entity)</b>			<b>\$ 35,008,939</b>		<b>\$ 628,303,635</b>	<b>23.815515%</b>	<b>\$ 510,276,894</b>	<b>24.411533%</b>	
<b>Employer</b>									
6385	SCHOOL DISTRICT 4 - DIVIDE	7.90%	8.40%	0.37%	1,171	21,023	0.000797%	11,779	0.000563%
6385	State Proportionate Share		0.37%	0.37%	421	7,560	0.000287%	4,480	0.000214%
6822	SCHOOL DISTRICT 4 - FORSYTH	7.90%	8.40%	0.37%	41,627	747,083	0.028318%	589,522	0.028203%
6822	State Proportionate Share		0.37%	0.37%	14,299	256,631	0.009727%	209,404	0.010018%
6823	SCHOOL DISTRICT 4 - HELLGATE	7.90%	8.40%	0.37%	118,555	2,127,707	0.080650%	1,449,282	0.069333%
6823	State Proportionate Share		0.37%	0.37%	40,840	732,962	0.027783%	515,830	0.024677%
6824	SCHOOL DISTRICT 4 - LIBBY	7.90%	8.40%	0.37%	77,007	1,382,035	0.052385%	1,076,531	0.051501%
6824	State Proportionate Share		0.37%	0.37%	26,453	474,742	0.017995%	381,722	0.018261%
6827	SCHOOL DISTRICT 4 - LIVINGSTON	7.90%	8.40%	0.37%	121,225	2,175,615	0.082466%	1,770,204	0.084686%
6827	State Proportionate Share		0.37%	0.37%	42,452	761,882	0.028879%	638,886	0.030564%
6830	SCHOOL DISTRICT 4 - SWAN RIVER	7.90%	8.40%	0.37%	11,152	200,136	0.007586%	136,553	0.006533%
6830	State Proportionate Share		0.37%	0.37%	3,832	68,765	0.002606%	49,134	0.002351%
6405	SCHOOL DISTRICT 4 - TRINITY	7.90%	8.40%	0.37%	1,697	30,459	0.001155%	46,977	0.002247%
6405	State Proportionate Share		0.37%	0.37%	583	10,463	0.000397%	16,657	0.000797%
6943	SCHOOL DISTRICT 40 - FRENCHTOWN	7.90%	8.40%	0.37%	115,702	2,076,494	0.078708%	1,571,560	0.075183%
6943	State Proportionate Share		0.37%	0.37%	40,241	722,200	0.027375%	565,148	0.027037%
7077	SCHOOL DISTRICT 41 - ANDERSON	7.90%	8.40%	0.37%	9,203	165,172	0.006261%	146,673	0.007017%
7077	State Proportionate Share		0.37%	0.37%	3,389	60,828	0.002306%	55,258	0.002644%
6974	SCHOOL DISTRICT 41 - PIONEER	7.90%	8.40%	0.37%	4,626	83,023	0.003147%	65,483	0.003133%
6974	State Proportionate Share		0.37%	0.37%	1,589	28,519	0.001081%	23,220	0.001111%
6360	SCHOOL DISTRICT 43 - LAMOTTE	7.90%	8.40%	0.37%	6,119	109,816	0.004163%	88,027	0.004211%
6360	State Proportionate Share		0.37%	0.37%	2,109	37,848	0.001435%	31,577	0.001511%
6942	SCHOOL DISTRICT 43 - TURNER	7.90%	8.40%	0.37%	11,907	213,687	0.008100%	165,032	0.007895%
6942	State Proportionate Share		0.37%	0.37%	4,092	73,444	0.002784%	58,541	0.002801%
6945	SCHOOL DISTRICT 44 - BELGRADE	7.90%	8.40%	0.37%	347,802	6,241,990	0.236599%	4,764,661	0.227940%
6945	State Proportionate Share		0.37%	0.37%	120,381	2,160,468	0.081891%	1,702,559	0.081450%
6950	SCHOOL DISTRICT 44 - GERALDINE	7.90%	8.40%	0.37%	11,173	200,530	0.007601%	192,168	0.009193%
6950	State Proportionate Share		0.37%	0.37%	3,942	70,752	0.002682%	69,619	0.003331%
6946	SCHOOL DISTRICT 44 - MOORE	7.90%	8.40%	0.37%	12,106	217,266	0.008235%	193,315	0.009248%
6946	State Proportionate Share		0.37%	0.37%	4,159	74,633	0.002829%	68,546	0.003279%
6947	SCHOOL DISTRICT 44 - WHITEFISH	7.90%	8.40%	0.37%	129,724	2,328,147	0.088247%	1,667,618	0.079778%
6947	State Proportionate Share		0.37%	0.37%	44,562	799,746	0.030314%	591,315	0.028288%
6948	SCHOOL DISTRICT 45 - AUGUSTA	7.90%	8.40%	0.37%	13,762	246,992	0.009362%	169,775	0.008122%
6948	State Proportionate Share		0.37%	0.37%	4,728	84,844	0.003216%	60,199	0.002880%
7092	SCHOOL DISTRICT 45 - GOLDEN RIDGE	7.90%	8.40%	0.37%	2,807	50,384	0.001910%	34,084	0.001631%
7092	State Proportionate Share		0.37%	0.37%	964	17,307	0.000656%	12,168	0.000582%
6949	SCHOOL DISTRICT 45 - WOLF POINT	7.90%	8.40%	0.37%	98,758	1,772,409	0.067182%	1,382,988	0.066162%
6949	State Proportionate Share		0.37%	0.37%	33,936	609,049	0.023086%	490,604	0.023470%
9221	SCHOOL DISTRICT 47-MALMBORG	7.90%	8.40%	0.37%	644	11,564	0.000438%	9,188	0.000440%
9221	State Proportionate Share		0.37%	0.37%	221	3,972	0.000151%	3,258	0.000156%
6402	SCHOOL DISTRICT 48-1J & 48-2J	7.90%	8.40%	0.37%	22,519	404,141	0.015319%	327,747	0.015679%
6402	State Proportionate Share		0.37%	0.37%	7,736	138,829	0.005262%	116,214	0.005560%
6832	SCHOOL DISTRICT 5 - BASIN	7.90%	8.40%	0.37%	1,593	28,595	0.001084%	22,155	0.001060%
6832	State Proportionate Share		0.37%	0.37%	547	9,824	0.000372%	7,855	0.000376%
6833	SCHOOL DISTRICT 5 - KALISPELL	7.90%	8.40%	0.37%	450,265	8,080,876	0.306301%	6,551,232	0.313409%
6833	State Proportionate Share		0.37%	0.37%	156,060	2,800,803	0.106163%	2,342,201	0.112050%
7086	SCHOOL DISTRICT 5 - MELROSE	7.90%	8.40%	0.37%	611	10,969	0.000416%	6,626	0.000317%
7086	State Proportionate Share		0.37%	0.37%	210	3,769	0.000143%	2,350	0.000112%
6834	SCHOOL DISTRICT 5 - PARK CITY	7.90%	8.40%	0.37%	20,601	369,732	0.014014%	303,372	0.014513%
6834	State Proportionate Share		0.37%	0.37%	7,165	128,595	0.004874%	108,711	0.005201%

**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, 2020					Net Pension Liability as of June 30, 2020		Net Pension Liability as of June 30, 2019		
Member Rate	Employer Rate	State Rate	Employer Contribution	State Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	
<b>Total ALL Employers &amp; State</b>			<b>\$ 147,000,554</b>	<b>\$ -</b>	<b>\$ 2,638,211,389</b>	<b>123.815515%</b>	<b>\$ 2,090,310,698</b>	<b>124.411533%</b>	
<b>State (Non-Employer Contributing Entity)</b>			<b>\$ 35,008,939</b>		<b>\$ 628,303,635</b>	<b>23.815515%</b>	<b>\$ 510,276,894</b>	<b>24.411533%</b>	
<b>Employer</b>									
6835	SCHOOL DISTRICT 5 - SAND COULEE	7.90%	8.40%	0.37%	18,284	328,146	0.012438%	302,345	0.014464%
6835	State Proportionate Share		0.37%	0.37%	6,690	120,066	0.004551%	112,997	0.005406%
6836	SCHOOL DISTRICT 5 - SHERIDAN	7.90%	8.40%	0.37%	21,783	390,939	0.014818%	299,595	0.014333%
6836	State Proportionate Share		0.37%	0.37%	7,537	135,258	0.005127%	107,065	0.005122%
6840	SCHOOL DISTRICT 5 - SIDNEY	7.90%	8.40%	0.37%	125,683	2,255,628	0.085498%	1,891,159	0.090473%
6840	State Proportionate Share		0.37%	0.37%	43,367	778,312	0.029502%	672,234	0.032160%
6841	SCHOOL DISTRICT 5 - TERRY	7.90%	8.40%	0.37%	17,593	315,748	0.011968%	236,038	0.011292%
6841	State Proportionate Share		0.37%	0.37%	6,206	111,376	0.004222%	84,761	0.004055%
6954	SCHOOL DISTRICT 50 - EAST GLACIER	7.90%	8.40%	0.37%	7,353	131,960	0.005002%	114,940	0.005499%
6954	State Proportionate Share		0.37%	0.37%	2,785	49,988	0.001895%	44,150	0.002112%
6975	SCHOOL DISTRICT 50 - EVERGREEN	7.90%	8.40%	0.37%	54,569	979,349	0.037122%	809,629	0.038732%
6975	State Proportionate Share		0.37%	0.37%	19,478	349,580	0.013251%	294,997	0.014113%
6955	SCHOOL DISTRICT 50 - HAYS	7.90%	8.40%	0.37%	53,054	952,157	0.036091%	664,397	0.031785%
6955	State Proportionate Share		0.37%	0.37%	18,225	327,077	0.012398%	235,586	0.011270%
6956	SCHOOL DISTRICT 52 - ABSAROOKEE	7.90%	8.40%	0.37%	30,795	552,672	0.020949%	450,207	0.021538%
6956	State Proportionate Share		0.37%	0.37%	10,660	191,318	0.007252%	160,541	0.007680%
6957	SCHOOL DISTRICT 52 - ENNIS	7.90%	8.40%	0.37%	37,359	670,481	0.025414%	523,680	0.025053%
6957	State Proportionate Share		0.37%	0.37%	13,113	235,335	0.008920%	189,746	0.009077%
7003	SCHOOL DISTRICT 52 - INDEPENDENT	7.90%	8.40%	0.37%	12,192	218,813	0.008294%	182,498	0.008731%
7003	State Proportionate Share		0.37%	0.37%	4,319	77,513	0.002938%	65,881	0.003152%
10056	SCHOOL DISTRICT 54-MARION	7.90%	8.40%	0.37%	9,442	169,462	0.006423%	-	0.000000%
10056	State Proportionate Share		0.37%	0.37%	3,243	58,210	0.002206%	-	0.000000%
6959	SCHOOL DISTRICT 55 - BROCKTON	7.90%	8.40%	0.37%	29,576	530,803	0.020120%	363,036	0.017368%
6959	State Proportionate Share		0.37%	0.37%	10,160	182,339	0.006911%	128,973	0.006170%
6953	SCHOOL DISTRICT 55 - PLEVNA	7.90%	8.40%	0.37%	23,297	418,112	0.015848%	341,446	0.016335%
6953	State Proportionate Share		0.37%	0.37%	8,039	144,281	0.005469%	122,468	0.005859%
6960	SCHOOL DISTRICT 55 - ROUNDUP	7.90%	8.40%	0.37%	62,758	1,126,314	0.042692%	911,547	0.043608%
6960	State Proportionate Share		0.37%	0.37%	21,619	387,996	0.014707%	324,019	0.015501%
6848	SCHOOL DISTRICT 55F - SUN RIVER VALLEY	7.90%	8.40%	0.37%	39,279	704,944	0.026721%	600,915	0.028748%
6848	State Proportionate Share		0.37%	0.37%	13,589	243,889	0.009244%	213,074	0.010193%
6961	SCHOOL DISTRICT 57 - HAVRE	7.90%	8.40%	0.37%	1,993	35,771	0.001356%	31,208	0.001493%
6961	State Proportionate Share		0.37%	0.37%	685	12,288	0.000466%	11,068	0.000529%
6962	SCHOOL DISTRICT 58 - GEYSER	7.90%	8.40%	0.37%	14,597	261,979	0.009930%	217,678	0.010414%
6962	State Proportionate Share		0.37%	0.37%	5,014	89,994	0.003411%	77,187	0.003693%
7044	SCHOOL DISTRICT 58 - WHITEFISH	7.90%	8.40%	0.37%	6,381	114,528	0.004341%	89,673	0.004290%
7044	State Proportionate Share		0.37%	0.37%	2,192	39,342	0.001491%	31,797	0.001521%
6963	SCHOOL DISTRICT 58 - YELLOWSTONE	7.90%	8.40%	0.37%	9,335	167,540	0.006351%	144,137	0.006895%
6963	State Proportionate Share		0.37%	0.37%	3,207	57,553	0.002181%	51,110	0.002445%
6849	SCHOOL DISTRICT 6 & 1 - ST REGIS	7.90%	8.40%	0.37%	15,164	272,150	0.010316%	220,478	0.010548%
6849	State Proportionate Share		0.37%	0.37%	5,389	96,712	0.003666%	80,818	0.003866%
6846	SCHOOL DISTRICT 6 - COLUMBIA FALLS	7.90%	8.40%	0.37%	192,997	3,463,709	0.131290%	2,871,597	0.137377%
6846	State Proportionate Share		0.37%	0.37%	66,917	1,200,948	0.045521%	1,026,023	0.049085%
6844	SCHOOL DISTRICT 6 - COLUMBUS	7.90%	8.40%	0.37%	54,364	975,669	0.036982%	760,986	0.036405%
6844	State Proportionate Share		0.37%	0.37%	18,781	337,056	0.012776%	271,287	0.012978%
6843	SCHOOL DISTRICT 6 - LAME DEER	7.90%	8.40%	0.37%	136,320	2,446,533	0.092735%	1,769,064	0.084632%
6843	State Proportionate Share		0.37%	0.37%	47,238	847,782	0.032135%	634,890	0.030373%
6847	SCHOOL DISTRICT 6 - RYEGATE	7.90%	8.40%	0.37%	9,911	177,880	0.006742%	138,148	0.006609%
6847	State Proportionate Share		0.37%	0.37%	3,509	62,974	0.002387%	50,416	0.002412%
6845	SCHOOL DISTRICT 6 - TROUT CREEK	7.90%	8.40%	0.37%	10,387	186,406	0.007066%	169,997	0.008133%
6845	State Proportionate Share		0.37%	0.37%	3,568	64,033	0.002427%	60,279	0.002884%

**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, 2020		Net Pension Liability as of June 30, 2020		Net Pension Liability as of June 30, 2019				
					Member Rate	Employer Rate	State Rate	Employer Contribution	State Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions
<b>Total ALL Employers &amp; State</b>								\$ 147,000,554	\$ -	\$ 2,638,211,389	123.815515%	\$ 2,090,310,698	124.411533%
<b>State (Non-Employer Contributing Entity)</b>								\$ 35,008,939		\$ 628,303,635	23.815515%	\$ 510,276,894	24.411533%
<b>Employer</b>													
6853	SCHOOL DISTRICT 6 - WIBAUX	7.90%	8.40%	0.37%			25,546			458,475	0.017378%	365,620	0.017491%
6853	State Proportionate Share		0.37%	0.37%			8,775			157,491	0.005970%	129,643	0.006202%
7054	SCHOOL DISTRICT 64 - BAINVILLE	7.90%	8.40%	0.37%			34,733			623,357	0.023628%	497,449	0.023798%
7054	State Proportionate Share		0.37%	0.37%			11,950			214,458	0.008129%	177,581	0.008495%
6964	SCHOOL DISTRICT 64J - MELSTONE	7.90%	8.40%	0.37%			14,372			257,942	0.009777%	203,095	0.009716%
6964	State Proportionate Share		0.37%	0.37%			4,937			88,605	0.003359%	72,014	0.003445%
6952	SCHOOL DISTRICT 65 - FROID	7.90%	8.40%	0.37%			15,497			278,123	0.010542%	186,225	0.008909%
6952	State Proportionate Share		0.37%	0.37%			5,323			95,539	0.003621%	66,033	0.003159%
6981	SCHOOL DISTRICT 69 - WEST YELLOWSTONE	7.90%	8.40%	0.37%			22,928			411,487	0.015597%	310,976	0.014877%
6981	State Proportionate Share		0.37%	0.37%			7,999			143,559	0.005442%	111,498	0.005334%
6867	SCHOOL DISTRICT 7 & 2 - SAVAGE	7.90%	8.40%	0.37%			15,361			275,689	0.010450%	190,201	0.009099%
6867	State Proportionate Share		0.37%	0.37%			5,301			95,139	0.003606%	68,964	0.003299%
6859	SCHOOL DISTRICT 7 & 70 - LAUREL	7.90%	8.40%	0.37%			151,956			2,727,148	0.103371%	2,106,584	0.100779%
6859	State Proportionate Share		0.37%	0.37%			52,481			941,881	0.035702%	748,331	0.035800%
6854	SCHOOL DISTRICT 7 - BOULDER	7.90%	8.40%	0.37%			26,205			470,296	0.017826%	341,989	0.016361%
6854	State Proportionate Share		0.37%	0.37%			9,002			161,552	0.006124%	123,184	0.005893%
6855	SCHOOL DISTRICT 7 - BOZEMAN	7.90%	8.40%	0.37%			506,048			9,082,011	0.344249%	7,041,036	0.336842%
6855	State Proportionate Share		0.37%	0.37%			176,974			3,176,134	0.120390%	2,539,413	0.121485%
6856	SCHOOL DISTRICT 7 - CHARLO	7.90%	8.40%	0.37%			26,775			480,532	0.018214%	348,025	0.016649%
6856	State Proportionate Share		0.37%	0.37%			9,206			165,223	0.006263%	124,131	0.005938%
6857	SCHOOL DISTRICT 7 - GARDINER	7.90%	8.40%	0.37%			17,162			308,005	0.011675%	209,358	0.010016%
6857	State Proportionate Share		0.37%	0.37%			6,080			109,110	0.004136%	76,644	0.003667%
6368	SCHOOL DISTRICT 7 - GRANT	7.90%	8.40%	0.37%			921			16,529	0.000627%	13,251	0.000634%
6368	State Proportionate Share		0.37%	0.37%			316			5,679	0.000215%	4,699	0.000225%
6858	SCHOOL DISTRICT 7 - HINSDALE	7.90%	8.40%	0.37%			14,122			253,439	0.009606%	216,467	0.010356%
6858	State Proportionate Share		0.37%	0.37%			5,051			90,649	0.003436%	79,072	0.003783%
6866	SCHOOL DISTRICT 7 - JOLIET	7.90%	8.40%	0.37%			33,026			592,713	0.022466%	476,492	0.022795%
6866	State Proportionate Share		0.37%	0.37%			11,552			207,327	0.007859%	171,094	0.008185%
6860	SCHOOL DISTRICT 7 - LOLO	7.90%	8.40%	0.37%			49,699			891,946	0.033809%	771,481	0.036907%
6860	State Proportionate Share		0.37%	0.37%			17,182			308,370	0.011689%	275,219	0.013166%
6863	SCHOOL DISTRICT 7 - MEDICINE LAKE	7.90%	8.40%	0.37%			19,674			353,086	0.013384%	233,106	0.011152%
6863	State Proportionate Share		0.37%	0.37%			6,856			123,052	0.004664%	84,963	0.004065%
6864	SCHOOL DISTRICT 7 - TWIN BRIDGES	7.90%	8.40%	0.37%			24,280			435,747	0.016517%	409,767	0.019603%
6864	State Proportionate Share		0.37%	0.37%			8,420			151,122	0.005728%	145,689	0.006970%
6862	SCHOOL DISTRICT 7 - VICTOR	7.90%	8.40%	0.37%			20,479			367,537	0.013931%	328,932	0.015736%
6862	State Proportionate Share		0.37%	0.37%			7,035			126,253	0.004786%	116,635	0.005580%
6965	SCHOOL DISTRICT 73 - SWAN LAKE	7.90%	8.40%	0.37%			560			10,055	0.000381%	8,098	0.000387%
6965	State Proportionate Share		0.37%	0.37%			193			3,455	0.000131%	2,872	0.000137%
6970	SCHOOL DISTRICT 74 - ROY	7.90%	8.40%	0.37%			6,372			114,366	0.004335%	87,591	0.004190%
6970	State Proportionate Share		0.37%	0.37%			2,274			40,804	0.001547%	32,306	0.001546%
6971	SCHOOL DISTRICT 74 - VAUGHN	7.90%	8.40%	0.37%			17,801			319,474	0.012109%	241,892	0.011572%
6971	State Proportionate Share		0.37%	0.37%			6,116			109,761	0.004160%	85,793	0.004104%
6381	SCHOOL DISTRICT 75 - AMSTERDAM	7.90%	8.40%	0.37%			6,382			114,530	0.004341%	91,518	0.004378%
6381	State Proportionate Share		0.37%	0.37%			2,192			39,343	0.001491%	32,451	0.001552%
6364	SCHOOL DISTRICT 75 - ARROWHEAD	7.90%	8.40%	0.37%			6,980			125,273	0.004748%	89,356	0.004275%
6364	State Proportionate Share		0.37%	0.37%			2,398			43,034	0.001631%	31,685	0.001516%
7028	SCHOOL DISTRICT 78J & 2 - RICHEY	7.90%	8.40%	0.37%			16,887			303,077	0.011488%	262,119	0.012540%
7028	State Proportionate Share		0.37%	0.37%			5,801			104,110	0.003946%	93,143	0.004456%
6868	SCHOOL DISTRICT 8 - ARLEE	7.90%	8.40%	0.37%			52,224			937,259	0.035526%	673,259	0.032209%
6868	State Proportionate Share		0.37%	0.37%			18,399			330,213	0.012517%	245,255	0.011733%



**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, 2020		Net Pension Liability as of June 30, 2020		Net Pension Liability as of June 30, 2019				
					Member Rate	Employer Rate	State Rate	Employer Contribution	State Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions
<b>Total ALL Employers &amp; State</b>								\$ 147,000,554	\$ -	\$ 2,638,211,389	123.815515%	\$ 2,090,310,698	124.411533%
<b>State (Non-Employer Contributing Entity)</b>								\$ 35,008,939		\$ 628,303,635	23.815515%	\$ 510,276,894	24.411533%
<b>Employer</b>													
6870	SCHOOL DISTRICT 8 - ELDER GROVE	7.90%	8.40%	0.37%	15,391			15,391		276,223	0.010470%	213,101	0.010195%
6870	State Proportionate Share		0.37%	0.37%	5,598			5,598		100,470	0.003808%	77,510	0.003708%
6384	SCHOOL DISTRICT 8 - WEST GLACIER	7.90%	8.40%	0.37%	4,768			4,768		85,575	0.003244%	50,160	0.002400%
6384	State Proportionate Share		0.37%	0.37%	1,638			1,638		29,396	0.001114%	17,786	0.000851%
6869	SCHOOL DISTRICT 8-WHITE SULPHUR SPRINGS	7.90%	8.40%	0.37%	24,478			24,478		439,307	0.016652%	339,917	0.016262%
6869	State Proportionate Share		0.37%	0.37%	8,408			8,408		150,906	0.005720%	120,530	0.005766%
6969	SCHOOL DISTRICT 84 - DENTON	7.90%	8.40%	0.37%	15,943			15,943		286,135	0.010846%	232,382	0.011117%
6969	State Proportionate Share		0.37%	0.37%	5,477			5,477		98,291	0.003726%	82,379	0.003941%
6989	SCHOOL DISTRICT 85 - ULM	7.90%	8.40%	0.37%	6,584			6,584		118,160	0.004479%	87,286	0.004176%
6989	State Proportionate Share		0.37%	0.37%	2,368			2,368		42,505	0.001611%	32,479	0.001554%
6378	SCHOOL DISTRICT 86 & 4 - LAMBERT	7.90%	8.40%	0.37%	26,602			26,602		477,425	0.018097%	348,407	0.016668%
6378	State Proportionate Share		0.37%	0.37%	9,138			9,138		164,001	0.006216%	123,541	0.005910%
6967	SCHOOL DISTRICT 87 - ROCKY BOY	7.90%	8.40%	0.37%	159,120			159,120		2,855,719	0.108245%	2,684,521	0.128427%
6967	State Proportionate Share		0.37%	0.37%	54,659			54,659		980,955	0.037183%	951,898	0.045539%
6392	SCHOOL DISTRICT 89 - SMITH VALLEY	7.90%	8.40%	0.37%	10,189			10,189		182,856	0.006931%	140,619	0.006727%
6392	State Proportionate Share		0.37%	0.37%	3,619			3,619		64,942	0.002462%	51,557	0.002466%
6880	SCHOOL DISTRICT 9 & 9 - REED POINT	7.90%	8.40%	0.37%	16,917			16,917		303,617	0.011508%	243,605	0.011654%
6880	State Proportionate Share		0.37%	0.37%	5,811			5,811		104,295	0.003953%	86,379	0.004132%
6871	SCHOOL DISTRICT 9 - BROWNING	7.90%	8.40%	0.37%	398,794			398,794		7,157,128	0.271287%	5,404,208	0.258536%
6871	State Proportionate Share		0.37%	0.37%	137,096			137,096		2,460,450	0.093262%	1,918,484	0.091780%
6873	SCHOOL DISTRICT 9 - DARBY	7.90%	8.40%	0.37%	44,839			44,839		804,722	0.030503%	664,107	0.031771%
6873	State Proportionate Share		0.37%	0.37%	15,609			15,609		280,126	0.010618%	236,881	0.011332%
6875	SCHOOL DISTRICT 9 - DIXON	7.90%	8.40%	0.37%	15,297			15,297		274,530	0.010406%	292,082	0.013973%
6875	State Proportionate Share		0.37%	0.37%	5,255			5,255		94,305	0.003575%	103,568	0.004955%
6876	SCHOOL DISTRICT 9 - EAST HELENA	7.90%	8.40%	0.37%	76,603			76,603		1,374,789	0.052111%	970,010	0.046405%
6876	State Proportionate Share		0.37%	0.37%	26,772			26,772		480,472	0.018212%	346,088	0.016557%
6878	SCHOOL DISTRICT 9 - OPHEIM	7.90%	8.40%	0.37%	12,344			12,344		221,533	0.008397%	184,466	0.008825%
6878	State Proportionate Share		0.37%	0.37%	4,366			4,366		78,355	0.002970%	65,410	0.003129%
6879	SCHOOL DISTRICT 9 - POPLAR	7.90%	8.40%	0.37%	128,827			128,827		2,312,044	0.087637%	1,984,552	0.094941%
6879	State Proportionate Share		0.37%	0.37%	44,468			44,468		798,056	0.030250%	705,504	0.033751%
9921	SCHOOL DISTRICT 9-CRESTON	7.90%	8.40%	0.37%	6,283			6,283		112,766	0.004274%	87,606	0.004191%
9921	State Proportionate Share		0.37%	0.37%	2,158			2,158		38,737	0.001468%	12,761	0.000610%
6400	SCHOOL DISTRICT 99 M North Star Schools	7.90%	8.40%	0.37%	30,318			30,318		544,121	0.020625%	404,822	0.019367%
6400	State Proportionate Share		0.37%	0.37%	10,417			10,417		186,950	0.007086%	143,545	0.006867%
9989	SCHOOL DISTRICT NO. 31-STILLWATER COUNTY-NYE	7.90%	8.40%	0.37%	618			618		11,086	0.000420%	2,126	0.000102%
9989	State Proportionate Share		0.37%	0.37%	212			212		3,808	0.000144%	310	0.000015%
6779	SD 1- West Valley School	7.90%	8.40%	0.37%	31,479			31,479		564,957	0.021414%	440,394	0.021068%
6779	State Proportionate Share		0.37%	0.37%	10,813			10,813		194,068	0.007356%	156,158	0.007471%
6966	SD 75 GREENFIELD	7.90%	8.40%	0.37%	13,043			13,043		234,077	0.008873%	158,539	0.007584%
6966	State Proportionate Share		0.37%	0.37%	4,481			4,481		80,429	0.003049%	56,215	0.002689%
6958	SHIELDS VALLEY	7.90%	8.40%	0.37%	17,626			17,626		316,331	0.011990%	233,319	0.011162%
6958	State Proportionate Share		0.37%	0.37%	6,055			6,055		108,663	0.004119%	82,731	0.003958%
6630	SWEET GRASS COUNTY HIGH SCHOOL	7.90%	8.40%	0.37%	39,614			39,614		710,954	0.026948%	514,836	0.024630%
6630	State Proportionate Share		0.37%	0.37%	13,659			13,659		245,130	0.009292%	183,180	0.008763%
6642	BOARD OF PUBLIC EDUCATION	7.90%	8.77%	0.00%	4,367			4,367		78,378	0.002971%	61,292	0.002932%
6642	State Proportionate Share		0.00%	0.00%	1,324			1,324		23,761	0.000901%	19,209	0.000919%
6643	COMM OF HIGHER EDUCATION	7.90%	8.77%	0.00%	216,652			216,652		3,888,235	0.147381%	2,904,530	0.138952%
6643	State Proportionate Share		0.00%	0.00%	65,680			65,680		1,178,752	0.044680%	910,289	0.043548%
6530	COMM OF POLITICAL PRACTICES	7.90%	8.77%	0.00%	28,985			28,985		520,191	0.019718%	441,072	0.021101%
6530	State Proportionate Share		0.00%	0.00%	8,787			8,787		157,700	0.005978%	138,233	0.006613%

**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, 2020					Net Pension Liability as of June 30, 2020		Net Pension Liability as of June 30, 2019		
Member Rate	Employer Rate	State Rate	Employer Contribution	State Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	
<b>Total ALL Employers &amp; State</b>			<b>\$ 147,000,554</b>	<b>\$ -</b>	<b>\$ 2,638,211,389</b>	<b>123.815515%</b>	<b>\$ 2,090,310,698</b>	<b>124.411533%</b>	
<b>State (Non-Employer Contributing Entity)</b>			<b>\$ 35,008,939</b>		<b>\$ 628,303,635</b>	<b>23.815515%</b>	<b>\$ 510,276,894</b>	<b>24.411533%</b>	
<b>Employer</b>									
6443	CONSUMER COUNSEL	7.90%	8.77%	0.00%	26,564	476,751	0.018071%	378,543	0.018109%
6443	State Proportionate Share		0.00%	0.00%	8,053	144,531	0.005478%	118,636	0.005676%
6762	DEPARTMENT OF ADMINISTRATION	7.90%	8.77%	0.00%	2,581,376	46,327,820	1.756031%	36,216,691	1.732598%
6762	State Proportionate Share		0.00%	0.00%	782,566	14,044,677	0.532356%	11,350,430	0.543002%
6780	DEPARTMENT OF AGRICULTURE	7.90%	8.77%	0.00%	377,111	6,767,995	0.256537%	5,060,536	0.242095%
6780	State Proportionate Share		0.00%	0.00%	114,325	2,051,776	0.077771%	1,585,989	0.075873%
6825	DEPARTMENT OF COMMERCE	7.90%	8.77%	0.00%	929,409	16,680,057	0.632249%	13,096,509	0.626534%
6825	State Proportionate Share		0.00%	0.00%	281,758	5,056,703	0.191672%	4,104,489	0.196358%
6802	DEPARTMENT OF CORRECTIONS	7.90%	8.77%	0.00%	2,260,484	40,568,798	1.537739%	30,806,095	1.473757%
6802	State Proportionate Share		0.00%	0.00%	685,285	12,298,780	0.466179%	9,654,731	0.461880%
6667	DEPARTMENT OF FISH, WILDLIFE & PARKS	7.90%	8.77%	0.00%	2,552,169	45,803,646	1.736163%	36,118,032	1.727879%
6667	State Proportionate Share		0.00%	0.00%	773,712	13,885,769	0.526333%	11,319,509	0.541523%
6620	DEPARTMENT OF JUSTICE	7.90%	8.77%	0.00%	2,172,621	38,991,920	1.477968%	29,997,159	1.435057%
6620	State Proportionate Share		0.00%	0.00%	658,649	11,820,736	0.448059%	9,401,208	0.449752%
6838	DEPARTMENT OF LABOR & INDUSTRY	7.90%	8.77%	0.00%	2,968,078	53,267,948	2.019093%	41,718,904	1.995823%
6838	State Proportionate Share		0.00%	0.00%	899,798	16,148,637	0.612105%	13,074,841	0.625497%
6712	DEPARTMENT OF LIVESTOCK	7.90%	8.77%	0.00%	294,555	5,286,365	0.200377%	4,285,593	0.205022%
6712	State Proportionate Share		0.00%	0.00%	89,297	1,602,607	0.060746%	1,343,119	0.064255%
6850	DEPARTMENT OF MILITARY AFFAIRS	7.90%	8.77%	0.00%	776,766	13,940,575	0.528410%	10,659,203	0.509934%
6850	State Proportionate Share		0.00%	0.00%	235,483	4,226,205	0.160192%	3,340,629	0.159815%
7685	DEPARTMENT OF REVENUE	7.90%	8.77%	0.00%	2,178,797	39,102,754	1.482169%	30,572,375	1.462576%
7685	State Proportionate Share		0.00%	0.00%	660,521	11,854,336	0.449332%	9,581,482	0.458376%
6689	DEPARTMENT OF TRANSPORTATION	7.90%	8.77%	0.00%	9,091,501	163,164,699	6.184671%	133,229,595	6.373674%
6689	State Proportionate Share		0.00%	0.00%	2,756,167	49,464,782	1.874936%	41,754,591	1.997530%
6678	DEPT OF ENVIRONMENTAL QUALITY	7.90%	8.77%	0.00%	1,719,950	30,867,847	1.170029%	25,613,488	1.225344%
6678	State Proportionate Share		0.00%	0.00%	521,418	9,357,853	0.354704%	8,027,351	0.384027%
6721	DEPT OF NATURAL RESOURCES & CONSERVATION	7.90%	8.77%	0.00%	2,496,505	44,804,643	1.698296%	35,166,591	1.682362%
6721	State Proportionate Share		0.00%	0.00%	756,837	13,582,913	0.514853%	11,021,325	0.527258%
6872	DEPT OF PUBLIC HEALTH & HUMAN SERVICES	7.90%	8.77%	0.00%	10,528,146	188,948,089	7.161977%	146,738,955	7.019959%
6872	State Proportionate Share		0.00%	0.00%	3,191,698	57,281,238	2.171215%	45,988,469	2.200078%
6514	GOVERNORS OFFICE	7.90%	8.77%	0.00%	290,580	5,215,022	0.197673%	4,198,953	0.200877%
6514	State Proportionate Share		0.00%	0.00%	88,092	1,580,979	0.059926%	1,315,966	0.062956%
6439	LEGISLATIVE COUNCIL	7.90%	8.77%	0.00%	731,036	13,119,860	0.497301%	11,663,009	0.557956%
6439	State Proportionate Share		0.00%	0.00%	221,620	3,977,398	0.150761%	3,655,225	0.174865%
6652	MONTANA ARTS COUNCIL	7.90%	8.77%	0.00%	34,476	618,743	0.023453%	546,610	0.026150%
6652	State Proportionate Share		0.00%	0.00%	10,452	187,577	0.007110%	171,309	0.008195%
6655	MONTANA HISTORICAL SOCIETY	7.90%	8.77%	0.00%	207,764	3,728,736	0.141336%	2,924,821	0.139923%
6655	State Proportionate Share		0.00%	0.00%	62,986	1,130,398	0.042847%	916,649	0.043852%
6764	MONTANA STATE FUND	7.90%	8.77%	0.00%	1,648,568	29,586,757	1.121470%	23,912,918	1.143989%
6764	State Proportionate Share		0.00%	0.00%	499,777	8,969,480	0.339983%	7,494,387	0.358530%
6653	MONTANA STATE LIBRARY	7.90%	8.77%	0.00%	124,673	2,237,503	0.084811%	1,680,877	0.080413%
6653	State Proportionate Share		0.00%	0.00%	37,796	678,318	0.025711%	526,792	0.025202%
6769	OFFICE OF PUBLIC DEFENDER	7.90%	8.77%	0.00%	1,350,205	24,232,068	0.918504%	18,850,796	0.901818%
6769	State Proportionate Share		0.00%	0.00%	409,326	7,346,160	0.278452%	5,907,901	0.282633%
6623	PUBLIC SERVICE COMMISSION	7.90%	8.77%	0.00%	165,239	2,965,531	0.112407%	2,451,178	0.117264%
6623	State Proportionate Share		0.00%	0.00%	50,094	899,026	0.034077%	768,207	0.036751%
6651	SCHOOL FOR THE DEAF & BLIND	7.90%	8.77%	0.00%	165,410	2,968,600	0.112523%	2,299,432	0.110004%
6651	State Proportionate Share		0.00%	0.00%	50,145	899,957	0.034112%	720,649	0.034476%
6529	SECRETARY OF STATE	7.90%	8.77%	0.00%	158,712	2,848,389	0.107967%	2,451,186	0.117264%
6529	State Proportionate Share		0.00%	0.00%	48,115	863,514	0.032731%	768,210	0.036751%

**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, 2020					Net Pension Liability as of June 30, 2020		Net Pension Liability as of June 30, 2019		
Member Rate	Employer Rate	State Rate	Employer Contribution	State Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	
<b>Total ALL Employers &amp; State</b>			<b>\$ 147,000,554</b>	<b>\$ -</b>	<b>\$ 2,638,211,389</b>	<b>123.815515%</b>	<b>\$ 2,090,310,698</b>	<b>124.411533%</b>	
State (Non-Employer Contributing Entity)			\$ 35,008,939		\$ 628,303,635	23.815515%	\$ 510,276,894	24.411533%	
<b>Employer</b>									
6552	STATE AUDITOR'S OFFICE	7.90%	8.77%	0.00%	314,658	5,647,151	0.214052%	4,545,570	0.217459%
6552	State Proportionate Share		0.00%	0.00%	95,391	1,711,982	0.064892%	1,424,596	0.068152%
6457	SUPREME COURT	7.90%	8.77%	0.00%	1,437,992	25,807,576	0.978222%	19,896,158	0.951828%
6457	State Proportionate Share		0.00%	0.00%	435,940	7,823,788	0.296557%	6,235,521	0.298306%
6563	SUPT OF PUBLIC INSTRUCTION	7.90%	8.77%	0.00%	527,040	9,458,756	0.358529%	7,240,336	0.346376%
6563	State Proportionate Share		0.00%	0.00%	159,777	2,867,503	0.108691%	2,269,145	0.108555%
6766	TEACHERS' RETIREMENT SYSTEM	7.90%	8.77%	0.00%	105,067	1,885,625	0.071474%	1,457,558	0.069729%
6766	State Proportionate Share		0.00%	0.00%	31,852	571,643	0.021668%	456,803	0.021853%
6567	GREAT FALLS COLLEGE MSU	7.90%	8.77%	0.00%	169,718	3,045,915	0.115454%	2,424,847	0.116004%
6567	State Proportionate Share		0.00%	0.00%	51,451	923,395	0.035001%	759,955	0.036356%
6647	MONTANA STATE UNIVERSITY - BILLINGS	7.90%	8.77%	0.00%	656,204	11,776,867	0.446396%	10,008,344	0.478797%
6647	State Proportionate Share		0.00%	0.00%	198,934	3,570,259	0.135329%	3,136,648	0.150057%
6645	MONTANA STATE UNIVERSITY - BOZEMAN	7.90%	8.77%	0.00%	4,016,996	72,092,823	2.732640%	54,651,508	2.614516%
6645	State Proportionate Share		0.00%	0.00%	1,217,787	21,855,559	0.828423%	17,127,961	0.819398%
6648	MONTANA STATE UNIVERSITY - NORTHERN	7.90%	8.77%	0.00%	219,357	3,936,784	0.149222%	2,949,725	0.141114%
6648	State Proportionate Share		0.00%	0.00%	66,500	1,193,470	0.045238%	924,453	0.044226%
6644	UNIVERSITY OF MONTANA	7.90%	8.77%	0.00%	4,386,261	78,719,997	2.983840%	60,942,763	2.915488%
6644	State Proportionate Share		0.00%	0.00%	1,329,733	23,864,644	0.904577%	19,099,661	0.913724%
6426	LIBERTY CO CEMETERY DIST	7.90%	8.67%	0.10%	-	-	0.000000%	-	0.000000%
6426	State Proportionate Share		0.10%	0.10%	-	-	0.000000%	-	0.000000%
6374	SCHOOL DISTRICT 64 - MOUNTAIN VIEW	7.90%	8.40%	0.37%	-	-	0.000000%	-	0.000000%
6374	State Proportionate Share		0.37%	0.37%	-	-	0.000000%	-	0.000000%
7683	FLATHEAD JOINT BOARD OF CONTROL	7.90%	8.67%	0.10%	-	-	0.000000%	-	0.000000%
7683	State Proportionate Share		0.10%	0.10%	-	-	0.000000%	-	0.000000%
6731	PONDERA COUNTY COUNCIL ON	7.90%	8.67%	0.10%	-	-	0.000000%	-	0.000000%
6731	State Proportionate Share		0.10%	0.10%	-	-	0.000000%	-	0.000000%
6527	TOWN OF BROWNING	7.90%	8.67%	0.10%	-	-	0.000000%	-	0.000000%
6527	State Proportionate Share		0.10%	0.10%	-	-	0.000000%	-	0.000000%
6420	LAKEVIEW CEMETERY DISTRICT	7.90%	8.67%	0.10%	-	-	0.000000%	47,584	0.002276%
6420	State Proportionate Share		0.10%	0.10%	-	-	0.000000%	15,426	0.000738%
6396	MILES CITY HOUSING AUTHORITY	7.90%	8.67%	0.10%	-	-	0.000000%	6,272	0.000300%
6396	State Proportionate Share		0.10%	0.10%	-	-	0.000000%	2,033	0.000097%
6618	BOARD OF CRIME CONTROL	7.90%	8.77%	0.00%	-	-	0.000000%	194	0.000009%
6618	State Proportionate Share		0.00%	0.00%	-	-	0.000000%	61	0.000003%

**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, 2020							
	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
<b>Total ALL Employers &amp; State</b>	<b>\$ 42,586,123</b>	<b>\$ 228,445,584</b>	<b>\$ 182,686,064</b>	<b>\$ 453,717,771</b>	<b>\$ 91,072,726</b>	<b>\$ 740,681,699</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 10,142,105</b>	<b>\$ 54,405,493</b>	<b>\$ 43,507,627</b>	<b>\$ 108,055,225</b>	<b>\$ 87,835,977</b>	<b>\$ 195,891,202</b>	
<b>Employer</b>							
6532 CITY OF BAKER	18,808	100,893	80,684	200,385	-	200,385	#
6532 State Proportionate Share	5,901	31,653	25,313	62,866	35,538	98,404	#
6533 CITY OF BELGRADE	48,633	260,884	208,627	518,144	209,165	727,309	#
6533 State Proportionate Share	15,299	82,067	65,628	162,993	180,656	343,649	#
6506 CITY OF BELT	2,983	16,002	12,797	31,782	4,424	36,206	#
6506 State Proportionate Share	936	5,020	4,015	9,971	9,700	19,671	#
6505 CITY OF BIG TIMBER	5,320	28,539	22,822	56,681	-	56,681	#
6505 State Proportionate Share	1,718	9,218	7,371	18,308	13,628	31,936	#
6508 CITY OF BILLINGS	906,475	4,862,621	3,888,598	9,657,695	-	9,657,695	#
6508 State Proportionate Share	285,786	1,533,047	1,225,965	3,044,798	2,450,133	5,494,931	#
6512 CITY OF BOULDER	9,292	49,847	39,862	99,001	16,812	115,813	#
6512 State Proportionate Share	2,915	15,638	12,506	31,059	33,915	64,974	#
6509 CITY OF BOZEMAN	362,930	1,946,871	1,556,897	3,866,698	-	3,866,698	#
6509 State Proportionate Share	114,549	614,477	491,392	1,220,417	949,712	2,170,130	#
6519 CITY OF CHINOOK	13,664	73,297	58,615	145,577	26,432	172,009	#
6519 State Proportionate Share	4,335	23,255	18,597	46,188	44,706	90,894	#
6520 CITY OF CHOTEAU	11,483	61,598	49,259	122,340	13,176	135,516	#
6520 State Proportionate Share	3,615	19,389	15,506	38,510	37,920	76,429	#
6371 CITY OF COLSTRIP	36,972	198,329	158,602	393,904	-	393,904	#
6371 State Proportionate Share	11,637	62,425	49,920	123,982	94,943	218,925	#
6522 CITY OF COLUMBIA FALLS	25,815	138,478	110,739	275,032	48,435	323,466	#
6522 State Proportionate Share	8,112	43,517	34,801	86,430	82,284	168,714	#
6534 CITY OF COLUMBUS	9,849	52,831	42,248	104,927	-	104,927	#
6534 State Proportionate Share	3,104	16,650	13,315	33,069	13,621	46,690	#
6523 CITY OF CONRAD	21,204	113,744	90,960	225,908	-	225,908	#
6523 State Proportionate Share	6,666	35,757	28,595	71,017	51,191	122,208	#
6525 CITY OF CUT BANK	27,329	146,603	117,238	291,170	7,940	299,110	#
6525 State Proportionate Share	8,574	45,993	36,780	91,347	82,585	173,933	#
6528 CITY OF DEER LODGE	24,852	133,317	106,612	264,781	52,287	317,068	#
6528 State Proportionate Share	7,816	41,929	33,530	83,275	90,864	174,139	#
6531 CITY OF DILLON	18,791	100,799	80,608	200,198	-	200,198	#
6531 State Proportionate Share	5,923	31,774	25,409	63,106	55,095	118,200	#
6535 CITY OF EAST HELENA	9,588	51,434	41,131	102,153	-	102,153	#
6535 State Proportionate Share	3,021	16,204	12,958	32,182	27,827	60,009	#
6538 CITY OF FAIRVIEW	9,702	52,043	41,618	103,363	-	103,363	#
6538 State Proportionate Share	3,067	16,451	13,156	32,674	23,415	56,089	#
6539 CITY OF FORSYTH	15,243	81,768	65,389	162,401	-	162,401	#
6539 State Proportionate Share	4,785	25,669	20,527	50,981	34,584	85,564	#
6540 CITY OF FORT BENTON	8,068	43,281	34,611	85,960	-	85,960	#
6540 State Proportionate Share	2,531	13,578	10,858	26,968	12,003	38,970	#
6543 CITY OF GLASGOW	27,551	147,794	118,190	293,535	-	293,535	#
6543 State Proportionate Share	8,645	46,374	37,085	92,104	73,575	165,679	#

**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, 2020						
	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 Contributions Subsequent to the Measurement Date	
<b>Total ALL Employers &amp; State</b>	<b>\$ 42,586,123</b>	<b>\$ 228,445,584</b>	<b>\$ 182,686,064</b>	<b>\$ 453,717,771</b>	<b>\$ 91,072,726</b>	<b>\$ 740,681,699</b>		
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 10,142,105</b>	<b>\$ 54,405,493</b>	<b>\$ 43,507,627</b>	<b>\$ 108,055,225</b>	<b>\$ 87,835,977</b>	<b>\$ 195,891,202</b>		
<b>Employer</b>								
6544 CITY OF GLENDIVE	46,195	247,806	198,168	492,169	-	492,169	#	
6544 State Proportionate Share	14,527	77,927	62,317	154,771	143,066	297,837	#	
6545 CITY OF GREAT FALLS	454,371	2,437,391	1,949,162	4,840,924	-	4,840,924	#	
6545 State Proportionate Share	142,877	766,440	612,915	1,522,232	1,105,004	2,627,236	#	
6548 CITY OF HAMILTON	35,775	191,906	153,466	381,147	-	381,147	#	
6548 State Proportionate Share	11,251	60,354	48,265	119,870	90,857	210,727	#	
6549 CITY OF HARDIN	27,270	146,286	116,984	290,540	-	290,540	#	
6549 State Proportionate Share	8,567	45,956	36,751	91,275	85,271	176,546	#	
6547 CITY OF HARLEM	6,873	36,868	29,483	73,224	-	73,224	#	
6547 State Proportionate Share	2,156	11,566	9,250	22,972	14,256	37,228	#	
6606 CITY OF HARLOWTON	5,691	30,527	24,412	60,629	-	60,629	#	
6606 State Proportionate Share	1,795	9,627	7,699	19,120	13,146	32,266	#	
6550 CITY OF HAVRE	57,548	308,706	246,869	613,123	-	613,123	#	
6550 State Proportionate Share	18,132	97,267	77,783	193,182	150,734	343,916	#	
6551 CITY OF HELENA	287,518	1,542,338	1,233,395	3,063,252	-	3,063,252	#	
6551 State Proportionate Share	90,517	485,563	388,301	964,381	770,279	1,734,661	#	
6555 CITY OF KALISPELL	146,363	785,138	627,869	1,559,370	-	1,559,370	#	
6555 State Proportionate Share	46,114	247,369	197,819	491,301	374,626	865,927	#	
6557 CITY OF LAUREL	64,231	344,557	275,539	684,327	-	684,327	#	
6557 State Proportionate Share	20,167	108,180	86,510	214,857	186,803	401,660	#	
6559 CITY OF LEWISTOWN	45,266	242,822	194,183	482,270	-	482,270	#	
6559 State Proportionate Share	14,240	76,388	61,087	151,715	137,683	289,398	#	
6560 CITY OF LIBBY	16,627	89,190	71,325	177,141	-	177,141	#	
6560 State Proportionate Share	5,246	28,142	22,505	55,893	49,424	105,317	#	
6561 CITY OF LIVINGSTON	69,524	372,951	298,246	740,721	-	740,721	#	
6561 State Proportionate Share	21,919	117,580	94,028	233,526	194,182	427,708	#	
6570 CITY OF MALTA	11,322	60,734	48,568	120,623	-	120,623	#	
6570 State Proportionate Share	3,552	19,054	15,237	37,843	37,689	75,532	#	
6571 CITY OF MILES CITY	60,379	323,892	259,014	643,284	-	643,284	#	
6571 State Proportionate Share	18,984	101,834	81,436	202,254	133,271	335,525	#	
6572 CITY OF MISSOULA	482,847	2,590,145	2,071,318	5,144,311	494,084	5,638,394	#	
6572 State Proportionate Share	152,224	816,576	653,010	1,621,810	1,481,158	3,102,968	#	
6576 CITY OF PLAINS	6,049	32,448	25,948	64,445	-	64,445	#	
6576 State Proportionate Share	1,898	10,180	8,140	20,218	13,235	33,453	#	
6577 CITY OF PLENTYWOOD	8,681	46,567	37,239	92,487	-	92,487	#	
6577 State Proportionate Share	2,734	14,666	11,728	29,128	14,100	43,227	#	
6578 CITY OF POLSON	31,355	168,197	134,506	334,058	-	334,058	#	
6578 State Proportionate Share	9,851	52,842	42,257	104,950	73,154	178,104	#	
6579 CITY OF POPLAR	5,152	27,638	22,102	54,892	-	54,892	#	
6579 State Proportionate Share	1,667	8,941	7,150	17,758	16,627	34,386	#	
6603 CITY OF RED LODGE	16,748	89,844	71,847	178,440	10,454	188,894	#	
6603 State Proportionate Share	5,323	28,555	22,835	56,714	54,351	111,065	#	
6581 CITY OF RONAN	12,299	65,973	52,758	131,030	-	131,030	#	
6581 State Proportionate Share	3,880	20,811	16,643	41,334	29,076	70,410	#	
6582 CITY OF ROUNDUP	9,654	51,788	41,414	102,857	-	102,857	#	
6582 State Proportionate Share	3,029	16,247	12,993	32,269	27,684	59,952	#	
6599 CITY OF SCOBEEY	6,214	33,334	26,657	66,205	-	66,205	#	
6599 State Proportionate Share	1,951	10,466	8,370	20,787	16,041	36,828	#	
6585 CITY OF SHELBY	15,364	82,418	65,909	163,690	-	163,690	#	
6585 State Proportionate Share	4,890	26,234	20,979	52,103	30,837	82,940	#	

**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, 2020							
	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 Contributions Subsequent to the Measurement Date
<b>Total ALL Employers &amp; State</b>	<b>\$ 42,586,123</b>	<b>\$ 228,445,584</b>	<b>\$ 182,686,064</b>	<b>\$ 453,717,771</b>	<b>\$ 91,072,726</b>	<b>\$ 740,681,699</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 10,142,105</b>	<b>\$ 54,405,493</b>	<b>\$ 43,507,627</b>	<b>\$ 108,055,225</b>	<b>\$ 87,835,977</b>	<b>\$ 195,891,202</b>	
<b>Employer</b>							
6586 CITY OF SIDNEY	50,770	272,345	217,792	540,907	-	540,907	#
6586 State Proportionate Share	15,969	85,664	68,505	170,138	145,439	315,577	#
6379 CITY OF THREE FORKS	8,086	43,378	34,689	86,154	-	86,154	#
6379 State Proportionate Share	2,537	13,609	10,883	27,028	21,125	48,153	#
6590 CITY OF TOWNSEND	6,454	34,623	27,688	68,765	-	68,765	#
6590 State Proportionate Share	2,039	10,939	8,748	21,726	16,344	38,069	#
6574 CITY OF TROY	11,440	61,370	49,077	121,887	-	121,887	#
6574 State Proportionate Share	3,589	19,253	15,397	38,239	33,491	71,730	#
6592 CITY OF WHITE SULPHUR SPRINGS	3,679	19,734	15,781	39,193	-	39,193	#
6592 State Proportionate Share	1,167	6,262	5,007	12,436	7,297	19,733	#
6594 CITY OF WHITEFISH	99,049	531,328	424,899	1,055,275	-	1,055,275	#
6594 State Proportionate Share	31,206	167,398	133,867	332,470	299,664	632,134	#
6598 CITY OF WIBAUX	3,878	20,804	16,637	41,319	-	41,319	#
6598 State Proportionate Share	1,217	6,527	5,219	12,963	10,570	23,533	#
6596 CITY OF WOLF POINT	20,810	111,629	89,269	221,707	-	221,707	#
6596 State Proportionate Share	6,539	35,079	28,052	69,671	54,782	124,453	#
6399 TOWN OF ALBERTON	681	3,653	2,921	7,255	200	7,455	#
6399 State Proportionate Share	221	1,188	950	2,359	2,097	4,455	#
6507 TOWN OF BIG SANDY	2,337	12,535	10,024	24,895	5,986	30,881	#
6507 State Proportionate Share	733	3,933	3,145	7,810	6,696	14,506	#
7274 TOWN OF BRIDGER	7,023	37,675	30,128	74,826	12,253	87,080	#
7274 State Proportionate Share	2,214	11,878	9,499	23,591	21,683	45,274	#
6511 TOWN OF BROADUS	5,055	27,117	21,685	53,857	-	53,857	#
6511 State Proportionate Share	1,586	8,507	6,803	16,896	15,212	32,109	#
6513 TOWN OF CASCADE	4,262	22,861	18,281	45,404	11,415	56,818	#
6513 State Proportionate Share	1,337	7,172	5,736	14,245	13,996	28,241	#
6526 TOWN OF CHESTER	6,306	33,827	27,051	67,183	-	67,183	#
6526 State Proportionate Share	1,979	10,617	8,490	21,086	16,773	37,859	#
6521 TOWN OF CIRCLE	3,877	20,797	16,632	41,306	17,774	59,080	#
6521 State Proportionate Share	1,226	6,577	5,259	13,062	16,645	29,706	#
6524 TOWN OF CULBERTSON	4,234	22,712	18,163	45,108	-	45,108	#
6524 State Proportionate Share	1,328	7,125	5,698	14,151	8,332	22,484	#
6432 TOWN OF DENTON	812	4,356	3,483	8,651	-	8,651	#
6432 State Proportionate Share	261	1,401	1,121	2,783	3,048	5,831	#
6558 TOWN OF DRUMMOND	1,691	9,072	7,254	18,017	20,133	38,150	#
6558 State Proportionate Share	531	2,846	2,276	5,653	9,773	15,425	#
6607 TOWN OF EKALAKA	2,416	12,958	10,362	25,736	-	25,736	#
6607 State Proportionate Share	758	4,065	3,251	8,074	7,721	15,796	#
6536 TOWN OF ENNIS	9,555	51,255	40,988	101,798	7,823	109,621	#
6536 State Proportionate Share	3,014	16,169	12,930	32,113	29,072	61,185	#
6382 TOWN OF EUREKA	7,730	41,466	33,160	82,356	-	82,356	#
6382 State Proportionate Share	2,435	13,064	10,447	25,946	19,558	45,505	#
6537 TOWN OF FAIRFIELD	2,174	11,661	9,325	23,160	-	23,160	#
6537 State Proportionate Share	695	3,726	2,980	7,401	6,498	13,899	#
6605 TOWN OF FORT PECK	3,754	20,136	16,103	39,993	4,300	44,293	#
6605 State Proportionate Share	1,178	6,317	5,052	12,547	13,539	26,086	#
6410 TOWN OF FROID	1,183	6,346	5,075	12,604	-	12,604	#
6410 State Proportionate Share	371	1,991	1,592	3,954	2,655	6,610	#
6542 TOWN OF GERALDINE	1,013	5,431	4,344	10,788	-	10,788	#
6542 State Proportionate Share	318	1,704	1,363	3,384	2,070	5,454	#

**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, 2020						
	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 Contributions Subsequent to the Measurement Date	
<b>Total ALL Employers &amp; State</b>		\$ 42,586,123	\$ 228,445,584	\$ 182,686,064	\$ 453,717,771	\$ 91,072,726	\$ 740,681,699	
<b>State (Non-Employer Contributing Entity)</b>		\$ 10,142,105	\$ 54,405,493	\$ 43,507,627	\$ 108,055,225	\$ 87,835,977	\$ 195,891,202	
<b>Employer</b>								
6546	TOWN OF GRASS RANGE	145	778	622	1,546	-	1,546	
6546	State Proportionate Share	46	244	195	485	-	485	
6553	TOWN OF HOT SPRINGS	5,124	27,485	21,979	54,588	-	54,588	
6553	State Proportionate Share	1,614	8,660	6,925	17,200	18,652	35,852	
6434	TOWN OF HYSHAM	1,202	6,447	5,156	12,805	-	12,805	
6434	State Proportionate Share	377	2,023	1,617	4,017	-	4,017	
6562	TOWN OF LIMA	1,309	7,019	5,613	13,941	-	13,941	
6562	State Proportionate Share	411	2,202	1,761	4,374	2,664	7,038	
6601	TOWN OF MANHATTAN	23,931	128,375	102,661	254,967	12,471	267,438	
6601	State Proportionate Share	7,510	40,285	32,216	80,010	78,239	158,249	
6564	TOWN OF MEDICINE LAKE	2,001	10,735	8,584	21,320	-	21,320	
6564	State Proportionate Share	628	3,368	2,693	6,688	5,214	11,903	
6554	TOWN OF MELSTONE	1,074	5,760	4,607	11,441	-	11,441	
6554	State Proportionate Share	337	1,807	1,445	3,589	2,934	6,523	
6390	TOWN OF MOORE	590	3,163	2,529	6,282	-	6,282	
6390	State Proportionate Share	185	992	793	1,971	1,861	3,832	
6556	TOWN OF NASHUA	1,801	9,661	7,726	19,188	-	19,188	
6556	State Proportionate Share	565	3,032	2,425	6,022	7,170	13,192	
6575	TOWN OF PHILIPSBURG	8,265	44,336	35,455	88,056	-	88,056	
6575	State Proportionate Share	2,594	13,913	11,126	27,633	23,715	51,348	
6573	TOWN OF RICHEY	1,635	8,771	7,014	17,419	-	17,419	
6573	State Proportionate Share	513	2,752	2,200	5,465	4,299	9,764	
6583	TOWN OF RYEGATE	1,180	6,331	5,063	12,574	-	12,574	
6583	State Proportionate Share	370	1,986	1,588	3,945	3,549	7,494	
6353	TOWN OF SACO	3,130	16,789	13,426	33,345	-	33,345	
6353	State Proportionate Share	982	5,267	4,212	10,461	8,519	18,980	
6584	TOWN OF SHERIDAN	4,411	23,660	18,920	46,990	10,829	57,819	
6584	State Proportionate Share	1,384	7,423	5,936	14,742	12,791	27,533	
6366	TOWN OF ST IGNATIUS	3,804	20,405	16,318	40,526	-	40,526	
6366	State Proportionate Share	1,193	6,402	5,119	12,714	7,298	20,013	
6587	TOWN OF STANFORD	1,565	8,395	6,714	16,674	-	16,674	
6587	State Proportionate Share	491	2,634	2,106	5,231	4,416	9,647	
6604	TOWN OF STEVENSVILLE	12,039	64,579	51,644	128,262	-	128,262	
6604	State Proportionate Share	3,788	20,320	16,250	40,359	32,153	72,512	
6588	TOWN OF SUNBURST	3,004	16,113	12,886	32,003	1,058	33,061	
6588	State Proportionate Share	942	5,055	4,043	10,040	8,381	18,421	
6589	TOWN OF SUPERIOR	3,772	20,232	16,179	40,183	-	40,183	
6589	State Proportionate Share	1,183	6,347	5,076	12,606	8,208	20,815	
6580	TOWN OF TERRY	3,923	21,044	16,829	41,796	-	41,796	
6580	State Proportionate Share	1,231	6,604	5,281	13,117	9,290	22,407	
6597	TOWN OF THOMPSON FALLS	6,423	34,455	27,553	68,430	-	68,430	
6597	State Proportionate Share	2,024	10,860	8,684	21,569	20,490	42,058	
6600	TOWN OF TWIN BRIDGES	4,108	22,037	17,623	43,767	-	43,767	
6600	State Proportionate Share	1,289	6,915	5,530	13,734	12,743	26,477	
6591	TOWN OF VALIER	4,112	22,059	17,640	43,811	1,888	45,699	
6591	State Proportionate Share	1,290	6,920	5,534	13,745	13,840	27,585	
6408	TOWN OF WEST YELLOWSTONE	33,950	182,118	145,638	361,705	18,479	380,185	
6408	State Proportionate Share	10,686	57,324	45,842	113,852	109,901	223,753	
6356	TOWN OF WESTBY	1,446	7,759	6,205	15,410	-	15,410	
6356	State Proportionate Share	454	2,434	1,947	4,835	3,802	8,637	



**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, 2020						
	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	
<b>Total ALL Employers &amp; State</b>	<b>\$ 42,586,123</b>	<b>\$ 228,445,584</b>	<b>\$ 182,686,064</b>	<b>\$ 453,717,771</b>	<b>\$ 91,072,726</b>	<b>\$ 740,681,699</b>		
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 10,142,105</b>	<b>\$ 54,405,493</b>	<b>\$ 43,507,627</b>	<b>\$ 108,055,225</b>	<b>\$ 87,835,977</b>	<b>\$ 195,891,202</b>		
<b>Employer</b>								
6595 TOWN OF WINNETT	1,280	6,868	5,492	13,640	-	13,640	#	
6595 State Proportionate Share	406	2,180	1,743	4,330	2,346	6,676	#	
6458 ANACONDA-DEER LODGE COUNTY	69,067	370,495	296,282	735,843	-	735,843	#	
6458 State Proportionate Share	21,801	116,950	93,524	232,275	32,052	264,327	#	
6510 BUTTE SILVER BOW	464,389	2,491,130	1,992,137	4,947,656	-	4,947,656	#	
6510 State Proportionate Share	146,040	783,406	626,483	1,555,929	1,304,926	2,860,855	#	
6444 BEAVERHEAD COUNTY	63,036	338,146	270,413	671,595	-	671,595	#	
6444 State Proportionate Share	19,894	106,716	85,340	211,949	172,487	384,435	#	
6445 BIG HORN COUNTY	116,736	626,210	500,775	1,243,720	-	1,243,720	#	
6445 State Proportionate Share	36,757	197,174	157,679	391,609	316,198	707,807	#	
6446 BLAINE COUNTY	64,730	347,233	277,680	689,643	-	689,643	#	
6446 State Proportionate Share	20,368	109,259	87,374	217,001	172,621	389,622	#	
6447 BROADWATER COUNTY	42,758	229,365	183,421	455,544	-	455,544	#	
6447 State Proportionate Share	13,444	72,117	57,672	143,233	120,007	263,239	#	
6448 CARBON COUNTY	76,479	410,256	328,078	814,813	-	814,813	#	
6448 State Proportionate Share	24,080	129,174	103,299	256,553	202,200	458,754	#	
6449 CARTER COUNTY	29,666	159,140	127,263	316,069	79,111	395,180	#	
6449 State Proportionate Share	9,336	50,079	40,048	99,463	107,130	206,593	#	
6450 CASCADE COUNTY	303,717	1,629,238	1,302,888	3,235,843	-	3,235,843	#	
6450 State Proportionate Share	95,497	512,275	409,662	1,017,433	504,563	1,521,996	#	
6451 CHOUTEAU COUNTY	49,472	265,384	212,226	527,082	-	527,082	#	
6451 State Proportionate Share	15,534	83,329	66,637	165,500	127,073	292,573	#	
6452 CUSTER COUNTY	60,426	324,146	259,217	643,789	-	643,789	#	
6452 State Proportionate Share	19,006	101,955	81,533	202,494	175,801	378,295	#	
6453 DANIELS COUNTY	26,388	141,554	113,200	281,142	-	281,142	#	
6453 State Proportionate Share	8,297	44,507	35,592	88,395	62,419	150,815	#	
6456 DAWSON COUNTY	96,368	516,948	413,399	1,026,715	-	1,026,715	#	
6456 State Proportionate Share	30,349	162,802	130,192	323,343	269,685	593,027	#	
6459 FALLON COUNTY	87,144	467,468	373,830	928,442	-	928,442	#	
6459 State Proportionate Share	27,488	147,457	117,920	292,866	248,808	541,674	#	
6460 FERGUS COUNTY	64,608	346,577	277,155	688,339	-	688,339	#	
6460 State Proportionate Share	20,433	109,607	87,652	217,692	151,255	368,947	#	
6461 FLATHEAD COUNTY	487,227	2,613,643	2,090,109	5,190,980	-	5,190,980	#	
6461 State Proportionate Share	153,395	822,861	658,035	1,634,291	1,311,803	2,946,095	#	
6462 GALLATIN COUNTY	439,495	2,357,590	1,885,346	4,682,430	-	4,682,430	#	
6462 State Proportionate Share	138,533	743,137	594,280	1,475,950	1,300,838	2,776,788	#	
6463 GARFIELD COUNTY	30,749	164,948	131,908	327,605	-	327,605	#	
6463 State Proportionate Share	9,688	51,968	41,558	103,214	67,907	171,121	#	
6464 GLACIER COUNTY	68,573	367,850	294,167	730,590	-	730,590	#	
6464 State Proportionate Share	21,565	115,683	92,511	229,759	90,576	320,336	#	
6465 GOLDEN VALLEY COUNTY	7,116	38,172	30,526	75,815	7,955	83,769	#	
6465 State Proportionate Share	2,246	12,048	9,635	23,929	21,338	45,266	#	
6466 GRANITE COUNTY	33,098	177,548	141,983	352,629	-	352,629	#	
6466 State Proportionate Share	10,416	55,877	44,685	110,979	79,519	190,497	#	
6467 HILL COUNTY	78,303	420,043	335,905	834,250	-	834,250	#	
6467 State Proportionate Share	24,699	132,493	105,954	263,146	216,362	479,508	#	
6468 JEFFERSON COUNTY	90,294	484,368	387,345	962,007	-	962,007	#	
6468 State Proportionate Share	28,404	152,366	121,846	302,615	254,129	556,743	#	
6469 JUDITH BASIN COUNTY	28,176	151,146	120,870	300,192	-	300,192	#	
6469 State Proportionate Share	8,840	47,419	37,921	94,180	79,453	173,633	#	

**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, 2020							
	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 Contributions Subsequent to the Measurement Date
<b>Total ALL Employers &amp; State</b>	<b>\$ 42,586,123</b>	<b>\$ 228,445,584</b>	<b>\$ 182,686,064</b>	<b>\$ 453,717,771</b>	<b>\$ 91,072,726</b>	<b>\$ 740,681,699</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 10,142,105</b>	<b>\$ 54,405,493</b>	<b>\$ 43,507,627</b>	<b>\$ 108,055,225</b>	<b>\$ 87,835,977</b>	<b>\$ 195,891,202</b>	
<b>Employer</b>							
6470 LAKE COUNTY	143,953	772,208	617,529	1,533,690	-	1,533,690	#
6470 State Proportionate Share	45,272	242,852	194,207	482,330	375,249	857,579	#
6471 LEWIS & CLARK COUNTY	372,561	1,998,535	1,598,212	3,969,308	-	3,969,308	#
6471 State Proportionate Share	117,300	629,236	503,195	1,249,732	918,224	2,167,956	#
6472 LIBERTY COUNTY	32,475	174,204	139,310	345,988	-	345,988	#
6472 State Proportionate Share	10,232	54,890	43,895	109,017	87,960	196,978	#
6473 LINCOLN COUNTY	108,380	581,383	464,927	1,154,689	50,254	1,204,944	#
6473 State Proportionate Share	34,143	183,154	146,467	363,764	370,989	734,753	#
6474 MADISON COUNTY	171,349	919,172	735,054	1,825,575	-	1,825,575	#
6474 State Proportionate Share	53,896	289,113	231,201	574,210	488,065	1,062,275	#
6475 MCCONE COUNTY	32,493	174,302	139,388	346,182	-	346,182	#
6475 State Proportionate Share	10,210	54,770	43,799	108,779	93,233	202,012	#
6476 MEAGHER COUNTY	27,350	146,712	117,325	291,387	-	291,387	#
6476 State Proportionate Share	8,581	46,033	36,812	91,426	90,218	181,644	#
6477 MINERAL COUNTY	38,149	204,645	163,653	406,447	-	406,447	#
6477 State Proportionate Share	11,991	64,321	51,437	127,748	103,285	231,034	#
6478 MISSOULA COUNTY	902,283	4,840,133	3,870,615	9,613,030	-	9,613,030	#
6478 State Proportionate Share	284,352	1,525,358	1,219,816	3,029,526	2,677,261	5,706,787	#
6479 MUSSELSHELL COUNTY	36,003	193,132	154,446	383,582	-	383,582	#
6479 State Proportionate Share	11,331	60,782	48,607	120,720	109,673	230,393	#
6480 PARK COUNTY	74,464	399,447	319,434	793,345	-	793,345	#
6480 State Proportionate Share	23,504	126,083	100,827	250,414	217,260	467,674	#
6481 PETROLEUM COUNTY	5,502	29,512	23,600	58,614	5,144	63,758	#
6481 State Proportionate Share	1,731	9,286	7,426	18,443	16,626	35,070	#
6482 PHILLIPS COUNTY	42,737	229,255	183,333	455,325	-	455,325	#
6482 State Proportionate Share	13,448	72,141	57,691	143,281	107,379	250,660	#
6483 PONDERA COUNTY	41,338	221,752	177,333	440,424	-	440,424	#
6483 State Proportionate Share	12,983	69,644	55,694	138,321	110,377	248,698	#
6485 POWDER RIVER COUNTY	83,195	446,284	356,889	886,368	-	886,368	#
6485 State Proportionate Share	26,192	140,501	112,357	279,050	258,913	537,963	#
6484 POWELL COUNTY	35,664	191,313	152,991	379,968	-	379,968	#
6484 State Proportionate Share	11,255	60,375	48,281	119,911	97,179	217,090	#
6486 PRAIRIE COUNTY	19,077	102,336	81,837	203,250	-	203,250	#
6486 State Proportionate Share	6,010	32,237	25,780	64,027	59,165	123,192	#
6487 RAVALLI COUNTY	155,915	836,376	668,843	1,661,133	-	1,661,133	#
6487 State Proportionate Share	48,962	262,650	210,039	521,651	417,741	939,392	#
6488 RICHLAND COUNTY	153,247	822,068	657,401	1,632,717	-	1,632,717	#
6488 State Proportionate Share	48,325	259,230	207,304	514,859	400,519	915,378	#
6489 ROOSEVELT COUNTY	101,533	544,653	435,555	1,081,741	-	1,081,741	#
6489 State Proportionate Share	31,935	171,307	136,993	340,235	304,468	644,703	#
6490 ROSEBUD COUNTY	74,986	402,248	321,674	798,908	-	798,908	#
6490 State Proportionate Share	23,636	126,790	101,393	251,819	211,702	463,521	#
6491 SANDERS COUNTY	76,511	410,431	328,219	815,161	-	815,161	#
6491 State Proportionate Share	24,032	128,915	103,092	256,039	231,227	487,266	#
6492 SHERIDAN COUNTY	66,958	359,183	287,236	713,377	-	713,377	#
6492 State Proportionate Share	21,025	112,783	90,191	223,999	165,786	389,784	#
6494 STILLWATER COUNTY	78,324	420,157	335,996	834,478	-	834,478	#
6494 State Proportionate Share	24,671	132,343	105,833	262,847	209,734	472,581	#
6495 SWEET GRASS COUNTY	37,072	198,865	159,031	394,968	-	394,968	#
6495 State Proportionate Share	11,689	62,703	50,143	124,534	94,620	219,154	#

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

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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 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	
<b>Total ALL Employers &amp; State</b>	<b>\$ 42,586,123</b>	<b>\$ 228,445,584</b>	<b>\$ 182,686,064</b>	<b>\$ 453,717,771</b>	<b>\$ 91,072,726</b>	<b>\$ 740,681,699</b>		
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 10,142,105</b>	<b>\$ 54,405,493</b>	<b>\$ 43,507,627</b>	<b>\$ 108,055,225</b>	<b>\$ 87,835,977</b>	<b>\$ 195,891,202</b>		
<b>Employer</b>								
6496 TETON COUNTY	51,454	276,016	220,728	548,197	-	548,197	#	
6496 State Proportionate Share	16,162	86,696	69,330	172,188	134,070	306,258	#	
6497 TOOLE COUNTY	131,826	707,155	565,506	1,404,486	79,429	1,483,915	#	
6497 State Proportionate Share	41,466	222,437	177,881	441,784	442,749	884,533	#	
6498 TREASURE COUNTY	12,326	66,121	52,876	131,323	-	131,323	#	
6498 State Proportionate Share	3,877	20,797	16,631	41,305	33,975	75,280	#	
6499 VALLEY COUNTY	75,880	407,043	325,509	808,431	-	808,431	#	
6499 State Proportionate Share	23,869	128,039	102,391	254,299	208,389	462,687	#	
6500 WHEATLAND COUNTY	20,483	109,879	87,869	218,232	32,333	250,564	#	
6500 State Proportionate Share	6,426	34,471	27,566	68,464	70,316	138,780	#	
6501 WIBAUX COUNTY	33,359	178,948	143,103	355,410	-	355,410	#	
6501 State Proportionate Share	10,466	56,141	44,895	111,501	103,648	215,149	#	
6502 YELLOWSTONE COUNTY	391,115	2,098,068	1,677,808	4,166,992	-	4,166,992	#	
6502 State Proportionate Share	123,201	660,887	528,506	1,312,593	1,080,856	2,393,450	#	
6435 ARLEE-LAKE COUNTY WATER & SEWER DISTRICT	266	1,424	1,139	2,829	-	2,829	#	
6435 State Proportionate Share	83	447	357	887	-	887	#	
6720 BEAR PAW COOPERATIVE	934	5,009	4,006	9,949	-	9,949	#	
6720 State Proportionate Share	293	1,572	1,257	3,121	2,540	5,661	#	
6725 BERT MOONEY AIRPORT AUTHORITY	8,297	44,510	35,594	88,401	-	88,401	#	
6725 State Proportionate Share	2,614	14,022	11,213	27,850	21,379	49,228	#	
6740 BIG COUNTRY EDUCATIONAL COOP	815	4,371	3,496	8,681	-	8,681	#	
6740 State Proportionate Share	256	1,371	1,097	2,724	2,248	4,971	#	
6709 BIG FORK CO WATER & SEWER	8,451	45,335	36,254	90,039	1,736	91,776	#	
6709 State Proportionate Share	2,651	14,223	11,374	28,248	24,141	52,388	#	
7689 BIG HORN COUNTY CEMETERY DISTRICT #1	1,452	7,791	6,230	15,474	-	15,474	#	
7689 State Proportionate Share	456	2,444	1,955	4,855	3,642	8,497	#	
6348 BIG SKY CO WATER & SEWER DIST #363	5,435	29,154	23,314	57,903	-	57,903	#	
6348 State Proportionate Share	1,857	9,961	7,966	19,784	11,538	31,322	#	
6739 BIG SKY ECONOMIC DEVELOPMENT AUTH	18,201	97,634	78,077	193,912	7,971	201,883	#	
6739 State Proportionate Share	5,960	31,973	25,568	63,502	56,350	119,852	#	
6347 BIG SKY FIRE DEPARTMENT	31	167	133	331	-	331	#	
6347 State Proportionate Share	50	267	214	530	-	530	#	
6741 BIG SKY SPECIAL EDUCATION COOP	1,309	7,022	5,616	13,947	4,074	18,021	#	
6741 State Proportionate Share	411	2,203	1,762	4,376	4,595	8,971	#	
6697 BILLINGS HOUSING AUTHORITY	34,301	183,999	147,142	365,442	18,419	383,861	#	
6697 State Proportionate Share	10,806	57,967	46,356	115,129	108,080	223,209	#	
7699 BITTERROOT PUBLIC LIBRARY	5,910	31,703	25,352	62,965	7,526	70,491	#	
7699 State Proportionate Share	1,868	10,023	8,015	19,906	18,152	38,059	#	
6634 BITTERROOT CONSERVATION DISTRICT	1,425	7,644	6,112	15,181	-	15,181	#	
6634 State Proportionate Share	447	2,398	1,918	4,763	4,074	8,837	#	
6350 BITTERROOT VALLEY SEC	271	1,454	1,163	2,888	-	2,888	#	
6350 State Proportionate Share	98	527	421	1,046	-	1,046	#	
6421 BUFFALO RAPIDS IRR1 PROJECT 1	4,623	24,798	19,830	49,251	30,874	80,124	#	
6421 State Proportionate Share	1,450	7,780	6,222	15,452	22,060	37,512	#	
6422 BUFFALO RAPIDS IRR1 PROJECT 2	6,771	36,322	29,047	72,140	3,084	75,224	#	
6422 State Proportionate Share	2,124	11,395	9,113	22,632	21,884	44,516	#	
6727 CASCADE CONSERVATION DISTRICT	1,183	6,348	5,076	12,607	-	12,607	#	
6727 State Proportionate Share	380	2,038	1,630	4,048	-	4,048	#	
6662 CENTER FOR MENTAL HEALTH	1,816	9,744	7,792	19,352	-	19,352	#	
6662 State Proportionate Share	570	3,057	2,444	6,071	-	6,071	#	

**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, 2020						
	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	
<b>Total ALL Employers &amp; State</b>	<b>\$ 42,586,123</b>	<b>\$ 228,445,584</b>	<b>\$ 182,686,064</b>	<b>\$ 453,717,771</b>	<b>\$ 91,072,726</b>	<b>\$ 740,681,699</b>		
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 10,142,105</b>	<b>\$ 54,405,493</b>	<b>\$ 43,507,627</b>	<b>\$ 108,055,225</b>	<b>\$ 87,835,977</b>	<b>\$ 195,891,202</b>		
<b>Employer</b>								
6703 CENTRAL MONTANA LEARNING RESOURCE CTR	1,403	7,525	6,018	14,946	-	14,946	#	
6703 State Proportionate Share	450	2,416	1,932	4,799	4,346	9,145	#	
6719 CENTRAL VALLEY FIRE DISTRICT	1,299	6,969	5,573	13,841	8,259	22,099	#	
6719 State Proportionate Share	408	2,186	1,748	4,342	5,997	10,339	#	
6650 CHOUTEAU COUNTY CONSERVATION DIST	414	2,223	1,778	4,416	-	4,416	#	
6650 State Proportionate Share	130	697	558	1,385	1,132	2,518	#	
6433 CORVALLIS COUNTY SEWER DISTRICT	949	5,093	4,073	10,115	-	10,115	#	
6433 State Proportionate Share	298	1,598	1,278	3,173	2,251	5,425	#	
6707 Crown Hill	1,026	5,506	4,403	10,936	-	10,936	#	
6707 State Proportionate Share	322	1,727	1,381	3,431	2,392	5,823	#	
6394 DALY DITCHES IRRIGATION DISTRICT	827	4,434	3,546	8,807	-	8,807	#	
6394 State Proportionate Share	295	1,583	1,266	3,145	709	3,854	#	
6677 DAWSON COMMUNITY COLLEGE	33,773	181,170	144,880	359,824	98,194	458,018	#	
6677 State Proportionate Share	10,680	57,289	45,813	113,782	108,912	222,693	#	
6686 DEER LODGE COUNTY HEAD START PROGRAM	12,393	66,478	53,162	132,033	-	132,033	#	
6686 State Proportionate Share	3,888	20,856	16,679	41,423	31,183	72,606	#	
8514 Drummond School and Community Library District	474	2,542	2,033	5,048	-	5,048	#	
8514 State Proportionate Share	149	797	638	1,584	1,305	2,889	#	
6389 DRY PRAIRIE RURAL WATER	22,261	119,415	95,495	237,171	68,141	305,312	#	
6389 State Proportionate Share	6,984	37,463	29,959	74,406	80,642	155,048	#	
8715 DRY REDWATER REGIONAL WATER AUTHORITY	2,054	11,019	8,812	21,885	6,879	28,765	#	
8715 State Proportionate Share	644	3,457	2,765	6,866	6,721	13,587	#	
6705 EASTERN YELLOWSTONE COUNTY SEC	529	2,839	2,270	5,639	-	5,639	#	
6705 State Proportionate Share	166	891	712	1,769	1,354	3,123	#	
6744 FALLON MEDICAL COMPLEX	1,691	9,071	7,254	18,017	-	18,017	#	
6744 State Proportionate Share	531	2,846	2,276	5,652	3,588	9,240	#	
6750 FERGUS COUNTY CONSERVATION DIST	847	4,543	3,633	9,022	-	9,022	#	
6750 State Proportionate Share	266	1,425	1,140	2,830	2,385	5,215	#	
6716 FLATHEAD CONSERVATION DISTRICT	1,460	7,834	6,265	15,560	-	15,560	#	
6716 State Proportionate Share	488	2,616	2,092	5,195	3,106	8,301	#	
6423 FLATHEAD EMERGENCY COMM CENTER	40,387	216,650	173,253	430,291	-	430,291	#	
6423 State Proportionate Share	12,683	68,038	54,410	135,131	124,195	259,326	#	
6708 FLATHEAD MUNICIPAL AIRPORT AUTHORITY	36,147	193,906	155,065	385,118	86,532	471,650	#	
6708 State Proportionate Share	11,408	61,198	48,939	121,545	123,046	244,592	#	
6699 FLATHEAD SPECIAL EDUC COOP	75	402	322	799	610	1,409	#	
6699 State Proportionate Share	32	172	137	341	711	1,052	#	
6676 FLATHEAD VALLEY COMMUNITY COLLEGE	113,802	610,469	488,187	1,212,458	-	1,212,458	#	
6676 State Proportionate Share	35,785	191,965	153,513	381,263	274,036	655,299	#	
6638 FORT SHAW IRRIGATION DIST	2,897	15,542	12,428	30,867	-	30,867	#	
6638 State Proportionate Share	909	4,876	3,899	9,684	9,950	19,634	#	
6414 FRENCHTOWN RURAL FIRE DISTRICT	1,041	5,586	4,467	11,094	-	11,094	#	
6414 State Proportionate Share	327	1,752	1,401	3,480	3,006	6,486	#	
6682 GALLATIN AIRPORT AUTHORITY	56,495	303,059	242,353	601,907	112,518	714,425	#	
6682 State Proportionate Share	17,901	96,029	76,794	190,724	198,675	389,400	#	
6736 GALLATIN CONSERVATION DISTRICT	1,949	10,454	8,360	20,764	22,360	43,124	#	
6736 State Proportionate Share	611	3,280	2,623	6,514	7,674	14,189	#	
6702 GALLATIN-MADISON SEC	833	4,466	3,571	8,870	-	8,870	#	
6702 State Proportionate Share	261	1,401	1,120	2,783	557	3,340	#	
6718 GARDINER - PARK COUNTY WATER DIST	4,022	21,573	17,252	42,846	-	42,846	#	
6718 State Proportionate Share	1,262	6,768	5,412	13,442	14,423	27,865	#	

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

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<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 10,142,105</b>	<b>\$ 54,405,493</b>	<b>\$ 43,507,627</b>	<b>\$ 108,055,225</b>	<b>\$ 87,835,977</b>	<b>\$ 195,891,202</b>		
<b>Employer</b>								
6691 GLASGOW IRRIGATION DISTRICT	2,538	13,617	10,889	27,044	-	27,044	#	
6691 State Proportionate Share	805	4,316	3,452	8,573	5,221	13,794	#	
7276 GRANITE CO HOSPITAL & NURSING HOME	29,374	157,570	126,007	312,951	-	312,951	#	
7276 State Proportionate Share	9,317	49,979	39,967	99,263	88,449	187,712	#	
6373 GRANITE CONSERVATION DISTRICT	494	2,652	2,121	5,267	-	5,267	#	
6373 State Proportionate Share	155	832	665	1,652	792	2,444	#	
6717 GREAT DIVIDE EDUCATION SERVICES	1,120	6,008	4,805	11,932	-	11,932	#	
6717 State Proportionate Share	351	1,885	1,507	3,744	2,148	5,892	#	
6660 GREAT FALLS INT AIRPORT	15,322	82,190	65,726	163,237	-	163,237	#	
6660 State Proportionate Share	4,867	26,107	20,877	51,851	38,649	90,499	#	
6641 GREENFIELDS IRRIGATION DIST	25,886	138,863	111,048	275,797	-	275,797	#	
6641 State Proportionate Share	8,135	43,641	34,900	86,676	72,773	159,449	#	
6417 HEBGEN BASIN RURAL FD	983	5,275	4,218	10,476	-	10,476	#	
6417 State Proportionate Share	308	1,655	1,323	3,287	2,734	6,021	#	
6663 HELENA HOUSING AUTHORITY	23,173	124,310	99,409	246,892	49,821	296,713	#	
6663 State Proportionate Share	7,323	39,286	31,416	78,025	79,401	157,426	#	
6632 HELENA REGIONAL AIRPORT AUTH	28,078	150,620	120,450	299,148	17,328	316,476	#	
6632 State Proportionate Share	8,871	47,584	38,053	94,508	88,281	182,789	#	
6685 HELENA VALLEY IRRIGATION DIST	5,787	31,041	24,824	61,652	-	61,652	#	
6685 State Proportionate Share	1,815	9,739	7,788	19,342	15,376	34,718	#	
6664 HILL CO PUBLIC CEMETERY DIST	1,089	5,840	4,670	11,598	-	11,598	#	
6664 State Proportionate Share	351	1,884	1,506	3,741	1,806	5,547	#	
6377 HINSDALE WATER & SEWER DISTRICT	446	2,391	1,912	4,749	-	4,749	#	
6377 State Proportionate Share	140	750	600	1,490	581	2,071	#	
6631 HOUSING AUTHORITY OF ANACONDA	9,388	50,361	40,273	100,022	-	100,022	#	
6631 State Proportionate Share	2,945	15,800	12,635	31,380	24,896	56,275	#	
6637 HOUSING AUTHORITY OF BUTTE	20,202	108,372	86,664	215,238	-	215,238	#	
6637 State Proportionate Share	6,347	34,047	27,227	67,621	54,629	122,250	#	
6640 HOUSING AUTHORITY OF GLASGOW	3,967	21,281	17,018	42,266	-	42,266	#	
6640 State Proportionate Share	1,245	6,676	5,339	13,260	9,001	22,260	#	
6746 HUMAN RESOURCES COUNCIL DIST XI	32,585	174,798	139,784	347,168	-	347,168	#	
6746 State Proportionate Share	10,271	55,098	44,061	109,430	80,214	189,644	#	
6635 HUMAN RESOURCES COUNCIL DIST XII	63,505	340,663	272,425	676,593	-	676,593	#	
6635 State Proportionate Share	19,960	107,072	85,625	212,658	184,675	397,333	#	
6425 HYALITE RFD	789	4,233	3,385	8,406	24,400	32,807	#	
6425 State Proportionate Share	249	1,336	1,068	2,653	7,701	10,355	#	
6722 JUDITH BASIN CONSERVATION DIST	515	2,761	2,208	5,483	-	5,483	#	
6722 State Proportionate Share	161	866	693	1,720	1,132	2,852	#	
6738 LAKESIDE CO WATER & SEWER	7,674	41,166	32,920	81,760	5,238	86,998	#	
6738 State Proportionate Share	2,408	12,915	10,328	25,650	24,681	50,331	#	
6357 LARCHMONT GOLF COURSE	5,037	27,019	21,607	53,662	-	53,662	#	
6357 State Proportionate Share	1,580	8,477	6,779	16,835	15,304	32,139	#	
6358 LEWIS & CLARK CONSERVATION DIST	1,358	7,287	5,827	14,473	-	14,473	#	
6358 State Proportionate Share	426	2,286	1,828	4,541	3,898	8,439	#	
6694 LEWIS & CLARK LIBRARY	37,305	200,117	160,032	397,455	11,534	408,989	#	
6694 State Proportionate Share	11,756	63,060	50,429	125,245	106,494	231,739	#	
6372 LIBERTY CO CONSERVATION DISTRICT	378	2,026	1,620	4,024	-	4,024	#	
6372 State Proportionate Share	118	636	508	1,262	868	2,130	#	
6397 LINCOLN CONSERVATION DISTRICT	699	3,750	2,998	7,447	-	7,447	#	
6397 State Proportionate Share	219	1,176	941	2,336	1,929	4,265	#	

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<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 10,142,105</b>	<b>\$ 54,405,493</b>	<b>\$ 43,507,627</b>	<b>\$ 108,055,225</b>	<b>\$ 87,835,977</b>	<b>\$ 195,891,202</b>		
<b>Employer</b>								
6729 LINCOLN COUNTY RURAL FIRE DIST	3,052	16,374	13,094	32,520	-	32,520	#	
6729 State Proportionate Share	958	5,137	4,108	10,203	7,730	17,933	#	
6730 LOCKWOOD RURAL FIRE DIST 8	1,502	8,055	6,442	15,999	13,246	29,244	#	
6730 State Proportionate Share	471	2,527	2,021	5,019	8,108	13,127	#	
6391 LOCKWOOD WATER & SEWER DISTRICT	6,725	36,077	28,851	71,653	-	71,653	#	
6391 State Proportionate Share	2,145	11,507	9,202	22,855	18,860	41,715	#	
6430 MADISON CONSERVATION DISTRICT	593	3,179	2,542	6,313	-	6,313	#	
6430 State Proportionate Share	194	1,041	832	2,067	-	2,067	#	
6355 MALTA CEMETERY DISTRICT	1,043	5,597	4,476	11,117	-	11,117	#	
6355 State Proportionate Share	327	1,756	1,404	3,488	2,610	6,097	#	
6672 MALTA IRRIGATION DISTRICT	9,611	51,556	41,229	102,395	-	102,395	#	
6672 State Proportionate Share	3,015	16,174	12,934	32,123	22,590	54,713	#	
9111 Meagher County Conservation District	-	-	-	-	-	-	#	
9111 State Proportionate Share	-	-	-	-	-	-	#	
6671 MILES COMMUNITY COLLEGE	26,368	141,448	113,115	280,931	-	280,931	#	
6671 State Proportionate Share	8,338	44,726	35,767	88,831	54,617	143,448	#	
6419 MILK RIVER JBC	2,059	11,047	8,834	21,940	-	21,940	#	
6419 State Proportionate Share	646	3,466	2,771	6,883	5,678	12,561	#	
6706 MISSOULA AREA SEC	1,595	8,554	6,840	16,989	-	16,989	#	
6706 State Proportionate Share	500	2,684	2,146	5,330	4,086	9,415	#	
6700 MISSOULA COUNTY AIRPORT	66,953	359,157	287,215	713,325	8,015	721,340	#	
6700 State Proportionate Share	21,085	113,106	90,450	224,641	197,634	422,275	#	
6661 MISSOULA RURAL FIRE DISTRICT	6,497	34,854	27,872	69,224	-	69,224	#	
6661 State Proportionate Share	2,052	11,008	8,803	21,862	-	21,862	#	
6749 NO MONTANA JOINT REFUSE DISPOSAL DIST	10,240	54,932	43,928	109,100	-	109,100	#	
6749 State Proportionate Share	3,222	17,282	13,820	34,324	27,938	62,263	#	
6714 NORTH CENTRAL LEARNING SEC	675	3,622	2,896	7,193	-	7,193	#	
6714 State Proportionate Share	212	1,136	909	2,257	1,117	3,373	#	
6424 NORTH LAKE CO PUBLIC LIBRARY DIST	4,288	23,001	18,394	45,683	-	45,683	#	
6424 State Proportionate Share	1,360	7,293	5,832	14,484	15,420	29,905	#	
6398 NORTH VALLEY PUBLIC LIBRARY	4,480	24,030	19,217	47,727	1,699	49,426	#	
6398 State Proportionate Share	1,405	7,539	6,029	14,973	13,788	28,761	#	
6411 NORTHWEST MT EDUC COOP	678	3,638	2,910	7,226	-	7,226	#	
6411 State Proportionate Share	213	1,141	913	2,267	2,037	4,304	#	
6393 PABLO-LAKE COUNTY WATER & SEWER	4,236	22,721	18,170	45,126	-	45,126	#	
6393 State Proportionate Share	1,329	7,128	5,700	14,157	5,319	19,476	#	
6386 PARK CO RURAL FIRE DISTRICT 1	1,184	6,350	5,078	12,613	-	12,613	#	
6386 State Proportionate Share	402	2,154	1,722	4,278	-	4,278	#	
6407 PARK COUNTY SEC	448	2,403	1,922	4,773	-	4,773	#	
6407 State Proportionate Share	141	754	603	1,497	-	1,497	#	
6383 PETROLEUM CO CONSERVATION DIST	2,687	14,416	11,529	28,632	6,716	35,349	#	
6383 State Proportionate Share	843	4,523	3,617	8,983	9,164	18,147	#	
6404 PHILLIPS CONSERVATION DISTRICT	237	1,271	1,016	2,523	4,668	7,191	#	
6404 State Proportionate Share	79	422	338	838	1,506	2,345	#	
6674 PONDERA CO CANAL & RESERVOIR	14,438	77,450	61,936	153,824	20,363	174,187	#	
6674 State Proportionate Share	4,555	24,435	19,541	48,531	50,039	98,570	#	
6723 PONDERA COUNTY CEMETERY DIST 2	1,036	5,555	4,442	11,033	-	11,033	#	
6723 State Proportionate Share	325	1,743	1,394	3,461	2,629	6,091	#	
9854 PONDERA REGIONAL PORT AUTHORITY	1,003	5,379	4,301	10,683	17,990	28,673	#	
9854 State Proportionate Share	315	1,688	1,349	3,352	7,613	10,964	#	

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<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 10,142,105</b>	<b>\$ 54,405,493</b>	<b>\$ 43,507,627</b>	<b>\$ 108,055,225</b>	<b>\$ 87,835,977</b>	<b>\$ 195,891,202</b>	
<b>Employer</b>							
6733 PORT OF MONTANA - PORT AUTHORITY	5,412	29,034	23,218	57,665	-	57,665	#
6733 State Proportionate Share	1,701	9,126	7,298	18,125	7,184	25,309	#
6679 PRAIRIE COUNTY HOSPITAL DISTRICT	23,705	127,162	101,691	252,558	-	252,558	#
6679 State Proportionate Share	7,482	40,134	32,095	79,710	62,369	142,079	#
6737 PRAIRIE VIEW SPECIAL SERVICES COOP	-	-	-	-	-	-	#
6737 State Proportionate Share	-	-	-	-	-	-	#
7277 PRICKLY PEAR SPECIAL SVCS COOP	888	4,764	3,810	9,463	-	9,463	#
7277 State Proportionate Share	287	1,539	1,231	3,057	2,663	5,720	#
6415 RAE WATER AND SEWER DISTRICT	6,840	36,695	29,344	72,879	12,145	85,024	#
6415 State Proportionate Share	2,146	11,512	9,206	22,864	22,386	45,250	#
7688 RED LODGE RURAL FIRE DISTRICT 7	7,263	38,960	31,156	77,378	-	77,378	#
7688 State Proportionate Share	2,283	12,244	9,792	24,319	13,847	38,165	#
6673 RICHLAND CO HOUSING AUTHORITY	9,623	51,622	41,282	102,527	-	102,527	#
6673 State Proportionate Share	3,040	16,307	13,040	32,387	19,651	52,038	#
9214 Riverside County Water and Sewer District No. 310	890	4,776	3,819	9,485	8,788	18,273	#
9214 State Proportionate Share	279	1,498	1,198	2,976	2,636	5,612	#
7682 RONAN LIBRARY DISTRICT	3,023	16,217	12,969	32,209	-	32,209	#
7682 State Proportionate Share	948	5,088	4,069	10,105	9,378	19,483	#
6352 ROUNDUP COMMUNITY LIBRARY	312	1,671	1,336	3,319	-	3,319	#
6352 State Proportionate Share	98	524	419	1,041	809	1,850	#
6711 SANDERS SPEC ED COOP	998	5,355	4,283	10,636	1,562	12,198	#
6711 State Proportionate Share	313	1,680	1,344	3,337	3,037	6,374	#
6388 SEELEY LAKE MISSOULA CO WATER DISTRICT	2,889	15,499	12,394	30,783	-	30,783	#
6388 State Proportionate Share	917	4,921	3,935	9,773	7,716	17,489	#
7694 SEELEY LAKE RURAL FIRE DISTRICT	917	4,919	3,934	9,770	-	9,770	#
7694 State Proportionate Share	288	1,543	1,234	3,065	2,480	5,545	#
6413 SHERIDAN DANIELS SEC	-	-	-	-	-	-	#
6413 State Proportionate Share	-	-	-	-	-	-	#
6735 SIDNEY RICHLAND AIRPORT AUTHORITY	3,491	18,726	14,975	37,191	2,861	40,052	#
6735 State Proportionate Share	1,106	5,932	4,744	11,782	10,830	22,612	#
9213 SOMERS COUNTY WATER & SEWER DISTRICT	609	3,268	2,613	6,490	17,087	23,577	#
9213 State Proportionate Share	207	1,113	890	2,210	5,588	7,799	#
6734 TETON COUNTY CONSERVATION DIST	354	1,901	1,520	3,775	-	3,775	#
6734 State Proportionate Share	111	596	477	1,184	1,080	2,264	#
6429 THOMPSON FALLS PUBLIC LIBRARY	925	4,960	3,966	9,851	-	9,851	#
6429 State Proportionate Share	293	1,571	1,257	3,121	2,696	5,816	#
6344 UPPER MUSSELSHELL CONSERVATION DIST	375	2,012	1,609	3,996	-	3,996	#
6344 State Proportionate Share	118	631	505	1,254	1,016	2,270	#
6345 URBAN TRANS DIST/DAWSON CO	3,721	19,959	15,961	39,642	-	39,642	#
6345 State Proportionate Share	1,167	6,262	5,008	12,437	10,083	22,520	#
6387 VALLEY COUNTY CONSERVATION DISTRICT	49	263	210	522	-	522	#
6387 State Proportionate Share	15	82	66	164	-	164	#
6726 VICTOR WATER & SEWER	942	5,056	4,043	10,041	-	10,041	#
6726 State Proportionate Share	296	1,586	1,268	3,150	2,479	5,629	#
6669 WHITEFISH HOUSING AUTHORITY	2,012	10,794	8,632	21,437	-	21,437	#
6669 State Proportionate Share	631	3,386	2,708	6,726	6,143	12,869	#
6361 YELLOWSTONE CITY-COUNTY HEALTH DEPT	370,814	1,989,167	1,590,720	3,950,701	-	3,950,701	#
6361 State Proportionate Share	118,051	633,263	506,415	1,257,729	1,108,943	2,366,672	#
6698 YELLOWSTONE WEST CARBON SEC	1,702	9,131	7,302	18,136	-	18,136	#
6698 State Proportionate Share	534	2,865	2,291	5,690	3,995	9,685	#

**Employer and Non-Employer Proportionate Share Allocations**  
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<b>Employer</b>								
6608 BEAVERHEAD COUNTY HIGH SCHOOL	14,716	78,940	63,128	156,783	-	156,783	#	
6608 State Proportionate Share	5,071	27,205	21,756	54,032	28,288	82,320	#	
6354 BIG SKY SCHOOL DISTRICT #72	13,292	71,304	57,021	141,617	-	141,617	#	
6354 State Proportionate Share	4,627	24,822	19,850	49,300	25,659	74,959	#	
6760 GREAT FALLS PUBLIC SCHOOLS	224,040	1,201,821	961,086	2,386,947	-	2,386,947	#	
6760 State Proportionate Share	77,168	413,953	331,035	822,156	558,846	1,381,002	#	
6910 HAVRE PUBLIC SCHOOLS	57,967	310,954	248,667	617,588	-	617,588	#	
6910 State Proportionate Share	20,087	107,752	86,168	214,007	141,907	355,914	#	
6625 JEFFERSON COUNTY HIGH SCHOOL	6,143	32,955	26,354	65,452	-	65,452	#	
6625 State Proportionate Share	2,120	11,370	9,092	22,582	18,550	41,131	#	
6624 JORDAN PUBLIC SCHOOLS	4,182	22,434	17,940	44,556	-	44,556	#	
6624 State Proportionate Share	1,437	7,706	6,163	15,306	8,106	23,411	#	
6375 JUDITH GAP SCHOOL	2,444	13,113	10,486	26,044	7,634	33,677	#	
6375 State Proportionate Share	840	4,504	3,602	8,946	7,332	16,278	#	
6944 LAVINA K-12	3,177	17,041	13,628	33,846	-	33,846	#	
6944 State Proportionate Share	1,091	5,854	4,681	11,627	5,828	17,455	#	
10132 LIBERTY SCHOOL DISTRICT 10	191	1,024	819	2,034	5,903	7,937	#	
10132 State Proportionate Share	69	371	297	737	2,140	2,878	#	
7692 OVANDO ELEMENTARY SCHOOL DISTRICT 11	206	1,107	885	2,198	-	2,198	#	
7692 State Proportionate Share	71	380	304	755	479	1,234	#	
6628 POWDER RIVER COUNTY HIGH SCHOOL	7,184	38,540	30,820	76,544	-	76,544	#	
6628 State Proportionate Share	2,470	13,248	10,595	26,312	12,002	38,314	#	
6629 POWELL COUNTY HIGH SCHOOL	3,438	18,444	14,750	36,632	-	36,632	#	
6629 State Proportionate Share	1,254	6,725	5,378	13,356	1,525	14,881	#	
6781 SCHOOL DISTRICT 1 & 7 - HYSHAM	1,697	9,102	7,279	18,078	-	18,078	#	
6781 State Proportionate Share	614	3,292	2,632	6,538	3,657	10,195	#	
6861 SCHOOL DISTRICT 1 & 7 - TOWNSEND	14,239	76,382	61,082	151,703	-	151,703	#	
6861 State Proportionate Share	4,923	26,409	21,119	52,452	34,748	87,200	#	
6751 SCHOOL DISTRICT 1 - BIG TIMBER	2,668	14,310	11,443	28,420	-	28,420	#	
6751 State Proportionate Share	966	5,183	4,145	10,294	5,257	15,551	#	
6752 SCHOOL DISTRICT 1 - BUTTE	100,456	538,878	430,936	1,070,270	-	1,070,270	#	
6752 State Proportionate Share	35,137	188,484	150,729	374,349	241,145	615,494	#	
6753 SCHOOL DISTRICT 1 - CHOTEAU	10,006	53,675	42,923	106,604	-	106,604	#	
6753 State Proportionate Share	3,437	18,440	14,746	36,623	25,063	61,686	#	
6754 SCHOOL DISTRICT 1 - CIRCLE	7,383	39,606	31,672	78,661	-	78,661	#	
6754 State Proportionate Share	2,536	13,606	10,880	27,022	19,238	46,261	#	
6755 SCHOOL DISTRICT 1 - CLANCY	6,344	34,033	27,216	67,594	-	67,594	#	
6755 State Proportionate Share	2,217	11,895	9,512	23,624	16,071	39,696	#	
6756 SCHOOL DISTRICT 1 - CORVALLIS	25,683	137,774	110,177	273,634	-	273,634	#	
6756 State Proportionate Share	8,874	47,604	38,069	94,547	61,342	155,889	#	
6757 SCHOOL DISTRICT 1 - DEER LODGE	10,906	58,504	46,785	116,195	-	116,195	#	
6757 State Proportionate Share	3,764	20,191	16,146	40,101	21,069	61,170	#	
6342 SCHOOL DISTRICT 1 - FORT BENTON	11,496	61,667	49,315	122,478	-	122,478	#	
6342 State Proportionate Share	3,953	21,207	16,959	42,120	36,555	78,676	#	
6758 SCHOOL DISTRICT 1 - GLASGOW	23,182	124,356	99,446	246,984	-	246,984	#	
6758 State Proportionate Share	8,006	42,945	34,343	85,294	46,207	131,501	#	
6759 SCHOOL DISTRICT 1 - GLENDIVE	28,271	151,655	121,277	301,203	-	301,203	#	
6759 State Proportionate Share	9,833	52,745	42,180	104,757	68,730	173,487	#	
6778 SCHOOL DISTRICT 1 - HEART BUTTE	12,421	66,629	53,283	132,333	58,811	191,144	#	
6778 State Proportionate Share	4,267	22,888	18,303	45,457	56,223	101,680	#	



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<b>Employer</b>								
6761 SCHOOL DISTRICT 1 - HELENA	164,215	880,900	704,449	1,749,564	-	1,749,564	#	
6761 State Proportionate Share	56,733	304,332	243,372	604,437	486,844	1,091,281	#	
6771 SCHOOL DISTRICT 1 - LEWISTOWN	40,647	218,045	174,369	433,062	-	433,062	#	
6771 State Proportionate Share	14,081	75,535	60,404	150,020	86,604	236,624	#	
6772 SCHOOL DISTRICT 1 - MILES CITY	29,783	159,768	127,765	317,317	-	317,317	#	
6772 State Proportionate Share	10,303	55,269	44,199	109,771	69,017	178,789	#	
6773 SCHOOL DISTRICT 1 - MISSOULA	222,554	1,193,851	954,713	2,371,117	-	2,371,117	#	
6773 State Proportionate Share	76,754	411,732	329,259	817,744	510,390	1,328,134	#	
6775 SCHOOL DISTRICT 1 - PHILIPSBURG	5,861	31,441	25,143	62,445	-	62,445	#	
6775 State Proportionate Share	2,013	10,800	8,637	21,451	17,286	38,737	#	
6774 SCHOOL DISTRICT 1 - PLAINS	9,534	51,144	40,900	101,578	-	101,578	#	
6774 State Proportionate Share	3,275	17,569	14,049	34,893	25,107	60,001	#	
6776 SCHOOL DISTRICT 1 - RED LODGE	11,092	59,500	47,582	118,173	-	118,173	#	
6776 State Proportionate Share	3,818	20,484	16,381	40,683	17,989	58,671	#	
6777 SCHOOL DISTRICT 1 - SCOBEEY	4,524	24,266	19,406	48,195	-	48,195	#	
6777 State Proportionate Share	1,743	9,349	7,476	18,567	7,052	25,619	#	
6983 SCHOOL DISTRICT 1 - TROY	11,531	61,856	49,466	122,852	-	122,852	#	
6983 State Proportionate Share	3,978	21,337	17,063	42,377	27,615	69,992	#	
6883 SCHOOL DISTRICT 10 - ANACONDA	21,123	113,312	90,614	225,049	-	225,049	#	
6883 State Proportionate Share	7,266	38,980	31,172	77,418	59,466	136,884	#	
6995 SCHOOL DISTRICT 10 - CAYUSE	4,782	25,652	20,513	50,947	-	50,947	#	
6995 State Proportionate Share	1,643	8,812	7,047	17,501	11,966	29,467	#	
6884 SCHOOL DISTRICT 10 - CHINOOK	10,098	54,167	43,317	107,582	-	107,582	#	
6884 State Proportionate Share	3,469	18,607	14,880	36,955	7,586	44,542	#	
6885 SCHOOL DISTRICT 10 - CONRAD	12,956	69,501	55,579	138,036	-	138,036	#	
6885 State Proportionate Share	4,467	23,962	19,162	47,591	26,349	73,940	#	
6886 SCHOOL DISTRICT 10 - DILLON	9,930	53,270	42,600	105,800	-	105,800	#	
6886 State Proportionate Share	3,518	18,871	15,091	37,480	18,583	56,063	#	
6887 SCHOOL DISTRICT 10 - NOXON	4,151	22,268	17,808	44,228	-	44,228	#	
6887 State Proportionate Share	1,468	7,875	6,297	15,640	2,030	17,671	#	
6363 SCHOOL DISTRICT 104 - SPRING CREEK	162	871	696	1,729	302	2,031	#	
6363 State Proportionate Share	56	299	239	594	576	1,170	#	
6982 SCHOOL DISTRICT 11 & 2 - DRUMMOND	5,582	29,946	23,948	59,476	2,766	62,242	#	
6982 State Proportionate Share	1,918	10,287	8,226	20,431	17,060	37,490	#	
6362 SCHOOL DISTRICT 11 - BRORSON	560	3,003	2,402	5,965	-	5,965	#	
6362 State Proportionate Share	192	1,032	825	2,049	1,102	3,152	#	
6889 SCHOOL DISTRICT 11 - POTOMAC	2,727	14,627	11,697	29,051	-	29,051	#	
6889 State Proportionate Share	937	5,025	4,018	9,979	6,625	16,604	#	
6412 SCHOOL DISTRICT 11 - WISE RIVER	250	1,339	1,071	2,659	-	2,659	#	
6412 State Proportionate Share	86	460	368	914	598	1,512	#	
7026 SCHOOL DISTRICT 115 - WINIFRED	5,025	26,956	21,557	53,538	-	53,538	#	
7026 State Proportionate Share	1,726	9,260	7,405	18,391	14,118	32,509	#	
6891 SCHOOL DISTRICT 12 - BAKER	16,883	90,566	72,425	179,875	-	179,875	#	
6891 State Proportionate Share	5,800	31,111	24,879	61,789	41,835	103,624	#	
6893 SCHOOL DISTRICT 12 - HARLEM	19,106	102,489	81,959	203,554	-	203,554	#	
6893 State Proportionate Share	6,638	35,610	28,477	70,726	35,731	106,456	#	
6406 SCHOOL DISTRICT 12 - HAVRE	545	2,922	2,337	5,803	-	5,803	#	
6406 State Proportionate Share	187	1,004	803	1,993	1,366	3,360	#	
6890 SCHOOL DISTRICT 12 - LIMA	2,202	11,811	9,445	23,458	-	23,458	#	
6890 State Proportionate Share	808	4,335	3,467	8,611	2,278	10,888	#	

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<b>Employer</b>								
6895 SCHOOL DISTRICT 12 - ROSEBUD	3,888	20,858	16,680	41,426	11,965	53,391	#	
6895 State Proportionate Share	1,336	7,165	5,730	14,230	13,592	27,823	#	
6896 SCHOOL DISTRICT 12 - SACO	4,789	25,689	20,544	51,022	-	51,022	#	
6896 State Proportionate Share	1,660	8,905	7,121	17,686	14,307	31,993	#	
6897 SCHOOL DISTRICT 12 - STANFORD	5,666	30,393	24,305	60,365	-	60,365	#	
6897 State Proportionate Share	1,946	10,440	8,349	20,736	13,759	34,495	#	
6340 SCHOOL DISTRICT 12 12 - MOLT	115	617	494	1,226	-	1,226	#	
6340 State Proportionate Share	40	212	170	421	340	761	#	
6892 SCHOOL DISTRICT 13 - BOX ELDER	26,622	142,810	114,204	283,636	11,658	295,293	#	
6892 State Proportionate Share	9,189	49,291	39,417	97,896	78,560	176,457	#	
6901 SCHOOL DISTRICT 13 - EUREKA	13,787	73,960	59,145	146,893	-	146,893	#	
6901 State Proportionate Share	4,771	25,592	20,466	50,829	22,061	72,889	#	
6349 SCHOOL DISTRICT 13 - FISHTAIL	570	3,056	2,444	6,070	-	6,070	#	
6349 State Proportionate Share	196	1,050	840	2,085	-	2,085	#	
6894 SCHOOL DISTRICT 13 - LONE ROCK	4,764	25,556	20,437	50,757	-	50,757	#	
6894 State Proportionate Share	1,710	9,170	7,334	18,213	9,994	28,207	#	
6903 SCHOOL DISTRICT 13 - NASHUA	4,112	22,059	17,640	43,811	-	43,811	#	
6903 State Proportionate Share	1,413	7,577	6,060	15,050	11,429	26,479	#	
6898 SCHOOL DISTRICT 14 - BONNER	7,078	37,971	30,365	75,415	-	75,415	#	
6898 State Proportionate Share	2,501	13,416	10,729	26,647	20,259	46,906	#	
7273 SCHOOL DISTRICT 14 - FORTINE	2,522	13,530	10,820	26,873	9,516	36,389	#	
7273 State Proportionate Share	867	4,653	3,721	9,242	10,585	19,826	#	
6900 SCHOOL DISTRICT 14 - HOT SPRINGS	5,861	31,438	25,140	62,439	-	62,439	#	
6900 State Proportionate Share	2,013	10,799	8,636	21,448	6,475	27,923	#	
6906 SCHOOL DISTRICT 14 - MALTA	11,775	63,166	50,513	125,454	-	125,454	#	
6906 State Proportionate Share	4,069	21,827	17,454	43,350	32,634	75,984	#	
6992 SCHOOL DISTRICT 14 - SHELBY	16,934	90,841	72,645	180,421	-	180,421	#	
6992 State Proportionate Share	5,817	31,205	24,954	61,977	45,833	107,809	#	
6881 SCHOOL DISTRICT 15 - HELENA FLATS- KALISPELL	3,902	20,934	16,740	41,577	4,059	45,636	#	
6881 State Proportionate Share	1,349	7,237	5,788	14,374	12,651	27,025	#	
6904 SCHOOL DISTRICT 15 & 17 - WILLOW CREEK	3,188	17,103	13,677	33,969	1,162	35,131	#	
6904 State Proportionate Share	1,095	5,875	4,698	11,669	9,366	21,034	#	
6905 SCHOOL DISTRICT 15 & 6 - FLO-CARLTON	13,731	73,660	58,905	146,296	-	146,296	#	
6905 State Proportionate Share	4,774	25,609	20,479	50,862	28,773	79,634	#	
6907 SCHOOL DISTRICT 15 - CUSTER	1,991	10,680	8,541	21,211	-	21,211	#	
6907 State Proportionate Share	749	4,020	3,215	7,984	-	7,984	#	
6908 SCHOOL DISTRICT 15 - CUT BANK	29,515	158,329	126,614	314,459	17,007	331,466	#	
6908 State Proportionate Share	10,423	55,911	44,712	111,046	93,734	204,780	#	
6909 SCHOOL DISTRICT 15 - EKALAKA	5,822	31,231	24,975	62,028	8,013	70,041	#	
6909 State Proportionate Share	2,146	11,512	9,206	22,865	22,042	44,907	#	
6973 SCHOOL DISTRICT 159 - WINNETT	4,997	26,803	21,434	53,234	-	53,234	#	
6973 State Proportionate Share	1,717	9,209	7,364	18,289	11,179	29,468	#	
6882 SCHOOL DISTRICT 16 - HARLOWTON	8,191	43,939	35,138	87,268	-	87,268	#	
6882 State Proportionate Share	2,828	15,172	12,133	30,133	24,322	54,454	#	
6911 SCHOOL DISTRICT 17 - CULBERTSON	9,986	53,567	42,837	106,389	-	106,389	#	
6911 State Proportionate Share	3,456	18,541	14,827	36,825	26,180	63,006	#	
6365 SCHOOL DISTRICT 17 - MORIN	2,156	11,564	9,248	22,968	-	22,968	#	
6365 State Proportionate Share	741	3,972	3,177	7,890	5,011	12,901	#	
6912 SCHOOL DISTRICT 17 H - HARDIN	62,497	335,256	268,101	665,854	-	665,854	#	
6912 State Proportionate Share	21,633	116,046	92,801	230,479	173,021	403,501	#	

**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, 2020						
	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 Contributions Subsequent to the Measurement Date	
<b>Total ALL Employers &amp; State</b>	\$ 42,586,123	\$ 228,445,584	\$ 182,686,064	\$ 453,717,771	\$ 91,072,726	\$ 740,681,699		
<b>State (Non-Employer Contributing Entity)</b>	\$ 10,142,105	\$ 54,405,493	\$ 43,507,627	\$ 108,055,225	\$ 87,835,977	\$ 195,891,202		
<b>Employer</b>								
6913 SCHOOL DISTRICT 18 - VALIER	6,921	37,127	29,690	73,738	-	73,738	#	
6913 State Proportionate Share	2,377	12,753	10,199	25,330	18,590	43,920	#	
6380 SCHOOL DISTRICT 18 - WOODMAN	1,700	9,120	7,293	18,113	9,824	27,937	#	
6380 State Proportionate Share	584	3,133	2,505	6,222	6,884	13,106	#	
6977 SCHOOL DISTRICT 19 - COLSTRIP	31,654	169,801	135,789	337,244	-	337,244	#	
6977 State Proportionate Share	10,916	58,557	46,827	116,300	73,711	190,011	#	
6787 SCHOOL DISTRICT 2 - BRIDGER	7,552	40,513	32,398	80,464	-	80,464	#	
6787 State Proportionate Share	2,594	13,917	11,129	27,640	16,742	44,383	#	
6784 SCHOOL DISTRICT 2 & 11 - BIG SANDY	7,013	37,619	30,083	74,715	-	74,715	#	
6784 State Proportionate Share	2,409	12,922	10,334	25,665	14,492	40,158	#	
6979 SCHOOL DISTRICT 2 & 3 - PRYOR	12,371	66,362	53,069	131,803	58,905	190,707	#	
6979 State Proportionate Share	4,250	22,796	18,230	45,276	48,824	94,100	#	
6785 SCHOOL DISTRICT 2 - ALBERTON	5,022	26,942	21,545	53,510	-	53,510	#	
6785 State Proportionate Share	1,725	9,255	7,401	18,381	6,035	24,416	#	
6782 SCHOOL DISTRICT 2 - ALDER	707	3,791	3,032	7,529	-	7,529	#	
6782 State Proportionate Share	243	1,302	1,041	2,586	1,617	4,204	#	
6786 SCHOOL DISTRICT 2 - BILLINGS	347,739	1,865,382	1,491,731	3,704,852	-	3,704,852	#	
6786 State Proportionate Share	120,454	646,153	516,723	1,283,330	844,403	2,127,732	#	
6796 SCHOOL DISTRICT 2 - DEER PARK	2,227	11,944	9,551	23,722	-	23,722	#	
6796 State Proportionate Share	776	4,160	3,327	8,263	5,565	13,828	#	
6789 SCHOOL DISTRICT 2 - DODSON	4,098	21,982	17,579	43,659	7,408	51,067	#	
6789 State Proportionate Share	1,441	7,729	6,181	15,350	15,795	31,145	#	
7059 SCHOOL DISTRICT 2 - DUPUYER	760	4,078	3,261	8,099	6,432	14,532	#	
7059 State Proportionate Share	261	1,401	1,120	2,782	3,741	6,523	#	
6783 SCHOOL DISTRICT 2 - FRAZER	8,609	46,182	36,931	91,722	15,019	106,741	#	
6783 State Proportionate Share	2,957	15,864	12,686	31,507	26,241	57,748	#	
6794 SCHOOL DISTRICT 2 - STEVENSVILLE	25,903	138,951	111,118	275,971	53,383	329,354	#	
6794 State Proportionate Share	8,914	47,816	38,238	94,968	94,630	189,598	#	
6792 SCHOOL DISTRICT 2 - SUNBURST	5,509	29,554	23,634	58,698	-	58,698	#	
6792 State Proportionate Share	2,007	10,767	8,611	21,385	10,751	32,136	#	
6793 SCHOOL DISTRICT 2 - THOMPSON FALLS	11,131	59,710	47,750	118,591	-	118,591	#	
6793 State Proportionate Share	3,824	20,511	16,403	40,737	29,806	70,543	#	
7063 SCHOOL DISTRICT 2-27 - LODGE GRASS	25,064	134,452	107,520	267,037	7,044	274,081	#	
7063 State Proportionate Share	8,610	46,185	36,934	91,729	75,152	166,881	#	
6915 SCHOOL DISTRICT 20 - GARRISON	545	2,925	2,339	5,810	4,454	10,265	#	
6915 State Proportionate Share	187	1,005	804	1,996	2,272	4,268	#	
6369 SCHOOL DISTRICT 20 - KILA	4,109	22,042	17,627	43,778	-	43,778	#	
6369 State Proportionate Share	1,411	7,572	6,055	15,038	9,899	24,937	#	
6916 SCHOOL DISTRICT 20 - PLENTYWOOD	10,203	54,732	43,769	108,704	-	108,704	#	
6916 State Proportionate Share	3,678	19,731	15,778	39,187	18,869	58,056	#	
6930 SCHOOL DISTRICT 20 - WHITEWATER	2,559	13,725	10,976	27,260	-	27,260	#	
6930 State Proportionate Share	879	4,715	3,770	9,364	3,873	13,237	#	
9853 SCHOOL DISTRICT 20-DeSmet	2,058	11,040	8,829	21,927	18,231	40,158	#	
9853 State Proportionate Share	756	4,056	3,244	8,056	14,053	22,109	#	
6918 SCHOOL DISTRICT 21 - BROADVIEW	4,673	25,070	20,048	49,791	-	49,791	#	
6918 State Proportionate Share	1,605	8,612	6,887	17,104	11,667	28,771	#	
6951 SCHOOL DISTRICT 21 - FAIRFIELD	12,403	66,534	53,207	132,143	-	132,143	#	
6951 State Proportionate Share	4,261	22,855	18,277	45,393	36,156	81,548	#	
7275 SCHOOL DISTRICT 21 - GALATA	373	2,001	1,600	3,975	-	3,975	#	
7275 State Proportionate Share	141	755	604	1,500	739	2,239	#	

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

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<b>Total ALL Employers &amp; State</b>	<b>\$ 42,586,123</b>	<b>\$ 228,445,584</b>	<b>\$ 182,686,064</b>	<b>\$ 453,717,771</b>	<b>\$ 91,072,726</b>	<b>\$ 740,681,699</b>		
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 10,142,105</b>	<b>\$ 54,405,493</b>	<b>\$ 43,507,627</b>	<b>\$ 108,055,225</b>	<b>\$ 87,835,977</b>	<b>\$ 195,891,202</b>		
<b>Employer</b>								
9220 SCHOOL DISTRICT 22-COTTONWOOD	109	583	466	1,158	650	1,808	#	
9220 State Proportionate Share	37	200	160	398	200	598	#	
7040 SCHOOL DISTRICT 23 - BILLINGS	7,139	38,297	30,626	76,062	7,593	83,655	#	
7040 State Proportionate Share	2,452	13,155	10,520	26,128	21,901	48,029	#	
7007 SCHOOL DISTRICT 23 - HARRISON	2,426	13,016	10,409	25,851	810	26,661	#	
7007 State Proportionate Share	833	4,471	3,575	8,880	7,047	15,927	#	
7073 SCHOOL DISTRICT 23 - LUSTRE	1,468	7,877	6,300	15,646	-	15,646	#	
7073 State Proportionate Share	504	2,706	2,164	5,375	2,038	7,412	#	
6920 SCHOOL DISTRICT 23 - MISSOULA	11,355	60,914	48,713	120,982	41,651	162,633	#	
6920 State Proportionate Share	3,931	21,088	16,864	41,883	39,605	81,488	#	
6921 SCHOOL DISTRICT 23 - POLSON	40,703	218,346	174,609	433,659	-	433,659	#	
6921 State Proportionate Share	14,135	75,823	60,635	150,592	102,912	253,504	#	
6922 SCHOOL DISTRICT 23 - ROBERTS	4,413	23,673	18,931	47,018	6,130	53,147	#	
6922 State Proportionate Share	1,516	8,132	6,503	16,151	11,837	27,988	#	
6899 SCHOOL DISTRICT 24 - HUNTLEY PROJECT	25,807	138,436	110,706	274,949	-	274,949	#	
6899 State Proportionate Share	8,876	47,616	38,078	94,571	48,220	142,791	#	
6923 SCHOOL DISTRICT 24 - THREE FORKS	8,789	47,147	37,703	93,640	15,981	109,621	#	
6923 State Proportionate Share	3,050	16,359	13,083	32,492	27,541	60,032	#	
6924 SCHOOL DISTRICT 25 - HOBSON	4,991	26,771	21,409	53,171	-	53,171	#	
6924 State Proportionate Share	1,764	9,463	7,567	18,794	15,832	34,626	#	
6925 SCHOOL DISTRICT 26 - LOCKWOOD	17,712	95,011	75,980	188,703	41,534	230,236	#	
6925 State Proportionate Share	6,108	32,763	26,201	65,071	66,053	131,124	#	
7094 SCHOOL DISTRICT 26 - REICHL	279	1,497	1,197	2,974	-	2,974	#	
7094 State Proportionate Share	96	514	411	1,022	771	1,793	#	
6395 SCHOOL DISTRICT 27 - ELLISTON	519	2,787	2,228	5,534	1,156	6,690	#	
6395 State Proportionate Share	184	985	788	1,956	1,859	3,815	#	
7010 SCHOOL DISTRICT 27 - GRASS RANGE	3,507	18,813	15,045	37,365	-	37,365	#	
7010 State Proportionate Share	1,205	6,462	5,168	12,835	9,526	22,361	#	
7032 SCHOOL DISTRICT 27 - MONFORTON	7,238	38,829	31,051	77,119	-	77,119	#	
7032 State Proportionate Share	2,486	13,338	10,666	26,491	16,399	42,890	#	
6926 SCHOOL DISTRICT 27 - MONTANA CITY	7,453	39,978	31,970	79,401	-	79,401	#	
6926 State Proportionate Share	2,560	13,733	10,982	27,275	18,960	46,236	#	
6927 SCHOOL DISTRICT 28 - ST IGNATIUS	14,443	77,478	61,959	153,880	-	153,880	#	
6927 State Proportionate Share	4,990	26,766	21,404	53,160	38,453	91,612	#	
6401 SCHOOL DISTRICT 28C	6,287	33,725	26,970	66,982	11,821	78,803	#	
6401 State Proportionate Share	2,160	11,585	9,264	23,009	22,041	45,050	#	
6929 SCHOOL DISTRICT 29 - BELT	10,338	55,456	44,348	110,143	-	110,143	#	
6929 State Proportionate Share	3,551	19,050	15,234	37,835	29,687	67,522	#	
6928 SCHOOL DISTRICT 29 - SOMERS	8,775	47,073	37,644	93,492	-	93,492	#	
6928 State Proportionate Share	3,014	16,170	12,931	32,115	24,742	56,858	#	
7048 SCHOOL DISTRICT 29 - WYOLA	10,585	56,782	45,408	112,775	34,758	147,533	#	
7048 State Proportionate Share	3,636	19,506	15,599	38,740	36,268	75,009	#	
6902 SCHOOL DISTRICT 3 & 13 - FAIRVIEW	10,451	56,065	44,835	111,351	39,374	150,725	#	
6902 State Proportionate Share	3,624	19,440	15,546	38,610	40,384	78,995	#	
6941 SCHOOL DISTRICT 3 - BELFRY	2,252	12,082	9,662	23,996	-	23,996	#	
6941 State Proportionate Share	812	4,357	3,484	8,654	9,571	18,225	#	
6403 SCHOOL DISTRICT 3 - BILLINGS	2,095	11,236	8,985	22,316	-	22,316	#	
6403 State Proportionate Share	719	3,860	3,086	7,666	1,430	9,096	#	
6798 SCHOOL DISTRICT 3 - CASCADE	8,689	46,608	37,272	92,569	-	92,569	#	
6798 State Proportionate Share	2,985	16,010	12,803	31,799	23,461	55,259	#	

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<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 10,142,105</b>	<b>\$ 54,405,493</b>	<b>\$ 43,507,627</b>	<b>\$ 108,055,225</b>	<b>\$ 87,835,977</b>	<b>\$ 195,891,202</b>		
<b>Employer</b>								
6799 SCHOOL DISTRICT 3 - FAIR MONT EGAN	3,610	19,366	15,487	38,464	21,245	59,708	#	
6799 State Proportionate Share	1,240	6,652	5,320	13,213	15,299	28,512	#	
6819 SCHOOL DISTRICT 3 - HAMILTON	34,589	185,545	148,379	368,512	-	368,512	#	
6819 State Proportionate Share	11,948	64,091	51,253	127,292	95,858	223,150	#	
6801 SCHOOL DISTRICT 3 - MANHATTAN	14,551	78,058	62,422	155,031	13,317	168,348	#	
6801 State Proportionate Share	4,999	26,814	21,443	53,255	42,877	96,132	#	
6811 SCHOOL DISTRICT 3 - RAMSAY	4,692	25,167	20,126	49,985	-	49,985	#	
6811 State Proportionate Share	1,612	8,645	6,913	17,170	15,138	32,308	#	
6818 SCHOOL DISTRICT 3 - SUPERIOR	7,825	41,977	33,569	83,371	-	83,371	#	
6818 State Proportionate Share	2,749	14,746	11,792	29,288	15,763	45,051	#	
6821 SCHOOL DISTRICT 3 - WESTBY	5,157	27,665	22,123	54,946	4,250	59,195	#	
6821 State Proportionate Share	1,775	9,524	7,616	18,916	14,044	32,960	#	
6820 SCHOOL DISTRICT 3 - WOLF POINT	5,755	30,870	24,686	61,311	-	61,311	#	
6820 State Proportionate Share	2,038	10,931	8,741	21,710	8,774	30,483	#	
6940 SCHOOL DISTRICT 30 & 6 - FROMBERG	6,208	33,300	26,629	66,137	-	66,137	#	
6940 State Proportionate Share	2,155	11,558	9,243	22,956	13,854	36,810	#	
6935 SCHOOL DISTRICT 30 - POWER	3,561	19,104	15,278	37,943	-	37,943	#	
6935 State Proportionate Share	1,223	6,563	5,248	13,034	6,316	19,350	#	
6936 SCHOOL DISTRICT 30 - RONAN	42,293	226,876	181,430	450,599	-	450,599	#	
6936 State Proportionate Share	14,632	78,491	62,769	155,892	117,962	273,854	#	
10061 SCHOOL DISTRICT 31-MIAMI ELEMENTARY	342	1,836	1,468	3,647	10,586	14,233	#	
10061 State Proportionate Share	118	631	504	1,253	3,636	4,889	#	
6933 SCHOOL DISTRICT 32 - CLINTON	3,213	17,238	13,785	34,237	-	34,237	#	
6933 State Proportionate Share	1,161	6,230	4,982	12,373	3,172	15,545	#	
7022 SCHOOL DISTRICT 32 - RAPELJE	3,543	19,004	15,198	37,745	-	37,745	#	
7022 State Proportionate Share	1,236	6,632	5,304	13,172	7,283	20,455	#	
6938 SCHOOL DISTRICT 32 J - ASHLAND	3,596	19,288	15,424	38,307	4,886	43,193	#	
6938 State Proportionate Share	1,239	6,646	5,315	13,200	11,384	24,584	#	
6932 SCHOOL DISTRICT 33 - GOLD CREEK	580	3,112	2,488	6,180	9,917	16,097	#	
6932 State Proportionate Share	199	1,069	855	2,123	4,412	6,535	#	
7066 SCHOOL DISTRICT 33 - SWAN VALLEY ELEM	1,453	7,796	6,234	15,483	-	15,483	#	
7066 State Proportionate Share	499	2,678	2,142	5,319	1,497	6,815	#	
10171 SCHOOL DISTRICT 33-UPPER WEST SHORE	814	4,368	3,493	8,676	25,026	33,701	#	
10171 State Proportionate Share	280	1,501	1,200	2,980	8,597	11,577	#	
7082 SCHOOL DISTRICT 34 - SEELEY LAKE	5,524	29,632	23,697	58,853	-	58,853	#	
7082 State Proportionate Share	1,898	10,179	8,140	20,216	15,217	35,433	#	
7036 SCHOOL DISTRICT 35 - GALLATIN GATEWAY	4,146	22,238	17,783	44,167	3,219	47,385	#	
7036 State Proportionate Share	1,424	7,639	6,109	15,172	13,265	28,437	#	
6976 SCHOOL DISTRICT 37 - SHEPHERD	17,909	96,067	76,824	190,800	-	190,800	#	
6976 State Proportionate Share	6,268	33,624	26,888	66,780	31,287	98,067	#	
6939 SCHOOL DISTRICT 38 - BIG FORK	19,056	102,221	81,746	203,023	-	203,023	#	
6939 State Proportionate Share	6,708	35,986	28,777	71,471	40,089	111,561	#	
6341 SCHOOL DISTRICT 38 - LINCOLN	2,532	13,585	10,863	26,980	-	26,980	#	
6341 State Proportionate Share	916	4,912	3,928	9,756	3,169	12,925	#	
6829 SCHOOL DISTRICT 4 & 28 - HIGHWOOD	4,113	22,066	17,646	43,825	-	43,825	#	
6829 State Proportionate Share	1,440	7,725	6,178	15,343	11,860	27,203	#	
6828 SCHOOL DISTRICT 4 & 47 - WHITEHALL	8,558	45,910	36,714	91,182	-	91,182	#	
6828 State Proportionate Share	2,959	15,875	12,695	31,530	22,587	54,117	#	
6346 SCHOOL DISTRICT 4 - CANYON CREEK	6,384	34,248	27,388	68,021	13,398	81,419	#	
6346 State Proportionate Share	2,193	11,765	9,408	23,366	22,685	46,051	#	

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<b>Employer</b>								
6385 SCHOOL DISTRICT 4 - DIVIDE	339	1,820	1,456	3,616	2,370	5,986	#	
6385 State Proportionate Share	122	655	523	1,300	1,648	2,948	#	
6822 SCHOOL DISTRICT 4 - FORSYTH	12,059	64,691	51,733	128,483	-	128,483	#	
6822 State Proportionate Share	4,143	22,222	17,771	44,135	27,699	71,834	#	
6823 SCHOOL DISTRICT 4 - HELLGATE	34,346	184,240	147,336	365,922	100,648	466,570	#	
6823 State Proportionate Share	11,832	63,468	50,755	126,054	127,240	253,295	#	
6824 SCHOOL DISTRICT 4 - LIBBY	22,309	119,672	95,701	237,681	-	237,681	#	
6824 State Proportionate Share	7,663	41,108	32,874	81,646	61,695	143,341	#	
6827 SCHOOL DISTRICT 4 - LIVINGSTON	35,119	188,389	150,653	374,161	-	374,161	#	
6827 State Proportionate Share	12,298	65,972	52,757	131,028	76,799	207,827	#	
6830 SCHOOL DISTRICT 4 - SWAN RIVER	3,231	17,330	13,859	34,419	3,403	37,822	#	
6830 State Proportionate Share	1,110	5,954	4,762	11,826	11,241	23,067	#	
6405 SCHOOL DISTRICT 4 - TRINITY	492	2,637	2,109	5,238	-	5,238	#	
6405 State Proportionate Share	169	906	725	1,799	-	1,799	#	
6943 SCHOOL DISTRICT 40 - FRENCHTOWN	33,519	179,806	143,789	357,114	-	357,114	#	
6943 State Proportionate Share	11,658	62,536	50,010	124,203	94,938	219,141	#	
7077 SCHOOL DISTRICT 41 - ANDERSON	2,666	14,302	11,438	28,406	-	28,406	#	
7077 State Proportionate Share	982	5,267	4,212	10,461	3,072	13,533	#	
6974 SCHOOL DISTRICT 41 - PIONEER	1,340	7,189	5,749	14,278	-	14,278	#	
6974 State Proportionate Share	460	2,469	1,975	4,905	2,875	7,780	#	
6360 SCHOOL DISTRICT 43 - LAMOTTE	1,773	9,509	7,604	18,886	1,417	20,303	#	
6360 State Proportionate Share	611	3,277	2,621	6,509	4,270	10,779	#	
6942 SCHOOL DISTRICT 43 - TURNER	3,449	18,503	14,797	36,750	-	36,750	#	
6942 State Proportionate Share	1,186	6,360	5,086	12,631	9,700	22,331	#	
6945 SCHOOL DISTRICT 44 - BELGRADE	100,758	540,501	432,234	1,073,493	-	1,073,493	#	
6945 State Proportionate Share	34,874	187,077	149,604	371,556	280,991	652,547	#	
6950 SCHOOL DISTRICT 44 - GERALDINE	3,237	17,364	13,886	34,487	-	34,487	#	
6950 State Proportionate Share	1,142	6,127	4,899	12,168	2,182	14,349	#	
6946 SCHOOL DISTRICT 44 - MOORE	3,507	18,813	15,045	37,365	-	37,365	#	
6946 State Proportionate Share	1,205	6,463	5,168	12,835	6,573	19,409	#	
6947 SCHOOL DISTRICT 44 - WHITEFISH	37,581	201,597	161,215	400,393	56,873	457,266	#	
6947 State Proportionate Share	12,910	69,251	55,379	137,540	125,860	263,400	#	
6948 SCHOOL DISTRICT 45 - AUGUSTA	3,987	21,387	17,103	42,478	2,461	44,939	#	
6948 State Proportionate Share	1,370	7,347	5,875	14,591	14,057	28,648	#	
7092 SCHOOL DISTRICT 45 - GOLDEN RIDGE	813	4,363	3,489	8,665	5,558	14,223	#	
7092 State Proportionate Share	279	1,499	1,198	2,976	3,259	6,235	#	
6949 SCHOOL DISTRICT 45 - WOLF POINT	28,610	153,475	122,733	304,818	-	304,818	#	
6949 State Proportionate Share	9,831	52,738	42,174	104,744	70,389	175,132	#	
9221 SCHOOL DISTRICT 47-MALMBORG	187	1,001	801	1,989	1,852	3,841	#	
9221 State Proportionate Share	64	344	275	683	605	1,288	#	
6402 SCHOOL DISTRICT 48-1J & 48-2J	6,524	34,995	27,985	69,504	-	69,504	#	
6402 State Proportionate Share	2,241	12,021	9,613	23,876	15,485	39,361	#	
6832 SCHOOL DISTRICT 5 - BASIN	462	2,476	1,980	4,918	436	5,354	#	
6832 State Proportionate Share	159	851	680	1,689	1,375	3,064	#	
6833 SCHOOL DISTRICT 5 - KALISPELL	130,442	699,732	559,570	1,389,743	-	1,389,743	#	
6833 State Proportionate Share	45,211	242,525	193,945	481,680	300,016	781,697	#	
7086 SCHOOL DISTRICT 5 - MELROSE	177	950	760	1,886	-	1,886	#	
7086 State Proportionate Share	61	326	261	648	668	1,317	#	
6834 SCHOOL DISTRICT 5 - PARK CITY	5,968	32,015	25,603	63,586	-	63,586	#	
6834 State Proportionate Share	2,076	11,135	8,905	22,116	14,701	36,817	#	

**Employer and Non-Employer Proportionate Share Allocations  
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		Deferred Outflows of Resources as of June 30, 2020						
	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 Contributions Subsequent to the Measurement Date	
<b>Total ALL Employers &amp; State</b>	<b>\$ 42,586,123</b>	<b>\$ 228,445,584</b>	<b>\$ 182,686,064</b>	<b>\$ 453,717,771</b>	<b>\$ 91,072,726</b>	<b>\$ 740,681,699</b>		
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 10,142,105</b>	<b>\$ 54,405,493</b>	<b>\$ 43,507,627</b>	<b>\$ 108,055,225</b>	<b>\$ 87,835,977</b>	<b>\$ 195,891,202</b>		
<b>Employer</b>								
6835 SCHOOL DISTRICT 5 - SAND COULEE	5,297	28,414	22,723	56,434	-	56,434	#	
6835 State Proportionate Share	1,938	10,397	8,314	20,649	9,592	30,241	#	
6836 SCHOOL DISTRICT 5 - SHERIDAN	6,311	33,852	27,071	67,233	-	67,233	#	
6836 State Proportionate Share	2,183	11,712	9,366	23,262	16,484	39,745	#	
6840 SCHOOL DISTRICT 5 - SIDNEY	36,410	195,317	156,194	387,921	-	387,921	#	
6840 State Proportionate Share	12,564	67,395	53,895	133,854	72,679	206,533	#	
6841 SCHOOL DISTRICT 5 - TERRY	5,097	27,341	21,864	54,302	-	54,302	#	
6841 State Proportionate Share	1,798	9,644	7,712	19,154	13,930	33,084	#	
6954 SCHOOL DISTRICT 50 - EAST GLACIER	2,130	11,427	9,138	22,694	-	22,694	#	
6954 State Proportionate Share	807	4,329	3,462	8,597	4,290	12,887	#	
6975 SCHOOL DISTRICT 50 - EVERGREEN	15,809	84,803	67,816	168,428	-	168,428	#	
6975 State Proportionate Share	5,643	30,270	24,207	60,120	35,013	95,133	#	
6955 SCHOOL DISTRICT 50 - HAYS	15,370	82,448	65,933	163,751	17,594	181,345	#	
6955 State Proportionate Share	5,280	28,322	22,649	56,251	54,923	111,173	#	
6956 SCHOOL DISTRICT 52 - ABSAROKEE	8,921	47,856	38,270	95,048	-	95,048	#	
6956 State Proportionate Share	3,088	16,566	13,248	32,903	20,539	53,441	#	
6957 SCHOOL DISTRICT 52 - ENNIS	10,823	58,058	46,428	115,309	-	115,309	#	
6957 State Proportionate Share	3,799	20,378	16,296	40,473	24,475	64,948	#	
7003 SCHOOL DISTRICT 52 - INDEPENDENT	3,532	18,947	15,152	37,631	-	37,631	#	
7003 State Proportionate Share	1,251	6,712	5,367	13,331	6,416	19,747	#	
10056 SCHOOL DISTRICT 54-MARION	2,735	14,674	11,735	29,144	84,594	113,738	#	
10056 State Proportionate Share	940	5,040	4,031	10,011	29,058	39,069	#	
6959 SCHOOL DISTRICT 55 - BROCKTON	8,568	45,963	36,756	91,287	40,636	131,923	#	
6959 State Proportionate Share	2,943	15,789	12,626	31,359	33,132	64,491	#	
6953 SCHOOL DISTRICT 55 - PLEVNA	6,749	36,205	28,953	71,907	-	71,907	#	
6953 State Proportionate Share	2,329	12,493	9,991	24,813	14,547	39,360	#	
6960 SCHOOL DISTRICT 55 - ROUNDUP	18,181	97,529	77,993	193,703	-	193,703	#	
6960 State Proportionate Share	6,263	33,597	26,867	66,727	39,361	106,088	#	
6848 SCHOOL DISTRICT 55F - SUN RIVER VALLEY	11,379	61,042	48,815	121,236	-	121,236	#	
6848 State Proportionate Share	3,937	21,119	16,888	41,944	20,756	62,700	#	
6961 SCHOOL DISTRICT 57 - HAVRE	577	3,097	2,477	6,152	47	6,199	#	
6961 State Proportionate Share	198	1,064	851	2,113	1,115	3,228	#	
6962 SCHOOL DISTRICT 58 - GEYSER	4,229	22,685	18,141	45,055	-	45,055	#	
6962 State Proportionate Share	1,453	7,793	6,232	15,477	9,978	25,455	#	
7044 SCHOOL DISTRICT 58 - WHITEFISH	1,849	9,917	7,931	19,696	-	19,696	#	
7044 State Proportionate Share	635	3,407	2,724	6,766	4,611	11,377	#	
6963 SCHOOL DISTRICT 58 - YELLOWSTONE	2,704	14,507	11,601	28,813	-	28,813	#	
6963 State Proportionate Share	929	4,984	3,985	9,898	4,931	14,829	#	
6849 SCHOOL DISTRICT 6 & 1 - ST REGIS	4,393	23,566	18,845	46,804	-	46,804	#	
6849 State Proportionate Share	1,561	8,374	6,697	16,632	9,253	25,885	#	
6846 SCHOOL DISTRICT 6 - COLUMBIA FALLS	55,911	299,926	239,849	595,686	-	595,686	#	
6846 State Proportionate Share	19,386	103,991	83,161	206,538	116,059	322,597	#	
6844 SCHOOL DISTRICT 6 - COLUMBUS	15,749	84,484	67,561	167,795	-	167,795	#	
6844 State Proportionate Share	5,441	29,186	23,340	57,967	40,269	98,235	#	
6843 SCHOOL DISTRICT 6 - LAME DEER	39,492	211,848	169,413	420,753	-	420,753	#	
6843 State Proportionate Share	13,685	73,410	58,706	145,801	120,296	266,097	#	
6847 SCHOOL DISTRICT 6 - RYEGATE	2,871	15,403	12,318	30,592	-	30,592	#	
6847 State Proportionate Share	1,017	5,453	4,361	10,830	8,076	18,906	#	
6845 SCHOOL DISTRICT 6 - TROUT CREEK	3,009	16,141	12,908	32,058	-	32,058	#	
6845 State Proportionate Share	1,034	5,545	4,434	11,012	4,898	15,910	#	

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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 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	
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<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 10,142,105</b>	<b>\$ 54,405,493</b>	<b>\$ 43,507,627</b>	<b>\$ 108,055,225</b>	<b>\$ 87,835,977</b>	<b>\$ 195,891,202</b>		
<b>Employer</b>								
6853 SCHOOL DISTRICT 6 - WIBAUX	7,401	39,700	31,748	78,848	-	78,848	#	
6853 State Proportionate Share	2,542	13,637	10,906	27,085	18,884	45,969	#	
7054 SCHOOL DISTRICT 64 - BAINVILLE	10,062	53,977	43,165	107,205	13,973	121,177	#	
7054 State Proportionate Share	3,462	18,570	14,850	36,882	28,199	65,081	#	
6964 SCHOOL DISTRICT 64J - MELSTONE	4,164	22,335	17,861	44,361	-	44,361	#	
6964 State Proportionate Share	1,430	7,672	6,136	15,238	11,359	26,597	#	
6952 SCHOOL DISTRICT 65 - FROID	4,489	24,083	19,259	47,831	9,222	57,053	#	
6952 State Proportionate Share	1,542	8,273	6,616	16,431	16,702	33,132	#	
6981 SCHOOL DISTRICT 69 - WEST YELLOWSTONE	6,642	35,631	28,494	70,767	-	70,767	#	
6981 State Proportionate Share	2,317	12,431	9,941	24,689	17,579	42,268	#	
6867 SCHOOL DISTRICT 7 & 2 - SAVAGE	4,450	23,872	19,090	47,413	13,844	61,257	#	
6867 State Proportionate Share	1,536	8,238	6,588	16,362	16,262	32,624	#	
6859 SCHOOL DISTRICT 7 & 70 - LAUREL	44,022	236,147	188,845	469,013	-	469,013	#	
6859 State Proportionate Share	15,204	81,559	65,222	161,984	120,410	282,394	#	
6854 SCHOOL DISTRICT 7 - BOULDER	7,592	40,723	32,566	80,881	14,336	95,217	#	
6854 State Proportionate Share	2,608	13,989	11,187	27,784	24,234	52,018	#	
6855 SCHOOL DISTRICT 7 - BOZEMAN	146,602	786,421	628,895	1,561,918	-	1,561,918	#	
6855 State Proportionate Share	51,269	275,025	219,935	546,229	391,408	937,637	#	
6856 SCHOOL DISTRICT 7 - CHARLO	7,757	41,610	33,275	82,642	1,341	83,982	#	
6856 State Proportionate Share	2,667	14,307	11,441	28,415	25,067	53,482	#	
6857 SCHOOL DISTRICT 7 - GARDINER	4,972	26,670	21,328	52,970	-	52,970	#	
6857 State Proportionate Share	1,761	9,448	7,555	18,765	17,352	36,117	#	
6368 SCHOOL DISTRICT 7 - GRANT	267	1,431	1,145	2,843	-	2,843	#	
6368 State Proportionate Share	92	492	393	977	216	1,192	#	
6858 SCHOOL DISTRICT 7 - HINSDALE	4,091	21,946	17,550	43,586	-	43,586	#	
6858 State Proportionate Share	1,463	7,849	6,277	15,590	7,161	22,750	#	
6866 SCHOOL DISTRICT 7 - JOLIET	9,568	51,324	41,043	101,934	-	101,934	#	
6866 State Proportionate Share	3,347	17,953	14,357	35,656	21,863	57,519	#	
6860 SCHOOL DISTRICT 7 - LOLO	14,398	77,235	61,764	153,396	-	153,396	#	
6860 State Proportionate Share	4,978	26,702	21,353	53,033	23,565	76,599	#	
6863 SCHOOL DISTRICT 7 - MEDICINE LAKE	5,700	30,574	24,450	60,724	-	60,724	#	
6863 State Proportionate Share	1,986	10,655	8,521	21,162	16,992	38,154	#	
6864 SCHOOL DISTRICT 7 - TWIN BRIDGES	7,034	37,732	30,174	74,939	-	74,939	#	
6864 State Proportionate Share	2,439	13,086	10,465	25,990	7,135	33,125	#	
6862 SCHOOL DISTRICT 7 - VICTOR	5,933	31,825	25,451	63,209	-	63,209	#	
6862 State Proportionate Share	2,038	10,932	8,743	21,713	8,789	30,502	#	
6965 SCHOOL DISTRICT 73 - SWAN LAKE	162	871	696	1,729	-	1,729	#	
6965 State Proportionate Share	56	299	239	594	375	969	#	
6970 SCHOOL DISTRICT 74 - ROY	1,846	9,903	7,919	19,669	-	19,669	#	
6970 State Proportionate Share	659	3,533	2,826	7,017	4,540	11,558	#	
6971 SCHOOL DISTRICT 74 - VAUGHN	5,157	27,664	22,122	54,943	29,891	84,834	#	
6971 State Proportionate Share	1,772	9,504	7,600	18,877	17,003	35,880	#	
6381 SCHOOL DISTRICT 75 - AMSTERDAM	1,849	9,917	7,931	19,697	-	19,697	#	
6381 State Proportionate Share	635	3,407	2,724	6,766	5,113	11,879	#	
6364 SCHOOL DISTRICT 75 - ARROWHEAD	2,022	10,847	8,675	21,544	741	22,285	#	
6364 State Proportionate Share	695	3,726	2,980	7,401	6,640	14,041	#	
7028 SCHOOL DISTRICT 78J & 2 - RICHEY	4,892	26,244	20,987	52,123	-	52,123	#	
7028 State Proportionate Share	1,681	9,015	7,209	17,905	9,061	26,966	#	
6868 SCHOOL DISTRICT 8 - ARLEE	15,129	81,158	64,902	161,189	34,287	195,476	#	
6868 State Proportionate Share	5,330	28,593	22,866	56,790	51,013	107,803	#	



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<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 10,142,105</b>	<b>\$ 54,405,493</b>	<b>\$ 43,507,627</b>	<b>\$ 108,055,225</b>	<b>\$ 87,835,977</b>	<b>\$ 195,891,202</b>		
<b>Employer</b>								
6870 SCHOOL DISTRICT 8 - ELDER GROVE	4,459	23,918	19,127	47,505	-	47,505	#	
6870 State Proportionate Share	1,622	8,700	6,957	17,279	13,591	30,870	#	
6384 SCHOOL DISTRICT 8 - WEST GLACIER	1,381	7,410	5,926	14,717	8,674	23,391	#	
6384 State Proportionate Share	475	2,545	2,036	5,056	6,442	11,498	#	
6869 SCHOOL DISTRICT 8-WHITE SULPHUR SPRINGS	7,091	38,040	30,420	75,552	-	75,552	#	
6869 State Proportionate Share	2,436	13,067	10,450	25,953	18,888	44,841	#	
6969 SCHOOL DISTRICT 84 - DENTON	4,619	24,777	19,814	49,209	-	49,209	#	
6969 State Proportionate Share	1,587	8,511	6,806	16,904	10,774	27,678	#	
6989 SCHOOL DISTRICT 85 - ULM	1,907	10,232	8,182	20,321	-	20,321	#	
6989 State Proportionate Share	686	3,681	2,943	7,310	4,921	12,231	#	
6378 SCHOOL DISTRICT 86 & 4 - LAMBERT	7,707	41,341	33,060	82,107	-	82,107	#	
6378 State Proportionate Share	2,647	14,201	11,356	28,205	23,468	51,672	#	
6967 SCHOOL DISTRICT 87 - ROCKY BOY	46,097	247,280	197,748	491,125	-	491,125	#	
6967 State Proportionate Share	15,835	84,942	67,927	168,704	40,809	209,513	#	
6392 SCHOOL DISTRICT 89 - SMITH VALLEY	2,952	15,834	12,662	31,448	-	31,448	#	
6392 State Proportionate Share	1,048	5,623	4,497	11,169	8,173	19,342	#	
6880 SCHOOL DISTRICT 9 & 9 - REED POINT	4,901	26,291	21,024	52,216	-	52,216	#	
6880 State Proportionate Share	1,684	9,031	7,222	17,937	11,959	29,896	#	
6871 SCHOOL DISTRICT 9 - BROWNING	115,531	619,743	495,604	1,230,878	97,789	1,328,667	#	
6871 State Proportionate Share	39,717	213,053	170,377	423,147	348,723	771,869	#	
6873 SCHOOL DISTRICT 9 - DARBY	12,990	69,682	55,724	138,396	-	138,396	#	
6873 State Proportionate Share	4,522	24,256	19,398	48,176	26,975	75,151	#	
6875 SCHOOL DISTRICT 9 - DIXON	4,431	23,772	19,010	47,214	-	47,214	#	
6875 State Proportionate Share	1,522	8,166	6,530	16,218	-	16,218	#	
6876 SCHOOL DISTRICT 9 - EAST HELENA	22,192	119,044	95,199	236,435	57,483	293,919	#	
6876 State Proportionate Share	7,756	41,605	33,271	82,631	81,931	164,562	#	
6878 SCHOOL DISTRICT 9 - OPHEIM	3,576	19,183	15,340	38,099	-	38,099	#	
6878 State Proportionate Share	1,265	6,785	5,426	13,475	8,452	21,927	#	
6879 SCHOOL DISTRICT 9 - POPLAR	37,321	200,202	160,100	397,624	-	397,624	#	
6879 State Proportionate Share	12,882	69,105	55,262	137,249	66,971	204,220	#	
9921 SCHOOL DISTRICT 9-CRESTON	1,820	9,765	7,809	19,394	24,690	44,083	#	
9921 State Proportionate Share	625	3,354	2,682	6,662	14,872	21,534	#	
6400 SCHOOL DISTRICT 99 M North Star Schools	8,783	47,116	37,678	93,578	3,897	97,475	#	
6400 State Proportionate Share	3,018	16,188	12,946	32,151	27,669	59,820	#	
9989 SCHOOL DISTRICT NO. 31-STILLWATER COUNTY-NYE	179	960	768	1,907	4,767	6,674	#	
9989 State Proportionate Share	61	330	264	655	1,792	2,447	#	
6779 SD 1- West Valley School	9,120	48,920	39,121	97,161	-	97,161	#	
6779 State Proportionate Share	3,133	16,805	13,438	33,376	23,920	57,295	#	
6966 SD 75 GREENFIELD	3,778	20,269	16,209	40,256	9,249	49,506	#	
6966 State Proportionate Share	1,298	6,964	5,569	13,832	14,220	28,052	#	
6958 SHIELDS VALLEY	5,106	27,391	21,905	54,402	-	54,402	#	
6958 State Proportionate Share	1,754	9,409	7,524	18,688	15,434	34,122	#	
6630 SWEET GRASS COUNTY HIGH SCHOOL	11,476	61,562	49,231	122,269	5,192	127,462	#	
6630 State Proportionate Share	3,957	21,226	16,974	42,157	36,994	79,151	#	
6642 BOARD OF PUBLIC EDUCATION	1,265	6,787	5,427	13,479	-	13,479	#	
6642 State Proportionate Share	384	2,057	1,645	4,086	3,515	7,602	#	
6643 COMM OF HIGHER EDUCATION	62,764	336,686	269,245	668,696	-	668,696	#	
6643 State Proportionate Share	19,027	102,069	81,624	202,721	173,885	376,606	#	
6530 COMM OF POLITICAL PRACTICES	8,397	45,044	36,021	89,462	-	89,462	#	
6530 State Proportionate Share	2,546	13,655	10,920	27,121	19,719	46,841	#	

**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, 2020						
	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 Contributions Subsequent to the Measurement Date	
<b>Total ALL Employers &amp; State</b>		<b>\$ 42,586,123</b>	<b>\$ 228,445,584</b>	<b>\$ 182,686,064</b>	<b>\$ 453,717,771</b>	<b>\$ 91,072,726</b>	<b>\$ 740,681,699</b>	
<b>State (Non-Employer Contributing Entity)</b>		<b>\$ 10,142,105</b>	<b>\$ 54,405,493</b>	<b>\$ 43,507,627</b>	<b>\$ 108,055,225</b>	<b>\$ 87,835,977</b>	<b>\$ 195,891,202</b>	
<b>Employer</b>								
6443	CONSUMER COUNSEL	7,696	41,282	33,013	81,991	-	81,991	#
6443	State Proportionate Share	2,333	12,515	10,008	24,856	20,647	45,504	#
6762	DEPARTMENT OF ADMINISTRATION	747,826	4,011,576	3,208,025	7,967,426	-	7,967,426	#
6762	State Proportionate Share	226,710	1,216,144	972,540	2,415,394	2,081,588	4,496,982	#
6780	DEPARTMENT OF AGRICULTURE	109,249	586,048	468,658	1,163,955	-	1,163,955	#
6780	State Proportionate Share	33,120	177,666	142,078	352,863	329,324	682,187	#
6825	DEPARTMENT OF COMMERCE	269,250	1,444,344	1,155,030	2,868,625	-	2,868,625	#
6825	State Proportionate Share	81,626	437,865	350,157	869,648	740,592	1,610,240	#
6802	DEPARTMENT OF CORRECTIONS	654,863	3,512,896	2,809,234	6,976,994	-	6,976,994	#
6802	State Proportionate Share	198,527	1,064,965	851,644	2,115,136	1,918,157	4,033,292	#
6667	DEPARTMENT OF FISH, WILDLIFE & PARKS	739,364	3,966,187	3,171,728	7,877,279	-	7,877,279	#
6667	State Proportionate Share	224,145	1,202,384	961,536	2,388,065	2,010,733	4,398,798	#
6620	DEPARTMENT OF JUSTICE	629,409	3,376,353	2,700,042	6,705,803	-	6,705,803	#
6620	State Proportionate Share	190,811	1,023,570	818,541	2,032,922	1,838,298	3,871,220	#
6838	DEPARTMENT OF LABOR & INDUSTRY	859,854	4,612,529	3,688,602	9,160,985	-	9,160,985	#
6838	State Proportionate Share	260,672	1,398,328	1,118,231	2,777,231	2,377,283	5,154,515	#
6712	DEPARTMENT OF LIVESTOCK	85,333	457,752	366,061	909,145	-	909,145	#
6712	State Proportionate Share	25,869	138,771	110,974	275,615	212,416	488,031	#
6850	DEPARTMENT OF MILITARY AFFAIRS	225,029	1,207,129	965,332	2,397,490	-	2,397,490	#
6850	State Proportionate Share	68,220	365,952	292,649	726,820	659,411	1,386,231	#
7685	DEPARTMENT OF REVENUE	631,198	3,385,950	2,707,716	6,724,865	-	6,724,865	#
7685	State Proportionate Share	191,353	1,026,480	820,868	2,038,701	1,725,186	3,763,887	#
6689	DEPARTMENT OF TRANSPORTATION	2,633,812	14,128,608	11,298,532	28,060,952	-	28,060,952	#
6689	State Proportionate Share	798,463	4,283,209	3,425,247	8,506,919	6,466,478	14,973,397	#
6678	DEPT OF ENVIRONMENTAL QUALITY	498,270	2,672,880	2,137,480	5,308,631	-	5,308,631	#
6678	State Proportionate Share	151,055	810,307	647,996	1,609,357	1,139,099	2,748,456	#
6721	DEPT OF NATURAL RESOURCES & CONSERVATION	723,238	3,879,683	3,102,550	7,705,471	-	7,705,471	#
6721	State Proportionate Share	219,256	1,176,159	940,565	2,335,980	1,892,512	4,228,492	#
6872	DEPT OF PUBLIC HEALTH & HUMAN SERVICES	3,050,008	16,361,220	13,083,934	32,495,162	-	32,495,162	#
6872	State Proportionate Share	924,636	4,960,044	3,966,507	9,851,188	8,448,498	18,299,686	#
6514	GOVERNORS OFFICE	84,181	451,574	361,120	896,876	-	896,876	#
6514	State Proportionate Share	25,520	136,899	109,477	271,896	209,980	481,876	#
6439	LEGISLATIVE COUNCIL	211,781	1,136,063	908,500	2,256,344	-	2,256,344	#
6439	State Proportionate Share	64,203	344,407	275,420	684,030	463,065	1,147,095	#
6652	MONTANA ARTS COUNCIL	9,988	53,578	42,846	106,411	-	106,411	#
6652	State Proportionate Share	3,028	16,243	12,989	32,259	17,682	49,942	#
6655	MONTANA HISTORICAL SOCIETY	60,189	322,875	258,201	641,265	-	641,265	#
6655	State Proportionate Share	18,247	97,882	78,276	194,405	166,266	360,671	#
6764	MONTANA STATE FUND	477,591	2,561,949	2,048,770	5,088,310	-	5,088,310	#
6764	State Proportionate Share	144,786	776,677	621,102	1,542,565	1,221,572	2,764,137	#
6653	MONTANA STATE LIBRARY	36,118	193,748	154,939	384,804	-	384,804	#
6653	State Proportionate Share	10,949	58,736	46,971	116,657	111,392	228,048	#
6769	OFFICE OF PUBLIC DEFENDER	391,155	2,098,281	1,677,978	4,167,414	-	4,167,414	#
6769	State Proportionate Share	118,582	636,112	508,694	1,263,387	1,117,390	2,380,778	#
6623	PUBLIC SERVICE COMMISSION	47,870	256,789	205,352	510,010	-	510,010	#
6623	State Proportionate Share	14,512	77,848	62,254	154,614	113,761	268,375	#
6651	SCHOOL FOR THE DEAF & BLIND	47,919	257,054	205,564	510,538	-	510,538	#
6651	State Proportionate Share	14,527	77,928	62,319	154,774	141,363	296,137	#
6529	SECRETARY OF STATE	45,979	246,645	197,240	489,864	-	489,864	#
6529	State Proportionate Share	13,939	74,773	59,795	148,506	87,165	235,671	#

**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, 2020							
	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
<b>Total ALL Employers &amp; State</b>	<b>\$ 42,586,123</b>	<b>\$ 228,445,584</b>	<b>\$ 182,686,064</b>	<b>\$ 453,717,771</b>	<b>\$ 91,072,726</b>	<b>\$ 740,681,699</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 10,142,105</b>	<b>\$ 54,405,493</b>	<b>\$ 43,507,627</b>	<b>\$ 108,055,225</b>	<b>\$ 87,835,977</b>	<b>\$ 195,891,202</b>	
<b>Employer</b>							
6552 STATE AUDITOR'S OFFICE	91,157	488,993	391,044	971,193	-	971,193	#
6552 State Proportionate Share	27,635	148,242	118,548	294,426	232,332	526,758	#
6457 SUPREME COURT	416,587	2,234,706	1,787,076	4,438,369	-	4,438,369	#
6457 State Proportionate Share	126,292	677,470	541,767	1,345,530	1,176,806	2,522,336	#
6563 SUPT OF PUBLIC INSTRUCTION	152,684	819,044	654,983	1,626,710	-	1,626,710	#
6563 State Proportionate Share	46,287	248,300	198,564	493,151	434,782	927,933	#
6766 TEACHERS' RETIREMENT SYSTEM	30,438	163,278	130,572	324,288	-	324,288	#
6766 State Proportionate Share	9,227	49,499	39,584	98,311	86,966	185,277	#
6567 GREAT FALLS COLLEGE MSU	49,167	263,749	210,918	523,834	-	523,834	#
6567 State Proportionate Share	14,905	79,958	63,942	158,805	128,979	287,784	#
6647 MONTANA STATE UNIVERSITY - BILLINGS	190,103	1,019,772	815,503	2,025,378	-	2,025,378	#
6647 State Proportionate Share	57,631	309,153	247,227	614,011	409,896	1,023,907	#
6645 MONTANA STATE UNIVERSITY - BOZEMAN	1,163,725	6,242,596	4,992,153	12,398,474	-	12,398,474	#
6645 State Proportionate Share	352,793	1,892,497	1,513,414	3,758,704	3,549,524	7,308,228	#
6648 MONTANA STATE UNIVERSITY - NORTHERN	63,548	340,890	272,607	677,045	-	677,045	#
6648 State Proportionate Share	19,265	103,344	82,643	205,252	190,922	396,175	#
6644 UNIVERSITY OF MONTANA	1,270,702	6,816,450	5,451,059	13,538,211	-	13,538,211	#
6644 State Proportionate Share	385,224	2,066,465	1,652,535	4,104,225	3,595,245	7,699,470	#
6426 LIBERTY CO CEMETERY DIST	-	-	-	-	-	-	#
6426 State Proportionate Share	-	-	-	-	-	-	#
6374 SCHOOL DISTRICT 64 - MOUNTAIN VIEW	-	-	-	-	-	-	#
6374 State Proportionate Share	-	-	-	-	-	-	#
7683 FLATHEAD JOINT BOARD OF CONTROL	-	-	-	-	-	-	#
7683 State Proportionate Share	-	-	-	-	-	-	#
6731 PONDERA COUNTY COUNCIL ON	-	-	-	-	-	-	#
6731 State Proportionate Share	-	-	-	-	-	-	#
6527 TOWN OF BROWNING	-	-	-	-	-	-	#
6527 State Proportionate Share	-	-	-	-	-	-	#
6420 LAKEVIEW CEMETERY DISTRICT	-	-	-	-	-	-	#
6420 State Proportionate Share	-	-	-	-	-	-	#
6396 MILES CITY HOUSING AUTHORITY	-	-	-	-	-	-	#
6396 State Proportionate Share	-	-	-	-	-	-	#
6618 BOARD OF CRIME CONTROL	-	-	-	-	-	-	#
6618 State Proportionate Share	-	-	-	-	-	-	#

**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, 2020						Pension Expense as of June 30, 2020			
	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	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)	
<b>Total ALL Employers &amp; State</b>	<b>\$ 75,430,424</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,430,424</b>	<b>\$ 91,072,726</b>	<b>\$ 166,503,150</b>	<b>\$ 431,458,367</b>	<b>\$ (0)</b>	<b>\$ 626,068,214</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 17,964,144</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,964,144</b>	<b>\$ 102,302</b>	<b>\$ 18,066,446</b>	<b>\$ 102,754,033</b>	<b>\$ 91,855,814</b>	<b>\$ 194,609,847</b>	
<b>Employer</b>										
6532 CITY OF BAKER	33,314	-	-	-	102,208	135,522	190,554	(73,135)	117,419	
6532 State Proportionate Share	10,452	-	-	-	-	10,452	59,782	48,508	108,291	
6533 CITY OF BELGRADE	86,141	-	-	-	-	86,141	492,724	127,889	620,614	
6533 State Proportionate Share	27,098	-	-	-	-	27,098	154,997	160,803	315,800	
6506 CITY OF BELT	5,284	-	-	-	-	5,284	30,222	(10,432)	19,790	
6506 State Proportionate Share	1,658	-	-	-	-	1,658	9,482	8,707	18,189	
6505 CITY OF BIG TIMBER	9,423	-	-	-	10,523	19,946	53,900	(13,954)	39,946	
6505 State Proportionate Share	3,044	-	-	-	-	3,044	17,410	14,883	32,292	
6508 CITY OF BILLINGS	1,605,588	-	-	-	1,873,813	3,479,402	9,183,888	(1,262,638)	7,921,250	
6508 State Proportionate Share	506,197	-	-	-	-	506,197	2,895,420	2,590,072	5,485,492	
6512 CITY OF BOULDER	16,459	-	-	-	-	16,459	94,144	(3,854)	90,290	
6512 State Proportionate Share	5,164	-	-	-	-	5,164	29,535	28,234	57,770	
6509 CITY OF BOZEMAN	642,837	-	-	-	818,616	1,461,453	3,676,997	(676,941)	3,000,057	
6509 State Proportionate Share	202,894	-	-	-	-	202,894	1,160,544	1,031,599	2,192,143	
6519 CITY OF CHINOOK	24,202	-	-	-	-	24,202	138,435	16,989	155,424	
6519 State Proportionate Share	7,679	-	-	-	-	7,679	43,922	43,306	87,227	
6520 CITY OF CHOTEAU	20,339	-	-	-	-	20,339	116,338	(12,413)	103,926	
6520 State Proportionate Share	6,402	-	-	-	-	6,402	36,620	35,479	72,099	
6371 CITY OF COLSTRIP	65,486	-	-	-	106,539	172,025	374,579	(70,152)	304,426	
6371 State Proportionate Share	20,612	-	-	-	-	20,612	117,900	105,960	223,860	
6522 CITY OF COLUMBIA FALLS	45,724	-	-	-	-	45,724	261,539	15,898	277,436	
6522 State Proportionate Share	14,369	-	-	-	-	14,369	82,190	78,731	160,921	
6534 CITY OF COLUMBUS	17,444	-	-	-	97,586	115,030	99,780	(103,788)	(4,008)	
6534 State Proportionate Share	5,498	-	-	-	-	5,498	31,446	22,875	54,322	
6523 CITY OF CONRAD	37,557	-	-	-	93,133	130,691	214,825	(98,119)	116,706	
6523 State Proportionate Share	11,807	-	-	-	-	11,807	67,533	56,128	123,661	
6525 CITY OF CUT BANK	48,407	-	-	-	-	48,407	276,885	(38,758)	238,128	
6525 State Proportionate Share	15,186	-	-	-	-	15,186	86,866	82,405	169,271	
6528 CITY OF DEER LODGE	44,020	-	-	-	-	44,020	251,791	21,381	273,172	
6528 State Proportionate Share	13,844	-	-	-	-	13,844	79,190	77,519	156,709	
6531 CITY OF DILLON	33,283	-	-	-	15,302	48,584	190,376	(49,216)	141,160	
6531 State Proportionate Share	10,491	-	-	-	-	10,491	60,010	54,760	114,770	
6535 CITY OF EAST HELENA	16,983	-	-	-	13,756	30,739	97,141	(14,908)	82,233	
6535 State Proportionate Share	5,350	-	-	-	-	5,350	30,603	29,023	59,627	
6538 CITY OF FAIRVIEW	17,184	-	-	-	55,604	72,788	98,292	(48,996)	49,295	
6538 State Proportionate Share	5,432	-	-	-	-	5,432	31,071	27,945	59,016	
6539 CITY OF FORSYTH	26,999	-	-	-	63,850	90,849	154,433	(52,281)	102,153	
6539 State Proportionate Share	8,476	-	-	-	-	8,476	48,479	40,568	89,047	
6540 CITY OF FORT BENTON	14,291	-	-	-	106,181	120,472	81,743	(98,280)	(16,538)	
6540 State Proportionate Share	4,483	-	-	-	-	4,483	25,645	16,028	41,672	
6543 CITY OF GLASGOW	48,800	-	-	-	25,613	74,413	279,134	(9,378)	269,756	
6543 State Proportionate Share	15,312	-	-	-	-	15,312	87,586	78,794	166,380	

**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, 2020						Pension Expense as of June 30, 2020		
	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	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)
<b>Total ALL Employers &amp; State</b>	<b>\$ 75,430,424</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,430,424</b>	<b>\$ 91,072,726</b>	<b>\$ 166,503,150</b>	<b>\$ 431,458,367</b>	<b>\$ (0)</b>	<b>\$ 626,068,214</b>
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 17,964,144</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,964,144</b>	<b>\$ 102,302</b>	<b>\$ 18,066,446</b>	<b>\$ 102,754,033</b>	<b>\$ 91,855,814</b>	<b>\$ 194,609,847</b>
<b>Employer</b>									
6544 CITY OF GLENDIVE	81,823	-	-	-	33,693	115,516	468,023	(61,279)	406,745
6544 State Proportionate Share	25,731	-	-	-	-	25,731	147,177	133,952	281,129
6545 CITY OF GREAT FALLS	804,802	-	-	-	1,437,669	2,242,471	4,603,428	(1,113,788)	3,489,639
6545 State Proportionate Share	253,071	-	-	-	-	253,071	1,447,552	1,263,431	2,710,982
6548 CITY OF HAMILTON	63,366	-	-	-	103,013	166,379	362,448	(155,782)	206,666
6548 State Proportionate Share	19,928	-	-	-	-	19,928	113,989	99,858	213,848
6549 CITY OF HARDIN	48,302	-	-	-	62,166	110,468	276,286	(67,917)	208,369
6549 State Proportionate Share	15,174	-	-	-	-	15,174	86,797	77,476	164,273
6547 CITY OF HARLEM	12,174	-	-	-	39,985	52,159	69,632	(38,396)	31,236
6547 State Proportionate Share	3,819	-	-	-	-	3,819	21,845	16,281	38,126
6606 CITY OF HARLOWTON	10,080	-	-	-	28,246	38,326	57,655	(17,140)	40,515
6606 State Proportionate Share	3,179	-	-	-	-	3,179	18,182	15,486	33,668
6550 CITY OF HAVRE	101,931	-	-	-	143,528	245,459	583,043	(153,583)	429,460
6550 State Proportionate Share	32,116	-	-	-	-	32,116	183,704	162,201	345,905
6551 CITY OF HELENA	509,265	-	-	-	722,113	1,231,378	2,912,969	(901,905)	2,011,064
6551 State Proportionate Share	160,328	-	-	-	-	160,328	917,069	802,537	1,719,606
6555 CITY OF KALISPELL	259,245	-	-	-	481,731	740,975	1,482,867	(368,434)	1,114,433
6555 State Proportionate Share	81,679	-	-	-	-	81,679	467,198	409,783	876,980
6557 CITY OF LAUREL	113,769	-	-	-	113,750	227,519	650,754	(171,139)	479,615
6557 State Proportionate Share	35,720	-	-	-	-	35,720	204,316	183,865	388,180
6559 CITY OF LEWISTOWN	80,177	-	-	-	46,360	126,537	458,610	(101,191)	357,419
6559 State Proportionate Share	25,223	-	-	-	-	25,223	144,272	131,780	276,052
6560 CITY OF LIBBY	29,450	-	-	-	28,149	57,598	168,451	(39,073)	129,378
6560 State Proportionate Share	9,292	-	-	-	-	9,292	53,151	48,902	102,053
6561 CITY OF LIVINGSTON	123,145	-	-	-	153,059	276,203	704,381	(164,957)	539,424
6561 State Proportionate Share	38,824	-	-	-	-	38,824	222,069	201,562	423,631
6570 CITY OF MALTA	20,054	-	-	-	114	20,168	114,706	661	115,367
6570 State Proportionate Share	6,291	-	-	-	-	6,291	35,986	34,303	70,289
6571 CITY OF MILES CITY	106,946	-	-	-	281,503	388,449	611,725	(215,174)	396,551
6571 State Proportionate Share	33,625	-	-	-	-	33,625	192,331	160,368	352,700
6572 CITY OF MISSOULA	855,240	-	-	-	-	855,240	4,891,931	506,962	5,398,892
6572 State Proportionate Share	269,625	-	-	-	-	269,625	1,542,244	1,447,895	2,990,139
6576 CITY OF PLAINS	10,714	-	-	-	29,853	40,567	61,283	(14,297)	46,986
6576 State Proportionate Share	3,361	-	-	-	-	3,361	19,226	17,348	36,574
6577 CITY OF PLENTYWOOD	15,376	-	-	-	77,451	92,827	87,949	(56,273)	31,676
6577 State Proportionate Share	4,842	-	-	-	-	4,842	27,699	20,953	48,652
6578 CITY OF POLSON	55,537	-	-	-	173,211	228,748	317,669	(116,453)	201,216
6578 State Proportionate Share	17,448	-	-	-	-	17,448	99,801	84,831	184,632
6579 CITY OF POPLAR	9,126	-	-	-	10,269	19,395	52,199	(24,040)	28,159
6579 State Proportionate Share	2,952	-	-	-	-	2,952	16,887	16,318	33,205
6603 CITY OF RED LODGE	29,666	-	-	-	-	29,666	169,685	(8,029)	161,656
6603 State Proportionate Share	9,429	-	-	-	-	9,429	53,931	50,071	104,002
6581 CITY OF RONAN	21,784	-	-	-	19,273	41,056	124,602	(11,389)	113,213
6581 State Proportionate Share	6,872	-	-	-	-	6,872	39,306	35,111	74,417
6582 CITY OF ROUNDUP	17,100	-	-	-	13,581	30,680	97,811	(16,623)	81,188
6582 State Proportionate Share	5,365	-	-	-	-	5,365	30,686	27,991	58,677
6599 CITY OF SCOBEEY	11,007	-	-	-	13,715	24,722	62,957	(22,990)	39,967
6599 State Proportionate Share	3,456	-	-	-	-	3,456	19,767	17,164	36,931
6585 CITY OF SHELBY	27,213	-	-	-	107,227	134,441	155,660	(115,397)	40,262
6585 State Proportionate Share	8,662	-	-	-	-	8,662	49,547	38,512	88,058

**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, 2020						Pension Expense as of June 30, 2020		
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and 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	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)
<b>Total ALL Employers &amp; State</b>	<b>\$ 75,430,424</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,430,424</b>	<b>\$ 91,072,726</b>	<b>\$ 166,503,150</b>	<b>\$ 431,458,367</b>	<b>\$ (0)</b>	<b>\$ 626,068,214</b>
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 17,964,144</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,964,144</b>	<b>\$ 102,302</b>	<b>\$ 18,066,446</b>	<b>\$ 102,754,033</b>	<b>\$ 91,855,814</b>	<b>\$ 194,609,847</b>
<b>Employer</b>									
6586 CITY OF SIDNEY	89,926	-	-	-	66,144	156,070	514,370	(136,853)	377,516
6586 State Proportionate Share	28,285	-	-	-	-	28,285	161,791	147,058	308,849
6379 CITY OF THREE FORKS	14,323	-	-	-	16,825	31,148	81,927	(24,975)	56,952
6379 State Proportionate Share	4,493	-	-	-	-	4,493	25,702	22,511	48,213
6590 CITY OF TOWNSEND	11,432	-	-	-	31,500	42,933	65,392	(39,114)	26,278
6590 State Proportionate Share	3,612	-	-	-	-	3,612	20,660	15,772	36,432
6574 CITY OF TROY	20,264	-	-	-	13,874	34,138	115,907	(27,647)	88,260
6574 State Proportionate Share	6,357	-	-	-	-	6,357	36,363	33,586	69,949
6592 CITY OF WHITE SULPHUR SPRINGS	6,516	-	-	-	27,682	34,198	37,270	(16,596)	20,674
6592 State Proportionate Share	2,068	-	-	-	-	2,068	11,826	9,300	21,126
6594 CITY OF WHITEFISH	175,439	-	-	-	10,314	185,753	1,003,503	(124,272)	879,231
6594 State Proportionate Share	55,273	-	-	-	-	55,273	316,159	291,381	607,540
6598 CITY OF WIBAUX	6,869	-	-	-	12,624	19,493	39,292	(11,805)	27,487
6598 State Proportionate Share	2,155	-	-	-	-	2,155	12,327	11,048	23,374
6596 CITY OF WOLF POINT	36,859	-	-	-	54,101	90,960	210,830	(94,663)	116,167
6596 State Proportionate Share	11,583	-	-	-	-	11,583	66,252	57,190	123,442
6399 TOWN OF ALBERTON	1,206	-	-	-	-	1,206	6,899	3,721	10,620
6399 State Proportionate Share	392	-	-	-	-	392	2,243	2,147	4,390
6507 TOWN OF BIG SANDY	4,139	-	-	-	-	4,139	23,674	9,675	33,349
6507 State Proportionate Share	1,298	-	-	-	-	1,298	7,427	7,084	14,512
7274 TOWN OF BRIDGER	12,440	-	-	-	-	12,440	71,155	(14,564)	56,592
7274 State Proportionate Share	3,922	-	-	-	-	3,922	22,434	21,225	43,659
6511 TOWN OF BROADUS	8,954	-	-	-	2,694	11,647	51,215	(6,297)	44,918
6511 State Proportionate Share	2,809	-	-	-	-	2,809	16,067	15,482	31,549
6513 TOWN OF CASCADE	7,548	-	-	-	-	7,548	43,176	11,500	54,676
6513 State Proportionate Share	2,368	-	-	-	-	2,368	13,546	12,886	26,432
6526 TOWN OF CHESTER	11,169	-	-	-	27,954	39,123	63,887	(25,415)	38,472
6526 State Proportionate Share	3,505	-	-	-	-	3,505	20,051	17,511	37,562
6521 TOWN OF CIRCLE	6,867	-	-	-	-	6,867	39,279	5,213	44,492
6521 State Proportionate Share	2,172	-	-	-	-	2,172	12,421	13,109	25,530
6524 TOWN OF CULBERTSON	7,499	-	-	-	46,922	54,421	42,895	(46,426)	(3,531)
6524 State Proportionate Share	2,353	-	-	-	-	2,353	13,457	9,435	22,892
6432 TOWN OF DENTON	1,438	-	-	-	1,471	2,909	8,227	(11,695)	(3,468)
6432 State Proportionate Share	463	-	-	-	-	463	2,646	2,465	5,112
6558 TOWN OF DRUMMOND	2,995	-	-	-	-	2,995	17,133	(349)	16,784
6558 State Proportionate Share	940	-	-	-	-	940	5,375	6,296	11,671
6607 TOWN OF EKALAKA	4,279	-	-	-	3,466	7,744	24,474	(2,320)	22,154
6607 State Proportionate Share	1,342	-	-	-	-	1,342	7,678	7,146	14,824
6536 TOWN OF ENNIS	16,924	-	-	-	-	16,924	96,804	439	97,243
6536 State Proportionate Share	5,339	-	-	-	-	5,339	30,537	29,863	60,400
6382 TOWN OF EUREKA	13,692	-	-	-	21,590	35,281	78,316	(27,433)	50,882
6382 State Proportionate Share	4,314	-	-	-	-	4,314	24,673	22,212	46,886
6537 TOWN OF FAIRFIELD	3,850	-	-	-	2,691	6,542	22,024	(4,114)	17,909
6537 State Proportionate Share	1,230	-	-	-	-	1,230	7,038	6,334	13,372
6605 TOWN OF FORT PECK	6,649	-	-	-	-	6,649	38,031	(5,660)	32,371
6605 State Proportionate Share	2,086	-	-	-	-	2,086	11,931	11,162	23,094
6410 TOWN OF FROID	2,095	-	-	-	6,994	9,090	11,986	(6,622)	5,364
6410 State Proportionate Share	657	-	-	-	-	657	3,760	3,098	6,859
6542 TOWN OF GERALDINE	1,793	-	-	-	8,262	10,055	10,258	(3,955)	6,303
6542 State Proportionate Share	563	-	-	-	-	563	3,218	2,570	5,788

**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, 2020						Pension Expense as of June 30, 2020		
		Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and 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	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)
<b>Total ALL Employers &amp; State</b>		\$ 75,430,424	\$ -	\$ -	\$ 75,430,424	\$ 91,072,726	\$ 166,503,150	\$ 431,458,367	\$ (0)	\$ 626,068,214
<b>State (Non-Employer Contributing Entity)</b>		\$ 17,964,144	\$ -	\$ -	\$ 17,964,144	\$ 102,302	\$ 18,066,446	\$ 102,754,033	\$ 91,855,814	\$ 194,609,847
<b>Employer</b>										
6546	TOWN OF GRASS RANGE	257	-	-	-	13,248	13,505	1,470	(11,959)	(10,489)
6546	State Proportionate Share	81	-	-	-	1,953	2,033	461	(374)	87
6553	TOWN OF HOT SPRINGS	9,075	-	-	-	639	9,715	51,910	(21,809)	30,101
6553	State Proportionate Share	2,859	-	-	-	-	2,859	16,356	15,351	31,707
6434	TOWN OF HYSHAM	2,129	-	-	-	21,383	23,512	12,177	(12,322)	(145)
6434	State Proportionate Share	668	-	-	-	965	1,633	3,820	2,205	6,026
6562	TOWN OF LIMA	2,318	-	-	-	7,139	9,457	13,257	(5,304)	7,953
6562	State Proportionate Share	727	-	-	-	-	727	4,159	3,447	7,606
6601	TOWN OF MANHATTAN	42,388	-	-	-	-	42,388	242,458	8,704	251,163
6601	State Proportionate Share	13,302	-	-	-	-	13,302	76,085	74,632	150,717
6564	TOWN OF MEDICINE LAKE	3,544	-	-	-	5,543	9,088	20,274	(5,438)	14,836
6564	State Proportionate Share	1,112	-	-	-	-	1,112	6,360	5,596	11,956
6554	TOWN OF MELSTONE	1,902	-	-	-	2,996	4,898	10,880	(1,904)	8,975
6554	State Proportionate Share	597	-	-	-	-	597	3,413	3,043	6,456
6390	TOWN OF MOORE	1,044	-	-	-	351	1,395	5,973	(1,039)	4,935
6390	State Proportionate Share	328	-	-	-	-	328	1,874	1,756	3,630
6556	TOWN OF NASHUA	3,190	-	-	-	772	3,962	18,247	(18,125)	121
6556	State Proportionate Share	1,001	-	-	-	-	1,001	5,726	5,647	11,373
6575	TOWN OF PHILIPSBURG	14,639	-	-	-	7,383	22,023	83,736	(11,523)	72,213
6575	State Proportionate Share	4,594	-	-	-	-	4,594	26,277	24,090	50,367
6573	TOWN OF RICHEY	2,896	-	-	-	4,702	7,598	16,565	(2,832)	13,732
6573	State Proportionate Share	909	-	-	-	-	909	5,197	4,672	9,868
6583	TOWN OF RYEGATE	2,090	-	-	-	1,030	3,120	11,957	(1,676)	10,281
6583	State Proportionate Share	656	-	-	-	-	656	3,751	3,442	7,193
6353	TOWN OF SACO	5,544	-	-	-	7,533	13,077	31,709	(22,478)	9,231
6353	State Proportionate Share	1,739	-	-	-	-	1,739	9,948	8,509	18,457
6584	TOWN OF SHERIDAN	7,812	-	-	-	-	7,812	44,685	18,277	62,962
6584	State Proportionate Share	2,451	-	-	-	-	2,451	14,019	13,019	27,038
6366	TOWN OF ST IGNATIUS	6,737	-	-	-	26,512	33,249	38,538	(14,833)	23,705
6366	State Proportionate Share	2,114	-	-	-	-	2,114	12,091	10,054	22,144
6587	TOWN OF STANFORD	2,772	-	-	-	3,141	5,913	15,856	(3,650)	12,205
6587	State Proportionate Share	870	-	-	-	-	870	4,974	4,612	9,587
6604	TOWN OF STEVENSVILLE	21,323	-	-	-	21,694	43,017	121,969	(19,235)	102,734
6604	State Proportionate Share	6,710	-	-	-	-	6,710	38,379	33,764	72,142
6588	TOWN OF SUNBURST	5,320	-	-	-	-	5,320	30,433	(10,216)	20,217
6588	State Proportionate Share	1,669	-	-	-	-	1,669	9,548	8,942	18,489
6589	TOWN OF SUPERIOR	6,680	-	-	-	27,476	34,157	38,212	(24,497)	13,714
6589	State Proportionate Share	2,096	-	-	-	-	2,096	11,988	9,323	21,311
6580	TOWN OF TERRY	6,949	-	-	-	17,723	24,672	39,746	(15,156)	24,589
6580	State Proportionate Share	2,181	-	-	-	-	2,181	12,473	10,636	23,109
6597	TOWN OF THOMPSON FALLS	11,377	-	-	-	9,743	21,120	65,073	(27,310)	37,763
6597	State Proportionate Share	3,586	-	-	-	-	3,586	20,510	19,493	40,003
6600	TOWN OF TWIN BRIDGES	7,276	-	-	-	1,248	8,524	41,620	(2,210)	39,410
6600	State Proportionate Share	2,283	-	-	-	-	2,283	13,060	12,180	25,241
6591	TOWN OF VALIER	7,284	-	-	-	-	7,284	41,661	(6,446)	35,215
6591	State Proportionate Share	2,285	-	-	-	-	2,285	13,070	12,316	25,387
6408	TOWN OF WEST YELLOWSTONE	60,133	-	-	-	-	60,133	343,960	5,117	349,077
6408	State Proportionate Share	18,928	-	-	-	-	18,928	108,266	101,937	210,204
6356	TOWN OF WESTBY	2,562	-	-	-	1,576	4,138	14,654	(1,609)	13,045
6356	State Proportionate Share	804	-	-	-	-	804	4,597	4,046	8,644

**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, 2020						Pension Expense as of June 30, 2020		
		Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and 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	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)
<b>Total ALL Employers &amp; State</b>		\$ 75,430,424	\$ -	\$ -	\$ 75,430,424	\$ 91,072,726	\$ 166,503,150	\$ 431,458,367	\$ (0)	\$ 626,068,214
<b>State (Non-Employer Contributing Entity)</b>		\$ 17,964,144	\$ -	\$ -	\$ 17,964,144	\$ 102,302	\$ 18,066,446	\$ 102,754,033	\$ 91,855,814	\$ 194,609,847
<b>Employer</b>										
6595	TOWN OF WINNETT	2,268	-	-	-	9,896	12,163	12,970	(7,204)	5,767
6595	State Proportionate Share	720	-	-	-	-	720	4,117	3,308	7,425
6458	ANACONDA-DEER LODGE COUNTY	122,334	-	-	-	934,691	1,057,024	699,743	(603,799)	95,944
6458	State Proportionate Share	38,616	-	-	-	-	38,616	220,880	148,036	368,916
6510	BUTTE SILVER BOW	822,546	-	-	-	747,100	1,569,646	4,704,924	(1,009,544)	3,695,380
6510	State Proportionate Share	258,673	-	-	-	-	258,673	1,479,595	1,336,643	2,816,238
6444	BEAVERHEAD COUNTY	111,652	-	-	-	144,034	638,647	638,647	(152,824)	485,823
6444	State Proportionate Share	35,236	-	-	-	-	35,236	201,550	180,711	382,261
6445	BIG HORN COUNTY	206,768	-	-	-	397,676	604,444	1,182,703	(343,832)	838,872
6445	State Proportionate Share	65,105	-	-	-	-	65,105	372,397	327,695	700,092
6446	BLAINE COUNTY	114,653	-	-	-	162,602	277,255	655,809	(185,630)	470,179
6446	State Proportionate Share	36,076	-	-	-	-	36,076	206,355	179,689	386,043
6447	BROADWATER COUNTY	75,734	-	-	-	85,988	161,722	433,195	(96,124)	337,071
6447	State Proportionate Share	23,812	-	-	-	-	23,812	136,206	120,095	256,301
6448	CARBON COUNTY	135,462	-	-	-	123,273	258,736	774,838	(180,641)	594,197
6448	State Proportionate Share	42,652	-	-	-	-	42,652	243,967	219,015	462,982
6449	CARTER COUNTY	52,546	-	-	-	-	52,546	300,562	14,217	314,780
6449	State Proportionate Share	16,536	-	-	-	-	16,536	94,583	94,101	188,685
6450	CASCADE COUNTY	537,958	-	-	-	2,416,425	2,954,383	3,077,093	(1,808,601)	1,268,492
6450	State Proportionate Share	169,148	-	-	-	-	169,148	967,518	751,509	1,719,027
6451	CHOUTEAU COUNTY	87,627	-	-	-	156,480	244,107	501,223	(165,211)	336,013
6451	State Proportionate Share	27,514	-	-	-	-	27,514	157,381	137,893	295,274
6452	CUSTER COUNTY	107,030	-	-	-	64,160	171,189	612,204	(60,724)	551,480
6452	State Proportionate Share	33,665	-	-	-	-	33,665	192,559	176,387	368,947
6453	DANIELS COUNTY	46,740	-	-	-	89,346	136,086	267,349	(66,031)	201,319
6453	State Proportionate Share	14,696	-	-	-	-	14,696	84,059	72,352	156,411
6456	DAWSON COUNTY	170,691	-	-	-	177,081	347,772	976,344	(247,155)	729,189
6456	State Proportionate Share	53,756	-	-	-	-	53,756	307,480	278,895	586,375
6459	FALLON COUNTY	154,353	-	-	-	252,215	406,568	882,893	(342,606)	540,287
6459	State Proportionate Share	48,689	-	-	-	-	48,689	278,498	246,259	524,756
6460	FERGUS COUNTY	114,436	-	-	-	274,800	389,236	654,570	(205,519)	449,051
6460	State Proportionate Share	36,191	-	-	-	-	36,191	207,012	179,571	386,583
6461	FLATHEAD COUNTY	862,999	-	-	-	1,580,426	2,443,425	4,936,310	(1,272,954)	3,663,356
6461	State Proportionate Share	271,700	-	-	-	-	271,700	1,554,113	1,380,252	2,934,365
6462	GALLATIN COUNTY	778,452	-	-	-	106,538	884,990	4,452,710	(347,326)	4,105,384
6462	State Proportionate Share	245,376	-	-	-	-	245,376	1,403,540	1,304,282	2,707,821
6463	GARFIELD COUNTY	54,464	-	-	-	113,644	168,108	311,533	(50,329)	261,204
6463	State Proportionate Share	17,159	-	-	-	-	17,159	98,150	83,921	182,071
6464	GLACIER COUNTY	121,460	-	-	-	678,539	800,000	694,748	(531,637)	163,110
6464	State Proportionate Share	38,197	-	-	-	-	38,197	218,487	153,820	372,308
6465	GOLDEN VALLEY COUNTY	12,604	-	-	-	-	12,604	72,095	(7,371)	64,724
6465	State Proportionate Share	3,978	-	-	-	-	3,978	22,755	21,369	44,123
6466	GRANITE COUNTY	58,624	-	-	-	108,375	166,999	335,329	(74,099)	261,230
6466	State Proportionate Share	18,450	-	-	-	-	18,450	105,534	89,597	195,131
6467	HILL COUNTY	138,694	-	-	-	189,336	328,030	793,322	(184,153)	609,169
6467	State Proportionate Share	43,748	-	-	-	-	43,748	250,236	221,913	472,149
6468	JEFFERSON COUNTY	159,933	-	-	-	167,001	326,934	914,811	(181,840)	732,970
6468	State Proportionate Share	50,310	-	-	-	-	50,310	287,768	257,699	545,467
6469	JUDITH BASIN COUNTY	49,907	-	-	-	34,089	83,996	285,465	(32,118)	253,347
6469	State Proportionate Share	15,657	-	-	-	-	15,657	89,559	80,674	170,233



**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, 2020						Pension Expense as of June 30, 2020		
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and 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	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)
<b>Total ALL Employers &amp; State</b>	<b>\$ 75,430,424</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,430,424</b>	<b>\$ 91,072,726</b>	<b>\$ 166,503,150</b>	<b>\$ 431,458,367</b>	<b>\$ (0)</b>	<b>\$ 626,068,214</b>
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 17,964,144</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,964,144</b>	<b>\$ 102,302</b>	<b>\$ 18,066,446</b>	<b>\$ 102,754,033</b>	<b>\$ 91,855,814</b>	<b>\$ 194,609,847</b>
<b>Employer</b>									
6470 LAKE COUNTY	254,975	-	-	-	401,602	656,577	1,458,447	(225,662)	1,232,785
6470 State Proportionate Share	80,187	-	-	-	-	80,187	458,667	413,084	871,751
6471 LEWIS & CLARK COUNTY	659,896	-	-	-	1,187,653	1,847,549	3,774,574	(703,831)	3,070,743
6471 State Proportionate Share	207,767	-	-	-	-	207,767	1,188,420	1,048,466	2,236,885
6472 LIBERTY COUNTY	57,520	-	-	-	81,531	139,051	329,014	(73,215)	255,799
6472 State Proportionate Share	18,124	-	-	-	-	18,124	103,669	93,740	197,409
6473 LINCOLN COUNTY	191,967	-	-	-	-	191,967	1,098,040	(225,946)	872,094
6473 State Proportionate Share	60,476	-	-	-	-	60,476	345,917	328,918	674,835
6474 MADISON COUNTY	303,501	-	-	-	214,612	518,113	1,736,013	(198,617)	1,537,395
6474 State Proportionate Share	95,462	-	-	-	-	95,462	546,039	510,841	1,056,880
6475 MCCONE COUNTY	57,553	-	-	-	61,276	118,829	329,199	(47,357)	281,841
6475 State Proportionate Share	18,084	-	-	-	-	18,084	103,442	92,507	195,949
6476 MEAGHER COUNTY	48,443	-	-	-	5,077	53,520	277,091	(40,371)	236,720
6476 State Proportionate Share	15,199	-	-	-	-	15,199	86,940	80,917	167,858
6477 MINERAL COUNTY	67,572	-	-	-	56,828	124,400	386,506	(158,295)	228,212
6477 State Proportionate Share	21,238	-	-	-	-	21,238	121,481	110,758	232,240
6478 MISSOULA COUNTY	1,598,163	-	-	-	551,854	2,150,017	9,141,414	(1,042,586)	8,098,829
6478 State Proportionate Share	503,658	-	-	-	-	503,658	2,880,897	2,662,706	5,543,604
6479 MUSSELSHELL COUNTY	63,770	-	-	-	29,892	93,662	364,763	(94,782)	269,981
6479 State Proportionate Share	20,070	-	-	-	-	20,070	114,798	103,452	218,250
6480 PARK COUNTY	131,893	-	-	-	64,488	196,381	754,424	(76,974)	677,450
6480 State Proportionate Share	41,631	-	-	-	-	41,631	238,129	221,917	460,045
6481 PETROLEUM COUNTY	9,745	-	-	-	-	9,745	55,738	(5,770)	49,969
6481 State Proportionate Share	3,066	-	-	-	-	3,066	17,539	16,107	33,646
6482 PHILLIPS COUNTY	75,698	-	-	-	148,856	224,554	432,986	(153,058)	279,929
6482 State Proportionate Share	23,820	-	-	-	-	23,820	136,251	117,065	253,316
6483 PONDERA COUNTY	73,220	-	-	-	83,576	156,796	418,816	(65,508)	353,308
6483 State Proportionate Share	22,996	-	-	-	-	22,996	131,535	117,578	249,113
6485 POWDER RIVER COUNTY	147,358	-	-	-	113,594	260,953	842,883	(200,232)	642,651
6485 State Proportionate Share	46,392	-	-	-	-	46,392	265,360	242,707	508,067
6484 POWELL COUNTY	63,170	-	-	-	111,566	174,736	361,327	(112,216)	249,111
6484 State Proportionate Share	19,935	-	-	-	-	19,935	114,028	99,600	213,628
6486 PRAIRIE COUNTY	33,790	-	-	-	3,464	37,254	193,279	(16,249)	177,030
6486 State Proportionate Share	10,644	-	-	-	-	10,644	60,886	56,947	117,833
6487 RAVALLI COUNTY	276,163	-	-	-	289,461	565,624	1,579,638	(302,952)	1,276,686
6487 State Proportionate Share	86,724	-	-	-	-	86,724	496,059	444,163	940,222
6488 RICHLAND COUNTY	271,439	-	-	-	499,837	771,276	1,552,616	(615,353)	937,262
6488 State Proportionate Share	85,595	-	-	-	-	85,595	489,600	419,427	909,027
6489 ROOSEVELT COUNTY	179,839	-	-	-	143,232	323,071	1,028,671	(223,177)	805,493
6489 State Proportionate Share	56,564	-	-	-	-	56,564	323,543	294,486	618,029
6490 ROSEBUD COUNTY	132,818	-	-	-	150,577	283,395	759,713	(193,113)	566,600
6490 State Proportionate Share	41,865	-	-	-	-	41,865	239,465	211,435	450,900
6491 SANDERS COUNTY	135,520	-	-	-	82,125	217,645	775,169	(145,103)	630,066
6491 State Proportionate Share	42,566	-	-	-	-	42,566	243,477	222,703	466,180
6492 SHERIDAN COUNTY	118,599	-	-	-	256,025	374,623	678,379	(243,339)	435,040
6492 State Proportionate Share	37,240	-	-	-	-	37,240	213,009	185,540	398,549
6494 STILLWATER COUNTY	138,732	-	-	-	153,880	292,611	793,538	(68,669)	724,869
6494 State Proportionate Share	43,698	-	-	-	-	43,698	249,952	220,473	470,424
6495 SWEET GRASS COUNTY	65,663	-	-	-	272,087	337,750	375,591	(694,438)	(318,846)
6495 State Proportionate Share	20,704	-	-	-	-	20,704	118,425	95,987	214,412

**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, 2020						Pension Expense as of June 30, 2020		
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and 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	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)
<b>Total ALL Employers &amp; State</b>	<b>\$ 75,430,424</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,430,424</b>	<b>\$ 91,072,726</b>	<b>\$ 166,503,150</b>	<b>\$ 431,458,367</b>	<b>\$ (0)</b>	<b>\$ 626,068,214</b>
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 17,964,144</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,964,144</b>	<b>\$ 102,302</b>	<b>\$ 18,066,446</b>	<b>\$ 102,754,033</b>	<b>\$ 91,855,814</b>	<b>\$ 194,609,847</b>
<b>Employer</b>									
6496 TETON COUNTY	91,138	-	-	-	124,993	216,131	521,303	(362,298)	159,005
6496 State Proportionate Share	28,626	-	-	-	-	28,626	163,741	141,273	305,014
6497 TOOLE COUNTY	233,495	-	-	-	-	233,495	1,335,582	(292,479)	1,043,103
6497 State Proportionate Share	73,446	-	-	-	-	73,446	420,110	397,975	818,085
6498 TREASURE COUNTY	21,832	-	-	-	32,549	54,382	124,881	(40,284)	84,597
6498 State Proportionate Share	6,867	-	-	-	-	6,867	39,279	34,886	74,164
6499 VALLEY COUNTY	134,401	-	-	-	145,117	279,518	768,769	(93,887)	674,882
6499 State Proportionate Share	42,277	-	-	-	-	42,277	241,823	218,770	460,593
6500 WHEATLAND COUNTY	36,281	-	-	-	-	36,281	207,525	(6,806)	200,719
6500 State Proportionate Share	11,382	-	-	-	-	11,382	65,105	62,884	127,989
6501 WIBAUX COUNTY	59,087	-	-	-	734	59,820	337,974	(20,356)	317,618
6501 State Proportionate Share	18,537	-	-	-	-	18,537	106,031	100,199	206,229
6502 YELLOWSTONE COUNTY	692,761	-	-	-	797,855	1,490,616	3,962,559	(921,690)	3,040,869
6502 State Proportionate Share	218,218	-	-	-	-	218,218	1,248,198	1,113,536	2,361,734
6435 ARLEE-LAKE COUNTY WATER & SEWER DISTRICT	470	-	-	-	3,062	3,533	2,690	(4,454)	(1,764)
6435 State Proportionate Share	148	-	-	-	189	337	844	455	1,299
6720 BEAR PAW COOPERATIVE	1,654	-	-	-	1,911	3,565	9,461	(2,259)	7,203
6720 State Proportionate Share	519	-	-	-	-	519	2,968	2,651	5,619
6725 BERT MOONEY AIRPORT AUTHORITY	14,697	-	-	-	30,556	45,253	84,064	(39,229)	44,835
6725 State Proportionate Share	4,630	-	-	-	-	4,630	26,483	23,445	49,928
6740 BIG COUNTRY EDUCATIONAL COOP	1,443	-	-	-	992	2,435	8,256	(1,061)	7,194
6740 State Proportionate Share	453	-	-	-	-	453	2,590	2,370	4,960
6709 BIG FORK CO WATER & SEWER	14,969	-	-	-	-	14,969	85,622	(4,927)	80,695
6709 State Proportionate Share	4,696	-	-	-	-	4,696	26,862	24,970	51,832
7689 BIG HORN COUNTY CEMETERY DISTRICT #1	2,573	-	-	-	5,022	7,595	14,715	(4,148)	10,567
7689 State Proportionate Share	807	-	-	-	-	807	4,616	4,056	8,672
6348 BIG SKY CO WATER & SEWER DIST #363	9,626	-	-	-	17,690	27,316	55,062	(9,668)	45,394
6348 State Proportionate Share	3,289	-	-	-	-	3,289	18,813	15,930	34,744
6739 BIG SKY ECONOMIC DEVELOPMENT AUTH	32,238	-	-	-	-	32,238	184,398	27,128	211,527
6739 State Proportionate Share	10,557	-	-	-	-	10,557	60,386	55,028	115,414
6347 BIG SKY FIRE DEPARTMENT	55	-	-	-	12,311	12,366	315	(3,015)	(2,700)
6347 State Proportionate Share	88	-	-	-	383	471	504	303	807
6741 BIG SKY SPECIAL EDUCATION COOP	2,319	-	-	-	-	2,319	13,263	2,521	15,784
6741 State Proportionate Share	727	-	-	-	-	727	4,161	4,071	8,232
6697 BILLINGS HOUSING AUTHORITY	60,755	-	-	-	-	60,755	347,513	(56,116)	291,397
6697 State Proportionate Share	19,140	-	-	-	-	19,140	109,481	98,942	208,423
7699 BITTERROOT PUBLIC LIBRARY	10,468	-	-	-	-	10,468	59,876	57,568	117,443
7699 State Proportionate Share	3,309	-	-	-	-	3,309	18,930	18,797	37,726
6634 BITTERROOT CONSERVATION DISTRICT	2,524	-	-	-	2,446	4,970	14,436	(3,500)	10,936
6634 State Proportionate Share	792	-	-	-	-	792	4,529	4,079	8,608
6350 BITTERROOT VALLEY SEC	480	-	-	-	18,828	19,308	2,746	(26,822)	(24,076)
6350 State Proportionate Share	174	-	-	-	1,418	1,592	995	(856)	138
6421 BUFFALO RAPIDS IRR1 PROJECT 1	8,188	-	-	-	-	8,188	46,834	289	47,124
6421 State Proportionate Share	2,569	-	-	-	-	2,569	14,694	14,678	29,372
6422 BUFFALO RAPIDS IRR1 PROJECT 2	11,993	-	-	-	-	11,993	68,601	(7,544)	61,057
6422 State Proportionate Share	3,763	-	-	-	-	3,763	21,522	20,535	42,057
6727 CASCADE CONSERVATION DISTRICT	2,096	-	-	-	29,865	31,960	11,989	(20,642)	(8,653)
6727 State Proportionate Share	673	-	-	-	1,313	1,986	3,850	1,914	5,764
6662 CENTER FOR MENTAL HEALTH	3,217	-	-	-	223,371	226,588	18,402	(180,207)	(161,805)
6662 State Proportionate Share	1,009	-	-	-	26,292	27,301	5,773	(9,705)	(3,932)

**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, 2020						Pension Expense as of June 30, 2020		
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and 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	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)	
<b>Total ALL Employers &amp; State</b>	<b>\$ 75,430,424</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,430,424</b>	<b>\$ 91,072,726</b>	<b>\$ 166,503,150</b>	<b>\$ 431,458,367</b>	<b>\$ (0)</b>	<b>\$ 626,068,214</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 17,964,144</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,964,144</b>	<b>\$ 102,302</b>	<b>\$ 18,066,446</b>	<b>\$ 102,754,033</b>	<b>\$ 91,855,814</b>	<b>\$ 194,609,847</b>	
<b>Employer</b>										
6703	CENTRAL MONTANA LEARNING RESOURCE CTR	2,485	-	-	1,245	3,729	14,212	(2,123)	12,089	
6703	State Proportionate Share	798	-	-	-	798	4,564	4,199	8,763	
6719	CENTRAL VALLEY FIRE DISTRICT	2,301	-	-	-	2,301	13,162	3,129	16,291	
6719	State Proportionate Share	722	-	-	-	722	4,129	4,392	8,521	
6650	CHOUTEAU COUNTY CONSERVATION DIST	734	-	-	820	1,555	4,199	(835)	3,364	
6650	State Proportionate Share	230	-	-	-	230	1,317	1,144	2,461	
6433	CORVALLIS COUNTY SEWER DISTRICT	1,682	-	-	4,173	5,855	9,618	(2,751)	6,867	
6433	State Proportionate Share	528	-	-	-	528	3,018	2,598	5,616	
6707	Crown Hill	1,818	-	-	4,899	6,717	10,399	(4,555)	5,845	
6707	State Proportionate Share	570	-	-	-	570	3,263	2,733	5,995	
6394	DALY DITCHES IRRIGATION DISTRICT	1,464	-	-	5,067	6,531	8,375	(1,214)	7,161	
6394	State Proportionate Share	523	-	-	-	523	2,991	2,612	5,603	
6677	DAWSON COMMUNITY COLLEGE	59,821	-	-	-	59,821	342,171	95,655	437,825	
6677	State Proportionate Share	18,916	-	-	-	18,916	108,199	108,910	217,110	
6686	DEER LODGE COUNTY HEAD START PROGRAM	21,950	-	-	29,535	51,486	125,556	(4,104)	121,452	
6686	State Proportionate Share	6,887	-	-	-	6,887	39,391	33,964	73,354	
8514	Drummond School and Community Library District	839	-	-	727	1,567	4,801	4,201	9,001	
8514	State Proportionate Share	263	-	-	-	263	1,506	1,380	2,886	
6389	DRY PRAIRIE RURAL WATER	39,430	-	-	-	39,430	225,536	43,143	268,679	
6389	State Proportionate Share	12,370	-	-	-	12,370	70,756	71,011	141,767	
8715	DRY REDWATER REGIONAL WATER AUTHORITY	3,638	-	-	-	3,638	20,812	19,742	40,554	
8715	State Proportionate Share	1,141	-	-	-	1,141	6,529	6,567	13,096	
6705	EASTERN YELLOWSTONE COUNTY SEC	937	-	-	2,119	3,057	5,362	(1,698)	3,664	
6705	State Proportionate Share	294	-	-	-	294	1,682	1,461	3,143	
6744	FALLON MEDICAL COMPLEX	2,995	-	-	72,537	75,532	17,133	(118,909)	(101,776)	
6744	State Proportionate Share	940	-	-	-	940	5,375	3,302	8,677	
6750	FERGUS COUNTY CONSERVATION DIST	1,500	-	-	1,161	2,661	8,579	(1,297)	7,282	
6750	State Proportionate Share	471	-	-	-	471	2,692	2,434	5,126	
6716	FLATHEAD CONSERVATION DISTRICT	2,587	-	-	13,650	16,237	14,796	(15,728)	(932)	
6716	State Proportionate Share	864	-	-	-	864	4,940	3,324	8,263	
6423	FLATHEAD EMERGENCY COMM CENTER	71,536	-	-	31,567	103,103	409,181	(78,007)	331,174	
6423	State Proportionate Share	22,466	-	-	-	22,466	128,502	118,309	246,811	
6708	FLATHEAD MUNICIPAL AIRPORT AUTHORITY	64,026	-	-	-	64,026	366,224	37,988	404,212	
6708	State Proportionate Share	20,207	-	-	-	20,207	115,582	113,457	229,039	
6699	FLATHEAD SPECIAL EDUC COOP	133	-	-	-	133	759	(737)	22	
6699	State Proportionate Share	57	-	-	-	57	325	297	621	
6676	FLATHEAD VALLEY COMMUNITY COLLEGE	201,571	-	-	585,622	787,193	1,152,975	(775,465)	377,510	
6676	State Proportionate Share	63,385	-	-	-	63,385	362,558	302,248	664,806	
6638	FORT SHAW IRRIGATION DIST	5,132	-	-	4,724	9,855	29,353	(5,555)	23,798	
6638	State Proportionate Share	1,610	-	-	-	1,610	9,209	8,709	17,918	
6414	FRENCHTOWN RURAL FIRE DISTRICT	1,844	-	-	1,522	3,367	10,550	(2,886)	7,664	
6414	State Proportionate Share	579	-	-	-	579	3,309	2,969	6,278	
6682	GALLATIN AIRPORT AUTHORITY	100,067	-	-	-	100,067	572,378	1,731	574,108	
6682	State Proportionate Share	31,708	-	-	-	31,708	181,367	174,023	355,391	
6736	GALLATIN CONSERVATION DISTRICT	3,452	-	-	-	3,452	19,745	21,592	41,337	
6736	State Proportionate Share	1,083	-	-	-	1,083	6,194	7,117	13,311	
6702	GALLATIN-MADISON SEC	1,475	-	-	14,634	16,108	8,435	(8,221)	214	
6702	State Proportionate Share	463	-	-	-	463	2,646	1,820	4,466	
6718	GARDINER - PARK COUNTY WATER DIST	7,123	-	-	10,907	18,030	40,744	(19,064)	21,680	
6718	State Proportionate Share	2,235	-	-	-	2,235	12,782	11,796	24,578	

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for the year ending June 30

	Deferred Inflows of Resources as of June 30, 2020						Pension Expense as of June 30, 2020		
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<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 17,964,144</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,964,144</b>	<b>\$ 102,302</b>	<b>\$ 18,066,446</b>	<b>\$ 102,754,033</b>	<b>\$ 91,855,814</b>	<b>\$ 194,609,847</b>
<b>Employer</b>									
6691 GLASGOW IRRIGATION DISTRICT	4,496	-	-	-	16,786	21,283	25,717	(16,687)	9,030
6691 State Proportionate Share	1,425	-	-	-	-	1,425	8,152	7,464	15,616
7276 GRANITE CO HOSPITAL & NURSING HOME	52,028	-	-	-	78,816	130,844	297,597	(98,743)	198,855
7276 State Proportionate Share	16,502	-	-	-	-	16,502	94,393	88,124	182,517
6373 GRANITE CONSERVATION DISTRICT	876	-	-	-	3,744	4,620	5,008	(3,599)	1,410
6373 State Proportionate Share	275	-	-	-	-	275	1,571	1,098	2,669
6717 GREAT DIVIDE EDUCATION SERVICES	1,984	-	-	-	11,439	13,423	11,347	(8,783)	2,564
6717 State Proportionate Share	622	-	-	-	-	622	3,560	2,951	6,511
6660 GREAT FALLS INT AIRPORT	27,138	-	-	-	66,687	93,825	155,229	(41,278)	113,951
6660 State Proportionate Share	8,620	-	-	-	-	8,620	49,307	44,367	93,674
6641 GREENFIELDS IRRIGATION DIST	45,851	-	-	-	20,551	66,402	262,266	(19,588)	242,678
6641 State Proportionate Share	14,410	-	-	-	-	14,410	82,424	76,024	158,448
6417 HEBGEN BASIN RURAL FD	1,742	-	-	-	3,309	5,051	9,962	(3,092)	6,870
6417 State Proportionate Share	546	-	-	-	-	546	3,125	2,935	6,060
6663 HELENA HOUSING AUTHORITY	41,046	-	-	-	-	41,046	234,780	7,443	242,223
6663 State Proportionate Share	12,972	-	-	-	-	12,972	74,197	70,929	145,127
6632 HELENA REGIONAL AIRPORT AUTH	49,733	-	-	-	-	49,733	284,472	1,052	285,524
6632 State Proportionate Share	15,712	-	-	-	-	15,712	89,871	86,199	176,070
6685 HELENA VALLEY IRRIGATION DIST	10,250	-	-	-	7,861	18,111	58,627	(4,442)	54,185
6685 State Proportionate Share	3,216	-	-	-	-	3,216	18,393	16,541	34,934
6664 HILL CO PUBLIC CEMETERY DIST	1,928	-	-	-	16,250	18,178	11,029	(25,027)	(13,998)
6664 State Proportionate Share	622	-	-	-	-	622	3,557	1,770	5,327
6377 HINSDALE WATER & SEWER DISTRICT	789	-	-	-	4,292	5,082	4,516	(2,955)	1,561
6377 State Proportionate Share	248	-	-	-	-	248	1,417	871	2,288
6631 HOUSING AUTHORITY OF ANACONDA	16,629	-	-	-	24,433	41,061	95,115	(30,213)	64,901
6631 State Proportionate Share	5,217	-	-	-	-	5,217	29,840	26,341	56,181
6637 HOUSING AUTHORITY OF BUTTE	35,783	-	-	-	57,340	93,123	204,679	(61,806)	142,873
6637 State Proportionate Share	11,242	-	-	-	-	11,242	64,304	58,328	122,631
6640 HOUSING AUTHORITY OF GLASGOW	7,027	-	-	-	14,563	21,589	40,192	(11,464)	28,728
6640 State Proportionate Share	2,204	-	-	-	-	2,204	12,609	10,772	23,381
6746 HUMAN RESOURCES COUNCIL DIST XI	57,717	-	-	-	119,358	177,075	330,136	(62,012)	268,123
6746 State Proportionate Share	18,193	-	-	-	-	18,193	104,061	92,068	196,129
6635 HUMAN RESOURCES COUNCIL DIST XII	112,483	-	-	-	27,576	140,060	643,400	(33,531)	609,869
6635 State Proportionate Share	35,354	-	-	-	-	35,354	202,225	189,625	391,849
6425 HYALITE RFD	1,398	-	-	-	-	1,398	7,994	7,693	15,687
6425 State Proportionate Share	441	-	-	-	-	441	2,523	3,796	6,319
6722 JUDITH BASIN CONSERVATION DIST	912	-	-	-	2,337	3,249	5,214	(1,910)	3,304
6722 State Proportionate Share	286	-	-	-	-	286	1,636	1,413	3,049
6738 LAKESIDE CO WATER & SEWER	13,593	-	-	-	-	13,593	77,749	(3,679)	74,070
6738 State Proportionate Share	4,264	-	-	-	-	4,264	24,392	22,430	46,821
6357 LARCHMONT GOLF COURSE	8,921	-	-	-	17,364	26,285	51,030	(26,883)	24,147
6357 State Proportionate Share	2,799	-	-	-	-	2,799	16,009	14,118	30,127
6358 LEWIS & CLARK CONSERVATION DIST	2,406	-	-	-	1,823	4,230	13,763	(2,809)	10,954
6358 State Proportionate Share	755	-	-	-	-	755	4,318	3,918	8,236
6694 LEWIS & CLARK LIBRARY	66,077	-	-	-	-	66,077	377,956	13,835	391,791
6694 State Proportionate Share	20,822	-	-	-	-	20,822	119,100	111,796	230,896
6372 LIBERTY CO CONSERVATION DISTRICT	669	-	-	-	1,776	2,445	3,826	(1,439)	2,388
6372 State Proportionate Share	210	-	-	-	-	210	1,200	1,011	2,212
6397 LINCOLN CONSERVATION DISTRICT	1,238	-	-	-	1,779	3,017	7,082	(1,093)	5,989
6397 State Proportionate Share	388	-	-	-	-	388	2,222	1,978	4,199

**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, 2020						Pension Expense as of June 30, 2020		
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and 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	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)
<b>Total ALL Employers &amp; State</b>	<b>\$ 75,430,424</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,430,424</b>	<b>\$ 91,072,726</b>	<b>\$ 166,503,150</b>	<b>\$ 431,458,367</b>	<b>\$ (0)</b>	<b>\$ 626,068,214</b>
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 17,964,144</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,964,144</b>	<b>\$ 102,302</b>	<b>\$ 18,066,446</b>	<b>\$ 102,754,033</b>	<b>\$ 91,855,814</b>	<b>\$ 194,609,847</b>
<b>Employer</b>									
6729 LINCOLN COUNTY RURAL FIRE DIST	5,407	-	-	-	4,789	10,196	30,925	(4,410)	26,515
6729 State Proportionate Share	1,696	-	-	-	1,696	-	9,702	8,468	18,170
6730 LOCKWOOD RURAL FIRE DIST 8	2,660	-	-	-	-	2,660	15,214	(2,497)	12,717
6730 State Proportionate Share	834	-	-	-	-	834	4,773	5,366	10,139
6391 LOCKWOOD WATER & SEWER DISTRICT	11,912	-	-	-	10,294	22,206	68,138	(10,460)	57,678
6391 State Proportionate Share	3,800	-	-	-	-	3,800	21,733	19,742	41,476
6430 MADISON CONSERVATION DISTRICT	1,050	-	-	-	44,169	45,218	6,004	(16,904)	(10,900)
6430 State Proportionate Share	344	-	-	-	5,401	5,744	1,966	(416)	1,550
6355 MALTA CEMETERY DISTRICT	1,848	-	-	-	3,345	5,193	10,572	(2,666)	7,905
6355 State Proportionate Share	580	-	-	-	-	580	3,317	2,881	6,198
6672 MALTA IRRIGATION DISTRICT	17,023	-	-	-	35,964	52,987	97,372	(34,186)	63,186
6672 State Proportionate Share	5,340	-	-	-	-	5,340	30,547	25,620	56,168
9111 Meagher County Conservation District	-	-	-	-	17,183	17,183	-	(4,178)	(4,178)
9111 State Proportionate Share	-	-	-	-	5,631	5,631	-	(1,333)	(1,333)
6671 MILES COMMUNITY COLLEGE	46,705	-	-	-	153,343	200,048	267,149	(113,190)	153,959
6671 State Proportionate Share	14,768	-	-	-	-	14,768	84,473	68,961	153,434
6419 MILK RIVER JBC	3,647	-	-	-	3,958	7,605	20,863	(4,489)	16,374
6419 State Proportionate Share	1,144	-	-	-	-	1,144	6,545	5,872	12,417
6706 MISSOULA AREA SEC	2,824	-	-	-	2,541	5,366	16,155	(3,154)	13,001
6706 State Proportionate Share	886	-	-	-	-	886	5,068	4,630	9,698
6700 MISSOULA COUNTY AIRPORT	118,590	-	-	-	-	118,590	678,329	51,899	730,228
6700 State Proportionate Share	37,346	-	-	-	-	37,346	213,620	203,324	416,944
6661 MISSOULA RURAL FIRE DISTRICT	11,508	-	-	-	233,239	244,747	65,828	(221,810)	(155,982)
6661 State Proportionate Share	3,635	-	-	-	21,365	24,999	20,790	4,122	24,912
6749 NO MONTANA JOINT REFUSE DISPOSAL DIST	18,138	-	-	-	22,293	40,430	103,748	(31,339)	72,409
6749 State Proportionate Share	5,706	-	-	-	-	5,706	32,640	29,007	61,648
6714 NORTH CENTRAL LEARNING SEC	1,196	-	-	-	4,844	6,040	6,840	(3,693)	3,147
6714 State Proportionate Share	375	-	-	-	-	375	2,146	1,717	3,863
6424 NORTH LAKE CO PUBLIC LIBRARY DIST	7,595	-	-	-	5,042	12,637	43,442	(20,352)	23,091
6424 State Proportionate Share	2,408	-	-	-	-	2,408	13,774	12,698	26,472
6398 NORTH VALLEY PUBLIC LIBRARY	7,935	-	-	-	-	7,935	45,385	(4,863)	40,522
6398 State Proportionate Share	2,489	-	-	-	-	2,489	14,239	13,412	27,650
6411 NORTHWEST MT EDUC COOP	1,201	-	-	-	2,384	3,585	6,872	(2,556)	4,315
6411 State Proportionate Share	377	-	-	-	-	377	2,156	1,849	4,005
6393 PABLO-LAKE COUNTY WATER & SEWER	7,502	-	-	-	30,888	38,390	42,912	(25,064)	17,848
6393 State Proportionate Share	2,354	-	-	-	-	2,354	13,463	10,559	24,021
6386 PARK CO RURAL FIRE DISTRICT 1	2,097	-	-	-	56,781	58,878	11,994	(30,206)	(18,212)
6386 State Proportionate Share	711	-	-	-	7,192	7,903	4,068	777	4,845
6407 PARK COUNTY SEC	793	-	-	-	24,405	25,198	4,538	(8,461)	(3,922)
6407 State Proportionate Share	249	-	-	-	2,692	2,940	1,424	184	1,608
6383 PETROLEUM CO CONSERVATION DIST	4,760	-	-	-	-	4,760	27,228	(1,716)	25,511
6383 State Proportionate Share	1,493	-	-	-	-	1,493	8,542	7,434	15,976
6404 PHILLIPS CONSERVATION DISTRICT	420	-	-	-	-	420	2,400	3,427	5,826
6404 State Proportionate Share	139	-	-	-	-	139	797	1,135	1,932
6674 PONDERA CO CANAL & RESERVOIR	25,573	-	-	-	-	25,573	146,278	(11,891)	134,386
6674 State Proportionate Share	8,068	-	-	-	-	8,068	46,150	46,203	92,354
6723 PONDERA COUNTY CEMETERY DIST 2	1,834	-	-	-	3,444	5,279	10,492	(2,947)	7,545
6723 State Proportionate Share	575	-	-	-	-	575	3,292	2,884	6,175
9854 PONDERA REGIONAL PORT AUTHORITY	1,776	-	-	-	-	1,776	10,159	13,975	24,133
9854 State Proportionate Share	557	-	-	-	-	557	3,187	4,673	7,860

**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, 2020						Pension Expense as of June 30, 2020		
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and 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	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)
<b>Total ALL Employers &amp; State</b>	<b>\$ 75,430,424</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,430,424</b>	<b>\$ 91,072,726</b>	<b>\$ 166,503,150</b>	<b>\$ 431,458,367</b>	<b>\$ (0)</b>	<b>\$ 626,068,214</b>
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 17,964,144</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,964,144</b>	<b>\$ 102,302</b>	<b>\$ 18,066,446</b>	<b>\$ 102,754,033</b>	<b>\$ 91,855,814</b>	<b>\$ 194,609,847</b>
<b>Employer</b>									
6733 PORT OF MONTANA - PORT AUTHORITY	9,587	-	-	-	42,637	52,224	54,836	(16,724)	38,112
6733 State Proportionate Share	3,013	-	-	-	-	3,013	17,236	13,355	30,591
6679 PRAIRIE COUNTY HOSPITAL DISTRICT	41,988	-	-	-	14,495	56,483	240,168	(9,398)	230,770
6679 State Proportionate Share	13,252	-	-	-	-	13,252	75,799	73,076	148,875
6737 PRAIRIE VIEW SPECIAL SERVICES COOP	-	-	-	-	-	-	-	(0)	(0)
6737 State Proportionate Share	-	-	-	-	-	-	-	(0)	(0)
7277 PRICKLY PEAR SPECIAL SVCS COOP	1,573	-	-	-	1,248	2,821	8,998	(2,134)	6,865
7277 State Proportionate Share	508	-	-	-	-	508	2,907	2,639	5,546
6415 RAE WATER AND SEWER DISTRICT	12,116	-	-	-	-	12,116	69,304	18,806	88,110
6415 State Proportionate Share	3,801	-	-	-	-	3,801	21,742	21,062	42,804
7688 RED LODGE RURAL FIRE DISTRICT 7	12,864	-	-	-	21,375	34,239	73,582	(1,937)	71,645
7688 State Proportionate Share	4,043	-	-	-	-	4,043	23,126	19,311	42,436
6673 RICHLAND CO HOUSING AUTHORITY	17,045	-	-	-	45,154	62,199	97,497	(39,661)	57,836
6673 State Proportionate Share	5,384	-	-	-	-	5,384	30,798	25,861	56,659
9214 Riverside County Water and Sewer District No. 310	1,577	-	-	-	-	1,577	9,020	8,462	17,482
9214 State Proportionate Share	495	-	-	-	-	495	2,830	2,675	5,504
7682 RONAN LIBRARY DISTRICT	5,355	-	-	-	5,682	11,037	30,629	(10,167)	20,462
7682 State Proportionate Share	1,680	-	-	-	-	1,680	9,609	8,607	18,216
6352 ROUNDUP COMMUNITY LIBRARY	552	-	-	-	1,215	1,767	3,156	(1,328)	1,828
6352 State Proportionate Share	173	-	-	-	-	173	990	852	1,842
6711 SANDERS SPEC ED COOP	1,768	-	-	-	-	1,768	10,114	(5,836)	4,279
6711 State Proportionate Share	555	-	-	-	-	555	3,173	2,976	6,150
6388 SEELEY LAKE MISSOULA CO WATER DISTRICT	5,118	-	-	-	7,102	12,220	29,272	(7,894)	21,378
6388 State Proportionate Share	1,625	-	-	-	-	1,625	9,294	8,232	17,526
7694 SEELEY LAKE RURAL FIRE DISTRICT	1,624	-	-	-	1,224	2,848	9,291	(1,537)	7,754
7694 State Proportionate Share	510	-	-	-	-	510	2,915	2,615	5,530
6413 SHERIDAN DANIELS SEC	-	-	-	-	-	-	-	(0)	(0)
6413 State Proportionate Share	-	-	-	-	-	-	-	(0)	(0)
6735 SIDNEY RICHLAND AIRPORT AUTHORITY	6,183	-	-	-	-	6,183	35,366	4,384	39,751
6735 State Proportionate Share	1,959	-	-	-	-	1,959	11,204	10,326	21,530
9213 SOMERS COUNTY WATER & SEWER DISTRICT	1,079	-	-	-	-	1,079	6,172	9,264	15,436
9213 State Proportionate Share	367	-	-	-	-	367	2,102	3,134	5,236
6734 TETON COUNTY CONSERVATION DIST	628	-	-	-	406	1,034	3,590	(1,125)	2,465
6734 State Proportionate Share	197	-	-	-	-	197	1,126	1,007	2,134
6429 THOMPSON FALLS PUBLIC LIBRARY	1,638	-	-	-	973	2,610	9,368	(2,024)	7,343
6429 State Proportionate Share	519	-	-	-	-	519	2,968	2,674	5,641
6344 UPPER MUSSELSHELL CONSERVATION DIST	664	-	-	-	512	1,176	3,799	(851)	2,948
6344 State Proportionate Share	208	-	-	-	-	208	1,192	1,087	2,279
6345 URBAN TRANS DIST/DAWSON CO	6,590	-	-	-	7,739	14,330	37,697	(10,997)	26,700
6345 State Proportionate Share	2,068	-	-	-	-	2,068	11,827	10,007	21,833
6387 VALLEY COUNTY CONSERVATION DISTRICT	87	-	-	-	17,380	17,466	496	(8,407)	(7,910)
6387 State Proportionate Share	27	-	-	-	3,582	3,609	156	(988)	(833)
6726 VICTOR WATER & SEWER	1,669	-	-	-	1,288	2,957	9,549	(2,280)	7,269
6726 State Proportionate Share	524	-	-	-	-	524	2,996	2,591	5,587
6669 WHITEFISH HOUSING AUTHORITY	3,564	-	-	-	3,618	7,182	20,386	(17,976)	2,409
6669 State Proportionate Share	1,118	-	-	-	-	1,118	6,396	4,824	11,220
6361 YELLOWSTONE CITY-COUNTY HEALTH DEPT	656,803	-	-	-	187,259	844,062	3,756,880	(246,877)	3,510,003
6361 State Proportionate Share	209,097	-	-	-	-	209,097	1,196,025	1,112,880	2,308,905
6698 YELLOWSTONE WEST CARBON SEC	3,015	-	-	-	6,689	9,704	17,246	51	17,297
6698 State Proportionate Share	946	-	-	-	-	946	5,410	4,469	9,879

**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, 2020						Pension Expense as of June 30, 2020		
		Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and 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	Proportionate Share of 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)
<b>Total ALL Employers &amp; State</b>		\$ 75,430,424	\$ -	\$ -	\$ 75,430,424	\$ 91,072,726	\$ 166,503,150	\$ 431,458,367	\$ (0)	\$ 626,068,214
<b>State (Non-Employer Contributing Entity)</b>		\$ 17,964,144	\$ -	\$ -	\$ 17,964,144	\$ 102,302	\$ 18,066,446	\$ 102,754,033	\$ 91,855,814	\$ 194,609,847
<b>Employer</b>										
6608	BEAVERHEAD COUNTY HIGH SCHOOL	26,065	-	-	-	64,882	90,947	149,091	(25,318)	123,773
6608	State Proportionate Share	8,983	-	-	-	-	8,983	51,381	38,741	90,123
6354	BIG SKY SCHOOL DISTRICT #72	23,544	-	-	-	95,098	118,642	134,670	(100,581)	34,089
6354	State Proportionate Share	8,196	-	-	-	-	8,196	46,881	31,104	77,985
6760	GREAT FALLS PUBLIC SCHOOLS	396,829	-	-	-	656,479	1,053,308	2,269,843	(757,896)	1,511,947
6760	State Proportionate Share	136,683	-	-	-	-	136,683	781,821	591,723	1,373,544
6910	HAVRE PUBLIC SCHOOLS	102,674	-	-	-	182,552	285,226	587,289	(174,931)	412,358
6910	State Proportionate Share	35,579	-	-	-	-	35,579	203,508	152,195	355,703
6625	JEFFERSON COUNTY HIGH SCHOOL	10,881	-	-	-	2,276	13,157	62,241	(9,100)	53,141
6625	State Proportionate Share	3,754	-	-	-	-	3,754	21,474	18,104	39,578
6624	JORDAN PUBLIC SCHOOLS	7,407	-	-	-	20,059	27,467	42,370	(12,884)	29,487
6624	State Proportionate Share	2,545	-	-	-	-	2,545	14,555	10,503	25,058
6375	JUDITH GAP SCHOOL	4,330	-	-	-	-	4,330	24,766	6,855	31,621
6375	State Proportionate Share	1,487	-	-	-	-	1,487	8,507	7,747	16,255
6944	LAVINA K-12	5,627	-	-	-	19,277	24,904	32,186	(6,167)	26,018
6944	State Proportionate Share	1,933	-	-	-	-	1,933	11,056	8,102	19,158
10132	LIBERTY SCHOOL DISTRICT 10	338	-	-	-	-	338	1,934	2,952	4,886
10132	State Proportionate Share	123	-	-	-	-	123	701	1,070	1,771
7692	OVANDO ELEMENTARY SCHOOL DISTRICT 11	365	-	-	-	617	983	2,090	(473)	1,618
7692	State Proportionate Share	126	-	-	-	-	126	718	554	1,272
6628	POWDER RIVER COUNTY HIGH SCHOOL	12,725	-	-	-	36,680	49,405	72,789	(26,429)	46,360
6628	State Proportionate Share	4,374	-	-	-	-	4,374	25,022	17,967	42,989
6629	POWELL COUNTY HIGH SCHOOL	6,090	-	-	-	35,230	41,320	34,835	(34,179)	656
6629	State Proportionate Share	2,220	-	-	-	-	2,220	12,701	7,157	19,858
6781	SCHOOL DISTRICT 1 & 7 - HYSHAM	3,005	-	-	-	16,646	19,652	17,191	(18,912)	(1,721)
6781	State Proportionate Share	1,087	-	-	-	-	1,087	6,217	3,237	9,454
6861	SCHOOL DISTRICT 1 & 7 - TOWNSEND	25,221	-	-	-	39,315	64,535	144,260	(20,299)	123,961
6861	State Proportionate Share	8,720	-	-	-	-	8,720	49,879	39,087	88,965
6751	SCHOOL DISTRICT 1 - BIG TIMBER	4,725	-	-	-	33,300	38,025	27,026	(36,776)	(9,750)
6751	State Proportionate Share	1,711	-	-	-	-	1,711	9,789	5,431	15,221
6752	SCHOOL DISTRICT 1 - BUTTE	177,932	-	-	-	312,363	490,295	1,017,762	(361,494)	656,268
6752	State Proportionate Share	62,235	-	-	-	-	62,235	355,984	261,682	617,666
6753	SCHOOL DISTRICT 1 - CHOTEAU	17,723	-	-	-	16,835	34,558	101,374	(12,791)	88,583
6753	State Proportionate Share	6,089	-	-	-	-	6,089	34,827	27,712	62,538
6754	SCHOOL DISTRICT 1 - CIRCLE	13,077	-	-	-	24,055	37,133	74,802	(21,041)	53,761
6754	State Proportionate Share	4,492	-	-	-	-	4,492	25,697	19,615	45,312
6755	SCHOOL DISTRICT 1 - CLANCY	11,237	-	-	-	9,248	20,486	64,278	(6,863)	57,414
6755	State Proportionate Share	3,928	-	-	-	-	3,928	22,465	18,416	40,881
6756	SCHOOL DISTRICT 1 - CORVALLIS	45,492	-	-	-	59,997	105,489	260,210	(46,122)	214,088
6756	State Proportionate Share	15,718	-	-	-	-	15,718	89,909	70,663	160,572
6757	SCHOOL DISTRICT 1 - DEER LODGE	19,317	-	-	-	74,804	94,122	110,495	(82,536)	27,959
6757	State Proportionate Share	6,667	-	-	-	-	6,667	38,134	24,058	62,192
6342	SCHOOL DISTRICT 1 - FORT BENTON	20,362	-	-	-	22,301	42,663	116,469	(38,902)	77,567
6342	State Proportionate Share	7,002	-	-	-	-	7,002	40,054	31,412	71,466
6758	SCHOOL DISTRICT 1 - GLASGOW	41,061	-	-	-	115,155	156,216	234,867	(90,537)	144,330
6758	State Proportionate Share	14,180	-	-	-	-	14,180	81,109	58,168	139,277
6759	SCHOOL DISTRICT 1 - GLENDIVE	50,075	-	-	-	88,966	139,041	286,426	(79,919)	206,507
6759	State Proportionate Share	17,416	-	-	-	-	17,416	99,618	76,772	176,390
6778	SCHOOL DISTRICT 1 - HEART BUTTE	22,000	-	-	-	-	22,000	125,840	6,269	132,110
6778	State Proportionate Share	7,557	-	-	-	-	7,557	43,227	40,823	84,050

**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, 2020						Pension Expense as of June 30, 2020		
		Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and 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	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)
<b>Total ALL Employers &amp; State</b>		\$ 75,430,424	\$ -	\$ -	\$ 75,430,424	\$ 91,072,726	\$ 166,503,150	\$ 431,458,367	\$ (0)	\$ 626,068,214
<b>State (Non-Employer Contributing Entity)</b>		\$ 17,964,144	\$ -	\$ -	\$ 17,964,144	\$ 102,302	\$ 18,066,446	\$ 102,754,033	\$ 91,855,814	\$ 194,609,847
<b>Employer</b>										
6761	SCHOOL DISTRICT 1 - HELENA	290,864	-	-	-	176,757	467,621	1,663,730	(296,079)	1,367,651
6761	State Proportionate Share	100,487	-	-	-	-	100,487	574,783	464,624	1,039,407
6771	SCHOOL DISTRICT 1 - LEWISTOWN	71,996	-	-	-	203,029	275,025	411,816	(200,882)	210,934
6771	State Proportionate Share	24,941	-	-	-	-	24,941	142,660	100,120	242,780
6772	SCHOOL DISTRICT 1 - MILES CITY	52,754	-	-	-	99,549	152,302	301,749	(90,210)	211,539
6772	State Proportionate Share	18,249	-	-	-	-	18,249	104,386	78,580	182,966
6773	SCHOOL DISTRICT 1 - MISSOULA	394,197	-	-	-	843,326	1,237,524	2,254,790	(757,922)	1,496,869
6773	State Proportionate Share	135,950	-	-	-	-	135,950	777,626	575,089	1,352,714
6775	SCHOOL DISTRICT 1 - PHILIPSBURG	10,382	-	-	-	12,614	22,996	59,382	(14,489)	44,892
6775	State Proportionate Share	3,566	-	-	-	-	3,566	20,398	16,111	36,509
6774	SCHOOL DISTRICT 1 - PLAINS	16,887	-	-	-	8,752	25,640	96,595	(12,962)	83,633
6774	State Proportionate Share	5,801	-	-	-	-	5,801	33,181	26,613	59,794
6776	SCHOOL DISTRICT 1 - RED LODGE	19,646	-	-	-	73,061	92,707	112,376	(39,666)	72,710
6776	State Proportionate Share	6,763	-	-	-	-	6,763	38,687	26,424	65,111
6777	SCHOOL DISTRICT 1 - SCOBEE	8,012	-	-	-	20,006	28,018	45,831	(18,430)	27,401
6777	State Proportionate Share	3,087	-	-	-	-	3,087	17,656	12,241	29,898
6983	SCHOOL DISTRICT 1 - TROY	20,424	-	-	-	34,656	55,080	116,825	(27,790)	89,035
6983	State Proportionate Share	7,045	-	-	-	-	7,045	40,298	31,803	72,101
6883	SCHOOL DISTRICT 10 - ANACONDA	37,414	-	-	-	47,672	85,087	214,009	(89,566)	124,443
6883	State Proportionate Share	12,871	-	-	-	-	12,871	73,620	55,035	128,655
6995	SCHOOL DISTRICT 10 - CAYUSE	8,470	-	-	-	10,723	19,193	48,447	(15,396)	33,051
6995	State Proportionate Share	2,910	-	-	-	-	2,910	16,642	11,758	28,400
6884	SCHOOL DISTRICT 10 - CHINOOK	17,885	-	-	-	87,299	105,185	102,304	(56,113)	46,191
6884	State Proportionate Share	6,144	-	-	-	-	6,144	35,142	21,298	56,440
6885	SCHOOL DISTRICT 10 - CONRAD	22,948	-	-	-	89,470	112,419	131,264	(79,903)	51,361
6885	State Proportionate Share	7,912	-	-	-	-	7,912	45,256	31,866	77,122
6886	SCHOOL DISTRICT 10 - DILLON	17,589	-	-	-	50,400	67,990	100,610	(37,286)	63,324
6886	State Proportionate Share	6,231	-	-	-	-	6,231	35,641	25,845	61,486
6887	SCHOOL DISTRICT 10 - NOXON	7,353	-	-	-	53,565	60,918	42,058	(22,736)	19,322
6887	State Proportionate Share	2,600	-	-	-	-	2,600	14,873	8,077	22,950
6363	SCHOOL DISTRICT 104 - SPRING CREEK	287	-	-	-	-	287	1,644	110	1,754
6363	State Proportionate Share	99	-	-	-	-	99	565	499	1,064
6982	SCHOOL DISTRICT 11 & 2 - DRUMMOND	9,888	-	-	-	-	9,888	56,558	16,714	73,272
6982	State Proportionate Share	3,397	-	-	-	-	3,397	19,428	17,658	37,086
6362	SCHOOL DISTRICT 11 - BRORSON	992	-	-	-	1,207	2,199	5,673	(1,431)	4,241
6362	State Proportionate Share	341	-	-	-	-	341	1,949	1,757	3,706
6889	SCHOOL DISTRICT 11 - POTOMAC	4,830	-	-	-	5,782	10,612	27,626	(2,073)	25,553
6889	State Proportionate Share	1,659	-	-	-	-	1,659	9,490	7,084	16,574
6412	SCHOOL DISTRICT 11 - WISE RIVER	442	-	-	-	1,465	1,907	2,529	(1,627)	902
6412	State Proportionate Share	152	-	-	-	-	152	869	583	1,452
7026	SCHOOL DISTRICT 115 - WINIFRED	8,901	-	-	-	1,600	10,500	50,912	2,112	53,024
7026	State Proportionate Share	3,058	-	-	-	-	3,058	17,489	14,896	32,384
6891	SCHOOL DISTRICT 12 - BAKER	29,904	-	-	-	58,134	88,038	171,050	(69,993)	101,057
6891	State Proportionate Share	10,272	-	-	-	-	10,272	58,758	43,157	101,915
6893	SCHOOL DISTRICT 12 - HARLEM	33,841	-	-	-	113,018	146,859	193,568	(83,505)	110,062
6893	State Proportionate Share	11,758	-	-	-	-	11,758	67,256	47,738	114,993
6406	SCHOOL DISTRICT 12 - HAVRE	965	-	-	-	2,314	3,279	5,518	(1,808)	3,710
6406	State Proportionate Share	331	-	-	-	-	331	1,896	1,452	3,348
6890	SCHOOL DISTRICT 12 - LIMA	3,900	-	-	-	18,747	22,647	22,307	(11,309)	10,998
6890	State Proportionate Share	1,432	-	-	-	-	1,432	8,188	5,167	13,355



**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, 2020						Pension Expense as of June 30, 2020		
		Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and 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	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)
<b>Total ALL Employers &amp; State</b>		\$ 75,430,424	\$ -	\$ -	\$ 75,430,424	\$ 91,072,726	\$ 166,503,150	\$ 431,458,367	\$ (0)	\$ 626,068,214
<b>State (Non-Employer Contributing Entity)</b>		\$ 17,964,144	\$ -	\$ -	\$ 17,964,144	\$ 102,302	\$ 18,066,446	\$ 102,754,033	\$ 91,855,814	\$ 194,609,847
<b>Employer</b>										
6895	SCHOOL DISTRICT 12 - ROSEBUD	6,887	-	-	-	-	6,887	39,394	(6,793)	32,601
6895	State Proportionate Share	2,366	-	-	-	-	2,366	13,532	11,569	25,101
6896	SCHOOL DISTRICT 12 - SACO	8,482	-	-	-	496	8,979	48,519	(9,996)	38,523
6896	State Proportionate Share	2,940	-	-	-	-	2,940	16,819	13,454	30,272
6897	SCHOOL DISTRICT 12 - STANFORD	10,036	-	-	-	13,536	23,571	57,403	(9,513)	47,890
6897	State Proportionate Share	3,447	-	-	-	-	3,447	19,718	15,359	35,077
6340	SCHOOL DISTRICT 12 12 - MOLT	204	-	-	-	126	330	1,166	(281)	885
6340	State Proportionate Share	70	-	-	-	-	70	400	317	717
6892	SCHOOL DISTRICT 13 - BOX ELDER	47,154	-	-	-	-	47,154	269,720	(37,886)	231,835
6892	State Proportionate Share	16,275	-	-	-	-	16,275	93,094	72,887	165,981
6901	SCHOOL DISTRICT 13 - EUREKA	24,421	-	-	-	106,206	130,627	139,686	(116,783)	22,904
6901	State Proportionate Share	8,450	-	-	-	-	8,450	48,335	27,375	75,710
6349	SCHOOL DISTRICT 13 - FISHTAIL	1,009	-	-	-	3,496	4,505	5,772	1,431	7,203
6349	State Proportionate Share	347	-	-	-	165	512	1,983	1,550	3,533
6894	SCHOOL DISTRICT 13 - LONE ROCK	8,438	-	-	-	24,234	32,672	48,267	(14,715)	33,552
6894	State Proportionate Share	3,028	-	-	-	-	3,028	17,320	12,245	29,565
6903	SCHOOL DISTRICT 13 - NASHUA	7,284	-	-	-	18,625	25,909	41,662	(34,808)	6,854
6903	State Proportionate Share	2,502	-	-	-	-	2,502	14,311	9,193	23,505
6898	SCHOOL DISTRICT 14 - BONNER	12,538	-	-	-	900	13,438	71,715	(904)	70,811
6898	State Proportionate Share	4,430	-	-	-	-	4,430	25,339	21,626	46,965
7273	SCHOOL DISTRICT 14 - FORTINE	4,468	-	-	-	-	4,468	25,554	2,142	27,696
7273	State Proportionate Share	1,536	-	-	-	-	1,536	8,788	7,777	16,566
6900	SCHOOL DISTRICT 14 - HOT SPRINGS	10,380	-	-	-	43,990	54,370	59,375	(22,825)	36,550
6900	State Proportionate Share	3,566	-	-	-	-	3,566	20,396	13,107	33,504
6906	SCHOOL DISTRICT 14 - MALTA	20,857	-	-	-	27,556	48,412	119,299	(49,912)	69,387
6906	State Proportionate Share	7,207	-	-	-	-	7,207	41,223	30,982	72,206
6992	SCHOOL DISTRICT 14 - SHELBY	29,995	-	-	-	34,531	64,526	171,569	(46,213)	125,357
6992	State Proportionate Share	10,304	-	-	-	-	10,304	58,936	46,305	105,241
6881	SCHOOL DISTRICT 15 - HELENA FLATS- KALISPELL	6,912	-	-	-	-	6,912	39,537	(791)	38,746
6881	State Proportionate Share	2,390	-	-	-	-	2,390	13,669	11,410	25,078
6904	SCHOOL DISTRICT 15 & 17 - WILLOW CREEK	5,647	-	-	-	-	5,647	32,302	271	32,573
6904	State Proportionate Share	1,940	-	-	-	-	1,940	11,096	9,755	20,851
6905	SCHOOL DISTRICT 15 & 6 - FLO-CARLTON	24,322	-	-	-	70,325	94,646	139,119	(46,816)	92,303
6905	State Proportionate Share	8,456	-	-	-	-	8,456	48,366	34,882	83,249
6907	SCHOOL DISTRICT 15 - CUSTER	3,526	-	-	-	40,479	44,005	20,171	(12,324)	7,847
6907	State Proportionate Share	1,327	-	-	-	2,307	3,635	7,593	3,889	11,481
6908	SCHOOL DISTRICT 15 - CUT BANK	52,279	-	-	-	-	52,279	299,031	(68,835)	230,196
6908	State Proportionate Share	18,461	-	-	-	-	18,461	105,598	85,881	191,479
6909	SCHOOL DISTRICT 15 - EKALAKA	10,312	-	-	-	-	10,312	58,985	(13,603)	45,381
6909	State Proportionate Share	3,801	-	-	-	-	3,801	21,743	19,684	41,427
6973	SCHOOL DISTRICT 159 - WINNETT	8,850	-	-	-	17,189	26,039	50,622	(18,948)	31,674
6973	State Proportionate Share	3,041	-	-	-	-	3,041	17,392	12,930	30,322
6882	SCHOOL DISTRICT 16 - HARLOWTON	14,508	-	-	-	19,735	34,243	82,987	(28,777)	54,209
6882	State Proportionate Share	5,010	-	-	-	-	5,010	28,654	21,606	50,260
6911	SCHOOL DISTRICT 17 - CULBERTSON	17,687	-	-	-	17,185	34,872	101,170	(29,536)	71,633
6911	State Proportionate Share	6,122	-	-	-	-	6,122	35,019	26,703	61,721
6365	SCHOOL DISTRICT 17 - MORIN	3,818	-	-	-	7,117	10,936	21,841	(813)	21,028
6365	State Proportionate Share	1,312	-	-	-	-	1,312	7,503	5,855	13,358
6912	SCHOOL DISTRICT 17 H - HARDIN	110,698	-	-	-	97,997	208,695	633,188	(153,416)	479,772
6912	State Proportionate Share	38,317	-	-	-	-	38,317	219,172	170,460	389,632

**Employer and Non-Employer Proportionate Share Allocations**  
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for the year ending June 30

		Deferred Inflows of Resources as of June 30, 2020						Pension Expense as of June 30, 2020		
		Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and 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	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)
<b>Total ALL Employers &amp; State</b>		\$ 75,430,424	\$ -	\$ -	\$ 75,430,424	\$ 91,072,726	\$ 166,503,150	\$ 431,458,367	\$ (0)	\$ 626,068,214
<b>State (Non-Employer Contributing Entity)</b>		\$ 17,964,144	\$ -	\$ -	\$ 17,964,144	\$ 102,302	\$ 18,066,446	\$ 102,754,033	\$ 91,855,814	\$ 194,609,847
<b>Employer</b>										
6913	SCHOOL DISTRICT 18 - VALIER	12,259	-	-	-	10,283	22,541	70,120	(12,828)	57,293
6913	State Proportionate Share	4,211	-	-	-	-	4,211	24,087	18,988	43,075
6380	SCHOOL DISTRICT 18 - WOODMAN	3,011	-	-	-	-	3,011	17,224	16,595	33,819
6380	State Proportionate Share	1,034	-	-	-	-	1,034	5,917	5,781	11,698
6977	SCHOOL DISTRICT 19 - COLSTRIP	56,067	-	-	-	104,903	160,970	320,699	(122,201)	198,497
6977	State Proportionate Share	19,335	-	-	-	-	19,335	110,595	82,274	192,869
6787	SCHOOL DISTRICT 2 - BRIDGER	13,377	-	-	-	31,654	45,031	76,516	(38,239)	38,277
6787	State Proportionate Share	4,595	-	-	-	-	4,595	26,284	18,178	44,462
6784	SCHOOL DISTRICT 2 & 11 - BIG SANDY	12,421	-	-	-	45,884	58,305	71,049	(62,691)	8,358
6784	State Proportionate Share	4,267	-	-	-	-	4,267	24,406	15,341	39,747
6979	SCHOOL DISTRICT 2 & 3 - PRYOR	21,912	-	-	-	-	21,912	125,336	29,231	154,567
6979	State Proportionate Share	7,527	-	-	-	-	7,527	43,054	38,923	81,978
6785	SCHOOL DISTRICT 2 - ALBERTON	8,896	-	-	-	46,039	54,935	50,885	(31,887)	18,998
6785	State Proportionate Share	3,056	-	-	-	-	3,056	17,479	11,327	28,806
6782	SCHOOL DISTRICT 2 - ALDER	1,252	-	-	-	2,559	3,810	7,160	(2,305)	4,855
6782	State Proportionate Share	430	-	-	-	-	430	2,459	1,830	4,289
6786	SCHOOL DISTRICT 2 - BILLINGS	615,930	-	-	-	916,255	1,532,186	3,523,092	(885,063)	2,638,030
6786	State Proportionate Share	213,353	-	-	-	-	213,353	1,220,369	933,865	2,154,234
6796	SCHOOL DISTRICT 2 - DEER PARK	3,944	-	-	-	4,642	8,585	22,558	(2,881)	19,677
6796	State Proportionate Share	1,374	-	-	-	-	1,374	7,857	6,168	14,025
6789	SCHOOL DISTRICT 2 - DODSON	7,258	-	-	-	-	7,258	41,517	4,379	45,896
6789	State Proportionate Share	2,552	-	-	-	-	2,552	14,597	13,744	28,341
7059	SCHOOL DISTRICT 2 - DUPUYER	1,347	-	-	-	-	1,347	7,702	3,430	11,133
7059	State Proportionate Share	463	-	-	-	-	463	2,646	2,712	5,357
6783	SCHOOL DISTRICT 2 - FRAZER	15,249	-	-	-	-	15,249	87,222	25,532	112,754
6783	State Proportionate Share	5,238	-	-	-	-	5,238	29,962	27,086	57,047
6794	SCHOOL DISTRICT 2 - STEVENSVILLE	45,880	-	-	-	-	45,880	262,432	25,917	288,349
6794	State Proportionate Share	15,788	-	-	-	-	15,788	90,308	79,329	169,637
6792	SCHOOL DISTRICT 2 - SUNBURST	9,759	-	-	-	28,215	37,974	55,819	(38,320)	17,498
6792	State Proportionate Share	3,555	-	-	-	-	3,555	20,336	13,587	33,923
6793	SCHOOL DISTRICT 2 - THOMPSON FALLS	19,716	-	-	-	17,300	37,016	112,773	(33,773)	79,000
6793	State Proportionate Share	6,773	-	-	-	-	6,773	38,739	29,804	68,543
7063	SCHOOL DISTRICT 2-27 - LODGE GRASS	44,395	-	-	-	-	44,395	253,936	4,551	258,487
7063	State Proportionate Share	15,250	-	-	-	-	15,250	87,229	75,129	162,357
6915	SCHOOL DISTRICT 20 - GARRISON	966	-	-	-	-	966	5,525	3,709	9,234
6915	State Proportionate Share	332	-	-	-	-	332	1,898	1,839	3,737
6369	SCHOOL DISTRICT 20 - KILA	7,278	-	-	-	9,699	16,977	41,630	(9,431)	32,199
6369	State Proportionate Share	2,500	-	-	-	-	2,500	14,300	10,982	25,282
6916	SCHOOL DISTRICT 20 - PLENTYWOOD	18,072	-	-	-	57,584	75,656	103,371	(34,503)	68,868
6916	State Proportionate Share	6,515	-	-	-	-	6,515	37,265	26,861	64,125
6930	SCHOOL DISTRICT 20 - WHITEWATER	4,532	-	-	-	23,330	27,862	25,922	(22,931)	2,992
6930	State Proportionate Share	1,557	-	-	-	-	1,557	8,905	5,409	14,314
9853	SCHOOL DISTRICT 20-DeSmet	3,645	-	-	-	-	3,645	20,851	26,486	47,338
9853	State Proportionate Share	1,339	-	-	-	-	1,339	7,661	10,795	18,456
6918	SCHOOL DISTRICT 21 - BROADVIEW	8,278	-	-	-	11,292	19,570	47,348	(10,654)	36,695
6918	State Proportionate Share	2,844	-	-	-	-	2,844	16,265	12,660	28,925
6951	SCHOOL DISTRICT 21 - FAIRFIELD	21,969	-	-	-	5,487	27,456	125,660	(14,923)	110,738
6951	State Proportionate Share	7,547	-	-	-	-	7,547	43,166	35,642	78,808
7275	SCHOOL DISTRICT 21 - GALATA	661	-	-	-	592	1,253	3,780	81	3,860
7275	State Proportionate Share	249	-	-	-	-	249	1,426	1,089	2,516

**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, 2020						Pension Expense as of June 30, 2020		
	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	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)	
<b>Total ALL Employers &amp; State</b>	<b>\$ 75,430,424</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,430,424</b>	<b>\$ 91,072,726</b>	<b>\$ 166,503,150</b>	<b>\$ 431,458,367</b>	<b>\$ (0)</b>	<b>\$ 626,068,214</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 17,964,144</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,964,144</b>	<b>\$ 102,302</b>	<b>\$ 18,066,446</b>	<b>\$ 102,754,033</b>	<b>\$ 91,855,814</b>	<b>\$ 194,609,847</b>	
<b>Employer</b>										
9220 SCHOOL DISTRICT 22-COTTONWOOD	193	-	-	-	-	193	1,102	1,015	2,117	
9220 State Proportionate Share	66	-	-	-	-	66	378	349	727	
7040 SCHOOL DISTRICT 23 - BILLINGS	12,645	-	-	-	-	12,645	72,330	4,025	76,355	
7040 State Proportionate Share	4,344	-	-	-	-	4,344	24,846	20,870	45,716	
7007 SCHOOL DISTRICT 23 - HARRISON	4,298	-	-	-	-	4,298	24,583	(2,529)	22,054	
7007 State Proportionate Share	1,476	-	-	-	-	1,476	8,444	7,323	15,767	
7073 SCHOOL DISTRICT 23 - LUSTRE	2,601	-	-	-	12,498	15,099	14,878	(9,874)	5,004	
7073 State Proportionate Share	894	-	-	-	-	894	5,111	3,122	8,233	
6920 SCHOOL DISTRICT 23 - MISSOULA	20,113	-	-	-	-	20,113	115,047	22,311	137,357	
6920 State Proportionate Share	6,963	-	-	-	-	6,963	39,828	36,402	76,230	
6921 SCHOOL DISTRICT 23 - POLSON	72,096	-	-	-	61,279	133,374	412,383	(70,626)	341,758	
6921 State Proportionate Share	25,036	-	-	-	-	25,036	143,204	113,348	256,553	
6922 SCHOOL DISTRICT 23 - ROBERTS	7,817	-	-	-	-	7,817	44,711	3,755	48,466	
6922 State Proportionate Share	2,685	-	-	-	-	2,685	15,359	12,921	28,279	
6899 SCHOOL DISTRICT 24 - HUNTLEY PROJECT	45,710	-	-	-	116,499	162,209	261,460	(78,997)	182,463	
6899 State Proportionate Share	15,722	-	-	-	-	15,722	89,931	64,048	153,979	
6923 SCHOOL DISTRICT 24 - THREE FORKS	15,568	-	-	-	-	15,568	89,046	9,012	98,058	
6923 State Proportionate Share	5,402	-	-	-	-	5,402	30,898	27,808	58,705	
6924 SCHOOL DISTRICT 25 - HOBSON	8,840	-	-	-	377	9,217	50,562	(8,157)	42,405	
6924 State Proportionate Share	3,124	-	-	-	-	3,124	17,872	14,629	32,501	
6925 SCHOOL DISTRICT 26 - LOCKWOOD	31,372	-	-	-	-	31,372	179,445	(10,834)	168,611	
6925 State Proportionate Share	10,818	-	-	-	-	10,818	61,879	53,495	115,374	
7094 SCHOOL DISTRICT 26 - REICHL	494	-	-	-	293	788	2,828	(508)	2,320	
7094 State Proportionate Share	170	-	-	-	-	170	972	771	1,743	
6395 SCHOOL DISTRICT 27 - ELLISTON	920	-	-	-	-	920	5,263	15	5,278	
6395 State Proportionate Share	325	-	-	-	-	325	1,861	1,566	3,427	
7010 SCHOOL DISTRICT 27 - GRASS RANGE	6,212	-	-	-	7,163	13,374	35,532	(7,455)	28,077	
7010 State Proportionate Share	2,134	-	-	-	-	2,134	12,206	9,846	22,052	
7032 SCHOOL DISTRICT 27 - MONFORTON	12,821	-	-	-	30,707	43,528	73,335	(22,779)	50,556	
7032 State Proportionate Share	4,404	-	-	-	-	4,404	25,191	18,267	43,458	
6926 SCHOOL DISTRICT 27 - MONTANA CITY	13,200	-	-	-	16,555	29,755	75,506	(12,106)	63,400	
6926 State Proportionate Share	4,535	-	-	-	-	4,535	25,937	20,444	46,381	
6927 SCHOOL DISTRICT 28 - ST IGNATIUS	25,582	-	-	-	33,677	59,259	146,330	(29,430)	116,901	
6927 State Proportionate Share	8,838	-	-	-	-	8,838	50,552	39,924	90,476	
6401 SCHOOL DISTRICT 28C	11,136	-	-	-	-	11,136	63,696	(614)	63,082	
6401 State Proportionate Share	3,825	-	-	-	-	3,825	21,880	18,593	40,474	
6929 SCHOOL DISTRICT 29 - BELT	18,311	-	-	-	521	18,832	104,739	10,666	115,405	
6929 State Proportionate Share	6,290	-	-	-	-	6,290	35,979	31,986	67,965	
6928 SCHOOL DISTRICT 29 - SOMERS	15,543	-	-	-	11,942	27,485	88,905	(11,224)	77,681	
6928 State Proportionate Share	5,339	-	-	-	-	5,339	30,540	24,598	55,138	
7048 SCHOOL DISTRICT 29 - WYOLA	18,749	-	-	-	-	18,749	107,242	33,153	140,395	
7048 State Proportionate Share	6,441	-	-	-	-	6,441	36,840	34,082	70,922	
6902 SCHOOL DISTRICT 3 & 13 - FAIRVIEW	18,512	-	-	-	-	18,512	105,888	31,908	137,797	
6902 State Proportionate Share	6,419	-	-	-	-	6,419	36,716	34,971	71,687	
6941 SCHOOL DISTRICT 3 - BELFRY	3,989	-	-	-	885	4,875	22,819	(9,889)	12,930	
6941 State Proportionate Share	1,439	-	-	-	-	1,439	8,229	7,239	15,468	
6403 SCHOOL DISTRICT 3 - BILLINGS	3,710	-	-	-	21,965	25,675	21,221	(14,730)	6,491	
6403 State Proportionate Share	1,274	-	-	-	-	1,274	7,290	3,881	11,170	
6798 SCHOOL DISTRICT 3 - CASCADE	15,390	-	-	-	940	16,330	88,027	(2,366)	85,662	
6798 State Proportionate Share	5,286	-	-	-	-	5,286	30,238	26,179	56,417	

**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

		Deferred Inflows of Resources as of June 30, 2020						Pension Expense as of June 30, 2020		
		Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and 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	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)
<b>Total ALL Employers &amp; State</b>		\$ 75,430,424	\$ -	\$ -	\$ 75,430,424	\$ 91,072,726	\$ 166,503,150	\$ 431,458,367	\$ (0)	\$ 626,068,214
<b>State (Non-Employer Contributing Entity)</b>		\$ 17,964,144	\$ -	\$ -	\$ 17,964,144	\$ 102,302	\$ 18,066,446	\$ 102,754,033	\$ 91,855,814	\$ 194,609,847
<b>Employer</b>										
6799	SCHOOL DISTRICT 3 - FAIR MONT EGAN	6,395	-	-	-	-	6,395	36,577	12,382	48,959
6799	State Proportionate Share	2,197	-	-	-	-	2,197	12,564	11,881	24,445
6819	SCHOOL DISTRICT 3 - HAMILTON	61,265	-	-	-	69,777	131,042	350,433	(102,804)	247,629
6819	State Proportionate Share	21,162	-	-	-	-	21,162	121,047	91,571	212,618
6801	SCHOOL DISTRICT 3 - MANHATTAN	25,774	-	-	-	-	25,774	147,425	19,750	167,175
6801	State Proportionate Share	8,854	-	-	-	-	8,854	50,642	44,375	95,017
6811	SCHOOL DISTRICT 3 - RAMSAY	8,310	-	-	-	6,026	14,336	47,532	(12,104)	35,428
6811	State Proportionate Share	2,855	-	-	-	-	2,855	16,328	12,511	28,839
6818	SCHOOL DISTRICT 3 - SUPERIOR	13,860	-	-	-	36,528	50,389	79,281	(39,587)	39,694
6818	State Proportionate Share	4,869	-	-	-	-	4,869	27,851	19,582	47,432
6821	SCHOOL DISTRICT 3 - WESTBY	9,135	-	-	-	-	9,135	52,250	3,608	55,858
6821	State Proportionate Share	3,145	-	-	-	-	3,145	17,988	15,505	33,493
6820	SCHOOL DISTRICT 3 - WOLF POINT	10,193	-	-	-	31,790	41,983	58,303	(11,404)	46,899
6820	State Proportionate Share	3,609	-	-	-	-	3,609	20,645	16,109	36,754
6940	SCHOOL DISTRICT 30 & 6 - FROMBERG	10,995	-	-	-	13,081	24,076	62,892	(6,479)	56,413
6940	State Proportionate Share	3,816	-	-	-	-	3,816	21,830	18,093	39,923
6935	SCHOOL DISTRICT 30 - POWER	6,308	-	-	-	25,593	31,901	36,082	(39,255)	(3,173)
6935	State Proportionate Share	2,167	-	-	-	-	2,167	12,395	7,653	20,048
6936	SCHOOL DISTRICT 30 - RONAN	74,912	-	-	-	78,879	153,791	428,493	(73,869)	354,624
6936	State Proportionate Share	25,917	-	-	-	-	25,917	148,244	118,295	266,539
10061	SCHOOL DISTRICT 31-MIAMI ELEMENTARY	606	-	-	-	-	606	3,468	5,293	8,761
10061	State Proportionate Share	208	-	-	-	-	208	1,191	1,818	3,009
6933	SCHOOL DISTRICT 32 - CLINTON	5,692	-	-	-	34,071	39,763	32,557	(30,189)	2,368
6933	State Proportionate Share	2,057	-	-	-	-	2,057	11,766	6,264	18,030
7022	SCHOOL DISTRICT 32 - RAPELJE	6,275	-	-	-	17,801	24,076	35,893	(12,272)	23,621
7022	State Proportionate Share	2,190	-	-	-	-	2,190	12,526	9,161	21,687
6938	SCHOOL DISTRICT 32 J - ASHLAND	6,369	-	-	-	-	6,369	36,428	5,753	42,181
6938	State Proportionate Share	2,195	-	-	-	-	2,195	12,553	10,684	23,236
6932	SCHOOL DISTRICT 33 - GOLD CREEK	1,027	-	-	-	-	1,027	5,877	1,288	7,164
6932	State Proportionate Share	353	-	-	-	-	353	2,019	2,053	4,072
7066	SCHOOL DISTRICT 33 - SWAN VALLEY ELEM	2,574	-	-	-	16,493	19,067	14,723	(14,254)	469
7066	State Proportionate Share	884	-	-	-	-	884	5,058	2,666	7,724
10171	SCHOOL DISTRICT 33-UPPER WEST SHORE	1,442	-	-	-	-	1,442	8,250	12,513	20,763
10171	State Proportionate Share	495	-	-	-	-	495	2,834	4,298	7,132
7082	SCHOOL DISTRICT 34 - SEELEY LAKE	9,784	-	-	-	5,182	14,967	55,965	(10,085)	45,880
7082	State Proportionate Share	3,361	-	-	-	-	3,361	19,225	15,357	34,582
7036	SCHOOL DISTRICT 35 - GALLATIN GATEWAY	7,343	-	-	-	-	7,343	42,000	6,454	48,454
7036	State Proportionate Share	2,522	-	-	-	-	2,522	14,428	12,477	26,904
6976	SCHOOL DISTRICT 37 - SHEPHERD	31,720	-	-	-	91,525	123,245	181,439	(89,955)	91,484
6976	State Proportionate Share	11,102	-	-	-	-	11,102	63,504	43,578	107,082
6939	SCHOOL DISTRICT 38 - BIG FORK	33,752	-	-	-	76,173	109,926	193,063	(50,967)	142,096
6939	State Proportionate Share	11,882	-	-	-	-	11,882	67,965	50,559	118,524
6341	SCHOOL DISTRICT 38 - LINCOLN	4,485	-	-	-	19,348	23,833	25,657	(16,369)	9,288
6341	State Proportionate Share	1,622	-	-	-	-	1,622	9,278	6,204	15,481
6829	SCHOOL DISTRICT 4 & 28 - HIGHWOOD	7,286	-	-	-	2,474	9,760	41,675	(6,471)	35,205
6829	State Proportionate Share	2,551	-	-	-	-	2,551	14,590	12,089	26,679
6828	SCHOOL DISTRICT 4 & 47 - WHITEHALL	15,159	-	-	-	23,699	38,858	86,708	(29,539)	57,170
6828	State Proportionate Share	5,242	-	-	-	-	5,242	29,983	22,780	52,763
6346	SCHOOL DISTRICT 4 - CANYON CREEK	11,309	-	-	-	-	11,309	64,684	1,996	66,680
6346	State Proportionate Share	3,885	-	-	-	-	3,885	22,220	19,631	41,851

**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, 2020						Pension Expense as of June 30, 2020		
		Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and 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	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)
<b>Total ALL Employers &amp; State</b>		\$ 75,430,424	\$ -	\$ -	\$ 75,430,424	\$ 91,072,726	\$ 166,503,150	\$ 431,458,367	\$ (0)	\$ 626,068,214
<b>State (Non-Employer Contributing Entity)</b>		\$ 17,964,144	\$ -	\$ -	\$ 17,964,144	\$ 102,302	\$ 18,066,446	\$ 102,754,033	\$ 91,855,814	\$ 194,609,847
<b>Employer</b>										
6385	SCHOOL DISTRICT 4 - DIVIDE	601	-	-	-	-	601	3,438	940	4,378
6385	State Proportionate Share	216	-	-	-	-	216	1,236	1,174	2,411
6822	SCHOOL DISTRICT 4 - FORSYTH	21,360	-	-	-	69,451	90,811	122,180	(70,635)	51,545
6822	State Proportionate Share	7,337	-	-	-	-	7,337	41,970	29,409	71,379
6823	SCHOOL DISTRICT 4 - HELLGATE	60,834	-	-	-	-	60,834	347,969	33,132	381,102
6823	State Proportionate Share	20,956	-	-	-	-	20,956	119,870	107,229	227,099
6824	SCHOOL DISTRICT 4 - LIBBY	39,514	-	-	-	39,209	78,723	226,021	(26,821)	199,199
6824	State Proportionate Share	13,574	-	-	-	-	13,574	77,640	64,033	141,673
6827	SCHOOL DISTRICT 4 - LIVINGSTON	62,204	-	-	-	137,140	199,345	355,804	(126,944)	228,860
6827	State Proportionate Share	21,783	-	-	-	-	21,783	124,600	90,529	215,129
6830	SCHOOL DISTRICT 4 - SWAN RIVER	5,722	-	-	-	-	5,722	32,731	(388)	32,343
6830	State Proportionate Share	1,966	-	-	-	-	1,966	11,246	9,665	20,911
6405	SCHOOL DISTRICT 4 - TRINITY	871	-	-	-	9,021	9,892	4,981	3,382	8,363
6405	State Proportionate Share	299	-	-	-	1,674	1,973	1,711	1,200	2,911
6943	SCHOOL DISTRICT 40 - FRENCHTOWN	59,370	-	-	-	56,177	115,548	339,594	(68,397)	271,197
6943	State Proportionate Share	20,649	-	-	-	-	20,649	118,110	94,190	212,300
7077	SCHOOL DISTRICT 41 - ANDERSON	4,723	-	-	-	22,453	27,175	27,013	(17,795)	9,218
7077	State Proportionate Share	1,739	-	-	-	-	1,739	9,948	6,100	16,048
6974	SCHOOL DISTRICT 41 - PIONEER	2,374	-	-	-	16,913	19,287	13,578	(10,717)	2,861
6974	State Proportionate Share	815	-	-	-	-	815	4,664	3,336	8,000
6360	SCHOOL DISTRICT 43 - LAMOTTE	3,140	-	-	-	-	3,140	17,959	1,956	19,915
6360	State Proportionate Share	1,082	-	-	-	-	1,082	6,190	4,862	11,052
6942	SCHOOL DISTRICT 43 - TURNER	6,110	-	-	-	2,825	8,935	34,947	(5,117)	29,830
6942	State Proportionate Share	2,100	-	-	-	-	2,100	12,011	9,728	21,739
6945	SCHOOL DISTRICT 44 - BELGRADE	178,468	-	-	-	112,373	290,840	1,020,827	(192,146)	828,682
6945	State Proportionate Share	61,771	-	-	-	-	61,771	353,327	278,976	632,303
6950	SCHOOL DISTRICT 44 - GERALDINE	5,733	-	-	-	38,520	44,254	32,795	(27,911)	4,885
6950	State Proportionate Share	2,023	-	-	-	-	2,023	11,571	6,745	18,316
6946	SCHOOL DISTRICT 44 - MOORE	6,212	-	-	-	11,019	17,231	35,532	(3,453)	32,080
6946	State Proportionate Share	2,134	-	-	-	-	2,134	12,206	9,543	21,748
6947	SCHOOL DISTRICT 44 - WHITEFISH	66,565	-	-	-	-	66,565	380,750	3,634	384,384
6947	State Proportionate Share	22,866	-	-	-	-	22,866	130,792	112,257	243,049
6948	SCHOOL DISTRICT 45 - AUGUSTA	7,062	-	-	-	7,062	40,394	40,394	(7,338)	33,056
6948	State Proportionate Share	2,426	-	-	-	-	2,426	13,876	11,720	25,596
7092	SCHOOL DISTRICT 45 - GOLDEN RIDGE	1,441	-	-	-	-	1,441	8,240	3,898	12,138
7092	State Proportionate Share	495	-	-	-	-	495	2,830	2,903	5,733
6949	SCHOOL DISTRICT 45 - WOLF POINT	50,676	-	-	-	88,288	138,964	289,863	(99,906)	189,958
6949	State Proportionate Share	17,414	-	-	-	-	17,414	99,605	72,419	172,024
9221	SCHOOL DISTRICT 47-MALMBORG	331	-	-	-	-	331	1,891	1,860	3,751
9221	State Proportionate Share	114	-	-	-	-	114	650	640	1,289
6402	SCHOOL DISTRICT 48-1J & 48-2J	11,555	-	-	-	13,400	24,955	66,094	(10,909)	55,185
6402	State Proportionate Share	3,969	-	-	-	-	3,969	22,704	17,692	40,396
6832	SCHOOL DISTRICT 5 - BASIN	818	-	-	-	-	818	4,676	(314)	4,363
6832	State Proportionate Share	281	-	-	-	-	281	1,607	1,365	2,972
6833	SCHOOL DISTRICT 5 - KALISPELL	231,044	-	-	-	454,213	685,257	1,321,563	(436,330)	885,232
6833	State Proportionate Share	80,079	-	-	-	-	80,079	458,049	340,748	798,797
7086	SCHOOL DISTRICT 5 - MELROSE	314	-	-	-	1,900	2,213	1,794	(2,024)	(230)
7086	State Proportionate Share	108	-	-	-	-	108	616	488	1,104
6834	SCHOOL DISTRICT 5 - PARK CITY	10,571	-	-	-	10,582	21,153	60,467	(12,563)	47,904
6834	State Proportionate Share	3,677	-	-	-	-	3,677	21,031	16,538	37,569

**Employer and Non-Employer Proportionate Share Allocations**  
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for the year ending June 30

		Deferred Inflows of Resources as of June 30, 2020						Pension Expense as of June 30, 2020		
		Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and 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	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)
<b>Total ALL Employers &amp; State</b>		\$ 75,430,424	\$ -	\$ -	\$ 75,430,424	\$ 91,072,726	\$ 166,503,150	\$ 431,458,367	\$ (0)	\$ 626,068,214
<b>State (Non-Employer Contributing Entity)</b>		\$ 17,964,144	\$ -	\$ -	\$ 17,964,144	\$ 102,302	\$ 18,066,446	\$ 102,754,033	\$ 91,855,814	\$ 194,609,847
<b>Employer</b>										
6835	SCHOOL DISTRICT 5 - SAND COULEE	9,382	-	-	-	31,124	40,506	53,666	(18,980)	34,686
6835	State Proportionate Share	3,433	-	-	-	-	3,433	19,636	15,957	35,593
6836	SCHOOL DISTRICT 5 - SHERIDAN	11,178	-	-	-	18,074	29,252	63,935	(15,353)	48,582
6836	State Proportionate Share	3,867	-	-	-	-	3,867	22,120	16,895	39,016
6840	SCHOOL DISTRICT 5 - SIDNEY	64,492	-	-	-	170,316	234,808	368,890	(182,289)	186,601
6840	State Proportionate Share	22,253	-	-	-	-	22,253	127,287	87,625	214,911
6841	SCHOOL DISTRICT 5 - TERRY	9,028	-	-	-	15,396	24,424	51,638	(21,529)	30,109
6841	State Proportionate Share	3,184	-	-	-	-	3,184	18,215	13,316	31,530
6954	SCHOOL DISTRICT 50 - EAST GLACIER	3,773	-	-	-	7,593	11,365	21,581	(35,894)	(14,313)
6954	State Proportionate Share	1,429	-	-	-	-	1,429	8,175	4,837	13,012
6975	SCHOOL DISTRICT 50 - EVERGREEN	28,001	-	-	-	88,171	116,172	160,165	(83,210)	76,955
6975	State Proportionate Share	9,995	-	-	-	-	9,995	57,171	41,639	98,810
6955	SCHOOL DISTRICT 50 - HAYS	27,224	-	-	-	-	27,224	155,718	(8,014)	147,704
6955	State Proportionate Share	9,352	-	-	-	-	9,352	53,491	47,714	101,204
6956	SCHOOL DISTRICT 52 - ABSAROOKEE	15,802	-	-	-	30,883	46,684	90,385	(25,230)	65,155
6956	State Proportionate Share	5,470	-	-	-	-	5,470	31,288	23,674	54,963
6957	SCHOOL DISTRICT 52 - ENNIS	19,170	-	-	-	61,575	80,745	109,652	(51,192)	58,460
6957	State Proportionate Share	6,729	-	-	-	-	6,729	38,487	26,537	65,024
7003	SCHOOL DISTRICT 52 - INDEPENDENT	6,256	-	-	-	24,101	30,357	35,785	(21,201)	14,584
7003	State Proportionate Share	2,216	-	-	-	-	2,216	12,677	8,289	20,966
10056	SCHOOL DISTRICT 54-MARION	4,845	-	-	-	-	4,845	27,714	42,297	70,011
10056	State Proportionate Share	1,664	-	-	-	-	1,664	9,520	14,529	24,049
6959	SCHOOL DISTRICT 55 - BROCKTON	15,176	-	-	-	-	15,176	86,809	23,344	110,153
6959	State Proportionate Share	5,213	-	-	-	-	5,213	29,820	28,538	58,358
6953	SCHOOL DISTRICT 55 - PLEVNA	11,954	-	-	-	22,553	34,508	68,379	(12,234)	56,144
6953	State Proportionate Share	4,125	-	-	-	-	4,125	23,596	17,802	41,398
6960	SCHOOL DISTRICT 55 - ROUNDUP	32,203	-	-	-	87,457	119,660	184,200	(68,984)	115,216
6960	State Proportionate Share	11,093	-	-	-	-	11,093	63,454	44,927	108,380
6848	SCHOOL DISTRICT 55F - SUN RIVER VALLEY	20,155	-	-	-	72,680	92,835	115,288	(62,300)	52,988
6848	State Proportionate Share	6,973	-	-	-	-	6,973	39,886	26,706	66,592
6961	SCHOOL DISTRICT 57 - HAVRE	1,023	-	-	-	-	1,023	5,850	3,650	9,500
6961	State Proportionate Share	351	-	-	-	-	351	2,010	1,823	3,832
6962	SCHOOL DISTRICT 58 - GEYSER	7,490	-	-	-	8,434	15,925	42,845	4,562	47,406
6962	State Proportionate Share	2,573	-	-	-	-	2,573	14,718	12,243	26,961
7044	SCHOOL DISTRICT 58 - WHITEFISH	3,275	-	-	-	9,663	12,937	18,730	(11,569)	7,162
7044	State Proportionate Share	1,125	-	-	-	-	1,125	6,434	4,707	11,141
6963	SCHOOL DISTRICT 58 - YELLOWSTONE	4,790	-	-	-	15,736	20,526	27,400	(17,815)	9,585
6963	State Proportionate Share	1,646	-	-	-	-	1,646	9,412	6,365	15,778
6849	SCHOOL DISTRICT 6 & 1 - ST REGIS	7,781	-	-	-	18,045	25,826	44,508	(17,826)	26,682
6849	State Proportionate Share	2,765	-	-	-	-	2,765	15,816	11,100	26,916
6846	SCHOOL DISTRICT 6 - COLUMBIA FALLS	99,033	-	-	-	246,888	345,920	566,462	289,546	856,008
6846	State Proportionate Share	34,337	-	-	-	-	34,337	196,405	164,112	360,518
6844	SCHOOL DISTRICT 6 - COLUMBUS	27,896	-	-	-	46,457	74,353	159,563	(543,871)	(384,308)
6844	State Proportionate Share	9,637	-	-	-	-	9,637	55,123	18,693	73,816
6843	SCHOOL DISTRICT 6 - LAME DEER	69,950	-	-	-	14,996	84,946	400,111	(2,391)	397,720
6843	State Proportionate Share	24,239	-	-	-	-	24,239	138,648	111,670	250,318
6847	SCHOOL DISTRICT 6 - RYEGATE	5,086	-	-	-	1,828	6,913	29,091	(5,282)	23,809
6847	State Proportionate Share	1,801	-	-	-	-	1,801	10,299	8,450	18,749
6845	SCHOOL DISTRICT 6 - TROUT CREEK	5,330	-	-	-	16,488	21,818	30,485	(14,329)	16,156
6845	State Proportionate Share	1,831	-	-	-	-	1,831	10,472	7,639	18,111

**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, 2020						Pension Expense as of June 30, 2020		
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and 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	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)
<b>Total ALL Employers &amp; State</b>	<b>\$ 75,430,424</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,430,424</b>	<b>\$ 91,072,726</b>	<b>\$ 166,503,150</b>	<b>\$ 431,458,367</b>	<b>\$ (0)</b>	<b>\$ 626,068,214</b>
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 17,964,144</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,964,144</b>	<b>\$ 102,302</b>	<b>\$ 18,066,446</b>	<b>\$ 102,754,033</b>	<b>\$ 91,855,814</b>	<b>\$ 194,609,847</b>
<b>Employer</b>									
6853 SCHOOL DISTRICT 6 - WIBAUX	13,108	-	-	-	13,424	26,532	74,980	(14,164)	60,816
6853 State Proportionate Share	4,503	-	-	-	-	4,503	25,756	20,261	46,017
7054 SCHOOL DISTRICT 64 - BAINVILLE	17,823	-	-	-	-	17,823	101,945	20,769	122,714
7054 State Proportionate Share	6,132	-	-	-	-	6,132	35,073	32,002	67,075
6964 SCHOOL DISTRICT 64J - MELSTONE	7,375	-	-	-	4,431	11,806	42,184	(8,218)	33,966
6964 State Proportionate Share	2,533	-	-	-	-	2,533	14,491	11,725	26,216
6952 SCHOOL DISTRICT 65 - FROID	7,952	-	-	-	7,952	7,952	45,485	(1,099)	44,385
6952 State Proportionate Share	2,732	-	-	-	-	2,732	15,625	13,629	29,254
6981 SCHOOL DISTRICT 69 - WEST YELLOWSTONE	11,765	-	-	-	26,054	37,819	67,295	(31,776)	35,520
6981 State Proportionate Share	4,105	-	-	-	-	4,105	23,478	16,733	40,211
6867 SCHOOL DISTRICT 7 & 2 - SAVAGE	7,882	-	-	-	-	7,882	45,087	3,983	49,069
6867 State Proportionate Share	2,720	-	-	-	-	2,720	15,559	14,553	30,112
6859 SCHOOL DISTRICT 7 & 70 - LAUREL	77,973	-	-	-	78,820	156,793	446,003	(128,926)	317,077
6859 State Proportionate Share	26,930	-	-	-	-	26,930	154,037	119,334	273,371
6854 SCHOOL DISTRICT 7 - BOULDER	13,446	-	-	-	-	13,446	76,913	(3,467)	73,446
6854 State Proportionate Share	4,619	-	-	-	-	4,619	26,421	22,302	48,723
6855 SCHOOL DISTRICT 7 - BOZEMAN	259,668	-	-	-	256,682	516,351	1,485,290	(274,618)	1,210,673
6855 State Proportionate Share	90,810	-	-	-	-	90,810	519,431	409,452	928,883
6856 SCHOOL DISTRICT 7 - CHARLO	13,739	-	-	-	-	13,739	78,587	(24,483)	54,104
6856 State Proportionate Share	4,724	-	-	-	-	4,724	27,021	22,117	49,138
6857 SCHOOL DISTRICT 7 - GARDINER	8,806	-	-	-	8,284	17,090	50,372	(8,475)	41,896
6857 State Proportionate Share	3,120	-	-	-	-	3,120	17,844	14,695	32,539
6368 SCHOOL DISTRICT 7 - GRANT	473	-	-	-	4,169	4,642	2,703	(7,390)	(4,687)
6368 State Proportionate Share	162	-	-	-	-	162	929	120	1,049
6858 SCHOOL DISTRICT 7 - HINSDALE	7,246	-	-	-	28,982	36,228	41,448	(24,670)	16,778
6858 State Proportionate Share	2,592	-	-	-	-	2,592	14,825	10,039	24,864
6866 SCHOOL DISTRICT 7 - JOLIET	16,947	-	-	-	38,114	55,060	96,933	(40,435)	56,499
6866 State Proportionate Share	5,928	-	-	-	-	5,928	33,907	23,682	57,589
6860 SCHOOL DISTRICT 7 - LOLO	25,502	-	-	-	96,728	122,230	145,871	(75,691)	70,180
6860 State Proportionate Share	8,817	-	-	-	-	8,817	50,431	33,658	84,090
6863 SCHOOL DISTRICT 7 - MEDICINE LAKE	10,095	-	-	-	32,015	42,110	57,744	(57,345)	399
6863 State Proportionate Share	3,518	-	-	-	-	3,518	20,124	12,449	32,573
6864 SCHOOL DISTRICT 7 - TWIN BRIDGES	12,459	-	-	-	66,167	78,626	71,263	(44,142)	27,121
6864 State Proportionate Share	4,321	-	-	-	-	4,321	24,715	15,285	40,000
6862 SCHOOL DISTRICT 7 - VICTOR	10,508	-	-	-	45,911	56,420	60,108	(49,593)	10,515
6862 State Proportionate Share	3,610	-	-	-	-	3,610	20,648	13,204	33,851
6965 SCHOOL DISTRICT 73 - SWAN LAKE	287	-	-	-	610	898	1,644	(639)	1,005
6965 State Proportionate Share	99	-	-	-	-	99	565	412	977
6970 SCHOOL DISTRICT 74 - ROY	3,270	-	-	-	14,356	17,626	18,704	(13,572)	5,132
6970 State Proportionate Share	1,167	-	-	-	-	1,167	6,673	4,581	11,254
6971 SCHOOL DISTRICT 74 - VAUGHN	9,134	-	-	-	-	9,134	52,247	28,848	81,096
6971 State Proportionate Share	3,138	-	-	-	-	3,138	17,950	17,331	35,282
6381 SCHOOL DISTRICT 75 - AMSTERDAM	3,275	-	-	-	984	4,259	18,731	(37)	18,693
6381 State Proportionate Share	1,125	-	-	-	-	1,125	6,434	5,547	11,982
6364 SCHOOL DISTRICT 75 - ARROWHEAD	3,582	-	-	-	-	3,582	20,487	(3,001)	17,486
6364 State Proportionate Share	1,230	-	-	-	-	1,230	7,038	5,829	12,866
7028 SCHOOL DISTRICT 78J & 2 - RICHEY	8,665	-	-	-	24,474	33,140	49,566	(13,754)	35,812
7028 State Proportionate Share	2,977	-	-	-	-	2,977	17,026	12,532	29,558
6868 SCHOOL DISTRICT 8 - ARLEE	26,798	-	-	-	-	26,798	153,281	6,046	159,328
6868 State Proportionate Share	9,441	-	-	-	-	9,441	54,004	48,069	102,073

**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, 2020						Pension Expense as of June 30, 2020		
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and 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	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)	
<b>Total ALL Employers &amp; State</b>	<b>\$ 75,430,424</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,430,424</b>	<b>\$ 91,072,726</b>	<b>\$ 166,503,150</b>	<b>\$ 431,458,367</b>	<b>\$ (0)</b>	<b>\$ 626,068,214</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 17,964,144</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,964,144</b>	<b>\$ 102,302</b>	<b>\$ 18,066,446</b>	<b>\$ 102,754,033</b>	<b>\$ 91,855,814</b>	<b>\$ 194,609,847</b>	
<b>Employer</b>										
6870 SCHOOL DISTRICT 8 - ELDER GROVE	7,898	-	-	-	1,992	9,890	45,174	6,823	51,997	
6870 State Proportionate Share	2,873	-	-	-	-	2,873	16,431	14,037	30,468	
6384 SCHOOL DISTRICT 8 - WEST GLACIER	2,447	-	-	-	-	2,447	13,995	(2,837)	11,158	
6384 State Proportionate Share	840	-	-	-	-	840	4,808	4,418	9,225	
6869 SCHOOL DISTRICT 8-WHITE SULPHUR SPRINGS	12,560	-	-	-	13,871	26,431	71,845	(19,837)	52,008	
6869 State Proportionate Share	4,315	-	-	-	-	4,315	24,680	18,948	43,627	
6969 SCHOOL DISTRICT 84 - DENTON	8,181	-	-	-	13,967	22,148	46,795	(5,089)	41,706	
6969 State Proportionate Share	2,810	-	-	-	-	2,810	16,075	12,467	28,542	
6989 SCHOOL DISTRICT 85 - ULM	3,378	-	-	-	7,691	11,070	19,324	(11,672)	7,652	
6989 State Proportionate Share	1,215	-	-	-	-	1,215	6,951	4,869	11,820	
6378 SCHOOL DISTRICT 86 & 4 - LAMBERT	13,650	-	-	-	7,960	21,610	78,079	(19,071)	59,008	
6378 State Proportionate Share	4,689	-	-	-	-	4,689	26,821	21,278	48,099	
6967 SCHOOL DISTRICT 87 - ROCKY BOY	81,649	-	-	-	504,157	585,806	467,030	(358,288)	108,742	
6967 State Proportionate Share	28,047	-	-	-	-	28,047	160,427	95,679	256,106	
6392 SCHOOL DISTRICT 89 - SMITH VALLEY	5,228	-	-	-	2,570	7,798	29,905	(3,977)	25,928	
6392 State Proportionate Share	1,857	-	-	-	-	1,857	10,621	8,514	19,135	
6880 SCHOOL DISTRICT 9 & 9 - REED POINT	8,681	-	-	-	9,407	18,088	49,654	(5,723)	43,931	
6880 State Proportionate Share	2,982	-	-	-	-	2,982	17,057	13,211	30,268	
6871 SCHOOL DISTRICT 9 - BROWNING	204,633	-	-	-	-	204,633	1,170,491	16,801	1,187,292	
6871 State Proportionate Share	70,348	-	-	-	-	70,348	402,387	338,448	740,835	
6873 SCHOOL DISTRICT 9 - DARBY	23,008	-	-	-	71,281	94,290	131,606	(46,979)	84,627	
6873 State Proportionate Share	8,009	-	-	-	-	8,009	45,812	32,245	78,057	
6875 SCHOOL DISTRICT 9 - DIXON	7,849	-	-	-	51,519	59,368	44,897	(23,747)	21,150	
6875 State Proportionate Share	2,696	-	-	-	384	3,081	15,423	8,841	24,263	
6876 SCHOOL DISTRICT 9 - EAST HELENA	39,307	-	-	-	-	39,307	224,836	31,985	256,821	
6876 State Proportionate Share	13,737	-	-	-	-	13,737	78,577	71,975	150,552	
6878 SCHOOL DISTRICT 9 - OPHEIM	6,334	-	-	-	9,896	16,230	36,230	2,930	39,160	
6878 State Proportionate Share	2,240	-	-	-	-	2,240	12,814	10,203	23,017	
6879 SCHOOL DISTRICT 9 - POPLAR	66,105	-	-	-	217,378	283,483	378,116	(158,178)	219,938	
6879 State Proportionate Share	22,818	-	-	-	-	22,818	130,516	90,475	220,991	
9921 SCHOOL DISTRICT 9-CRESTON	3,224	-	-	-	-	3,224	18,442	24,141	42,583	
9921 State Proportionate Share	1,108	-	-	-	-	1,108	6,335	9,223	15,559	
6400 SCHOOL DISTRICT 99 M North Star Schools	15,557	-	-	-	-	15,557	88,987	(4,093)	84,893	
6400 State Proportionate Share	5,345	-	-	-	-	5,345	30,574	26,146	56,720	
9989 SCHOOL DISTRICT NO. 31-STILLWATER COUNTY-NYE	317	-	-	-	-	317	1,813	2,670	4,483	
9989 State Proportionate Share	109	-	-	-	-	109	623	940	1,562	
6779 SD 1- West Valley School	16,153	-	-	-	16,720	32,873	92,394	(22,688)	69,707	
6779 State Proportionate Share	5,549	-	-	-	-	5,549	31,738	24,395	56,133	
6966 SD 75 GREENFIELD	6,693	-	-	-	-	6,693	38,281	1,561	39,842	
6966 State Proportionate Share	2,300	-	-	-	-	2,300	13,153	11,853	25,006	
6958 SHIELDS VALLEY	9,044	-	-	-	9,595	18,639	51,733	(26,978)	24,755	
6958 State Proportionate Share	3,107	-	-	-	-	3,107	17,771	13,750	31,521	
6630 SWEET GRASS COUNTY HIGH SCHOOL	20,327	-	-	-	-	20,327	116,271	(5,311)	110,960	
6630 State Proportionate Share	7,009	-	-	-	-	7,009	40,089	33,930	74,019	
6642 BOARD OF PUBLIC EDUCATION	2,241	-	-	-	3,020	5,261	12,818	(3,434)	9,384	
6642 State Proportionate Share	679	-	-	-	-	679	3,886	3,636	7,522	
6643 COMM OF HIGHER EDUCATION	111,170	-	-	-	486,195	597,366	635,890	(554,994)	80,896	
6643 State Proportionate Share	33,702	-	-	-	-	33,702	192,775	166,432	359,207	
6530 COMM OF POLITICAL PRACTICES	14,873	-	-	-	43,758	58,631	85,073	(31,702)	53,372	
6530 State Proportionate Share	4,509	-	-	-	-	4,509	25,791	23,904	49,695	



**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, 2020						Pension Expense as of June 30, 2020		
		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	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)
<b>Total ALL Employers &amp; State</b>		<b>\$ 75,430,424</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,430,424</b>	<b>\$ 91,072,726</b>	<b>\$ 166,503,150</b>	<b>\$ 431,458,367</b>	<b>\$ (0)</b>	<b>\$ 626,068,214</b>
<b>State (Non-Employer Contributing Entity)</b>		<b>\$ 17,964,144</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,964,144</b>	<b>\$ 102,302</b>	<b>\$ 18,066,446</b>	<b>\$ 102,754,033</b>	<b>\$ 91,855,814</b>	<b>\$ 194,609,847</b>
<b>Employer</b>										
6443	CONSUMER COUNSEL	13,631	-	-	-	20,628	34,259	77,969	(21,979)	55,990
6443	State Proportionate Share	4,132	-	-	-	-	4,132	23,637	21,946	45,583
6762	DEPARTMENT OF ADMINISTRATION	1,324,582	-	-	-	1,736,578	3,061,160	7,576,544	(1,874,700)	5,701,845
6762	State Proportionate Share	401,558	-	-	-	-	401,558	2,296,895	2,151,691	4,448,585
6780	DEPARTMENT OF AGRICULTURE	193,507	-	-	-	273,071	466,579	1,106,851	(378,491)	728,360
6780	State Proportionate Share	58,663	-	-	-	-	58,663	335,552	316,825	652,376
6825	DEPARTMENT OF COMMERCE	476,908	-	-	-	720,800	1,197,708	2,727,890	(924,966)	1,802,924
6825	State Proportionate Share	144,579	-	-	-	-	144,579	826,983	771,450	1,598,433
6802	DEPARTMENT OF CORRECTIONS	1,159,923	-	-	-	1,082,779	2,242,701	6,634,702	(1,850,380)	4,784,322
6802	State Proportionate Share	351,641	-	-	-	-	351,641	2,011,367	1,889,851	3,901,218
6667	DEPARTMENT OF FISH, WILDLIFE & PARKS	1,309,595	-	-	-	1,902,566	3,212,161	7,490,820	(1,588,738)	5,902,082
6667	State Proportionate Share	397,015	-	-	-	-	397,015	2,270,906	2,110,757	4,381,664
6620	DEPARTMENT OF JUSTICE	1,114,838	-	-	-	961,235	2,076,073	6,376,817	(882,782)	5,494,034
6620	State Proportionate Share	337,973	-	-	-	-	337,973	1,933,187	1,849,445	3,782,632
6838	DEPARTMENT OF LABOR & INDUSTRY	1,523,011	-	-	-	2,664,227	4,187,238	8,711,547	(3,034,835)	5,676,712
6838	State Proportionate Share	461,714	-	-	-	-	461,714	2,640,980	2,465,468	5,106,448
6712	DEPARTMENT OF LIVESTOCK	151,145	-	-	-	405,822	556,967	864,543	(435,689)	428,854
6712	State Proportionate Share	45,821	-	-	-	-	45,821	262,094	235,519	497,613
6850	DEPARTMENT OF MILITARY AFFAIRS	398,582	-	-	-	325,647	724,229	2,279,869	(490,338)	1,789,531
6850	State Proportionate Share	120,834	-	-	-	-	120,834	691,162	656,928	1,348,090
7685	DEPARTMENT OF REVENUE	1,118,006	-	-	-	2,484,165	3,602,171	6,394,943	(2,776,839)	3,618,104
7685	State Proportionate Share	338,933	-	-	-	-	338,933	1,938,682	1,784,737	3,723,419
6689	DEPARTMENT OF TRANSPORTATION	4,665,124	-	-	-	11,867,671	16,532,795	26,684,281	(11,225,807)	15,458,475
6689	State Proportionate Share	1,414,272	-	-	-	-	1,414,272	8,089,569	7,273,744	15,363,313
6678	DEPT OF ENVIRONMENTAL QUALITY	882,558	-	-	-	3,035,328	3,917,886	5,048,189	(2,805,211)	2,242,978
6678	State Proportionate Share	267,555	-	-	-	-	267,555	1,530,402	1,332,183	2,862,585
6721	DEPT OF NATURAL RESOURCES & CONSERVATION	1,281,032	-	-	-	2,613,756	3,894,787	7,327,441	(2,547,776)	4,779,665
6721	State Proportionate Share	388,356	-	-	-	-	388,356	2,221,377	1,974,195	4,195,571
6872	DEPT OF PUBLIC HEALTH & HUMAN SERVICES	5,402,309	-	-	-	11,141,688	16,543,998	30,900,948	(12,397,470)	18,503,478
6872	State Proportionate Share	1,637,757	-	-	-	-	1,637,757	9,367,888	8,638,557	18,006,445
6514	GOVERNORS OFFICE	149,105	-	-	-	444,237	593,343	852,875	(377,919)	474,956
6514	State Proportionate Share	45,203	-	-	-	-	45,203	258,556	229,928	488,484
6439	LEGISLATIVE COUNCIL	375,116	-	-	-	1,069,745	1,444,861	2,145,648	(356,685)	1,788,963
6439	State Proportionate Share	113,720	-	-	-	-	113,720	650,472	621,787	1,272,258
6652	MONTANA ARTS COUNCIL	17,691	-	-	-	91,276	108,967	101,191	(87,222)	13,969
6652	State Proportionate Share	5,363	-	-	-	-	5,363	30,677	24,830	55,506
6655	MONTANA HISTORICAL SOCIETY	106,610	-	-	-	224,604	331,215	609,805	(228,088)	381,717
6655	State Proportionate Share	32,320	-	-	-	-	32,320	184,868	172,885	357,752
6764	MONTANA STATE FUND	845,930	-	-	-	1,515,833	2,361,763	4,838,677	(1,163,468)	3,675,210
6764	State Proportionate Share	256,451	-	-	-	-	256,451	1,466,887	1,343,698	2,810,584
6653	MONTANA STATE LIBRARY	63,974	-	-	-	161,985	225,959	365,926	(184,383)	181,543
6653	State Proportionate Share	19,394	-	-	-	-	19,394	110,934	108,035	218,969
6769	OFFICE OF PUBLIC DEFENDER	692,831	-	-	-	522,472	1,215,303	3,962,961	(171,177)	3,791,784
6769	State Proportionate Share	210,038	-	-	-	-	210,038	1,201,406	1,144,917	2,346,323
6623	PUBLIC SERVICE COMMISSION	84,789	-	-	-	172,102	256,891	484,989	(152,242)	332,747
6623	State Proportionate Share	25,705	-	-	-	-	25,705	147,029	131,367	278,396
6651	SCHOOL FOR THE DEAF & BLIND	84,877	-	-	-	71,182	156,059	485,491	(101,839)	383,651
6651	State Proportionate Share	25,731	-	-	-	-	25,731	147,181	143,756	290,936
6529	SECRETARY OF STATE	81,440	-	-	-	661,719	743,159	465,831	(564,054)	(98,223)
6529	State Proportionate Share	24,689	-	-	-	-	24,689	141,221	113,636	254,856

**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, 2020						Pension Expense as of June 30, 2020		
	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	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)
<b>Total ALL Employers &amp; State</b>	<b>\$ 75,430,424</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,430,424</b>	<b>\$ 91,072,726</b>	<b>\$ 166,503,150</b>	<b>\$ 431,458,367</b>	<b>\$ (0)</b>	<b>\$ 626,068,214</b>
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 17,964,144</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,964,144</b>	<b>\$ 102,302</b>	<b>\$ 18,066,446</b>	<b>\$ 102,754,033</b>	<b>\$ 91,855,814</b>	<b>\$ 194,609,847</b>
<b>Employer</b>									
6552 STATE AUDITOR'S OFFICE	161,461	-	-	-	372,777	534,237	923,546	(465,384)	458,162
6552 State Proportionate Share	48,948	-	-	-	-	48,948	279,981	253,803	533,784
6457 SUPREME COURT	737,877	-	-	-	1,193,947	1,931,825	4,220,623	(1,320,416)	2,900,207
6457 State Proportionate Share	223,694	-	-	-	-	223,694	1,279,518	1,188,325	2,467,843
6563 SUPT OF PUBLIC INSTRUCTION	270,440	-	-	-	605,038	875,478	1,546,904	(823,337)	723,567
6563 State Proportionate Share	81,986	-	-	-	-	81,986	468,957	433,888	902,845
6766 TEACHERS' RETIREMENT SYSTEM	53,913	-	-	-	58,011	111,924	308,379	(64,014)	244,365
6766 State Proportionate Share	16,344	-	-	-	-	16,344	93,488	88,188	181,676
6567 GREAT FALLS COLLEGE MSU	87,087	-	-	-	168,537	255,624	498,135	(138,353)	359,782
6567 State Proportionate Share	26,401	-	-	-	-	26,401	151,014	137,903	288,917
6647 MONTANA STATE UNIVERSITY - BILLINGS	336,718	-	-	-	1,081,521	1,418,239	1,926,012	(947,464)	978,548
6647 State Proportionate Share	102,079	-	-	-	-	102,079	583,887	506,877	1,090,764
6645 MONTANA STATE UNIVERSITY - BOZEMAN	2,061,242	-	-	-	525,757	2,586,999	11,790,204	(888,076)	10,902,128
6645 State Proportionate Share	624,883	-	-	-	-	624,883	3,574,302	3,490,091	7,064,393
6648 MONTANA STATE UNIVERSITY - NORTHERN	112,559	-	-	-	164,609	277,167	643,830	(218,829)	425,000
6648 State Proportionate Share	34,123	-	-	-	-	34,123	195,182	184,257	379,440
6644 UNIVERSITY OF MONTANA	2,250,723	-	-	-	3,485,084	5,735,807	12,874,026	(4,710,317)	8,163,709
6644 State Proportionate Share	682,326	-	-	-	-	682,326	3,902,872	3,655,476	7,558,347
6426 LIBERTY CO CEMETERY DIST	-	-	-	-	33	33	-	(33)	(33)
6426 State Proportionate Share	-	-	-	-	11	11	-	(11)	(11)
6374 SCHOOL DISTRICT 64 - MOUNTAIN VIEW	-	-	-	-	-	-	-	(6,640)	(6,640)
6374 State Proportionate Share	-	-	-	-	-	-	-	(310)	(310)
7683 FLATHEAD JOINT BOARD OF CONTROL	-	-	-	-	7,007	7,007	-	(11,160)	(11,160)
7683 State Proportionate Share	-	-	-	-	84	84	-	(136)	(136)
6731 PONDERA COUNTY COUNCIL ON	-	-	-	-	-	-	-	(3,391)	(3,391)
6731 State Proportionate Share	-	-	-	-	-	-	-	(41)	(41)
6527 TOWN OF BROWNING	-	-	-	-	-	-	-	(48,155)	(48,155)
6527 State Proportionate Share	-	-	-	-	-	-	-	(588)	(588)
6420 LAKEVIEW CEMETERY DISTRICT	-	-	-	-	45,469	45,469	-	(31,228)	(31,228)
6420 State Proportionate Share	-	-	-	-	7,989	7,989	-	(3,144)	(3,144)
6396 MILES CITY HOUSING AUTHORITY	-	-	-	-	4,511	4,511	-	(860)	(860)
6396 State Proportionate Share	-	-	-	-	907	907	-	(246)	(246)
6618 BOARD OF CRIME CONTROL	-	-	-	-	350,086	350,086	-	(346,980)	(346,980)
6618 State Proportionate Share	-	-	-	-	10,406	10,406	-	(10,387)	(10,387)

**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, 2020							Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2020		
	2021	2022	2023	2024	2025	Future Year Deferrals	1% Decrease 6.34%	Discount Rate 7.34%	1% Increase 8.34%	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Total ALL Employers &amp; State</b>	<b>\$ 96,672,682</b>	<b>\$ 144,719,648</b>	<b>\$ 79,820,778</b>	<b>\$ 57,074,239</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,631,341,803</b>	<b>\$ 2,638,211,389</b>	<b>\$ 1,803,988,657</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 114,681,487</b>	<b>\$ 30,541,016</b>	<b>\$ 19,009,730</b>	<b>\$ 13,592,524</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 864,822,759</b>	<b>\$ 6,283,032,635</b>	<b>\$ 429,629,193</b>	
<b>Employer</b>										
6532 CITY OF BAKER	(28,678)	33,081	35,253	25,207	-	-	1,603,789	1,165,171	796,735	
6532 State Proportionate Share	61,970	7,015	11,060	7,908	-	-	503,153	365,546	249,958	
6533 CITY OF BELGRADE	231,802	253,032	91,155	65,179	-	-	4,146,982	3,012,830	2,060,150	
6533 State Proportionate Share	194,909	72,464	28,675	20,503	-	-	1,304,521	947,749	648,064	
6506 CITY OF BELT	7,075	14,259	5,591	3,998	-	-	254,366	184,800	126,365	
6506 State Proportionate Share	10,970	4,034	1,754	1,254	-	-	79,804	57,978	39,645	
6505 CITY OF BIG TIMBER	1,484	18,150	9,972	7,130	-	-	453,646	329,579	225,364	
6505 State Proportionate Share	18,366	5,003	3,221	2,303	-	-	146,527	106,453	72,792	
6508 CITY OF BILLINGS	103,670	3,160,718	1,699,040	1,214,864	-	-	77,295,607	56,156,143	38,399,139	
6508 State Proportionate Share	3,219,314	850,749	535,659	383,012	-	-	24,369,121	17,704,446	12,106,164	
6512 CITY OF BOULDER	15,769	53,715	17,417	12,454	-	-	792,356	575,656	393,629	
6512 State Proportionate Share	34,859	15,581	5,464	3,907	-	-	248,583	180,598	123,492	
6509 CITY OF BOZEMAN	69,479	1,169,112	680,253	486,401	-	-	30,947,214	22,483,506	15,374,048	
6509 State Proportionate Share	1,286,925	312,088	214,703	153,519	-	-	9,767,641	7,096,303	4,852,398	
6519 CITY OF CHINOOK	42,702	61,182	25,611	18,312	-	-	1,165,127	846,478	578,815	
6519 State Proportionate Share	52,241	17,038	8,126	5,810	-	-	369,666	268,566	183,644	
6520 CITY OF CHOTEAU	26,607	51,658	21,523	15,389	-	-	979,155	711,367	486,427	
6520 State Proportionate Share	43,740	14,668	6,775	4,844	-	-	308,212	223,919	153,114	
6371 CITY OF COLSTRIP	(8,390)	111,421	69,298	49,550	-	-	3,152,619	2,290,414	1,566,167	
6371 State Proportionate Share	131,719	29,187	21,812	15,596	-	-	992,294	720,913	492,955	
6522 CITY OF COLUMBIA FALLS	82,382	112,378	48,385	34,597	-	-	2,201,223	1,599,214	1,093,530	
6522 State Proportionate Share	96,947	31,321	15,205	10,872	-	-	691,747	502,562	343,648	
6534 CITY OF COLUMBUS	(50,657)	8,896	18,459	13,199	-	-	839,790	610,117	417,193	
6534 State Proportionate Share	30,192	1,023	5,818	4,160	-	-	264,665	192,282	131,481	
6523 CITY OF CONRAD	(39,398)	66,455	39,743	28,418	-	-	1,808,063	1,313,579	898,215	
6523 State Proportionate Share	71,447	17,528	12,494	8,933	-	-	568,387	412,940	282,365	
6525 CITY OF CUT BANK	56,474	106,378	51,224	36,627	-	-	2,330,388	1,693,054	1,157,697	
6525 State Proportionate Share	102,137	29,048	16,070	11,491	-	-	731,102	531,154	363,199	
6528 CITY OF DEER LODGE	53,816	139,343	46,582	33,307	-	-	2,119,185	1,539,612	1,052,775	
6528 State Proportionate Share	94,835	40,335	14,650	10,475	-	-	666,494	484,215	331,103	
6531 CITY OF DILLON	15,852	75,358	35,220	25,183	-	-	1,602,287	1,164,080	795,989	
6531 State Proportionate Share	68,037	20,632	11,102	7,938	-	-	505,068	366,938	250,909	
6535 CITY OF EAST HELENA	6,377	34,216	17,971	12,850	-	-	817,585	593,985	406,162	
6535 State Proportionate Share	35,720	9,229	5,662	4,048	-	-	257,572	187,129	127,957	
6538 CITY OF FAIRVIEW	(25,393)	24,781	18,184	13,002	-	-	827,266	601,018	410,972	
6538 State Proportionate Share	34,623	6,176	5,748	4,110	-	-	261,507	189,988	129,912	
6539 CITY OF FORSYTH	(18,383)	40,935	28,571	20,429	-	-	1,299,779	944,305	645,708	
6539 State Proportionate Share	51,434	10,273	8,969	6,413	-	-	408,024	296,434	202,700	
6540 CITY OF FORT BENTON	(79,325)	18,877	15,123	10,813	-	-	687,982	499,827	341,778	
6540 State Proportionate Share	21,822	4,528	4,744	3,392	-	-	215,837	156,808	107,224	
6543 CITY OF GLASGOW	37,832	92,725	51,640	36,924	-	-	2,349,312	1,706,802	1,167,098	
6543 State Proportionate Share	97,949	24,629	16,204	11,586	-	-	737,159	535,555	366,208	

**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, 2020						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2020		
	2021	2022	2023	2024	2025	Future Year Deferrals	1% Decrease 6.34%	Discount Rate 7.34%	1% Increase 8.34%
<b>Total ALL Employers &amp; State</b>	<b>\$ 96,672,682</b>	<b>\$ 144,719,648</b>	<b>\$ 79,820,778</b>	<b>\$ 57,074,239</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,631,341,803</b>	<b>\$ 2,638,211,389</b>	<b>\$ 1,803,988,657</b>
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 114,681,487</b>	<b>\$ 30,541,016</b>	<b>\$ 19,009,730</b>	<b>\$ 13,592,524</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 864,822,759</b>	<b>\$ 6,283,032,635</b>	<b>\$ 429,629,193</b>
<b>Employer</b>									
6544 CITY OF GLENDIVE	19,407	208,750	86,585	61,911	-	-	3,939,089	2,861,793	1,956,872
6544 State Proportionate Share	166,695	58,714	27,228	19,469	-	-	1,238,710	899,937	615,370
6545 CITY OF GREAT FALLS	(154,921)	1,292,777	851,645	608,951	-	-	38,744,456	28,148,291	19,247,585
6545 State Proportionate Share	1,583,968	330,912	267,800	191,485	-	-	12,183,226	8,851,253	6,052,419
6548 CITY OF HAMILTON	(10,510)	110,279	67,054	47,945	-	-	3,050,521	2,216,238	1,515,447
6548 State Proportionate Share	125,975	28,656	21,088	15,079	-	-	959,385	697,004	476,606
6549 CITY OF HARDIN	(39,348)	131,758	51,114	36,548	-	-	2,325,343	1,689,389	1,155,191
6549 State Proportionate Share	96,456	37,376	16,058	11,482	-	-	730,519	530,730	362,909
6547 CITY OF HARLEM	(21,440)	20,412	12,882	9,211	-	-	586,053	425,774	291,141
6547 State Proportionate Share	21,216	5,262	4,041	2,890	-	-	183,858	133,575	91,337
6606 CITY OF HARLOWTON	(11,367)	15,378	10,666	7,627	-	-	485,249	352,539	241,064
6606 State Proportionate Share	19,413	3,906	3,364	2,405	-	-	153,030	111,178	76,023
6550 CITY OF HAVRE	(8,570)	191,243	107,864	77,126	-	-	4,907,144	3,565,096	2,437,786
6550 State Proportionate Share	202,694	50,819	33,986	24,301	-	-	1,546,137	1,123,286	768,094
6551 CITY OF HELENA	(115,413)	1,023,047	538,906	385,334	-	-	24,516,815	17,811,746	12,179,535
6551 State Proportionate Share	1,007,342	276,019	169,660	121,312	-	-	7,718,451	5,607,543	3,834,395
6555 CITY OF KALISPELL	(122,002)	469,906	274,334	196,157	-	-	12,480,458	9,067,196	6,200,079
6555 State Proportionate Share	511,498	124,516	86,433	61,802	-	-	3,932,140	2,856,744	1,953,420
6557 CITY OF LAUREL	(8,491)	258,825	120,391	86,083	-	-	5,477,030	3,979,125	2,720,895
6557 State Proportionate Share	229,843	71,271	37,799	27,027	-	-	1,719,610	1,249,316	854,273
6559 CITY OF LEWISTOWN	15,991	194,232	84,844	60,666	-	-	3,859,864	2,804,236	1,917,515
6559 State Proportionate Share	164,202	54,198	26,691	19,085	-	-	1,214,256	882,171	603,221
6560 CITY OF LIBBY	(2,066)	68,162	31,164	22,283	-	-	1,417,756	1,030,016	704,317
6560 State Proportionate Share	60,367	18,794	9,833	7,031	-	-	447,345	325,001	222,233
6561 CITY OF LIVINGSTON	(10,111)	251,139	130,312	93,177	-	-	5,928,379	4,307,035	2,945,117
6561 State Proportionate Share	250,390	68,036	41,083	29,376	-	-	1,869,033	1,357,874	928,503
6570 CITY OF MALTA	8,942	55,119	21,221	15,174	-	-	965,413	701,384	479,601
6570 State Proportionate Share	42,187	15,636	6,658	4,760	-	-	302,876	220,043	150,464
6571 CITY OF MILES CITY	(92,841)	153,586	113,170	80,920	-	-	5,148,541	3,740,474	2,557,707
6571 State Proportionate Share	202,834	38,043	35,582	25,442	-	-	1,618,743	1,176,036	804,164
6572 CITY OF MISSOULA	1,214,282	2,016,739	905,018	647,115	-	-	41,172,621	29,912,381	20,453,856
6572 State Proportionate Share	1,782,756	561,257	285,319	204,011	-	-	12,980,196	9,430,261	6,448,340
6576 CITY OF PLAINS	(6,622)	11,056	11,338	8,107	-	-	515,786	374,725	256,234
6576 State Proportionate Share	21,601	2,390	3,557	2,543	-	-	161,812	117,558	80,385
6577 CITY OF PLENTYWOOD	(40,472)	12,227	16,271	11,634	-	-	740,220	537,778	367,729
6577 State Proportionate Share	27,146	2,451	5,124	3,664	-	-	233,123	169,366	115,811
6578 CITY OF POLSON	(83,275)	87,793	58,770	42,022	-	-	2,673,644	1,942,433	1,328,221
6578 State Proportionate Share	106,668	22,323	18,463	13,202	-	-	839,969	610,247	417,282
6579 CITY OF POPLAR	(2,445)	21,381	9,657	6,905	-	-	439,329	319,177	218,251
6579 State Proportionate Share	19,865	6,210	3,124	2,234	-	-	142,129	103,258	70,607
6603 CITY OF RED LODGE	23,641	81,749	31,392	22,446	-	-	1,428,145	1,037,564	709,478
6603 State Proportionate Share	61,141	23,384	9,977	7,134	-	-	453,910	329,771	225,495
6581 CITY OF RONAN	20,562	29,878	23,052	16,483	-	-	1,048,706	761,897	520,979
6581 State Proportionate Share	43,736	7,331	7,272	5,199	-	-	330,817	240,342	164,344
6582 CITY OF ROUNDUP	4,528	36,615	18,095	12,939	-	-	823,217	598,076	408,960
6582 State Proportionate Share	34,886	9,965	5,677	4,059	-	-	258,263	187,631	128,301
6599 CITY OF SCOBEEY	1,124	20,383	11,647	8,328	-	-	529,876	384,961	263,233
6599 State Proportionate Share	21,713	5,387	3,657	2,615	-	-	166,369	120,869	82,649
6585 CITY OF SHELBY	(56,601)	36,462	28,797	20,591	-	-	1,310,098	951,801	650,835
6585 State Proportionate Share	49,327	9,231	9,166	6,554	-	-	417,006	302,960	207,162

**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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	2021	2022	2023	2024	2025	Future Year Deferrals	1% Decrease 6.34%	Discount Rate 7.34%	1% Increase 8.34%
<b>Total ALL Employers &amp; State</b>	<b>\$ 96,672,682</b>	<b>\$ 144,719,648</b>	<b>\$ 79,820,778</b>	<b>\$ 57,074,239</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,631,341,803</b>	<b>\$ 2,638,211,389</b>	<b>\$ 1,803,988,657</b>
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 114,681,487</b>	<b>\$ 30,541,016</b>	<b>\$ 19,009,730</b>	<b>\$ 13,592,524</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 864,822,759</b>	<b>\$ 6,283,032,635</b>	<b>\$ 429,629,193</b>
<b>Employer</b>									
6586 CITY OF SIDNEY	29,346	192,290	95,160	68,042	-	-	4,329,160	3,145,184	2,150,653
6586 State Proportionate Share	183,523	52,435	29,932	21,402	-	-	1,361,704	989,294	676,471
6379 CITY OF THREE FORKS	2,180	26,832	15,157	10,837	-	-	689,532	500,953	342,548
6379 State Proportionate Share	28,401	7,103	4,755	3,400	-	-	216,322	157,160	107,465
6590 CITY OF TOWNSEND	(21,654)	26,739	12,098	8,650	-	-	550,366	399,847	273,412
6590 State Proportionate Share	20,458	7,444	3,822	2,733	-	-	173,884	126,328	86,382
6574 CITY OF TROY	7,117	43,856	21,443	15,332	-	-	975,522	708,728	484,623
6574 State Proportionate Share	41,875	11,960	6,727	4,810	-	-	306,045	222,345	152,038
6592 CITY OF WHITE SULPHUR SPRINGS	(14,894)	8,063	6,895	4,930	-	-	313,684	227,895	155,833
6592 State Proportionate Share	11,883	2,030	2,188	1,564	-	-	99,534	72,313	49,447
6594 CITY OF WHITEFISH	136,988	414,138	185,650	132,746	-	-	8,445,922	6,136,059	4,195,790
6594 State Proportionate Share	361,507	115,042	58,490	41,822	-	-	2,660,933	1,933,198	1,321,906
6598 CITY OF WIBAUX	(4,289)	13,647	7,269	5,198	-	-	330,695	240,254	164,284
6598 State Proportionate Share	13,807	3,660	2,280	1,631	-	-	103,748	75,374	51,540
6596 CITY OF WOLF POINT	(8,558)	72,412	39,004	27,889	-	-	1,774,439	1,289,150	881,511
6596 State Proportionate Share	72,435	19,414	12,257	8,764	-	-	557,610	405,110	277,011
6399 TOWN OF ALBERTON	1,154	2,905	1,276	913	-	-	58,067	42,187	28,847
6399 State Proportionate Share	2,520	831	415	297	-	-	18,878	13,715	9,378
6507 TOWN OF BIG SANDY	11,195	8,036	4,380	3,132	-	-	199,251	144,758	98,984
6507 State Proportionate Share	8,707	2,144	1,374	983	-	-	62,511	45,415	31,055
7274 TOWN OF BRIDGER	23,733	28,330	13,164	9,413	-	-	598,874	435,089	297,510
7274 State Proportionate Share	26,407	7,827	4,150	2,968	-	-	188,814	137,175	93,799
6511 TOWN OF BROADUS	7,213	18,747	9,475	6,775	-	-	431,048	313,162	214,137
6511 State Proportionate Share	19,121	5,080	2,973	2,125	-	-	135,230	98,246	67,180
6513 TOWN OF CASCADE	15,347	20,223	7,988	5,711	-	-	363,389	264,006	180,526
6513 State Proportionate Share	15,859	5,716	2,506	1,792	-	-	114,011	82,830	56,639
6526 TOWN OF CHESTER	(14,601)	22,391	11,819	8,451	-	-	537,705	390,649	267,123
6526 State Proportionate Share	21,975	6,017	3,710	2,652	-	-	168,760	122,606	83,837
6521 TOWN OF CIRCLE	13,261	26,489	7,267	5,196	-	-	330,593	240,179	164,233
6521 State Proportionate Share	15,759	7,835	2,298	1,643	-	-	104,541	75,950	51,934
6524 TOWN OF CULBERTSON	(35,927)	13,004	7,936	5,674	-	-	361,026	262,290	179,352
6524 State Proportionate Share	12,481	3,380	2,490	1,780	-	-	113,261	82,285	56,266
6432 TOWN OF DENTON	(1,620)	4,752	1,522	1,088	-	-	69,240	50,304	34,397
6432 State Proportionate Share	3,124	1,405	490	350	-	-	22,274	16,182	11,065
6558 TOWN OF DRUMMOND	12,762	16,957	3,170	2,266	-	-	144,200	104,763	71,636
6558 State Proportionate Share	7,616	5,164	994	711	-	-	45,240	32,868	22,475
6607 TOWN OF EKALAKA	(1,098)	11,324	4,528	3,237	-	-	205,980	149,647	102,327
6607 State Proportionate Share	8,823	3,195	1,420	1,016	-	-	64,621	46,948	32,103
6536 TOWN OF ENNIS	26,809	35,174	17,909	12,805	-	-	814,745	591,921	404,751
6536 State Proportionate Share	36,548	9,610	5,649	4,040	-	-	257,015	186,725	127,681
6382 TOWN OF EUREKA	327	21,899	14,489	10,360	-	-	659,138	478,871	327,448
6382 State Proportionate Share	27,752	5,611	4,565	3,264	-	-	207,662	150,869	103,163
6537 TOWN OF FAIRFIELD	240	9,391	4,074	2,913	-	-	185,361	134,667	92,084
6537 State Proportionate Share	7,770	2,666	1,302	931	-	-	59,234	43,034	29,427
6605 TOWN OF FORT PECK	3,681	21,896	7,036	5,031	-	-	320,085	232,545	159,013
6605 State Proportionate Share	13,856	6,358	2,207	1,578	-	-	100,419	72,955	49,886
6410 TOWN OF FROID	(3,522)	3,234	2,217	1,585	-	-	100,877	73,288	50,114
6410 State Proportionate Share	3,944	815	696	497	-	-	31,649	22,993	15,723
6542 TOWN OF GERALDINE	(5,041)	2,518	1,898	1,357	-	-	86,338	62,726	42,891
6542 State Proportionate Share	3,254	617	595	426	-	-	27,087	19,679	13,456

**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, 2020							Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2020		
	2021	2022	2023	2024	2025	Future Year Deferrals	1% Decrease 6.34%	Discount Rate 7.34%	1% Increase 8.34%
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<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 114,681,487</b>	<b>\$ 30,541,016</b>	<b>\$ 19,009,730</b>	<b>\$ 13,592,524</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 864,822,759</b>	<b>\$ 6,283,032,635</b>	<b>\$ 429,629,193</b>
<b>Employer</b>									
6546 TOWN OF GRASS RANGE	(7,979)	(4,447)	272	194	-	-	12,371	8,988	6,146
6546 State Proportionate Share	(224)	(1,470)	85	61	-	-	3,882	2,820	1,928
6553 TOWN OF HOT SPRINGS	(1,565)	29,968	9,603	6,867	-	-	436,897	317,411	217,043
6553 State Proportionate Share	19,075	8,728	3,026	2,164	-	-	137,660	100,011	68,387
6434 TOWN OF HYSHAM	(9,453)	(5,117)	2,253	1,611	-	-	102,484	74,455	50,912
6434 State Proportionate Share	3,068	(1,896)	707	505	-	-	32,152	23,359	15,972
6562 TOWN OF LIMA	(2,396)	2,674	2,453	1,754	-	-	111,580	81,064	55,431
6562 State Proportionate Share	4,382	609	769	550	-	-	35,006	25,432	17,390
6601 TOWN OF MANHATTAN	43,208	104,914	44,855	32,073	-	-	2,040,636	1,482,545	1,013,753
6601 State Proportionate Share	91,505	29,302	14,076	10,065	-	-	640,364	465,232	318,122
6564 TOWN OF MEDICINE LAKE	(800)	6,600	3,751	2,682	-	-	170,635	123,968	84,768
6564 State Proportionate Share	7,029	1,744	1,177	841	-	-	53,531	38,891	26,593
6554 TOWN OF MELSTONE	(797)	3,888	2,013	1,439	-	-	91,567	66,525	45,489
6554 State Proportionate Share	3,795	1,049	631	452	-	-	28,727	20,871	14,271
6390 TOWN OF MOORE	168	2,823	1,105	790	-	-	50,275	36,525	24,976
6390 State Proportionate Share	2,111	799	347	248	-	-	15,773	11,459	7,836
6556 TOWN OF NASHUA	(1,791)	11,228	3,376	2,414	-	-	153,573	111,573	76,292
6556 State Proportionate Share	7,086	3,288	1,059	757	-	-	48,195	35,014	23,942
6575 TOWN OF PHILIPSBURG	8,533	30,933	15,491	11,077	-	-	704,762	512,018	350,114
6575 State Proportionate Share	30,017	8,399	4,861	3,476	-	-	221,158	160,673	109,867
6573 TOWN OF RICHEY	(700)	5,266	3,065	2,191	-	-	139,416	101,287	69,259
6573 State Proportionate Share	5,821	1,385	961	687	-	-	43,740	31,778	21,729
6583 TOWN OF RYEGATE	733	4,927	2,212	1,582	-	-	100,635	73,113	49,994
6583 State Proportionate Share	4,283	1,365	694	496	-	-	31,573	22,938	15,685
6353 TOWN OF SACO	(1,466)	11,673	5,866	4,195	-	-	266,878	193,890	132,580
6353 State Proportionate Share	10,917	3,167	1,840	1,316	-	-	83,726	60,828	41,593
6584 TOWN OF SHERIDAN	18,965	16,864	8,267	5,911	-	-	376,089	273,233	186,835
6584 State Proportionate Share	16,037	4,597	2,594	1,854	-	-	117,988	85,720	58,615
6366 TOWN OF ST IGNATIUS	(11,426)	6,476	7,130	5,098	-	-	324,354	235,647	161,133
6366 State Proportionate Share	12,713	1,350	2,237	1,599	-	-	101,760	73,930	50,553
6587 TOWN OF STANFORD	266	5,465	2,933	2,097	-	-	133,450	96,953	66,295
6587 State Proportionate Share	5,736	1,463	920	658	-	-	41,867	30,417	20,799
6604 TOWN OF STEVENSVILLE	4,222	42,323	22,565	16,134	-	-	1,026,545	745,796	509,970
6604 State Proportionate Share	42,151	11,474	7,100	5,077	-	-	323,012	234,672	160,467
6588 TOWN OF SUNBURST	8,583	9,501	5,630	4,026	-	-	256,137	186,086	127,245
6588 State Proportionate Share	11,234	2,488	1,766	1,263	-	-	80,358	58,381	39,920
6589 TOWN OF SUPERIOR	(17,364)	11,266	7,069	5,055	-	-	321,606	233,650	159,768
6589 State Proportionate Share	12,007	2,908	2,218	1,586	-	-	100,895	73,301	50,123
6580 TOWN OF TERRY	(6,575)	11,089	7,353	5,258	-	-	334,516	243,030	166,182
6580 State Proportionate Share	13,440	2,828	2,308	1,650	-	-	104,980	76,269	52,152
6597 TOWN OF THOMPSON FALLS	(1,264)	27,927	12,039	8,608	-	-	547,684	397,899	272,080
6597 State Proportionate Share	24,154	7,810	3,794	2,713	-	-	172,624	125,414	85,757
6600 TOWN OF TWIN BRIDGES	4,219	17,819	7,700	5,506	-	-	350,294	254,493	174,020
6600 State Proportionate Share	15,083	4,968	2,416	1,728	-	-	109,922	79,860	54,608
6591 TOWN OF VALIER	4,572	20,625	7,707	5,511	-	-	350,641	254,745	174,193
6591 State Proportionate Share	15,277	5,876	2,418	1,729	-	-	110,007	79,921	54,649
6408 TOWN OF WEST YELLOWSTONE	52,000	158,919	63,633	45,500	-	-	2,894,917	2,103,191	1,438,146
6408 State Proportionate Share	125,530	44,944	20,030	14,322	-	-	911,218	662,010	452,677
6356 TOWN OF WESTBY	1,756	4,867	2,711	1,938	-	-	123,333	89,603	61,270
6356 State Proportionate Share	5,082	1,293	851	608	-	-	38,693	28,111	19,222

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<b>Employer</b>									
6595 TOWN OF WINNETT	(4,426)	1,787	2,400	1,716	-	-	109,165	79,310	54,231
6595 State Proportionate Share	4,233	416	762	545	-	-	34,652	25,175	17,215
6458 ANACONDA-DEER LODGE COUNTY	(449,597)	(93,601)	129,454	92,563	-	-	5,889,340	4,278,673	2,925,723
6458 State Proportionate Share	197,753	(42,123)	40,863	29,218	-	-	1,859,019	1,350,599	923,529
6510 BUTTE SILVER BOW	162,923	1,722,288	870,422	622,377	-	-	39,598,691	28,768,903	19,671,954
6510 State Proportionate Share	1,665,319	467,410	273,728	195,724	-	-	12,452,915	9,047,185	6,186,396
6444 BEAVERHEAD COUNTY	(7,737)	221,013	118,151	84,482	-	-	5,375,130	3,905,094	2,670,273
6444 State Proportionate Share	225,143	60,107	37,287	26,662	-	-	1,696,336	1,232,408	842,711
6445 BIG HORN COUNTY	(161,591)	425,614	218,803	156,451	-	-	9,954,147	7,231,801	4,945,050
6445 State Proportionate Share	409,020	115,526	68,894	49,261	-	-	3,134,257	2,277,073	1,557,045
6446 BLAINE COUNTY	(26,745)	231,055	121,326	86,752	-	-	5,519,577	4,010,036	2,742,031
6446 State Proportionate Share	225,530	62,542	38,176	27,297	-	-	1,736,771	1,261,784	862,798
6447 BROADWATER COUNTY	(11,996)	168,372	80,142	57,304	-	-	3,645,956	2,648,829	1,811,249
6447 State Proportionate Share	150,073	46,138	25,198	18,018	-	-	1,146,366	832,848	569,495
6448 CARBON COUNTY	62,394	247,839	143,347	102,497	-	-	6,521,376	4,737,855	3,239,709
6448 State Proportionate Share	273,203	65,492	45,134	32,272	-	-	2,053,331	1,491,769	1,020,060
6449 CARTER COUNTY	91,109	156,161	55,605	39,759	-	-	2,529,663	1,837,829	1,256,694
6449 State Proportionate Share	115,309	44,739	17,498	12,512	-	-	796,053	578,341	395,465
6450 CASCADE COUNTY	(1,121,171)	426,317	569,269	407,044	-	-	25,898,154	18,815,305	12,865,761
6450 State Proportionate Share	967,272	78,598	178,993	127,985	-	-	8,143,052	5,916,021	4,045,329
6451 CHOUTEAU COUNTY	(34,411)	158,355	92,727	66,303	-	-	4,218,513	3,064,798	2,095,685
6451 State Proportionate Share	173,502	41,623	29,116	20,819	-	-	1,324,584	962,326	658,031
6452 CUSTER COUNTY	42,777	235,580	113,259	80,984	-	-	5,152,580	3,743,408	2,559,714
6452 State Proportionate Share	218,956	64,578	35,624	25,472	-	-	1,620,665	1,177,431	805,119
6453 DANIELS COUNTY	(12,569)	72,799	49,460	35,366	-	-	2,250,128	1,634,744	1,117,825
6453 State Proportionate Share	90,962	18,487	15,551	11,119	-	-	707,474	513,988	351,461
6456 DAWSON COUNTY	21,098	348,066	180,626	129,153	-	-	8,217,340	5,969,992	4,082,234
6456 State Proportionate Share	347,232	94,481	56,884	40,674	-	-	2,587,882	1,880,126	1,285,615
6459 FALLON COUNTY	(108,097)	349,842	163,337	116,791	-	-	7,430,812	5,398,570	3,691,501
6459 State Proportionate Share	307,963	96,659	51,523	36,840	-	-	2,343,957	1,702,911	1,164,438
6460 FERGUS COUNTY	(75,986)	167,404	121,097	86,588	-	-	5,509,142	4,002,455	2,736,848
6460 State Proportionate Share	224,447	42,627	38,298	27,384	-	-	1,742,305	1,265,804	865,547
6461 FLATHEAD COUNTY	(526,335)	1,707,676	913,229	652,986	-	-	41,546,138	30,183,745	20,639,413
6461 State Proportionate Share	1,721,256	460,042	287,514	205,581	-	-	13,080,091	9,502,836	6,497,966
6462 GALLATIN COUNTY	673,367	1,711,297	823,761	589,014	-	-	37,475,951	27,226,707	18,617,413
6462 State Proportionate Share	1,613,812	472,278	259,658	185,663	-	-	11,812,803	8,582,137	5,868,399
6463 GARFIELD COUNTY	(12,582)	73,235	57,634	41,210	-	-	2,621,998	1,904,912	1,302,564
6463 State Proportionate Share	105,066	17,754	18,158	12,984	-	-	826,075	600,153	410,380
6464 GLACIER COUNTY	(362,110)	72,268	128,530	91,903	-	-	5,847,298	4,248,129	2,904,838
6464 State Proportionate Share	202,614	10,202	40,421	28,902	-	-	1,838,884	1,335,970	913,526
6465 GOLDEN VALLEY COUNTY	20,659	27,632	13,338	9,537	-	-	606,783	440,835	301,440
6465 State Proportionate Share	26,471	7,598	4,210	3,010	-	-	191,513	139,136	95,140
6466 GRANITE COUNTY	(19,470)	98,705	62,037	44,358	-	-	2,822,275	2,050,415	1,402,058
6466 State Proportionate Share	112,915	25,648	19,524	13,960	-	-	888,220	645,302	441,252
6467 HILL COUNTY	(38,274)	292,785	146,766	104,942	-	-	6,676,942	4,850,875	3,316,991
6467 State Proportionate Share	276,264	80,101	46,294	33,102	-	-	2,106,097	1,530,104	1,046,273
6468 JEFFERSON COUNTY	2,443	342,375	169,242	121,013	-	-	7,699,446	5,593,736	3,824,953
6468 State Proportionate Share	321,686	93,444	53,238	38,067	-	-	2,421,984	1,759,599	1,203,200
6469 JUDITH BASIN COUNTY	19,120	106,503	52,812	37,762	-	-	2,402,594	1,745,512	1,193,568
6469 State Proportionate Share	100,667	28,893	16,569	11,847	-	-	753,770	547,623	374,460

**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, 2020						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2020		
	2021	2022	2023	2024	2025	Future Year Deferrals	1% Decrease 6.34%	Discount Rate 7.34%	1% Increase 8.34%
<b>Total ALL Employers &amp; State</b>	<b>\$ 96,672,682</b>	<b>\$ 144,719,648</b>	<b>\$ 79,820,778</b>	<b>\$ 57,074,239</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,631,341,803</b>	<b>\$ 2,638,211,389</b>	<b>\$ 1,803,988,657</b>
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 114,681,487</b>	<b>\$ 30,541,016</b>	<b>\$ 19,009,730</b>	<b>\$ 13,592,524</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 864,822,759</b>	<b>\$ 6,283,032,635</b>	<b>\$ 429,629,193</b>
<b>Employer</b>									
6470 LAKE COUNTY	(35,947)	450,317	269,816	192,927	-	-	12,274,926	8,917,875	6,097,974
6470 State Proportionate Share	513,793	118,071	84,854	60,673	-	-	3,860,340	2,804,582	1,917,751
6471 LEWIS & CLARK COUNTY	(145,688)	1,069,834	698,305	499,309	-	-	31,768,461	23,080,150	15,782,029
6471 State Proportionate Share	1,308,117	275,004	219,860	157,207	-	-	10,002,259	7,266,756	4,968,952
6472 LIBERTY COUNTY	(7,630)	110,176	60,868	43,523	-	-	2,769,127	2,011,802	1,375,655
6472 State Proportionate Share	116,507	29,454	19,179	13,714	-	-	872,523	633,898	433,454
6473 LINCOLN COUNTY	114,544	550,042	203,140	145,251	-	-	9,241,587	6,714,119	4,591,063
6473 State Proportionate Share	406,956	157,567	63,995	45,759	-	-	2,911,391	2,115,159	1,446,329
6474 MADISON COUNTY	158,495	598,157	321,166	229,643	-	-	14,611,039	10,615,087	7,258,515
6474 State Proportionate Share	632,287	161,276	101,019	72,231	-	-	4,595,704	3,338,832	2,283,068
6475 MCCONE COUNTY	(7,635)	130,539	60,902	43,547	-	-	2,770,678	2,012,930	1,376,426
6475 State Proportionate Share	115,158	35,949	19,137	13,684	-	-	870,615	632,512	432,507
6476 MEAGHER COUNTY	14,603	135,347	51,262	36,654	-	-	2,332,119	1,694,311	1,158,557
6476 State Proportionate Share	100,380	38,480	16,084	11,501	-	-	731,727	531,608	363,510
6477 MINERAL COUNTY	38,680	120,734	71,505	51,128	-	-	3,253,007	2,363,347	1,616,038
6477 State Proportionate Share	139,359	31,893	22,474	16,070	-	-	1,022,438	742,813	507,930
6478 MISSOULA COUNTY	970,140	3,592,444	1,691,182	1,209,246	-	-	76,938,131	55,896,433	38,221,551
6478 State Proportionate Share	3,296,707	992,358	532,973	381,091	-	-	24,246,889	17,615,642	12,045,441
6479 MUSSELSHELL COUNTY	14,005	160,181	67,482	48,252	-	-	3,070,004	2,230,393	1,525,126
6479 State Proportionate Share	129,089	44,811	21,238	15,186	-	-	966,189	701,947	479,986
6480 PARK COUNTY	74,753	282,844	139,570	99,797	-	-	6,349,558	4,613,027	3,154,352
6480 State Proportionate Share	273,333	77,155	44,054	31,500	-	-	2,004,193	1,456,069	995,649
6481 PETROLEUM COUNTY	13,461	22,867	10,312	7,373	-	-	469,119	340,820	233,050
6481 State Proportionate Share	20,056	6,383	3,245	2,320	-	-	147,612	107,242	73,331
6482 PHILLIPS COUNTY	(44,049)	137,440	80,103	57,276	-	-	3,644,203	2,647,555	1,810,378
6482 State Proportionate Share	147,431	36,178	25,207	18,024	-	-	1,146,751	833,128	569,686
6483 PONDERA COUNTY	10,712	140,032	77,482	55,402	-	-	3,524,942	2,560,911	1,751,131
6483 State Proportionate Share	146,677	37,291	24,334	17,400	-	-	1,107,055	804,288	549,966
6485 POWDER RIVER COUNTY	(20,091)	378,073	155,935	111,498	-	-	7,094,070	5,153,923	3,524,213
6485 State Proportionate Share	301,151	106,226	49,092	35,102	-	-	2,233,385	1,622,580	1,109,508
6484 POWELL COUNTY	(42,494)	133,083	66,846	47,797	-	-	3,041,086	2,209,384	1,510,760
6484 State Proportionate Share	124,557	36,419	21,095	15,084	-	-	959,710	697,241	476,768
6486 PRAIRIE COUNTY	21,679	82,992	35,757	25,567	-	-	1,626,719	1,181,830	808,126
6486 State Proportionate Share	70,154	23,075	11,264	8,054	-	-	512,441	372,294	254,572
6487 RAVALLI COUNTY	70,179	524,136	292,237	208,958	-	-	13,294,921	9,658,912	6,604,690
6487 State Proportionate Share	555,752	139,524	91,772	65,620	-	-	4,175,046	3,033,219	2,074,092
6488 RICHLAND COUNTY	(177,750)	546,570	287,237	205,383	-	-	13,067,491	9,493,682	6,491,707
6488 State Proportionate Share	526,916	147,525	90,577	64,765	-	-	4,120,688	2,993,727	2,047,088
6489 ROOSEVELT COUNTY	6,228	426,060	190,306	136,075	-	-	8,657,740	6,289,947	4,301,017
6489 State Proportionate Share	366,906	118,578	59,856	42,799	-	-	2,723,080	1,978,349	1,352,780
6490 ROSEBUD COUNTY	(21,877)	296,344	140,549	100,497	-	-	6,394,078	4,645,371	3,176,469
6490 State Proportionate Share	264,017	81,661	44,302	31,677	-	-	2,015,441	1,464,241	1,001,237
6491 SANDERS COUNTY	26,298	325,269	143,408	102,541	-	-	6,524,163	4,739,879	3,241,093
6491 State Proportionate Share	276,989	90,459	45,044	32,208	-	-	2,049,212	1,488,776	1,018,014
6492 SHERIDAN COUNTY	(75,077)	198,591	125,502	89,737	-	-	5,709,531	4,148,040	2,836,398
6492 State Proportionate Share	233,577	51,383	39,407	28,177	-	-	1,792,778	1,302,474	890,622
6494 STILLWATER COUNTY	15,033	275,056	146,806	104,971	-	-	6,678,762	4,852,197	3,317,895
6494 State Proportionate Share	274,949	74,628	46,242	33,064	-	-	2,103,702	1,528,363	1,045,083
6495 SWEET GRASS COUNTY	(186,967)	125,016	69,485	49,684	-	-	3,161,140	2,296,605	1,570,401
6495 State Proportionate Share	127,272	33,604	21,909	15,665	-	-	996,715	724,125	495,151



**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, 2020						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2020		
	2021	2022	2023	2024	2025	Future Year Deferrals	1% Decrease 6.34%	Discount Rate 7.34%	1% Increase 8.34%
<b>Total ALL Employers &amp; State</b>	<b>\$ 96,672,682</b>	<b>\$ 144,719,648</b>	<b>\$ 79,820,778</b>	<b>\$ 57,074,239</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,631,341,803</b>	<b>\$ 2,638,211,389</b>	<b>\$ 1,803,988,657</b>
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 114,681,487</b>	<b>\$ 30,541,016</b>	<b>\$ 19,009,730</b>	<b>\$ 13,592,524</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 864,822,759</b>	<b>\$ 6,283,032,635</b>	<b>\$ 429,629,193</b>
<b>Employer</b>									
6496 TETON COUNTY	(1,506)	168,171	96,442	68,959	-	-	4,387,512	3,187,577	2,179,641
6496 State Proportionate Share	180,970	44,710	30,292	21,660	-	-	1,378,112	1,001,214	684,623
6497 TOOLE COUNTY	176,036	650,624	247,086	176,674	-	-	11,240,843	8,166,601	5,584,259
6497 State Proportionate Share	493,187	184,606	77,721	55,573	-	-	3,535,830	2,568,821	1,756,540
6498 TREASURE COUNTY	(8,056)	45,375	23,103	16,519	-	-	1,051,050	763,600	522,144
6498 State Proportionate Share	43,663	12,287	7,267	5,196	-	-	330,586	240,175	164,230
6499 VALLEY COUNTY	17,224	267,770	142,224	101,694	-	-	6,470,298	4,700,746	3,214,334
6499 State Proportionate Share	271,710	71,974	44,738	31,989	-	-	2,035,286	1,478,659	1,011,095
6500 WHEATLAND COUNTY	45,807	102,632	38,393	27,452	-	-	1,746,623	1,268,941	867,692
6500 State Proportionate Share	77,537	29,204	12,045	8,612	-	-	547,952	398,094	272,213
6501 WIBAUX COUNTY	47,715	140,641	62,526	44,708	-	-	2,844,535	2,066,587	1,413,116
6501 State Proportionate Share	123,956	39,014	19,616	14,026	-	-	892,402	648,340	443,330
6502 YELLOWSTONE COUNTY	(17,288)	1,436,405	733,082	524,176	-	-	33,350,627	24,229,612	16,568,023
6502 State Proportionate Share	1,388,556	390,642	230,919	165,114	-	-	10,505,376	7,632,276	5,218,891
6435 ARLEE-LAKE COUNTY WATER & SEWER DISTRICT	(531)	(1,026)	498	356	-	-	22,641	16,449	11,247
6435 State Proportionate Share	668	(385)	156	112	-	-	7,103	5,160	3,529
6720 BEAR PAW COOPERATIVE	103	3,279	1,750	1,252	-	-	79,629	57,852	39,558
6720 State Proportionate Share	3,322	879	549	393	-	-	24,982	18,150	12,411
6725 BERT MOONEY AIRPORT AUTHORITY	(9,499)	25,975	15,552	11,120	-	-	707,522	514,023	351,485
6725 State Proportionate Share	29,380	6,816	4,899	3,503	-	-	222,895	161,936	110,731
6740 BIG COUNTRY EDUCATIONAL COOP	838	2,788	1,527	1,092	-	-	69,482	50,480	34,518
6740 State Proportionate Share	2,953	744	479	343	-	-	21,799	15,837	10,829
6709 BIG FORK CO WATER & SEWER	18,752	30,888	15,840	11,326	-	-	720,633	523,548	357,998
6709 State Proportionate Share	30,823	8,347	4,970	3,553	-	-	226,081	164,250	112,313
7689 BIG HORN COUNTY CEMETERY DISTRICT #1	(1,173)	4,383	2,722	1,947	-	-	123,846	89,976	61,525
7689 State Proportionate Share	5,091	1,134	854	611	-	-	38,854	28,228	19,302
6348 BIG SKY CO WATER & SEWER DIST #363	928	12,189	10,187	7,284	-	-	463,428	336,686	230,223
6348 State Proportionate Share	18,492	3,572	3,480	2,489	-	-	158,340	115,036	78,661
6739 BIG SKY ECONOMIC DEVELOPMENT AUTH	27,851	83,288	34,114	24,393	-	-	1,551,977	1,127,529	770,996
6739 State Proportionate Share	65,654	24,481	11,172	7,988	-	-	508,237	369,240	252,483
6347 BIG SKY FIRE DEPARTMENT	(11,233)	(901)	58	42	-	-	2,648	1,924	1,316
6347 State Proportionate Share	55	(155)	93	67	-	-	4,244	3,083	2,108
6741 BIG SKY SPECIAL EDUCATION COOP	4,756	6,739	2,454	1,754	-	-	111,627	81,099	55,455
6741 State Proportionate Share	4,997	1,926	770	550	-	-	35,019	25,442	17,397
6697 BILLINGS HOUSING AUTHORITY	50,947	161,898	64,291	45,970	-	-	2,924,823	2,124,917	1,453,002
6697 State Proportionate Share	123,454	45,878	20,254	14,482	-	-	921,438	669,436	457,755
7699 BITTERROOT PUBLIC LIBRARY	16,899	24,126	11,077	7,920	-	-	503,940	366,118	250,349
7699 State Proportionate Share	22,040	6,703	3,502	2,504	-	-	159,322	115,749	79,148
6634 BITTERROOT CONSERVATION DISTRICT	121	5,510	2,671	1,910	-	-	121,500	88,271	60,359
6634 State Proportionate Share	5,103	1,505	838	599	-	-	38,119	27,694	18,937
6350 BITTERROOT VALLEY SEC	(16,715)	(577)	508	363	-	-	23,112	16,791	11,482
6350 State Proportionate Share	(664)	(198)	184	132	-	-	8,371	6,081	4,158
6421 BUFFALO RAPIDS IRR1 PROJECT 1	16,544	40,532	8,664	6,195	-	-	394,180	286,376	195,822
6421 State Proportionate Share	18,052	12,229	2,718	1,944	-	-	123,670	89,848	61,437
6422 BUFFALO RAPIDS IRR1 PROJECT 2	11,102	30,363	12,691	9,075	-	-	577,375	419,470	286,830
6422 State Proportionate Share	25,417	8,508	3,982	2,847	-	-	181,137	131,598	89,986
6727 CASCADE CONSERVATION DISTRICT	(17,351)	(5,806)	2,218	1,586	-	-	100,901	73,305	50,126
6727 State Proportionate Share	2,791	(1,951)	712	509	-	-	32,400	23,539	16,096
6662 CENTER FOR MENTAL HEALTH	(168,593)	(44,483)	3,404	2,434	-	-	154,882	112,524	76,943
6662 State Proportionate Share	(8,282)	(14,780)	1,068	764	-	-	48,587	35,299	24,137

**Employer and Non-Employer Proportionate Share Allocations  
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for the year ending June 30**

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	2021	2022	2023	2024	2025	Future Year Deferrals	1% Decrease 6.34%	Discount Rate 7.34%	1% Increase 8.34%
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<b>Employer</b>									
6703 CENTRAL MONTANA LEARNING RESOURCE CTR	485	6,222	2,629	1,880	-	-	119,617	86,903	59,424
6703 State Proportionate Share	5,104	1,795	844	604	-	-	38,412	27,907	19,083
6719 CENTRAL VALLEY FIRE DISTRICT	5,600	10,023	2,435	1,741	-	-	110,773	80,478	55,030
6719 State Proportionate Share	5,314	2,993	764	546	-	-	34,752	25,248	17,264
6650 CHOUTEAU COUNTY CONSERVATION DIST	(53)	1,582	777	555	-	-	35,341	25,676	17,557
6650 State Proportionate Share	1,438	431	244	174	-	-	11,087	8,055	5,508
6433 CORVALLIS COUNTY SEWER DISTRICT	(1,444)	2,652	1,779	1,272	-	-	80,952	58,813	40,216
6433 State Proportionate Share	3,267	672	558	399	-	-	25,397	18,451	12,617
6707 Crown Hill	(2,012)	2,931	1,924	1,376	-	-	87,526	63,588	43,481
6707 State Proportionate Share	3,470	748	604	432	-	-	27,460	19,950	13,642
6394 DALY DITCHES IRRIGATION DISTRICT	603	(984)	1,549	1,108	-	-	70,487	51,209	35,017
6394 State Proportionate Share	2,726	(344)	553	396	-	-	25,171	18,287	12,505
6677 DAWSON COMMUNITY COLLEGE	154,744	134,888	63,302	45,263	-	-	2,879,857	2,092,249	1,430,664
6677 State Proportionate Share	132,129	37,318	20,017	14,313	-	-	910,653	661,600	452,397
6686 DEER LODGE COUNTY HEAD START PROGRAM	208	40,503	23,228	16,609	-	-	1,056,730	767,726	524,965
6686 State Proportionate Share	42,535	10,686	7,287	5,211	-	-	331,528	240,859	164,698
8514 Drummond School and Community Library District	156	1,803	888	635	-	-	40,405	29,355	20,073
8514 State Proportionate Share	1,656	491	279	199	-	-	12,676	9,209	6,297
6389 DRY PRAIRIE RURAL WATER	77,412	116,912	41,725	29,834	-	-	1,898,207	1,379,069	942,997
6389 State Proportionate Share	86,719	33,509	13,090	9,360	-	-	595,512	432,647	295,840
8715 DRY REDWATER REGIONAL WATER AUTHORITY	9,490	9,033	3,850	2,753	-	-	175,159	127,255	87,016
8715 State Proportionate Share	7,852	2,523	1,208	864	-	-	54,952	39,923	27,299
6705 EASTERN YELLOWSTONE COUNTY SEC	(858)	1,739	992	709	-	-	45,132	32,789	22,421
6705 State Proportionate Share	1,835	459	311	223	-	-	14,159	10,286	7,034
6744 FALLON MEDICAL COMPLEX	(68,603)	5,651	3,170	2,266	-	-	144,197	104,761	71,634
6744 State Proportionate Share	5,096	1,498	994	711	-	-	45,238	32,866	22,474
6750 FERGUS COUNTY CONSERVATION DIST	495	3,144	1,587	1,135	-	-	72,207	52,459	35,871
6750 State Proportionate Share	3,038	852	498	356	-	-	22,653	16,458	11,254
6716 FLATHEAD CONSERVATION DISTRICT	(10,869)	5,497	2,737	1,957	-	-	124,532	90,474	61,865
6716 State Proportionate Share	4,252	1,618	914	653	-	-	41,577	30,206	20,655
6423 FLATHEAD EMERGENCY COMM CENTER	20,425	176,936	75,699	54,127	-	-	3,443,843	2,501,992	1,710,843
6423 State Proportionate Share	146,876	49,212	23,773	16,998	-	-	1,081,526	785,741	537,284
6708 FLATHEAD MUNICIPAL AIRPORT AUTHORITY	119,287	172,140	67,752	48,445	-	-	3,082,300	2,239,326	1,531,234
6708 State Proportionate Share	138,894	48,818	21,383	15,289	-	-	972,792	706,744	483,266
6699 FLATHEAD SPECIAL EDUC COOP	(379)	1,414	141	100	-	-	6,392	4,644	3,175
6699 State Proportionate Share	289	604	60	43	-	-	2,731	1,984	1,357
6676 FLATHEAD VALLEY COMMUNITY COLLEGE	(290,732)	350,176	213,303	152,518	-	-	9,703,941	7,050,025	4,820,753
6676 State Proportionate Share	385,700	91,180	67,074	47,960	-	-	3,051,446	2,216,910	1,515,906
6638 FORT SHAW IRRIGATION DIST	(3,748)	15,446	5,430	3,883	-	-	247,046	179,482	122,728
6638 State Proportionate Share	10,724	4,378	1,704	1,218	-	-	77,507	56,310	38,504
6414 FRENCHTOWN RURAL FIRE DISTRICT	247	4,134	1,952	1,396	-	-	88,793	64,509	44,111
6414 State Proportionate Share	3,723	1,135	612	438	-	-	27,854	20,236	13,837
6682 GALLATIN AIRPORT AUTHORITY	131,228	301,524	105,891	75,715	-	-	4,817,380	3,499,882	2,393,192
6682 State Proportionate Share	213,101	87,046	33,553	23,992	-	-	1,526,468	1,108,996	758,323
6736 GALLATIN CONSERVATION DISTRICT	23,628	9,779	3,653	2,612	-	-	166,182	120,733	82,557
6736 State Proportionate Share	8,354	2,786	1,146	819	-	-	52,135	37,877	25,900
6702 GALLATIN-MADISON SEC	(9,364)	(550)	1,560	1,116	-	-	70,991	51,576	35,267
6702 State Proportionate Share	2,380	(343)	490	350	-	-	22,272	16,181	11,064
6718 GARDINER - PARK COUNTY WATER DIST	(11,912)	23,800	7,538	5,390	-	-	342,918	249,134	170,356
6718 State Proportionate Share	14,651	6,923	2,365	1,691	-	-	107,582	78,160	53,445

**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, 2020						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2020		
	2021	2022	2023	2024	2025	Future Year Deferrals	1% Decrease 6.34%	Discount Rate 7.34%	1% Increase 8.34%
<b>Total ALL Employers &amp; State</b>	<b>\$ 96,672,682</b>	<b>\$ 144,719,648</b>	<b>\$ 79,820,778</b>	<b>\$ 57,074,239</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,631,341,803</b>	<b>\$ 2,638,211,389</b>	<b>\$ 1,803,988,657</b>
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 114,681,487</b>	<b>\$ 30,541,016</b>	<b>\$ 19,009,730</b>	<b>\$ 13,592,524</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 864,822,759</b>	<b>\$ 6,283,032,635</b>	<b>\$ 429,629,193</b>
<b>Employer</b>									
6691 GLASGOW IRRIGATION DISTRICT	(5,316)	2,918	4,758	3,402	-	-	216,449	157,253	107,528
6691 State Proportionate Share	9,309	473	1,508	1,078	-	-	68,611	49,847	34,085
7276 GRANITE CO HOSPITAL & NURSING HOME	(30,508)	118,192	55,056	39,367	-	-	2,504,708	1,819,699	1,244,296
7276 State Proportionate Share	108,313	32,948	17,463	12,487	-	-	794,453	577,179	394,671
6373 GRANITE CONSERVATION DISTRICT	(1,897)	955	927	663	-	-	42,152	30,624	20,940
6373 State Proportionate Share	1,459	212	291	208	-	-	13,224	9,607	6,569
6717 GREAT DIVIDE EDUCATION SERVICES	(6,992)	1,901	2,099	1,501	-	-	95,502	69,383	47,444
6717 State Proportionate Share	3,744	395	659	471	-	-	29,962	21,768	14,885
6660 GREAT FALLS INT AIRPORT	(24,049)	44,209	28,718	20,534	-	-	1,306,474	949,168	649,034
6660 State Proportionate Share	54,729	11,506	9,122	6,522	-	-	414,989	301,494	206,159
6641 GREENFIELDS IRRIGATION DIST	34,879	91,303	48,520	34,693	-	-	2,207,348	1,603,663	1,096,573
6641 State Proportionate Share	94,335	24,552	15,249	10,903	-	-	693,716	503,993	344,626
6417 HEBGEN BASIN RURAL FD	(940)	3,205	1,843	1,318	-	-	83,848	60,917	41,654
6417 State Proportionate Share	3,638	845	578	413	-	-	26,305	19,111	13,068
6663 HELENA HOUSING AUTHORITY	65,046	116,129	43,435	31,057	-	-	1,976,009	1,435,593	981,648
6663 State Proportionate Share	87,198	33,715	13,727	9,815	-	-	624,478	453,691	310,230
6632 HELENA REGIONAL AIRPORT AUTH	57,176	119,308	52,628	37,631	-	-	2,394,238	1,739,441	1,189,416
6632 State Proportionate Share	105,367	33,195	16,626	11,888	-	-	756,395	549,529	375,754
6685 HELENA VALLEY IRRIGATION DIST	5,928	19,011	10,846	7,755	-	-	493,429	358,482	245,127
6685 State Proportionate Share	20,644	5,022	3,403	2,433	-	-	154,803	112,466	76,904
6664 HILL CO PUBLIC CEMETERY DIST	(14,091)	4,011	2,040	1,459	-	-	92,826	67,439	46,114
6664 State Proportionate Share	2,677	1,120	658	471	-	-	29,940	21,752	14,874
6377 HINSDALE WATER & SEWER DISTRICT	(2,629)	863	835	597	-	-	38,007	27,612	18,881
6377 State Proportionate Share	1,182	192	262	187	-	-	11,924	8,663	5,924
6631 HOUSING AUTHORITY OF ANACONDA	(3,032)	31,814	17,596	12,582	-	-	800,526	581,591	397,688
6631 State Proportionate Share	33,129	8,462	5,521	3,947	-	-	251,149	182,463	124,766
6637 HOUSING AUTHORITY OF BUTTE	(9,702)	66,876	37,866	27,075	-	-	1,722,664	1,251,535	855,790
6637 State Proportionate Share	72,878	17,728	11,896	8,506	-	-	541,208	393,194	268,863
6640 HOUSING AUTHORITY OF GLASGOW	(2,019)	9,943	7,436	5,317	-	-	338,276	245,761	168,050
6640 State Proportionate Share	13,615	2,441	2,333	1,668	-	-	106,125	77,101	52,721
6746 HUMAN RESOURCES COUNCIL DIST XI	(26,358)	91,704	61,076	43,671	-	-	2,778,566	2,018,660	1,380,344
6746 State Proportionate Share	114,753	23,682	19,252	13,765	-	-	875,824	636,296	435,094
6635 HUMAN RESOURCES COUNCIL DIST XII	97,782	234,611	119,030	85,110	-	-	5,415,133	3,934,156	2,690,146
6635 State Proportionate Share	234,357	63,459	37,412	26,751	-	-	1,702,011	1,236,530	845,530
6425 HYALITE RFD	13,991	14,881	1,479	1,057	-	-	67,280	48,880	33,423
6425 State Proportionate Share	4,416	4,697	467	334	-	-	21,235	15,428	10,549
6722 JUDITH BASIN CONSERVATION DIST	(548)	1,127	965	690	-	-	43,881	31,880	21,800
6722 State Proportionate Share	1,783	303	216	216	-	-	13,766	10,001	6,839
6738 LAKESIDE CO WATER & SEWER	11,881	36,856	14,384	10,285	-	-	654,371	475,408	325,080
6738 State Proportionate Share	27,893	10,435	4,513	3,227	-	-	205,292	149,147	101,986
6357 LARCHMONT GOLF COURSE	(11,912)	23,098	9,441	6,750	-	-	429,487	312,027	213,362
6357 State Proportionate Share	17,766	6,494	2,962	2,118	-	-	134,742	97,891	66,937
6358 LEWIS & CLARK CONSERVATION DIST	672	5,204	2,546	1,821	-	-	115,835	84,155	57,545
6358 State Proportionate Share	4,894	1,420	799	571	-	-	36,342	26,403	18,054
6694 LEWIS & CLARK LIBRARY	92,282	130,711	69,923	49,997	-	-	3,181,041	2,311,063	1,580,287
6694 State Proportionate Share	137,893	35,235	22,034	15,755	-	-	1,002,401	728,256	497,976
6372 LIBERTY CO CONSERVATION DISTRICT	(664)	1,029	708	506	-	-	32,204	23,397	15,998
6372 State Proportionate Share	1,281	259	222	159	-	-	10,102	7,339	5,019
6397 LINCOLN CONSERVATION DISTRICT	(417)	2,600	1,310	937	-	-	59,602	43,302	29,609
6397 State Proportionate Share	2,467	705	411	294	-	-	18,698	13,585	9,289

**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, 2020						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2020		
	2021	2022	2023	2024	2025	Future Year Deferrals	1% Decrease 6.34%	Discount Rate 7.34%	1% Increase 8.34%
	<b>Total ALL Employers &amp; State</b>	<b>\$ 96,672,682</b>	<b>\$ 144,719,648</b>	<b>\$ 79,820,778</b>	<b>\$ 57,074,239</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,631,341,803</b>	<b>\$ 2,638,211,389</b>
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 114,681,487</b>	<b>\$ 30,541,016</b>	<b>\$ 19,009,730</b>	<b>\$ 13,592,524</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 864,822,759</b>	<b>\$ 6,283,032,635</b>	<b>\$ 429,629,193</b>
<b>Employer</b>									
6729 LINCOLN COUNTY RURAL FIRE DIST	2,936	9,577	5,721	4,091	-	-	260,278	189,095	129,302
6729 State Proportionate Share	10,655	2,503	1,795	1,283	-	-	81,659	59,326	40,567
6730 LOCKWOOD RURAL FIRE DIST 8	7,716	14,042	2,815	2,013	-	-	128,047	93,027	63,611
6730 State Proportionate Share	6,523	4,256	883	631	-	-	40,171	29,185	19,956
6391 LOCKWOOD WATER & SEWER DISTRICT	2,932	24,896	12,606	9,013	-	-	573,479	416,639	284,895
6391 State Proportionate Share	24,153	6,866	4,021	2,875	-	-	182,917	132,891	90,870
6430 MADISON CONSERVATION DISTRICT	(27,988)	(12,822)	794	-	-	-	50,528	36,709	25,102
6430 State Proportionate Share	(120)	(4,181)	364	260	-	-	16,546	12,021	8,220
6355 MALTA CEMETERY DISTRICT	(663)	3,233	1,956	1,398	-	-	88,976	64,642	44,202
6355 State Proportionate Share	3,623	842	614	439	-	-	27,913	20,279	13,867
6672 MALTA IRRIGATION DISTRICT	(9,387)	27,901	18,014	12,881	-	-	819,524	595,393	407,125
6672 State Proportionate Share	32,533	7,148	5,651	4,041	-	-	257,097	186,784	127,722
9111 Meagher County Conservation District	(4,178)	(13,005)	-	-	-	-	-	-	-
9111 State Proportionate Share	(1,333)	(4,298)	-	-	-	-	-	-	-
6671 MILES COMMUNITY COLLEGE	(64,420)	60,541	49,423	35,339	-	-	2,248,441	1,633,518	1,116,987
6671 State Proportionate Share	87,030	14,848	15,628	11,174	-	-	710,961	516,521	353,193
6419 MILK RIVER JBC	312	7,403	3,860	2,760	-	-	175,595	127,571	87,232
6419 State Proportionate Share	7,346	1,994	1,211	866	-	-	55,088	40,022	27,367
6706 MISSOULA AREA SEC	2,034	4,463	2,989	2,137	-	-	135,971	98,784	67,548
6706 State Proportionate Share	5,789	1,132	938	670	-	-	42,657	30,991	21,191
6700 MISSOULA COUNTY AIRPORT	137,580	249,947	125,492	89,731	-	-	5,709,114	4,147,737	2,836,191
6700 State Proportionate Share	249,132	68,018	39,520	28,258	-	-	1,797,917	1,306,207	893,175
6661 MISSOULA RURAL FIRE DISTRICT	(141,031)	(55,378)	12,178	8,708	-	-	554,035	402,513	275,235
6661 State Proportionate Share	9,457	(19,190)	3,846	2,750	-	-	174,976	127,122	86,925
6749 NO MONTANA JOINT REFUSE DISPOSAL DIST	(803)	36,555	19,194	13,724	-	-	873,184	634,378	433,783
6749 State Proportionate Share	36,325	9,875	6,039	4,318	-	-	274,716	199,584	136,474
6714 NORTH CENTRAL LEARNING SEC	(1,775)	758	1,265	905	-	-	57,571	41,826	28,601
6714 State Proportionate Share	2,205	113	397	284	-	-	18,062	13,122	8,973
6424 NORTH LAKE CO PUBLIC LIBRARY DIST	(6,134)	25,397	8,037	5,747	-	-	365,629	265,633	181,638
6424 State Proportionate Share	15,700	7,427	2,548	1,822	-	-	115,927	84,222	57,591
6398 NORTH VALLEY PUBLIC LIBRARY	8,638	18,453	8,396	6,004	-	-	381,982	277,515	189,762
6398 State Proportionate Share	16,655	5,099	2,634	1,884	-	-	119,839	87,065	59,534
6411 NORTHWEST MT EDUC COOP	(1,783)	3,243	1,271	909	-	-	57,836	42,019	28,732
6411 State Proportionate Share	2,325	918	399	285	-	-	18,145	13,182	9,014
6393 PABLO-LAKE COUNTY WATER & SEWER	(6,858)	(22)	7,939	5,677	-	-	361,168	262,393	179,422
6393 State Proportionate Share	13,694	(842)	2,491	1,781	-	-	113,308	82,319	56,289
6386 PARK CO RURAL FIRE DISTRICT 1	(28,683)	(21,388)	2,219	1,587	-	-	100,945	73,338	50,148
6386 State Proportionate Share	1,683	(6,599)	753	538	-	-	34,238	24,874	17,009
6407 PARK COUNTY SEC	(15,013)	(6,852)	840	600	-	-	38,197	27,751	18,976
6407 State Proportionate Share	415	(2,310)	263	188	-	-	11,983	8,706	5,953
6383 PETROLEUM CO CONSERVATION DIST	6,228	15,721	5,037	3,602	-	-	229,159	166,487	113,842
6383 State Proportionate Share	9,377	4,567	1,580	1,130	-	-	71,895	52,232	35,716
6404 PHILLIPS CONSERVATION DISTRICT	3,965	2,046	444	317	-	-	20,196	14,673	10,033
6404 State Proportionate Share	1,313	639	147	105	-	-	6,710	4,875	3,333
6674 PONDERA CO CANAL & RESERVOIR	34,931	67,271	27,062	19,350	-	-	1,231,136	894,434	611,607
6674 State Proportionate Share	56,753	19,106	8,538	6,105	-	-	388,421	282,193	192,961
6723 PONDERA COUNTY CEMETERY DIST 2	(823)	3,249	1,941	1,388	-	-	88,304	64,154	43,868
6723 State Proportionate Share	3,622	849	609	435	-	-	27,703	20,127	13,762
9854 PONDERA REGIONAL PORT AUTHORITY	16,251	7,423	1,879	1,344	-	-	85,501	62,118	42,476
9854 State Proportionate Share	5,387	4,009	590	422	-	-	26,825	19,488	13,326

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

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	2021	2022	2023	2024	2025	Future Year Deferrals	1% Decrease 6.34%	Discount Rate 7.34%	1% Increase 8.34%
<b>Total ALL Employers &amp; State</b>	<b>\$ 96,672,682</b>	<b>\$ 144,719,648</b>	<b>\$ 79,820,778</b>	<b>\$ 57,074,239</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,631,341,803</b>	<b>\$ 2,638,211,389</b>	<b>\$ 1,803,988,657</b>
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 114,681,487</b>	<b>\$ 30,541,016</b>	<b>\$ 19,009,730</b>	<b>\$ 13,592,524</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 864,822,759</b>	<b>\$ 6,283,032,635</b>	<b>\$ 429,629,193</b>
<b>Employer</b>									
6733 PORT OF MONTANA - PORT AUTHORITY	(14,171)	2,214	10,145	7,254	-	-	461,525	335,303	229,278
6733 State Proportionate Share	17,116	(289)	3,189	2,280	-	-	145,068	105,393	72,067
6679 PRAIRIE COUNTY HOSPITAL DISTRICT	60,414	59,461	44,432	31,770	-	-	2,021,358	1,468,540	1,004,176
6679 State Proportionate Share	90,048	14,729	14,023	10,027	-	-	637,959	463,484	316,927
6737 PRAIRIE VIEW SPECIAL SERVICES COOP	-	-	-	-	-	-	-	-	-
6737 State Proportionate Share	-	-	-	-	-	-	-	-	-
7277 PRICKLY PEAR SPECIAL SVCS COOP	42	3,744	1,665	1,190	-	-	75,734	55,022	37,623
7277 State Proportionate Share	3,205	1,084	538	385	-	-	24,469	17,777	12,156
6415 RAE WATER AND SEWER DISTRICT	19,677	31,242	12,821	9,168	-	-	583,292	423,768	289,770
6415 State Proportionate Share	25,771	8,779	4,022	2,876	-	-	182,992	132,946	90,908
7688 RED LODGE RURAL FIRE DISTRICT 7	8,326	11,467	13,613	9,734	-	-	619,296	449,926	307,656
7688 State Proportionate Share	24,431	2,354	4,278	3,059	-	-	194,635	141,405	96,692
6673 RICHLAND CO HOUSING AUTHORITY	(9,983)	19,376	18,037	12,897	-	-	820,581	596,161	407,651
6673 State Proportionate Share	32,418	4,464	5,698	4,074	-	-	259,211	188,320	128,772
9214 Riverside County Water and Sewer District No. 310	10,483	3,351	1,669	1,193	-	-	75,912	55,151	37,712
9214 State Proportionate Share	3,309	911	524	374	-	-	23,816	17,303	11,831
7682 RONAN LIBRARY DISTRICT	(2,652)	14,106	5,666	4,052	-	-	257,783	187,283	128,062
7682 State Proportionate Share	10,777	3,977	1,778	1,271	-	-	80,874	58,756	40,177
6352 ROUNDUP COMMUNITY LIBRARY	(522)	1,073	584	417	-	-	26,563	19,298	13,196
6352 State Proportionate Share	1,076	286	183	131	-	-	8,334	6,055	4,140
6711 SANDERS SPEC ED COOP	3,412	3,809	1,871	1,338	-	-	85,127	61,846	42,290
6711 State Proportionate Share	3,775	1,038	587	420	-	-	26,707	19,403	13,268
6388 SEELEY LAKE MISSOULA CO WATER DISTRICT	(791)	10,066	5,415	3,872	-	-	246,369	178,990	122,392
6388 State Proportionate Share	10,186	2,730	1,719	1,229	-	-	78,221	56,829	38,859
7694 SEELEY LAKE RURAL FIRE DISTRICT	836	3,138	1,719	1,229	-	-	78,193	56,808	38,845
7694 State Proportionate Share	3,275	836	539	386	-	-	24,530	17,821	12,186
6413 SHERIDAN DANIELS SEC	-	-	-	-	-	-	-	-	-
6413 State Proportionate Share	-	-	-	-	-	-	-	-	-
6735 SIDNEY RICHLAND AIRPORT AUTHORITY	7,862	14,786	6,543	4,678	-	-	297,660	216,253	147,872
6735 State Proportionate Share	12,791	4,307	2,073	1,482	-	-	94,299	68,509	46,846
9213 SOMERS COUNTY WATER & SEWER DISTRICT	10,647	9,893	1,142	816	-	-	51,943	37,737	25,805
9213 State Proportionate Share	3,605	3,159	389	278	-	-	17,690	12,852	8,788
6734 TETON COUNTY CONSERVATION DIST	14	1,588	664	475	-	-	30,216	21,952	15,011
6734 State Proportionate Share	1,265	445	208	149	-	-	9,479	6,887	4,709
6429 THOMPSON FALLS PUBLIC LIBRARY	500	3,768	1,733	1,239	-	-	78,841	57,279	39,167
6429 State Proportionate Share	3,308	1,048	549	393	-	-	24,977	18,146	12,408
6344 UPPER MUSSELSHELL CONSERVATION DIST	387	1,226	703	503	-	-	31,978	23,233	15,886
6344 State Proportionate Share	1,360	324	221	158	-	-	10,033	7,289	4,984
6345 URBAN TRANS DIST/DAWSON CO	(1,303)	14,654	6,974	4,987	-	-	317,273	230,502	157,616
6345 State Proportionate Share	12,683	4,017	2,188	1,564	-	-	99,538	72,315	49,449
6387 VALLEY COUNTY CONSERVATION DISTRICT	(9,327)	(7,775)	92	66	-	-	4,178	3,035	2,076
6387 State Proportionate Share	(964)	(2,530)	29	21	-	-	1,311	952	651
6726 VICTOR WATER & SEWER	771	3,283	1,767	1,263	-	-	80,366	58,387	39,924
6726 State Proportionate Share	3,276	879	554	396	-	-	25,213	18,317	12,525
6669 WHITEFISH HOUSING AUTHORITY	(4,074)	11,862	3,771	2,697	-	-	171,574	124,650	85,235
6669 State Proportionate Share	6,272	3,449	1,183	846	-	-	53,830	39,108	26,742
6361 YELLOWSTONE CITY-COUNTY HEALTH DEPT	417,201	1,497,438	695,031	496,968	-	-	31,619,538	22,971,957	15,708,047
6361 State Proportionate Share	1,358,457	419,638	221,267	158,213	-	-	10,066,266	7,313,258	5,000,749
6698 YELLOWSTONE WEST CARBON SEC	(2,437)	5,397	3,191	2,281	-	-	145,149	105,452	72,107
6698 State Proportionate Share	5,609	1,414	1,001	716	-	-	45,537	33,083	22,622

**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, 2020						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2020		
	2021	2022	2023	2024	2025	Future Year Deferrals	1% Decrease 6.34%	Discount Rate 7.34%	1% Increase 8.34%
<b>Total ALL Employers &amp; State</b>	<b>\$ 96,672,682</b>	<b>\$ 144,719,648</b>	<b>\$ 79,820,778</b>	<b>\$ 57,074,239</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,631,341,803</b>	<b>\$ 2,638,211,389</b>	<b>\$ 1,803,988,657</b>
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 114,681,487</b>	<b>\$ 30,541,016</b>	<b>\$ 19,009,730</b>	<b>\$ 13,592,524</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 864,822,759</b>	<b>\$ 6,283,032,635</b>	<b>\$ 429,629,193</b>
<b>Employer</b>									
6608 BEAVERHEAD COUNTY HIGH SCHOOL	(10,303)	28,834	27,582	19,722	-	-	1,254,817	911,639	623,372
6608 State Proportionate Share	49,574	7,461	9,506	6,797	-	-	432,448	314,179	214,833
6354 BIG SKY SCHOOL DISTRICT #72	(53,096)	33,344	24,914	17,814	-	-	1,133,439	823,456	563,073
6354 State Proportionate Share	42,621	9,267	8,673	6,202	-	-	394,573	286,662	196,017
6760 GREAT FALLS PUBLIC SCHOOLS	(150,994)	764,446	419,926	300,260	-	-	19,103,989	13,879,266	9,490,536
6760 State Proportionate Share	771,103	225,156	144,639	103,421	-	-	6,580,147	4,780,552	3,268,905
6910 HAVRE PUBLIC SCHOOLS	(52,988)	199,013	108,650	77,688	-	-	4,942,881	3,591,060	2,455,539
6910 State Proportionate Share	196,309	59,457	37,649	26,920	-	-	1,712,808	1,244,375	850,894
6625 JEFFERSON COUNTY HIGH SCHOOL	8,514	24,033	11,515	8,233	-	-	523,846	380,580	260,238
6625 State Proportionate Share	23,156	7,408	3,973	2,841	-	-	180,733	131,305	89,785
6624 JORDAN PUBLIC SCHOOLS	(6,020)	9,666	7,839	5,605	-	-	356,607	259,079	177,156
6624 State Proportionate Share	13,695	2,553	2,693	1,925	-	-	122,498	88,996	60,855
6375 JUDITH GAP SCHOOL	10,552	10,938	4,582	3,276	-	-	208,442	151,435	103,550
6375 State Proportionate Share	8,878	3,213	1,574	1,125	-	-	71,603	52,020	35,571
6944 LAVINA K-12	(8,291)	7,021	5,954	4,258	-	-	270,889	196,804	134,573
6944 State Proportionate Share	10,188	1,826	2,045	1,463	-	-	93,054	67,605	46,228
10132 LIBERTY SCHOOL DISTRICT 10	3,385	3,600	358	256	-	-	16,277	11,826	8,086
10132 State Proportionate Share	1,227	1,305	130	93	-	-	5,902	4,288	2,932
7692 OVANDO ELEMENTARY SCHOOL DISTRICT 11	(36)	588	387	277	-	-	17,594	12,782	8,740
7692 State Proportionate Share	716	165	133	95	-	-	6,043	4,390	3,002
6628 POWDER RIVER COUNTY HIGH SCHOOL	(7,548)	11,593	13,466	9,629	-	-	612,623	445,078	304,341
6628 State Proportionate Share	23,572	2,429	4,629	3,310	-	-	210,592	152,998	104,619
6629 POWELL COUNTY HIGH SCHOOL	(13,833)	(1,908)	6,445	4,608	-	-	293,188	213,004	145,651
6629 State Proportionate Share	9,744	(1,113)	2,350	1,680	-	-	106,894	77,660	53,103
6781 SCHOOL DISTRICT 1 & 7 - HYSHAM	(14,582)	7,553	3,180	2,274	-	-	144,686	105,116	71,878
6781 State Proportionate Share	4,684	2,451	1,150	822	-	-	52,324	38,014	25,994
6861 SCHOOL DISTRICT 1 & 7 - TOWNSEND	(4,602)	45,998	26,688	19,083	-	-	1,214,157	882,099	603,172
6861 State Proportionate Share	49,222	13,432	9,228	6,598	-	-	419,801	304,990	208,550
6751 SCHOOL DISTRICT 1 - BIG TIMBER	(27,394)	9,214	5,000	3,575	-	-	227,463	165,254	113,000
6751 State Proportionate Share	7,583	3,150	1,811	1,295	-	-	82,391	59,858	40,931
6752 SCHOOL DISTRICT 1 - BUTTE	(77,045)	334,099	188,288	134,632	-	-	8,565,930	6,223,246	4,255,408
6752 State Proportionate Share	340,079	100,231	65,858	47,090	-	-	2,996,113	2,176,711	1,488,418
6753 SCHOOL DISTRICT 1 - CHOTEAU	8,683	31,199	18,755	13,410	-	-	853,212	619,868	423,861
6753 State Proportionate Share	35,568	8,979	6,443	4,607	-	-	293,115	212,952	145,615
6754 SCHOOL DISTRICT 1 - CIRCLE	(10,476)	28,271	13,839	9,895	-	-	629,565	457,386	312,757
6754 State Proportionate Share	25,139	8,476	4,754	3,399	-	-	216,275	157,126	107,442
6755 SCHOOL DISTRICT 1 - CLANCY	8,990	17,723	11,892	8,503	-	-	540,990	393,035	268,755
6755 State Proportionate Share	23,394	5,246	4,156	2,972	-	-	189,079	137,368	93,931
6756 SCHOOL DISTRICT 1 - CORVALLIS	13,586	71,999	48,139	34,421	-	-	2,190,040	1,591,089	1,087,974
6756 State Proportionate Share	90,957	20,687	16,633	11,893	-	-	756,710	549,759	375,921
6757 SCHOOL DISTRICT 1 - DEER LODGE	(46,266)	33,281	20,442	14,616	-	-	929,973	675,636	461,995
6757 State Proportionate Share	33,308	9,096	7,055	5,044	-	-	320,949	233,173	159,442
6342 SCHOOL DISTRICT 1 - FORT BENTON	(16,337)	59,198	21,547	15,407	-	-	980,256	712,167	486,974
6342 State Proportionate Share	40,378	18,587	7,410	5,298	-	-	337,110	244,914	167,470
6758 SCHOOL DISTRICT 1 - GLASGOW	(40,972)	57,220	43,451	31,069	-	-	1,976,743	1,436,126	982,012
6758 State Proportionate Share	75,980	15,606	15,005	10,729	-	-	682,652	495,954	339,130
6759 SCHOOL DISTRICT 1 - GLENDIVE	(22,397)	93,681	52,989	37,889	-	-	2,410,688	1,751,392	1,197,589
6759 State Proportionate Share	96,960	27,503	18,430	13,178	-	-	838,426	609,126	416,516
6778 SCHOOL DISTRICT 1 - HEART BUTTE	36,575	92,641	23,281	16,646	-	-	1,059,128	769,469	526,157
6778 State Proportionate Share	50,153	30,254	7,997	5,718	-	-	363,820	264,319	180,739

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

	Recognition of Deferred Outflows and Deferred Inflows as of June 30, 2020						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2020		
	2021	2022	2023	2024	2025	Future Year Deferrals	1% Decrease 6.34%	Discount Rate 7.34%	1% Increase 8.34%
	<b>Total ALL Employers &amp; State</b>	<b>\$ 96,672,682</b>	<b>\$ 144,719,648</b>	<b>\$ 79,820,778</b>	<b>\$ 57,074,239</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,631,341,803</b>	<b>\$ 2,638,211,389</b>
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 114,681,487</b>	<b>\$ 30,541,016</b>	<b>\$ 19,009,730</b>	<b>\$ 13,592,524</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 864,822,759</b>	<b>\$ 6,283,032,635</b>	<b>\$ 429,629,193</b>
<b>Employer</b>									
6761 SCHOOL DISTRICT 1 - HELENA	41,306	712,761	307,794	220,082	-	-	14,002,676	10,173,105	6,956,291
6761 State Proportionate Share	589,007	219,417	106,336	76,034	-	-	4,837,627	3,514,592	2,403,251
6771 SCHOOL DISTRICT 1 - LEWISTOWN	(87,326)	114,700	76,187	54,476	-	-	3,466,023	2,518,106	1,721,861
6771 State Proportionate Share	133,430	32,990	26,392	18,871	-	-	1,200,690	872,315	596,482
6772 SCHOOL DISTRICT 1 - MILES CITY	(18,271)	87,544	55,824	39,916	-	-	2,539,652	1,845,086	1,261,656
6772 State Proportionate Share	102,286	25,134	19,312	13,808	-	-	878,556	638,281	436,452
6773 SCHOOL DISTRICT 1 - MISSOULA	(272,749)	690,933	417,141	298,269	-	-	18,977,299	13,787,225	9,427,599
6773 State Proportionate Share	747,386	198,070	143,862	102,866	-	-	6,544,836	4,754,898	3,251,363
6775 SCHOOL DISTRICT 1 - PHILIPSBURG	(5,852)	26,461	10,986	7,855	-	-	499,783	363,098	248,284
6775 State Proportionate Share	20,540	8,159	3,774	2,698	-	-	171,681	124,728	85,288
6774 SCHOOL DISTRICT 1 - PLAINS	10,675	34,616	17,870	12,778	-	-	812,985	590,643	403,877
6774 State Proportionate Share	33,389	10,283	6,139	4,389	-	-	279,268	202,892	138,736
6776 SCHOOL DISTRICT 1 - RED LODGE	(30,818)	20,629	20,790	14,865	-	-	945,802	687,136	469,858
6776 State Proportionate Share	34,478	5,155	7,157	5,118	-	-	325,605	236,556	161,755
6777 SCHOOL DISTRICT 1 - SCOBEE	(4,102)	9,738	8,479	6,063	-	-	385,734	280,240	191,626
6777 State Proportionate Share	13,929	3,001	3,266	2,336	-	-	148,603	107,962	73,823
6983 SCHOOL DISTRICT 1 - TROY	(1,048)	31,753	21,613	15,454	-	-	983,251	714,343	488,462
6983 State Proportionate Share	40,999	9,162	7,455	5,331	-	-	339,167	246,409	168,492
6883 SCHOOL DISTRICT 10 - ANACONDA	(19,217)	91,279	39,592	28,310	-	-	1,801,189	1,308,585	894,800
6883 State Proportionate Share	72,848	27,806	13,620	9,739	-	-	619,616	450,158	307,815
6995 SCHOOL DISTRICT 10 - CAYUSE	(2,312)	18,694	8,963	6,409	-	-	407,754	296,238	202,565
6995 State Proportionate Share	15,648	5,630	3,079	2,201	-	-	140,069	101,762	69,584
6884 SCHOOL DISTRICT 10 - CHINOOK	(30,101)	38	18,926	13,533	-	-	861,034	625,551	427,747
6884 State Proportionate Share	29,344	(2,096)	6,501	4,649	-	-	295,773	214,883	146,935
6885 SCHOOL DISTRICT 10 - CONRAD	(50,260)	34,229	24,284	17,364	-	-	1,104,771	802,629	548,832
6885 State Proportionate Share	42,219	9,450	8,373	5,987	-	-	380,898	276,726	189,223
6886 SCHOOL DISTRICT 10 - DILLON	(10,699)	16,588	18,613	13,309	-	-	846,777	615,193	420,664
6886 State Proportionate Share	34,143	4,380	6,594	4,715	-	-	299,974	217,934	149,022
6887 SCHOOL DISTRICT 10 - NOXON	(31,940)	1,905	7,781	5,563	-	-	353,976	257,168	175,849
6887 State Proportionate Share	10,547	(195)	2,752	1,967	-	-	125,176	90,942	62,185
6363 SCHOOL DISTRICT 104 - SPRING CREEK	364	858	304	218	-	-	13,840	10,055	6,875
6363 State Proportionate Share	622	270	105	75	-	-	4,755	3,455	2,362
6982 SCHOOL DISTRICT 11 & 2 - DRUMMOND	12,349	22,061	10,463	7,482	-	-	476,017	345,832	236,477
6982 State Proportionate Share	21,273	6,657	3,594	2,570	-	-	163,518	118,798	81,233
6362 SCHOOL DISTRICT 11 - BRORSON	1,930	36	1,049	750	-	-	47,743	34,686	23,718
6362 State Proportionate Share	2,297	(104)	360	258	-	-	16,400	11,915	8,147
6889 SCHOOL DISTRICT 11 - POTOMAC	(130)	9,804	5,111	3,654	-	-	232,513	168,923	115,508
6889 State Proportionate Share	9,027	2,907	1,255	797	-	-	79,870	58,027	39,678
6412 SCHOOL DISTRICT 11 - WISE RIVER	(1,047)	997	468	335	-	-	21,284	15,463	10,573
6412 State Proportionate Share	783	302	161	115	-	-	7,312	5,313	3,633
7026 SCHOOL DISTRICT 115 - WINIFRED	9,145	17,739	9,419	6,735	-	-	428,496	311,307	212,869
7026 State Proportionate Share	18,662	5,241	3,235	2,313	-	-	147,193	106,937	73,123
6891 SCHOOL DISTRICT 12 - BAKER	(22,386)	59,951	31,645	22,627	-	-	1,439,632	1,045,909	715,185
6891 State Proportionate Share	56,977	17,731	10,870	7,773	-	-	494,530	359,281	245,674
6893 SCHOOL DISTRICT 12 - HARLEM	(43,264)	38,544	35,810	25,606	-	-	1,629,149	1,183,596	809,334
6893 State Proportionate Share	62,633	10,726	12,442	8,897	-	-	566,055	411,245	281,206
6406 SCHOOL DISTRICT 12 - HAVRE	(1,154)	1,927	1,021	730	-	-	46,445	33,743	23,073
6406 State Proportionate Share	1,857	570	351	251	-	-	15,954	11,591	7,926
6890 SCHOOL DISTRICT 12 - LIMA	(8,537)	2,270	4,127	2,951	-	-	187,743	136,397	93,268
6890 State Proportionate Share	6,320	539	1,515	1,083	-	-	68,916	50,068	34,236

**Employer and Non-Employer Proportionate Share Allocations**  
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<b>Employer</b>									
6895 SCHOOL DISTRICT 12 - ROSEBUD	15,017	18,988	7,288	5,211	-	-	331,556	240,879	164,711
6895 State Proportionate Share	15,243	5,921	2,503	1,790	-	-	113,892	82,744	56,579
6896 SCHOOL DISTRICT 12 - SACO	5,962	20,687	8,976	6,418	-	-	408,355	296,675	202,864
6896 State Proportionate Share	17,317	6,400	3,111	2,225	-	-	141,552	102,839	70,321
6897 SCHOOL DISTRICT 12 - STANFORD	973	17,606	10,620	7,593	-	-	483,129	350,999	240,010
6897 State Proportionate Share	19,733	5,059	3,648	2,608	-	-	165,958	120,570	82,445
6340 SCHOOL DISTRICT 12 12 - MOLT	26	501	216	154	-	-	9,813	7,130	4,875
6340 State Proportionate Share	410	153	74	53	-	-	3,370	2,449	1,674
6892 SCHOOL DISTRICT 13 - BOX ELDER	49,433	113,128	49,899	35,679	-	-	2,270,084	1,649,242	1,127,739
6892 State Proportionate Share	95,269	35,376	17,223	12,315	-	-	783,517	569,234	389,238
6901 SCHOOL DISTRICT 13 - EUREKA	(63,959)	35,905	25,842	18,478	-	-	1,175,662	854,132	584,049
6901 State Proportionate Share	39,159	9,944	8,942	6,394	-	-	406,807	295,550	202,095
6349 SCHOOL DISTRICT 13 - FISHTAIL	2,317	(2,583)	1,068	764	-	-	48,580	35,294	24,134
6349 State Proportionate Share	1,979	(1,035)	367	262	-	-	16,687	12,123	8,290
6894 SCHOOL DISTRICT 13 - LONE ROCK	(14,020)	16,790	8,930	6,385	-	-	406,238	295,137	201,812
6894 State Proportionate Share	14,707	4,977	3,204	2,291	-	-	145,772	105,905	72,417
6903 SCHOOL DISTRICT 13 - NASHUA	(16,639)	21,323	7,708	5,511	-	-	350,643	254,746	174,194
6903 State Proportionate Share	12,734	6,702	2,648	1,893	-	-	120,450	87,508	59,837
6898 SCHOOL DISTRICT 14 - BONNER	12,888	26,335	13,267	9,487	-	-	603,587	438,513	299,852
6898 State Proportionate Share	26,381	8,055	4,688	3,352	-	-	213,266	154,940	105,947
7273 SCHOOL DISTRICT 14 - FORTINE	5,917	17,896	4,728	3,380	-	-	215,077	156,256	106,847
7273 State Proportionate Share	9,681	5,820	1,626	1,163	-	-	73,967	53,738	36,746
6900 SCHOOL DISTRICT 14 - HOT SPRINGS	(15,359)	4,589	10,985	7,854	-	-	499,730	363,059	248,257
6900 State Proportionate Share	17,483	403	3,773	2,698	-	-	171,663	124,715	85,279
6906 SCHOOL DISTRICT 14 - MALTA	(8,872)	48,062	22,071	15,781	-	-	1,004,072	729,470	498,806
6906 State Proportionate Share	41,037	14,661	7,626	5,453	-	-	346,952	252,064	172,360
6992 SCHOOL DISTRICT 14 - SHELBY	(1,530)	62,989	31,741	22,696	-	-	1,444,003	1,049,084	717,356
6992 State Proportionate Share	60,008	18,798	10,903	7,796	-	-	496,033	360,373	246,421
6881 SCHOOL DISTRICT 15 - HELENA FLATS- KALISPELL	5,679	20,500	7,314	5,230	-	-	332,759	241,753	165,309
6881 State Proportionate Share	14,126	6,172	2,529	1,808	-	-	115,041	83,579	57,151
6904 SCHOOL DISTRICT 15 & 17 - WILLOW CREEK	8,133	11,101	5,976	4,273	-	-	271,871	197,517	135,061
6904 State Proportionate Share	12,303	3,271	2,053	1,468	-	-	93,393	67,851	46,396
6905 SCHOOL DISTRICT 15 & 6 - FLO-CARLTON	(29,905)	37,414	25,737	18,403	-	-	1,170,883	850,660	581,675
6905 State Proportionate Share	45,239	10,594	8,948	6,398	-	-	407,073	295,743	202,227
6907 SCHOOL DISTRICT 15 - CUSTER	(21,773)	(7,421)	3,732	2,668	-	-	169,765	123,336	84,336
6907 State Proportionate Share	4,412	(2,471)	1,405	1,004	-	-	63,903	46,426	31,746
6908 SCHOOL DISTRICT 15 - CUT BANK	45,815	138,494	55,321	39,557	-	-	2,516,779	1,828,469	1,250,293
6908 State Proportionate Share	109,152	43,662	19,536	13,969	-	-	888,760	645,695	441,521
6909 SCHOOL DISTRICT 15 - EKALAKA	10,900	30,114	10,912	7,803	-	-	496,443	360,672	246,625
6909 State Proportionate Share	24,015	10,192	4,023	2,876	-	-	183,000	132,952	90,911
6973 SCHOOL DISTRICT 159 - WINNETT	(2,457)	13,590	9,365	6,696	-	-	426,056	309,535	211,658
6973 State Proportionate Share	17,129	3,781	3,218	2,301	-	-	146,380	106,347	72,719
6882 SCHOOL DISTRICT 16 - HARLOWTON	(12,781)	39,475	15,353	10,978	-	-	698,451	507,432	346,978
6882 State Proportionate Share	28,015	12,339	5,301	3,790	-	-	241,167	175,211	119,808
6911 SCHOOL DISTRICT 17 - CULBERTSON	2,448	36,969	18,717	13,383	-	-	851,490	618,617	423,005
6911 State Proportionate Share	34,804	10,969	6,479	4,632	-	-	294,731	214,126	146,418
6365 SCHOOL DISTRICT 17 - MORIN	(1,552)	6,655	4,041	2,889	-	-	183,827	133,552	91,322
6365 State Proportionate Share	7,300	1,909	1,388	992	-	-	63,146	45,876	31,370
6912 SCHOOL DISTRICT 17 H - HARDIN	4,175	252,084	117,141	83,759	-	-	5,329,183	3,871,712	2,647,447
6912 State Proportionate Share	219,083	76,561	40,547	28,993	-	-	1,844,648	1,340,158	916,390



**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, 2020						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2020		
	2021	2022	2023	2024	2025	Future Year Deferrals	1% Decrease 6.34%	Discount Rate 7.34%	1% Increase 8.34%
	Total ALL Employers & State	\$ 96,672,682	\$ 144,719,648	\$ 79,820,778	\$ 57,074,239	\$ -	\$ -	\$ 3,631,341,803	\$ 2,638,211,389
State (Non-Employer Contributing Entity)	\$ 114,681,487	\$ 30,541,016	\$ 19,009,730	\$ 13,592,524	\$ -	\$ -	\$ 864,822,759	\$ 6,283,032,635	\$ 429,629,193
<b>Employer</b>									
6913 SCHOOL DISTRICT 18 - VALIER	3,517	25,431	12,972	9,276	-	-	590,163	428,760	293,183
6913 State Proportionate Share	24,494	7,572	4,456	3,186	-	-	202,728	147,284	100,712
6380 SCHOOL DISTRICT 18 - WOODMAN	8,167	11,293	3,187	2,278	-	-	144,966	105,319	72,017
6380 State Proportionate Share	6,546	3,648	1,095	783	-	-	49,799	36,180	24,739
6977 SCHOOL DISTRICT 19 - COLSTRIP	(20,782)	95,303	59,330	42,423	-	-	2,699,142	1,960,957	1,340,888
6977 State Proportionate Share	108,260	27,326	20,460	14,630	-	-	930,812	676,245	462,411
6787 SCHOOL DISTRICT 2 - BRIDGER	(13,454)	24,609	14,156	10,122	-	-	643,993	467,868	319,925
6787 State Proportionate Share	24,499	6,949	4,863	3,477	-	-	221,220	160,719	109,898
6784 SCHOOL DISTRICT 2 & 11 - BIG SANDY	(29,686)	23,553	13,144	9,399	-	-	597,980	434,440	297,066
6784 State Proportionate Share	21,530	6,617	4,515	3,229	-	-	205,414	149,235	102,046
6979 SCHOOL DISTRICT 2 & 3 - PRYOR	52,784	76,243	23,188	16,580	-	-	1,054,885	766,386	524,049
6979 State Proportionate Share	48,462	24,450	7,965	5,695	-	-	362,364	263,261	180,016
6785 SCHOOL DISTRICT 2 - ALBERTON	(22,460)	4,890	9,414	6,731	-	-	428,269	311,142	212,757
6785 State Proportionate Share	15,129	685	3,234	2,312	-	-	147,114	106,880	73,084
6782 SCHOOL DISTRICT 2 - ALDER	(666)	2,113	1,325	947	-	-	60,259	43,779	29,936
6782 State Proportionate Share	2,392	602	455	325	-	-	20,700	15,039	10,283
6786 SCHOOL DISTRICT 2 - BILLINGS	(39,874)	1,094,718	651,780	466,042	-	-	29,651,881	21,542,431	14,730,549
6786 State Proportionate Share	1,206,185	320,990	225,771	161,433	-	-	10,271,161	7,462,116	5,102,538
6796 SCHOOL DISTRICT 2 - DEER PARK	523	7,456	4,173	2,984	-	-	189,857	137,933	94,318
6796 State Proportionate Share	7,746	2,215	1,454	1,039	-	-	66,130	48,044	32,852
6789 SCHOOL DISTRICT 2 - DODSON	8,620	22,016	7,681	5,492	-	-	349,425	253,861	173,588
6789 State Proportionate Share	16,824	7,138	2,700	1,931	-	-	122,855	89,256	61,032
7059 SCHOOL DISTRICT 2 - DUPUYER	4,866	5,876	1,425	1,019	-	-	64,824	47,096	32,204
7059 State Proportionate Share	3,297	1,925	489	350	-	-	22,268	16,178	11,062
6783 SCHOOL DISTRICT 2 - FRAZER	31,173	32,645	16,136	11,538	-	-	734,096	533,329	364,686
6783 State Proportionate Share	33,227	9,777	5,543	3,963	-	-	252,170	183,204	125,274
6794 SCHOOL DISTRICT 2 - STEVENSVILLE	53,189	147,019	48,550	34,715	-	-	2,208,740	1,604,675	1,097,264
6794 State Proportionate Share	98,363	46,793	16,707	11,946	-	-	760,076	552,204	377,593
6792 SCHOOL DISTRICT 2 - SUNBURST	(10,251)	13,265	10,327	7,384	-	-	469,794	341,310	233,385
6792 State Proportionate Share	17,803	4,326	3,762	2,690	-	-	171,157	124,347	85,028
6793 SCHOOL DISTRICT 2 - THOMPSON FALLS	4,687	41,107	20,863	14,918	-	-	949,148	689,567	471,521
6793 State Proportionate Share	39,229	12,251	7,167	5,124	-	-	326,042	236,874	161,972
7063 SCHOOL DISTRICT 2-27 - LODGE GRASS	51,154	97,962	46,979	33,591	-	-	2,137,234	1,552,725	1,061,741
7063 State Proportionate Share	94,455	29,499	16,138	11,539	-	-	734,157	533,373	364,717
6915 SCHOOL DISTRICT 20 - GARRISON	4,105	3,441	1,022	731	-	-	46,502	33,784	23,101
6915 State Proportionate Share	2,228	1,106	351	251	-	-	15,974	11,605	7,936
6369 SCHOOL DISTRICT 20 - KILA	974	12,618	7,702	5,507	-	-	350,377	254,553	174,061
6369 State Proportionate Share	14,284	3,615	2,646	1,892	-	-	120,357	87,441	59,791
6916 SCHOOL DISTRICT 20 - PLENTYWOOD	(21,322)	21,573	19,124	13,674	-	-	870,015	632,076	432,209
6916 State Proportionate Share	33,174	6,544	6,544	4,929	-	-	313,636	227,860	155,809
6930 SCHOOL DISTRICT 20 - WHITEWATER	(13,880)	5,053	4,796	3,429	-	-	218,174	158,506	108,385
6930 State Proportionate Share	7,598	1,257	1,647	1,178	-	-	74,946	54,449	37,232
9853 SCHOOL DISTRICT 20-DeSmet	31,158	(1,261)	3,858	2,758	-	-	175,494	127,499	87,183
9853 State Proportionate Share	12,511	5,828	1,417	1,013	-	-	64,478	46,844	32,032
6918 SCHOOL DISTRICT 21 - BROADVIEW	30	15,168	8,760	6,263	-	-	398,504	289,518	197,970
6918 State Proportionate Share	16,364	4,403	3,009	2,152	-	-	136,891	99,453	68,005
6951 SCHOOL DISTRICT 21 - FAIRFIELD	15,978	48,840	23,247	16,623	-	-	1,057,613	768,368	525,404
6951 State Proportionate Share	45,578	14,727	7,986	5,710	-	-	363,302	263,943	180,482
7275 SCHOOL DISTRICT 21 - GALATA	549	974	699	500	-	-	31,811	23,111	15,803
7275 State Proportionate Share	1,226	311	264	189	-	-	12,006	8,722	5,964

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

	Recognition of Deferred Outflows and Deferred Inflows as of June 30, 2020						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2020		
	2021	2022	2023	2024	2025	Future Year Deferrals	1% Decrease 6.34%	Discount Rate 7.34%	1% Increase 8.34%
<b>Total ALL Employers &amp; State</b>	<b>\$ 96,672,682</b>	<b>\$ 144,719,648</b>	<b>\$ 79,820,778</b>	<b>\$ 57,074,239</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,631,341,803</b>	<b>\$ 2,638,211,389</b>	<b>\$ 1,803,988,657</b>
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 114,681,487</b>	<b>\$ 30,541,016</b>	<b>\$ 19,009,730</b>	<b>\$ 13,592,524</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 864,822,759</b>	<b>\$ 6,283,032,635</b>	<b>\$ 429,629,193</b>
<b>Employer</b>									
9220 SCHOOL DISTRICT 22-COTTONWOOD	1,262	4	204	146	-	-	9,271	6,736	4,606
9220 State Proportionate Share	434	(22)	70	50	-	-	3,185	2,314	1,582
7040 SCHOOL DISTRICT 23 - BILLINGS	17,250	30,811	13,381	9,568	-	-	608,760	442,271	302,422
7040 State Proportionate Share	26,368	9,434	4,597	3,287	-	-	209,117	151,926	103,886
7007 SCHOOL DISTRICT 23 - HARRISON	6,453	8,111	4,548	3,252	-	-	206,898	150,314	102,784
7007 State Proportionate Share	9,402	2,369	1,562	1,117	-	-	71,072	51,634	35,307
7073 SCHOOL DISTRICT 23 - LUSTRE	(6,782)	2,608	2,752	1,968	-	-	125,219	90,973	62,207
7073 State Proportionate Share	4,279	618	946	676	-	-	43,018	31,253	21,371
6920 SCHOOL DISTRICT 23 - MISSOULA	49,777	56,241	21,284	15,219	-	-	968,284	703,470	481,027
6920 State Proportionate Share	44,707	17,180	7,368	5,269	-	-	335,208	243,533	166,526
6921 SCHOOL DISTRICT 23 - POLSON	38,021	131,421	76,292	54,551	-	-	3,470,798	2,521,575	1,724,233
6921 State Proportionate Share	144,404	38,627	26,493	18,943	-	-	1,205,270	875,643	598,758
6922 SCHOOL DISTRICT 23 - ROBERTS	16,314	14,830	8,272	5,914	-	-	376,306	273,391	186,942
6922 State Proportionate Share	16,107	4,324	2,841	2,032	-	-	129,265	93,913	64,217
6899 SCHOOL DISTRICT 24 - HUNTLEY PROJECT	(26,203)	55,985	48,371	34,586	-	-	2,200,558	1,598,731	1,093,200
6899 State Proportionate Share	84,060	14,475	16,637	11,896	-	-	756,900	549,896	376,015
6923 SCHOOL DISTRICT 24 - THREE FORKS	32,194	33,606	16,474	11,779	-	-	749,448	544,483	372,313
6923 State Proportionate Share	34,625	10,202	5,716	4,087	-	-	260,048	188,928	129,187
6924 SCHOOL DISTRICT 25 - HOBSON	3,854	24,057	9,354	6,688	-	-	425,552	309,169	211,407
6924 State Proportionate Share	18,124	7,707	3,306	2,364	-	-	150,417	109,280	74,725
6925 SCHOOL DISTRICT 26 - LOCKWOOD	38,266	103,664	33,198	23,737	-	-	1,510,285	1,097,240	750,284
6925 State Proportionate Share	67,594	33,079	11,448	8,185	-	-	520,801	378,368	258,725
7094 SCHOOL DISTRICT 26 - REICHLER	230	1,059	523	374	-	-	23,800	17,291	11,823
7094 State Proportionate Share	997	317	180	129	-	-	8,177	5,941	4,062
6395 SCHOOL DISTRICT 27 - ELLISTON	1,088	3,012	974	696	-	-	44,294	32,180	22,005
6395 State Proportionate Share	1,921	979	344	246	-	-	15,659	11,376	7,779
7010 SCHOOL DISTRICT 27 - GRASS RANGE	72	12,645	6,573	4,700	-	-	299,050	217,263	148,563
7010 State Proportionate Share	12,604	3,751	2,258	1,615	-	-	102,727	74,632	51,033
7032 SCHOOL DISTRICT 27 - MONFORTON	(13,124)	23,447	13,567	9,701	-	-	617,223	448,419	306,626
7032 State Proportionate Share	23,691	6,802	4,660	3,332	-	-	212,022	154,037	105,329
6926 SCHOOL DISTRICT 27 - MONTANA CITY	651	25,038	13,969	9,988	-	-	635,490	461,691	315,701
6926 State Proportionate Share	26,150	7,322	4,798	3,431	-	-	218,299	158,597	108,447
6927 SCHOOL DISTRICT 28 - ST IGNATIUS	(4,591)	52,783	27,071	19,357	-	-	1,231,580	894,757	611,828
6927 State Proportionate Share	51,058	15,678	9,352	6,687	-	-	425,465	309,105	211,364
6401 SCHOOL DISTRICT 28C	13,495	33,962	11,784	8,426	-	-	536,095	389,479	266,323
6401 State Proportionate Share	23,553	10,730	4,048	2,894	-	-	184,155	133,790	91,485
6929 SCHOOL DISTRICT 29 - BELT	23,318	34,761	19,377	13,855	-	-	881,529	640,441	437,929
6929 State Proportionate Share	39,650	10,166	6,656	4,759	-	-	302,817	220,000	150,434
6928 SCHOOL DISTRICT 29 - SOMERS	2,854	34,945	16,448	11,761	-	-	748,266	543,624	371,726
6928 State Proportionate Share	31,271	10,557	5,650	4,040	-	-	257,037	186,740	127,691
7048 SCHOOL DISTRICT 29 - WYOLA	46,333	48,425	19,840	14,186	-	-	902,597	655,747	448,395
7048 State Proportionate Share	41,919	14,961	6,815	4,873	-	-	310,060	225,262	154,032
6902 SCHOOL DISTRICT 3 & 13 - FAIRVIEW	40,351	58,266	19,590	14,007	-	-	891,201	647,468	442,734
6902 State Proportionate Share	42,243	18,683	6,793	4,857	-	-	309,020	224,507	153,516
6941 SCHOOL DISTRICT 3 - BELFRY	(4,904)	16,786	4,222	3,019	-	-	192,055	139,530	95,410
6941 State Proportionate Share	8,572	5,603	1,522	1,089	-	-	69,259	50,317	34,407
6403 SCHOOL DISTRICT 3 - BILLINGS	(11,697)	1,604	3,926	2,807	-	-	178,603	129,757	88,727
6403 State Proportionate Share	5,377	131	1,349	964	-	-	61,352	44,573	30,478
6798 SCHOOL DISTRICT 3 - CASCADE	16,848	31,462	16,285	11,644	-	-	740,877	538,255	368,055
6798 State Proportionate Share	31,984	8,394	5,594	4,000	-	-	254,500	184,897	126,431

**Employer and Non-Employer Proportionate Share Allocations  
Public Employees' Retirement System  
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	2021	2022	2023	2024	2025	Future Year Deferrals	1% Decrease 6.34%	Discount Rate 7.34%	1% Increase 8.34%
	<b>Total ALL Employers &amp; State</b>	<b>\$ 96,672,682</b>	<b>\$ 144,719,648</b>	<b>\$ 79,820,778</b>	<b>\$ 57,074,239</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,631,341,803</b>	<b>\$ 2,638,211,389</b>
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 114,681,487</b>	<b>\$ 30,541,016</b>	<b>\$ 19,009,730</b>	<b>\$ 13,592,524</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 864,822,759</b>	<b>\$ 6,283,032,635</b>	<b>\$ 429,629,193</b>
<b>Employer</b>									
6799 SCHOOL DISTRICT 3 - FAIR MONT EGAN	17,767	23,942	6,767	4,838	-	-	307,844	223,652	152,932
6799 State Proportionate Share	14,594	7,735	2,324	1,662	-	-	105,747	76,826	52,533
6819 SCHOOL DISTRICT 3 - HAMILTON	(20,758)	147,041	64,831	46,356	-	-	2,949,397	2,142,771	1,465,210
6819 State Proportionate Share	118,615	44,966	22,394	16,012	-	-	1,018,786	740,159	506,115
6801 SCHOOL DISTRICT 3 - MANHATTAN	42,600	53,198	27,274	19,502	-	-	1,240,794	901,451	616,405
6801 State Proportionate Share	55,386	15,825	9,369	6,699	-	-	426,227	309,659	211,742
6811 SCHOOL DISTRICT 3 - RAMSAY	(5,399)	25,966	8,794	6,288	-	-	400,053	290,643	198,739
6811 State Proportionate Share	16,046	8,227	3,021	2,160	-	-	137,421	99,838	68,269
6818 SCHOOL DISTRICT 3 - SUPERIOR	(12,765)	20,593	14,667	10,487	-	-	667,261	484,773	331,484
6818 State Proportionate Share	25,580	5,765	5,152	3,684	-	-	234,404	170,297	116,448
6821 SCHOOL DISTRICT 3 - WESTBY	15,441	18,041	9,666	6,912	-	-	439,760	319,490	218,465
6821 State Proportionate Share	18,760	5,348	3,328	2,379	-	-	151,394	109,989	75,210
6820 SCHOOL DISTRICT 3 - WOLF POINT	481	349	10,786	7,712	-	-	490,703	356,501	243,773
6820 State Proportionate Share	20,453	(129)	3,819	2,731	-	-	173,753	126,234	86,318
6940 SCHOOL DISTRICT 30 & 6 - FROMBERG	9,502	12,604	11,635	8,319	-	-	529,327	384,562	262,961
6940 State Proportionate Share	22,871	3,196	4,039	2,888	-	-	183,730	133,482	91,274
6935 SCHOOL DISTRICT 30 - POWER	(12,897)	7,491	6,675	4,773	-	-	303,681	220,628	150,864
6935 State Proportionate Share	11,338	1,913	2,293	1,640	-	-	104,318	75,789	51,824
6936 SCHOOL DISTRICT 30 - RONAN	(3,047)	163,900	79,272	56,682	-	-	3,606,384	2,620,079	1,791,590
6936 State Proportionate Share	150,334	50,567	27,425	19,610	-	-	1,247,686	906,458	619,829
10061 SCHOOL DISTRICT 31-MIAMI ELEMENTARY	6,070	6,456	642	459	-	-	29,189	21,206	14,501
10061 State Proportionate Share	2,085	2,218	220	158	-	-	10,027	7,284	4,981
6933 SCHOOL DISTRICT 32 - CLINTON	(21,207)	5,351	6,023	4,307	-	-	274,014	199,075	136,126
6933 State Proportionate Share	8,333	1,422	2,177	1,556	-	-	99,027	71,944	49,195
7022 SCHOOL DISTRICT 32 - RAPELJE	(5,350)	7,630	6,640	4,748	-	-	302,092	219,473	150,074
7022 State Proportionate Share	11,961	2,330	2,317	1,657	-	-	105,420	76,589	52,371
6938 SCHOOL DISTRICT 32 J - ASHLAND	8,588	16,678	6,739	4,819	-	-	306,592	222,742	152,310
6938 State Proportionate Share	13,234	5,172	2,322	1,660	-	-	105,649	76,755	52,485
6932 SCHOOL DISTRICT 33 - GOLD CREEK	4,569	8,636	1,087	777	-	-	49,460	35,933	24,571
6932 State Proportionate Share	2,600	2,941	373	267	-	-	16,990	12,344	8,441
7066 SCHOOL DISTRICT 33 - SWAN VALLEY ELEM	(10,461)	2,205	2,724	1,948	-	-	123,919	90,029	61,561
7066 State Proportionate Share	3,848	478	936	669	-	-	42,568	30,926	21,147
10171 SCHOOL DISTRICT 33-UPPER WEST SHORE	14,361	15,280	1,526	1,091	-	-	69,435	50,445	34,494
10171 State Proportionate Share	4,933	5,249	524	375	-	-	23,852	17,329	11,849
7082 SCHOOL DISTRICT 34 - SEELEY LAKE	5,691	20,438	10,354	7,403	-	-	471,028	342,207	233,999
7082 State Proportionate Share	19,877	6,095	3,557	2,543	-	-	161,803	117,551	80,381
7036 SCHOOL DISTRICT 35 - GALLATIN GATEWAY	7,412	19,304	7,770	5,556	-	-	353,491	256,815	175,608
7036 State Proportionate Share	15,358	5,979	2,669	1,909	-	-	121,429	88,219	60,324
6976 SCHOOL DISTRICT 37 - SHEPHERD	(23,796)	33,783	33,567	24,001	-	-	1,527,071	1,109,434	758,623
6976 State Proportionate Share	58,095	8,721	11,748	8,400	-	-	534,475	388,302	265,518
6939 SCHOOL DISTRICT 38 - BIG FORK	(14,516)	46,358	35,717	25,539	-	-	1,624,899	1,180,508	807,222
6939 State Proportionate Share	64,809	13,305	12,574	8,991	-	-	572,023	415,582	284,172
6341 SCHOOL DISTRICT 38 - LINCOLN	(7,912)	2,919	4,747	3,394	-	-	215,938	156,882	107,275
6341 State Proportionate Share	7,785	574	1,716	1,227	-	-	78,084	56,729	38,791
6829 SCHOOL DISTRICT 4 & 28 - HIGHWOOD	5,570	15,272	7,710	5,513	-	-	350,758	254,829	174,250
6829 State Proportionate Share	15,378	4,645	2,699	1,930	-	-	122,797	89,214	61,004
6828 SCHOOL DISTRICT 4 & 47 - WHITEHALL	(6,190)	31,002	16,041	11,470	-	-	729,776	530,191	362,540
6828 State Proportionate Share	29,789	9,573	5,547	3,966	-	-	252,348	183,333	125,362
6346 SCHOOL DISTRICT 4 - CANYON CREEK	16,363	33,224	11,967	8,557	-	-	544,410	395,520	270,453
6346 State Proportionate Share	24,669	10,448	4,111	2,939	-	-	187,011	135,865	92,904

**Employer and Non-Employer Proportionate Share Allocations**  
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for the year ending June 30

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	2021	2022	2023	2024	2025	Future Year Deferrals	1% Decrease 6.34%	Discount Rate 7.34%	1% Increase 8.34%
<b>Total ALL Employers &amp; State</b>	<b>\$ 96,672,682</b>	<b>\$ 144,719,648</b>	<b>\$ 79,820,778</b>	<b>\$ 57,074,239</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,631,341,803</b>	<b>\$ 2,638,211,389</b>	<b>\$ 1,803,988,657</b>
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 114,681,487</b>	<b>\$ 30,541,016</b>	<b>\$ 19,009,730</b>	<b>\$ 13,592,524</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 864,822,759</b>	<b>\$ 6,283,032,635</b>	<b>\$ 429,629,193</b>
<b>Employer</b>									
6385 SCHOOL DISTRICT 4 - DIVIDE	1,604	2,690	636	455	-	-	28,937	21,023	14,376
6385 State Proportionate Share	1,449	890	229	164	-	-	10,406	7,560	5,169
6822 SCHOOL DISTRICT 4 - FORSYTH	(42,834)	41,740	22,603	16,162	-	-	1,028,316	747,083	510,850
6822 State Proportionate Share	39,015	12,165	7,765	5,552	-	-	353,237	256,631	175,482
6823 SCHOOL DISTRICT 4 - HELLGATE	104,098	191,232	64,375	46,030	-	-	2,928,662	2,127,707	1,454,910
6823 State Proportionate Share	133,650	60,655	22,176	15,857	-	-	1,008,879	732,962	501,194
6824 SCHOOL DISTRICT 4 - LIBBY	5,611	81,635	41,814	29,899	-	-	1,902,289	1,382,035	945,025
6824 State Proportionate Share	80,847	24,286	14,364	10,270	-	-	653,454	474,742	324,625
6827 SCHOOL DISTRICT 4 - LIVINGSTON	(42,796)	104,721	65,825	47,067	-	-	2,994,605	2,175,615	1,487,669
6827 State Proportionate Share	115,815	30,695	23,051	16,482	-	-	1,048,686	761,882	520,969
6830 SCHOOL DISTRICT 4 - SWAN RIVER	3,800	17,915	6,055	4,330	-	-	275,475	200,136	136,852
6830 State Proportionate Share	12,075	5,457	2,081	1,488	-	-	94,650	68,765	47,021
6405 SCHOOL DISTRICT 4 - TRINITY	(709)	(5,525)	922	659	-	-	41,925	30,459	20,827
6405 State Proportionate Share	1,346	(2,062)	317	226	-	-	14,402	10,463	7,154
6943 SCHOOL DISTRICT 40 - FRENCHTOWN	(3,302)	137,120	62,826	44,922	-	-	2,858,171	2,076,494	1,419,891
6943 State Proportionate Share	119,176	41,842	21,851	15,624	-	-	994,065	722,200	493,835
7077 SCHOOL DISTRICT 41 - ANDERSON	(11,422)	4,082	4,997	3,573	-	-	227,350	165,172	112,944
7077 State Proportionate Share	7,525	1,112	1,840	1,316	-	-	83,726	60,828	41,594
6974 SCHOOL DISTRICT 41 - PIONEER	(13,965)	4,648	2,512	1,796	-	-	114,277	83,023	56,771
6974 State Proportionate Share	4,117	1,368	863	617	-	-	39,254	28,519	19,501
6360 SCHOOL DISTRICT 43 - LAMOTTE	5,762	5,703	3,323	2,376	-	-	151,155	109,816	75,091
6360 State Proportionate Share	6,158	1,575	1,145	819	-	-	52,095	37,848	25,880
6942 SCHOOL DISTRICT 43 - TURNER	3,658	13,069	6,465	4,623	-	-	294,128	213,687	146,118
6942 State Proportionate Share	12,502	3,919	2,222	1,589	-	-	101,091	73,444	50,220
6945 SCHOOL DISTRICT 44 - BELGRADE	59,336	399,424	188,855	135,037	-	-	8,591,729	6,241,990	4,268,224
6945 State Proportionate Share	357,251	121,419	65,366	46,739	-	-	2,973,756	2,160,468	1,477,311
6950 SCHOOL DISTRICT 44 - GERALDINE	(20,687)	515	6,067	4,338	-	-	276,017	200,530	137,121
6950 State Proportionate Share	9,046	(391)	2,141	1,531	-	-	97,387	70,752	48,380
6946 SCHOOL DISTRICT 44 - MOORE	3,611	5,249	6,574	4,700	-	-	299,054	217,266	148,565
6946 State Proportionate Share	12,273	1,129	2,258	1,615	-	-	102,728	74,633	51,034
6947 SCHOOL DISTRICT 44 - WHITEFISH	86,419	183,477	70,440	50,366	-	-	3,204,556	2,328,147	1,591,969
6947 State Proportionate Share	141,827	57,209	24,197	17,301	-	-	1,100,804	799,746	546,860
6948 SCHOOL DISTRICT 45 - AUGUSTA	3,346	21,715	7,473	5,343	-	-	339,970	246,992	168,891
6948 State Proportionate Share	14,953	6,867	2,567	1,835	-	-	116,783	84,844	58,016
7092 SCHOOL DISTRICT 45 - GOLDEN RIDGE	5,566	4,603	1,524	1,090	-	-	69,351	50,384	34,452
7092 State Proportionate Share	3,406	1,436	524	374	-	-	23,822	17,307	11,834
6949 SCHOOL DISTRICT 45 - WOLF POINT	(30,060)	103,945	53,625	38,344	-	-	2,439,616	1,772,409	1,211,960
6949 State Proportionate Share	95,239	30,876	18,427	13,176	-	-	838,320	609,049	416,463
9221 SCHOOL DISTRICT 47-MALMBORG	2,284	627	350	250	-	-	15,917	11,564	7,908
9221 State Proportionate Share	785	183	120	86	-	-	5,468	3,972	2,716
6402 SCHOOL DISTRICT 48-1J & 48-2J	3,783	19,795	12,228	8,743	-	-	556,276	404,141	276,349
6402 State Proportionate Share	22,531	5,657	4,200	3,003	-	-	191,090	138,829	94,930
6832 SCHOOL DISTRICT 5 - BASIN	1,326	1,726	865	619	-	-	39,359	28,595	19,553
6832 State Proportionate Share	1,757	516	297	213	-	-	13,521	9,824	6,717
6833 SCHOOL DISTRICT 5 - KALISPELL	(111,297)	396,472	244,492	174,819	-	-	11,122,847	8,080,876	5,525,641
6833 State Proportionate Share	441,415	114,871	84,740	60,592	-	-	3,855,140	2,800,803	1,915,168
7086 SCHOOL DISTRICT 5 - MELROSE	(2,148)	1,252	332	237	-	-	15,098	10,969	7,500
7086 State Proportionate Share	606	407	114	82	-	-	5,188	3,769	2,577
6834 SCHOOL DISTRICT 5 - PARK CITY	6,251	16,997	11,186	7,999	-	-	508,914	369,732	252,820
6834 State Proportionate Share	21,562	4,905	3,891	2,782	-	-	177,003	128,595	87,932

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<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 114,681,487</b>	<b>\$ 30,541,016</b>	<b>\$ 19,009,730</b>	<b>\$ 13,592,524</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 864,822,759</b>	<b>\$ 6,283,032,635</b>	<b>\$ 429,629,193</b>
<b>Employer</b>									
6835 SCHOOL DISTRICT 5 - SAND COULEE	(5,759)	4,660	9,928	7,099	-	-	451,673	328,146	224,383
6835 State Proportionate Share	19,620	958	3,633	2,597	-	-	165,264	120,066	82,100
6836 SCHOOL DISTRICT 5 - SHERIDAN	(6,948)	24,644	11,828	8,457	-	-	538,105	390,939	267,321
6836 State Proportionate Share	21,408	7,452	4,092	2,926	-	-	186,175	135,258	92,488
6840 SCHOOL DISTRICT 5 - SIDNEY	(54,908)	90,978	68,245	48,798	-	-	3,104,739	2,255,628	1,542,381
6840 State Proportionate Share	118,702	25,192	23,548	16,838	-	-	1,071,300	778,312	532,204
6841 SCHOOL DISTRICT 5 - TERRY	(8,279)	21,774	9,553	6,831	-	-	434,608	315,748	215,906
6841 State Proportionate Share	16,913	7,207	3,370	2,409	-	-	153,302	111,376	76,158
6954 SCHOOL DISTRICT 50 - EAST GLACIER	514	3,967	3,393	2,855	-	-	181,635	131,960	90,233
6954 State Proportionate Share	7,553	1,311	1,512	1,081	-	-	68,806	49,988	34,182
6975 SCHOOL DISTRICT 50 - EVERGREEN	(41,678)	43,116	29,631	21,187	-	-	1,348,016	979,349	669,672
6975 State Proportionate Share	53,498	13,500	10,577	7,563	-	-	481,176	349,580	239,040
6955 SCHOOL DISTRICT 50 - HAYS	24,127	80,588	28,808	20,599	-	-	1,310,588	952,157	651,078
6955 State Proportionate Share	59,484	25,365	9,896	7,076	-	-	450,203	327,077	223,653
6956 SCHOOL DISTRICT 52 - ABSAROKEE	(6,752)	26,438	16,721	11,956	-	-	760,720	552,672	377,913
6956 State Proportionate Share	30,370	7,674	5,788	4,139	-	-	263,337	191,318	130,822
6957 SCHOOL DISTRICT 52 - ENNIS	(39,387)	39,160	20,286	14,505	-	-	922,877	670,481	458,470
6957 State Proportionate Share	34,133	11,874	7,120	5,091	-	-	323,925	235,335	160,920
7003 SCHOOL DISTRICT 52 - INDEPENDENT	(13,207)	9,128	6,620	4,734	-	-	301,184	218,813	149,623
7003 State Proportionate Share	10,663	2,845	2,345	1,677	-	-	106,692	77,513	53,003
10056 SCHOOL DISTRICT 54-MARION	48,507	51,593	5,127	3,666	-	-	233,255	169,462	115,877
10056 State Proportionate Share	16,662	17,722	1,761	1,259	-	-	80,123	58,210	39,804
6959 SCHOOL DISTRICT 55 - BROCKTON	41,964	47,240	16,060	11,483	-	-	730,619	530,803	362,959
6959 State Proportionate Share	34,931	14,884	5,517	3,945	-	-	250,979	182,339	124,682
6953 SCHOOL DISTRICT 55 - PLEVNA	(4,029)	19,733	12,650	9,045	-	-	575,506	418,112	285,902
6953 State Proportionate Share	22,401	5,347	4,365	3,121	-	-	198,595	144,281	98,658
6960 SCHOOL DISTRICT 55 - ROUNDUP	(40,154)	55,753	34,077	24,366	-	-	1,550,305	1,126,314	770,165
6960 State Proportionate Share	58,808	16,054	11,739	8,394	-	-	534,053	387,996	265,309
6848 SCHOOL DISTRICT 55F - SUN RIVER VALLEY	(33,500)	25,321	21,329	15,251	-	-	970,313	704,944	482,035
6848 State Proportionate Share	35,942	7,130	7,379	5,276	-	-	335,699	243,889	166,769
6961 SCHOOL DISTRICT 57 - HAVRE	2,261	1,059	1,082	774	-	-	49,236	35,771	24,460
6961 State Proportionate Share	1,985	254	372	266	-	-	16,914	12,288	8,402
6962 SCHOOL DISTRICT 58 - GEYSER	4,349	11,187	7,926	5,668	-	-	360,599	261,979	179,140
6962 State Proportionate Share	15,129	3,083	2,723	1,947	-	-	123,871	89,994	61,537
7044 SCHOOL DISTRICT 58 - WHITEFISH	(5,803)	6,619	3,465	2,478	-	-	157,641	114,528	78,313
7044 State Proportionate Share	6,250	1,961	1,190	851	-	-	54,151	39,342	26,901
6963 SCHOOL DISTRICT 58 - YELLOWSTONE	(6,008)	5,602	5,069	3,625	-	-	230,609	167,540	114,562
6963 State Proportionate Share	8,776	1,421	1,245	876	-	-	79,218	57,553	39,354
6849 SCHOOL DISTRICT 6 & 1 - ST REGIS	(6,545)	13,402	8,234	5,888	-	-	374,599	272,150	186,094
6849 State Proportionate Share	14,117	3,985	2,926	2,092	-	-	133,118	96,712	66,131
6846 SCHOOL DISTRICT 6 - COLUMBIA FALLS	(79,887)	149,924	104,797	74,933	-	-	4,767,590	3,463,709	2,368,458
6846 State Proportionate Share	183,530	42,413	36,335	25,981	-	-	1,653,033	1,200,948	821,199
6844 SCHOOL DISTRICT 6 - COLUMBUS	(14,504)	57,319	29,519	21,107	-	-	1,342,950	975,669	667,155
6844 State Proportionate Share	53,952	17,157	10,198	7,292	-	-	463,937	337,056	230,476
6843 SCHOOL DISTRICT 6 - LAME DEER	21,296	187,562	74,021	52,928	-	-	3,367,508	2,446,533	1,672,920
6843 State Proportionate Share	139,761	58,106	25,650	18,341	-	-	1,166,922	847,782	579,707
6847 SCHOOL DISTRICT 6 - RYEGATE	3,812	10,637	5,382	3,848	-	-	244,841	177,880	121,633
6847 State Proportionate Share	10,547	3,291	1,905	1,362	-	-	86,680	62,974	43,061
6845 SCHOOL DISTRICT 6 - TROUT CREEK	(2,631)	3,199	5,640	4,033	-	-	256,577	186,406	127,463
6845 State Proportionate Share	10,250	506	1,937	1,385	-	-	88,138	64,033	43,785

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<b>Employer</b>									
6853 SCHOOL DISTRICT 6 - WIBAUX	4,120	24,406	13,871	9,918	-	-	631,063	458,475	313,501
6853 State Proportionate Share	26,186	7,108	4,765	3,407	-	-	216,778	157,491	107,691
7054 SCHOOL DISTRICT 64 - BAINVILLE	37,933	33,076	18,860	13,486	-	-	858,014	623,357	426,247
7054 State Proportionate Share	38,471	9,351	6,489	4,640	-	-	295,189	214,458	146,645
6964 SCHOOL DISTRICT 64J - MELSTONE	4,619	14,552	7,804	5,580	-	-	355,041	257,942	176,378
6964 State Proportionate Share	15,176	4,290	2,681	1,917	-	-	121,960	88,605	60,588
6952 SCHOOL DISTRICT 65 - FROID	8,659	26,010	8,415	6,017	-	-	382,819	278,123	190,178
6952 State Proportionate Share	17,158	8,285	2,891	2,067	-	-	131,503	95,539	65,329
6981 SCHOOL DISTRICT 69 - WEST YELLOWSTONE	(15,718)	27,315	12,450	8,902	-	-	566,388	411,487	281,372
6981 State Proportionate Share	22,132	8,583	4,343	3,106	-	-	197,601	143,559	98,165
6867 SCHOOL DISTRICT 7 & 2 - SAVAGE	15,053	24,017	8,341	5,964	-	-	379,469	275,689	188,514
6867 State Proportionate Share	17,727	7,240	2,878	2,058	-	-	130,953	95,139	65,055
6859 SCHOOL DISTRICT 7 & 70 - LAUREL	4,040	166,670	82,512	58,998	-	-	3,753,758	2,727,148	1,864,803
6859 State Proportionate Share	155,572	51,019	28,497	20,376	-	-	1,296,444	941,881	644,051
6854 SCHOOL DISTRICT 7 - BOULDER	21,918	35,449	14,229	10,174	-	-	647,334	470,296	321,585
6854 State Proportionate Share	28,637	10,379	4,888	3,495	-	-	222,367	161,552	110,468
6855 SCHOOL DISTRICT 7 - BOZEMAN	27,336	546,972	274,782	196,477	-	-	12,500,851	9,082,011	6,210,209
6855 State Proportionate Share	515,004	167,015	96,096	68,711	-	-	4,371,761	3,176,134	2,171,816
6856 SCHOOL DISTRICT 7 - CHARLO	8,644	36,664	14,539	10,396	-	-	661,424	480,532	328,584
6856 State Proportionate Share	28,986	11,199	4,999	3,574	-	-	227,420	165,223	112,978
6857 SCHOOL DISTRICT 7 - GARDINER	(7,923)	27,821	9,319	6,663	-	-	423,950	308,005	210,611
6857 State Proportionate Share	18,261	9,074	3,301	2,360	-	-	150,184	109,110	74,609
6368 SCHOOL DISTRICT 7 - GRANT	(3,515)	858	500	358	-	-	22,751	16,529	11,302
6368 State Proportionate Share	487	249	172	123	-	-	7,817	5,679	3,883
6858 SCHOOL DISTRICT 7 - HINSDALE	(14,761)	8,969	7,668	5,483	-	-	348,844	253,439	173,300
6858 State Proportionate Share	12,766	2,689	2,743	1,961	-	-	124,773	90,649	61,985
6866 SCHOOL DISTRICT 7 - JOLIET	(14,230)	30,348	17,933	12,823	-	-	815,834	592,713	405,293
6866 State Proportionate Share	31,610	9,223	6,273	4,485	-	-	285,373	207,327	141,768
6860 SCHOOL DISTRICT 7 - LOLO	(43,639)	28,523	26,986	19,296	-	-	1,227,711	891,946	609,906
6860 State Proportionate Share	44,596	7,184	9,330	6,671	-	-	424,453	308,370	210,861
6863 SCHOOL DISTRICT 7 - MEDICINE LAKE	(33,773)	34,065	10,683	7,639	-	-	486,002	353,086	241,438
6863 State Proportionate Share	17,553	10,698	3,723	2,662	-	-	169,373	123,052	84,142
6864 SCHOOL DISTRICT 7 - TWIN BRIDGES	(29,877)	3,579	13,184	9,427	-	-	599,780	435,747	297,960
6864 State Proportionate Share	20,848	115	4,572	3,269	-	-	208,011	151,122	103,336
6862 SCHOOL DISTRICT 7 - VICTOR	(20,559)	8,277	11,120	7,951	-	-	505,892	367,537	251,319
6862 State Proportionate Share	18,645	1,696	3,820	2,731	-	-	173,780	126,253	86,331
6965 SCHOOL DISTRICT 73 - SWAN LAKE	(201)	510	304	218	-	-	13,840	10,055	6,875
6965 State Proportionate Share	544	147	105	75	-	-	4,755	3,455	2,362
6970 SCHOOL DISTRICT 74 - ROY	(11,118)	7,226	3,460	2,474	-	-	157,418	114,366	78,203
6970 State Proportionate Share	6,028	2,246	1,235	883	-	-	56,165	40,804	27,902
6971 SCHOOL DISTRICT 74 - VAUGHN	38,059	21,064	9,666	6,911	-	-	439,737	319,474	218,454
6971 State Proportionate Share	20,656	6,390	3,321	2,375	-	-	151,079	109,761	75,053
6381 SCHOOL DISTRICT 75 - AMSTERDAM	3,456	6,039	3,465	2,478	-	-	157,644	114,530	78,315
6381 State Proportionate Share	6,957	1,755	1,190	851	-	-	54,153	39,343	26,902
6364 SCHOOL DISTRICT 75 - ARROWHEAD	2,213	9,991	3,790	2,710	-	-	172,430	125,273	85,660
6364 State Proportionate Share	7,458	3,120	1,302	931	-	-	59,233	43,034	29,426
7028 SCHOOL DISTRICT 78J & 2 - RICHEY	(6,443)	9,700	9,170	6,557	-	-	417,167	303,077	207,241
7028 State Proportionate Share	16,232	2,355	3,150	2,252	-	-	143,301	104,110	71,190
6868 SCHOOL DISTRICT 8 - ARLLEE	46,784	73,260	28,357	20,276	-	-	1,290,081	937,259	640,890
6868 State Proportionate Share	57,953	23,274	9,991	7,144	-	-	454,518	330,213	225,797

**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, 2020						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2020		
	2021	2022	2023	2024	2025	Future Year Deferrals	1% Decrease 6.34%	Discount Rate 7.34%	1% Increase 8.34%
	<b>Total ALL Employers &amp; State</b>	<b>\$ 96,672,682</b>	<b>\$ 144,719,648</b>	<b>\$ 79,820,778</b>	<b>\$ 57,074,239</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,631,341,803</b>	<b>\$ 2,638,211,389</b>
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 114,681,487</b>	<b>\$ 30,541,016</b>	<b>\$ 19,009,730</b>	<b>\$ 13,592,524</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 864,822,759</b>	<b>\$ 6,283,032,635</b>	<b>\$ 429,629,193</b>
<b>Employer</b>									
6870 SCHOOL DISTRICT 8 - ELDER GROVE	6,317	16,966	8,357	5,976	-	-	380,205	276,223	188,879
6870 State Proportionate Share	16,613	6,171	3,040	2,174	-	-	138,291	100,470	68,701
6384 SCHOOL DISTRICT 8 - WEST GLACIER	6,252	10,252	2,589	1,851	-	-	117,788	85,575	58,515
6384 State Proportionate Share	5,785	3,347	889	636	-	-	40,462	29,396	20,101
6869 SCHOOL DISTRICT 8-WHITE SULPHUR SPRINGS	(342)	26,667	13,292	9,504	-	-	604,680	439,307	300,395
6869 State Proportionate Share	24,721	7,975	4,566	3,265	-	-	207,714	150,906	103,189
6969 SCHOOL DISTRICT 84 - DENTON	(1,696)	13,910	8,657	6,190	-	-	393,848	286,135	195,657
6969 State Proportionate Share	15,793	3,974	2,974	2,126	-	-	135,291	98,291	67,210
6989 SCHOOL DISTRICT 85 - ULM	(5,357)	8,477	3,575	2,556	-	-	162,641	118,160	80,797
6989 State Proportionate Share	6,101	2,709	1,286	920	-	-	58,505	42,505	29,064
6378 SCHOOL DISTRICT 86 & 4 - LAMBERT	126	35,598	14,445	10,328	-	-	657,147	477,425	326,460
6378 State Proportionate Share	27,461	11,012	4,962	3,548	-	-	225,737	164,001	112,142
6967 SCHOOL DISTRICT 87 - ROCKY BOY	(266,615)	23,753	86,402	61,780	-	-	3,930,729	2,855,719	1,952,719
6967 State Proportionate Share	131,778	(1,213)	29,679	21,222	-	-	1,350,226	980,955	670,769
6392 SCHOOL DISTRICT 89 - SMITH VALLEY	2,788	11,373	5,532	3,956	-	-	251,691	182,856	125,036
6392 State Proportionate Share	10,585	3,530	1,965	1,405	-	-	89,389	64,942	44,407
6880 SCHOOL DISTRICT 9 & 9 - REED POINT	2,677	15,696	9,186	6,568	-	-	417,911	303,617	207,611
6880 State Proportionate Share	16,960	4,542	3,156	2,256	-	-	143,555	104,295	71,316
6871 SCHOOL DISTRICT 9 - BROWNING	276,085	476,570	216,544	154,835	-	-	9,851,363	7,157,128	4,893,989
6871 State Proportionate Share	429,121	144,729	74,443	53,229	-	-	3,386,664	2,460,450	1,682,437
6873 SCHOOL DISTRICT 9 - DARBY	(33,443)	35,793	24,347	17,409	-	-	1,107,652	804,722	550,263
6873 State Proportionate Share	41,943	10,663	8,475	6,060	-	-	385,577	280,126	191,548
6875 SCHOOL DISTRICT 9 - DIXON	(17,969)	(8,430)	8,306	5,939	-	-	377,875	274,530	187,722
6875 State Proportionate Share	12,159	(3,915)	2,853	2,040	-	-	129,805	94,305	64,485
6876 SCHOOL DISTRICT 9 - EAST HELENA	70,290	112,985	41,595	29,742	-	-	1,892,315	1,374,789	940,070
6876 State Proportionate Share	88,637	37,256	14,537	10,394	-	-	661,341	480,472	328,543
6878 SCHOOL DISTRICT 9 - OPHEIM	1,039	9,336	6,703	4,793	-	-	304,926	221,533	151,482
6878 State Proportionate Share	12,371	3,250	2,371	1,695	-	-	107,850	78,355	53,578
6879 SCHOOL DISTRICT 9 - POPLAR	(84,563)	78,734	69,952	50,018	-	-	3,182,392	2,312,044	1,580,958
6879 State Proportionate Share	119,270	20,722	24,146	17,265	-	-	1,098,477	798,056	545,705
9921 SCHOOL DISTRICT 9-CRESTON	28,273	6,734	3,412	2,440	-	-	155,216	112,766	77,109
9921 State Proportionate Share	10,643	7,774	1,172	838	-	-	53,320	38,737	26,488
6400 SCHOOL DISTRICT 99 M North Star Schools	15,552	38,132	16,463	11,771	-	-	748,951	544,121	372,066
6400 State Proportionate Share	33,077	11,698	5,656	4,044	-	-	257,325	186,950	127,835
9989 SCHOOL DISTRICT NO. 31-STILLWATER COUNTY-NYE	3,076	2,706	335	240	-	-	15,259	11,086	7,581
9989 State Proportionate Share	1,079	1,062	115	82	-	-	5,241	3,808	2,604
6779 SD 1- West Valley School	1,703	33,270	17,093	12,222	-	-	777,630	564,957	386,314
6779 State Proportionate Share	31,785	9,891	5,872	4,198	-	-	267,123	194,068	132,702
6966 SD 75 GREENFIELD	9,344	21,323	7,082	5,064	-	-	322,194	234,077	160,060
6966 State Proportionate Share	14,801	6,778	2,433	1,740	-	-	110,705	80,429	54,997
6958 SHIELDS VALLEY	(3,459)	22,808	9,571	6,843	-	-	435,411	316,331	216,305
6958 State Proportionate Share	18,356	7,021	3,288	2,351	-	-	149,568	108,663	74,303
6630 SWEET GRASS COUNTY HIGH SCHOOL	15,975	54,268	21,581	15,381	-	-	978,586	710,954	486,145
6630 State Proportionate Share	42,498	16,925	7,417	5,303	-	-	337,407	245,130	167,618
6642 BOARD OF PUBLIC EDUCATION	(403)	4,554	2,371	1,696	-	-	107,883	78,378	53,594
6642 State Proportionate Share	4,507	1,183	719	514	-	-	32,706	23,761	16,248
6643 COMM OF HIGHER EDUCATION	(399,225)	268,797	117,641	84,117	-	-	5,351,925	3,888,235	2,658,745
6643 State Proportionate Share	209,625	72,114	35,664	25,501	-	-	1,622,482	1,178,752	806,021
6530 COMM OF POLITICAL PRACTICES	(15,588)	19,427	15,739	11,254	-	-	716,011	520,191	355,702
6530 State Proportionate Share	29,683	4,466	4,771	3,412	-	-	217,065	157,700	107,834

**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, 2020						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2020		
	2021	2022	2023	2024	2025	Future Year Deferrals	1% Decrease 6.34%	Discount Rate 7.34%	1% Increase 8.34%
	<b>Total ALL Employers &amp; State</b>	<b>\$ 96,672,682</b>	<b>\$ 144,719,648</b>	<b>\$ 79,820,778</b>	<b>\$ 57,074,239</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,631,341,803</b>	<b>\$ 2,638,211,389</b>
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 114,681,487</b>	<b>\$ 30,541,016</b>	<b>\$ 19,009,730</b>	<b>\$ 13,592,524</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 864,822,759</b>	<b>\$ 6,283,032,635</b>	<b>\$ 429,629,193</b>
<b>Employer</b>									
6443 CONSUMER COUNSEL	(2,906)	25,899	14,424	10,314	-	-	656,219	476,751	325,998
6443 State Proportionate Share	27,242	6,630	4,373	3,127	-	-	198,938	144,531	98,829
6762 DEPARTMENT OF ADMINISTRATION	(193,280)	2,695,627	1,401,678	1,002,242	-	-	63,767,501	46,327,820	31,678,607
6762 State Proportionate Share	2,666,333	700,321	424,931	303,838	-	-	19,331,666	14,044,677	9,603,642
6780 DEPARTMENT OF AGRICULTURE	(120,171)	466,361	204,770	146,417	-	-	9,315,745	6,767,995	4,627,903
6780 State Proportionate Share	392,009	125,050	62,078	44,387	-	-	2,824,148	2,051,776	1,402,989
6825 DEPARTMENT OF COMMERCE	(147,219)	952,619	504,666	360,851	-	-	22,959,111	16,680,057	11,405,695
6825 State Proportionate Share	956,744	246,529	152,994	109,395	-	-	6,960,252	5,056,703	3,457,734
6802 DEPARTMENT OF CORRECTIONS	(17,521)	2,646,726	1,227,435	877,653	-	-	55,840,549	40,568,798	27,740,632
6802 State Proportionate Share	2,340,518	702,958	372,107	266,068	-	-	16,928,542	12,298,780	8,409,811
6667 DEPARTMENT OF FISH, WILDLIFE & PARKS	(278,724)	2,567,121	1,385,819	990,902	-	-	63,046,008	45,803,646	31,320,181
6667 State Proportionate Share	2,619,577	661,682	420,123	300,400	-	-	19,112,939	13,885,769	9,494,982
6620 DEPARTMENT OF JUSTICE	184,993	2,421,473	1,179,726	843,539	-	-	53,670,070	38,991,920	26,662,375
6620 State Proportionate Share	2,282,596	637,281	357,644	255,726	-	-	16,270,543	11,820,736	8,082,928
6838 DEPARTMENT OF LABOR & INDUSTRY	(865,549)	3,075,258	1,611,656	1,152,382	-	-	73,320,177	53,267,948	36,424,213
6838 State Proportionate Share	3,057,206	797,653	488,587	349,355	-	-	22,227,642	16,148,637	11,042,313
6712 DEPARTMENT OF LIVESTOCK	(181,526)	259,398	159,942	114,364	-	-	7,276,368	5,286,365	3,614,776
6712 State Proportionate Share	294,244	64,808	48,488	34,670	-	-	2,205,894	1,602,607	1,095,850
6850 DEPARTMENT OF MILITARY AFFAIRS	63,517	886,377	421,781	301,586	-	-	19,188,376	13,940,575	9,532,458
6850 State Proportionate Share	811,790	234,313	127,867	91,428	-	-	5,817,121	4,226,205	2,889,847
7685 DEPARTMENT OF REVENUE	(1,180,334)	2,274,012	1,183,079	845,937	-	-	53,822,626	39,102,754	26,738,162
7685 State Proportionate Share	2,219,119	590,721	358,661	256,453	-	-	16,316,792	11,854,336	8,105,904
6689 DEPARTMENT OF TRANSPORTATION	(4,644,226)	7,705,877	4,936,653	3,529,854	-	-	224,586,549	163,164,699	111,570,766
6689 State Proportionate Share	9,086,295	1,906,135	1,496,589	1,070,106	-	-	68,085,344	49,464,782	33,823,637
6678 DEPT OF ENVIRONMENTAL QUALITY	(1,539,992)	1,329,025	933,927	667,785	-	-	42,487,764	30,867,847	21,107,196
6678 State Proportionate Share	1,675,085	320,244	283,128	202,445	-	-	12,880,531	9,357,853	6,398,828
6721 DEPT OF NATURAL RESOURCES & CONSERVATION	(1,076,894)	2,562,695	1,355,593	969,290	-	-	61,670,938	44,804,643	30,637,070
6721 State Proportionate Share	2,471,917	663,411	410,960	293,848	-	-	18,696,075	13,582,913	9,287,891
6872 DEPT OF PUBLIC HEALTH & HUMAN SERVICES	(5,153,192)	11,299,966	5,716,746	4,087,644	-	-	260,075,859	188,948,089	129,201,250
6872 State Proportionate Share	10,737,529	2,952,115	1,733,081	1,239,204	-	-	78,844,233	57,281,238	39,168,470
6514 GOVERNORS OFFICE	(232,042)	264,971	157,784	112,820	-	-	7,178,169	5,215,022	3,565,992
6514 State Proportionate Share	287,860	66,777	47,834	34,202	-	-	2,176,124	1,580,979	1,081,061
6439 LEGISLATIVE COUNCIL	(189,588)	320,291	396,950	283,831	-	-	18,058,710	13,119,860	8,971,259
6439 State Proportionate Share	767,531	59,459	120,339	86,046	-	-	5,474,653	3,977,398	2,719,714
6652 MONTANA ARTS COUNCIL	(50,847)	16,185	18,720	13,386	-	-	851,664	618,743	423,092
6652 State Proportionate Share	31,703	3,142	5,675	4,058	-	-	258,189	187,577	128,264
6655 MONTANA HISTORICAL SOCIETY	(97,275)	213,845	112,815	80,666	-	-	5,132,384	3,728,736	2,549,681
6655 State Proportionate Share	214,306	55,390	34,201	24,455	-	-	1,555,926	1,130,398	772,958
6764 MONTANA STATE FUND	(283,398)	1,474,708	895,166	640,071	-	-	40,724,420	29,586,757	20,231,197
6764 State Proportionate Share	1,672,369	369,897	271,377	194,043	-	-	12,345,958	8,969,480	6,133,261
6653 MONTANA STATE LIBRARY	(108,960)	151,703	67,697	48,405	-	-	3,079,791	2,237,503	1,529,988
6653 State Proportionate Share	132,891	40,565	20,523	14,675	-	-	933,665	678,318	463,829
6769 OFFICE OF PUBLIC DEFENDER	255,595	1,439,130	733,157	524,229	-	-	33,354,007	24,232,068	16,569,702
6769 State Proportionate Share	1,414,105	375,448	222,263	158,925	-	-	10,111,554	7,346,160	5,023,248
6623 PUBLIC SERVICE COMMISSION	(31,453)	130,693	89,724	64,155	-	-	4,081,878	2,965,531	2,027,807
6623 State Proportionate Share	164,311	31,710	27,201	19,449	-	-	1,237,456	899,026	614,747
6651 SCHOOL FOR THE DEAF & BLIND	21,010	179,430	89,817	64,222	-	-	4,086,102	2,968,600	2,029,906
6651 State Proportionate Share	176,733	46,975	27,229	19,469	-	-	1,238,737	899,957	615,383
6529 SECRETARY OF STATE	(496,122)	95,026	86,180	61,621	-	-	3,920,638	2,848,389	1,947,706
6529 State Proportionate Share	145,278	20,897	26,126	18,681	-	-	1,188,575	863,514	590,464



**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, 2020							Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2020		
	2021	2022	2023	2024	2025	Future Year Deferrals	1% Decrease 6.34%	Discount Rate 7.34%	1% Increase 8.34%	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Total ALL Employers &amp; State</b>	<b>\$ 96,672,682</b>	<b>\$ 144,719,648</b>	<b>\$ 79,820,778</b>	<b>\$ 57,074,239</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,631,341,803</b>	<b>\$ 2,638,211,389</b>	<b>\$ 1,803,988,657</b>	
State (Non-Employer Contributing Entity)	\$ 114,681,487	\$ 30,541,016	\$ 19,009,730	\$ 13,592,524	\$ -	\$ -	\$ 864,822,759	\$ 6,283,032,635	\$ 429,629,193	
<b>Employer</b>										
6552 STATE AUDITOR'S OFFICE	(143,413)	287,343	170,858	122,169	-	-	7,772,969	5,647,151	3,861,478	
6552 State Proportionate Share	316,535	72,441	51,797	37,036	-	-	2,356,442	1,711,982	1,170,640	
6457 SUPREME COURT	(422,080)	1,589,487	780,825	558,313	-	-	35,522,600	25,807,576	17,647,022	
6457 State Proportionate Share	1,475,015	417,656	236,714	169,257	-	-	10,768,982	7,823,788	5,349,846	
6563 SUPT OF PUBLIC INSTRUCTION	(338,465)	598,889	286,181	204,628	-	-	13,019,418	9,458,756	6,467,825	
6563 State Proportionate Share	538,962	158,192	86,758	62,035	-	-	3,946,948	2,867,503	1,960,777	
6766 TEACHERS' RETIREMENT SYSTEM	(403)	114,923	57,051	40,793	-	-	2,595,451	1,885,625	1,289,376	
6766 State Proportionate Share	109,135	30,136	17,295	12,367	-	-	786,833	571,643	390,885	
6567 GREAT FALLS COLLEGE MSU	(53,301)	163,461	92,156	65,894	-	-	4,192,522	3,045,915	2,082,773	
6567 State Proportionate Share	171,740	41,729	27,938	19,976	-	-	1,270,999	923,395	631,411	
6647 MONTANA STATE UNIVERSITY - BILLINGS	(436,621)	432,666	356,317	254,777	-	-	16,210,161	11,776,867	8,052,931	
6647 State Proportionate Share	637,703	98,867	108,020	77,238	-	-	4,914,250	3,570,259	2,441,315	
6645 MONTANA STATE UNIVERSITY - BOZEMAN	1,338,122	4,732,504	2,181,215	1,559,634	-	-	99,231,503	72,092,823	49,296,518	
6645 State Proportionate Share	4,290,950	1,258,324	661,254	472,816	-	-	30,082,883	21,855,559	14,944,663	
6648 MONTANA STATE UNIVERSITY - NORTHERN	(73,739)	269,340	119,110	85,167	-	-	5,418,750	3,936,784	2,691,943	
6648 State Proportionate Share	227,990	72,133	36,109	25,819	-	-	1,642,741	1,193,470	816,086	
6644 UNIVERSITY OF MONTANA	(1,050,616)	4,768,292	2,381,724	1,703,004	-	-	108,353,417	78,719,997	53,828,129	
6644 State Proportionate Share	4,529,954	1,248,870	722,040	516,280	-	-	32,848,270	23,864,644	16,318,460	
6426 LIBERTY CO CEMETERY DIST	(33)	-	-	-	-	-	-	-	-	
6426 State Proportionate Share	(11)	-	-	-	-	-	-	-	-	
6374 SCHOOL DISTRICT 64 - MOUNTAIN VIEW	-	-	-	-	-	-	-	-	-	
6374 State Proportionate Share	-	-	-	-	-	-	-	-	-	
7683 FLATHEAD JOINT BOARD OF CONTROL	(7,007)	-	-	-	-	-	-	-	-	
7683 State Proportionate Share	(84)	-	-	-	-	-	-	-	-	
6731 PONDERA COUNTY COUNCIL ON	-	-	-	-	-	-	-	-	-	
6731 State Proportionate Share	-	-	-	-	-	-	-	-	-	
6527 TOWN OF BROWNING	-	-	-	-	-	-	-	-	-	
6527 State Proportionate Share	-	-	-	-	-	-	-	-	-	
6420 LAKEVIEW CEMETERY DISTRICT	(30,479)	(14,990)	-	-	-	-	-	-	-	
6420 State Proportionate Share	(3,129)	(4,859)	-	-	-	-	-	-	-	
6396 MILES CITY HOUSING AUTHORITY	(2,535)	(1,976)	-	-	-	-	-	-	-	
6396 State Proportionate Share	(267)	(640)	-	-	-	-	-	-	-	
6618 BOARD OF CRIME CONTROL	(350,025)	(61)	-	-	-	-	-	-	-	
6618 State Proportionate Share	(10,387)	(19)	-	-	-	-	-	-	-	

**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, 2020				Schedule of Employer Contributions as of June 30, 2020				
	Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>	<b>\$ 2,638,211,389</b>	<b>\$ 1,277,817,530</b>			<b>\$ 147,000,239</b>	<b>\$ 147,000,239</b>	<b>\$ -</b>	<b>\$ 1,277,817,530</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 628,303,635</b>	<b>\$ -</b>			<b>\$ 35,008,859</b>	<b>\$ -</b>			
<b>Employer</b>									
6532 CITY OF BAKER	1,165,171	741,585	157.12%	68.90%	64,923	64,923	-	741,585	8.75%
6532 State Proportionate Share	365,546				20,368	20,368			
6533 CITY OF BELGRADE	3,012,830	1,916,080	157.24%	68.90%	167,874	167,874	-	1,916,080	8.76%
6533 State Proportionate Share	947,749				52,808	52,808			
6506 CITY OF BELT	184,800	117,528	157.24%	68.90%	10,297	10,297	-	117,528	8.76%
6506 State Proportionate Share	57,978				3,231	3,231			
6505 CITY OF BIG TIMBER	329,579	209,604	157.24%	68.90%	18,364	18,364	-	209,604	8.76%
6505 State Proportionate Share	106,453				5,932	5,932			
6508 CITY OF BILLINGS	56,156,143	35,734,179	157.15%	68.90%	3,129,008	3,129,008	-	35,734,179	8.76%
6508 State Proportionate Share	17,704,446				986,488	986,488			
6512 CITY OF BOULDER	575,656	366,196	157.20%	68.90%	32,075	32,075	-	366,196	8.76%
6512 State Proportionate Share	180,598				10,063	10,063			
6509 CITY OF BOZEMAN	22,483,506	14,298,930	157.24%	68.90%	1,252,776	1,252,776	-	14,298,930	8.76%
6509 State Proportionate Share	7,096,303				395,404	395,404			
6519 CITY OF CHINOOK	846,478	538,338	157.24%	68.90%	47,166	47,166	-	538,338	8.76%
6519 State Proportionate Share	268,566				14,964	14,964			
6520 CITY OF CHOTEAU	711,367	452,411	157.24%	68.90%	39,637	39,637	-	452,411	8.76%
6520 State Proportionate Share	223,919				12,477	12,477			
6371 CITY OF COLSTRIP	2,290,414	1,456,644	157.24%	68.90%	127,621	127,621	-	1,456,644	8.76%
6371 State Proportionate Share	720,913				40,169	40,169			
6522 CITY OF COLUMBIA FALLS	1,599,214	1,017,061	157.24%	68.90%	89,108	89,108	-	1,017,061	8.76%
6522 State Proportionate Share	502,562				28,003	28,003			
6534 CITY OF COLUMBUS	610,117	388,021	157.24%	68.90%	33,996	33,996	-	388,021	8.76%
6534 State Proportionate Share	192,282				10,714	10,714			
6523 CITY OF CONRAD	1,313,579	835,402	157.24%	68.90%	73,192	73,192	-	835,402	8.76%
6523 State Proportionate Share	412,940				23,009	23,009			
6525 CITY OF CUT BANK	1,693,054	1,076,759	157.24%	68.90%	94,337	94,337	-	1,076,759	8.76%
6525 State Proportionate Share	531,154				29,596	29,596			
6528 CITY OF DEER LODGE	1,539,612	979,150	157.24%	68.90%	85,787	85,787	-	979,150	8.76%
6528 State Proportionate Share	484,215				26,980	26,980			
6531 CITY OF DILLON	1,164,080	740,768	157.15%	68.90%	64,862	64,862	-	740,768	8.76%
6531 State Proportionate Share	366,938				20,446	20,446			
6535 CITY OF EAST HELENA	593,985	377,807	157.22%	68.90%	33,097	33,097	-	377,807	8.76%
6535 State Proportionate Share	187,129				10,427	10,427			
6538 CITY OF FAIRVIEW	601,018	382,233	157.24%	68.90%	33,489	33,489	-	382,233	8.76%
6538 State Proportionate Share	189,988				10,586	10,586			
6539 CITY OF FORSYTH	944,305	600,554	157.24%	68.90%	52,616	52,616	-	600,554	8.76%
6539 State Proportionate Share	296,434				16,517	16,517			
6540 CITY OF FORT BENTON	499,827	317,877	157.24%	68.90%	27,850	27,850	-	317,877	8.76%
6540 State Proportionate Share	156,808				8,737	8,737			
6543 CITY OF GLASGOW	1,706,802	1,085,479	157.24%	68.90%	95,103	95,103	-	1,085,479	8.76%
6543 State Proportionate Share	535,555				29,841	29,841			

**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, 2020				Schedule of Employer Contributions as of June 30, 2020				
	Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>	<b>\$ 2,638,211,389</b>	<b>\$ 1,277,817,530</b>			<b>\$ 147,000,239</b>	<b>\$ 147,000,239</b>	<b>\$ -</b>	<b>\$ 1,277,817,530</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 628,303,635</b>	<b>\$ -</b>			<b>\$ 35,008,859</b>	<b>\$ -</b>			
<b>Employer</b>									
6544 CITY OF GLENDIVE	2,861,793	1,820,026	157.24%	68.90%	159,458	159,458	-	1,820,026	8.76%
6544 State Proportionate Share	899,937				50,144	50,144			
6545 CITY OF GREAT FALLS	28,148,291	17,901,595	157.24%	68.90%	1,568,417	1,568,417	-	17,901,595	8.76%
6545 State Proportionate Share	8,851,253				493,190	493,190			
6548 CITY OF HAMILTON	2,216,238	1,410,145	157.16%	68.90%	123,488	123,488	-	1,410,145	8.76%
6548 State Proportionate Share	697,004				38,837	38,837			
6549 CITY OF HARDIN	1,689,389	1,074,996	157.15%	68.90%	94,132	94,132	-	1,074,996	8.76%
6549 State Proportionate Share	530,730				29,572	29,572			
6547 CITY OF HARLEM	425,774	270,781	157.24%	68.90%	23,724	23,724	-	270,781	8.76%
6547 State Proportionate Share	133,575				7,443	7,443			
6606 CITY OF HARLOWTON	352,539	224,206	157.24%	68.90%	19,643	19,643	-	224,206	8.76%
6606 State Proportionate Share	111,178				6,195	6,195			
6550 CITY OF HAVRE	3,565,096	2,267,307	157.24%	68.90%	198,646	198,646	-	2,267,307	8.76%
6550 State Proportionate Share	1,123,286				62,589	62,589			
6551 CITY OF HELENA	17,811,746	11,327,809	157.24%	68.90%	992,467	992,467	-	11,327,809	8.76%
6551 State Proportionate Share	5,607,543				312,451	312,451			
6555 CITY OF KALISPELL	9,067,196	5,766,515	157.24%	68.90%	505,222	505,222	-	5,766,515	8.76%
6555 State Proportionate Share	2,856,744				159,177	159,177			
6557 CITY OF LAUREL	3,979,125	2,541,584	156.56%	68.90%	221,716	221,716	-	2,541,584	8.72%
6557 State Proportionate Share	1,249,316				69,612	69,612			
6559 CITY OF LEWISTOWN	2,804,236	1,783,413	157.24%	68.90%	156,251	156,251	-	1,783,413	8.76%
6559 State Proportionate Share	882,171				49,154	49,154			
6560 CITY OF LIBBY	1,030,016	655,064	157.24%	68.90%	57,392	57,392	-	655,064	8.76%
6560 State Proportionate Share	325,001				18,109	18,109			
6561 CITY OF LIVINGSTON	4,307,035	2,739,161	157.24%	68.90%	239,987	239,987	-	2,739,161	8.76%
6561 State Proportionate Share	1,357,874				75,660	75,660			
6570 CITY OF MALTA	701,384	446,062	157.24%	68.90%	39,081	39,081	-	446,062	8.76%
6570 State Proportionate Share	220,043				12,261	12,261			
6571 CITY OF MILES CITY	3,740,474	2,385,188	156.82%	68.90%	208,418	208,418	-	2,385,188	8.74%
6571 State Proportionate Share	1,176,036				65,528	65,528			
6572 CITY OF MISSOULA	29,912,381	19,023,451	157.24%	68.90%	1,666,711	1,666,711	-	19,023,451	8.76%
6572 State Proportionate Share	9,430,261				525,452	525,452			
6576 CITY OF PLAINS	374,725	238,316	157.24%	68.90%	20,880	20,880	-	238,316	8.76%
6576 State Proportionate Share	117,558				6,550	6,550			
6577 CITY OF PLENTYWOOD	537,778	342,012	157.24%	68.90%	29,965	29,965	-	342,012	8.76%
6577 State Proportionate Share	169,366				9,437	9,437			
6578 CITY OF POLSON	1,942,433	1,235,341	157.24%	68.90%	108,232	108,232	-	1,235,341	8.76%
6578 State Proportionate Share	610,247				34,003	34,003			
6579 CITY OF POPLAR	319,177	202,988	157.24%	68.90%	17,784	17,784	-	202,988	8.76%
6579 State Proportionate Share	103,258				5,754	5,754			
6603 CITY OF RED LODGE	1,037,564	659,864	157.24%	68.90%	57,813	57,813	-	659,864	8.76%
6603 State Proportionate Share	329,771				18,375	18,375			
6581 CITY OF RONAN	761,897	484,548	157.24%	68.90%	42,453	42,453	-	484,548	8.76%
6581 State Proportionate Share	240,342				13,392	13,392			
6582 CITY OF ROUNDUP	598,076	380,362	157.24%	68.90%	33,325	33,325	-	380,362	8.76%
6582 State Proportionate Share	187,631				10,455	10,455			
6599 CITY OF SCOBEEY	384,961	244,824	157.24%	68.90%	21,450	21,450	-	244,824	8.76%
6599 State Proportionate Share	120,869				6,735	6,735			
6585 CITY OF SHELBY	951,801	605,327	157.24%	68.90%	53,034	53,034	-	605,327	8.76%
6585 State Proportionate Share	302,960				16,881	16,881			

**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, 2020				Schedule of Employer Contributions as of June 30, 2020				
	Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>	<b>\$ 2,638,211,389</b>	<b>\$ 1,277,817,530</b>			<b>\$ 147,000,239</b>	<b>\$ 147,000,239</b>	<b>\$ -</b>	<b>\$ 1,277,817,530</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 628,303,635</b>	<b>\$ -</b>			<b>\$ 35,008,859</b>	<b>\$ -</b>			
<b>Employer</b>									
6586 CITY OF SIDNEY	3,145,184	2,000,253	157.24%	68.90%	175,249	175,249	-	2,000,253	8.76%
6586 State Proportionate Share	989,294				55,123	55,123			
6379 CITY OF THREE FORKS	500,953	318,593	157.24%	68.90%	27,913	27,913	-	318,593	8.76%
6379 State Proportionate Share	157,160				8,757	8,757			
6590 CITY OF TOWNSEND	399,847	254,292	157.24%	68.90%	22,279	22,279	-	254,292	8.76%
6590 State Proportionate Share	126,328				7,039	7,039			
6574 CITY OF TROY	708,728	450,735	157.24%	68.90%	39,490	39,490	-	450,735	8.76%
6574 State Proportionate Share	222,345				12,389	12,389			
6592 CITY OF WHITE SULPHUR SPRINGS	227,895	144,934	157.24%	68.90%	12,698	12,698	-	144,934	8.76%
6592 State Proportionate Share	72,313				4,029	4,029			
6594 CITY OF WHITEFISH	6,136,059	3,901,909	157.26%	68.90%	341,900	341,900	-	3,901,909	8.76%
6594 State Proportionate Share	1,933,198				107,717	107,717			
6598 CITY OF WIBAUX	240,254	152,795	157.24%	68.90%	13,387	13,387	-	152,795	8.76%
6598 State Proportionate Share	75,374				4,200	4,200			
6596 CITY OF WOLF POINT	1,289,150	821,190	156.99%	68.90%	71,831	71,831	-	821,190	8.75%
6596 State Proportionate Share	405,110				22,573	22,573			
6399 TOWN OF ALBERTON	42,187	26,830	157.24%	68.90%	2,351	2,351	-	26,830	8.76%
6399 State Proportionate Share	13,715				764	764			
6507 TOWN OF BIG SANDY	144,758	92,061	157.24%	68.90%	8,066	8,066	-	92,061	8.76%
6507 State Proportionate Share	45,415				2,531	2,531			
7274 TOWN OF BRIDGER	435,089	276,705	157.24%	68.90%	24,243	24,243	-	276,705	8.76%
7274 State Proportionate Share	137,175				7,643	7,643			
6511 TOWN OF BROADUS	313,162	199,161	157.24%	68.90%	17,449	17,449	-	199,161	8.76%
6511 State Proportionate Share	98,246				5,474	5,474			
6513 TOWN OF CASCADE	264,006	167,900	157.24%	68.90%	14,710	14,710	-	167,900	8.76%
6513 State Proportionate Share	82,830				4,615	4,615			
6526 TOWN OF CHESTER	390,649	248,441	157.24%	68.90%	21,767	21,767	-	248,441	8.76%
6526 State Proportionate Share	122,606				6,832	6,832			
6521 TOWN OF CIRCLE	240,179	152,943	157.04%	68.90%	13,383	13,383	-	152,943	8.75%
6521 State Proportionate Share	75,950				4,232	4,232			
6524 TOWN OF CULBERTSON	262,290	166,809	157.24%	68.90%	14,615	14,615	-	166,809	8.76%
6524 State Proportionate Share	82,285				4,585	4,585			
6432 TOWN OF DENTON	50,304	31,992	157.24%	68.90%	2,803	2,803	-	31,992	8.76%
6432 State Proportionate Share	16,182				902	902			
6558 TOWN OF DRUMMOND	104,763	66,627	157.24%	68.90%	5,837	5,837	-	66,627	8.76%
6558 State Proportionate Share	32,868				1,831	1,831			
6607 TOWN OF EKALAKA	149,647	95,172	157.24%	68.90%	8,338	8,338	-	95,172	8.76%
6607 State Proportionate Share	46,948				2,616	2,616			
6536 TOWN OF ENNIS	591,921	376,444	157.24%	68.90%	32,982	32,982	-	376,444	8.76%
6536 State Proportionate Share	186,725				10,404	10,404			
6382 TOWN OF EUREKA	478,871	304,551	157.24%	68.90%	26,683	26,683	-	304,551	8.76%
6382 State Proportionate Share	150,869				8,406	8,406			
6537 TOWN OF FAIRFIELD	134,667	85,645	157.24%	68.90%	7,504	7,504	-	85,645	8.76%
6537 State Proportionate Share	43,034				2,398	2,398			
6605 TOWN OF FORT PECK	232,545	147,893	157.24%	68.90%	12,957	12,957	-	147,893	8.76%
6605 State Proportionate Share	72,955				4,065	4,065			
6410 TOWN OF FROID	73,288	46,610	157.24%	68.90%	4,084	4,084	-	46,610	8.76%
6410 State Proportionate Share	22,993				1,281	1,281			
6542 TOWN OF GERALDINE	62,726	39,892	157.24%	68.90%	3,495	3,495	-	39,892	8.76%
6542 State Proportionate Share	19,679				1,097	1,097			

**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, 2020				Schedule of Employer Contributions as of June 30, 2020				
		Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>		<b>\$ 2,638,211,389</b>	<b>\$ 1,277,817,530</b>			<b>\$ 147,000,239</b>	<b>\$ 147,000,239</b>	<b>\$ -</b>	<b>\$ 1,277,817,530</b>	
<b>State (Non-Employer Contributing Entity)</b>		<b>\$ 628,303,635</b>	<b>\$ -</b>			<b>\$ 35,008,859</b>	<b>\$ -</b>			
<b>Employer</b>										
6546	TOWN OF GRASS RANGE	8,988	5,716	157.24%	68.90%	501	501	-	5,716	8.76%
6546	State Proportionate Share	2,820				157	157			
6553	TOWN OF HOT SPRINGS	317,411	201,864	157.24%	68.90%	17,686	17,686	-	201,864	8.76%
6553	State Proportionate Share	100,011				5,573	5,573			
6434	TOWN OF HYSHAM	74,455	47,352	157.24%	68.90%	4,149	4,149	-	47,352	8.76%
6434	State Proportionate Share	23,359				1,302	1,302			
6562	TOWN OF LIMA	81,064	51,554	157.24%	68.90%	4,517	4,517	-	51,554	8.76%
6562	State Proportionate Share	25,432				1,417	1,417			
6601	TOWN OF MANHATTAN	1,482,545	942,861	157.24%	68.90%	82,607	82,607	-	942,861	8.76%
6601	State Proportionate Share	465,232				25,923	25,923			
6564	TOWN OF MEDICINE LAKE	123,968	78,840	157.24%	68.90%	6,907	6,907	-	78,840	8.76%
6564	State Proportionate Share	38,891				2,167	2,167			
6554	TOWN OF MELSTONE	66,525	42,308	157.24%	68.90%	3,707	3,707	-	42,308	8.76%
6554	State Proportionate Share	20,871				1,163	1,163			
6390	TOWN OF MOORE	36,525	23,229	157.24%	68.90%	2,035	2,035	-	23,229	8.76%
6390	State Proportionate Share	11,459				638	638			
6556	TOWN OF NASHUA	111,573	70,958	157.24%	68.90%	6,217	6,217	-	70,958	8.76%
6556	State Proportionate Share	35,014				1,951	1,951			
6575	TOWN OF PHILIPSBURG	512,018	325,628	157.24%	68.90%	28,530	28,530	-	325,628	8.76%
6575	State Proportionate Share	160,673				8,953	8,953			
6573	TOWN OF RICHEY	101,287	64,416	157.24%	68.90%	5,644	5,644	-	64,416	8.76%
6573	State Proportionate Share	31,778				1,771	1,771			
6583	TOWN OF RYEGATE	73,113	46,497	157.24%	68.90%	4,074	4,074	-	46,497	8.76%
6583	State Proportionate Share	22,938				1,278	1,278			
6353	TOWN OF SACO	193,890	123,308	157.24%	68.90%	10,803	10,803	-	123,308	8.76%
6353	State Proportionate Share	60,828				3,389	3,389			
6584	TOWN OF SHERIDAN	273,233	173,769	157.24%	68.90%	15,224	15,224	-	173,769	8.76%
6584	State Proportionate Share	85,720				4,776	4,776			
6366	TOWN OF ST IGNATIUS	235,647	149,865	157.24%	68.90%	13,130	13,130	-	149,865	8.76%
6366	State Proportionate Share	73,930				4,119	4,119			
6587	TOWN OF STANFORD	96,953	61,659	157.24%	68.90%	5,402	5,402	-	61,659	8.76%
6587	State Proportionate Share	30,417				1,695	1,695			
6604	TOWN OF STEVENSVILLE	745,796	476,880	156.39%	68.90%	41,556	41,556	-	476,880	8.71%
6604	State Proportionate Share	234,672				13,076	13,076			
6588	TOWN OF SUNBURST	186,086	118,347	157.24%	68.90%	10,369	10,369	-	118,347	8.76%
6588	State Proportionate Share	58,381				3,253	3,253			
6589	TOWN OF SUPERIOR	233,650	148,596	157.24%	68.90%	13,019	13,019	-	148,596	8.76%
6589	State Proportionate Share	73,301				4,084	4,084			
6580	TOWN OF TERRY	243,030	154,560	157.24%	68.90%	13,542	13,542	-	154,560	8.76%
6580	State Proportionate Share	76,269				4,250	4,250			
6597	TOWN OF THOMPSON FALLS	397,899	258,429	153.97%	68.90%	22,171	22,171	-	258,429	8.58%
6597	State Proportionate Share	125,414				6,988	6,988			
6600	TOWN OF TWIN BRIDGES	254,493	161,849	157.24%	68.90%	14,180	14,180	-	161,849	8.76%
6600	State Proportionate Share	79,860				4,450	4,450			
6591	TOWN OF VALIER	254,745	162,010	157.24%	68.90%	14,194	14,194	-	162,010	8.76%
6591	State Proportionate Share	79,921				4,453	4,453			
6408	TOWN OF WEST YELLOWSTONE	2,103,191	1,337,575	157.24%	68.90%	117,189	117,189	-	1,337,575	8.76%
6408	State Proportionate Share	662,010				36,887	36,887			
6356	TOWN OF WESTBY	89,603	56,985	157.24%	68.90%	4,993	4,993	-	56,985	8.76%
6356	State Proportionate Share	28,111				1,566	1,566			

**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, 2020				Schedule of Employer Contributions as of June 30, 2020				
	Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>	<b>\$ 2,638,211,389</b>	<b>\$ 1,277,817,530</b>			<b>\$ 147,000,239</b>	<b>\$ 147,000,239</b>	<b>\$ -</b>	<b>\$ 1,277,817,530</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 628,303,635</b>	<b>\$ -</b>			<b>\$ 35,008,859</b>	<b>\$ -</b>			
<b>Employer</b>									
6595 TOWN OF WINNETT	79,310	50,439	157.24%	68.90%	4,419	4,419	-	50,439	8.76%
6595 State Proportionate Share	25,175				1,403	1,403	-		
6458 ANACONDA-DEER LODGE COUNTY	4,278,673	3,550,907	120.50%	68.90%	238,407	238,407	-	3,550,907	6.71%
6458 State Proportionate Share	1,350,599				75,255	75,255	-		
6510 BUTTE SILVER BOW	28,768,903	18,296,309	157.24%	68.90%	1,602,997	1,602,997	-	18,296,309	8.76%
6510 State Proportionate Share	9,047,185				504,107	504,107	-		
6444 BEAVERHEAD COUNTY	3,905,094	2,484,786	157.16%	68.90%	217,591	217,591	-	2,484,786	8.76%
6444 State Proportionate Share	1,232,408				68,669	68,669	-		
6445 BIG HORN COUNTY	7,231,801	4,599,236	157.24%	68.90%	402,954	402,954	-	4,599,236	8.76%
6445 State Proportionate Share	2,277,073				126,878	126,878	-		
6446 BLAINE COUNTY	4,010,036	2,550,282	157.24%	68.90%	223,438	223,438	-	2,550,282	8.76%
6446 State Proportionate Share	1,261,784				70,306	70,306	-		
6447 BROADWATER COUNTY	2,648,829	1,684,594	157.24%	68.90%	147,592	147,592	-	1,684,594	8.76%
6447 State Proportionate Share	832,848				46,406	46,406	-		
6448 CARBON COUNTY	4,737,855	3,013,784	157.21%	68.90%	263,992	263,992	-	3,013,784	8.76%
6448 State Proportionate Share	1,491,769				83,121	83,121	-		
6449 CARTER COUNTY	1,837,829	1,168,812	157.24%	68.90%	102,403	102,403	-	1,168,812	8.76%
6449 State Proportionate Share	578,341				32,225	32,225	-		
6450 CASCADE COUNTY	18,815,305	11,965,685	157.24%	68.90%	1,048,385	1,048,385	-	11,965,685	8.76%
6450 State Proportionate Share	5,916,021				329,639	329,639	-		
6451 CHOUTEAU COUNTY	3,064,798	1,949,139	157.24%	68.90%	170,770	170,770	-	1,949,139	8.76%
6451 State Proportionate Share	962,326				53,621	53,621	-		
6452 CUSTER COUNTY	3,743,408	2,380,678	157.24%	68.90%	208,582	208,582	-	2,380,678	8.76%
6452 State Proportionate Share	1,177,431				65,606	65,606	-		
6453 DANIELS COUNTY	1,634,744	1,039,657	157.24%	68.90%	91,088	91,088	-	1,039,657	8.76%
6453 State Proportionate Share	513,988				28,639	28,639	-		
6456 DAWSON COUNTY	5,969,992	3,796,769	157.24%	68.90%	332,647	332,647	-	3,796,769	8.76%
6456 State Proportionate Share	1,880,126				104,760	104,760	-		
6459 FALLON COUNTY	5,398,570	3,433,353	157.24%	68.90%	300,807	300,807	-	3,433,353	8.76%
6459 State Proportionate Share	1,702,911				94,886	94,886	-		
6460 FERGUS COUNTY	4,002,455	2,602,047	153.82%	68.90%	223,016	223,016	-	2,602,047	8.57%
6460 State Proportionate Share	1,265,804				70,530	70,530	-		
6461 FLATHEAD COUNTY	30,183,745	19,227,989	156.98%	68.90%	1,681,832	1,681,832	-	19,227,989	8.75%
6461 State Proportionate Share	9,502,836				529,496	529,496	-		
6462 GALLATIN COUNTY	27,226,707	17,318,906	157.21%	68.90%	1,517,066	1,517,066	-	17,318,906	8.76%
6462 State Proportionate Share	8,582,137				478,195	478,195	-		
6463 GARFIELD COUNTY	1,904,912	1,211,476	157.24%	68.90%	106,141	106,141	-	1,211,476	8.76%
6463 State Proportionate Share	600,153				33,440	33,440	-		
6464 GLACIER COUNTY	4,248,129	2,701,668	157.24%	68.90%	236,705	236,705	-	2,701,668	8.76%
6464 State Proportionate Share	1,335,970				74,440	74,440	-		
6465 GOLDEN VALLEY COUNTY	440,835	280,360	157.24%	68.90%	24,563	24,563	-	280,360	8.76%
6465 State Proportionate Share	139,136				7,753	7,753	-		
6466 GRANITE COUNTY	2,050,415	1,304,014	157.24%	68.90%	114,249	114,249	-	1,304,014	8.76%
6466 State Proportionate Share	645,302				35,956	35,956	-		
6467 HILL COUNTY	4,850,875	3,085,031	157.24%	68.90%	270,290	270,290	-	3,085,031	8.76%
6467 State Proportionate Share	1,530,104				85,257	85,257	-		
6468 JEFFERSON COUNTY	5,593,736	3,557,466	157.24%	68.90%	311,682	311,682	-	3,557,466	8.76%
6468 State Proportionate Share	1,759,599				98,044	98,044	-		
6469 JUDITH BASIN COUNTY	1,745,512	1,114,624	156.60%	68.90%	97,260	97,260	-	1,114,624	8.73%
6469 State Proportionate Share	547,623				30,513	30,513	-		

**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, 2020				Schedule of Employer Contributions as of June 30, 2020				
	Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>	<b>\$ 2,638,211,389</b>	<b>\$ 1,277,817,530</b>			<b>\$ 147,000,239</b>	<b>\$ 147,000,239</b>	<b>\$ -</b>	<b>\$ 1,277,817,530</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 628,303,635</b>	<b>\$ -</b>			<b>\$ 35,008,859</b>	<b>\$ -</b>			
<b>Employer</b>									
6470 LAKE COUNTY	8,917,875	5,671,539	157.24%	68.90%	496,902	496,902	-	5,671,539	8.76%
6470 State Proportionate Share	2,804,582				156,271	156,271	-		
6471 LEWIS & CLARK COUNTY	23,080,150	14,678,378	157.24%	68.90%	1,286,021	1,286,021	-	14,678,378	8.76%
6471 State Proportionate Share	7,266,756				404,902	404,902	-		
6472 LIBERTY COUNTY	2,011,802	1,278,928	157.30%	68.90%	112,097	112,097	-	1,278,928	8.76%
6472 State Proportionate Share	633,898				35,321	35,321	-		
6473 LINCOLN COUNTY	6,714,119	4,270,002	157.24%	68.90%	374,109	374,109	-	4,270,002	8.76%
6473 State Proportionate Share	2,115,159				117,856	117,856	-		
6474 MADISON COUNTY	10,615,087	6,750,929	157.24%	68.90%	591,470	591,470	-	6,750,929	8.76%
6474 State Proportionate Share	3,338,832				186,039	186,039	-		
6475 MCCONE COUNTY	2,012,930	1,280,174	157.24%	68.90%	112,160	112,160	-	1,280,174	8.76%
6475 State Proportionate Share	632,512				35,243	35,243	-		
6476 MEAGHER COUNTY	1,694,311	1,079,272	156.99%	68.90%	94,407	94,407	-	1,079,272	8.75%
6476 State Proportionate Share	531,608				29,621	29,621	-		
6477 MINERAL COUNTY	2,363,347	1,503,033	157.24%	68.90%	131,685	131,685	-	1,503,033	8.76%
6477 State Proportionate Share	742,813				41,389	41,389	-		
6478 MISSOULA COUNTY	55,896,433	35,554,036	157.22%	68.90%	3,114,537	3,114,537	-	35,554,036	8.76%
6478 State Proportionate Share	17,615,642				981,540	981,540	-		
6479 MUSSELSHELL COUNTY	2,230,393	1,418,474	157.24%	68.90%	124,277	124,277	-	1,418,474	8.76%
6479 State Proportionate Share	701,947				39,112	39,112	-		
6480 PARK COUNTY	4,613,027	2,933,819	157.24%	68.90%	257,037	257,037	-	2,933,819	8.76%
6480 State Proportionate Share	1,456,069				81,132	81,132	-		
6481 PETROLEUM COUNTY	340,820	216,752	157.24%	68.90%	18,990	18,990	-	216,752	8.76%
6481 State Proportionate Share	107,242				5,975	5,975	-		
6482 PHILLIPS COUNTY	2,647,555	1,683,777	157.24%	68.90%	147,521	147,521	-	1,683,777	8.76%
6482 State Proportionate Share	833,128				46,422	46,422	-		
6483 PONDERA COUNTY	2,560,911	1,628,679	157.24%	68.90%	142,693	142,693	-	1,628,679	8.76%
6483 State Proportionate Share	804,288				44,815	44,815	-		
6485 POWDER RIVER COUNTY	5,153,923	3,277,709	157.24%	68.90%	287,175	287,175	-	3,277,709	8.76%
6485 State Proportionate Share	1,622,580				90,410	90,410	-		
6484 POWELL COUNTY	2,209,384	1,419,415	155.65%	68.90%	123,106	123,106	-	1,419,415	8.67%
6484 State Proportionate Share	697,241				38,850	38,850	-		
6486 PRAIRIE COUNTY	1,181,830	751,615	157.24%	68.90%	65,851	65,851	-	751,615	8.76%
6486 State Proportionate Share	372,294				20,744	20,744	-		
6487 RAVALLI COUNTY	9,658,912	6,155,334	156.92%	68.90%	538,192	538,192	-	6,155,334	8.74%
6487 State Proportionate Share	3,033,219				169,010	169,010	-		
6488 RICHLAND COUNTY	9,493,682	6,037,746	157.24%	68.90%	528,986	528,986	-	6,037,746	8.76%
6488 State Proportionate Share	2,993,727				166,810	166,810	-		
6489 ROOSEVELT COUNTY	6,289,947	4,000,249	157.24%	68.90%	350,474	350,474	-	4,000,249	8.76%
6489 State Proportionate Share	1,978,349				110,233	110,233	-		
6490 ROSEBUD COUNTY	4,645,371	2,954,334	157.24%	68.90%	258,839	258,839	-	2,954,334	8.76%
6490 State Proportionate Share	1,464,241				81,587	81,587	-		
6491 SANDERS COUNTY	4,739,879	3,014,441	157.24%	68.90%	264,105	264,105	-	3,014,441	8.76%
6491 State Proportionate Share	1,488,776				82,954	82,954	-		
6492 SHERIDAN COUNTY	4,148,040	2,638,043	157.24%	68.90%	231,128	231,128	-	2,638,043	8.76%
6492 State Proportionate Share	1,302,474				72,574	72,574	-		
6494 STILLWATER COUNTY	4,852,197	3,085,867	157.24%	68.90%	270,363	270,363	-	3,085,867	8.76%
6494 State Proportionate Share	1,528,363				85,160	85,160	-		
6495 SWEET GRASS COUNTY	2,296,605	1,460,577	157.24%	68.90%	127,966	127,966	-	1,460,577	8.76%
6495 State Proportionate Share	724,125				40,348	40,348	-		

**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, 2020				Schedule of Employer Contributions as of June 30, 2020				
	Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>	<b>\$ 2,638,211,389</b>	<b>\$ 1,277,817,530</b>			<b>\$ 147,000,239</b>	<b>\$ 147,000,239</b>	<b>\$ -</b>	<b>\$ 1,277,817,530</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 628,303,635</b>	<b>\$ -</b>			<b>\$ 35,008,859</b>	<b>\$ -</b>			
<b>Employer</b>									
6496 TETON COUNTY	3,187,577	2,027,218	157.24%	68.90%	177,611	177,611	-	2,027,218	8.76%
6496 State Proportionate Share	1,001,214				55,787	55,787	-		
6497 TOOLE COUNTY	8,166,601	5,193,750	157.24%	68.90%	455,041	455,041	-	5,193,750	8.76%
6497 State Proportionate Share	2,568,821				143,134	143,134	-		
6498 TREASURE COUNTY	763,600	493,374	154.77%	68.90%	42,548	42,548	-	493,374	8.62%
6498 State Proportionate Share	240,175				13,382	13,382	-		
6499 VALLEY COUNTY	4,700,746	2,994,372	156.99%	68.90%	261,925	261,925	-	2,994,372	8.75%
6499 State Proportionate Share	1,478,659				82,391	82,391	-		
6500 WHEATLAND COUNTY	1,268,941	807,013	157.24%	68.90%	70,705	70,705	-	807,013	8.76%
6500 State Proportionate Share	398,094				22,182	22,182	-		
6501 WIBAUX COUNTY	2,066,587	1,314,296	157.24%	68.90%	115,150	115,150	-	1,314,296	8.76%
6501 State Proportionate Share	648,340				36,125	36,125	-		
6502 YELLOWSTONE COUNTY	24,229,612	15,409,416	157.24%	68.90%	1,350,069	1,350,069	-	15,409,416	8.76%
6502 State Proportionate Share	7,632,276				425,269	425,269	-		
6435 ARLEE-LAKE COUNTY WATER & SEWER DISTRICT	16,449	10,461	157.24%	68.90%	917	917	-	10,461	8.76%
6435 State Proportionate Share	5,160				288	288	-		
6720 BEAR PAW COOPERATIVE	57,852	36,792	157.24%	68.90%	3,223	3,223	-	36,792	8.76%
6720 State Proportionate Share	18,150				1,011	1,011	-		
6725 BERT MOONEY AIRPORT AUTHORITY	514,023	326,906	157.24%	68.90%	28,641	28,641	-	326,906	8.76%
6725 State Proportionate Share	161,936				9,023	9,023	-		
6740 BIG COUNTRY EDUCATIONAL COOP	50,480	32,103	157.24%	68.90%	2,813	2,813	-	32,103	8.76%
6740 State Proportionate Share	15,837				882	882	-		
6709 BIG FORK CO WATER & SEWER	523,548	332,963	157.24%	68.90%	29,172	29,172	-	332,963	8.76%
6709 State Proportionate Share	164,250				9,152	9,152	-		
7689 BIG HORN COUNTY CEMETERY DISTRICT #1	89,976	57,223	157.24%	68.90%	5,013	5,013	-	57,223	8.76%
7689 State Proportionate Share	28,228				1,573	1,573	-		
6348 BIG SKY CO WATER & SEWER DIST #363	336,686	214,123	157.24%	68.90%	18,760	18,760	-	214,123	8.76%
6348 State Proportionate Share	115,036				6,410	6,410	-		
6739 BIG SKY ECONOMIC DEVELOPMENT AUTH	1,127,529	717,072	157.24%	68.90%	62,826	62,826	-	717,072	8.76%
6739 State Proportionate Share	369,240				20,574	20,574	-		
6347 BIG SKY FIRE DEPARTMENT	1,924	1,224	157.18%	68.90%	107	107	-	1,224	8.76%
6347 State Proportionate Share	3,083				172	172	-		
6741 BIG SKY SPECIAL EDUCATION COOP	81,099	51,577	157.24%	68.90%	4,519	4,519	-	51,577	8.76%
6741 State Proportionate Share	25,442				1,418	1,418	-		
6697 BILLINGS HOUSING AUTHORITY	2,124,917	1,351,393	157.24%	68.90%	118,400	118,400	-	1,351,393	8.76%
6697 State Proportionate Share	669,436				37,301	37,301	-		
7699 BITTERROOT PUBLIC LIBRARY	366,118	232,844	157.24%	68.90%	20,400	20,400	-	232,844	8.76%
7699 State Proportionate Share	115,749				6,450	6,450	-		
6634 BITTERROOT CONSERVATION DISTRICT	88,271	56,139	157.24%	68.90%	4,918	4,918	-	56,139	8.76%
6634 State Proportionate Share	27,694				1,543	1,543	-		
6350 BITTERROOT VALLEY SEC	16,791	10,679	157.24%	68.90%	936	936	-	10,679	8.76%
6350 State Proportionate Share	6,081				339	339	-		
6421 BUFFALO RAPIDS IRR1 PROJECT 1	286,376	182,126	157.24%	68.90%	15,957	15,957	-	182,126	8.76%
6421 State Proportionate Share	89,848				5,006	5,006	-		
6422 BUFFALO RAPIDS IRR1 PROJECT 2	419,470	266,773	157.24%	68.90%	23,373	23,373	-	266,773	8.76%
6422 State Proportionate Share	131,598				7,333	7,333	-		
6727 CASCADE CONSERVATION DISTRICT	73,305	46,620	157.24%	68.90%	4,085	4,085	-	46,620	8.76%
6727 State Proportionate Share	23,539				1,312	1,312	-		
6662 CENTER FOR MENTAL HEALTH	112,524	71,561	157.24%	68.90%	6,270	6,270	-	71,561	8.76%
6662 State Proportionate Share	35,299				1,967	1,967	-		



**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, 2020				Schedule of Employer Contributions as of June 30, 2020				
		Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>		<b>\$ 2,638,211,389</b>	<b>\$ 1,277,817,530</b>			<b>\$ 147,000,239</b>	<b>\$ 147,000,239</b>	<b>\$ -</b>	<b>\$ 1,277,817,530</b>	
<b>State (Non-Employer Contributing Entity)</b>		<b>\$ 628,303,635</b>	<b>\$ -</b>			<b>\$ 35,008,859</b>	<b>\$ -</b>			
<b>Employer</b>										
6703	CENTRAL MONTANA LEARNING RESOURCE CTR	86,903	55,269	157.24%	68.90%	4,842	4,842	-	55,269	8.76%
6703	State Proportionate Share	27,907				1,555	1,555			
6719	CENTRAL VALLEY FIRE DISTRICT	80,478	51,182	157.24%	68.90%	4,484	4,484	-	51,182	8.76%
6719	State Proportionate Share	25,248				1,407	1,407			
6650	CHOUTEAU COUNTY CONSERVATION DIST	25,676	16,329	157.24%	68.90%	1,431	1,431	-	16,329	8.76%
6650	State Proportionate Share	8,055				449	449			
6433	CORVALLIS COUNTY SEWER DISTRICT	58,813	37,403	157.24%	68.90%	3,277	3,277	-	37,403	8.76%
6433	State Proportionate Share	18,451				1,028	1,028			
6707	Crown Hill	63,588	40,441	157.24%	68.90%	3,543	3,543	-	40,441	8.76%
6707	State Proportionate Share	19,950				1,112	1,112			
6394	DALY DITCHES IRRIGATION DISTRICT	51,209	32,568	157.24%	68.90%	2,853	2,853	-	32,568	8.76%
6394	State Proportionate Share	18,287				1,019	1,019			
6677	DAWSON COMMUNITY COLLEGE	2,092,249	1,330,616	157.24%	68.90%	116,580	116,580	-	1,330,616	8.76%
6677	State Proportionate Share	661,600				36,864	36,864			
6686	DEER LODGE COUNTY HEAD START PROGRAM	767,726	488,256	157.24%	68.90%	42,778	42,778	-	488,256	8.76%
6686	State Proportionate Share	240,859				13,421	13,421			
8514	Drummond School and Community Library District	29,355	18,669	157.24%	68.90%	1,636	1,636	-	18,669	8.76%
8514	State Proportionate Share	9,209				513	513			
6389	DRY PRAIRIE RURAL WATER	1,379,069	877,056	157.24%	68.90%	76,841	76,841	-	877,056	8.76%
6389	State Proportionate Share	432,647				24,107	24,107			
8715	DRY REDWATER REGIONAL WATER AUTHORITY	127,255	80,931	157.24%	68.90%	7,091	7,091	-	80,931	8.76%
8715	State Proportionate Share	39,923				2,224	2,224			
6705	EASTERN YELLOWSTONE COUNTY SEC	32,789	20,853	157.24%	68.90%	1,827	1,827	-	20,853	8.76%
6705	State Proportionate Share	10,286				573	573			
6744	FALLON MEDICAL COMPLEX	104,761	66,625	157.24%	68.90%	5,837	5,837	-	66,625	8.76%
6744	State Proportionate Share	32,866				1,831	1,831			
6750	FERGUS COUNTY CONSERVATION DIST	52,459	33,363	157.24%	68.90%	2,923	2,923	-	33,363	8.76%
6750	State Proportionate Share	16,458				917	917			
6716	FLATHEAD CONSERVATION DISTRICT	90,474	57,538	157.24%	68.90%	5,041	5,041	-	57,538	8.76%
6716	State Proportionate Share	30,206				1,683	1,683			
6423	FLATHEAD EMERGENCY COMM CENTER	2,501,992	1,591,199	157.24%	68.90%	139,410	139,410	-	1,591,199	8.76%
6423	State Proportionate Share	785,741				43,781	43,781			
6708	FLATHEAD MUNICIPAL AIRPORT AUTHORITY	2,239,326	1,424,157	157.24%	68.90%	124,775	124,775	-	1,424,157	8.76%
6708	State Proportionate Share	706,744				39,380	39,380			
6699	FLATHEAD SPECIAL EDUC COOP	4,644	2,953	157.24%	68.90%	259	259	-	2,953	8.76%
6699	State Proportionate Share	1,984				111	111			
6676	FLATHEAD VALLEY COMMUNITY COLLEGE	7,050,025	4,483,637	157.24%	68.90%	392,826	392,826	-	4,483,637	8.76%
6676	State Proportionate Share	2,216,910				123,526	123,526			
6638	FORT SHAW IRRIGATION DIST	179,482	114,146	157.24%	68.90%	10,001	10,001	-	114,146	8.76%
6638	State Proportionate Share	56,310				3,138	3,138			
6414	FRENCHTOWN RURAL FIRE DISTRICT	64,509	41,026	157.24%	68.90%	3,594	3,594	-	41,026	8.76%
6414	State Proportionate Share	20,236				1,128	1,128			
6682	GALLATIN AIRPORT AUTHORITY	3,499,882	2,225,832	157.24%	68.90%	195,013	195,013	-	2,225,832	8.76%
6682	State Proportionate Share	1,108,996				61,793	61,793			
6736	GALLATIN CONSERVATION DISTRICT	120,733	76,784	157.24%	68.90%	6,727	6,727	-	76,784	8.76%
6736	State Proportionate Share	37,877				2,110	2,110			
6702	GALLATIN-MADISON SEC	51,576	32,801	157.24%	68.90%	2,874	2,874	-	32,801	8.76%
6702	State Proportionate Share	16,181				902	902			
6718	GARDINER - PARK COUNTY WATER DIST	249,134	158,444	157.24%	68.90%	13,882	13,882	-	158,444	8.76%
6718	State Proportionate Share	78,160				4,355	4,355			

**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, 2020				Schedule of Employer Contributions as of June 30, 2020				
	Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>	<b>\$ 2,638,211,389</b>	<b>\$ 1,277,817,530</b>			<b>\$ 147,000,239</b>	<b>\$ 147,000,239</b>	<b>\$ -</b>	<b>\$ 1,277,817,530</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 628,303,635</b>	<b>\$ -</b>			<b>\$ 35,008,859</b>	<b>\$ -</b>			
<b>Employer</b>									
6691 GLASGOW IRRIGATION DISTRICT	157,253	100,009	157.24%	68.90%	8,762	8,762	-	100,009	8.76%
6691 State Proportionate Share	49,847				2,777	2,777	-		
7276 GRANITE CO HOSPITAL & NURSING HOME	1,819,699	1,157,288	157.24%	68.90%	101,393	101,393	-	1,157,288	8.76%
7276 State Proportionate Share	577,179				32,160	32,160	-		
6373 GRANITE CONSERVATION DISTRICT	30,624	19,476	157.24%	68.90%	1,706	1,706	-	19,476	8.76%
6373 State Proportionate Share	9,607				535	535	-		
6717 GREAT DIVIDE EDUCATION SERVICES	69,383	44,126	157.24%	68.90%	3,866	3,866	-	44,126	8.76%
6717 State Proportionate Share	21,768				1,213	1,213	-		
6660 GREAT FALLS INT AIRPORT	949,168	603,646	157.24%	68.90%	52,887	52,887	-	603,646	8.76%
6660 State Proportionate Share	301,494				16,799	16,799	-		
6641 GREENFIELDS IRRIGATION DIST	1,603,663	1,019,883	157.24%	68.90%	89,356	89,356	-	1,019,883	8.76%
6641 State Proportionate Share	503,993				28,082	28,082	-		
6417 HEBGEN BASIN RURAL FD	60,917	38,742	157.24%	68.90%	3,394	3,394	-	38,742	8.76%
6417 State Proportionate Share	19,111				1,065	1,065	-		
6663 HELENA HOUSING AUTHORITY	1,435,593	913,003	157.24%	68.90%	79,991	79,991	-	913,003	8.76%
6663 State Proportionate Share	453,691				25,280	25,280	-		
6632 HELENA REGIONAL AIRPORT AUTH	1,739,441	1,106,242	157.24%	68.90%	96,921	96,921	-	1,106,242	8.76%
6632 State Proportionate Share	549,529				30,620	30,620	-		
6685 HELENA VALLEY IRRIGATION DIST	358,482	227,988	157.24%	68.90%	19,975	19,975	-	227,988	8.76%
6685 State Proportionate Share	112,466				6,267	6,267	-		
6664 HILL CO PUBLIC CEMETERY DIST	67,439	42,890	157.24%	68.90%	3,758	3,758	-	42,890	8.76%
6664 State Proportionate Share	21,752				1,212	1,212	-		
6377 HINSDALE WATER & SEWER DISTRICT	27,612	17,561	157.24%	68.90%	1,539	1,539	-	17,561	8.76%
6377 State Proportionate Share	8,663				483	483	-		
6631 HOUSING AUTHORITY OF ANACONDA	581,591	369,876	157.24%	68.90%	32,406	32,406	-	369,876	8.76%
6631 State Proportionate Share	182,463				10,167	10,167	-		
6637 HOUSING AUTHORITY OF BUTTE	1,251,535	795,950	157.24%	68.90%	69,735	69,735	-	795,950	8.76%
6637 State Proportionate Share	393,194				21,909	21,909	-		
6640 HOUSING AUTHORITY OF GLASGOW	245,761	156,298	157.24%	68.90%	13,694	13,694	-	156,298	8.76%
6640 State Proportionate Share	77,101				4,296	4,296	-		
6746 HUMAN RESOURCES COUNCIL DIST XI	2,018,660	1,283,815	157.24%	68.90%	112,479	112,479	-	1,283,815	8.76%
6746 State Proportionate Share	636,296				35,454	35,454	-		
6635 HUMAN RESOURCES COUNCIL DIST XII	3,934,156	2,502,017	157.24%	68.90%	219,210	219,210	-	2,502,017	8.76%
6635 State Proportionate Share	1,236,530				68,899	68,899	-		
6425 HYALITE RFD	48,880	31,086	157.24%	68.90%	2,724	2,724	-	31,086	8.76%
6425 State Proportionate Share	15,428				860	860	-		
6722 JUDITH BASIN CONSERVATION DIST	31,880	20,275	157.24%	68.90%	1,776	1,776	-	20,275	8.76%
6722 State Proportionate Share	10,001				557	557	-		
6738 LAKESIDE CO WATER & SEWER	475,408	302,347	157.24%	68.90%	26,490	26,490	-	302,347	8.76%
6738 State Proportionate Share	149,147				8,310	8,310	-		
6357 LARCHMONT GOLF COURSE	312,027	198,442	157.24%	68.90%	17,386	17,386	-	198,442	8.76%
6357 State Proportionate Share	97,891				5,454	5,454	-		
6358 LEWIS & CLARK CONSERVATION DIST	84,155	53,521	157.24%	68.90%	4,689	4,689	-	53,521	8.76%
6358 State Proportionate Share	26,403				1,471	1,471	-		
6694 LEWIS & CLARK LIBRARY	2,311,063	1,469,781	157.24%	68.90%	128,772	128,772	-	1,469,781	8.76%
6694 State Proportionate Share	728,256				40,578	40,578	-		
6372 LIBERTY CO CONSERVATION DISTRICT	23,397	14,879	157.25%	68.90%	1,304	1,304	-	14,879	8.76%
6372 State Proportionate Share	7,339				409	409	-		
6397 LINCOLN CONSERVATION DISTRICT	43,302	27,540	157.23%	68.90%	2,413	2,413	-	27,540	8.76%
6397 State Proportionate Share	13,585				757	757	-		

**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, 2020				Schedule of Employer Contributions as of June 30, 2020				
	Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>	<b>\$ 2,638,211,389</b>	<b>\$ 1,277,817,530</b>			<b>\$ 147,000,239</b>	<b>\$ 147,000,239</b>	<b>\$ -</b>	<b>\$ 1,277,817,530</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 628,303,635</b>	<b>\$ -</b>			<b>\$ 35,008,859</b>	<b>\$ -</b>			
<b>Employer</b>									
6729 LINCOLN COUNTY RURAL FIRE DIST	189,095	120,260	157.24%	68.90%	10,536	10,536	-	120,260	8.76%
6729 State Proportionate Share	59,326				3,306	3,306	-		
6730 LOCKWOOD RURAL FIRE DIST 8	93,027	59,163	157.24%	68.90%	5,183	5,183	-	59,163	8.76%
6730 State Proportionate Share	29,185				1,626	1,626	-		
6391 LOCKWOOD WATER & SEWER DISTRICT	416,639	264,972	157.24%	68.90%	23,215	23,215	-	264,972	8.76%
6391 State Proportionate Share	132,891				7,405	7,405	-		
6430 MADISON CONSERVATION DISTRICT	36,709	23,346	157.24%	68.90%	2,045	2,045	-	23,346	8.76%
6430 State Proportionate Share	12,021				670	670	-		
6355 MALTA CEMETERY DISTRICT	64,642	41,111	157.24%	68.90%	3,602	3,602	-	41,111	8.76%
6355 State Proportionate Share	20,279				1,130	1,130	-		
6672 MALTA IRRIGATION DISTRICT	595,393	378,653	157.24%	68.90%	33,175	33,175	-	378,653	8.76%
6672 State Proportionate Share	186,784				10,408	10,408	-		
9111 Meagher County Conservation District	-	-	0.00%	68.90%	-	-	-	-	N/A
9111 State Proportionate Share	-				-	-	-		
6671 MILES COMMUNITY COLLEGE	1,633,518	1,038,876	157.24%	68.90%	91,019	91,019	-	1,038,876	8.76%
6671 State Proportionate Share	516,521				28,780	28,780	-		
6419 MILK RIVER JBC	127,571	81,132	157.24%	68.90%	7,108	7,108	-	81,132	8.76%
6419 State Proportionate Share	40,022				2,230	2,230	-		
6706 MISSOULA AREA SEC	98,784	62,824	157.24%	68.90%	5,504	5,504	-	62,824	8.76%
6706 State Proportionate Share	30,991				1,727	1,727	-		
6700 MISSOULA COUNTY AIRPORT	4,147,737	2,637,849	157.24%	68.90%	231,111	231,111	-	2,637,849	8.76%
6700 State Proportionate Share	1,306,207				72,782	72,782	-		
6661 MISSOULA RURAL FIRE DISTRICT	402,513	255,988	157.24%	68.90%	22,428	22,428	-	255,988	8.76%
6661 State Proportionate Share	127,122				7,083	7,083	-		
6749 NO MONTANA JOINT REFUSE DISPOSAL DIST	634,378	403,443	157.24%	68.90%	35,347	35,347	-	403,443	8.76%
6749 State Proportionate Share	199,584				11,121	11,121	-		
6714 NORTH CENTRAL LEARNING SEC	41,826	26,600	157.24%	68.90%	2,331	2,331	-	26,600	8.76%
6714 State Proportionate Share	13,122				731	731	-		
6424 NORTH LAKE CO PUBLIC LIBRARY DIST	265,633	168,936	157.24%	68.90%	14,801	14,801	-	168,936	8.76%
6424 State Proportionate Share	84,222				4,693	4,693	-		
6398 NORTH VALLEY PUBLIC LIBRARY	277,515	176,492	157.24%	68.90%	15,463	15,463	-	176,492	8.76%
6398 State Proportionate Share	87,065				4,851	4,851	-		
6411 NORTHWEST MT EDUC COOP	42,019	26,723	157.24%	68.90%	2,341	2,341	-	26,723	8.76%
6411 State Proportionate Share	13,182				735	735	-		
6393 PABLO-LAKE COUNTY WATER & SEWER	262,393	166,875	157.24%	68.90%	14,620	14,620	-	166,875	8.76%
6393 State Proportionate Share	82,319				4,587	4,587	-		
6386 PARK CO RURAL FIRE DISTRICT 1	73,338	106,062	69.15%	68.90%	4,086	4,086	-	106,062	3.85%
6386 State Proportionate Share	24,874				1,386	1,386	-		
6407 PARK COUNTY SEC	27,751	17,649	157.24%	68.90%	1,546	1,546	-	17,649	8.76%
6407 State Proportionate Share	8,706				485	485	-		
6383 PETROLEUM CO CONSERVATION DIST	166,487	105,881	157.24%	68.90%	9,277	9,277	-	105,881	8.76%
6383 State Proportionate Share	52,232				2,910	2,910	-		
6404 PHILLIPS CONSERVATION DISTRICT	14,673	9,331	157.24%	68.90%	818	818	-	9,331	8.76%
6404 State Proportionate Share	4,875				272	272	-		
6674 PONDERA CO CANAL & RESERVOIR	894,434	568,835	157.24%	68.90%	49,838	49,838	-	568,835	8.76%
6674 State Proportionate Share	282,193				15,724	15,724	-		
6723 PONDERA COUNTY CEMETERY DIST 2	64,154	40,800	157.24%	68.90%	3,575	3,575	-	40,800	8.76%
6723 State Proportionate Share	20,127				1,121	1,121	-		
9854 PONDERA REGIONAL PORT AUTHORITY	62,118	39,505	157.24%	68.90%	3,461	3,461	-	39,505	8.76%
9854 State Proportionate Share	19,488				1,086	1,086	-		

**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, 2020				Schedule of Employer Contributions as of June 30, 2020				
	Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>	<b>\$ 2,638,211,389</b>	<b>\$ 1,277,817,530</b>			<b>\$ 147,000,239</b>	<b>\$ 147,000,239</b>	<b>\$ -</b>	<b>\$ 1,277,817,530</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 628,303,635</b>	<b>\$ -</b>			<b>\$ 35,008,859</b>	<b>\$ -</b>			
<b>Employer</b>									
6733 PORT OF MONTANA - PORT AUTHORITY	335,303	213,244	157.24%	68.90%	18,683	18,683	-	213,244	8.76%
6733 State Proportionate Share	105,393				5,872	5,872	-		
6679 PRAIRIE COUNTY HOSPITAL DISTRICT	1,468,540	933,956	157.24%	68.90%	81,827	81,827	-	933,956	8.76%
6679 State Proportionate Share	463,484				25,825	25,825	-		
6737 PRAIRIE VIEW SPECIAL SERVICES COOP	-	-	0.00%	68.90%	-	-	-	-	N/A
6737 State Proportionate Share	-				-	-	-		
7277 PRICKLY PEAR SPECIAL SVCS COOP	55,022	34,992	157.24%	68.90%	3,066	3,066	-	34,992	8.76%
7277 State Proportionate Share	17,777				991	991	-		
6415 RAE WATER AND SEWER DISTRICT	423,768	269,506	157.24%	68.90%	23,612	23,612	-	269,506	8.76%
6415 State Proportionate Share	132,946				7,408	7,408	-		
7688 RED LODGE RURAL FIRE DISTRICT 7	449,926	286,142	157.24%	68.90%	25,070	25,070	-	286,142	8.76%
7688 State Proportionate Share	141,405				7,879	7,879	-		
6673 RICHLAND CO HOUSING AUTHORITY	596,161	379,143	157.24%	68.90%	33,218	33,218	-	379,143	8.76%
6673 State Proportionate Share	188,320				10,493	10,493	-		
9214 Riverside County Water and Sewer District No. 310	55,151	35,074	157.24%	68.90%	3,073	3,073	-	35,074	8.76%
9214 State Proportionate Share	17,303				964	964	-		
7682 RONAN LIBRARY DISTRICT	187,283	119,108	157.24%	68.90%	10,435	10,435	-	119,108	8.76%
7682 State Proportionate Share	58,756				3,274	3,274	-		
6352 ROUNDUP COMMUNITY LIBRARY	19,298	12,273	157.24%	68.90%	1,075	1,075	-	12,273	8.76%
6352 State Proportionate Share	6,055				337	337	-		
6711 SANDERS SPEC ED COOP	61,846	39,332	157.24%	68.90%	3,446	3,446	-	39,332	8.76%
6711 State Proportionate Share	19,403				1,081	1,081	-		
6388 SEELEY LAKE MISSOULA CO WATER DISTRICT	178,990	113,834	157.24%	68.90%	9,973	9,973	-	113,834	8.76%
6388 State Proportionate Share	56,829				3,166	3,166	-		
7694 SEELEY LAKE RURAL FIRE DISTRICT	56,808	36,129	157.24%	68.90%	3,165	3,165	-	36,129	8.76%
7694 State Proportionate Share	17,821				993	993	-		
6413 SHERIDAN DANIELS SEC	-	-	0.00%	68.90%	-	-	-	-	N/A
6413 State Proportionate Share	-				-	-	-		
6735 SIDNEY RICHLAND AIRPORT AUTHORITY	216,253	137,532	157.24%	68.90%	12,050	12,050	-	137,532	8.76%
6735 State Proportionate Share	68,509				3,817	3,817	-		
9213 SOMERS COUNTY WATER & SEWER DISTRICT	37,737	24,000	157.24%	68.90%	2,103	2,103	-	24,000	8.76%
9213 State Proportionate Share	12,852				716	716	-		
6734 TETON COUNTY CONSERVATION DIST	21,952	13,961	157.24%	68.90%	1,223	1,223	-	13,961	8.76%
6734 State Proportionate Share	6,887				384	384	-		
6429 THOMPSON FALLS PUBLIC LIBRARY	57,279	36,428	157.24%	68.90%	3,192	3,192	-	36,428	8.76%
6429 State Proportionate Share	18,146				1,011	1,011	-		
6344 UPPER MUSSELSHELL CONSERVATION DIST	23,233	14,775	157.24%	68.90%	1,295	1,295	-	14,775	8.76%
6344 State Proportionate Share	7,289				406	406	-		
6345 URBAN TRANS DIST/DAWSON CO	230,502	146,593	157.24%	68.90%	12,844	12,844	-	146,593	8.76%
6345 State Proportionate Share	72,315				4,029	4,029	-		
6387 VALLEY COUNTY CONSERVATION DISTRICT	3,035	1,931	157.23%	68.90%	169	169	-	1,931	8.76%
6387 State Proportionate Share	952				53	53	-		
6726 VICTOR WATER & SEWER	58,387	37,132	157.24%	68.90%	3,253	3,253	-	37,132	8.76%
6726 State Proportionate Share	18,317				1,021	1,021	-		
6669 WHITEFISH HOUSING AUTHORITY	124,650	79,274	157.24%	68.90%	6,945	6,945	-	79,274	8.76%
6669 State Proportionate Share	39,108				2,179	2,179	-		
6361 YELLOWSTONE CITY-COUNTY HEALTH DEPT	22,971,957	14,614,754	157.18%	68.90%	1,279,992	1,279,992	-	14,614,754	8.76%
6361 State Proportionate Share	7,313,258				407,493	407,493	-		
6698 YELLOWSTONE WEST CARBON SEC	105,452	67,065	157.24%	68.90%	5,876	5,876	-	67,065	8.76%
6698 State Proportionate Share	33,083				1,843	1,843	-		

**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, 2020				Schedule of Employer Contributions as of June 30, 2020				
		Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>		<b>\$ 2,638,211,389</b>	<b>\$ 1,277,817,530</b>			<b>\$ 147,000,239</b>	<b>\$ 147,000,239</b>	<b>\$ -</b>	<b>\$ 1,277,817,530</b>	
<b>State (Non-Employer Contributing Entity)</b>		<b>\$ 628,303,635</b>	<b>\$ -</b>			<b>\$ 35,008,859</b>	<b>\$ -</b>			
<b>Employer</b>										
6608	BEAVERHEAD COUNTY HIGH SCHOOL	911,639	598,413	152.34%	68.90%	50,796	50,796	-	598,413	8.49%
6608	State Proportionate Share	314,179				17,506	17,506			
6354	BIG SKY SCHOOL DISTRICT #72	823,456	540,531	152.34%	68.90%	45,883	45,883	-	540,531	8.49%
6354	State Proportionate Share	286,662				15,973	15,973			
6760	GREAT FALLS PUBLIC SCHOOLS	13,879,266	9,110,578	152.34%	68.90%	773,350	773,350	-	9,110,578	8.49%
6760	State Proportionate Share	4,780,552				266,371	266,371			
6910	HAVRE PUBLIC SCHOOLS	3,591,060	2,357,229	152.34%	68.90%	200,093	200,093	-	2,357,229	8.49%
6910	State Proportionate Share	1,244,375				69,336	69,336			
6625	JEFFERSON COUNTY HIGH SCHOOL	380,580	249,819	152.34%	68.90%	21,206	21,206	-	249,819	8.49%
6625	State Proportionate Share	131,305				7,316	7,316			
6624	JORDAN PUBLIC SCHOOLS	259,079	170,065	152.34%	68.90%	14,436	14,436	-	170,065	8.49%
6624	State Proportionate Share	88,996				4,959	4,959			
6375	JUDITH GAP SCHOOL	151,435	99,405	152.34%	68.90%	8,438	8,438	-	99,405	8.49%
6375	State Proportionate Share	52,020				2,899	2,899			
6944	LAVINA K-12	196,804	129,185	152.34%	68.90%	10,966	10,966	-	129,185	8.49%
6944	State Proportionate Share	67,605				3,767	3,767			
10132	LIBERTY SCHOOL DISTRICT 10	11,826	7,763	152.34%	68.90%	659	659	-	7,763	8.49%
10132	State Proportionate Share	4,288				239	239			
7692	OVANDO ELEMENTARY SCHOOL DISTRICT 11	12,782	8,390	152.34%	68.90%	712	712	-	8,390	8.49%
7692	State Proportionate Share	4,390				245	245			
6628	POWDER RIVER COUNTY HIGH SCHOOL	445,078	292,156	152.34%	68.90%	24,800	24,800	-	292,156	8.49%
6628	State Proportionate Share	152,998				8,525	8,525			
6629	POWELL COUNTY HIGH SCHOOL	213,004	139,821	152.34%	68.90%	11,869	11,869	-	139,821	8.49%
6629	State Proportionate Share	77,660				4,327	4,327			
6781	SCHOOL DISTRICT 1 & 7 - HYSHAM	105,116	69,000	152.34%	68.90%	5,857	5,857	-	69,000	8.49%
6781	State Proportionate Share	38,014				2,118	2,118			
6861	SCHOOL DISTRICT 1 & 7 - TOWNSEND	882,099	579,025	152.34%	68.90%	49,150	49,150	-	579,025	8.49%
6861	State Proportionate Share	304,990				16,994	16,994			
6751	SCHOOL DISTRICT 1 - BIG TIMBER	165,254	108,476	152.34%	68.90%	9,208	9,208	-	108,476	8.49%
6751	State Proportionate Share	59,858				3,335	3,335			
6752	SCHOOL DISTRICT 1 - BUTTE	6,223,246	4,118,326	151.11%	68.90%	346,758	346,758	-	4,118,326	8.42%
6752	State Proportionate Share	2,176,711				121,286	121,286			
6753	SCHOOL DISTRICT 1 - CHOTEAU	619,868	406,893	152.34%	68.90%	34,539	34,539	-	406,893	8.49%
6753	State Proportionate Share	212,952				11,866	11,866			
6754	SCHOOL DISTRICT 1 - CIRCLE	457,386	300,236	152.34%	68.90%	25,485	25,485	-	300,236	8.49%
6754	State Proportionate Share	157,126				8,755	8,755			
6755	SCHOOL DISTRICT 1 - CLANCY	393,035	257,995	152.34%	68.90%	21,900	21,900	-	257,995	8.49%
6755	State Proportionate Share	137,368				7,654	7,654			
6756	SCHOOL DISTRICT 1 - CORVALLIS	1,591,089	1,044,419	152.34%	68.90%	88,655	88,655	-	1,044,419	8.49%
6756	State Proportionate Share	549,759				30,632	30,632			
6757	SCHOOL DISTRICT 1 - DEER LODGE	675,636	443,498	152.34%	68.90%	37,646	37,646	-	443,498	8.49%
6757	State Proportionate Share	233,173				12,992	12,992			
6342	SCHOOL DISTRICT 1 - FORT BENTON	712,167	467,479	152.34%	68.90%	39,682	39,682	-	467,479	8.49%
6342	State Proportionate Share	244,914				13,647	13,647			
6758	SCHOOL DISTRICT 1 - GLASGOW	1,436,126	942,697	152.34%	68.90%	80,021	80,021	-	942,697	8.49%
6758	State Proportionate Share	495,954				27,634	27,634			
6759	SCHOOL DISTRICT 1 - GLENDIVE	1,751,392	1,149,639	152.34%	68.90%	97,587	97,587	-	1,149,639	8.49%
6759	State Proportionate Share	609,126				33,940	33,940			
6778	SCHOOL DISTRICT 1 - HEART BUTTE	769,469	505,091	152.34%	68.90%	42,875	42,875	-	505,091	8.49%
6778	State Proportionate Share	264,319				14,728	14,728			

**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, 2020				Schedule of Employer Contributions as of June 30, 2020				
	Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>	<b>\$ 2,638,211,389</b>	<b>\$ 1,277,817,530</b>			<b>\$ 147,000,239</b>	<b>\$ 147,000,239</b>	<b>\$ -</b>	<b>\$ 1,277,817,530</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 628,303,635</b>	<b>\$ -</b>			<b>\$ 35,008,859</b>	<b>\$ -</b>			
<b>Employer</b>									
6761 SCHOOL DISTRICT 1 - HELENA	10,173,105	6,677,792	152.34%	68.90%	566,843	566,843	-	6,677,792	8.49%
6761 State Proportionate Share	3,514,592				195,832	195,832	-		
6771 SCHOOL DISTRICT 1 - LEWISTOWN	2,518,106	1,656,550	152.01%	68.90%	140,308	140,308	-	1,656,550	8.47%
6771 State Proportionate Share	872,315				48,605	48,605	-		
6772 SCHOOL DISTRICT 1 - MILES CITY	1,845,086	1,211,145	152.34%	68.90%	102,808	102,808	-	1,211,145	8.49%
6772 State Proportionate Share	638,281				35,565	35,565	-		
6773 SCHOOL DISTRICT 1 - MISSOULA	13,787,225	9,107,328	151.39%	68.90%	768,221	768,221	-	9,107,328	8.44%
6773 State Proportionate Share	4,754,898				264,942	264,942	-		
6775 SCHOOL DISTRICT 1 - PHILIPSBURG	363,098	238,343	152.34%	68.90%	20,232	20,232	-	238,343	8.49%
6775 State Proportionate Share	124,728				6,950	6,950	-		
6774 SCHOOL DISTRICT 1 - PLAINS	590,643	387,708	152.34%	68.90%	32,910	32,910	-	387,708	8.49%
6774 State Proportionate Share	202,892				11,305	11,305	-		
6776 SCHOOL DISTRICT 1 - RED LODGE	687,136	463,311	148.31%	68.90%	38,287	38,287	-	463,311	8.26%
6776 State Proportionate Share	236,556				13,181	13,181	-		
6777 SCHOOL DISTRICT 1 - SCOBAY	280,240	183,954	152.34%	68.90%	15,615	15,615	-	183,954	8.49%
6777 State Proportionate Share	107,962				6,016	6,016	-		
6983 SCHOOL DISTRICT 1 - TROY	714,343	468,906	152.34%	68.90%	39,803	39,803	-	468,906	8.49%
6983 State Proportionate Share	246,409				13,730	13,730	-		
6883 SCHOOL DISTRICT 10 - ANACONDA	1,308,585	858,970	152.34%	68.90%	72,914	72,914	-	858,970	8.49%
6883 State Proportionate Share	450,158				25,083	25,083	-		
6995 SCHOOL DISTRICT 10 - CAYUSE	296,238	194,456	152.34%	68.90%	16,506	16,506	-	194,456	8.49%
6995 State Proportionate Share	101,762				5,670	5,670	-		
6884 SCHOOL DISTRICT 10 - CHINOOK	625,551	410,622	152.34%	68.90%	34,856	34,856	-	410,622	8.49%
6884 State Proportionate Share	214,883				11,973	11,973	-		
6885 SCHOOL DISTRICT 10 - CONRAD	802,629	527,103	152.27%	68.90%	44,722	44,722	-	527,103	8.48%
6885 State Proportionate Share	276,726				15,419	15,419	-		
6886 SCHOOL DISTRICT 10 - DILLON	615,193	403,823	152.34%	68.90%	34,278	34,278	-	403,823	8.49%
6886 State Proportionate Share	217,934				12,143	12,143	-		
6887 SCHOOL DISTRICT 10 - NOXON	257,168	168,809	152.34%	68.90%	14,329	14,329	-	168,809	8.49%
6887 State Proportionate Share	90,942				5,067	5,067	-		
6363 SCHOOL DISTRICT 104 - SPRING CREEK	10,055	6,600	152.34%	68.90%	560	560	-	6,600	8.49%
6363 State Proportionate Share	3,455				193	193	-		
6982 SCHOOL DISTRICT 11 & 2 - DRUMMOND	345,832	227,010	152.34%	68.90%	19,270	19,270	-	227,010	8.49%
6982 State Proportionate Share	118,798				6,619	6,619	-		
6362 SCHOOL DISTRICT 11 - BRORSON	34,686	22,768	152.34%	68.90%	1,933	1,933	-	22,768	8.49%
6362 State Proportionate Share	11,915				664	664	-		
6889 SCHOOL DISTRICT 11 - POTOMAC	168,923	110,884	152.34%	68.90%	9,412	9,412	-	110,884	8.49%
6889 State Proportionate Share	58,027				3,233	3,233	-		
6412 SCHOOL DISTRICT 11 - WISE RIVER	15,463	10,150	152.34%	68.90%	862	862	-	10,150	8.49%
6412 State Proportionate Share	5,313				296	296	-		
7026 SCHOOL DISTRICT 115 - WINIFRED	311,307	204,347	152.34%	68.90%	17,346	17,346	-	204,347	8.49%
7026 State Proportionate Share	106,937				5,959	5,959	-		
6891 SCHOOL DISTRICT 12 - BAKER	1,045,909	686,552	152.34%	68.90%	58,278	58,278	-	686,552	8.49%
6891 State Proportionate Share	359,281				20,019	20,019	-		
6893 SCHOOL DISTRICT 12 - HARLEM	1,183,596	777,025	152.32%	68.90%	65,950	65,950	-	777,025	8.49%
6893 State Proportionate Share	411,245				22,914	22,914	-		
6406 SCHOOL DISTRICT 12 - HAVRE	33,743	22,149	152.34%	68.90%	1,880	1,880	-	22,149	8.49%
6406 State Proportionate Share	11,591				646	646	-		
6890 SCHOOL DISTRICT 12 - LIMA	136,397	89,534	152.34%	68.90%	7,600	7,600	-	89,534	8.49%
6890 State Proportionate Share	50,068				2,790	2,790	-		

**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, 2020					Schedule of Employer Contributions as of June 30, 2020				
	Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability		Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>	<b>\$ 2,638,211,389</b>	<b>\$ 1,277,817,530</b>				<b>\$ 147,000,239</b>	<b>\$ 147,000,239</b>	<b>\$ -</b>	<b>\$ 1,277,817,530</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 628,303,635</b>	<b>\$ -</b>				<b>\$ 35,008,859</b>	<b>\$ -</b>			
<b>Employer</b>										
6895 SCHOOL DISTRICT 12 - ROSEBUD	240,879	158,117	152.34%	68.90%	13,422	13,422	-	158,117	8.49%	
6895 State Proportionate Share	82,744				4,610	4,610	-			
6896 SCHOOL DISTRICT 12 - SACO	296,675	194,742	152.34%	68.90%	16,531	16,531	-	194,742	8.49%	
6896 State Proportionate Share	102,839				5,730	5,730	-			
6897 SCHOOL DISTRICT 12 - STANFORD	350,999	230,393	152.35%	68.90%	19,558	19,558	-	230,393	8.49%	
6897 State Proportionate Share	120,570				6,718	6,718	-			
6340 SCHOOL DISTRICT 12 12 - MOLT	7,130	4,680	152.34%	68.90%	397	397	-	4,680	8.49%	
6340 State Proportionate Share	2,449				136	136	-			
6892 SCHOOL DISTRICT 13 - BOX ELDER	1,649,242	1,082,590	152.34%	68.90%	91,895	91,895	-	1,082,590	8.49%	
6892 State Proportionate Share	569,234				31,718	31,718	-			
6901 SCHOOL DISTRICT 13 - EUREKA	854,132	560,665	152.34%	68.90%	47,592	47,592	-	560,665	8.49%	
6901 State Proportionate Share	295,550				16,468	16,468	-			
6349 SCHOOL DISTRICT 13 - FISHTAIL	35,294	23,167	152.35%	68.90%	1,967	1,967	-	23,167	8.49%	
6349 State Proportionate Share	12,123				676	676	-			
6894 SCHOOL DISTRICT 13 - LONE ROCK	295,137	193,733	152.34%	68.90%	16,445	16,445	-	193,733	8.49%	
6894 State Proportionate Share	105,905				5,901	5,901	-			
6903 SCHOOL DISTRICT 13 - NASHUA	254,746	167,219	152.34%	68.90%	14,194	14,194	-	167,219	8.49%	
6903 State Proportionate Share	87,508				4,876	4,876	-			
6898 SCHOOL DISTRICT 14 - BONNER	438,513	287,847	152.34%	68.90%	24,434	24,434	-	287,847	8.49%	
6898 State Proportionate Share	154,940				8,633	8,633	-			
7273 SCHOOL DISTRICT 14 - FORTINE	156,256	102,569	152.34%	68.90%	8,707	8,707	-	102,569	8.49%	
7273 State Proportionate Share	53,738				2,994	2,994	-			
6900 SCHOOL DISTRICT 14 - HOT SPRINGS	363,059	238,318	152.34%	68.90%	20,230	20,230	-	238,318	8.49%	
6900 State Proportionate Share	124,715				6,949	6,949	-			
6906 SCHOOL DISTRICT 14 - MALTA	729,470	478,836	152.34%	68.90%	40,646	40,646	-	478,836	8.49%	
6906 State Proportionate Share	252,064				14,045	14,045	-			
6992 SCHOOL DISTRICT 14 - SHELBY	1,049,084	688,635	152.34%	68.90%	58,455	58,455	-	688,635	8.49%	
6992 State Proportionate Share	360,373				20,080	20,080	-			
6881 SCHOOL DISTRICT 15 - HELENA FLATS- KALISPELL	241,753	158,691	152.34%	68.90%	13,470	13,470	-	158,691	8.49%	
6881 State Proportionate Share	83,579				4,657	4,657	-			
6904 SCHOOL DISTRICT 15 & 17 - WILLOW CREEK	197,517	129,654	152.34%	68.90%	11,006	11,006	-	129,654	8.49%	
6904 State Proportionate Share	67,851				3,781	3,781	-			
6905 SCHOOL DISTRICT 15 & 6 - FLO-CARLTON	850,660	558,375	152.35%	68.90%	47,399	47,399	-	558,375	8.49%	
6905 State Proportionate Share	295,743				16,479	16,479	-			
6907 SCHOOL DISTRICT 15 - CUSTER	123,336	80,960	152.34%	68.90%	6,872	6,872	-	80,960	8.49%	
6907 State Proportionate Share	46,426				2,587	2,587	-			
6908 SCHOOL DISTRICT 15 - CUT BANK	1,828,469	1,200,236	152.34%	68.90%	101,882	101,882	-	1,200,236	8.49%	
6908 State Proportionate Share	645,695				35,978	35,978	-			
6909 SCHOOL DISTRICT 15 - EKALAKA	360,672	236,750	152.34%	68.90%	20,097	20,097	-	236,750	8.49%	
6909 State Proportionate Share	132,952				7,408	7,408	-			
6973 SCHOOL DISTRICT 159 - WINNETT	309,535	203,183	152.34%	68.90%	17,247	17,247	-	203,183	8.49%	
6973 State Proportionate Share	106,347				5,926	5,926	-			
6882 SCHOOL DISTRICT 16 - HARLOWTON	507,432	333,089	152.34%	68.90%	28,274	28,274	-	333,089	8.49%	
6882 State Proportionate Share	175,211				9,763	9,763	-			
6911 SCHOOL DISTRICT 17 - CULBERTSON	618,617	406,070	152.34%	68.90%	34,469	34,469	-	406,070	8.49%	
6911 State Proportionate Share	214,126				11,931	11,931	-			
6365 SCHOOL DISTRICT 17 - MORIN	133,552	87,666	152.34%	68.90%	7,442	7,442	-	87,666	8.49%	
6365 State Proportionate Share	45,876				2,556	2,556	-			
6912 SCHOOL DISTRICT 17 H - HARDIN	3,871,712	2,541,457	152.34%	68.90%	215,731	215,731	-	2,541,457	8.49%	
6912 State Proportionate Share	1,340,158				74,673	74,673	-			

**Employer and Non-Employer Proportionate Share Allocations**  
**Public Employees' Retirement System**  
**- Cost Sharing Plan**  
**w/a Special Funding Situation**  
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	Schedule of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2020				Schedule of Employer Contributions as of June 30, 2020				
	Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>	<b>\$ 2,638,211,389</b>	<b>\$ 1,277,817,530</b>			<b>\$ 147,000,239</b>	<b>\$ 147,000,239</b>	<b>\$ -</b>	<b>\$ 1,277,817,530</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 628,303,635</b>	<b>\$ -</b>			<b>\$ 35,008,859</b>	<b>\$ -</b>			
<b>Employer</b>									
6913 SCHOOL DISTRICT 18 - VALIER	428,760	281,445	152.34%	68.90%	23,890	23,890	-	281,445	8.49%
6913 State Proportionate Share	147,284				8,207	8,207			
6380 SCHOOL DISTRICT 18 - WOODMAN	105,319	69,133	152.34%	68.90%	5,868	5,868	-	69,133	8.49%
6380 State Proportionate Share	36,180				2,016	2,016			
6977 SCHOOL DISTRICT 19 - COLSTRIP	1,960,957	1,287,202	152.34%	68.90%	109,264	109,264	-	1,287,202	8.49%
6977 State Proportionate Share	676,245				37,680	37,680			
6787 SCHOOL DISTRICT 2 - BRIDGER	467,868	307,116	152.34%	68.90%	26,070	26,070	-	307,116	8.49%
6787 State Proportionate Share	160,719				8,955	8,955			
6784 SCHOOL DISTRICT 2 & 11 - BIG SANDY	434,440	285,172	152.34%	68.90%	24,207	24,207	-	285,172	8.49%
6784 State Proportionate Share	149,235				8,315	8,315			
6979 SCHOOL DISTRICT 2 & 3 - PRYOR	766,386	503,069	152.34%	68.90%	42,703	42,703	-	503,069	8.49%
6979 State Proportionate Share	263,261				14,669	14,669			
6785 SCHOOL DISTRICT 2 - ALBERTON	311,142	204,239	152.34%	68.90%	17,337	17,337	-	204,239	8.49%
6785 State Proportionate Share	106,880				5,955	5,955			
6782 SCHOOL DISTRICT 2 - ALDER	43,779	28,737	152.34%	68.90%	2,439	2,439	-	28,737	8.49%
6782 State Proportionate Share	15,039				838	838			
6786 SCHOOL DISTRICT 2 - BILLINGS	21,542,431	14,387,296	149.73%	68.90%	1,200,339	1,200,339	-	14,387,296	8.34%
6786 State Proportionate Share	7,462,116				415,787	415,787			
6796 SCHOOL DISTRICT 2 - DEER PARK	137,933	90,541	152.34%	68.90%	7,686	7,686	-	90,541	8.49%
6796 State Proportionate Share	48,044				2,677	2,677			
6789 SCHOOL DISTRICT 2 - DODSON	253,861	166,638	152.34%	68.90%	14,145	14,145	-	166,638	8.49%
6789 State Proportionate Share	89,256				4,973	4,973			
7059 SCHOOL DISTRICT 2 - DUPUYER	47,096	30,914	152.34%	68.90%	2,624	2,624	-	30,914	8.49%
7059 State Proportionate Share	16,178				901	901			
6783 SCHOOL DISTRICT 2 - FRAZER	533,329	350,085	152.34%	68.90%	29,717	29,717	-	350,085	8.49%
6783 State Proportionate Share	183,204				10,208	10,208			
6794 SCHOOL DISTRICT 2 - STEVENSVILLE	1,604,675	1,053,336	152.34%	68.90%	89,412	89,412	-	1,053,336	8.49%
6794 State Proportionate Share	552,204				30,769	30,769			
6792 SCHOOL DISTRICT 2 - SUNBURST	341,310	224,042	152.34%	68.90%	19,018	19,018	-	224,042	8.49%
6792 State Proportionate Share	124,347				6,929	6,929			
6793 SCHOOL DISTRICT 2 - THOMPSON FALLS	689,567	452,643	152.34%	68.90%	38,423	38,423	-	452,643	8.49%
6793 State Proportionate Share	236,874				13,199	13,199			
7063 SCHOOL DISTRICT 2-27 - LODGE GRASS	1,552,725	1,023,198	151.75%	68.90%	86,517	86,517	-	1,023,198	8.46%
7063 State Proportionate Share	533,373				29,719	29,719			
6915 SCHOOL DISTRICT 20 - GARRISON	33,784	22,176	152.34%	68.90%	1,882	1,882	-	22,176	8.49%
6915 State Proportionate Share	11,605				647	647			
6369 SCHOOL DISTRICT 20 - KILA	254,553	167,093	152.34%	68.90%	14,184	14,184	-	167,093	8.49%
6369 State Proportionate Share	87,441				4,872	4,872			
6916 SCHOOL DISTRICT 20 - PLENTYWOOD	632,076	414,905	152.34%	68.90%	35,219	35,219	-	414,905	8.49%
6916 State Proportionate Share	227,860				12,696	12,696			
6930 SCHOOL DISTRICT 20 - WHITEWATER	158,506	104,045	152.34%	68.90%	8,832	8,832	-	104,045	8.49%
6930 State Proportionate Share	54,449				3,034	3,034			
9853 SCHOOL DISTRICT 20-DeSmet	127,499	83,692	152.34%	68.90%	7,104	7,104	-	83,692	8.49%
9853 State Proportionate Share	46,844				2,610	2,610			
6918 SCHOOL DISTRICT 21 - BROADVIEW	289,518	190,044	152.34%	68.90%	16,132	16,132	-	190,044	8.49%
6918 State Proportionate Share	99,453				5,541	5,541			
6951 SCHOOL DISTRICT 21 - FAIRFIELD	768,368	504,370	152.34%	68.90%	42,813	42,813	-	504,370	8.49%
6951 State Proportionate Share	263,943				14,707	14,707			
7275 SCHOOL DISTRICT 21 - GALATA	23,111	15,171	152.34%	68.90%	1,288	1,288	-	15,171	8.49%
7275 State Proportionate Share	8,722				486	486			



**Employer and Non-Employer Proportionate Share Allocations  
Public Employees' Retirement System  
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	Schedule of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2020				Schedule of Employer Contributions as of June 30, 2020				
	Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>	<b>\$ 2,638,211,389</b>	<b>\$ 1,277,817,530</b>			<b>\$ 147,000,239</b>	<b>\$ 147,000,239</b>	<b>\$ -</b>	<b>\$ 1,277,817,530</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 628,303,635</b>	<b>\$ -</b>			<b>\$ 35,008,859</b>	<b>\$ -</b>			
<b>Employer</b>									
9220 SCHOOL DISTRICT 22-COTTONWOOD	6,736	4,421	152.34%	68.90%	375	375	-	4,421	8.49%
9220 State Proportionate Share	2,314				129	129			
7040 SCHOOL DISTRICT 23 - BILLINGS	442,271	290,314	152.34%	68.90%	24,643	24,643	-	290,314	8.49%
7040 State Proportionate Share	151,926				8,465	8,465			
7007 SCHOOL DISTRICT 23 - HARRISON	150,314	98,668	152.34%	68.90%	8,375	8,375	-	98,668	8.49%
7007 State Proportionate Share	51,634				2,877	2,877			
7073 SCHOOL DISTRICT 23 - LUSTRE	90,973	59,717	152.34%	68.90%	5,069	5,069	-	59,717	8.49%
7073 State Proportionate Share	31,253				1,741	1,741			
6920 SCHOOL DISTRICT 23 - MISSOULA	703,470	461,771	152.34%	68.90%	39,197	39,197	-	461,771	8.49%
6920 State Proportionate Share	243,533				13,570	13,570			
6921 SCHOOL DISTRICT 23 - POLSON	2,521,575	1,663,461	151.59%	68.90%	140,502	140,502	-	1,663,461	8.45%
6921 State Proportionate Share	875,643				48,791	48,791			
6922 SCHOOL DISTRICT 23 - ROBERTS	273,391	179,458	152.34%	68.90%	15,233	15,233	-	179,458	8.49%
6922 State Proportionate Share	93,913				5,233	5,233			
6899 SCHOOL DISTRICT 24 - HUNTLEY PROJECT	1,598,731	1,049,433	152.34%	68.90%	89,081	89,081	-	1,049,433	8.49%
6899 State Proportionate Share	549,896				30,640	30,640			
6923 SCHOOL DISTRICT 24 - THREE FORKS	544,483	357,408	152.34%	68.90%	30,338	30,338	-	357,408	8.49%
6923 State Proportionate Share	188,928				10,527	10,527			
6924 SCHOOL DISTRICT 25 - HOBSON	309,169	202,789	152.46%	68.90%	17,227	17,227	-	202,789	8.49%
6924 State Proportionate Share	109,280				6,089	6,089			
6925 SCHOOL DISTRICT 26 - LOCKWOOD	1,097,240	720,247	152.34%	68.90%	61,138	61,138	-	720,247	8.49%
6925 State Proportionate Share	378,368				21,083	21,083			
7094 SCHOOL DISTRICT 26 - REICHLER	17,291	11,350	152.34%	68.90%	963	963	-	11,350	8.49%
7094 State Proportionate Share	5,941				331	331			
6395 SCHOOL DISTRICT 27 - ELLISTON	32,180	21,124	152.34%	68.90%	1,793	1,793	-	21,124	8.49%
6395 State Proportionate Share	11,376				634	634			
7010 SCHOOL DISTRICT 27 - GRASS RANGE	217,263	142,616	152.34%	68.90%	12,106	12,106	-	142,616	8.49%
7010 State Proportionate Share	74,632				4,158	4,158			
7032 SCHOOL DISTRICT 27 - MONFORTON	448,419	294,349	152.34%	68.90%	24,986	24,986	-	294,349	8.49%
7032 State Proportionate Share	154,037				8,583	8,583			
6926 SCHOOL DISTRICT 27 - MONTANA CITY	461,691	303,063	152.34%	68.90%	25,725	25,725	-	303,063	8.49%
6926 State Proportionate Share	158,597				8,837	8,837			
6927 SCHOOL DISTRICT 28 - ST IGNATIUS	894,757	587,332	152.34%	68.90%	49,856	49,856	-	587,332	8.49%
6927 State Proportionate Share	309,105				17,223	17,223			
6401 SCHOOL DISTRICT 28C	389,479	255,661	152.34%	68.90%	21,702	21,702	-	255,661	8.49%
6401 State Proportionate Share	133,790				7,455	7,455			
6929 SCHOOL DISTRICT 29 - BELT	640,441	420,395	152.34%	68.90%	35,685	35,685	-	420,395	8.49%
6929 State Proportionate Share	220,000				12,258	12,258			
6928 SCHOOL DISTRICT 29 - SOMERS	543,624	356,844	152.34%	68.90%	30,291	30,291	-	356,844	8.49%
6928 State Proportionate Share	186,740				10,405	10,405			
7048 SCHOOL DISTRICT 29 - WYOLA	655,747	430,440	152.34%	68.90%	36,538	36,538	-	430,440	8.49%
7048 State Proportionate Share	225,262				12,552	12,552			
6902 SCHOOL DISTRICT 3 & 13 - FAIRVIEW	647,468	425,009	152.34%	68.90%	36,077	36,077	-	425,009	8.49%
6902 State Proportionate Share	224,507				12,509	12,509			
6941 SCHOOL DISTRICT 3 - BELFRY	139,530	91,590	152.34%	68.90%	7,775	7,775	-	91,590	8.49%
6941 State Proportionate Share	50,317				2,804	2,804			
6403 SCHOOL DISTRICT 3 - BILLINGS	129,757	85,174	152.34%	68.90%	7,230	7,230	-	85,174	8.49%
6403 State Proportionate Share	44,573				2,484	2,484			
6798 SCHOOL DISTRICT 3 - CASCADE	538,255	353,319	152.34%	68.90%	29,991	29,991	-	353,319	8.49%
6798 State Proportionate Share	184,897				10,302	10,302			

**Employer and Non-Employer Proportionate Share Allocations  
Public Employees' Retirement System  
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		Schedule of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2020				Schedule of Employer Contributions as of June 30, 2020				
		Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>		<b>\$ 2,638,211,389</b>	<b>\$ 1,277,817,530</b>			<b>\$ 147,000,239</b>	<b>\$ 147,000,239</b>	<b>\$ -</b>	<b>\$ 1,277,817,530</b>	
<b>State (Non-Employer Contributing Entity)</b>		<b>\$ 628,303,635</b>	<b>\$ -</b>			<b>\$ 35,008,859</b>	<b>\$ -</b>			
<b>Employer</b>										
6799	SCHOOL DISTRICT 3 - FAIR MONT EGAN	223,652	146,809	152.34%	68.90%	12,462	12,462	-	146,809	8.49%
6799	State Proportionate Share	76,826				4,281	4,281			
6819	SCHOOL DISTRICT 3 - HAMILTON	2,142,771	1,406,553	152.34%	68.90%	119,395	119,395	-	1,406,553	8.49%
6819	State Proportionate Share	740,159				41,242	41,242			
6801	SCHOOL DISTRICT 3 - MANHATTAN	901,451	591,728	152.34%	68.90%	50,229	50,229	-	591,728	8.49%
6801	State Proportionate Share	309,659				17,254	17,254			
6811	SCHOOL DISTRICT 3 - RAMSAY	290,643	190,783	152.34%	68.90%	16,195	16,195	-	190,783	8.49%
6811	State Proportionate Share	99,838				5,563	5,563			
6818	SCHOOL DISTRICT 3 - SUPERIOR	484,773	318,213	152.34%	68.90%	27,011	27,011	-	318,213	8.49%
6818	State Proportionate Share	170,297				9,489	9,489			
6821	SCHOOL DISTRICT 3 - WESTBY	319,490	209,719	152.34%	68.90%	17,802	17,802	-	209,719	8.49%
6821	State Proportionate Share	109,989				6,129	6,129			
6820	SCHOOL DISTRICT 3 - WOLF POINT	356,501	234,014	152.34%	68.90%	19,864	19,864	-	234,014	8.49%
6820	State Proportionate Share	126,234				7,034	7,034			
6940	SCHOOL DISTRICT 30 & 6 - FROMBERG	384,562	252,433	152.34%	68.90%	21,428	21,428	-	252,433	8.49%
6940	State Proportionate Share	133,482				7,438	7,438			
6935	SCHOOL DISTRICT 30 - POWER	220,628	144,824	152.34%	68.90%	12,293	12,293	-	144,824	8.49%
6935	State Proportionate Share	75,789				4,223	4,223			
6936	SCHOOL DISTRICT 30 - RONAN	2,620,079	1,719,865	152.34%	68.90%	145,990	145,990	-	1,719,865	8.49%
6936	State Proportionate Share	906,458				50,508	50,508			
10061	SCHOOL DISTRICT 31-MIAMI ELEMENTARY	21,206	13,920	152.34%	68.90%	1,182	1,182	-	13,920	8.49%
10061	State Proportionate Share	7,284				406	406			
6933	SCHOOL DISTRICT 32 - CLINTON	199,075	130,676	152.34%	68.90%	11,092	11,092	-	130,676	8.49%
6933	State Proportionate Share	71,944				4,009	4,009			
7022	SCHOOL DISTRICT 32 - RAPELJE	219,473	144,066	152.34%	68.90%	12,229	12,229	-	144,066	8.49%
7022	State Proportionate Share	76,589				4,268	4,268			
6938	SCHOOL DISTRICT 32 J - ASHLAND	222,742	146,213	152.34%	68.90%	12,411	12,411	-	146,213	8.49%
6938	State Proportionate Share	76,755				4,277	4,277			
6932	SCHOOL DISTRICT 33 - GOLD CREEK	35,933	23,587	152.34%	68.90%	2,002	2,002	-	23,587	8.49%
6932	State Proportionate Share	12,344				688	688			
7066	SCHOOL DISTRICT 33 - SWAN VALLEY ELEM	90,029	59,096	152.34%	68.90%	5,016	5,016	-	59,096	8.49%
7066	State Proportionate Share	30,926				1,723	1,723			
10171	SCHOOL DISTRICT 33-UPPER WEST SHORE	50,445	30,353	166.20%	68.90%	2,577	2,577	-	30,353	8.49%
10171	State Proportionate Share	17,329				885	885			
7082	SCHOOL DISTRICT 34 - SEELEY LAKE	342,207	224,630	152.34%	68.90%	19,068	19,068	-	224,630	8.49%
7082	State Proportionate Share	117,551				6,550	6,550			
7036	SCHOOL DISTRICT 35 - GALLATIN GATEWAY	256,815	168,577	152.34%	68.90%	14,310	14,310	-	168,577	8.49%
7036	State Proportionate Share	88,219				4,916	4,916			
6976	SCHOOL DISTRICT 37 - SHEPHERD	1,109,434	728,251	152.34%	68.90%	61,817	61,817	-	728,251	8.49%
6976	State Proportionate Share	388,302				21,636	21,636			
6939	SCHOOL DISTRICT 38 - BIG FORK	1,180,508	774,904	152.34%	68.90%	65,778	65,778	-	774,904	8.49%
6939	State Proportionate Share	415,582				23,156	23,156			
6341	SCHOOL DISTRICT 38 - LINCOLN	156,882	102,980	152.34%	68.90%	8,741	8,741	-	102,980	8.49%
6341	State Proportionate Share	56,729				3,161	3,161			
6829	SCHOOL DISTRICT 4 & 28 - HIGHWOOD	254,829	167,274	152.34%	68.90%	14,199	14,199	-	167,274	8.49%
6829	State Proportionate Share	89,214				4,971	4,971			
6828	SCHOOL DISTRICT 4 & 47 - WHITEHALL	530,191	348,026	152.34%	68.90%	29,542	29,542	-	348,026	8.49%
6828	State Proportionate Share	183,333				10,215	10,215			
6346	SCHOOL DISTRICT 4 - CANYON CREEK	395,520	259,626	152.34%	68.90%	22,038	22,038	-	259,626	8.49%
6346	State Proportionate Share	135,865				7,570	7,570			

**Employer and Non-Employer Proportionate Share Allocations**  
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	Schedule of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2020				Schedule of Employer Contributions as of June 30, 2020				
	Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>	<b>\$ 2,638,211,389</b>	<b>\$ 1,277,817,530</b>			<b>\$ 147,000,239</b>	<b>\$ 147,000,239</b>	<b>\$ -</b>	<b>\$ 1,277,817,530</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 628,303,635</b>	<b>\$ -</b>			<b>\$ 35,008,859</b>	<b>\$ -</b>			
<b>Employer</b>									
6385 SCHOOL DISTRICT 4 - DIVIDE	21,023	13,800	152.34%	68.90%	1,171	1,171	-	13,800	8.49%
6385 State Proportionate Share	7,560				421	421	-		
6822 SCHOOL DISTRICT 4 - FORSYTH	747,083	490,398	152.34%	68.90%	41,627	41,627	-	490,398	8.49%
6822 State Proportionate Share	256,631				14,299	14,299	-		
6823 SCHOOL DISTRICT 4 - HELLGATE	2,127,707	1,396,662	152.34%	68.90%	118,555	118,555	-	1,396,662	8.49%
6823 State Proportionate Share	732,962				40,840	40,840	-		
6824 SCHOOL DISTRICT 4 - LIBBY	1,382,035	907,191	152.34%	68.90%	77,007	77,007	-	907,191	8.49%
6824 State Proportionate Share	474,742				26,453	26,453	-		
6827 SCHOOL DISTRICT 4 - LIVINGSTON	2,175,615	1,428,109	152.34%	68.90%	121,225	121,225	-	1,428,109	8.49%
6827 State Proportionate Share	761,882				42,452	42,452	-		
6830 SCHOOL DISTRICT 4 - SWAN RIVER	200,136	131,372	152.34%	68.90%	11,152	11,152	-	131,372	8.49%
6830 State Proportionate Share	68,765				3,832	3,832	-		
6405 SCHOOL DISTRICT 4 - TRINITY	30,459	19,994	152.34%	68.90%	1,697	1,697	-	19,994	8.49%
6405 State Proportionate Share	10,463				583	583	-		
6943 SCHOOL DISTRICT 40 - FRENCHTOWN	2,076,494	1,363,046	152.34%	68.90%	115,702	115,702	-	1,363,046	8.49%
6943 State Proportionate Share	722,200				40,241	40,241	-		
7077 SCHOOL DISTRICT 41 - ANDERSON	165,172	108,422	152.34%	68.90%	9,203	9,203	-	108,422	8.49%
7077 State Proportionate Share	60,828				3,389	3,389	-		
6974 SCHOOL DISTRICT 41 - PIONEER	83,023	54,498	152.34%	68.90%	4,626	4,626	-	54,498	8.49%
6974 State Proportionate Share	28,519				1,589	1,589	-		
6360 SCHOOL DISTRICT 43 - LAMOTTE	109,816	72,085	152.34%	68.90%	6,119	6,119	-	72,085	8.49%
6360 State Proportionate Share	37,848				2,109	2,109	-		
6942 SCHOOL DISTRICT 43 - TURNER	213,687	140,269	152.34%	68.90%	11,907	11,907	-	140,269	8.49%
6942 State Proportionate Share	73,444				4,092	4,092	-		
6945 SCHOOL DISTRICT 44 - BELGRADE	6,241,990	4,097,346	152.34%	68.90%	347,802	347,802	-	4,097,346	8.49%
6945 State Proportionate Share	2,160,468				120,381	120,381	-		
6950 SCHOOL DISTRICT 44 - GERALDINE	200,530	131,632	152.34%	68.90%	11,173	11,173	-	131,632	8.49%
6950 State Proportionate Share	70,752				3,942	3,942	-		
6946 SCHOOL DISTRICT 44 - MOORE	217,266	142,617	152.34%	68.90%	12,106	12,106	-	142,617	8.49%
6946 State Proportionate Share	74,633				4,159	4,159	-		
6947 SCHOOL DISTRICT 44 - WHITEFISH	2,328,147	1,528,234	152.34%	68.90%	129,724	129,724	-	1,528,234	8.49%
6947 State Proportionate Share	799,746				44,562	44,562	-		
6948 SCHOOL DISTRICT 45 - AUGUSTA	246,992	162,130	152.34%	68.90%	13,762	13,762	-	162,130	8.49%
6948 State Proportionate Share	84,844				4,728	4,728	-		
7092 SCHOOL DISTRICT 45 - GOLDEN RIDGE	50,384	33,073	152.34%	68.90%	2,807	2,807	-	33,073	8.49%
7092 State Proportionate Share	17,307				964	964	-		
6949 SCHOOL DISTRICT 45 - WOLF POINT	1,772,409	1,163,440	152.34%	68.90%	98,758	98,758	-	1,163,440	8.49%
6949 State Proportionate Share	609,049				33,936	33,936	-		
9221 SCHOOL DISTRICT 47-MALMBORG	11,564	7,591	152.34%	68.90%	644	644	-	7,591	8.49%
9221 State Proportionate Share	3,972				221	221	-		
6402 SCHOOL DISTRICT 48-1J & 48-2J	404,141	269,015	150.23%	68.90%	22,519	22,519	-	269,015	8.37%
6402 State Proportionate Share	138,829				7,736	7,736	-		
6832 SCHOOL DISTRICT 5 - BASIN	28,595	18,770	152.34%	68.90%	1,593	1,593	-	18,770	8.49%
6832 State Proportionate Share	9,824				547	547	-		
6833 SCHOOL DISTRICT 5 - KALISPELL	8,080,876	5,304,143	152.35%	68.90%	450,265	450,265	-	5,304,143	8.49%
6833 State Proportionate Share	2,800,803				156,060	156,060	-		
7086 SCHOOL DISTRICT 5 - MELROSE	10,969	7,200	152.34%	68.90%	611	611	-	7,200	8.49%
7086 State Proportionate Share	3,769				210	210	-		
6834 SCHOOL DISTRICT 5 - PARK CITY	369,732	242,699	152.34%	68.90%	20,601	20,601	-	242,699	8.49%
6834 State Proportionate Share	128,595				7,165	7,165	-		

**Employer and Non-Employer Proportionate Share Allocations  
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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, 2020				Schedule of Employer Contributions as of June 30, 2020				
	Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>	<b>\$ 2,638,211,389</b>	<b>\$ 1,277,817,530</b>			<b>\$ 147,000,239</b>	<b>\$ 147,000,239</b>	<b>\$ -</b>	<b>\$ 1,277,817,530</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 628,303,635</b>	<b>\$ -</b>			<b>\$ 35,008,859</b>	<b>\$ -</b>			
<b>Employer</b>									
6835 SCHOOL DISTRICT 5 - SAND COULEE	328,146	215,400	152.34%	68.90%	18,284	18,284	-	215,400	8.49%
6835 State Proportionate Share	120,066				6,690	6,690	-		
6836 SCHOOL DISTRICT 5 - SHERIDAN	390,939	256,618	152.34%	68.90%	21,783	21,783	-	256,618	8.49%
6836 State Proportionate Share	135,258				7,537	7,537	-		
6840 SCHOOL DISTRICT 5 - SIDNEY	2,255,628	1,483,179	152.08%	68.90%	125,683	125,683	-	1,483,179	8.47%
6840 State Proportionate Share	778,312				43,367	43,367	-		
6841 SCHOOL DISTRICT 5 - TERRY	315,748	207,263	152.34%	68.90%	17,593	17,593	-	207,263	8.49%
6841 State Proportionate Share	111,376				6,206	6,206	-		
6954 SCHOOL DISTRICT 50 - EAST GLACIER	131,960	86,621	152.34%	68.90%	7,353	7,353	-	86,621	8.49%
6954 State Proportionate Share	49,988				2,785	2,785	-		
6975 SCHOOL DISTRICT 50 - EVERGREEN	979,349	642,861	152.34%	68.90%	54,569	54,569	-	642,861	8.49%
6975 State Proportionate Share	349,580				19,478	19,478	-		
6955 SCHOOL DISTRICT 50 - HAYS	952,157	625,011	152.34%	68.90%	53,054	53,054	-	625,011	8.49%
6955 State Proportionate Share	327,077				18,225	18,225	-		
6956 SCHOOL DISTRICT 52 - ABSAROKEE	552,672	362,782	152.34%	68.90%	30,795	30,795	-	362,782	8.49%
6956 State Proportionate Share	191,318				10,660	10,660	-		
6957 SCHOOL DISTRICT 52 - ENNIS	670,481	440,114	152.34%	68.90%	37,359	37,359	-	440,114	8.49%
6957 State Proportionate Share	235,335				13,113	13,113	-		
7003 SCHOOL DISTRICT 52 - INDEPENDENT	218,813	143,633	152.34%	68.90%	12,192	12,192	-	143,633	8.49%
7003 State Proportionate Share	77,513				4,319	4,319	-		
10056 SCHOOL DISTRICT 54-MARION	169,462	111,238	152.34%	68.90%	9,442	9,442	-	111,238	8.49%
10056 State Proportionate Share	58,210				3,243	3,243	-		
6959 SCHOOL DISTRICT 55 - BROCKTON	530,803	348,428	152.34%	68.90%	29,576	29,576	-	348,428	8.49%
6959 State Proportionate Share	182,339				10,160	10,160	-		
6953 SCHOOL DISTRICT 55 - PLEVNA	418,112	274,455	152.34%	68.90%	23,297	23,297	-	274,455	8.49%
6953 State Proportionate Share	144,281				8,039	8,039	-		
6960 SCHOOL DISTRICT 55 - ROUNDUP	1,126,314	739,331	152.34%	68.90%	62,758	62,758	-	739,331	8.49%
6960 State Proportionate Share	387,996				21,619	21,619	-		
6848 SCHOOL DISTRICT 55F - SUN RIVER VALLEY	704,944	462,735	152.34%	68.90%	39,279	39,279	-	462,735	8.49%
6848 State Proportionate Share	243,889				13,589	13,589	-		
6961 SCHOOL DISTRICT 57 - HAVRE	35,771	23,480	152.34%	68.90%	1,993	1,993	-	23,480	8.49%
6961 State Proportionate Share	12,288				685	685	-		
6962 SCHOOL DISTRICT 58 - GEYSER	261,979	171,968	152.34%	68.90%	14,597	14,597	-	171,968	8.49%
6962 State Proportionate Share	89,994				5,014	5,014	-		
7044 SCHOOL DISTRICT 58 - WHITEFISH	114,528	75,178	152.34%	68.90%	6,381	6,381	-	75,178	8.49%
7044 State Proportionate Share	39,342				2,192	2,192	-		
6963 SCHOOL DISTRICT 58 - YELLOWSTONE	167,540	109,975	152.34%	68.90%	9,335	9,335	-	109,975	8.49%
6963 State Proportionate Share	57,553				3,207	3,207	-		
6849 SCHOOL DISTRICT 6 & 1 - ST REGIS	272,150	178,645	152.34%	68.90%	15,164	15,164	-	178,645	8.49%
6849 State Proportionate Share	96,712				5,389	5,389	-		
6846 SCHOOL DISTRICT 6 - COLUMBIA FALLS	3,463,709	2,273,816	152.33%	68.90%	192,997	192,997	-	2,273,816	8.49%
6846 State Proportionate Share	1,200,948				66,917	66,917	-		
6844 SCHOOL DISTRICT 6 - COLUMBUS	975,669	640,445	152.34%	68.90%	54,364	54,364	-	640,445	8.49%
6844 State Proportionate Share	337,056				18,781	18,781	-		
6843 SCHOOL DISTRICT 6 - LAME DEER	2,446,533	1,605,941	152.34%	68.90%	136,320	136,320	-	1,605,941	8.49%
6843 State Proportionate Share	847,782				47,238	47,238	-		
6847 SCHOOL DISTRICT 6 - RYEGATE	177,880	116,763	152.34%	68.90%	9,911	9,911	-	116,763	8.49%
6847 State Proportionate Share	62,974				3,509	3,509	-		
6845 SCHOOL DISTRICT 6 - TROUT CREEK	186,406	122,359	152.34%	68.90%	10,387	10,387	-	122,359	8.49%
6845 State Proportionate Share	64,033				3,568	3,568	-		

**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, 2020				Schedule of Employer Contributions as of June 30, 2020				
	Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>	<b>\$ 2,638,211,389</b>	<b>\$ 1,277,817,530</b>			<b>\$ 147,000,239</b>	<b>\$ 147,000,239</b>	<b>\$ -</b>	<b>\$ 1,277,817,530</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 628,303,635</b>	<b>\$ -</b>			<b>\$ 35,008,859</b>	<b>\$ -</b>			
<b>Employer</b>									
6853 SCHOOL DISTRICT 6 - WIBAUX	458,475	300,950	152.34%	68.90%	25,546	25,546	-	300,950	8.49%
6853 State Proportionate Share	157,491				8,775	8,775			
7054 SCHOOL DISTRICT 64 - BAINVILLE	623,357	409,182	152.34%	68.90%	34,733	34,733	-	409,182	8.49%
7054 State Proportionate Share	214,458				11,950	11,950			
6964 SCHOOL DISTRICT 64J - MELSTONE	257,942	169,317	152.34%	68.90%	14,372	14,372	-	169,317	8.49%
6964 State Proportionate Share	88,605				4,937	4,937			
6952 SCHOOL DISTRICT 65 - FROID	278,123	182,564	152.34%	68.90%	15,497	15,497	-	182,564	8.49%
6952 State Proportionate Share	95,539				5,323	5,323			
6981 SCHOOL DISTRICT 69 - WEST YELLOWSTONE	411,487	270,107	152.34%	68.90%	22,928	22,928	-	270,107	8.49%
6981 State Proportionate Share	143,559				7,999	7,999			
6867 SCHOOL DISTRICT 7 & 2 - SAVAGE	275,689	180,967	152.34%	68.90%	15,361	15,361	-	180,967	8.49%
6867 State Proportionate Share	95,139				5,301	5,301			
6859 SCHOOL DISTRICT 7 & 70 - LAUREL	2,727,148	1,790,145	152.34%	68.90%	151,956	151,956	-	1,790,145	8.49%
6859 State Proportionate Share	941,881				52,481	52,481			
6854 SCHOOL DISTRICT 7 - BOULDER	470,296	308,710	152.34%	68.90%	26,205	26,205	-	308,710	8.49%
6854 State Proportionate Share	161,552				9,002	9,002			
6855 SCHOOL DISTRICT 7 - BOZEMAN	9,082,011	5,961,583	152.34%	68.90%	506,048	506,048	-	5,961,583	8.49%
6855 State Proportionate Share	3,176,134				176,974	176,974			
6856 SCHOOL DISTRICT 7 - CHARLO	480,532	315,430	152.34%	68.90%	26,775	26,775	-	315,430	8.49%
6856 State Proportionate Share	165,223				9,206	9,206			
6857 SCHOOL DISTRICT 7 - GARDINER	308,005	202,179	152.34%	68.90%	17,162	17,162	-	202,179	8.49%
6857 State Proportionate Share	109,110				6,080	6,080			
6368 SCHOOL DISTRICT 7 - GRANT	16,529	10,850	152.34%	68.90%	921	921	-	10,850	8.49%
6368 State Proportionate Share	5,679				316	316			
6858 SCHOOL DISTRICT 7 - HINSDALE	253,439	166,361	152.34%	68.90%	14,122	14,122	-	166,361	8.49%
6858 State Proportionate Share	90,649				5,051	5,051			
6866 SCHOOL DISTRICT 7 - JOLIET	592,713	389,066	152.34%	68.90%	33,026	33,026	-	389,066	8.49%
6866 State Proportionate Share	207,327				11,552	11,552			
6860 SCHOOL DISTRICT 7 - LOLO	891,946	585,487	152.34%	68.90%	49,699	49,699	-	585,487	8.49%
6860 State Proportionate Share	308,370				17,182	17,182			
6863 SCHOOL DISTRICT 7 - MEDICINE LAKE	353,086	231,772	152.34%	68.90%	19,674	19,674	-	231,772	8.49%
6863 State Proportionate Share	123,052				6,856	6,856			
6864 SCHOOL DISTRICT 7 - TWIN BRIDGES	435,747	285,970	152.37%	68.90%	24,280	24,280	-	285,970	8.49%
6864 State Proportionate Share	151,122				8,420	8,420			
6862 SCHOOL DISTRICT 7 - VICTOR	367,537	241,257	152.34%	68.90%	20,479	20,479	-	241,257	8.49%
6862 State Proportionate Share	126,253				7,035	7,035			
6965 SCHOOL DISTRICT 73 - SWAN LAKE	10,055	6,600	152.34%	68.90%	560	560	-	6,600	8.49%
6965 State Proportionate Share	3,455				193	193			
6970 SCHOOL DISTRICT 74 - ROY	114,366	75,072	152.34%	68.90%	6,372	6,372	-	75,072	8.49%
6970 State Proportionate Share	40,804				2,274	2,274			
6971 SCHOOL DISTRICT 74 - VAUGHN	319,474	209,708	152.34%	68.90%	17,801	17,801	-	209,708	8.49%
6971 State Proportionate Share	109,761				6,116	6,116			
6381 SCHOOL DISTRICT 75 - AMSTERDAM	114,530	75,179	152.34%	68.90%	6,382	6,382	-	75,179	8.49%
6381 State Proportionate Share	39,343				2,192	2,192			
6364 SCHOOL DISTRICT 75 - ARROWHEAD	125,273	82,231	152.34%	68.90%	6,980	6,980	-	82,231	8.49%
6364 State Proportionate Share	43,034				2,398	2,398			
7028 SCHOOL DISTRICT 78J & 2 - RICHEY	303,077	198,945	152.34%	68.90%	16,887	16,887	-	198,945	8.49%
7028 State Proportionate Share	104,110				5,801	5,801			
6868 SCHOOL DISTRICT 8 - ARLEE	937,259	615,232	152.34%	68.90%	52,224	52,224	-	615,232	8.49%
6868 State Proportionate Share	330,213				18,399	18,399			

**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, 2020				Schedule of Employer Contributions as of June 30, 2020				
	Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>	<b>\$ 2,638,211,389</b>	<b>\$ 1,277,817,530</b>			<b>\$ 147,000,239</b>	<b>\$ 147,000,239</b>	<b>\$ -</b>	<b>\$ 1,277,817,530</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 628,303,635</b>	<b>\$ -</b>			<b>\$ 35,008,859</b>	<b>\$ -</b>			
<b>Employer</b>									
6870 SCHOOL DISTRICT 8 - ELDER GROVE	276,223	181,316	152.34%	68.90%	15,391	15,391	-	181,316	8.49%
6870 State Proportionate Share	100,470				5,598	5,598	-		
6384 SCHOOL DISTRICT 8 - WEST GLACIER	85,575	56,173	152.34%	68.90%	4,768	4,768	-	56,173	8.49%
6384 State Proportionate Share	29,396				1,638	1,638	-		
6869 SCHOOL DISTRICT 8-WHITE SULPHUR SPRINGS	439,307	288,369	152.34%	68.90%	24,478	24,478	-	288,369	8.49%
6869 State Proportionate Share	150,906				8,408	8,408	-		
6969 SCHOOL DISTRICT 84 - DENTON	286,135	187,824	152.34%	68.90%	15,943	15,943	-	187,824	8.49%
6969 State Proportionate Share	98,291				5,477	5,477	-		
6989 SCHOOL DISTRICT 85 - ULM	118,160	77,563	152.34%	68.90%	6,584	6,584	-	77,563	8.49%
6989 State Proportionate Share	42,505				2,368	2,368	-		
6378 SCHOOL DISTRICT 86 & 4 - LAMBERT	477,425	313,390	152.34%	68.90%	26,602	26,602	-	313,390	8.49%
6378 State Proportionate Share	164,001				9,138	9,138	-		
6967 SCHOOL DISTRICT 87 - ROCKY BOY	2,855,719	1,874,536	152.34%	68.90%	159,120	159,120	-	1,874,536	8.49%
6967 State Proportionate Share	980,955				54,659	54,659	-		
6392 SCHOOL DISTRICT 89 - SMITH VALLEY	182,856	120,030	152.34%	68.90%	10,189	10,189	-	120,030	8.49%
6392 State Proportionate Share	64,942				3,619	3,619	-		
6880 SCHOOL DISTRICT 9 & 9 - REED POINT	303,617	199,300	152.34%	68.90%	16,917	16,917	-	199,300	8.49%
6880 State Proportionate Share	104,295				5,811	5,811	-		
6871 SCHOOL DISTRICT 9 - BROWNING	7,157,128	4,698,056	152.34%	68.90%	398,794	398,794	-	4,698,056	8.49%
6871 State Proportionate Share	2,460,450				137,096	137,096	-		
6873 SCHOOL DISTRICT 9 - DARBY	804,722	528,233	152.34%	68.90%	44,839	44,839	-	528,233	8.49%
6873 State Proportionate Share	280,126				15,609	15,609	-		
6875 SCHOOL DISTRICT 9 - DIXON	274,530	180,206	152.34%	68.90%	15,297	15,297	-	180,206	8.49%
6875 State Proportionate Share	94,305				5,255	5,255	-		
6876 SCHOOL DISTRICT 9 - EAST HELENA	1,374,789	925,673	148.52%	68.90%	76,603	76,603	-	925,673	8.28%
6876 State Proportionate Share	480,472				26,772	26,772	-		
6878 SCHOOL DISTRICT 9 - OPHEIM	221,533	145,418	152.34%	68.90%	12,344	12,344	-	145,418	8.49%
6878 State Proportionate Share	78,355				4,366	4,366	-		
6879 SCHOOL DISTRICT 9 - POPLAR	2,312,044	1,527,171	151.39%	68.90%	128,827	128,827	-	1,527,171	8.44%
6879 State Proportionate Share	798,056				44,468	44,468	-		
9921 SCHOOL DISTRICT 9-CRESTON	112,766	74,021	152.34%	68.90%	6,283	6,283	-	74,021	8.49%
9921 State Proportionate Share	38,737				2,158	2,158	-		
6400 SCHOOL DISTRICT 99 M North Star Schools	544,121	357,171	152.34%	68.90%	30,318	30,318	-	357,171	8.49%
6400 State Proportionate Share	186,950				10,417	10,417	-		
9989 SCHOOL DISTRICT NO. 31-STILLWATER COUNTY-NYE	11,086	7,276	152.36%	68.90%	618	618	-	7,276	8.49%
9989 State Proportionate Share	3,808				212	212	-		
6779 SD 1- West Valley School	564,957	370,846	152.34%	68.90%	31,479	31,479	-	370,846	8.49%
6779 State Proportionate Share	194,068				10,813	10,813	-		
6966 SD 75 GREENFIELD	234,077	153,653	152.34%	68.90%	13,043	13,043	-	153,653	8.49%
6966 State Proportionate Share	80,429				4,481	4,481	-		
6958 SHIELDS VALLEY	316,331	207,645	152.34%	68.90%	17,626	17,626	-	207,645	8.49%
6958 State Proportionate Share	108,663				6,055	6,055	-		
6630 SWEET GRASS COUNTY HIGH SCHOOL	710,954	466,682	152.34%	68.90%	39,614	39,614	-	466,682	8.49%
6630 State Proportionate Share	245,130				13,659	13,659	-		
6642 BOARD OF PUBLIC EDUCATION	78,378	49,278	159.05%	68.90%	4,367	4,367	-	49,278	8.86%
6642 State Proportionate Share	23,761				1,324	1,324	-		
6643 COMM OF HIGHER EDUCATION	3,888,235	2,444,616	159.05%	68.90%	216,652	216,652	-	2,444,616	8.86%
6643 State Proportionate Share	1,178,752				65,680	65,680	-		
6530 COMM OF POLITICAL PRACTICES	520,191	327,057	159.05%	68.90%	28,985	28,985	-	327,057	8.86%
6530 State Proportionate Share	157,700				8,787	8,787	-		

**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, 2020				Schedule of Employer Contributions as of June 30, 2020				
		Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>		<b>\$ 2,638,211,389</b>	<b>\$ 1,277,817,530</b>			<b>\$ 147,000,239</b>	<b>\$ 147,000,239</b>	<b>\$ -</b>	<b>\$ 1,277,817,530</b>	
<b>State (Non-Employer Contributing Entity)</b>		<b>\$ 628,303,635</b>	<b>\$ -</b>			<b>\$ 35,008,859</b>	<b>\$ -</b>			
<b>Employer</b>										
6443	CONSUMER COUNSEL	476,751	299,744	159.05%	68.90%	26,564	26,564	-	299,744	8.86%
6443	State Proportionate Share	144,531				8,053	8,053			
6762	DEPARTMENT OF ADMINISTRATION	46,327,820	29,127,356	159.05%	68.90%	2,581,376	2,581,376	-	29,127,356	8.86%
6762	State Proportionate Share	14,044,677				782,566	782,566			
6780	DEPARTMENT OF AGRICULTURE	6,767,995	4,255,191	159.05%	68.90%	377,111	377,111	-	4,255,191	8.86%
6780	State Proportionate Share	2,051,776				114,325	114,325			
6825	DEPARTMENT OF COMMERCE	16,680,057	10,487,119	159.05%	68.90%	929,409	929,409	-	10,487,119	8.86%
6825	State Proportionate Share	5,056,703				281,758	281,758			
6802	DEPARTMENT OF CORRECTIONS	40,568,798	25,520,381	158.97%	68.90%	2,260,484	2,260,484	-	25,520,381	8.86%
6802	State Proportionate Share	12,298,780				685,285	685,285			
6667	DEPARTMENT OF FISH, WILDLIFE & PARKS	45,803,646	28,941,818	158.26%	68.90%	2,552,169	2,552,169	-	28,941,818	8.82%
6667	State Proportionate Share	13,885,769				773,712	773,712			
6620	DEPARTMENT OF JUSTICE	38,991,920	24,549,053	158.83%	68.90%	2,172,621	2,172,621	-	24,549,053	8.85%
6620	State Proportionate Share	11,820,736				658,649	658,649			
6838	DEPARTMENT OF LABOR & INDUSTRY	53,267,948	33,490,723	159.05%	68.90%	2,968,078	2,968,078	-	33,490,723	8.86%
6838	State Proportionate Share	16,148,637				899,798	899,798			
6712	DEPARTMENT OF LIVESTOCK	5,286,365	3,323,656	159.05%	68.90%	294,555	294,555	-	3,323,656	8.86%
6712	State Proportionate Share	1,602,607				89,297	89,297			
6850	DEPARTMENT OF MILITARY AFFAIRS	13,940,575	8,764,755	159.05%	68.90%	776,766	776,766	-	8,764,755	8.86%
6850	State Proportionate Share	4,226,205				235,483	235,483			
7685	DEPARTMENT OF REVENUE	39,102,754	24,622,266	158.81%	68.90%	2,178,797	2,178,797	-	24,622,266	8.85%
7685	State Proportionate Share	11,854,336				660,521	660,521			
6689	DEPARTMENT OF TRANSPORTATION	163,164,699	102,867,511	158.62%	68.90%	9,091,501	9,091,501	-	102,867,511	8.84%
6689	State Proportionate Share	49,464,782				2,756,167	2,756,167			
6678	DEPT OF ENVIRONMENTAL QUALITY	30,867,847	19,434,223	158.83%	68.90%	1,719,950	1,719,950	-	19,434,223	8.85%
6678	State Proportionate Share	9,357,853				521,418	521,418			
6721	DEPT OF NATURAL RESOURCES & CONSERVATION	44,804,643	28,171,098	159.04%	68.90%	2,496,505	2,496,505	-	28,171,098	8.86%
6721	State Proportionate Share	13,582,913				756,837	756,837			
6872	DEPT OF PUBLIC HEALTH & HUMAN SERVICES	188,948,089	118,797,555	159.05%	68.90%	10,528,146	10,528,146	-	118,797,555	8.86%
6872	State Proportionate Share	57,281,238				3,191,698	3,191,698			
6514	GOVERNORS OFFICE	5,215,022	3,278,803	159.05%	68.90%	290,580	290,580	-	3,278,803	8.86%
6514	State Proportionate Share	1,580,979				88,092	88,092			
6439	LEGISLATIVE COUNCIL	13,119,860	8,248,750	159.05%	68.90%	731,036	731,036	-	8,248,750	8.86%
6439	State Proportionate Share	3,977,398				221,620	221,620			
6652	MONTANA ARTS COUNCIL	618,743	389,866	158.71%	68.90%	34,476	34,476	-	389,866	8.84%
6652	State Proportionate Share	187,577				10,452	10,452			
6655	MONTANA HISTORICAL SOCIETY	3,728,736	2,344,336	159.05%	68.90%	207,764	207,764	-	2,344,336	8.86%
6655	State Proportionate Share	1,130,398				62,986	62,986			
6764	MONTANA STATE FUND	29,586,757	18,635,965	158.76%	68.90%	1,648,568	1,648,568	-	18,635,965	8.85%
6764	State Proportionate Share	8,969,480				499,777	499,777			
6653	MONTANA STATE LIBRARY	2,237,503	1,406,764	159.05%	68.90%	124,673	124,673	-	1,406,764	8.86%
6653	State Proportionate Share	678,318				37,796	37,796			
6769	OFFICE OF PUBLIC DEFENDER	24,232,068	15,234,977	159.06%	68.90%	1,350,205	1,350,205	-	15,234,977	8.86%
6769	State Proportionate Share	7,346,160				409,326	409,326			
6623	PUBLIC SERVICE COMMISSION	2,965,531	1,864,495	159.05%	68.90%	165,239	165,239	-	1,864,495	8.86%
6623	State Proportionate Share	899,026				50,094	50,094			
6651	SCHOOL FOR THE DEAF & BLIND	2,968,600	1,866,426	159.05%	68.90%	165,410	165,410	-	1,866,426	8.86%
6651	State Proportionate Share	899,957				50,145	50,145			
6529	SECRETARY OF STATE	2,848,389	1,790,847	159.05%	68.90%	158,712	158,712	-	1,790,847	8.86%
6529	State Proportionate Share	863,514				48,115	48,115			

**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**

	Schedule of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2020				Schedule of Employer Contributions as of June 30, 2020				
	Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>	<b>\$ 2,638,211,389</b>	<b>\$ 1,277,817,530</b>			<b>\$ 147,000,239</b>	<b>\$ 147,000,239</b>	<b>\$ -</b>	<b>\$ 1,277,817,530</b>	
State (Non-Employer Contributing Entity)	\$ 628,303,635	\$ -			\$ 35,008,859	\$ -			
<b>Employer</b>									
6552 STATE AUDITOR'S OFFICE	5,647,151	3,553,264	158.93%	68.90%	314,658	314,658	-	3,553,264	8.86%
6552 State Proportionate Share	1,711,982				95,391	95,391			
6457 SUPREME COURT	25,807,576	16,250,504	158.81%	68.90%	1,437,992	1,437,992	-	16,250,504	8.85%
6457 State Proportionate Share	7,823,788				435,940	435,940			
6563 SUPT OF PUBLIC INSTRUCTION	9,458,756	5,946,933	159.05%	68.90%	527,040	527,040	-	5,946,933	8.86%
6563 State Proportionate Share	2,867,503				159,777	159,777			
6766 TEACHERS' RETIREMENT SYSTEM	1,885,625	1,185,534	159.05%	68.90%	105,067	105,067	-	1,185,534	8.86%
6766 State Proportionate Share	571,643				31,852	31,852			
6567 GREAT FALLS COLLEGE MSU	3,045,915	1,915,032	159.05%	68.90%	169,718	169,718	-	1,915,032	8.86%
6567 State Proportionate Share	923,395				51,451	51,451			
6647 MONTANA STATE UNIVERSITY - BILLINGS	11,776,867	7,500,766	157.01%	68.90%	656,204	656,204	-	7,500,766	8.75%
6647 State Proportionate Share	3,570,259				198,934	198,934			
6645 MONTANA STATE UNIVERSITY - BOZEMAN	72,092,823	45,366,416	158.91%	68.90%	4,016,996	4,016,996	-	45,366,416	8.85%
6645 State Proportionate Share	21,855,559				1,217,787	1,217,787			
6648 MONTANA STATE UNIVERSITY - NORTHERN	3,936,784	2,475,145	159.05%	68.90%	219,357	219,357	-	2,475,145	8.86%
6648 State Proportionate Share	1,193,470				66,500	66,500			
6644 UNIVERSITY OF MONTANA	78,719,997	49,512,614	158.99%	68.90%	4,386,261	4,386,261	-	49,512,614	8.86%
6644 State Proportionate Share	23,864,644				1,329,733	1,329,733			
6426 LIBERTY CO CEMETERY DIST	-	-	0.00%	68.90%	-	-	-	-	N/A
6426 State Proportionate Share	-				-	-			
6374 SCHOOL DISTRICT 64 - MOUNTAIN VIEW	-	-	0.00%	68.90%	-	-	-	-	N/A
6374 State Proportionate Share	-				-	-			
7683 FLATHEAD JOINT BOARD OF CONTROL	-	-	0.00%	68.90%	-	-	-	-	N/A
7683 State Proportionate Share	-				-	-			
6731 PONDERA COUNTY COUNCIL ON	-	-	0.00%	68.90%	-	-	-	-	N/A
6731 State Proportionate Share	-				-	-			
6527 TOWN OF BROWNING	-	-	0.00%	68.90%	-	-	-	-	N/A
6527 State Proportionate Share	-				-	-			
6420 LAKEVIEW CEMETERY DISTRICT	-	-	0.00%	68.90%	-	-	-	-	N/A
6420 State Proportionate Share	-				-	-			
6396 MILES CITY HOUSING AUTHORITY	-	-	0.00%	68.90%	-	-	-	-	N/A
6396 State Proportionate Share	-				-	-			
6618 BOARD OF CRIME CONTROL	-	-	0.00%	68.90%	-	-	-	-	N/A
6618 State Proportionate Share	-				-	-			



**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, 2020**

	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
<b>Total ALL Employers &amp; State</b>	<b>\$ 165,122,510</b>	<b>\$ 14,380,196</b>	<b>8.71%</b>	<b>\$ 18,845,746</b>	<b>\$ 7,530</b>	<b>0.04%</b>
State (Non-Employer Contributing Entity)						
<b>Employer</b>						
6532 CITY OF BAKER	-	-	N/A	-	-	N/A
6532 State Proportionate Share						
6533 CITY OF BELGRADE	153,346	13,295	8.67%	-	-	N/A
6533 State Proportionate Share						
6506 CITY OF BELT	-	-	N/A	-	-	N/A
6506 State Proportionate Share						
6505 CITY OF BIG TIMBER	184,027	15,955	8.67%	-	-	N/A
6505 State Proportionate Share						
6508 CITY OF BILLINGS	5,227,246	453,202	8.67%	-	-	N/A
6508 State Proportionate Share						
6512 CITY OF BOULDER	-	-	N/A	-	-	N/A
6512 State Proportionate Share						
6509 CITY OF BOZEMAN	2,566,886	222,549	8.67%	-	-	N/A
6509 State Proportionate Share						
6519 CITY OF CHINOOK	180,830	15,678	8.67%	-	-	N/A
6519 State Proportionate Share						
6520 CITY OF CHOTEAU	44,785	3,883	8.67%	-	-	N/A
6520 State Proportionate Share						
6371 CITY OF COLSTRIP	141,281	12,249	8.67%	-	-	N/A
6371 State Proportionate Share						
6522 CITY OF COLUMBIA FALLS	50,740	4,399	8.67%	-	-	N/A
6522 State Proportionate Share						
6534 CITY OF COLUMBUS	52,621	4,562	8.67%	-	-	N/A
6534 State Proportionate Share						
6523 CITY OF CONRAD	50,501	4,378	8.67%	-	-	N/A
6523 State Proportionate Share						
6525 CITY OF CUT BANK	-	-	N/A	-	-	N/A
6525 State Proportionate Share						
6528 CITY OF DEER LODGE	72,100	6,251	8.67%	-	-	N/A
6528 State Proportionate Share						
6531 CITY OF DILLON	104,649	9,073	8.67%	-	-	N/A
6531 State Proportionate Share						
6535 CITY OF EAST HELENA	47,073	4,081	8.67%	-	-	N/A
6535 State Proportionate Share						
6538 CITY OF FAIRVIEW	86,251	7,478	8.67%	-	-	N/A
6538 State Proportionate Share						
6539 CITY OF FORSYTH	10,984	952	8.67%	-	-	N/A
6539 State Proportionate Share						
6540 CITY OF FORT BENTON	-	-	N/A	-	-	N/A
6540 State Proportionate Share						
6543 CITY OF GLASGOW	4,860	421	8.67%	-	-	N/A
6543 State Proportionate Share						

**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, 2020						
	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
<b>Total ALL Employers &amp; State</b>	\$ 165,122,510	\$ 14,380,196	8.71%	\$ 18,845,746	\$ 7,530	0.04%
State (Non-Employer Contributing Entity)						
<b>Employer</b>						
6544 CITY OF GLENDIVE	127,561	11,060	8.67%	-	-	N/A
6544 State Proportionate Share						
6545 CITY OF GREAT FALLS	1,232,125	106,825	8.67%	-	-	N/A
6545 State Proportionate Share						
6548 CITY OF HAMILTON	103,268	8,953	8.67%	-	-	N/A
6548 State Proportionate Share						
6549 CITY OF HARDIN	43,651	3,785	8.67%	-	-	N/A
6549 State Proportionate Share						
6547 CITY OF HARLEM	-	-	N/A	-	-	N/A
6547 State Proportionate Share						
6606 CITY OF HARLOWTON	34,764	3,014	8.67%	-	-	N/A
6606 State Proportionate Share						
6550 CITY OF HAVRE	290,017	25,145	8.67%	-	-	N/A
6550 State Proportionate Share						
6551 CITY OF HELENA	1,177,284	102,070	8.67%	-	-	N/A
6551 State Proportionate Share						
6555 CITY OF KALISPELL	729,990	63,290	8.67%	-	-	N/A
6555 State Proportionate Share						
6557 CITY OF LAUREL	58,870	5,104	8.67%	-	-	N/A
6557 State Proportionate Share						
6559 CITY OF LEWISTOWN	144,844	12,558	8.67%	-	-	N/A
6559 State Proportionate Share						
6560 CITY OF LIBBY	111,984	9,709	8.67%	-	-	N/A
6560 State Proportionate Share						
6561 CITY OF LIVINGSTON	399,841	34,666	8.67%	-	-	N/A
6561 State Proportionate Share						
6570 CITY OF MALTA	-	-	N/A	-	-	N/A
6570 State Proportionate Share						
6571 CITY OF MILES CITY	153,616	13,319	8.67%	-	-	N/A
6571 State Proportionate Share						
6572 CITY OF MISSOULA	2,767,272	239,923	8.67%	-	-	N/A
6572 State Proportionate Share						
6576 CITY OF PLAINS	-	-	N/A	-	-	N/A
6576 State Proportionate Share						
6577 CITY OF PLENTYWOOD	39,378	3,414	8.67%	-	-	N/A
6577 State Proportionate Share						
6578 CITY OF POLSON	51,429	4,459	8.67%	-	-	N/A
6578 State Proportionate Share						
6579 CITY OF POPLAR	188,107	16,309	8.67%	-	-	N/A
6579 State Proportionate Share						
6603 CITY OF RED LODGE	256,363	22,227	8.67%	-	-	N/A
6603 State Proportionate Share						
6581 CITY OF RONAN	78,992	6,849	8.67%	-	-	N/A
6581 State Proportionate Share						
6582 CITY OF ROUNDUP	-	-	N/A	-	-	N/A
6582 State Proportionate Share						
6599 CITY OF SCOBEEY	5,820	505	8.67%	-	-	N/A
6599 State Proportionate Share						
6585 CITY OF SHELBY	262,304	22,742	8.67%	-	-	N/A
6585 State Proportionate Share						

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, 2020						
	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 ALL Employers & State	\$ 165,122,510	\$ 14,380,196	8.71%	\$ 18,845,746	\$ 7,530	0.04%
State (Non-Employer Contributing Entity)						
<b>Employer</b>						
6586 CITY OF SIDNEY	154,924	13,432	8.67%	-	-	N/A
6586 State Proportionate Share						
6379 CITY OF THREE FORKS	-	-	N/A	-	-	N/A
6379 State Proportionate Share						
6590 CITY OF TOWNSEND	53,356	4,626	8.67%	-	-	N/A
6590 State Proportionate Share						
6574 CITY OF TROY	-	-	N/A	-	-	N/A
6574 State Proportionate Share						
6592 CITY OF WHITE SULPHUR SPRINGS	49,032	4,251	8.67%	-	-	N/A
6592 State Proportionate Share						
6594 CITY OF WHITEFISH	491,997	42,656	8.67%	-	-	N/A
6594 State Proportionate Share						
6598 CITY OF WIBAUX	-	-	N/A	-	-	N/A
6598 State Proportionate Share						
6596 CITY OF WOLF POINT	40,582	3,518	8.67%	-	-	N/A
6596 State Proportionate Share						
6399 TOWN OF ALBERTON	28,854	2,502	8.67%	-	-	N/A
6399 State Proportionate Share						
6507 TOWN OF BIG SANDY	-	-	N/A	-	-	N/A
6507 State Proportionate Share						
7274 TOWN OF BRIDGER	40,886	3,545	8.67%	-	-	N/A
7274 State Proportionate Share						
6511 TOWN OF BROADUS	-	-	N/A	-	-	N/A
6511 State Proportionate Share						
6513 TOWN OF CASCADE	-	-	N/A	-	-	N/A
6513 State Proportionate Share						
6526 TOWN OF CHESTER	3,000	260	8.67%	-	-	N/A
6526 State Proportionate Share						
6521 TOWN OF CIRCLE	36,087	3,129	8.67%	-	-	N/A
6521 State Proportionate Share						
6524 TOWN OF CULBERTSON	-	-	N/A	-	-	N/A
6524 State Proportionate Share						
6432 TOWN OF DENTON	24,093	2,089	8.67%	-	-	N/A
6432 State Proportionate Share						
6558 TOWN OF DRUMMOND	-	-	N/A	-	-	N/A
6558 State Proportionate Share						
6607 TOWN OF EKALAKA	-	-	N/A	-	-	N/A
6607 State Proportionate Share						
6536 TOWN OF ENNIS	61,615	5,342	8.67%	-	-	N/A
6536 State Proportionate Share						
6382 TOWN OF EUREKA	38,315	3,322	8.67%	-	-	N/A
6382 State Proportionate Share						
6537 TOWN OF FAIRFIELD	47,302	4,101	8.67%	-	-	N/A
6537 State Proportionate Share						
6605 TOWN OF FORT PECK	-	-	N/A	-	-	N/A
6605 State Proportionate Share						
6410 TOWN OF FROID	-	-	N/A	-	-	N/A
6410 State Proportionate Share						
6542 TOWN OF GERALDINE	-	-	N/A	-	-	N/A
6542 State Proportionate Share						

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, 2020					
		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
<b>Total ALL Employers &amp; State</b>		\$ 165,122,510	\$ 14,380,196	8.71%	\$ 18,845,746	\$ 7,530	0.04%
<b>State (Non-Employer Contributing Entity)</b>							
<b>Employer</b>							
6546	TOWN OF GRASS RANGE	-	-	N/A	-	-	N/A
6546	State Proportionate Share						
6553	TOWN OF HOT SPRINGS	25,903	2,246	8.67%	-	-	N/A
6553	State Proportionate Share						
6434	TOWN OF HYSHAM	-	-	N/A	-	-	N/A
6434	State Proportionate Share						
6562	TOWN OF LIMA	-	-	N/A	-	-	N/A
6562	State Proportionate Share						
6601	TOWN OF MANHATTAN	7,176	622	8.67%	-	-	N/A
6601	State Proportionate Share						
6564	TOWN OF MEDICINE LAKE	-	-	N/A	-	-	N/A
6564	State Proportionate Share						
6554	TOWN OF MELSTONE	-	-	N/A	-	-	N/A
6554	State Proportionate Share						
6390	TOWN OF MOORE	-	-	N/A	-	-	N/A
6390	State Proportionate Share						
6556	TOWN OF NASHUA	663	57	8.67%	-	-	N/A
6556	State Proportionate Share						
6575	TOWN OF PHILIPSBURG	2,400	208	8.67%	-	-	N/A
6575	State Proportionate Share						
6573	TOWN OF RICHEY	-	-	N/A	-	-	N/A
6573	State Proportionate Share						
6583	TOWN OF RYEGATE	-	-	N/A	-	-	N/A
6583	State Proportionate Share						
6353	TOWN OF SACO	-	-	N/A	-	-	N/A
6353	State Proportionate Share						
6584	TOWN OF SHERIDAN	-	-	N/A	-	-	N/A
6584	State Proportionate Share						
6366	TOWN OF ST IGNATIUS	-	-	N/A	-	-	N/A
6366	State Proportionate Share						
6587	TOWN OF STANFORD	-	-	N/A	-	-	N/A
6587	State Proportionate Share						
6604	TOWN OF STEVENSVILLE	42,037	3,645	8.67%	-	-	N/A
6604	State Proportionate Share						
6588	TOWN OF SUNBURST	-	-	N/A	-	-	N/A
6588	State Proportionate Share						
6589	TOWN OF SUPERIOR	-	-	N/A	-	-	N/A
6589	State Proportionate Share						
6580	TOWN OF TERRY	1,379	120	8.67%	-	-	N/A
6580	State Proportionate Share						
6597	TOWN OF THOMPSON FALLS	35,085	3,042	8.67%	-	-	N/A
6597	State Proportionate Share						
6600	TOWN OF TWIN BRIDGES	1,179	102	8.67%	-	-	N/A
6600	State Proportionate Share						
6591	TOWN OF VALIER	-	-	N/A	-	-	N/A
6591	State Proportionate Share						
6408	TOWN OF WEST YELLOWSTONE	131,769	11,424	8.67%	-	-	N/A
6408	State Proportionate Share						
6356	TOWN OF WESTBY	-	-	N/A	-	-	N/A
6356	State Proportionate Share						

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, 2020							
	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 ALL Employers & State	\$ 165,122,510	\$ 14,380,196	8.71%	\$ 18,845,746	\$ 7,530	0.04%	
State (Non-Employer Contributing Entity)							
<b>Employer</b>							
6595 TOWN OF WINNETT	17,677	1,533	8.67%	-	-	N/A	
6595 State Proportionate Share							
6458 ANACONDA-DEER LODGE COUNTY	146,253	12,680	8.67%	-	-	N/A	
6458 State Proportionate Share							
6510 BUTTE SILVER BOW	1,303,727	113,033	8.67%	-	-	N/A	
6510 State Proportionate Share							
6444 BEAVERHEAD COUNTY	438,212	37,993	8.67%	-	-	N/A	
6444 State Proportionate Share							
6445 BIG HORN COUNTY	496,693	43,063	8.67%	-	-	N/A	
6445 State Proportionate Share							
6446 BLAINE COUNTY	224,845	19,494	8.67%	-	-	N/A	
6446 State Proportionate Share							
6447 BROADWATER COUNTY	111,050	9,628	8.67%	-	-	N/A	
6447 State Proportionate Share							
6448 CARBON COUNTY	323,953	28,087	8.67%	-	-	N/A	
6448 State Proportionate Share							
6449 CARTER COUNTY	106,371	9,222	8.67%	-	-	N/A	
6449 State Proportionate Share							
6450 CASCADE COUNTY	794,262	68,863	8.67%	-	-	N/A	
6450 State Proportionate Share							
6451 CHOUTEAU COUNTY	49,573	4,298	8.67%	-	-	N/A	
6451 State Proportionate Share							
6452 CUSTER COUNTY	182,551	15,827	8.67%	-	-	N/A	
6452 State Proportionate Share							
6453 DANIELS COUNTY	67,947	5,891	8.67%	-	-	N/A	
6453 State Proportionate Share							
6456 DAWSON COUNTY	433,182	37,557	8.67%	-	-	N/A	
6456 State Proportionate Share							
6459 FALLON COUNTY	556,795	48,274	8.67%	-	-	N/A	
6459 State Proportionate Share							
6460 FERGUS COUNTY	609,391	52,834	8.67%	-	-	N/A	
6460 State Proportionate Share							
6461 FLATHEAD COUNTY	2,013,927	174,608	8.67%	-	-	N/A	
6461 State Proportionate Share							
6462 GALLATIN COUNTY	2,434,635	211,083	8.67%	-	-	N/A	
6462 State Proportionate Share							
6463 GARFIELD COUNTY	152,183	13,194	8.67%	-	-	N/A	
6463 State Proportionate Share							
6464 GLACIER COUNTY	194,837	16,892	8.67%	-	-	N/A	
6464 State Proportionate Share							
6465 GOLDEN VALLEY COUNTY	50,313	4,362	8.67%	-	-	N/A	
6465 State Proportionate Share							
6466 GRANITE COUNTY	122,353	10,608	8.67%	-	-	N/A	
6466 State Proportionate Share							
6467 HILL COUNTY	497,307	43,117	8.67%	-	-	N/A	
6467 State Proportionate Share							
6468 JEFFERSON COUNTY	283,257	24,558	8.67%	-	-	N/A	
6468 State Proportionate Share							
6469 JUDITH BASIN COUNTY	672	58	8.67%	-	-	N/A	
6469 State Proportionate Share							

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, 2020							
	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 ALL Employers & State	\$ 165,122,510	\$ 14,380,196	8.71%	\$ 18,845,746	\$ 7,530	0.04%	
State (Non-Employer Contributing Entity)							
<b>Employer</b>							
6470 LAKE COUNTY	411,045	35,637	8.67%	-	-	N/A	
6470 State Proportionate Share							
6471 LEWIS & CLARK COUNTY	1,562,677	135,484	8.67%	-	-	N/A	
6471 State Proportionate Share							
6472 LIBERTY COUNTY	166,211	14,411	8.67%	-	-	N/A	
6472 State Proportionate Share							
6473 LINCOLN COUNTY	527,874	45,767	8.67%	-	-	N/A	
6473 State Proportionate Share							
6474 MADISON COUNTY	519,138	45,009	8.67%	-	-	N/A	
6474 State Proportionate Share							
6475 MCCONE COUNTY	60,442	5,240	8.67%	-	-	N/A	
6475 State Proportionate Share							
6476 MEAGHER COUNTY	3,306	287	8.67%	-	-	N/A	
6476 State Proportionate Share							
6477 MINERAL COUNTY	82,236	7,130	8.67%	-	-	N/A	
6477 State Proportionate Share							
6478 MISSOULA COUNTY	4,788,924	415,199	8.67%	-	-	N/A	
6478 State Proportionate Share							
6479 MUSSELSHELL COUNTY	133,555	11,579	8.67%	-	-	N/A	
6479 State Proportionate Share							
6480 PARK COUNTY	532,953	46,207	8.67%	-	-	N/A	
6480 State Proportionate Share							
6481 PETROLEUM COUNTY	19,072	1,654	8.67%	-	-	N/A	
6481 State Proportionate Share							
6482 PHILLIPS COUNTY	151,743	13,156	8.67%	-	-	N/A	
6482 State Proportionate Share							
6483 PONDERA COUNTY	51,847	4,495	8.67%	-	-	N/A	
6483 State Proportionate Share							
6485 POWDER RIVER COUNTY	341,321	29,592	8.67%	-	-	N/A	
6485 State Proportionate Share							
6484 POWELL COUNTY	246,700	21,389	8.67%	-	-	N/A	
6484 State Proportionate Share							
6486 PRAIRIE COUNTY	91,917	7,969	8.67%	-	-	N/A	
6486 State Proportionate Share							
6487 RAVALLI COUNTY	179,870	15,595	8.67%	-	-	N/A	
6487 State Proportionate Share							
6488 RICHLAND COUNTY	922,425	79,974	8.67%	-	-	N/A	
6488 State Proportionate Share							
6489 ROOSEVELT COUNTY	302,330	26,212	8.67%	-	-	N/A	
6489 State Proportionate Share							
6490 ROSEBUD COUNTY	413,949	35,890	8.67%	-	-	N/A	
6490 State Proportionate Share							
6491 SANDERS COUNTY	105,732	9,167	8.67%	-	-	N/A	
6491 State Proportionate Share							
6492 SHERIDAN COUNTY	68,118	5,906	8.67%	-	-	N/A	
6492 State Proportionate Share							
6494 STILLWATER COUNTY	367,640	31,874	8.67%	-	-	N/A	
6494 State Proportionate Share							
6495 SWEET GRASS COUNTY	218,285	18,925	8.67%	-	-	N/A	
6495 State Proportionate Share							

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, 2020							
	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 ALL Employers & State	\$ 165,122,510	\$ 14,380,196	8.71%	\$ 18,845,746	\$ 7,530	0.04%	
State (Non-Employer Contributing Entity)							
<b>Employer</b>							
6496 TETON COUNTY	71,385	6,189	8.67%	-	-	N/A	
6496 State Proportionate Share							
6497 TOOLE COUNTY	406,299	35,226	8.67%	-	-	N/A	
6497 State Proportionate Share							
6498 TREASURE COUNTY	36,894	3,199	8.67%	-	-	N/A	
6498 State Proportionate Share							
6499 VALLEY COUNTY	235,651	20,431	8.67%	-	-	N/A	
6499 State Proportionate Share							
6500 WHEATLAND COUNTY	-	-	N/A	-	-	N/A	
6500 State Proportionate Share							
6501 WIBAUX COUNTY	-	-	N/A	-	-	N/A	
6501 State Proportionate Share							
6502 YELLOWSTONE COUNTY	1,854,944	160,824	8.67%	-	-	N/A	
6502 State Proportionate Share							
6435 ARLEE-LAKE COUNTY WATER & SEWER DISTRICT	-	-	N/A	-	-	N/A	
6435 State Proportionate Share							
6720 BEAR PAW COOPERATIVE	-	-	N/A	-	-	N/A	
6720 State Proportionate Share							
6725 BERT MOONEY AIRPORT AUTHORITY	40,441	3,506	8.67%	-	-	N/A	
6725 State Proportionate Share							
6740 BIG COUNTRY EDUCATIONAL COOP	-	-	N/A	-	-	N/A	
6740 State Proportionate Share							
6709 BIG FORK CO WATER & SEWER	-	-	N/A	-	-	N/A	
6709 State Proportionate Share							
7689 BIG HORN COUNTY CEMETERY DISTRICT #1	-	-	N/A	-	-	N/A	
7689 State Proportionate Share							
6348 BIG SKY CO WATER & SEWER DIST #363	566,158	49,086	8.67%	-	-	N/A	
6348 State Proportionate Share							
6739 BIG SKY ECONOMIC DEVELOPMENT AUTH	933,316	80,919	8.67%	-	-	N/A	
6739 State Proportionate Share							
6347 BIG SKY FIRE DEPARTMENT	149,439	12,956	8.67%	-	-	N/A	
6347 State Proportionate Share							
6741 BIG SKY SPECIAL EDUCATION COOP	-	-	N/A	-	-	N/A	
6741 State Proportionate Share							
6697 BILLINGS HOUSING AUTHORITY	168,325	14,594	8.67%	-	-	N/A	
6697 State Proportionate Share							
7699 BITTERROOT PUBLIC LIBRARY	53,742	4,659	8.67%	-	-	N/A	
7699 State Proportionate Share							
6634 BITTERROOT CONSERVATION DISTRICT	-	-	N/A	-	-	N/A	
6634 State Proportionate Share							
6350 BITTERROOT VALLEY SEC	48,959	4,245	8.67%	-	-	N/A	
6350 State Proportionate Share							
6421 BUFFALO RAPIDS IRRIGATION PROJECT 1	-	-	N/A	-	-	N/A	
6421 State Proportionate Share							
6422 BUFFALO RAPIDS IRRIGATION PROJECT 2	-	-	N/A	-	-	N/A	
6422 State Proportionate Share							
6727 CASCADE CONSERVATION DISTRICT	32,540	2,821	8.67%	-	-	N/A	
6727 State Proportionate Share							
6662 CENTER FOR MENTAL HEALTH	-	-	N/A	-	-	N/A	
6662 State Proportionate Share							

**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, 2020							
	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	
<b>Total ALL Employers &amp; State</b>	\$ 165,122,510	\$ 14,380,196	8.71%	\$ 18,845,746	\$ 7,530	0.04%	
State (Non-Employer Contributing Entity)							
<b>Employer</b>							
6703 CENTRAL MONTANA LEARNING RESOURCE CTR	38,674	3,353	8.67%	-	-	N/A	
6703 State Proportionate Share							
6719 CENTRAL VALLEY FIRE DISTRICT	-	-	N/A	-	-	N/A	
6719 State Proportionate Share							
6650 CHOUTEAU COUNTY CONSERVATION DIST	-	-	N/A	-	-	N/A	
6650 State Proportionate Share							
6433 CORVALLIS COUNTY SEWER DISTRICT	-	-	N/A	-	-	N/A	
6433 State Proportionate Share							
6707 Crown Hill	-	-	N/A	-	-	N/A	
6707 State Proportionate Share							
6394 DALY DITCHES IRRIGATION DISTRICT	133,605	11,584	8.67%	-	-	N/A	
6394 State Proportionate Share							
6677 DAWSON COMMUNITY COLLEGE	313,417	27,173	8.67%	-	-	N/A	
6677 State Proportionate Share							
6686 DEER LODGE COUNTY HEAD START PROGRAM	-	-	N/A	-	-	N/A	
6686 State Proportionate Share							
8514 Drummond School and Community Library District	-	-	N/A	-	-	N/A	
8514 State Proportionate Share							
6389 DRY PRAIRIE RURAL WATER	-	-	N/A	-	-	N/A	
6389 State Proportionate Share							
8715 DRY REDWATER REGIONAL WATER AUTHORITY	-	-	N/A	-	-	N/A	
8715 State Proportionate Share							
6705 EASTERN YELLOWSTONE COUNTY SEC	-	-	N/A	-	-	N/A	
6705 State Proportionate Share							
6744 FALLON MEDICAL COMPLEX	-	-	N/A	-	-	N/A	
6744 State Proportionate Share							
6750 FERGUS COUNTY CONSERVATION DIST	-	-	N/A	-	-	N/A	
6750 State Proportionate Share							
6716 FLATHEAD CONSERVATION DISTRICT	109,719	9,513	8.67%	-	-	N/A	
6716 State Proportionate Share							
6423 FLATHEAD EMERGENCY COMM CENTER	48,669	4,220	8.67%	-	-	N/A	
6423 State Proportionate Share							
6708 FLATHEAD MUNICIPAL AIRPORT AUTHORITY	253,756	22,001	8.67%	-	-	N/A	
6708 State Proportionate Share							
6699 FLATHEAD SPECIAL EDUC COOP	31,747	2,752	8.67%	-	-	N/A	
6699 State Proportionate Share							
6676 FLATHEAD VALLEY COMMUNITY COLLEGE	308,892	26,781	8.67%	-	-	N/A	
6676 State Proportionate Share							
6638 FORT SHAW IRRIGATION DIST	-	-	N/A	-	-	N/A	
6638 State Proportionate Share							
6414 FRENCHTOWN RURAL FIRE DISTRICT	-	-	N/A	-	-	N/A	
6414 State Proportionate Share							
6682 GALLATIN AIRPORT AUTHORITY	661,661	57,366	8.67%	-	-	N/A	
6682 State Proportionate Share							
6736 GALLATIN CONSERVATION DISTRICT	-	-	N/A	-	-	N/A	
6736 State Proportionate Share							
6702 GALLATIN-MADISON SEC	-	-	N/A	-	-	N/A	
6702 State Proportionate Share							
6718 GARDINER - PARK COUNTY WATER DIST	-	-	N/A	-	-	N/A	
6718 State Proportionate Share							



**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, 2020							
	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	
<b>Total ALL Employers &amp; State</b>	\$ 165,122,510	\$ 14,380,196	8.71%	\$ 18,845,746	\$ 7,530	0.04%	
<b>State (Non-Employer Contributing Entity)</b>							
<b>Employer</b>							
6691 GLASGOW IRRIGATION DISTRICT	30,867	2,676	8.67%	-	-	N/A	
6691 State Proportionate Share							
7276 GRANITE CO HOSPITAL & NURSING HOME	378,786	32,840	8.67%	-	-	N/A	
7276 State Proportionate Share							
6373 GRANITE CONSERVATION DISTRICT	-	-	N/A	-	-	N/A	
6373 State Proportionate Share							
6717 GREAT DIVIDE EDUCATION SERVICES	-	-	N/A	-	-	N/A	
6717 State Proportionate Share							
6660 GREAT FALLS INT AIRPORT	223,343	19,364	8.67%	-	-	N/A	
6660 State Proportionate Share							
6641 GREENFIELDS IRRIGATION DIST	52,664	4,566	8.67%	-	-	N/A	
6641 State Proportionate Share							
6417 HEBGEN BASIN RURAL FD	-	-	N/A	-	-	N/A	
6417 State Proportionate Share							
6663 HELENA HOUSING AUTHORITY	199,302	17,279	8.67%	-	-	N/A	
6663 State Proportionate Share							
6632 HELENA REGIONAL AIRPORT AUTH	229,817	19,925	8.67%	-	-	N/A	
6632 State Proportionate Share							
6685 HELENA VALLEY IRRIGATION DIST	-	-	N/A	-	-	N/A	
6685 State Proportionate Share							
6664 HILL CO PUBLIC CEMETERY DIST	35,794	3,103	8.67%	-	-	N/A	
6664 State Proportionate Share							
6377 HINSDALE WATER & SEWER DISTRICT	-	-	N/A	-	-	N/A	
6377 State Proportionate Share							
6631 HOUSING AUTHORITY OF ANACONDA	-	-	N/A	-	-	N/A	
6631 State Proportionate Share							
6637 HOUSING AUTHORITY OF BUTTE	33,195	2,878	8.67%	-	-	N/A	
6637 State Proportionate Share							
6640 HOUSING AUTHORITY OF GLASGOW	-	-	N/A	-	-	N/A	
6640 State Proportionate Share							
6746 HUMAN RESOURCES COUNCIL DIST XI	180,100	15,615	8.67%	-	-	N/A	
6746 State Proportionate Share							
6635 HUMAN RESOURCES COUNCIL DIST XII	137,893	11,955	8.67%	-	-	N/A	
6635 State Proportionate Share							
6425 HYALITE RFD	5,585	484	8.67%	-	-	N/A	
6425 State Proportionate Share							
6722 JUDITH BASIN CONSERVATION DIST	-	-	N/A	-	-	N/A	
6722 State Proportionate Share							
6738 LAKESIDE CO WATER & SEWER	-	-	N/A	-	-	N/A	
6738 State Proportionate Share							
6357 LARCHMONT GOLF COURSE	-	-	N/A	-	-	N/A	
6357 State Proportionate Share							
6358 LEWIS & CLARK CONSERVATION DIST	-	-	N/A	-	-	N/A	
6358 State Proportionate Share							
6694 LEWIS & CLARK LIBRARY	193,265	16,756	8.67%	-	-	N/A	
6694 State Proportionate Share							
6372 LIBERTY CO CONSERVATION DISTRICT	-	-	N/A	-	-	N/A	
6372 State Proportionate Share							
6397 LINCOLN CONSERVATION DISTRICT	-	-	N/A	-	-	N/A	
6397 State Proportionate Share							

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, 2020						
	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 ALL Employers & State	\$ 165,122,510	\$ 14,380,196	8.71%	\$ 18,845,746	\$ 7,530	0.04%
State (Non-Employer Contributing Entity)						
<b>Employer</b>						
6729 LINCOLN COUNTY RURAL FIRE DIST State Proportionate Share	-	-	N/A	-	-	N/A
6730 LOCKWOOD RURAL FIRE DIST 8 State Proportionate Share	-	-	N/A	-	-	N/A
6391 LOCKWOOD WATER & SEWER DISTRICT State Proportionate Share	131,190	11,374	8.67%	-	-	N/A
6430 MADISON CONSERVATION DISTRICT State Proportionate Share	30,343	2,631	8.67%	-	-	N/A
6355 MALTA CEMETERY DISTRICT State Proportionate Share	-	-	N/A	-	-	N/A
6672 MALTA IRRIGATION DISTRICT State Proportionate Share	-	-	N/A	-	-	N/A
9111 Meagher County Conservation District State Proportionate Share	34,552	2,996	8.67%	-	-	N/A
6671 MILES COMMUNITY COLLEGE State Proportionate Share	243,195	21,085	8.67%	-	-	N/A
6419 MILK RIVER JBC State Proportionate Share	-	-	N/A	-	-	N/A
6706 MISSOULA AREA SEC State Proportionate Share	-	-	N/A	-	-	N/A
6700 MISSOULA COUNTY AIRPORT State Proportionate Share	298,191	25,853	8.67%	-	-	N/A
6661 MISSOULA RURAL FIRE DISTRICT State Proportionate Share	50,722	4,398	8.67%	-	-	N/A
6749 NO MONTANA JOINT REFUSE DISPOSAL DIST State Proportionate Share	33,984	2,946	8.67%	-	-	N/A
6714 NORTH CENTRAL LEARNING SEC State Proportionate Share	-	-	N/A	-	-	N/A
6424 NORTH LAKE CO PUBLIC LIBRARY DIST State Proportionate Share	53,352	4,626	8.67%	-	-	N/A
6398 NORTH VALLEY PUBLIC LIBRARY State Proportionate Share	-	-	N/A	-	-	N/A
6411 NORTHWEST MT EDUC COOP State Proportionate Share	-	-	N/A	-	-	N/A
6393 PABLO-LAKE COUNTY WATER & SEWER State Proportionate Share	-	-	N/A	-	-	N/A
6386 PARK CO RURAL FIRE DISTRICT 1 State Proportionate Share	107,106	9,223	8.61%	-	-	N/A
6407 PARK COUNTY SEC State Proportionate Share	-	-	N/A	-	-	N/A
6383 PETROLEUM CO CONSERVATION DIST State Proportionate Share	-	-	N/A	-	-	N/A
6404 PHILLIPS CONSERVATION DISTRICT State Proportionate Share	16,360	1,418	8.67%	-	-	N/A
6674 PONDERA CO CANAL & RESERVOIR State Proportionate Share	95,846	8,310	8.67%	-	-	N/A
6723 PONDERA COUNTY CEMETERY DIST 2 State Proportionate Share	-	-	N/A	-	-	N/A
9854 PONDERA REGIONAL PORT AUTHORITY State Proportionate Share	-	-	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, 2020							
	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 ALL Employers & State	\$ 165,122,510	\$ 14,380,196	8.71%	\$ 18,845,746	\$ 7,530	0.04%	
State (Non-Employer Contributing Entity)							
<b>Employer</b>							
6733 PORT OF MONTANA - PORT AUTHORITY 6733 State Proportionate Share	12,015	1,042	8.67%	-	-	N/A	
6679 PRAIRIE COUNTY HOSPITAL DISTRICT 6679 State Proportionate Share	166,177	14,408	8.67%	-	-	N/A	
6737 PRAIRIE VIEW SPECIAL SERVICES COOP 6737 State Proportionate Share	55,812	4,839	8.67%	-	-	N/A	
7277 PRICKLY PEAR SPECIAL SVCS COOP 7277 State Proportionate Share	31,000	2,688	8.67%	-	-	N/A	
6415 RAE WATER AND SEWER DISTRICT 6415 State Proportionate Share	-	-	N/A	-	-	N/A	
7688 RED LODGE RURAL FIRE DISTRICT 7 7688 State Proportionate Share	14,979	1,299	8.67%	-	-	N/A	
6673 RICHLAND CO HOUSING AUTHORITY 6673 State Proportionate Share	77,650	6,732	8.67%	-	-	N/A	
9214 Riverside County Water and Sewer District No. 310 9214 State Proportionate Share	-	-	N/A	-	-	N/A	
7682 RONAN LIBRARY DISTRICT 7682 State Proportionate Share	-	-	N/A	-	-	N/A	
6352 ROUNDUP COMMUNITY LIBRARY 6352 State Proportionate Share	-	-	N/A	-	-	N/A	
6711 SANDERS SPEC ED COOP 6711 State Proportionate Share	-	-	N/A	-	-	N/A	
6388 SEELEY LAKE MISSOULA CO WATER DISTRICT 6388 State Proportionate Share	40,652	3,525	8.67%	-	-	N/A	
7694 SEELEY LAKE RURAL FIRE DISTRICT 7694 State Proportionate Share	-	-	N/A	-	-	N/A	
6413 SHERIDAN DANIELS SEC 6413 State Proportionate Share	15,000	1,301	8.67%	-	-	N/A	
6735 SIDNEY RICHLAND AIRPORT AUTHORITY 6735 State Proportionate Share	40,009	3,469	8.67%	-	-	N/A	
9213 SOMERS COUNTY WATER & SEWER DISTRICT 9213 State Proportionate Share	61,000	5,289	8.67%	-	-	N/A	
6734 TETON COUNTY CONSERVATION DIST 6734 State Proportionate Share	-	-	N/A	-	-	N/A	
6429 THOMPSON FALLS PUBLIC LIBRARY 6429 State Proportionate Share	10,622	921	8.67%	-	-	N/A	
6344 UPPER MUSSELSHELL CONSERVATION DIST 6344 State Proportionate Share	-	-	N/A	-	-	N/A	
6345 URBAN TRANS DIST/DAWSON CO 6345 State Proportionate Share	-	-	N/A	-	-	N/A	
6387 VALLEY COUNTY CONSERVATION DISTRICT 6387 State Proportionate Share	-	-	N/A	-	-	N/A	
6726 VICTOR WATER & SEWER 6726 State Proportionate Share	-	-	N/A	-	-	N/A	
6669 WHITEFISH HOUSING AUTHORITY 6669 State Proportionate Share	-	-	N/A	-	-	N/A	
6361 YELLOWSTONE CITY-COUNTY HEALTH DEPT 6361 State Proportionate Share	6,421,259	555,276	8.65%	-	-	N/A	
6698 YELLOWSTONE WEST CARBON SEC 6698 State Proportionate Share	-	-	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, 2020							
	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 ALL Employers & State	\$ 165,122,510	\$ 14,380,196	8.71%	\$ 18,845,746	\$ 7,530	0.04%	
State (Non-Employer Contributing Entity)							
<b>Employer</b>							
6608 BEAVERHEAD COUNTY HIGH SCHOOL State Proportionate Share	16,594	1,394	8.40%	-	-	N/A	
6354 BIG SKY SCHOOL DISTRICT #72 State Proportionate Share	61,727	5,185	8.40%	-	-	N/A	
6760 GREAT FALLS PUBLIC SCHOOLS State Proportionate Share	209,189	17,572	8.40%	-	-	N/A	
6910 HAVRE PUBLIC SCHOOLS State Proportionate Share	175,813	14,768	8.40%	-	-	N/A	
6625 JEFFERSON COUNTY HIGH SCHOOL State Proportionate Share	9,315	782	8.40%	-	-	N/A	
6624 JORDAN PUBLIC SCHOOLS State Proportionate Share	-	-	N/A	-	-	N/A	
6375 JUDITH GAP SCHOOL State Proportionate Share	-	-	N/A	-	-	N/A	
6944 LAVINA K-12 State Proportionate Share	-	-	N/A	-	-	N/A	
10132 LIBERTY SCHOOL DISTRICT 10 State Proportionate Share	3,667	308	8.40%	-	-	N/A	
7692 OVANDO ELEMENTARY SCHOOL DISTRICT 11 State Proportionate Share	-	-	N/A	-	-	N/A	
6628 POWDER RIVER COUNTY HIGH SCHOOL State Proportionate Share	1,770	149	8.40%	-	-	N/A	
6629 POWELL COUNTY HIGH SCHOOL State Proportionate Share	73,053	6,136	8.40%	-	-	N/A	
6781 SCHOOL DISTRICT 1 & 7 - HYSHAM State Proportionate Share	30,997	2,604	8.40%	-	-	N/A	
6861 SCHOOL DISTRICT 1 & 7 - TOWNSEND State Proportionate Share	32,183	2,703	8.40%	-	-	N/A	
6751 SCHOOL DISTRICT 1 - BIG TIMBER State Proportionate Share	50,274	4,223	8.40%	-	-	N/A	
6752 SCHOOL DISTRICT 1 - BUTTE State Proportionate Share	633,727	53,230	8.40%	-	-	N/A	
6753 SCHOOL DISTRICT 1 - CHOTEAU State Proportionate Share	338	28	8.40%	-	-	N/A	
6754 SCHOOL DISTRICT 1 - CIRCLE State Proportionate Share	166	14	8.40%	-	-	N/A	
6755 SCHOOL DISTRICT 1 - CLANCY State Proportionate Share	38,329	3,220	8.40%	-	-	N/A	
6756 SCHOOL DISTRICT 1 - CORVALLIS State Proportionate Share	52,098	4,376	8.40%	-	-	N/A	
6757 SCHOOL DISTRICT 1 - DEER LODGE State Proportionate Share	17,671	1,484	8.40%	-	-	N/A	
6342 SCHOOL DISTRICT 1 - FORT BENTON State Proportionate Share	4,487	377	8.40%	-	-	N/A	
6758 SCHOOL DISTRICT 1 - GLASGOW State Proportionate Share	42,781	3,594	8.40%	-	-	N/A	
6759 SCHOOL DISTRICT 1 - GLENDIVE State Proportionate Share	122,010	10,249	8.40%	-	-	N/A	
6778 SCHOOL DISTRICT 1 - HEART BUTTE State Proportionate Share	-	-	N/A	-	-	N/A	

Employer and Non-Employer Proportionate Share Allocations  
Public Employees' Retirement System  
- Cost Sharing Plan  
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Schedule of PERS-DC and MUS-RP Employer Contributions as of June 30, 2020						
	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 ALL Employers & State	\$ 165,122,510	\$ 14,380,196	8.71%	\$ 18,845,746	\$ 7,530	0.04%
State (Non-Employer Contributing Entity)						
<b>Employer</b>						
6761 SCHOOL DISTRICT 1 - HELENA State Proportionate Share	325,558	27,347	8.40%	-	-	N/A
6771 SCHOOL DISTRICT 1 - LEWISTOWN State Proportionate Share	119,144	10,008	8.40%	-	-	N/A
6772 SCHOOL DISTRICT 1 - MILES CITY State Proportionate Share	72,653	6,103	8.40%	-	-	N/A
6773 SCHOOL DISTRICT 1 - MISSOULA State Proportionate Share	305,761	25,684	8.40%	-	-	N/A
6775 SCHOOL DISTRICT 1 - PHILIPSBURG State Proportionate Share	-	-	N/A	-	-	N/A
6774 SCHOOL DISTRICT 1 - PLAINS State Proportionate Share	-	-	N/A	-	-	N/A
6776 SCHOOL DISTRICT 1 - RED LODGE State Proportionate Share	9,008	757	8.40%	-	-	N/A
6777 SCHOOL DISTRICT 1 - SCOBIEY State Proportionate Share	190,250	15,981	8.40%	-	-	N/A
6983 SCHOOL DISTRICT 1 - TROY State Proportionate Share	16,652	1,399	8.40%	-	-	N/A
6883 SCHOOL DISTRICT 10 - ANACONDA State Proportionate Share	10,497	882	8.40%	-	-	N/A
6995 SCHOOL DISTRICT 10 - CAYUSE State Proportionate Share	-	-	N/A	-	-	N/A
6884 SCHOOL DISTRICT 10 - CHINOOK State Proportionate Share	-	-	N/A	-	-	N/A
6885 SCHOOL DISTRICT 10 - CONRAD State Proportionate Share	16,534	1,389	8.40%	-	-	N/A
6886 SCHOOL DISTRICT 10 - DILLON State Proportionate Share	107,496	9,030	8.40%	-	-	N/A
6887 SCHOOL DISTRICT 10 - NOXON State Proportionate Share	42,329	3,556	8.40%	-	-	N/A
6363 SCHOOL DISTRICT 104 - SPRING CREEK State Proportionate Share	-	-	N/A	-	-	N/A
6982 SCHOOL DISTRICT 11 & 2 - DRUMMOND State Proportionate Share	-	-	N/A	-	-	N/A
6362 SCHOOL DISTRICT 11 - BRORSON State Proportionate Share	-	-	N/A	-	-	N/A
6889 SCHOOL DISTRICT 11 - POTOMAC State Proportionate Share	-	-	N/A	-	-	N/A
6412 SCHOOL DISTRICT 11 - WISE RIVER State Proportionate Share	-	-	N/A	-	-	N/A
7026 SCHOOL DISTRICT 115 - WINIFRED State Proportionate Share	-	-	N/A	-	-	N/A
6891 SCHOOL DISTRICT 12 - BAKER State Proportionate Share	-	-	N/A	-	-	N/A
6893 SCHOOL DISTRICT 12 - HARLEM State Proportionate Share	75,913	6,377	8.40%	-	-	N/A
6406 SCHOOL DISTRICT 12 - HAVRE State Proportionate Share	-	-	N/A	-	-	N/A
6890 SCHOOL DISTRICT 12 - LIMA State Proportionate Share	52,282	4,392	8.40%	-	-	N/A
6890						

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, 2020					
		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 ALL Employers & State		\$ 165,122,510	\$ 14,380,196	8.71%	\$ 18,845,746	\$ 7,530	0.04%
State (Non-Employer Contributing Entity)							
<b>Employer</b>							
6895	SCHOOL DISTRICT 12 - ROSEBUD	-	-	N/A	-	-	N/A
6895	State Proportionate Share						
6896	SCHOOL DISTRICT 12 - SACO	15,088	1,267	8.40%	-	-	N/A
6896	State Proportionate Share						
6897	SCHOOL DISTRICT 12 - STANFORD	-	-	N/A	-	-	N/A
6897	State Proportionate Share						
6340	SCHOOL DISTRICT 12 12 - MOLT	-	-	N/A	-	-	N/A
6340	State Proportionate Share						
6892	SCHOOL DISTRICT 13 - BOX ELDER	43,989	3,695	8.40%	-	-	N/A
6892	State Proportionate Share						
6901	SCHOOL DISTRICT 13 - EUREKA	34,926	2,934	8.40%	-	-	N/A
6901	State Proportionate Share						
6349	SCHOOL DISTRICT 13 - FISHTAIL	-	-	N/A	-	-	N/A
6349	State Proportionate Share						
6894	SCHOOL DISTRICT 13 - LONE ROCK	73,573	6,180	8.40%	-	-	N/A
6894	State Proportionate Share						
6903	SCHOOL DISTRICT 13 - NASHUA	-	-	N/A	-	-	N/A
6903	State Proportionate Share						
6898	SCHOOL DISTRICT 14 - BONNER	70,039	5,883	8.40%	-	-	N/A
6898	State Proportionate Share						
7273	SCHOOL DISTRICT 14 - FORTINE	1,030	87	8.40%	-	-	N/A
7273	State Proportionate Share						
6900	SCHOOL DISTRICT 14 - HOT SPRINGS	-	-	N/A	-	-	N/A
6900	State Proportionate Share						
6906	SCHOOL DISTRICT 14 - MALTA	24,113	2,025	8.40%	-	-	N/A
6906	State Proportionate Share						
6992	SCHOOL DISTRICT 14 - SHELBY	-	-	N/A	-	-	N/A
6992	State Proportionate Share						
6881	SCHOOL DISTRICT 15 - HELENA FLATS- KALISPELL	8,675	729	8.40%	-	-	N/A
6881	State Proportionate Share						
6904	SCHOOL DISTRICT 15 & 17 - WILLOW CREEK	-	-	N/A	-	-	N/A
6904	State Proportionate Share						
6905	SCHOOL DISTRICT 15 & 6 - FLO-CARLTON	57,459	4,827	8.40%	-	-	N/A
6905	State Proportionate Share						
6907	SCHOOL DISTRICT 15 - CUSTER	66,035	5,547	8.40%	-	-	N/A
6907	State Proportionate Share						
6908	SCHOOL DISTRICT 15 - CUT BANK	286,277	24,047	8.40%	-	-	N/A
6908	State Proportionate Share						
6909	SCHOOL DISTRICT 15 - EKALAKA	147,332	12,376	8.40%	-	-	N/A
6909	State Proportionate Share						
6973	SCHOOL DISTRICT 159 - WINNETT	295	25	8.40%	-	-	N/A
6973	State Proportionate Share						
6882	SCHOOL DISTRICT 16 - HARLOWTON	14,676	1,233	8.40%	-	-	N/A
6882	State Proportionate Share						
6911	SCHOOL DISTRICT 17 - CULBERTSON	26,409	2,218	8.40%	-	-	N/A
6911	State Proportionate Share						
6365	SCHOOL DISTRICT 17 - MORIN	-	-	N/A	-	-	N/A
6365	State Proportionate Share						
6912	SCHOOL DISTRICT 17 H - HARDIN	165,687	13,918	8.40%	-	-	N/A
6912	State Proportionate Share						

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, 2020					
		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 ALL Employers & State		\$ 165,122,510	\$ 14,380,196	8.71%	\$ 18,845,746	\$ 7,530	0.04%
State (Non-Employer Contributing Entity)							
<b>Employer</b>							
6913	SCHOOL DISTRICT 18 - VALIER	-	-	N/A	-	-	N/A
6913	State Proportionate Share						
6380	SCHOOL DISTRICT 18 - WOODMAN	-	-	N/A	-	-	N/A
6380	State Proportionate Share						
6977	SCHOOL DISTRICT 19 - COLSTRIP	42,884	3,602	8.40%	-	-	N/A
6977	State Proportionate Share						
6787	SCHOOL DISTRICT 2 - BRIDGER	-	-	N/A	-	-	N/A
6787	State Proportionate Share						
6784	SCHOOL DISTRICT 2 & 11 - BIG SANDY	-	-	N/A	-	-	N/A
6784	State Proportionate Share						
6979	SCHOOL DISTRICT 2 & 3 - PRYOR	-	-	N/A	-	-	N/A
6979	State Proportionate Share						
6785	SCHOOL DISTRICT 2 - ALBERTON	-	-	N/A	-	-	N/A
6785	State Proportionate Share						
6782	SCHOOL DISTRICT 2 - ALDER	-	-	N/A	-	-	N/A
6782	State Proportionate Share						
6786	SCHOOL DISTRICT 2 - BILLINGS	1,009,176	84,768	8.40%	-	-	N/A
6786	State Proportionate Share						
6796	SCHOOL DISTRICT 2 - DEER PARK	10,783	906	8.40%	-	-	N/A
6796	State Proportionate Share						
6789	SCHOOL DISTRICT 2 - DODSON	33,387	2,805	8.40%	-	-	N/A
6789	State Proportionate Share						
7059	SCHOOL DISTRICT 2 - DUPUYER	-	-	N/A	-	-	N/A
7059	State Proportionate Share						
6783	SCHOOL DISTRICT 2 - FRAZER	-	-	N/A	-	-	N/A
6783	State Proportionate Share						
6794	SCHOOL DISTRICT 2 - STEVENSVILLE	15,934	1,338	8.40%	-	-	N/A
6794	State Proportionate Share						
6792	SCHOOL DISTRICT 2 - SUNBURST	115,549	9,706	8.40%	-	-	N/A
6792	State Proportionate Share						
6793	SCHOOL DISTRICT 2 - THOMPSON FALLS	-	-	N/A	-	-	N/A
6793	State Proportionate Share						
7063	SCHOOL DISTRICT 2-27 - LODGE GRASS	-	-	N/A	-	-	N/A
7063	State Proportionate Share						
6915	SCHOOL DISTRICT 20 - GARRISON	-	-	N/A	-	-	N/A
6915	State Proportionate Share						
6369	SCHOOL DISTRICT 20 - KILA	-	-	N/A	-	-	N/A
6369	State Proportionate Share						
6916	SCHOOL DISTRICT 20 - PLENTYWOOD	174,630	14,669	8.40%	-	-	N/A
6916	State Proportionate Share						
6930	SCHOOL DISTRICT 20 - WHITEWATER	-	-	N/A	-	-	N/A
6930	State Proportionate Share						
9853	SCHOOL DISTRICT 20-DeSmet	49,557	4,163	8.40%	-	-	N/A
9853	State Proportionate Share						
6918	SCHOOL DISTRICT 21 - BROADVIEW	-	-	N/A	-	-	N/A
6918	State Proportionate Share						
6951	SCHOOL DISTRICT 21 - FAIRFIELD	-	-	N/A	-	-	N/A
6951	State Proportionate Share						
7275	SCHOOL DISTRICT 21 - GALATA	12,747	1,071	8.40%	-	-	N/A
7275	State Proportionate Share						

**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, 2020							
	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	
<b>Total ALL Employers &amp; State</b>	\$ 165,122,510	\$ 14,380,196	8.71%	\$ 18,845,746	\$ 7,530	0.04%	
<b>State (Non-Employer Contributing Entity)</b>							
<b>Employer</b>							
9220 SCHOOL DISTRICT 22-COTTONWOOD	-	-	N/A	-	-	N/A	
9220 State Proportionate Share							
7040 SCHOOL DISTRICT 23 - BILLINGS	-	-	N/A	-	-	N/A	
7040 State Proportionate Share							
7007 SCHOOL DISTRICT 23 - HARRISON	-	-	N/A	-	-	N/A	
7007 State Proportionate Share							
7073 SCHOOL DISTRICT 23 - LUSTRE	-	-	N/A	-	-	N/A	
7073 State Proportionate Share							
6920 SCHOOL DISTRICT 23 - MISSOULA	30,633	2,573	8.40%	-	-	N/A	
6920 State Proportionate Share							
6921 SCHOOL DISTRICT 23 - POLSON	153,778	12,917	8.40%	-	-	N/A	
6921 State Proportionate Share							
6922 SCHOOL DISTRICT 23 - ROBERTS	-	-	N/A	-	-	N/A	
6922 State Proportionate Share							
6899 SCHOOL DISTRICT 24 - HUNTLEY PROJECT	11,561	971	8.40%	-	-	N/A	
6899 State Proportionate Share							
6923 SCHOOL DISTRICT 24 - THREE FORKS	30,787	2,586	8.40%	-	-	N/A	
6923 State Proportionate Share							
6924 SCHOOL DISTRICT 25 - HOBSON	50,195	4,216	8.40%	-	-	N/A	
6924 State Proportionate Share							
6925 SCHOOL DISTRICT 26 - LOCKWOOD	23,638	1,986	8.40%	-	-	N/A	
6925 State Proportionate Share							
7094 SCHOOL DISTRICT 26 - REICHLER	-	-	N/A	-	-	N/A	
7094 State Proportionate Share							
6395 SCHOOL DISTRICT 27 - ELLISTON	5,233	440	8.40%	-	-	N/A	
6395 State Proportionate Share							
7010 SCHOOL DISTRICT 27 - GRASS RANGE	-	-	N/A	-	-	N/A	
7010 State Proportionate Share							
7032 SCHOOL DISTRICT 27 - MONFORTON	-	-	N/A	-	-	N/A	
7032 State Proportionate Share							
6926 SCHOOL DISTRICT 27 - MONTANA CITY	-	-	N/A	-	-	N/A	
6926 State Proportionate Share							
6927 SCHOOL DISTRICT 28 - ST IGNATIUS	28,401	2,386	8.40%	-	-	N/A	
6927 State Proportionate Share							
6401 SCHOOL DISTRICT 28C	-	-	N/A	-	-	N/A	
6401 State Proportionate Share							
6929 SCHOOL DISTRICT 29 - BELT	-	-	N/A	-	-	N/A	
6929 State Proportionate Share							
6928 SCHOOL DISTRICT 29 - SOMERS	-	-	N/A	-	-	N/A	
6928 State Proportionate Share							
7048 SCHOOL DISTRICT 29 - WYOLA	-	-	N/A	-	-	N/A	
7048 State Proportionate Share							
6902 SCHOOL DISTRICT 3 & 13 - FAIRVIEW	34,056	2,861	8.40%	-	-	N/A	
6902 State Proportionate Share							
6941 SCHOOL DISTRICT 3 - BELFRY	38,826	3,261	8.40%	-	-	N/A	
6941 State Proportionate Share							
6403 SCHOOL DISTRICT 3 - BILLINGS	-	-	N/A	-	-	N/A	
6403 State Proportionate Share							
6798 SCHOOL DISTRICT 3 - CASCADE	-	-	N/A	-	-	N/A	
6798 State Proportionate Share							



**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, 2020					
		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
<b>Total ALL Employers &amp; State</b>		\$ 165,122,510	\$ 14,380,196	8.71%	\$ 18,845,746	\$ 7,530	0.04%
State (Non-Employer Contributing Entity)							
<b>Employer</b>							
6799	SCHOOL DISTRICT 3 - FAIR MONT EGAN State Proportionate Share	-	-	N/A	-	-	N/A
6819	SCHOOL DISTRICT 3 - HAMILTON State Proportionate Share	66,621	5,596	8.40%	-	-	N/A
6801	SCHOOL DISTRICT 3 - MANHATTAN State Proportionate Share	-	-	N/A	-	-	N/A
6811	SCHOOL DISTRICT 3 - RAMSAY State Proportionate Share	-	-	N/A	-	-	N/A
6818	SCHOOL DISTRICT 3 - SUPERIOR State Proportionate Share	61,365	5,155	8.40%	-	-	N/A
6821	SCHOOL DISTRICT 3 - WESTBY State Proportionate Share	3,930	330	8.40%	-	-	N/A
6820	SCHOOL DISTRICT 3 - WOLF POINT State Proportionate Share	61,357	5,154	8.40%	-	-	N/A
6940	SCHOOL DISTRICT 30 & 6 - FROMBERG State Proportionate Share	22,450	1,886	8.40%	-	-	N/A
6935	SCHOOL DISTRICT 30 - POWER State Proportionate Share	-	-	N/A	-	-	N/A
6936	SCHOOL DISTRICT 30 - RONAN State Proportionate Share	104,632	8,789	8.40%	-	-	N/A
10061	SCHOOL DISTRICT 31-MIAMI ELEMENTARY State Proportionate Share	-	-	N/A	-	-	N/A
6933	SCHOOL DISTRICT 32 - CLINTON State Proportionate Share	57,932	4,866	8.40%	-	-	N/A
7022	SCHOOL DISTRICT 32 - RAPELJE State Proportionate Share	19,490	1,637	8.40%	-	-	N/A
6938	SCHOOL DISTRICT 32 J - ASHLAND State Proportionate Share	3,940	331	8.40%	-	-	N/A
6932	SCHOOL DISTRICT 33 - GOLD CREEK State Proportionate Share	-	-	N/A	-	-	N/A
7066	SCHOOL DISTRICT 33 - SWAN VALLEY ELEM State Proportionate Share	-	-	N/A	-	-	N/A
10171	SCHOOL DISTRICT 33-UPPER WEST SHORE State Proportionate Share	-	-	N/A	-	-	N/A
7082	SCHOOL DISTRICT 34 - SEELEY LAKE State Proportionate Share	-	-	N/A	-	-	N/A
7036	SCHOOL DISTRICT 35 - GALLATIN GATEWAY State Proportionate Share	-	-	N/A	-	-	N/A
6976	SCHOOL DISTRICT 37 - SHEPHERD State Proportionate Share	117,143	9,840	8.40%	-	-	N/A
6939	SCHOOL DISTRICT 38 - BIG FORK State Proportionate Share	163,710	13,752	8.40%	-	-	N/A
6341	SCHOOL DISTRICT 38 - LINCOLN State Proportionate Share	46,163	3,878	8.40%	-	-	N/A
6829	SCHOOL DISTRICT 4 & 28 - HIGHWOOD State Proportionate Share	27,274	2,291	8.40%	-	-	N/A
6828	SCHOOL DISTRICT 4 & 47 - WHITEHALL State Proportionate Share	19,625	1,649	8.40%	-	-	N/A
6346	SCHOOL DISTRICT 4 - CANYON CREEK State Proportionate Share	-	-	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, 2020					
		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
<b>Total ALL Employers &amp; State</b>		\$ 165,122,510	\$ 14,380,196	8.71%	\$ 18,845,746	\$ 7,530	0.04%
<b>State (Non-Employer Contributing Entity)</b>							
<b>Employer</b>							
6385	SCHOOL DISTRICT 4 - DIVIDE	5,500	462	8.40%	-	-	N/A
6385	State Proportionate Share						
6822	SCHOOL DISTRICT 4 - FORSYTH	-	-	N/A	-	-	N/A
6822	State Proportionate Share						
6823	SCHOOL DISTRICT 4 - HELLGATE	33,716	2,832	8.40%	-	-	N/A
6823	State Proportionate Share						
6824	SCHOOL DISTRICT 4 - LIBBY	-	-	N/A	-	-	N/A
6824	State Proportionate Share						
6827	SCHOOL DISTRICT 4 - LIVINGSTON	236,469	19,863	8.40%	-	-	N/A
6827	State Proportionate Share						
6830	SCHOOL DISTRICT 4 - SWAN RIVER	249	21	8.40%	-	-	N/A
6830	State Proportionate Share						
6405	SCHOOL DISTRICT 4 - TRINITY	-	-	N/A	-	-	N/A
6405	State Proportionate Share						
6943	SCHOOL DISTRICT 40 - FRENCHTOWN	144,813	12,164	8.40%	-	-	N/A
6943	State Proportionate Share						
7077	SCHOOL DISTRICT 41 - ANDERSON	66,511	5,587	8.40%	-	-	N/A
7077	State Proportionate Share						
6974	SCHOOL DISTRICT 41 - PIONEER	-	-	N/A	-	-	N/A
6974	State Proportionate Share						
6360	SCHOOL DISTRICT 43 - LAMOTTE	2,028	170	8.40%	-	-	N/A
6360	State Proportionate Share						
6942	SCHOOL DISTRICT 43 - TURNER	638	54	8.40%	-	-	N/A
6942	State Proportionate Share						
6945	SCHOOL DISTRICT 44 - BELGRADE	264,813	22,244	8.40%	-	-	N/A
6945	State Proportionate Share						
6950	SCHOOL DISTRICT 44 - GERALDINE	30,403	2,554	8.40%	-	-	N/A
6950	State Proportionate Share						
6946	SCHOOL DISTRICT 44 - MOORE	-	-	N/A	-	-	N/A
6946	State Proportionate Share						
6947	SCHOOL DISTRICT 44 - WHITEFISH	-	-	N/A	-	-	N/A
6947	State Proportionate Share						
6948	SCHOOL DISTRICT 45 - AUGUSTA	-	-	N/A	-	-	N/A
6948	State Proportionate Share						
7092	SCHOOL DISTRICT 45 - GOLDEN RIDGE	-	-	N/A	-	-	N/A
7092	State Proportionate Share						
6949	SCHOOL DISTRICT 45 - WOLF POINT	3,393	285	8.40%	-	-	N/A
6949	State Proportionate Share						
9221	SCHOOL DISTRICT 47-MALMBORG	-	-	N/A	-	-	N/A
9221	State Proportionate Share						
6402	SCHOOL DISTRICT 48-1J & 48-2J	-	-	N/A	-	-	N/A
6402	State Proportionate Share						
6832	SCHOOL DISTRICT 5 - BASIN	-	-	N/A	-	-	N/A
6832	State Proportionate Share						
6833	SCHOOL DISTRICT 5 - KALISPELL	405,741	34,082	8.40%	-	-	N/A
6833	State Proportionate Share						
7086	SCHOOL DISTRICT 5 - MELROSE	-	-	N/A	-	-	N/A
7086	State Proportionate Share						
6834	SCHOOL DISTRICT 5 - PARK CITY	25,835	2,170	8.40%	-	-	N/A
6834	State Proportionate Share						

**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, 2020							
	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	
<b>Total ALL Employers &amp; State</b>	\$ 165,122,510	\$ 14,380,196	8.71%	\$ 18,845,746	\$ 7,530	0.04%	
State (Non-Employer Contributing Entity)							
<b>Employer</b>							
6835 SCHOOL DISTRICT 5 - SAND COULEE State Proportionate Share	119,503	10,038	8.40%	-	-	N/A	
6836 SCHOOL DISTRICT 5 - SHERIDAN State Proportionate Share	15,723	1,321	8.40%	-	-	N/A	
6840 SCHOOL DISTRICT 5 - SIDNEY State Proportionate Share	56,593	4,754	8.40%	-	-	N/A	
6841 SCHOOL DISTRICT 5 - TERRY State Proportionate Share	47,392	3,981	8.40%	-	-	N/A	
6954 SCHOOL DISTRICT 50 - EAST GLACIER State Proportionate Share	75,787	6,366	8.40%	-	-	N/A	
6975 SCHOOL DISTRICT 50 - EVERGREEN State Proportionate Share	214,152	17,989	8.40%	-	-	N/A	
6955 SCHOOL DISTRICT 50 - HAYS State Proportionate Share	-	-	N/A	-	-	N/A	
6956 SCHOOL DISTRICT 52 - ABSAROKEE State Proportionate Share	23,896	2,007	8.40%	-	-	N/A	
6957 SCHOOL DISTRICT 52 - ENNIS State Proportionate Share	81,630	6,857	8.40%	-	-	N/A	
7003 SCHOOL DISTRICT 52 - INDEPENDENT State Proportionate Share	38,200	3,209	8.40%	-	-	N/A	
10056 SCHOOL DISTRICT 54-MARION State Proportionate Share	-	-	N/A	-	-	N/A	
6959 SCHOOL DISTRICT 55 - BROCKTON State Proportionate Share	-	-	N/A	-	-	N/A	
6953 SCHOOL DISTRICT 55 - PLEVNA State Proportionate Share	10,677	897	8.40%	-	-	N/A	
6960 SCHOOL DISTRICT 55 - ROUNDUP State Proportionate Share	17,793	1,495	8.40%	-	-	N/A	
6848 SCHOOL DISTRICT 55F - SUN RIVER VALLEY State Proportionate Share	28,138	2,364	8.40%	-	-	N/A	
6961 SCHOOL DISTRICT 57 - HAVRE State Proportionate Share	-	-	N/A	-	-	N/A	
6962 SCHOOL DISTRICT 58 - GEYSER State Proportionate Share	-	-	N/A	-	-	N/A	
7044 SCHOOL DISTRICT 58 - WHITEFISH State Proportionate Share	-	-	N/A	-	-	N/A	
6963 SCHOOL DISTRICT 58 - YELLOWSTONE State Proportionate Share	-	-	N/A	-	-	N/A	
6849 SCHOOL DISTRICT 6 & 1 - ST REGIS State Proportionate Share	52,443	4,405	8.40%	-	-	N/A	
6846 SCHOOL DISTRICT 6 - COLUMBIA FALLS State Proportionate Share	181,145	15,216	8.40%	-	-	N/A	
6844 SCHOOL DISTRICT 6 - COLUMBUS State Proportionate Share	30,965	2,601	8.40%	-	-	N/A	
6843 SCHOOL DISTRICT 6 - LAME DEER State Proportionate Share	119,935	10,075	8.40%	-	-	N/A	
6847 SCHOOL DISTRICT 6 - RYEGATE State Proportionate Share	30,424	2,556	8.40%	-	-	N/A	
6845 SCHOOL DISTRICT 6 - TROUT CREEK State Proportionate Share	-	-	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, 2020							
	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	
<b>Total ALL Employers &amp; State</b>	\$ 165,122,510	\$ 14,380,196	8.71%	\$ 18,845,746	\$ 7,530	0.04%	
State (Non-Employer Contributing Entity)							
<b>Employer</b>							
6853 SCHOOL DISTRICT 6 - WIBAUX State Proportionate Share	-	-	N/A	-	-	N/A	
7054 SCHOOL DISTRICT 64 - BAINVILLE State Proportionate Share	5,329	448	8.40%	-	-	N/A	
6964 SCHOOL DISTRICT 64J - MELSTONE State Proportionate Share	-	-	N/A	-	-	N/A	
6952 SCHOOL DISTRICT 65 - FROID State Proportionate Share	-	-	N/A	-	-	N/A	
6981 SCHOOL DISTRICT 69 - WEST YELLOWSTONE State Proportionate Share	35,950	3,020	8.40%	-	-	N/A	
6867 SCHOOL DISTRICT 7 & 2 - SAVAGE State Proportionate Share	7,108	597	8.40%	-	-	N/A	
6859 SCHOOL DISTRICT 7 & 70 - LAUREL State Proportionate Share	82,622	6,940	8.40%	-	-	N/A	
6854 SCHOOL DISTRICT 7 - BOULDER State Proportionate Share	-	-	N/A	-	-	N/A	
6855 SCHOOL DISTRICT 7 - BOZEMAN State Proportionate Share	916,831	77,014	8.40%	-	-	N/A	
6856 SCHOOL DISTRICT 7 - CHARLO State Proportionate Share	2,528	212	8.40%	-	-	N/A	
6857 SCHOOL DISTRICT 7 - GARDINER State Proportionate Share	53,808	4,520	8.40%	-	-	N/A	
6368 SCHOOL DISTRICT 7 - GRANT State Proportionate Share	-	-	N/A	-	-	N/A	
6858 SCHOOL DISTRICT 7 - HINSDALE State Proportionate Share	58,392	4,905	8.40%	-	-	N/A	
6866 SCHOOL DISTRICT 7 - JOLIET State Proportionate Share	60,583	5,089	8.40%	-	-	N/A	
6860 SCHOOL DISTRICT 7 - LOLO State Proportionate Share	32,147	2,700	8.40%	-	-	N/A	
6863 SCHOOL DISTRICT 7 - MEDICINE LAKE State Proportionate Share	28,667	2,408	8.40%	-	-	N/A	
6864 SCHOOL DISTRICT 7 - TWIN BRIDGES State Proportionate Share	23,442	1,969	8.40%	-	-	N/A	
6862 SCHOOL DISTRICT 7 - VICTOR State Proportionate Share	-	-	N/A	-	-	N/A	
6965 SCHOOL DISTRICT 73 - SWAN LAKE State Proportionate Share	-	-	N/A	-	-	N/A	
6970 SCHOOL DISTRICT 74 - ROY State Proportionate Share	24,681	2,073	8.40%	-	-	N/A	
6971 SCHOOL DISTRICT 74 - VAUGHN State Proportionate Share	283	24	8.40%	-	-	N/A	
6381 SCHOOL DISTRICT 75 - AMSTERDAM State Proportionate Share	-	-	N/A	-	-	N/A	
6364 SCHOOL DISTRICT 75 - ARROWHEAD State Proportionate Share	-	-	N/A	-	-	N/A	
7028 SCHOOL DISTRICT 78J & 2 - RICHEY State Proportionate Share	-	-	N/A	-	-	N/A	
6868 SCHOOL DISTRICT 8 - ARLEE State Proportionate Share	134,249	11,277	8.40%	-	-	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, 2020							
	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 ALL Employers & State	\$ 165,122,510	\$ 14,380,196	8.71%	\$ 18,845,746	\$ 7,530	0.04%	
State (Non-Employer Contributing Entity)							
<b>Employer</b>							
6870 SCHOOL DISTRICT 8 - ELDER GROVE	90,833	7,630	8.40%	-	-	N/A	
6870 State Proportionate Share							
6384 SCHOOL DISTRICT 8 - WEST GLACIER	-	-	N/A	-	-	N/A	
6384 State Proportionate Share							
6869 SCHOOL DISTRICT 8-WHITE SULPHUR SPRINGS	-	-	N/A	-	-	N/A	
6869 State Proportionate Share							
6969 SCHOOL DISTRICT 84 - DENTON	-	-	N/A	-	-	N/A	
6969 State Proportionate Share							
6989 SCHOOL DISTRICT 85 - ULM	31,158	2,617	8.40%	-	-	N/A	
6989 State Proportionate Share							
6378 SCHOOL DISTRICT 86 & 4 - LAMBERT	-	-	N/A	-	-	N/A	
6378 State Proportionate Share							
6967 SCHOOL DISTRICT 87 - ROCKY BOY	-	-	N/A	-	-	N/A	
6967 State Proportionate Share							
6392 SCHOOL DISTRICT 89 - SMITH VALLEY	34,620	2,908	8.40%	-	-	N/A	
6392 State Proportionate Share							
6880 SCHOOL DISTRICT 9 & 9 - REED POINT	-	-	N/A	-	-	N/A	
6880 State Proportionate Share							
6871 SCHOOL DISTRICT 9 - BROWNING	30,664	2,576	8.40%	-	-	N/A	
6871 State Proportionate Share							
6873 SCHOOL DISTRICT 9 - DARBY	60,099	5,048	8.40%	-	-	N/A	
6873 State Proportionate Share							
6875 SCHOOL DISTRICT 9 - DIXON	-	-	N/A	-	-	N/A	
6875 State Proportionate Share							
6876 SCHOOL DISTRICT 9 - EAST HELENA	132,331	11,094	8.38%	-	-	N/A	
6876 State Proportionate Share							
6878 SCHOOL DISTRICT 9 - OPHEIM	36,703	3,083	8.40%	-	-	N/A	
6878 State Proportionate Share							
6879 SCHOOL DISTRICT 9 - POPLAR	62,632	5,261	8.40%	-	-	N/A	
6879 State Proportionate Share							
9921 SCHOOL DISTRICT 9-CRESTON	-	-	N/A	-	-	N/A	
9921 State Proportionate Share							
6400 SCHOOL DISTRICT 99 M North Star Schools	602	51	8.40%	-	-	N/A	
6400 State Proportionate Share							
9989 SCHOOL DISTRICT NO. 31-STILLWATER COUNTY-NYE	-	-	N/A	-	-	N/A	
9989 State Proportionate Share							
6779 SD 1- West Valley School	-	-	N/A	-	-	N/A	
6779 State Proportionate Share							
6966 SD 75 GREENFIELD	373	31	8.40%	-	-	N/A	
6966 State Proportionate Share							
6958 SHIELDS VALLEY	-	-	N/A	-	-	N/A	
6958 State Proportionate Share							
6630 SWEET GRASS COUNTY HIGH SCHOOL	14,752	1,239	8.40%	-	-	N/A	
6630 State Proportionate Share							
6642 BOARD OF PUBLIC EDUCATION	15,268	1,339	8.77%	-	-	N/A	
6642 State Proportionate Share							
6643 COMM OF HIGHER EDUCATION	251,118	22,023	8.77%	74,081	30	0.04%	
6643 State Proportionate Share							
6530 COMM OF POLITICAL PRACTICES	21,240	1,863	8.77%	-	-	N/A	
6530 State Proportionate Share							

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, 2020							
	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 ALL Employers & State	\$ 165,122,510	\$ 14,380,196	8.71%	\$ 18,845,746	\$ 7,530	0.04%	
State (Non-Employer Contributing Entity)							
<b>Employer</b>							
6443 CONSUMER COUNSEL	140,233	12,298	8.77%	-	-	N/A	
6443 State Proportionate Share							
6762 DEPARTMENT OF ADMINISTRATION	4,657,371	408,451	8.77%	-	-	N/A	
6762 State Proportionate Share							
6780 DEPARTMENT OF AGRICULTURE	1,498,873	131,451	8.77%	-	-	N/A	
6780 State Proportionate Share							
6825 DEPARTMENT OF COMMERCE	1,979,589	173,610	8.77%	-	-	N/A	
6825 State Proportionate Share							
6802 DEPARTMENT OF CORRECTIONS	2,545,812	223,268	8.77%	-	-	N/A	
6802 State Proportionate Share							
6667 DEPARTMENT OF FISH, WILDLIFE & PARKS	5,088,226	446,237	8.77%	-	-	N/A	
6667 State Proportionate Share							
6620 DEPARTMENT OF JUSTICE	5,049,848	442,872	8.77%	-	-	N/A	
6620 State Proportionate Share							
6838 DEPARTMENT OF LABOR & INDUSTRY	6,950,290	609,540	8.77%	-	-	N/A	
6838 State Proportionate Share							
6712 DEPARTMENT OF LIVESTOCK	1,328,975	116,552	8.77%	-	-	N/A	
6712 State Proportionate Share							
6850 DEPARTMENT OF MILITARY AFFAIRS	992,300	87,025	8.77%	-	-	N/A	
6850 State Proportionate Share							
7685 DEPARTMENT OF REVENUE	6,257,916	548,818	8.77%	-	-	N/A	
7685 State Proportionate Share							
6689 DEPARTMENT OF TRANSPORTATION	12,145,645	1,064,776	8.77%	-	-	N/A	
6689 State Proportionate Share							
6678 DEPT OF ENVIRONMENTAL QUALITY	4,174,020	366,062	8.77%	-	-	N/A	
6678 State Proportionate Share							
6721 DEPT OF NATURAL RESOURCES & CONSERVATION	5,334,198	467,810	8.77%	-	-	N/A	
6721 State Proportionate Share							
6872 DEPT OF PUBLIC HEALTH & HUMAN SERVICES	17,495,667	1,534,368	8.77%	-	-	N/A	
6872 State Proportionate Share							
6514 GOVERNORS OFFICE	527,219	46,237	8.77%	-	-	N/A	
6514 State Proportionate Share							
6439 LEGISLATIVE COUNCIL	894,393	78,438	8.77%	-	-	N/A	
6439 State Proportionate Share							
6652 MONTANA ARTS COUNCIL	-	-	N/A	-	-	N/A	
6652 State Proportionate Share							
6655 MONTANA HISTORICAL SOCIETY	257,274	22,563	8.77%	-	-	N/A	
6655 State Proportionate Share							
6764 MONTANA STATE FUND	3,450,796	302,635	8.77%	-	-	N/A	
6764 State Proportionate Share							
6653 MONTANA STATE LIBRARY	592,826	51,990	8.77%	-	-	N/A	
6653 State Proportionate Share							
6769 OFFICE OF PUBLIC DEFENDER	2,710,281	237,691	8.77%	-	-	N/A	
6769 State Proportionate Share							
6623 PUBLIC SERVICE COMMISSION	619,861	54,362	8.77%	-	-	N/A	
6623 State Proportionate Share							
6651 SCHOOL FOR THE DEAF & BLIND	61,521	5,395	8.77%	-	-	N/A	
6651 State Proportionate Share							
6529 SECRETARY OF STATE	620,879	54,451	8.77%	-	-	N/A	
6529 State Proportionate Share							

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, 2020						
	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 ALL Employers & State	\$ 165,122,510	\$ 14,380,196	8.71%	\$ 18,845,746	\$ 7,530	0.04%
State (Non-Employer Contributing Entity)						
<b>Employer</b>						
6552 STATE AUDITOR'S OFFICE	615,460	53,976	8.77%	-	-	N/A
6552 State Proportionate Share						
6457 SUPREME COURT	1,938,453	170,002	8.77%	-	-	N/A
6457 State Proportionate Share						
6563 SUPT OF PUBLIC INSTRUCTION	894,333	78,433	8.77%	-	-	N/A
6563 State Proportionate Share						
6766 TEACHERS' RETIREMENT SYSTEM	124,993	10,962	8.77%	-	-	N/A
6766 State Proportionate Share						
6567 GREAT FALLS COLLEGE MSU	122,759	10,766	8.77%	212,750	85	0.04%
6567 State Proportionate Share						
6647 MONTANA STATE UNIVERSITY - BILLINGS	208,318	18,269	8.77%	493,035	197	0.04%
6647 State Proportionate Share						
6645 MONTANA STATE UNIVERSITY - BOZEMAN	2,835,778	248,698	8.77%	11,446,357	4,579	0.04%
6645 State Proportionate Share						
6648 MONTANA STATE UNIVERSITY - NORTHERN	29,524	2,589	8.77%	121,352	49	0.04%
6648 State Proportionate Share						
6644 UNIVERSITY OF MONTANA	3,087,688	270,790	8.77%	6,498,170	2,591	0.04%
6644 State Proportionate Share						
6426 LIBERTY CO CEMETERY DIST	-	-	N/A	-	-	N/A
6426 State Proportionate Share						
6374 SCHOOL DISTRICT 64 - MOUNTAIN VIEW	-	-	N/A	-	-	N/A
6374 State Proportionate Share						
7683 FLATHEAD JOINT BOARD OF CONTROL	-	-	N/A	-	-	N/A
7683 State Proportionate Share						
6731 PONDERA COUNTY COUNCIL ON	-	-	N/A	-	-	N/A
6731 State Proportionate Share						
6527 TOWN OF BROWNING	-	-	N/A	-	-	N/A
6527 State Proportionate Share						
6420 LAKEVIEW CEMETERY DISTRICT	-	-	N/A	-	-	N/A
6420 State Proportionate Share						
6396 MILES CITY HOUSING AUTHORITY	-	-	N/A	-	-	N/A
6396 State Proportionate Share						
6618 BOARD OF CRIME CONTROL	-	-	N/A	-	-	N/A
6618 State Proportionate Share						

# 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, 2021

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 2021 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, 2020 measurement date for their 2021 reporting. If an employer's fiscal year end is after June 30<sup>th</sup>, the employer will not use the measurements shown in this report but will need to wait for the measurement date as of June 30, 2021.

As allowed by GASB Statement 68, the basis for the total pension liability as of June 30, 2020, was determined by taking the results of the June 30, 2019 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.

## 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 FY2019 PERS Actuary Valuation report, except for the change in assumptions to measure the Total Pension Liability (TPL) described on the next page. 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>.



### Change in actuarial assumptions

The changes to the actuarial assumptions to measure the TPL are:

- The discount rate was lowered from 7.65% to 7.34%.
- The investment rate of return was lowered from 7.65% to 7.34%.
- The inflation rate was reduced from 2.75% to 2.40%.

### 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 1-19. The employers should recognize revenue for support provided by the non-employer contributing entity as shown on pages 39-57.

### 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 four new employers and 8 employers that did not contribute. School District #54 Marion, School District #31 Miami Elementary and School District #10 Liberty School began contributing July 2019. The Upper West Shore School District #33 began contributing August 2019. Since this employer 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, School District 64 Mountain View, Pondera County Council on Aging, Lakeview Cemetery District, Miles City Housing Authority, Board of Crime Control 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, therefore, also show no pension liability.

### Employer and Non-Employer Proportionate Share Allocations - Contributions

The schedule, on pages 1-19, provides information on the measurement date (FY2020) 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 employers.

### Change in actuarial allocation calculations

All employer adjustments made in the current fiscal year but are adjusting a payroll with a pay date in a prior fiscal year are considered prior year adjustments and are removed from the covered payroll report before the actuary calculates the employers proportionate share.

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

The schedule, on pages 1-19, provides the proportionate share and the net pension liability for the employers and the State for fiscal years 2019 and 2020. The calculation of proportionate share used actual contributions made to the Plan during the measurement period (FY2020). 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 20-38 and pages 39.57, 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 is 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 FY2021 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 39-57 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 FY2021 reporting, there was a total actuarial experience loss. This total loss is a result of a loss in the financial experience and the assumption change in the discount rate from 7.65% to 7.34%. There were no benefit or method changes since the previous valuation. Detailed below is the contribution change for FY2021 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, 2019 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 58-114 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 58-76; the Sensitivity of Employer's Proportionate Share of the Net Pension Liability on pages 58-76 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 77-95, the Schedule of Employer's Proportionate Share of the Net Pension Liability for 2020 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 77-95, 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 96-114, 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.