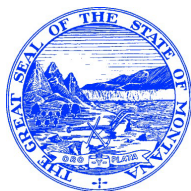


LEGISLATIVE AUDIT DIVISION

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 ended June 30, 2021, 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, 2021, for the purpose of employer financial reporting for fiscal year 2022. In addition, we have audited the related notes to the schedule.

Management's Responsibility for the Schedules

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 based on our audit. 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 will be addressed through our separately issued financial audit of the Public Employees' Retirement Board (22-08).

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 schedules referred to above present fairly, in all material respects, the Employer Contribution and Employer Proportion based on Employer Contributions columns (specified columns) (pages 1-23) and the specified total amounts summarized in the table below as of and for the fiscal year ended June 30, 2021, for the purpose of employer financial reporting for fiscal year 2022, in accordance with accounting principles generally accepted in the United States of America.

Specified Amounts from the Schedule of Employer and Non-Employer Proportionate Share Allocations for the Public Employees' Retirement System as of the June 30, 2021, Measurement Date	Total Amount	Page Number
Net Pension Liability -Employer	\$1,813,221,704	1
Total Collective Deferred Outflows	\$287,922,294	24
Total Collective Deferred Inflows	\$747,680,668	47
Proportionate Share of Plan Pension Expense	\$169,580,759	47

Other Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the Public Employees' Retirement Board as of and for the fiscal year ended June 30, 2021, and our report thereon, dated December 17, 2021, 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, 2021, for the purpose of employer financial reporting for fiscal year 2022, 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, 2020, for the purposes of employer financial reporting for 2021, 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 its auditor, and the Montana Legislature. It is not intended to be, and should not be, used by anyone other than these specified parties.

Respectfully submitted,

/s/ Cindy Jorgenson

Cindy Jorgenson, CPA
Deputy Legislative Auditor
Helena, MT

June 6, 2022

**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, 2021				Net Pension Liability as of June 30, 2021		Net Pension Liability as of June 30, 2020	
	Member Rate	Employer Rate	State Rate	Employer Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions
Total ALL Employers & State				\$ 156,535,198	\$ 1,813,221,704	100.000000%	\$ 2,638,211,389	100.000000%
State (Non-Employer Contributing Entity)				\$ 35,391,421	\$ 409,955,675	22.609242%	\$ 628,303,635	23.815515%
Employer								
6532 CITY OF BAKER	7.90%	8.77%	0.10%	54,673	633,304	0.034927%	1,165,171	0.044165%
6532 State Proportionate Share		0.10%	0.10%	16,042	185,827	0.010248%	365,546	0.013856%
6533 CITY OF BELGRADE	7.90%	8.77%	0.10%	185,441	2,148,046	0.118466%	3,012,830	0.114200%
6533 State Proportionate Share		0.10%	0.10%	54,624	632,732	0.034895%	947,749	0.035924%
6506 CITY OF BELT	7.90%	8.77%	0.10%	6,558	75,966	0.004190%	184,800	0.007005%
6506 State Proportionate Share		0.10%	0.10%	1,974	22,862	0.001261%	57,978	0.002198%
6505 CITY OF BIG TIMBER	7.90%	8.77%	0.10%	16,326	189,112	0.010430%	329,579	0.012493%
6505 State Proportionate Share		0.10%	0.10%	4,961	57,466	0.003169%	106,453	0.004035%
6508 CITY OF BILLINGS	7.90%	8.77%	0.10%	3,174,094	36,767,047	2.027719%	56,156,143	2.128569%
6508 State Proportionate Share		0.10%	0.10%	936,725	10,850,534	0.598412%	17,704,446	0.671078%
6512 CITY OF BOULDER	7.90%	8.77%	0.10%	34,211	396,287	0.021855%	575,656	0.021820%
6512 State Proportionate Share		0.10%	0.10%	10,039	116,281	0.006413%	180,598	0.006845%
6509 CITY OF BOZEMAN	7.90%	8.77%	0.10%	1,316,517	15,249,847	0.841036%	22,483,506	0.852225%
6509 State Proportionate Share		0.10%	0.10%	389,147	4,507,680	0.248601%	7,096,303	0.268982%
6519 CITY OF CHINOOK	7.90%	8.77%	0.10%	51,320	594,466	0.032785%	846,478	0.032085%
6519 State Proportionate Share		0.10%	0.10%	15,207	176,150	0.009715%	268,566	0.010180%
6520 CITY OF CHOTEAU	7.90%	8.77%	0.10%	40,039	463,786	0.025578%	711,367	0.026964%
6520 State Proportionate Share		0.10%	0.10%	11,790	136,565	0.007532%	223,919	0.008488%
6371 CITY OF COLSTRIP	7.90%	8.77%	0.10%	128,460	1,488,010	0.082064%	2,290,414	0.086817%
6371 State Proportionate Share		0.10%	0.10%	37,827	438,174	0.024165%	720,913	0.027326%
6522 CITY OF COLUMBIA FALLS	7.90%	8.77%	0.10%	85,635	991,951	0.054707%	1,599,214	0.060617%
6522 State Proportionate Share		0.10%	0.10%	25,236	292,321	0.016122%	502,562	0.019049%
6534 CITY OF COLUMBUS	7.90%	8.77%	0.10%	33,048	382,808	0.021112%	610,117	0.023126%
6534 State Proportionate Share		0.10%	0.10%	9,754	112,979	0.006231%	192,282	0.007288%
6523 CITY OF CONRAD	7.90%	8.77%	0.10%	75,479	874,310	0.048219%	1,313,579	0.049790%
6523 State Proportionate Share		0.10%	0.10%	22,175	256,868	0.014166%	412,940	0.015652%
6525 CITY OF CUT BANK	7.90%	8.77%	0.10%	94,433	1,093,863	0.060327%	1,693,054	0.064174%
6525 State Proportionate Share		0.10%	0.10%	27,709	320,964	0.017701%	531,154	0.020133%
6528 CITY OF DEER LODGE	7.90%	8.77%	0.10%	90,314	1,046,145	0.057695%	1,539,612	0.058358%
6528 State Proportionate Share		0.10%	0.10%	26,541	307,435	0.016955%	484,215	0.018354%
6531 CITY OF DILLON	7.90%	8.77%	0.10%	71,863	832,420	0.045908%	1,164,080	0.044124%
6531 State Proportionate Share		0.10%	0.10%	21,184	245,387	0.013533%	366,938	0.013909%
6535 CITY OF EAST HELENA	7.90%	8.77%	0.10%	38,874	450,300	0.024834%	593,985	0.022515%
6535 State Proportionate Share		0.10%	0.10%	11,457	132,718	0.007319%	187,129	0.007093%
6538 CITY OF FAIRVIEW	7.90%	8.77%	0.10%	32,699	378,765	0.020889%	601,018	0.022781%
6538 State Proportionate Share		0.10%	0.10%	9,671	112,024	0.006178%	189,988	0.007201%
6539 CITY OF FORSYTH	7.90%	8.77%	0.10%	55,757	645,862	0.035620%	944,305	0.035793%
6539 State Proportionate Share		0.10%	0.10%	16,372	189,649	0.010459%	296,434	0.011236%
6540 CITY OF FORT BENTON	7.90%	8.77%	0.10%	30,608	354,544	0.019553%	499,827	0.018946%
6540 State Proportionate Share		0.10%	0.10%	8,981	104,031	0.005737%	156,808	0.005944%
6543 CITY OF GLASGOW	7.90%	8.77%	0.10%	96,968	1,123,223	0.061946%	1,706,802	0.064695%
6543 State Proportionate Share		0.10%	0.10%	28,498	330,104	0.018205%	535,555	0.020300%

**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, 2021				Net Pension Liability as of June 30, 2021		Net Pension Liability as of June 30, 2020	
	Member Rate	Employer Rate	State Rate	Employer Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions
Total ALL Employers & State				\$ 156,535,198	\$ 1,813,221,704	100.000000%	\$ 2,638,211,389	100.000000%
State (Non-Employer Contributing Entity)				\$ 35,391,421	\$ 409,955,675	22.609242%	\$ 628,303,635	23.815515%
Employer								
6544 CITY OF GLENDIVE	7.90%	8.77%	0.10%	169,554	1,964,030	0.108317%	2,861,793	0.108475%
6544 State Proportionate Share		0.10%	0.10%	49,869	577,652	0.031858%	899,937	0.034112%
6545 CITY OF GREAT FALLS	7.90%	8.77%	0.10%	1,620,926	18,775,959	1.035503%	28,148,291	1.066946%
6545 State Proportionate Share		0.10%	0.10%	476,755	5,522,480	0.304567%	8,851,253	0.335502%
6548 CITY OF HAMILTON	7.90%	8.77%	0.10%	136,303	1,578,857	0.087075%	2,216,238	0.084005%
6548 State Proportionate Share		0.10%	0.10%	40,073	464,186	0.025600%	697,004	0.026420%
6549 CITY OF HARDIN	7.90%	8.77%	0.10%	102,504	1,187,350	0.065483%	1,689,389	0.064035%
6549 State Proportionate Share		0.10%	0.10%	30,118	348,875	0.019241%	530,730	0.020117%
6547 CITY OF HARLEM	7.90%	8.77%	0.10%	25,850	299,428	0.016514%	425,774	0.016139%
6547 State Proportionate Share		0.10%	0.10%	7,585	87,859	0.004845%	133,575	0.005063%
6606 CITY OF HARLOWTON	7.90%	8.77%	0.10%	25,271	292,728	0.016144%	352,539	0.013363%
6606 State Proportionate Share		0.10%	0.10%	7,427	86,031	0.004745%	111,178	0.004214%
6550 CITY OF HAVRE	7.90%	8.77%	0.10%	207,584	2,404,549	0.132612%	3,565,096	0.135133%
6550 State Proportionate Share		0.10%	0.10%	61,190	708,797	0.039090%	1,123,286	0.042578%
6551 CITY OF HELENA	7.90%	8.77%	0.10%	1,056,038	12,232,594	0.674633%	17,811,746	0.675145%
6551 State Proportionate Share		0.10%	0.10%	311,091	3,603,510	0.198735%	5,607,543	0.212551%
6555 CITY OF KALISPELL	7.90%	8.77%	0.10%	534,715	6,193,855	0.341594%	9,067,196	0.343687%
6555 State Proportionate Share		0.10%	0.10%	157,596	1,825,504	0.100677%	2,856,744	0.108283%
6557 CITY OF LAUREL	7.90%	8.77%	0.10%	227,934	2,640,269	0.145612%	3,979,125	0.150827%
6557 State Proportionate Share		0.10%	0.10%	66,943	775,427	0.042765%	1,249,316	0.047355%
6559 CITY OF LEWISTOWN	7.90%	8.77%	0.10%	159,285	1,845,079	0.101757%	2,804,236	0.106293%
6559 State Proportionate Share		0.10%	0.10%	46,865	542,857	0.029939%	882,171	0.033438%
6560 CITY OF LIBBY	7.90%	8.77%	0.10%	55,121	638,496	0.035213%	1,030,016	0.039042%
6560 State Proportionate Share		0.10%	0.10%	16,282	188,607	0.010402%	325,001	0.012319%
6561 CITY OF LIVINGSTON	7.90%	8.77%	0.10%	247,935	2,871,948	0.158389%	4,307,035	0.163256%
6561 State Proportionate Share		0.10%	0.10%	73,259	848,589	0.046800%	1,357,874	0.051469%
6570 CITY OF MALTA	7.90%	8.77%	0.10%	41,640	482,336	0.026601%	701,384	0.026586%
6570 State Proportionate Share		0.10%	0.10%	12,218	141,530	0.007805%	220,043	0.008341%
6571 CITY OF MILES CITY	7.90%	8.77%	0.10%	210,036	2,432,946	0.134178%	3,740,474	0.141781%
6571 State Proportionate Share		0.10%	0.10%	61,805	715,915	0.039483%	1,176,036	0.044577%
6572 CITY OF MISSOULA	7.90%	8.77%	0.10%	1,859,295	21,537,097	1.187781%	29,912,381	1.133813%
6572 State Proportionate Share		0.10%	0.10%	548,604	6,354,746	0.350467%	9,430,261	0.357449%
6576 CITY OF PLAINS	7.90%	8.77%	0.10%	17,645	204,395	0.011272%	374,725	0.014204%
6576 State Proportionate Share		0.10%	0.10%	5,180	59,998	0.003309%	117,558	0.004456%
6577 CITY OF PLENTYWOOD	7.90%	8.77%	0.10%	33,122	383,664	0.021159%	537,778	0.020384%
6577 State Proportionate Share		0.10%	0.10%	9,756	113,008	0.006232%	169,366	0.006420%
6578 CITY OF POLSON	7.90%	8.77%	0.10%	122,996	1,424,718	0.078574%	1,942,433	0.073627%
6578 State Proportionate Share		0.10%	0.10%	36,133	418,548	0.023083%	610,247	0.023131%
6579 CITY OF POPLAR	7.90%	8.77%	0.10%	18,579	215,212	0.011869%	319,177	0.012098%
6579 State Proportionate Share		0.10%	0.10%	5,606	64,938	0.003581%	103,258	0.003914%
6603 CITY OF RED LODGE	7.90%	8.77%	0.10%	54,828	635,097	0.035026%	1,037,564	0.039328%
6603 State Proportionate Share		0.10%	0.10%	16,322	189,067	0.010427%	329,771	0.012500%
6581 CITY OF RONAN	7.90%	8.77%	0.10%	46,780	541,870	0.029884%	761,897	0.028879%
6581 State Proportionate Share		0.10%	0.10%	13,799	159,837	0.008815%	240,342	0.009110%
6582 CITY OF ROUNDUP	7.90%	8.77%	0.10%	32,563	377,194	0.020802%	598,076	0.022670%
6582 State Proportionate Share		0.10%	0.10%	9,555	110,677	0.006104%	187,631	0.007112%
6599 CITY OF SCOBIE	7.90%	8.77%	0.10%	22,970	266,068	0.014674%	384,961	0.014592%
6599 State Proportionate Share		0.10%	0.10%	6,746	78,146	0.004310%	120,869	0.004581%
6585 CITY OF SHELBY	7.90%	8.77%	0.10%	54,473	630,986	0.034799%	951,801	0.036078%
6585 State Proportionate Share		0.10%	0.10%	16,242	188,142	0.010376%	302,960	0.011484%

**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, 2021				Net Pension Liability as of June 30, 2021		Net Pension Liability as of June 30, 2020	
	Member Rate	Employer Rate	State Rate	Employer Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions
Total ALL Employers & State				\$ 156,535,198	\$ 1,813,221,704	100.000000%	\$ 2,638,211,389	100.000000%
State (Non-Employer Contributing Entity)				\$ 35,391,421	\$ 409,955,675	22.609242%	\$ 628,303,635	23.815515%
Employer								
6586 CITY OF SIDNEY	7.90%	8.77%	0.10%	144,543	1,674,314	0.092339%	3,145,184	0.119217%
6586 State Proportionate Share		0.10%	0.10%	42,580	493,220	0.027201%	989,294	0.037499%
6379 CITY OF THREE FORKS	7.90%	8.77%	0.10%	30,464	352,877	0.019461%	500,953	0.018988%
6379 State Proportionate Share		0.10%	0.10%	8,939	103,543	0.005710%	157,160	0.005957%
6590 CITY OF TOWNSEND	7.90%	8.77%	0.10%	21,502	249,064	0.013736%	399,847	0.015156%
6590 State Proportionate Share		0.10%	0.10%	6,358	73,648	0.004062%	126,328	0.004788%
6574 CITY OF TROY	7.90%	8.77%	0.10%	40,537	469,563	0.025897%	708,728	0.026864%
6574 State Proportionate Share		0.10%	0.10%	11,895	137,782	0.007599%	222,345	0.008428%
6592 CITY OF WHITE SULPHUR SPRINGS	7.90%	8.77%	0.10%	14,936	173,005	0.009541%	227,895	0.008638%
6592 State Proportionate Share		0.10%	0.10%	4,430	51,321	0.002830%	72,313	0.002741%
6594 CITY OF WHITEFISH	7.90%	8.77%	0.10%	338,309	3,918,800	0.216124%	6,136,059	0.232584%
6594 State Proportionate Share		0.10%	0.10%	99,840	1,156,490	0.063781%	1,933,198	0.073277%
6598 CITY OF WIBAUX	7.90%	8.77%	0.10%	14,470	167,615	0.009244%	240,254	0.009107%
6598 State Proportionate Share		0.10%	0.10%	4,246	49,183	0.002712%	75,374	0.002857%
6596 CITY OF WOLF POINT	7.90%	8.77%	0.10%	73,660	853,235	0.047056%	1,289,150	0.048865%
6596 State Proportionate Share		0.10%	0.10%	21,654	250,830	0.013833%	405,110	0.015355%
6399 TOWN OF ALBERTON	7.90%	8.77%	0.10%	2,368	27,430	0.001513%	42,187	0.001599%
6399 State Proportionate Share		0.10%	0.10%	720	8,338	0.000460%	13,715	0.000520%
6507 TOWN OF BIG SANDY	7.90%	8.77%	0.10%	9,054	104,872	0.005784%	144,758	0.005487%
6507 State Proportionate Share		0.10%	0.10%	2,657	30,773	0.001697%	45,415	0.001721%
7274 TOWN OF BRIDGER	7.90%	8.77%	0.10%	22,633	262,164	0.014458%	435,089	0.016492%
7274 State Proportionate Share		0.10%	0.10%	6,680	77,374	0.004267%	137,175	0.005200%
6511 TOWN OF BROADUS	7.90%	8.77%	0.10%	18,387	212,989	0.011746%	313,162	0.011870%
6511 State Proportionate Share		0.10%	0.10%	5,395	62,496	0.003447%	98,246	0.003724%
6513 TOWN OF CASCADE	7.90%	8.77%	0.10%	15,393	178,299	0.009833%	264,006	0.010007%
6513 State Proportionate Share		0.10%	0.10%	4,517	52,320	0.002885%	82,830	0.003140%
6526 TOWN OF CHESTER	7.90%	8.77%	0.10%	24,449	283,205	0.015619%	390,649	0.014807%
6526 State Proportionate Share		0.10%	0.10%	7,177	83,131	0.004585%	122,606	0.004647%
6521 TOWN OF CIRCLE	7.90%	8.77%	0.10%	15,152	175,511	0.009680%	240,179	0.009104%
6521 State Proportionate Share		0.10%	0.10%	4,480	51,890	0.002862%	75,950	0.002879%
6524 TOWN OF CULBERTSON	7.90%	8.77%	0.10%	13,532	156,750	0.008645%	262,290	0.009942%
6524 State Proportionate Share		0.10%	0.10%	3,971	45,994	0.002537%	82,285	0.003119%
6432 TOWN OF DENTON	7.90%	8.77%	0.10%	1,062	12,307	0.000679%	50,304	0.001907%
6432 State Proportionate Share		0.10%	0.10%	360	4,172	0.000230%	16,182	0.000613%
6558 TOWN OF DRUMMOND	7.90%	8.77%	0.10%	6,487	75,144	0.004144%	104,763	0.003971%
6558 State Proportionate Share		0.10%	0.10%	1,904	22,049	0.001216%	32,868	0.001246%
6607 TOWN OF EKALAKA	7.90%	8.77%	0.10%	12,917	149,621	0.008252%	149,647	0.005672%
6607 State Proportionate Share		0.10%	0.10%	3,790	43,902	0.002421%	46,948	0.001780%
6536 TOWN OF ENNIS	7.90%	8.77%	0.10%	32,514	376,622	0.020771%	591,921	0.022436%
6536 State Proportionate Share		0.10%	0.10%	9,634	111,598	0.006155%	186,725	0.007078%
6382 TOWN OF EUREKA	7.90%	8.77%	0.10%	28,614	331,444	0.018279%	478,871	0.018151%
6382 State Proportionate Share		0.10%	0.10%	8,432	97,675	0.005387%	150,869	0.005719%
6537 TOWN OF FAIRFIELD	7.90%	8.77%	0.10%	9,699	112,344	0.006196%	134,667	0.005104%
6537 State Proportionate Share		0.10%	0.10%	2,890	33,477	0.001846%	43,034	0.001631%
6605 TOWN OF FORT PECK	7.90%	8.77%	0.10%	15,321	177,470	0.009788%	232,545	0.008814%
6605 State Proportionate Share		0.10%	0.10%	4,496	52,074	0.002872%	72,955	0.002765%
6410 TOWN OF FROID	7.90%	8.77%	0.10%	4,103	47,522	0.002621%	73,288	0.002778%
6410 State Proportionate Share		0.10%	0.10%	1,204	13,944	0.000769%	22,993	0.000872%
6542 TOWN OF GERALDINE	7.90%	8.77%	0.10%	3,641	42,181	0.002326%	62,726	0.002378%
6542 State Proportionate Share		0.10%	0.10%	1,069	12,377	0.000683%	19,679	0.000746%

**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, 2021				Net Pension Liability as of June 30, 2021		Net Pension Liability as of June 30, 2020	
	Member Rate	Employer Rate	State Rate	Employer Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions
Total ALL Employers & State				\$ 156,535,198	\$ 1,813,221,704	100.000000%	\$ 2,638,211,389	100.000000%
State (Non-Employer Contributing Entity)				\$ 35,391,421	\$ 409,955,675	22.609242%	\$ 628,303,635	23.815515%
Employer								
6553 TOWN OF HOT SPRINGS	7.90%	8.77%	0.10%	21,421	248,134	0.013685%	317,411	0.012031%
6553 State Proportionate Share		0.10%	0.10%	6,286	72,809	0.004015%	100,011	0.003791%
6434 TOWN OF HYSHAM	7.90%	8.77%	0.10%	3,647	42,242	0.002330%	74,455	0.002822%
6434 State Proportionate Share		0.10%	0.10%	1,070	12,395	0.000684%	23,359	0.000885%
6562 TOWN OF LIMA	7.90%	8.77%	0.10%	4,767	55,215	0.003045%	81,064	0.003073%
6562 State Proportionate Share		0.10%	0.10%	1,409	16,318	0.000900%	25,432	0.000964%
6601 TOWN OF MANHATTAN	7.90%	8.77%	0.10%	84,798	982,260	0.054172%	1,482,545	0.056195%
6601 State Proportionate Share		0.10%	0.10%	24,889	288,297	0.015900%	465,232	0.017634%
6564 TOWN OF MEDICINE LAKE	7.90%	8.77%	0.10%	7,140	82,700	0.004561%	123,968	0.004699%
6564 State Proportionate Share		0.10%	0.10%	2,095	24,267	0.001338%	38,891	0.001474%
6554 TOWN OF MELSTONE	7.90%	8.77%	0.10%	3,696	42,816	0.002361%	66,525	0.002522%
6554 State Proportionate Share		0.10%	0.10%	1,085	12,563	0.000693%	20,871	0.000791%
6390 TOWN OF MOORE	7.90%	8.77%	0.10%	2,404	27,845	0.001536%	36,525	0.001384%
6390 State Proportionate Share		0.10%	0.10%	709	8,216	0.000453%	11,459	0.000434%
6556 TOWN OF NASHUA	7.90%	8.77%	0.10%	4,830	55,947	0.003085%	111,573	0.004229%
6556 State Proportionate Share		0.10%	0.10%	1,435	16,620	0.000917%	35,014	0.001327%
6575 TOWN OF PHILIPSBURG	7.90%	8.77%	0.10%	30,890	357,816	0.019734%	512,018	0.019408%
6575 State Proportionate Share		0.10%	0.10%	9,065	105,001	0.005791%	160,673	0.006090%
6573 TOWN OF RICHEY	7.90%	8.77%	0.10%	6,034	69,897	0.003855%	101,287	0.003839%
6573 State Proportionate Share		0.10%	0.10%	1,771	20,510	0.001131%	31,778	0.001205%
6583 TOWN OF RYEGATE	7.90%	8.77%	0.10%	3,857	44,675	0.002464%	73,113	0.002771%
6583 State Proportionate Share		0.10%	0.10%	1,132	13,108	0.000723%	22,938	0.000869%
6353 TOWN OF SACO	7.90%	8.77%	0.10%	10,369	120,107	0.006624%	193,890	0.007349%
6353 State Proportionate Share		0.10%	0.10%	3,042	35,243	0.001944%	60,828	0.002306%
6584 TOWN OF SHERIDAN	7.90%	8.77%	0.10%	11,606	134,434	0.007414%	273,233	0.010357%
6584 State Proportionate Share		0.10%	0.10%	3,405	39,446	0.002175%	85,720	0.003249%
6366 TOWN OF ST IGNATIUS	7.90%	8.77%	0.10%	13,681	158,475	0.008740%	235,647	0.008932%
6366 State Proportionate Share		0.10%	0.10%	4,014	46,501	0.002565%	73,930	0.002802%
6587 TOWN OF STANFORD	7.90%	8.77%	0.10%	5,576	64,594	0.003562%	96,953	0.003675%
6587 State Proportionate Share		0.10%	0.10%	1,636	18,953	0.001045%	30,417	0.001153%
6604 TOWN OF STEVENSVILLE	7.90%	8.77%	0.10%	45,266	524,340	0.028918%	745,796	0.028269%
6604 State Proportionate Share		0.10%	0.10%	13,414	155,380	0.008569%	234,672	0.008895%
6588 TOWN OF SUNBURST	7.90%	8.77%	0.10%	10,490	121,510	0.006701%	186,086	0.007054%
6588 State Proportionate Share		0.10%	0.10%	3,078	35,654	0.001966%	58,381	0.002213%
6589 TOWN OF SUPERIOR	7.90%	8.77%	0.10%	13,456	155,866	0.008596%	233,650	0.008856%
6589 State Proportionate Share		0.10%	0.10%	3,948	45,734	0.002522%	73,301	0.002778%
6580 TOWN OF TERRY	7.90%	8.77%	0.10%	15,964	184,919	0.010198%	243,030	0.009212%
6580 State Proportionate Share		0.10%	0.10%	4,684	54,260	0.002992%	76,269	0.002891%
6597 TOWN OF THOMPSON FALLS	7.90%	8.77%	0.10%	21,853	253,137	0.013961%	397,899	0.015082%
6597 State Proportionate Share		0.10%	0.10%	6,451	74,723	0.004121%	125,414	0.004754%
6600 TOWN OF TWIN BRIDGES	7.90%	8.77%	0.10%	14,311	165,769	0.009142%	254,493	0.009646%
6600 State Proportionate Share		0.10%	0.10%	4,200	48,654	0.002683%	79,860	0.003027%
6591 TOWN OF VALIER	7.90%	8.77%	0.10%	15,264	176,811	0.009751%	254,745	0.009656%
6591 State Proportionate Share		0.10%	0.10%	4,479	51,880	0.002861%	79,921	0.003029%
6408 TOWN OF WEST YELLOWSTONE	7.90%	8.77%	0.10%	111,233	1,288,470	0.071060%	2,103,191	0.079720%
6408 State Proportionate Share		0.10%	0.10%	32,758	379,456	0.020927%	662,010	0.025093%
6356 TOWN OF WESTBY	7.90%	8.77%	0.10%	4,778	55,350	0.003053%	89,603	0.003396%
6356 State Proportionate Share		0.10%	0.10%	1,402	16,241	0.000896%	28,111	0.001066%
6409 TOWN OF WHITEHALL	7.90%	8.77%	0.10%	11,202	129,760	0.007156%	-	0.000000%
6409 State Proportionate Share		0.10%	0.10%	3,324	38,508	0.002124%	-	0.000000%

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

	Contributions for Fiscal Year Ending June 30, 2021				Net Pension Liability as of June 30, 2021		Net Pension Liability as of June 30, 2020	
	Member Rate	Employer Rate	State Rate	Employer Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions
Total ALL Employers & State				\$ 156,535,198	\$ 1,813,221,704	100.000000%	\$ 2,638,211,389	100.000000%
State (Non-Employer Contributing Entity)				\$ 35,391,421	\$ 409,955,675	22.609242%	\$ 628,303,635	23.815515%
Employer								
6595 TOWN OF WINNETT	7.90%	8.77%	0.10%	2,766	32,037	0.001767%	79,310	0.003006%
6595 State Proportionate Share		0.10%	0.10%	832	9,636	0.000531%	25,175	0.000954%
6458 ANACONDA-DEER LODGE COUNTY	7.90%	8.77%	0.10%	342,501	3,967,349	0.218801%	4,278,673	0.162181%
6458 State Proportionate Share		0.10%	0.10%	100,647	1,165,844	0.064297%	1,350,599	0.051194%
6510 BUTTE SILVER BOW	7.90%	8.77%	0.10%	1,635,485	18,944,598	1.044803%	28,768,903	1.090470%
6510 State Proportionate Share		0.10%	0.10%	481,053	5,572,265	0.307313%	9,047,185	0.342929%
6444 BEAVERHEAD COUNTY	7.90%	8.77%	0.10%	217,923	2,524,309	0.139217%	3,905,094	0.148021%
6444 State Proportionate Share		0.10%	0.10%	64,435	746,377	0.041163%	1,232,408	0.046714%
6445 BIG HORN COUNTY	7.90%	8.77%	0.10%	429,813	4,978,734	0.274579%	7,231,801	0.274118%
6445 State Proportionate Share		0.10%	0.10%	126,648	1,467,019	0.080907%	2,277,073	0.086311%
6446 BLAINE COUNTY	7.90%	8.77%	0.10%	238,232	2,759,556	0.152191%	4,010,036	0.151998%
6446 State Proportionate Share		0.10%	0.10%	70,182	812,947	0.044834%	1,261,784	0.047827%
6447 BROADWATER COUNTY	7.90%	8.77%	0.10%	156,309	1,810,596	0.099855%	2,648,829	0.100402%
6447 State Proportionate Share		0.10%	0.10%	45,971	532,509	0.029368%	832,848	0.031569%
6448 CARBON COUNTY	7.90%	8.77%	0.10%	274,323	3,177,614	0.175247%	4,737,855	0.179586%
6448 State Proportionate Share		0.10%	0.10%	80,821	936,186	0.051631%	1,491,769	0.056545%
6449 CARTER COUNTY	7.90%	8.77%	0.10%	110,082	1,275,132	0.070324%	1,837,829	0.069662%
6449 State Proportionate Share		0.10%	0.10%	32,491	376,358	0.020756%	578,341	0.021922%
6450 CASCADE COUNTY	7.90%	8.77%	0.10%	1,109,975	12,857,368	0.709090%	18,815,305	0.713184%
6450 State Proportionate Share		0.10%	0.10%	326,568	3,782,796	0.208623%	5,916,021	0.224244%
6451 CHOUTEAU COUNTY	7.90%	8.77%	0.10%	172,884	2,002,598	0.110444%	3,064,798	0.116170%
6451 State Proportionate Share		0.10%	0.10%	50,794	588,373	0.032449%	962,326	0.036476%
6452 CUSTER COUNTY	7.90%	8.77%	0.10%	217,930	2,524,384	0.139221%	3,743,408	0.141892%
6452 State Proportionate Share		0.10%	0.10%	64,135	742,907	0.040972%	1,177,431	0.044630%
6453 DANIELS COUNTY	7.90%	8.77%	0.10%	97,346	1,127,603	0.062188%	1,634,744	0.061964%
6453 State Proportionate Share		0.10%	0.10%	28,640	331,751	0.018296%	513,988	0.019482%
6456 DAWSON COUNTY	7.90%	8.77%	0.10%	299,746	3,472,105	0.191488%	5,969,992	0.226289%
6456 State Proportionate Share		0.10%	0.10%	88,344	1,023,326	0.056437%	1,880,126	0.071265%
6459 FALLON COUNTY	7.90%	8.77%	0.10%	297,559	3,446,764	0.190091%	5,398,570	0.204630%
6459 State Proportionate Share		0.10%	0.10%	87,865	1,017,781	0.056131%	1,702,911	0.064548%
6460 FERGUS COUNTY	7.90%	8.77%	0.10%	235,385	2,726,574	0.150372%	4,002,455	0.151711%
6460 State Proportionate Share		0.10%	0.10%	69,642	806,693	0.044490%	1,265,804	0.047980%
6461 FLATHEAD COUNTY	7.90%	8.77%	0.10%	1,803,457	20,890,306	1.152110%	30,183,745	1.144099%
6461 State Proportionate Share		0.10%	0.10%	531,350	6,154,885	0.339445%	9,502,836	0.360200%
6462 GALLATIN COUNTY	7.90%	8.77%	0.10%	1,537,079	17,804,717	0.981938%	27,226,707	1.032014%
6462 State Proportionate Share		0.10%	0.10%	453,634	5,254,663	0.289797%	8,582,137	0.325301%
6463 GARFIELD COUNTY	7.90%	8.77%	0.10%	118,397	1,371,443	0.075636%	1,904,912	0.072205%
6463 State Proportionate Share		0.10%	0.10%	34,909	404,371	0.022301%	600,153	0.022748%
6464 GLACIER COUNTY	7.90%	8.77%	0.10%	210,542	2,438,811	0.134502%	4,248,129	0.161023%
6464 State Proportionate Share		0.10%	0.10%	61,954	717,642	0.039578%	1,335,970	0.050639%
6465 GOLDEN VALLEY COUNTY	7.90%	8.77%	0.10%	25,555	296,019	0.016326%	440,835	0.016710%
6465 State Proportionate Share		0.10%	0.10%	7,547	87,421	0.004821%	139,136	0.005274%
6466 GRANITE COUNTY	7.90%	8.77%	0.10%	121,744	1,410,219	0.077774%	2,050,415	0.077720%
6466 State Proportionate Share		0.10%	0.10%	35,843	415,187	0.022898%	645,302	0.024460%
6467 HILL COUNTY	7.90%	8.77%	0.10%	292,508	3,388,263	0.186864%	4,850,875	0.183870%
6467 State Proportionate Share		0.10%	0.10%	86,276	999,375	0.055116%	1,530,104	0.057998%
6468 JEFFERSON COUNTY	7.90%	8.77%	0.10%	342,005	3,961,609	0.218485%	5,593,736	0.212028%
6468 State Proportionate Share		0.10%	0.10%	100,622	1,165,558	0.064281%	1,759,599	0.066697%
6469 JUDITH BASIN COUNTY	7.90%	8.77%	0.10%	103,364	1,197,319	0.066033%	1,745,512	0.066163%
6469 State Proportionate Share		0.10%	0.10%	30,330	351,322	0.019376%	547,623	0.020757%

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

	Contributions for Fiscal Year Ending June 30, 2021				Net Pension Liability as of June 30, 2021		Net Pension Liability as of June 30, 2020	
	Member Rate	Employer Rate	State Rate	Employer Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions
Total ALL Employers & State				\$ 156,535,198	\$ 1,813,221,704	100.000000%	\$ 2,638,211,389	100.000000%
State (Non-Employer Contributing Entity)				\$ 35,391,421	\$ 409,955,675	22.609242%	\$ 628,303,635	23.815515%
Employer								
6470 LAKE COUNTY	7.90%	8.77%	0.10%	532,352	6,166,490	0.340085%	8,917,875	0.338027%
6470 State Proportionate Share		0.10%	0.10%	156,613	1,814,125	0.100050%	2,804,582	0.106306%
6471 LEWIS & CLARK COUNTY	7.90%	8.77%	0.10%	1,153,758	13,364,531	0.737060%	23,080,150	0.874841%
6471 State Proportionate Share		0.10%	0.10%	339,738	3,935,344	0.217036%	7,266,756	0.275443%
6472 LIBERTY COUNTY	7.90%	8.77%	0.10%	122,103	1,414,382	0.078004%	2,011,802	0.076256%
6472 State Proportionate Share		0.10%	0.10%	36,016	417,189	0.023008%	633,898	0.024028%
6473 LINCOLN COUNTY	7.90%	8.77%	0.10%	398,792	4,619,400	0.254762%	6,714,119	0.254495%
6473 State Proportionate Share		0.10%	0.10%	117,594	1,362,145	0.075123%	2,115,159	0.080174%
6474 MADISON COUNTY	7.90%	8.77%	0.10%	680,429	7,881,730	0.434681%	10,615,087	0.402359%
6474 State Proportionate Share		0.10%	0.10%	200,170	2,318,660	0.127875%	3,338,832	0.126557%
6475 MCCONE COUNTY	7.90%	8.77%	0.10%	116,455	1,348,950	0.074395%	2,012,930	0.076299%
6475 State Proportionate Share		0.10%	0.10%	34,227	396,462	0.021865%	632,512	0.023975%
6476 MEAGHER COUNTY	7.90%	8.77%	0.10%	99,230	1,149,427	0.063391%	1,694,311	0.064222%
6476 State Proportionate Share		0.10%	0.10%	29,121	337,322	0.018603%	531,608	0.020150%
6477 MINERAL COUNTY	7.90%	8.77%	0.10%	150,057	1,738,180	0.095861%	2,363,347	0.089581%
6477 State Proportionate Share		0.10%	0.10%	44,113	510,983	0.028181%	742,813	0.028156%
6478 MISSOULA COUNTY	7.90%	8.77%	0.10%	3,553,143	41,157,743	2.269868%	55,896,433	2.118725%
6478 State Proportionate Share		0.10%	0.10%	1,048,705	12,147,653	0.669949%	17,615,642	0.667712%
6479 MUSSELSHELL COUNTY	7.90%	8.77%	0.10%	132,210	1,531,455	0.084460%	2,230,393	0.084542%
6479 State Proportionate Share		0.10%	0.10%	38,957	451,256	0.024887%	701,947	0.026607%
6480 PARK COUNTY	7.90%	8.77%	0.10%	298,416	3,456,697	0.190638%	4,613,027	0.174854%
6480 State Proportionate Share		0.10%	0.10%	88,042	1,019,827	0.056244%	1,456,069	0.055192%
6481 PETROLEUM COUNTY	7.90%	8.77%	0.10%	19,257	223,058	0.012302%	340,820	0.012919%
6481 State Proportionate Share		0.10%	0.10%	5,669	65,672	0.003622%	107,242	0.004065%
6482 PHILLIPS COUNTY	7.90%	8.77%	0.10%	156,590	1,813,853	0.100035%	2,647,555	0.100354%
6482 State Proportionate Share		0.10%	0.10%	46,015	533,009	0.029396%	833,128	0.031579%
6483 PONDERA COUNTY	7.90%	8.77%	0.10%	149,610	1,733,009	0.095576%	2,560,911	0.097070%
6483 State Proportionate Share		0.10%	0.10%	43,948	509,071	0.028075%	804,288	0.030486%
6485 POWDER RIVER COUNTY	7.90%	8.77%	0.10%	302,872	3,508,313	0.193485%	5,153,923	0.195357%
6485 State Proportionate Share		0.10%	0.10%	89,121	1,032,329	0.056933%	1,622,580	0.061503%
6484 POWELL COUNTY	7.90%	8.77%	0.10%	122,638	1,420,576	0.078345%	2,209,384	0.083746%
6484 State Proportionate Share		0.10%	0.10%	36,236	419,741	0.023149%	697,241	0.026429%
6486 PRAIRIE COUNTY	7.90%	8.77%	0.10%	67,006	776,162	0.042806%	1,181,830	0.044797%
6486 State Proportionate Share		0.10%	0.10%	19,744	228,701	0.012613%	372,294	0.014112%
6487 RAVALLI COUNTY	7.90%	8.77%	0.10%	556,157	6,442,227	0.355292%	9,658,912	0.366116%
6487 State Proportionate Share		0.10%	0.10%	163,482	1,893,693	0.104438%	3,033,219	0.114973%
6488 RICHLAND COUNTY	7.90%	8.77%	0.10%	542,447	6,283,419	0.346533%	9,493,682	0.359853%
6488 State Proportionate Share		0.10%	0.10%	160,032	1,853,724	0.102234%	2,993,727	0.113476%
6489 ROOSEVELT COUNTY	7.90%	8.77%	0.10%	341,344	3,953,947	0.218062%	6,289,947	0.238417%
6489 State Proportionate Share		0.10%	0.10%	100,445	1,163,500	0.064168%	1,978,349	0.074988%
6490 ROSEBUD COUNTY	7.90%	8.77%	0.10%	267,743	3,101,394	0.171043%	4,645,371	0.176080%
6490 State Proportionate Share		0.10%	0.10%	78,940	914,401	0.050430%	1,464,241	0.055501%
6491 SANDERS COUNTY	7.90%	8.77%	0.10%	282,345	3,270,540	0.180372%	4,739,879	0.179663%
6491 State Proportionate Share		0.10%	0.10%	82,951	960,857	0.052992%	1,488,776	0.056431%
6492 SHERIDAN COUNTY	7.90%	8.77%	0.10%	241,011	2,791,748	0.153966%	4,148,040	0.157229%
6492 State Proportionate Share		0.10%	0.10%	70,781	819,896	0.045218%	1,302,474	0.049370%
6494 STILLWATER COUNTY	7.90%	8.77%	0.10%	287,440	3,329,549	0.183626%	4,852,197	0.183920%
6494 State Proportionate Share		0.10%	0.10%	84,740	981,584	0.054135%	1,528,363	0.057932%
6495 SWEET GRASS COUNTY	7.90%	8.77%	0.10%	129,291	1,497,635	0.082595%	2,296,605	0.087052%
6495 State Proportionate Share		0.10%	0.10%	38,185	442,317	0.024394%	724,125	0.027448%

**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, 2021				Net Pension Liability as of June 30, 2021		Net Pension Liability as of June 30, 2020	
	Member Rate	Employer Rate	State Rate	Employer Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions
Total ALL Employers & State				\$ 156,535,198	\$ 1,813,221,704	100.000000%	\$ 2,638,211,389	100.000000%
State (Non-Employer Contributing Entity)				\$ 35,391,421	\$ 409,955,675	22.609242%	\$ 628,303,635	23.815515%
Employer								
6496 TETON COUNTY	7.90%	8.77%	0.10%	190,509	2,206,757	0.121704%	3,187,577	0.120823%
6496 State Proportionate Share		0.10%	0.10%	55,954	648,145	0.035746%	1,001,214	0.037950%
6497 TOOLE COUNTY	7.90%	8.77%	0.10%	426,973	4,945,834	0.272765%	8,166,601	0.309551%
6497 State Proportionate Share		0.10%	0.10%	125,624	1,455,167	0.080253%	2,568,821	0.097370%
6498 TREASURE COUNTY	7.90%	8.77%	0.10%	44,430	514,659	0.028384%	763,600	0.028944%
6498 State Proportionate Share		0.10%	0.10%	13,071	151,406	0.008350%	240,175	0.009104%
6499 VALLEY COUNTY	7.90%	8.77%	0.10%	281,440	3,260,048	0.179793%	4,700,746	0.178179%
6499 State Proportionate Share		0.10%	0.10%	82,697	957,924	0.052830%	1,478,659	0.056048%
6500 WHEATLAND COUNTY	7.90%	8.77%	0.10%	73,612	852,681	0.047026%	1,268,941	0.048099%
6500 State Proportionate Share		0.10%	0.10%	21,599	250,196	0.013798%	398,094	0.015090%
6501 WIBAUX COUNTY	7.90%	8.77%	0.10%	124,514	1,442,310	0.079544%	2,066,587	0.078333%
6501 State Proportionate Share		0.10%	0.10%	36,535	423,205	0.023340%	648,340	0.024575%
6502 YELLOWSTONE COUNTY	7.90%	8.77%	0.10%	1,337,763	15,495,944	0.854608%	24,229,612	0.918411%
6502 State Proportionate Share		0.10%	0.10%	394,279	4,567,121	0.251879%	7,632,276	0.289297%
6435 ARLEE-LAKE COUNTY WATER & SEWER DISTRICT	7.90%	8.77%	0.10%	998	11,563	0.000638%	16,449	0.000623%
6435 State Proportionate Share		0.10%	0.10%	293	3,393	0.000187%	5,160	0.000196%
6720 BEAR PAW COOPERATIVE	7.90%	8.77%	0.10%	3,338	38,667	0.002132%	57,852	0.002193%
6720 State Proportionate Share		0.10%	0.10%	979	11,346	0.000626%	18,150	0.000688%
6725 BERT MOONEY AIRPORT AUTHORITY	7.90%	8.77%	0.10%	20,061	232,375	0.012816%	514,023	0.019484%
6725 State Proportionate Share		0.10%	0.10%	5,917	68,538	0.003780%	161,936	0.006138%
6740 BIG COUNTRY EDUCATIONAL COOP	7.90%	8.77%	0.10%	3,002	34,776	0.001918%	50,480	0.001913%
6740 State Proportionate Share		0.10%	0.10%	881	10,204	0.000563%	15,837	0.000600%
6709 BIG FORK CO WATER & SEWER	7.90%	8.77%	0.10%	33,891	392,576	0.021651%	523,548	0.019845%
6709 State Proportionate Share		0.10%	0.10%	9,945	115,192	0.006353%	164,250	0.006226%
7689 BIG HORN COUNTY CEMETERY DISTRICT #1	7.90%	8.77%	0.10%	5,488	63,568	0.003506%	89,976	0.003410%
7689 State Proportionate Share		0.10%	0.10%	1,610	18,653	0.001029%	28,228	0.001070%
6348 BIG SKY CO WATER & SEWER DIST #363	7.90%	8.77%	0.10%	19,393	224,637	0.012389%	336,686	0.012762%
6348 State Proportionate Share		0.10%	0.10%	6,175	71,529	0.003945%	115,036	0.004360%
6739 BIG SKY ECONOMIC DEVELOPMENT AUTH	7.90%	8.77%	0.10%	48,623	563,223	0.031062%	1,127,529	0.042738%
6739 State Proportionate Share		0.10%	0.10%	15,171	175,736	0.009692%	369,240	0.013996%
6347 BIG SKY FIRE DEPARTMENT	7.90%	8.77%	0.10%	135	1,566	0.000086%	1,924	0.000073%
6347 State Proportionate Share		0.10%	0.10%	183	2,114	0.000117%	3,083	0.000117%
6741 BIG SKY SPECIAL EDUCATION COOP	7.90%	8.77%	0.10%	6,020	69,736	0.003846%	81,099	0.003074%
6741 State Proportionate Share		0.10%	0.10%	1,766	20,462	0.001128%	25,442	0.000964%
6697 BILLINGS HOUSING AUTHORITY	7.90%	8.77%	0.10%	117,693	1,363,298	0.075187%	2,124,917	0.080544%
6697 State Proportionate Share		0.10%	0.10%	34,726	402,251	0.022184%	669,436	0.025375%
7699 BITTERROOT PUBLIC LIBRARY	7.90%	8.77%	0.10%	21,260	246,260	0.013581%	366,118	0.013878%
7699 State Proportionate Share		0.10%	0.10%	6,289	72,846	0.004017%	115,749	0.004387%
6634 BITTERROOT CONSERVATION DISTRICT	7.90%	8.77%	0.10%	5,106	59,144	0.003262%	88,271	0.003346%
6634 State Proportionate Share		0.10%	0.10%	1,498	17,354	0.000957%	27,694	0.001050%
6350 BITTERROOT VALLEY SEC	7.90%	8.77%	0.10%	1,630	18,885	0.001042%	16,791	0.000636%
6350 State Proportionate Share		0.10%	0.10%	527	6,109	0.000337%	6,081	0.000231%
10565 BROADWATER CONSERVATION DISTRICT	7.90%	8.77%	0.10%	3,537	40,969	0.002259%	-	0.000000%
10565 State Proportionate Share		0.10%	0.10%	1,038	12,023	0.000663%	-	0.000000%
6421 BUFFALO RAPIDS IRRIGATION PROJECT 1	7.90%	8.77%	0.10%	18,153	210,279	0.011597%	286,376	0.010855%
6421 State Proportionate Share		0.10%	0.10%	5,327	61,703	0.003403%	89,848	0.003406%
6422 BUFFALO RAPIDS IRRIGATION PROJECT 2	7.90%	8.77%	0.10%	23,509	272,321	0.015019%	419,470	0.015900%
6422 State Proportionate Share		0.10%	0.10%	6,898	79,906	0.004407%	131,598	0.004988%
6711 CABINET MOUNTAIN COOPERATIVE	7.90%	8.77%	0.10%	3,637	42,126	0.002323%	61,846	0.002344%
6711 State Proportionate Share		0.10%	0.10%	1,067	12,361	0.000682%	19,403	0.000735%

**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, 2021				Net Pension Liability as of June 30, 2021		Net Pension Liability as of June 30, 2020	
	Member Rate	Employer Rate	State Rate	Employer Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions
Total ALL Employers & State				\$ 156,535,198	\$ 1,813,221,704	100.000000%	\$ 2,638,211,389	100.000000%
State (Non-Employer Contributing Entity)				\$ 35,391,421	\$ 409,955,675	22.609242%	\$ 628,303,635	23.815515%
Employer								
6727 CASCADE CONSERVATION DISTRICT	7.90%	8.77%	0.10%	5,616	65,049	0.003587%	73,305	0.002779%
6727 State Proportionate Share		0.10%	0.10%	1,680	19,463	0.001073%	23,539	0.000892%
6662 CENTER FOR MENTAL HEALTH	7.90%	8.77%	0.10%	3,437	39,818	0.002196%	112,524	0.004265%
6662 State Proportionate Share		0.10%	0.10%	1,009	11,683	0.000644%	35,299	0.001338%
6703 CENTRAL MONTANA LEARNING RESOURCE CTR	7.90%	8.77%	0.10%	2,178	25,227	0.001391%	86,903	0.003294%
6703 State Proportionate Share		0.10%	0.10%	683	7,911	0.000436%	27,907	0.001058%
6719 CENTRAL VALLEY FIRE DISTRICT	7.90%	8.77%	0.10%	10,040	116,301	0.006414%	80,478	0.003050%
6719 State Proportionate Share		0.10%	0.10%	2,946	34,125	0.001882%	25,248	0.000957%
6650 CHOUTEAU COUNTY CONSERVATION DIST	7.90%	8.77%	0.10%	1,453	16,836	0.000929%	25,676	0.000973%
6650 State Proportionate Share		0.10%	0.10%	427	4,941	0.000272%	8,055	0.000305%
6428 COLUMBUS RURAL FIRE DISTRICT #3	7.90%	8.77%	0.10%	11,758	136,197	0.007511%	-	0.000000%
6428 State Proportionate Share		0.10%	0.10%	3,450	39,963	0.002204%	-	0.000000%
6433 CORVALLIS COUNTY SEWER DISTRICT	7.90%	8.77%	0.10%	3,568	41,336	0.002280%	58,813	0.002229%
6433 State Proportionate Share		0.10%	0.10%	1,047	12,129	0.000669%	18,451	0.000699%
10644 CRAIG WATER & SEWER DISTRICT	7.90%	8.77%	0.10%	574	6,652	0.000367%	-	0.000000%
10644 State Proportionate Share		0.10%	0.10%	168	1,952	0.000108%	-	0.000000%
6707 Crown Hill	7.90%	8.77%	0.10%	3,777	43,746	0.002413%	63,588	0.002410%
6707 State Proportionate Share		0.10%	0.10%	1,108	12,836	0.000708%	19,950	0.000756%
6394 DALY DITCHES IRRIGATION DISTRICT	7.90%	8.77%	0.10%	3,876	44,894	0.002476%	51,209	0.001941%
6394 State Proportionate Share		0.10%	0.10%	1,258	14,569	0.000803%	18,287	0.000693%
6677 DAWSON COMMUNITY COLLEGE	7.90%	8.77%	0.10%	120,245	1,392,859	0.076817%	2,092,249	0.079306%
6677 State Proportionate Share		0.10%	0.10%	35,554	411,837	0.022713%	661,600	0.025078%
6686 DEER LODGE COUNTY HEAD START PROGRAM	7.90%	8.77%	0.10%	43,853	507,965	0.028014%	767,726	0.029100%
6686 State Proportionate Share		0.10%	0.10%	12,867	149,049	0.008220%	240,859	0.009130%
8514 Drummond School and Community Library District	7.90%	8.77%	0.10%	1,702	19,710	0.001087%	29,355	0.001113%
8514 State Proportionate Share		0.10%	0.10%	499	5,783	0.000319%	9,209	0.000349%
6389 DRY PRAIRIE RURAL WATER	7.90%	8.77%	0.10%	90,293	1,045,912	0.057683%	1,379,069	0.052273%
6389 State Proportionate Share		0.10%	0.10%	26,494	306,889	0.016925%	432,647	0.016399%
8715 DRY REDWATER REGIONAL WATER AUTHORITY	7.90%	8.77%	0.10%	7,423	85,982	0.004742%	127,255	0.004824%
8715 State Proportionate Share		0.10%	0.10%	2,178	25,229	0.001391%	39,923	0.001513%
6705 EASTERN YELLOWSTONE COUNTY SEC	7.90%	8.77%	0.10%	1,626	18,830	0.001039%	32,789	0.001243%
6705 State Proportionate Share		0.10%	0.10%	477	5,525	0.000305%	10,286	0.000390%
6744 FALLON MEDICAL COMPLEX	7.90%	8.77%	0.10%	-	-	0.000000%	104,761	0.003971%
6744 State Proportionate Share		0.10%	0.10%	-	-	0.000000%	32,866	0.001246%
6750 FERGUS COUNTY CONSERVATION DIST	7.90%	8.77%	0.10%	2,868	33,217	0.001832%	52,459	0.001988%
6750 State Proportionate Share		0.10%	0.10%	841	9,747	0.000538%	16,458	0.000624%
6716 FLATHEAD CONSERVATION DISTRICT	7.90%	8.77%	0.10%	5,253	60,847	0.003356%	90,474	0.003429%
6716 State Proportionate Share		0.10%	0.10%	1,659	19,222	0.001060%	30,206	0.001145%
6423 FLATHEAD EMERGENCY COMM CENTER	7.90%	8.77%	0.10%	75,640	876,170	0.048321%	2,501,992	0.094837%
6423 State Proportionate Share		0.10%	0.10%	22,194	257,086	0.014178%	785,741	0.029783%
6708 FLATHEAD MUNICIPAL AIRPORT AUTHORITY	7.90%	8.77%	0.10%	129,686	1,502,216	0.082848%	2,239,326	0.084880%
6708 State Proportionate Share		0.10%	0.10%	38,330	443,991	0.024486%	706,744	0.026789%
6699 FLATHEAD SPECIAL EDUC COOP	7.90%	8.77%	0.10%	3,085	35,735	0.001971%	4,644	0.000176%
6699 State Proportionate Share		0.10%	0.10%	905	10,485	0.000578%	1,984	0.000075%
6676 FLATHEAD VALLEY COMMUNITY COLLEGE	7.90%	8.77%	0.10%	374,375	4,336,561	0.239163%	7,050,025	0.267227%
6676 State Proportionate Share		0.10%	0.10%	110,104	1,275,390	0.070338%	2,216,910	0.084031%
6638 FORT SHAW IRRIGATION DIST	7.90%	8.77%	0.10%	8,738	101,219	0.005582%	179,482	0.006803%
6638 State Proportionate Share		0.10%	0.10%	2,564	29,700	0.001638%	56,310	0.002134%
6414 FRENCHTOWN RURAL FIRE DISTRICT	7.90%	8.77%	0.10%	3,581	41,486	0.002288%	64,509	0.002445%
6414 State Proportionate Share		0.10%	0.10%	1,051	12,172	0.000671%	20,236	0.000767%

**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, 2021				Net Pension Liability as of June 30, 2021		Net Pension Liability as of June 30, 2020	
	Member Rate	Employer Rate	State Rate	Employer Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions
Total ALL Employers & State				\$ 156,535,198	\$ 1,813,221,704	100.000000%	\$ 2,638,211,389	100.000000%
State (Non-Employer Contributing Entity)				\$ 35,391,421	\$ 409,955,675	22.609242%	\$ 628,303,635	23.815515%
Employer								
6682 GALLATIN AIRPORT AUTHORITY	7.90%	8.77%	0.10%	193,911	2,246,159	0.123877%	3,499,882	0.132661%
6682 State Proportionate Share		0.10%	0.10%	57,669	668,011	0.036841%	1,108,996	0.042036%
6736 GALLATIN CONSERVATION DISTRICT	7.90%	8.77%	0.10%	7,644	88,550	0.004884%	120,733	0.004576%
6736 State Proportionate Share		0.10%	0.10%	2,243	25,982	0.001433%	37,877	0.001436%
6702 GALLATIN-MADISON SEC	7.90%	8.77%	0.10%	5,008	58,013	0.003199%	51,576	0.001955%
6702 State Proportionate Share		0.10%	0.10%	1,470	17,023	0.000939%	16,181	0.000613%
6718 GARDINER - PARK COUNTY WATER DIST	7.90%	8.77%	0.10%	14,043	162,668	0.008971%	249,134	0.009443%
6718 State Proportionate Share		0.10%	0.10%	4,121	47,732	0.002632%	78,160	0.002963%
6691 GLASGOW IRRIGATION DISTRICT	7.90%	8.77%	0.10%	10,128	117,313	0.006470%	157,253	0.005961%
6691 State Proportionate Share		0.10%	0.10%	3,001	34,758	0.001917%	49,847	0.001889%
7276 GRANITE CO HOSPITAL & NURSING HOME	7.90%	8.77%	0.10%	132,200	1,531,337	0.084454%	1,819,699	0.068975%
7276 State Proportionate Share		0.10%	0.10%	39,189	453,948	0.025035%	577,179	0.021878%
6373 GRANITE CONSERVATION DISTRICT	7.90%	8.77%	0.10%	1,920	22,238	0.001226%	30,624	0.001161%
6373 State Proportionate Share		0.10%	0.10%	563	6,525	0.000360%	9,607	0.000364%
6717 GREAT DIVIDE EDUCATION SERVICES	7.90%	8.77%	0.10%	4,411	51,099	0.002818%	69,383	0.002630%
6717 State Proportionate Share		0.10%	0.10%	1,294	14,994	0.000827%	21,768	0.000825%
6660 GREAT FALLS INT AIRPORT	7.90%	8.77%	0.10%	42,987	497,937	0.027461%	949,168	0.035978%
6660 State Proportionate Share		0.10%	0.10%	12,875	149,142	0.008225%	301,494	0.011428%
6641 GREENFIELDS IRRIGATION DIST	7.90%	8.77%	0.10%	84,470	978,458	0.053962%	1,603,663	0.060786%
6641 State Proportionate Share		0.10%	0.10%	24,831	287,627	0.015863%	503,993	0.019104%
6417 HEBGEN BASIN RURAL FD	7.90%	8.77%	0.10%	3,576	41,428	0.002285%	60,917	0.002309%
6417 State Proportionate Share		0.10%	0.10%	1,049	12,156	0.000670%	19,111	0.000724%
6663 HELENA HOUSING AUTHORITY	7.90%	8.77%	0.10%	79,906	925,584	0.051046%	1,435,593	0.054415%
6663 State Proportionate Share		0.10%	0.10%	23,634	273,760	0.015098%	453,691	0.017197%
6632 HELENA REGIONAL AIRPORT AUTH	7.90%	8.77%	0.10%	98,520	1,141,208	0.062938%	1,739,441	0.065933%
6632 State Proportionate Share		0.10%	0.10%	29,125	337,371	0.018606%	549,529	0.020830%
6685 HELENA VALLEY IRRIGATION DIST	7.90%	8.77%	0.10%	20,857	241,600	0.013324%	358,482	0.013588%
6685 State Proportionate Share		0.10%	0.10%	6,120	70,892	0.003910%	112,466	0.004263%
6664 HILL CO PUBLIC CEMETERY DIST	7.90%	8.77%	0.10%	4,262	49,367	0.002723%	67,439	0.002556%
6664 State Proportionate Share		0.10%	0.10%	1,284	14,878	0.000821%	21,752	0.000824%
6377 HINSDALE WATER & SEWER DISTRICT	7.90%	8.77%	0.10%	1,938	22,450	0.001238%	27,612	0.001047%
6377 State Proportionate Share		0.10%	0.10%	569	6,588	0.000363%	8,663	0.000328%
6631 HOUSING AUTHORITY OF ANACONDA	7.90%	8.77%	0.10%	33,132	383,783	0.021166%	581,591	0.022045%
6631 State Proportionate Share		0.10%	0.10%	9,722	112,609	0.006210%	182,463	0.006916%
6637 HOUSING AUTHORITY OF BUTTE	7.90%	8.77%	0.10%	70,866	820,869	0.045271%	1,251,535	0.047439%
6637 State Proportionate Share		0.10%	0.10%	20,824	241,220	0.013303%	393,194	0.014904%
6640 HOUSING AUTHORITY OF GLASGOW	7.90%	8.77%	0.10%	15,780	182,791	0.010081%	245,761	0.009315%
6640 State Proportionate Share		0.10%	0.10%	4,630	53,636	0.002958%	77,101	0.002922%
6746 HUMAN RESOURCES COUNCIL DIST XI	7.90%	8.77%	0.10%	114,738	1,329,063	0.073298%	2,018,660	0.076516%
6746 State Proportionate Share		0.10%	0.10%	33,864	392,266	0.021634%	636,296	0.024118%
6635 HUMAN RESOURCES COUNCIL DIST XII	7.90%	8.77%	0.10%	245,896	2,848,329	0.157087%	3,934,156	0.149122%
6635 State Proportionate Share		0.10%	0.10%	72,248	836,888	0.046155%	1,236,530	0.046870%
6425 HYALITE RFD	7.90%	8.77%	0.10%	2,825	32,723	0.001805%	48,880	0.001853%
6425 State Proportionate Share		0.10%	0.10%	829	9,602	0.000530%	15,428	0.000585%
6722 JUDITH BASIN CONSERVATION DIST	7.90%	8.77%	0.10%	1,599	18,524	0.001022%	31,880	0.001208%
6722 State Proportionate Share		0.10%	0.10%	469	5,436	0.000300%	10,001	0.000379%
6738 LAKESIDE CO WATER & SEWER	7.90%	8.77%	0.10%	24,101	279,169	0.015396%	475,408	0.018020%
6738 State Proportionate Share		0.10%	0.10%	7,072	81,914	0.004518%	149,147	0.005653%
6357 LARCHMONT GOLF COURSE	7.90%	8.77%	0.10%	17,290	200,284	0.011046%	312,027	0.011827%
6357 State Proportionate Share		0.10%	0.10%	5,073	58,766	0.003241%	97,891	0.003711%

**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, 2021				Net Pension Liability as of June 30, 2021		Net Pension Liability as of June 30, 2020	
	Member Rate	Employer Rate	State Rate	Employer Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions
Total ALL Employers & State				\$ 156,535,198	\$ 1,813,221,704	100.000000%	\$ 2,638,211,389	100.000000%
State (Non-Employer Contributing Entity)				\$ 35,391,421	\$ 409,955,675	22.609242%	\$ 628,303,635	23.815515%
Employer								
6358 LEWIS & CLARK CONSERVATION DIST	7.90%	8.77%	0.10%	6,558	75,961	0.004189%	84,155	0.003190%
6358 State Proportionate Share		0.10%	0.10%	1,948	22,564	0.001244%	26,403	0.001001%
6694 LEWIS & CLARK LIBRARY	7.90%	8.77%	0.10%	120,588	1,396,824	0.077035%	2,311,063	0.087600%
6694 State Proportionate Share		0.10%	0.10%	35,617	412,573	0.022754%	728,256	0.027604%
6372 LIBERTY CO CONSERVATION DISTRICT	7.90%	8.77%	0.10%	1,397	16,186	0.000893%	23,397	0.000887%
6372 State Proportionate Share		0.10%	0.10%	410	4,749	0.000262%	7,339	0.000278%
6397 LINCOLN CONSERVATION DISTRICT	7.90%	8.77%	0.10%	2,612	30,256	0.001669%	43,302	0.001641%
6397 State Proportionate Share		0.10%	0.10%	766	8,878	0.000490%	13,585	0.000515%
6729 LINCOLN COUNTY RURAL FIRE DIST	7.90%	8.77%	0.10%	10,657	123,447	0.006808%	189,095	0.007168%
6729 State Proportionate Share		0.10%	0.10%	3,127	36,223	0.001998%	59,326	0.002249%
6730 LOCKWOOD RURAL FIRE DIST 8	7.90%	8.77%	0.10%	5,487	63,561	0.003505%	93,027	0.003526%
6730 State Proportionate Share		0.10%	0.10%	1,610	18,650	0.001029%	29,185	0.001106%
6391 LOCKWOOD WATER & SEWER DISTRICT	7.90%	8.77%	0.10%	23,969	277,640	0.015312%	416,639	0.015792%
6391 State Proportionate Share		0.10%	0.10%	7,155	82,884	0.004571%	132,891	0.005037%
6430 MADISON CONSERVATION DISTRICT	7.90%	8.77%	0.10%	1,764	20,429	0.001127%	36,709	0.001391%
6430 State Proportionate Share		0.10%	0.10%	561	6,496	0.000358%	12,021	0.000456%
6355 MALTA CEMETERY DISTRICT	7.90%	8.77%	0.10%	3,643	42,201	0.002327%	64,642	0.002450%
6355 State Proportionate Share		0.10%	0.10%	1,069	12,383	0.000683%	20,279	0.000769%
6672 MALTA IRRIGATION DISTRICT	7.90%	8.77%	0.10%	37,321	432,305	0.023842%	595,393	0.022568%
6672 State Proportionate Share		0.10%	0.10%	10,951	126,852	0.006996%	186,784	0.007080%
9111 Meagher County Conservation District	7.90%	8.77%	0.10%	-	-	0.000000%	-	0.000000%
9111 State Proportionate Share		0.10%	0.10%	-	-	0.000000%	-	0.000000%
6671 MILES COMMUNITY COLLEGE	7.90%	8.77%	0.10%	96,153	1,113,782	0.061426%	1,633,518	0.061918%
6671 State Proportionate Share		0.10%	0.10%	28,459	329,657	0.018181%	516,521	0.019578%
6419 MILK RIVER JBC	7.90%	8.77%	0.10%	7,406	85,782	0.004731%	127,571	0.004836%
6419 State Proportionate Share		0.10%	0.10%	2,173	25,170	0.001388%	40,022	0.001517%
6706 MISSOULA AREA SEC	7.90%	8.77%	0.10%	5,850	67,767	0.003737%	98,784	0.003744%
6706 State Proportionate Share		0.10%	0.10%	1,717	19,884	0.001097%	30,991	0.001175%
6700 MISSOULA COUNTY AIRPORT	7.90%	8.77%	0.10%	229,622	2,659,824	0.146690%	4,147,737	0.157218%
6700 State Proportionate Share		0.10%	0.10%	67,728	784,526	0.043267%	1,306,207	0.049511%
6661 MISSOULA RURAL FIRE DISTRICT	7.90%	8.77%	0.10%	22,644	262,301	0.014466%	402,513	0.015257%
6661 State Proportionate Share		0.10%	0.10%	6,682	77,404	0.004269%	127,122	0.004819%
6749 NO MONTANA JOINT REFUSE DISPOSAL DIST	7.90%	8.77%	0.10%	33,968	393,466	0.021700%	634,378	0.024046%
6749 State Proportionate Share		0.10%	0.10%	9,998	115,815	0.006387%	199,584	0.007565%
6714 NORTH CENTRAL LEARNING SEC	7.90%	8.77%	0.10%	3,728	43,180	0.002381%	41,826	0.001585%
6714 State Proportionate Share		0.10%	0.10%	1,094	12,670	0.000699%	13,122	0.000497%
6424 NORTH LAKE CO PUBLIC LIBRARY DIST	7.90%	8.77%	0.10%	13,220	153,138	0.008446%	265,633	0.010069%
6424 State Proportionate Share		0.10%	0.10%	3,927	45,485	0.002509%	84,222	0.003192%
6398 NORTH VALLEY PUBLIC LIBRARY	7.90%	8.77%	0.10%	16,931	196,123	0.010816%	277,515	0.010519%
6398 State Proportionate Share		0.10%	0.10%	4,968	57,548	0.003174%	87,065	0.003300%
6411 NORTHWEST MT EDUC COOP	7.90%	8.77%	0.10%	2,485	28,790	0.001588%	42,019	0.001593%
6411 State Proportionate Share		0.10%	0.10%	729	8,448	0.000466%	13,182	0.000500%
6393 PABLO-LAKE COUNTY WATER & SEWER	7.90%	8.77%	0.10%	13,685	158,517	0.008742%	262,393	0.009946%
6393 State Proportionate Share		0.10%	0.10%	4,015	46,513	0.002565%	82,319	0.003120%
6386 PARK CO RURAL FIRE DISTRICT 1	7.90%	8.77%	0.10%	10,444	120,978	0.006672%	73,338	0.002780%
6386 State Proportionate Share		0.10%	0.10%	3,134	36,301	0.002002%	24,874	0.000943%
6407 PARK COUNTY SEC	7.90%	8.77%	0.10%	1,709	19,800	0.001092%	27,751	0.001052%
6407 State Proportionate Share		0.10%	0.10%	502	5,810	0.000320%	8,706	0.000330%
6383 PETROLEUM CO CONSERVATION DIST	7.90%	8.77%	0.10%	8,452	97,900	0.005399%	166,487	0.006311%
6383 State Proportionate Share		0.10%	0.10%	2,527	29,276	0.001615%	52,232	0.001980%

**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, 2021				Net Pension Liability as of June 30, 2021		Net Pension Liability as of June 30, 2020	
	Member Rate	Employer Rate	State Rate	Employer Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions
Total ALL Employers & State				\$ 156,535,198	\$ 1,813,221,704	100.000000%	\$ 2,638,211,389	100.000000%
State (Non-Employer Contributing Entity)				\$ 35,391,421	\$ 409,955,675	22.609242%	\$ 628,303,635	23.815515%
Employer								
10576 PHILIPSBURG AREA COMMUNITY LIBRARY	7.90%	8.77%	0.10%	1,200	13,897	0.000766%	-	0.000000%
10576 State Proportionate Share		0.10%	0.10%	352	4,078	0.000225%	-	0.000000%
6404 PHILLIPS CONSERVATION DISTRICT	7.90%	8.77%	0.10%	-	-	0.000000%	14,673	0.000556%
6404 State Proportionate Share		0.10%	0.10%	-	-	0.000000%	4,875	0.000185%
6674 PONDERA CO CANAL & RESERVOIR	7.90%	8.77%	0.10%	44,448	514,867	0.028395%	894,434	0.033903%
6674 State Proportionate Share		0.10%	0.10%	13,139	152,197	0.008394%	282,193	0.010696%
6723 PONDERA COUNTY CEMETERY DIST 2	7.90%	8.77%	0.10%	3,616	41,882	0.002310%	64,154	0.002432%
6723 State Proportionate Share		0.10%	0.10%	1,061	12,289	0.000678%	20,127	0.000763%
9854 PONDERA REGIONAL PORT AUTHORITY	7.90%	8.77%	0.10%	2,722	31,532	0.001739%	62,118	0.002355%
9854 State Proportionate Share		0.10%	0.10%	799	9,252	0.000510%	19,488	0.000739%
6733 PORT OF MONTANA - PORT AUTHORITY	7.90%	8.77%	0.10%	16,984	196,737	0.010850%	335,303	0.012709%
6733 State Proportionate Share		0.10%	0.10%	5,025	58,210	0.003210%	105,393	0.003995%
6679 PRAIRIE COUNTY HOSPITAL DISTRICT	7.90%	8.77%	0.10%	89,320	1,034,636	0.057061%	1,468,540	0.055664%
6679 State Proportionate Share		0.10%	0.10%	26,353	305,254	0.016835%	463,484	0.017568%
6737 PRAIRIE VIEW SPECIAL SERVICES COOP	7.90%	8.77%	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%	8.77%	0.10%	2,838	32,873	0.001813%	55,022	0.002086%
7277 State Proportionate Share		0.10%	0.10%	868	10,052	0.000554%	17,777	0.000674%
6415 RAE WATER AND SEWER DISTRICT	7.90%	8.77%	0.10%	27,452	317,984	0.017537%	423,768	0.016063%
6415 State Proportionate Share		0.10%	0.10%	8,055	93,304	0.005146%	132,946	0.005039%
7688 RED LODGE RURAL FIRE DISTRICT 7	7.90%	8.77%	0.10%	29,027	336,228	0.018543%	449,926	0.017054%
7688 State Proportionate Share		0.10%	0.10%	8,519	98,675	0.005442%	141,405	0.005360%
6673 RICHLAND CO HOUSING AUTHORITY	7.90%	8.77%	0.10%	34,493	399,554	0.022036%	596,161	0.022597%
6673 State Proportionate Share		0.10%	0.10%	10,198	118,133	0.006515%	188,320	0.007138%
9214 Riverside County Water and Sewer District No. 310	7.90%	8.77%	0.10%	3,100	35,909	0.001980%	55,151	0.002090%
9214 State Proportionate Share		0.10%	0.10%	910	10,537	0.000581%	17,303	0.000656%
7682 RONAN LIBRARY DISTRICT	7.90%	8.77%	0.10%	11,100	128,577	0.007091%	187,283	0.007099%
7682 State Proportionate Share		0.10%	0.10%	3,257	37,729	0.002081%	58,756	0.002227%
6352 ROUNDUP COMMUNITY LIBRARY	7.90%	8.77%	0.10%	1,067	12,364	0.000682%	19,298	0.000731%
6352 State Proportionate Share		0.10%	0.10%	313	3,628	0.000200%	6,055	0.000230%
6388 SEELEY LAKE MISSOULA CO WATER DISTRICT	7.90%	8.77%	0.10%	10,265	118,905	0.006558%	178,990	0.006785%
6388 State Proportionate Share		0.10%	0.10%	3,051	35,338	0.001949%	56,829	0.002154%
7694 SEELEY LAKE RURAL FIRE DISTRICT	7.90%	8.77%	0.10%	3,679	42,614	0.002350%	56,808	0.002153%
7694 State Proportionate Share		0.10%	0.10%	1,079	12,504	0.000690%	17,821	0.000676%
6413 SHERIDAN DANIELS SEC	7.90%	8.77%	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%	8.77%	0.10%	11,592	134,279	0.007406%	216,253	0.008197%
6735 State Proportionate Share		0.10%	0.10%	3,451	39,978	0.002205%	68,509	0.002597%
9213 SOMERS COUNTY WATER & SEWER DISTRICT	7.90%	8.77%	0.10%	2,127	24,636	0.001359%	37,737	0.001430%
9213 State Proportionate Share		0.10%	0.10%	680	7,876	0.000434%	12,852	0.000487%
6734 TETON COUNTY CONSERVATION DIST	7.90%	8.77%	0.10%	1,443	16,718	0.000922%	21,952	0.000832%
6734 State Proportionate Share		0.10%	0.10%	423	4,906	0.000271%	6,887	0.000261%
6429 THOMPSON FALLS PUBLIC LIBRARY	7.90%	8.77%	0.10%	4,421	51,209	0.002824%	57,279	0.002171%
6429 State Proportionate Share		0.10%	0.10%	1,301	15,065	0.000831%	18,146	0.000688%
6344 UPPER MUSSELSHELL CONSERVATION DIST	7.90%	8.77%	0.10%	1,283	14,859	0.000819%	23,233	0.000881%
6344 State Proportionate Share		0.10%	0.10%	376	4,360	0.000240%	7,289	0.000276%
6345 URBAN TRANS DIST/DAWSON CO	7.90%	8.77%	0.10%	12,644	146,457	0.008077%	230,502	0.008737%
6345 State Proportionate Share		0.10%	0.10%	3,710	42,974	0.002370%	72,315	0.002741%
6387 VALLEY COUNTY CONSERVATION DISTRICT	7.90%	8.77%	0.10%	4,619	53,505	0.002951%	3,035	0.000115%
6387 State Proportionate Share		0.10%	0.10%	1,355	15,699	0.000866%	952	0.000036%

**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, 2021				Net Pension Liability as of June 30, 2021		Net Pension Liability as of June 30, 2020	
	Member Rate	Employer Rate	State Rate	Employer Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions
Total ALL Employers & State				\$ 156,535,198	\$ 1,813,221,704	100.000000%	\$ 2,638,211,389	100.000000%
State (Non-Employer Contributing Entity)				\$ 35,391,421	\$ 409,955,675	22.609242%	\$ 628,303,635	23.815515%
Employer								
6726 VICTOR WATER & SEWER	7.90%	8.77%	0.10%	3,346	38,758	0.002138%	58,387	0.002213%
6726 State Proportionate Share		0.10%	0.10%	982	11,373	0.000627%	18,317	0.000694%
6669 WHITEFISH HOUSING AUTHORITY	7.90%	8.77%	0.10%	11,823	136,953	0.007553%	124,650	0.004725%
6669 State Proportionate Share		0.10%	0.10%	3,469	40,187	0.002216%	39,108	0.001482%
6361 YELLOWSTONE CITY-COUNTY HEALTH DEPT	7.90%	8.77%	0.10%	1,375,452	15,932,514	0.878685%	22,971,957	0.870740%
6361 State Proportionate Share		0.10%	0.10%	410,251	4,752,136	0.262082%	7,313,258	0.277205%
6698 YELLOWSTONE WEST CARBON SEC	7.90%	8.77%	0.10%	8,142	94,318	0.005202%	105,452	0.003997%
6698 State Proportionate Share		0.10%	0.10%	2,389	27,674	0.001526%	33,083	0.001254%
6608 BEAVERHEAD COUNTY HIGH SCHOOL	7.90%	8.50%	0.37%	62,740	726,742	0.040080%	911,639	0.034555%
6608 State Proportionate Share		0.37%	0.37%	20,291	235,043	0.012963%	314,179	0.011909%
6354 BIG SKY SCHOOL DISTRICT #72	7.90%	8.50%	0.37%	47,196	546,698	0.030151%	823,456	0.031213%
6354 State Proportionate Share		0.37%	0.37%	15,437	178,816	0.009862%	286,662	0.010866%
6760 GREAT FALLS PUBLIC SCHOOLS	7.90%	8.50%	0.37%	833,328	9,652,837	0.532358%	13,879,266	0.526086%
6760 State Proportionate Share		0.37%	0.37%	269,329	3,119,763	0.172056%	4,780,552	0.181204%
6910 HAVRE PUBLIC SCHOOLS	7.90%	8.50%	0.37%	202,054	2,340,493	0.129079%	3,591,060	0.136117%
6910 State Proportionate Share		0.37%	0.37%	65,840	762,660	0.042061%	1,244,375	0.047167%
6625 JEFFERSON COUNTY HIGH SCHOOL	7.90%	8.50%	0.37%	20,626	238,926	0.013177%	380,580	0.014426%
6625 State Proportionate Share		0.37%	0.37%	6,710	77,720	0.004286%	131,305	0.004977%
6624 JORDAN PUBLIC SCHOOLS	7.90%	8.50%	0.37%	15,599	180,687	0.009965%	259,079	0.009820%
6624 State Proportionate Share		0.37%	0.37%	5,032	58,285	0.003214%	88,996	0.003373%
6375 JUDITH GAP SCHOOL	7.90%	8.50%	0.37%	9,797	113,480	0.006258%	151,435	0.005740%
6375 State Proportionate Share		0.37%	0.37%	3,160	36,605	0.002019%	52,020	0.001972%
10734 KINSEY SCHOOL DISTRICT #63	7.90%	8.50%	0.37%	2,886	33,429	0.001844%	-	0.000000%
10734 State Proportionate Share		0.37%	0.37%	931	10,783	0.000595%	-	0.000000%
6944 LAVINA K-12	7.90%	8.50%	0.37%	11,809	136,788	0.007544%	196,804	0.007460%
6944 State Proportionate Share		0.37%	0.37%	3,809	44,124	0.002433%	67,605	0.002563%
10132 LIBERTY SCHOOL DISTRICT 10	7.90%	8.50%	0.37%	1,752	20,296	0.001119%	11,826	0.000448%
10132 State Proportionate Share		0.37%	0.37%	565	6,547	0.000361%	4,288	0.000163%
7692 OVANDO ELEMENTARY SCHOOL DISTRICT 11	7.90%	8.50%	0.37%	1,366	15,818	0.000872%	12,782	0.000484%
7692 State Proportionate Share		0.37%	0.37%	441	5,103	0.000281%	4,390	0.000166%
6628 POWDER RIVER COUNTY HIGH SCHOOL	7.90%	8.50%	0.37%	29,312	339,541	0.018726%	445,078	0.016870%
6628 State Proportionate Share		0.37%	0.37%	9,455	109,527	0.006040%	152,998	0.005799%
6629 POWELL COUNTY HIGH SCHOOL	7.90%	8.50%	0.37%	11,115	128,753	0.007101%	213,004	0.008074%
6629 State Proportionate Share		0.37%	0.37%	3,844	44,524	0.002456%	77,660	0.002944%
6781 SCHOOL DISTRICT 1 & 7 - HYSHAM	7.90%	8.50%	0.37%	7,277	84,297	0.004649%	105,116	0.003984%
6781 State Proportionate Share		0.37%	0.37%	2,453	28,411	0.001567%	38,014	0.001441%
6861 SCHOOL DISTRICT 1 & 7 - TOWNSEND	7.90%	8.50%	0.37%	52,672	610,130	0.033649%	882,099	0.033435%
6861 State Proportionate Share		0.37%	0.37%	17,122	198,327	0.010938%	304,990	0.011560%
6751 SCHOOL DISTRICT 1 - BIG TIMBER	7.90%	8.50%	0.37%	14,011	162,297	0.008951%	165,254	0.006264%
6751 State Proportionate Share		0.37%	0.37%	4,701	54,452	0.003003%	59,858	0.002269%
6752 SCHOOL DISTRICT 1 - BUTTE	7.90%	8.50%	0.37%	366,363	4,243,761	0.234045%	6,223,246	0.235889%
6752 State Proportionate Share		0.37%	0.37%	120,217	1,392,533	0.076799%	2,176,711	0.082507%
6753 SCHOOL DISTRICT 1 - CHOTEAU	7.90%	8.50%	0.37%	39,749	460,430	0.025393%	619,868	0.023496%
6753 State Proportionate Share		0.37%	0.37%	12,827	148,580	0.008194%	212,952	0.008072%
6754 SCHOOL DISTRICT 1 - CIRCLE	7.90%	8.50%	0.37%	25,986	301,013	0.016601%	457,386	0.017337%
6754 State Proportionate Share		0.37%	0.37%	8,383	97,099	0.005355%	157,126	0.005956%
6755 SCHOOL DISTRICT 1 - CLANCY	7.90%	8.50%	0.37%	27,575	319,414	0.017616%	393,035	0.014898%
6755 State Proportionate Share		0.37%	0.37%	9,132	105,781	0.005834%	137,368	0.005207%
6756 SCHOOL DISTRICT 1 - CORVALLIS	7.90%	8.50%	0.37%	112,642	1,304,785	0.071959%	1,591,089	0.060309%
6756 State Proportionate Share		0.37%	0.37%	36,533	423,176	0.023338%	549,759	0.020838%

**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, 2021				Net Pension Liability as of June 30, 2021		Net Pension Liability as of June 30, 2020	
	Member Rate	Employer Rate	State Rate	Employer Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions
Total ALL Employers & State				\$ 156,535,198	\$ 1,813,221,704	100.000000%	\$ 2,638,211,389	100.000000%
State (Non-Employer Contributing Entity)				\$ 35,391,421	\$ 409,955,675	22.609242%	\$ 628,303,635	23.815515%
Employer								
6757 SCHOOL DISTRICT 1 - DEER LODGE	7.90%	8.50%	0.37%	46,174	534,856	0.029498%	675,636	0.025610%
6757 State Proportionate Share		0.37%	0.37%	14,987	173,605	0.009574%	233,173	0.008838%
6342 SCHOOL DISTRICT 1 - FORT BENTON	7.90%	8.50%	0.37%	38,590	447,005	0.024653%	712,167	0.026994%
6342 State Proportionate Share		0.37%	0.37%	12,460	144,330	0.007960%	244,914	0.009283%
6758 SCHOOL DISTRICT 1 - GLASGOW	7.90%	8.50%	0.37%	90,606	1,049,536	0.057882%	1,436,126	0.054436%
6758 State Proportionate Share		0.37%	0.37%	29,365	340,148	0.018759%	495,954	0.018799%
6759 SCHOOL DISTRICT 1 - GLENDIVE	7.90%	8.50%	0.37%	104,790	1,213,836	0.066944%	1,751,392	0.066386%
6759 State Proportionate Share		0.37%	0.37%	34,194	396,089	0.021844%	609,126	0.023089%
6778 SCHOOL DISTRICT 1 - HEART BUTTE	7.90%	8.50%	0.37%	40,398	467,949	0.025808%	769,469	0.029166%
6778 State Proportionate Share		0.37%	0.37%	13,224	153,182	0.008448%	264,319	0.010019%
6761 SCHOOL DISTRICT 1 - HELENA	7.90%	8.50%	0.37%	650,443	7,534,389	0.415525%	10,173,105	0.385606%
6761 State Proportionate Share		0.37%	0.37%	211,070	2,444,924	0.134839%	3,514,592	0.133219%
6771 SCHOOL DISTRICT 1 - LEWISTOWN	7.90%	8.50%	0.37%	139,946	1,621,057	0.089402%	2,518,106	0.095447%
6771 State Proportionate Share		0.37%	0.37%	45,597	528,167	0.029129%	872,315	0.033065%
6772 SCHOOL DISTRICT 1 - MILES CITY	7.90%	8.50%	0.37%	101,800	1,179,200	0.065033%	1,845,086	0.069937%
6772 State Proportionate Share		0.37%	0.37%	33,047	382,799	0.021112%	638,281	0.024194%
6773 SCHOOL DISTRICT 1 - MISSOULA	7.90%	8.50%	0.37%	793,141	9,187,328	0.506685%	13,787,225	0.522597%
6773 State Proportionate Share		0.37%	0.37%	257,281	2,980,209	0.164360%	4,754,898	0.180232%
6775 SCHOOL DISTRICT 1 - PHILIPSBURG	7.90%	8.50%	0.37%	22,384	259,289	0.014300%	363,098	0.013763%
6775 State Proportionate Share		0.37%	0.37%	7,221	83,640	0.004613%	124,728	0.004728%
6774 SCHOOL DISTRICT 1 - PLAINS	7.90%	8.50%	0.37%	30,180	349,593	0.019280%	590,643	0.022388%
6774 State Proportionate Share		0.37%	0.37%	9,735	112,768	0.006219%	202,892	0.007691%
6776 SCHOOL DISTRICT 1 - RED LODGE	7.90%	8.50%	0.37%	43,015	498,264	0.027479%	687,136	0.026046%
6776 State Proportionate Share		0.37%	0.37%	14,026	162,469	0.008960%	236,556	0.008967%
6777 SCHOOL DISTRICT 1 - SCOBEE	7.90%	8.50%	0.37%	18,361	212,679	0.011729%	280,240	0.010622%
6777 State Proportionate Share		0.37%	0.37%	6,566	76,053	0.004194%	107,962	0.004092%
6983 SCHOOL DISTRICT 1 - TROY	7.90%	8.50%	0.37%	35,835	415,090	0.022892%	714,343	0.027077%
6983 State Proportionate Share		0.37%	0.37%	11,622	134,625	0.007425%	246,409	0.009340%
6883 SCHOOL DISTRICT 10 - ANACONDA	7.90%	8.50%	0.37%	85,615	991,720	0.054694%	1,308,585	0.049601%
6883 State Proportionate Share		0.37%	0.37%	27,639	320,157	0.017657%	450,158	0.017063%
6995 SCHOOL DISTRICT 10 - CAYUSE	7.90%	8.50%	0.37%	19,609	227,146	0.012527%	296,238	0.011229%
6995 State Proportionate Share		0.37%	0.37%	6,466	74,898	0.004131%	101,762	0.003857%
6884 SCHOOL DISTRICT 10 - CHINOOK	7.90%	8.50%	0.37%	37,152	430,354	0.023734%	625,551	0.023711%
6884 State Proportionate Share		0.37%	0.37%	11,984	138,822	0.007656%	214,883	0.008145%
6885 SCHOOL DISTRICT 10 - CONRAD	7.90%	8.50%	0.37%	52,898	612,748	0.033793%	802,629	0.030423%
6885 State Proportionate Share		0.37%	0.37%	17,113	198,223	0.010932%	276,726	0.010489%
6886 SCHOOL DISTRICT 10 - DILLON	7.90%	8.50%	0.37%	38,779	449,190	0.024773%	615,193	0.023319%
6886 State Proportionate Share		0.37%	0.37%	12,836	148,686	0.008200%	217,934	0.008261%
6887 SCHOOL DISTRICT 10 - NOXON	7.90%	8.50%	0.37%	17,392	201,466	0.011111%	257,168	0.009748%
6887 State Proportionate Share		0.37%	0.37%	5,706	66,100	0.003645%	90,942	0.003447%
6363 SCHOOL DISTRICT 104 - SPRING CREEK	7.90%	8.50%	0.37%	567	6,566	0.000362%	10,055	0.000381%
6363 State Proportionate Share		0.37%	0.37%	183	2,119	0.000117%	3,455	0.000131%
6982 SCHOOL DISTRICT 11 & 2 - DRUMMOND	7.90%	8.50%	0.37%	19,734	228,587	0.012607%	345,832	0.013109%
6982 State Proportionate Share		0.37%	0.37%	6,366	73,736	0.004067%	118,798	0.004503%
6362 SCHOOL DISTRICT 11 - BRORSON	7.90%	8.50%	0.37%	2,048	23,727	0.001309%	34,686	0.001315%
6362 State Proportionate Share		0.37%	0.37%	661	7,654	0.000422%	11,915	0.000452%
6889 SCHOOL DISTRICT 11 - POTOMAC	7.90%	8.50%	0.37%	8,927	103,402	0.005703%	168,923	0.006403%
6889 State Proportionate Share		0.37%	0.37%	2,879	33,355	0.001840%	58,027	0.002199%
6412 SCHOOL DISTRICT 11 - WISE RIVER	7.90%	8.50%	0.37%	1,117	12,934	0.000713%	15,463	0.000586%
6412 State Proportionate Share		0.37%	0.37%	360	4,172	0.000230%	5,313	0.000201%

**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, 2021				Net Pension Liability as of June 30, 2021		Net Pension Liability as of June 30, 2020	
		Member Rate	Employer Rate	State Rate	Employer Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions
Total ALL Employers & State					\$ 156,535,198	\$ 1,813,221,704	100.000000%	\$ 2,638,211,389	100.000000%
State (Non-Employer Contributing Entity)					\$ 35,391,421	\$ 409,955,675	22.609242%	\$ 628,303,635	23.815515%
Employer									
7026	SCHOOL DISTRICT 115 - WINIFRED	7.90%	8.50%	0.37%	15,284	177,037	0.009764%	311,307	0.011800%
7026	State Proportionate Share		0.37%	0.37%	4,930	57,108	0.003150%	106,937	0.004053%
6891	SCHOOL DISTRICT 12 - BAKER	7.90%	8.50%	0.37%	57,352	664,341	0.036639%	1,045,909	0.039645%
6891	State Proportionate Share		0.37%	0.37%	18,628	215,772	0.011900%	359,281	0.013618%
6893	SCHOOL DISTRICT 12 - HARLEM	7.90%	8.50%	0.37%	76,838	890,052	0.049087%	1,183,596	0.044864%
6893	State Proportionate Share		0.37%	0.37%	24,929	288,760	0.015925%	411,245	0.015588%
6406	SCHOOL DISTRICT 12 - HAVRE	7.90%	8.50%	0.37%	1,669	19,330	0.001066%	33,743	0.001279%
6406	State Proportionate Share		0.37%	0.37%	538	6,235	0.000344%	11,591	0.000439%
6890	SCHOOL DISTRICT 12 - LIMA	7.90%	8.50%	0.37%	6,622	76,707	0.004230%	136,397	0.005170%
6890	State Proportionate Share		0.37%	0.37%	2,322	26,902	0.001484%	50,068	0.001898%
6895	SCHOOL DISTRICT 12 - ROSEBUD	7.90%	8.50%	0.37%	15,700	181,866	0.010030%	240,879	0.009130%
6895	State Proportionate Share		0.37%	0.37%	5,065	58,665	0.003235%	82,744	0.003136%
6896	SCHOOL DISTRICT 12 - SACO	7.90%	8.50%	0.37%	16,745	193,970	0.010698%	296,675	0.011245%
6896	State Proportionate Share		0.37%	0.37%	5,454	63,174	0.003484%	102,839	0.003898%
6897	SCHOOL DISTRICT 12 - STANFORD	7.90%	8.50%	0.37%	22,362	259,032	0.014286%	350,999	0.013304%
6897	State Proportionate Share		0.37%	0.37%	7,214	83,558	0.004608%	120,570	0.004570%
6340	SCHOOL DISTRICT 12 12 - MOLT	7.90%	8.50%	0.37%	439	5,084	0.000280%	7,130	0.000270%
6340	State Proportionate Share		0.37%	0.37%	142	1,640	0.000090%	2,449	0.000093%
6892	SCHOOL DISTRICT 13 - BOX ELDER	7.90%	8.50%	0.37%	80,030	927,031	0.051126%	1,649,242	0.062514%
6892	State Proportionate Share		0.37%	0.37%	25,960	300,711	0.016584%	569,234	0.021577%
6901	SCHOOL DISTRICT 13 - EUREKA	7.90%	8.50%	0.37%	54,259	628,505	0.034662%	854,132	0.032375%
6901	State Proportionate Share		0.37%	0.37%	17,566	203,470	0.011221%	295,550	0.011203%
6349	SCHOOL DISTRICT 13 - FISHTAIL	7.90%	8.50%	0.37%	1,042	12,072	0.000666%	35,294	0.001338%
6349	State Proportionate Share		0.37%	0.37%	401	4,645	0.000256%	12,123	0.000460%
6894	SCHOOL DISTRICT 13 - LONE ROCK	7.90%	8.50%	0.37%	18,627	215,769	0.011900%	295,137	0.011187%
6894	State Proportionate Share		0.37%	0.37%	6,205	71,872	0.003964%	105,905	0.004014%
6903	SCHOOL DISTRICT 13 - NASHUA	7.90%	8.50%	0.37%	15,351	177,822	0.009807%	254,746	0.009656%
6903	State Proportionate Share		0.37%	0.37%	4,994	57,854	0.003191%	87,508	0.003317%
6898	SCHOOL DISTRICT 14 - BONNER	7.90%	8.50%	0.37%	26,290	304,531	0.016795%	438,513	0.016622%
6898	State Proportionate Share		0.37%	0.37%	8,784	101,749	0.005612%	154,940	0.005873%
7273	SCHOOL DISTRICT 14 - FORTINE	7.90%	8.50%	0.37%	7,759	89,878	0.004957%	156,256	0.005923%
7273	State Proportionate Share		0.37%	0.37%	2,503	28,991	0.001599%	53,738	0.002037%
6900	SCHOOL DISTRICT 14 - HOT SPRINGS	7.90%	8.50%	0.37%	20,528	237,786	0.013114%	363,059	0.013762%
6900	State Proportionate Share		0.37%	0.37%	6,622	76,704	0.004230%	124,715	0.004727%
6906	SCHOOL DISTRICT 14 - MALTA	7.90%	8.50%	0.37%	40,977	474,661	0.026178%	729,470	0.027650%
6906	State Proportionate Share		0.37%	0.37%	13,301	154,073	0.008497%	252,064	0.009554%
6992	SCHOOL DISTRICT 14 - SHELBY	7.90%	8.50%	0.37%	63,316	733,420	0.040448%	1,049,084	0.039765%
6992	State Proportionate Share		0.37%	0.37%	20,424	236,583	0.013048%	360,373	0.013660%
6881	SCHOOL DISTRICT 15 HELENA FLATS- KALISPELL	7.90%	8.50%	0.37%	15,494	179,477	0.009898%	241,753	0.009164%
6881	State Proportionate Share		0.37%	0.37%	4,998	57,894	0.003193%	83,579	0.003168%
6904	SCHOOL DISTRICT 15 & 17 - WILLOW CREEK	7.90%	8.50%	0.37%	9,806	113,588	0.006264%	197,517	0.007487%
6904	State Proportionate Share		0.37%	0.37%	3,163	36,641	0.002021%	67,851	0.002572%
6905	SCHOOL DISTRICT 15 & 6 - FLO-CARLTON	7.90%	8.50%	0.37%	51,219	593,294	0.032720%	850,660	0.032244%
6905	State Proportionate Share		0.37%	0.37%	16,727	193,757	0.010686%	295,743	0.011210%
6907	SCHOOL DISTRICT 15 - CUSTER	7.90%	8.50%	0.37%	9,139	105,866	0.005839%	123,336	0.004675%
6907	State Proportionate Share		0.37%	0.37%	3,185	36,893	0.002035%	46,426	0.001760%
6908	SCHOOL DISTRICT 15 - CUT BANK	7.90%	8.50%	0.37%	94,912	1,099,416	0.060633%	1,828,469	0.069307%
6908	State Proportionate Share		0.37%	0.37%	31,622	366,291	0.020201%	645,695	0.024475%
6909	SCHOOL DISTRICT 15 - EKALAKA	7.90%	8.50%	0.37%	22,774	263,807	0.014549%	360,672	0.013671%
6909	State Proportionate Share		0.37%	0.37%	7,800	90,346	0.004983%	132,952	0.005039%

**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, 2021				Net Pension Liability as of June 30, 2021		Net Pension Liability as of June 30, 2020	
	Member Rate	Employer Rate	State Rate	Employer Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions
Total ALL Employers & State				\$ 156,535,198	\$ 1,813,221,704	100.000000%	\$ 2,638,211,389	100.000000%
State (Non-Employer Contributing Entity)				\$ 35,391,421	\$ 409,955,675	22.609242%	\$ 628,303,635	23.815515%
Employer								
6973 SCHOOL DISTRICT 159 - WINNETT	7.90%	8.50%	0.37%	15,611	180,828	0.009973%	309,535	0.011733%
6973 State Proportionate Share		0.37%	0.37%	5,041	58,391	0.003220%	106,347	0.004031%
6882 SCHOOL DISTRICT 16 - HARLOWTON	7.90%	8.50%	0.37%	33,864	392,262	0.021633%	507,432	0.019234%
6882 State Proportionate Share		0.37%	0.37%	10,981	127,198	0.007015%	175,211	0.006641%
6911 SCHOOL DISTRICT 17 - CULBERTSON	7.90%	8.50%	0.37%	36,275	420,196	0.023174%	618,617	0.023448%
6911 State Proportionate Share		0.37%	0.37%	11,702	135,544	0.007475%	214,126	0.008116%
6365 SCHOOL DISTRICT 17 - MORIN	7.90%	8.50%	0.37%	9,403	108,921	0.006007%	133,552	0.005062%
6365 State Proportionate Share		0.37%	0.37%	3,033	35,136	0.001938%	45,876	0.001739%
6912 SCHOOL DISTRICT 17 H - HARDIN	7.90%	8.50%	0.37%	216,431	2,507,022	0.138263%	3,871,712	0.146755%
6912 State Proportionate Share		0.37%	0.37%	70,196	813,119	0.044844%	1,340,158	0.050798%
6913 SCHOOL DISTRICT 18 - VALIER	7.90%	8.50%	0.37%	23,364	270,634	0.014926%	428,760	0.016252%
6913 State Proportionate Share		0.37%	0.37%	7,536	87,298	0.004815%	147,284	0.005583%
6380 SCHOOL DISTRICT 18 - WOODMAN	7.90%	8.50%	0.37%	4,029	46,672	0.002574%	105,319	0.003992%
6380 State Proportionate Share		0.37%	0.37%	1,300	15,056	0.000830%	36,180	0.001371%
6977 SCHOOL DISTRICT 19 - COLSTRIP	7.90%	8.50%	0.37%	100,989	1,169,807	0.064515%	1,960,957	0.074329%
6977 State Proportionate Share		0.37%	0.37%	32,775	379,650	0.020938%	676,245	0.025633%
6787 SCHOOL DISTRICT 2 - BRIDGER	7.90%	8.50%	0.37%	28,090	325,375	0.017945%	467,868	0.017734%
6787 State Proportionate Share		0.37%	0.37%	9,093	105,328	0.005809%	160,719	0.006092%
6784 SCHOOL DISTRICT 2 & 11 - BIG SANDY	7.90%	8.50%	0.37%	26,765	310,028	0.017098%	434,440	0.016467%
6784 State Proportionate Share		0.37%	0.37%	8,634	100,006	0.005515%	149,235	0.005657%
6979 SCHOOL DISTRICT 2 & 3 - PRYOR	7.90%	8.50%	0.37%	48,494	561,726	0.030979%	766,386	0.029049%
6979 State Proportionate Share		0.37%	0.37%	15,643	181,196	0.009993%	263,261	0.009979%
6785 SCHOOL DISTRICT 2 - ALBERTON	7.90%	8.50%	0.37%	17,824	206,465	0.011387%	311,142	0.011794%
6785 State Proportionate Share		0.37%	0.37%	5,775	66,897	0.003689%	106,880	0.004051%
6782 SCHOOL DISTRICT 2 - ALDER	7.90%	8.50%	0.37%	3,321	38,470	0.002122%	43,779	0.001659%
6782 State Proportionate Share		0.37%	0.37%	1,071	12,409	0.000684%	15,039	0.000570%
6786 SCHOOL DISTRICT 2 - BILLINGS	7.90%	8.50%	0.37%	1,276,502	14,786,325	0.815473%	21,542,431	0.816554%
6786 State Proportionate Share		0.37%	0.37%	415,588	4,813,958	0.265492%	7,462,116	0.282848%
6796 SCHOOL DISTRICT 2 - DEER PARK	7.90%	8.50%	0.37%	8,711	100,908	0.005565%	137,933	0.005228%
6796 State Proportionate Share		0.37%	0.37%	2,810	32,550	0.001795%	48,044	0.001821%
6789 SCHOOL DISTRICT 2 - DODSON	7.90%	8.50%	0.37%	20,447	236,851	0.013062%	253,861	0.009622%
6789 State Proportionate Share		0.37%	0.37%	6,714	77,775	0.004289%	89,256	0.003383%
7059 SCHOOL DISTRICT 2 - DUPUYER	7.90%	8.50%	0.37%	5,085	58,906	0.003249%	47,096	0.001785%
7059 State Proportionate Share		0.37%	0.37%	1,640	19,001	0.001048%	16,178	0.000613%
6783 SCHOOL DISTRICT 2 - FRAZER	7.90%	8.50%	0.37%	29,616	343,055	0.018920%	533,329	0.020216%
6783 State Proportionate Share		0.37%	0.37%	9,553	110,660	0.006103%	183,204	0.006944%
6794 SCHOOL DISTRICT 2 - STEVENSVILLE	7.90%	8.50%	0.37%	95,378	1,104,812	0.060931%	1,604,675	0.060824%
6794 State Proportionate Share		0.37%	0.37%	30,816	356,958	0.019686%	552,204	0.020931%
6792 SCHOOL DISTRICT 2 - SUNBURST	7.90%	8.50%	0.37%	18,460	213,833	0.011793%	341,310	0.012937%
6792 State Proportionate Share		0.37%	0.37%	6,250	72,400	0.003993%	124,347	0.004713%
6793 SCHOOL DISTRICT 2 - THOMPSON FALLS	7.90%	8.50%	0.37%	40,002	463,364	0.025555%	689,567	0.026138%
6793 State Proportionate Share		0.37%	0.37%	12,904	149,469	0.008243%	236,874	0.008979%
7063 SCHOOL DISTRICT 2-27 - LODGE GRASS	7.90%	8.50%	0.37%	75,104	869,966	0.047979%	1,552,725	0.058855%
7063 State Proportionate Share		0.37%	0.37%	24,226	280,627	0.015477%	533,373	0.020217%
6915 SCHOOL DISTRICT 20 - GARRISON	7.90%	8.50%	0.37%	2,169	25,125	0.001386%	33,784	0.001281%
6915 State Proportionate Share		0.37%	0.37%	700	8,105	0.000447%	11,605	0.000440%
6369 SCHOOL DISTRICT 20 - KILA	7.90%	8.50%	0.37%	17,116	198,266	0.010934%	254,553	0.009649%
6369 State Proportionate Share		0.37%	0.37%	5,521	63,956	0.003527%	87,441	0.003314%
6916 SCHOOL DISTRICT 20 - PLENTYWOOD	7.90%	8.50%	0.37%	34,207	396,237	0.021853%	632,076	0.023959%
6916 State Proportionate Share		0.37%	0.37%	11,568	133,992	0.007390%	227,860	0.008637%

**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, 2021				Net Pension Liability as of June 30, 2021		Net Pension Liability as of June 30, 2020	
		Member Rate	Employer Rate	State Rate	Employer Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions
Total ALL Employers & State					\$ 156,535,198	\$ 1,813,221,704	100.000000%	\$ 2,638,211,389	100.000000%
State (Non-Employer Contributing Entity)					\$ 35,391,421	\$ 409,955,675	22.609242%	\$ 628,303,635	23.815515%
Employer									
6930	SCHOOL DISTRICT 20 - WHITEWATER	7.90%	8.50%	0.37%	9,795	113,465	0.006258%	158,506	0.006008%
6930	State Proportionate Share		0.37%	0.37%	3,160	36,601	0.002019%	54,449	0.002064%
9853	SCHOOL DISTRICT 20-DeSmet	7.90%	8.50%	0.37%	8,219	95,207	0.005251%	127,499	0.004833%
9853	State Proportionate Share		0.37%	0.37%	2,826	32,733	0.001805%	46,844	0.001776%
6918	SCHOOL DISTRICT 21 - BROADVIEW	7.90%	8.50%	0.37%	16,674	193,148	0.010652%	289,518	0.010974%
6918	State Proportionate Share		0.37%	0.37%	5,379	62,305	0.003436%	99,453	0.003770%
6951	SCHOOL DISTRICT 21 - FAIRFIELD	7.90%	8.50%	0.37%	43,116	499,435	0.027544%	768,368	0.029125%
6951	State Proportionate Share		0.37%	0.37%	13,908	161,105	0.008885%	263,943	0.010005%
7275	SCHOOL DISTRICT 21 - GALATA	7.90%	8.50%	0.37%	1,425	16,511	0.000911%	23,111	0.000876%
7275	State Proportionate Share		0.37%	0.37%	505	5,845	0.000322%	8,722	0.000331%
9220	SCHOOL DISTRICT 22-COTTONWOOD	7.90%	8.50%	0.37%	418	4,838	0.000267%	6,736	0.000255%
9220	State Proportionate Share		0.37%	0.37%	135	1,561	0.000086%	2,314	0.000088%
7040	SCHOOL DISTRICT 23 - BILLINGS	7.90%	8.50%	0.37%	26,854	311,064	0.017155%	442,271	0.016764%
7040	State Proportionate Share		0.37%	0.37%	8,662	100,341	0.005534%	151,926	0.005759%
7007	SCHOOL DISTRICT 23 - HARRISON	7.90%	8.50%	0.37%	11,875	137,556	0.007586%	150,314	0.005698%
7007	State Proportionate Share		0.37%	0.37%	3,831	44,372	0.002447%	51,634	0.001957%
7073	SCHOOL DISTRICT 23 - LUSTRE	7.90%	8.50%	0.37%	5,762	66,743	0.003681%	90,973	0.003448%
7073	State Proportionate Share		0.37%	0.37%	1,859	21,530	0.001187%	31,253	0.001185%
6920	SCHOOL DISTRICT 23 - MISSOULA	7.90%	8.50%	0.37%	44,193	511,908	0.028232%	703,470	0.026665%
6920	State Proportionate Share		0.37%	0.37%	14,264	165,230	0.009112%	243,533	0.009231%
6921	SCHOOL DISTRICT 23 - POLSON	7.90%	8.50%	0.37%	146,438	1,696,257	0.093549%	2,521,575	0.095579%
6921	State Proportionate Share		0.37%	0.37%	47,525	550,507	0.030361%	875,643	0.033191%
6922	SCHOOL DISTRICT 23 - ROBERTS	7.90%	8.50%	0.37%	16,258	188,327	0.010386%	273,391	0.010363%
6922	State Proportionate Share		0.37%	0.37%	5,244	60,749	0.003350%	93,913	0.003560%
6899	SCHOOL DISTRICT 24 - HUNTLEY PROJECT	7.90%	8.50%	0.37%	92,201	1,068,004	0.058901%	1,598,731	0.060599%
6899	State Proportionate Share		0.37%	0.37%	29,771	344,849	0.019019%	549,896	0.020844%
6923	SCHOOL DISTRICT 24 - THREE FORKS	7.90%	8.50%	0.37%	41,670	482,680	0.026620%	544,483	0.020638%
6923	State Proportionate Share		0.37%	0.37%	13,537	156,809	0.008648%	188,928	0.007161%
6924	SCHOOL DISTRICT 25 - HOBSON	7.90%	8.50%	0.37%	15,834	183,408	0.010115%	309,169	0.011719%
6924	State Proportionate Share		0.37%	0.37%	5,274	61,090	0.003369%	109,280	0.004142%
6925	SCHOOL DISTRICT 26 - LOCKWOOD	7.90%	8.50%	0.37%	76,530	886,479	0.048890%	1,097,240	0.041590%
6925	State Proportionate Share		0.37%	0.37%	24,786	287,108	0.015834%	378,368	0.014342%
7094	SCHOOL DISTRICT 26 - REICHLE	7.90%	8.50%	0.37%	1,005	11,641	0.000642%	17,291	0.000655%
7094	State Proportionate Share		0.37%	0.37%	324	3,755	0.000207%	5,941	0.000225%
6395	SCHOOL DISTRICT 27 - ELLISTON	7.90%	8.50%	0.37%	2,475	28,671	0.001581%	32,180	0.001220%
6395	State Proportionate Share		0.37%	0.37%	819	9,489	0.000523%	11,376	0.000431%
7010	SCHOOL DISTRICT 27 - GRASS RANGE	7.90%	8.50%	0.37%	12,589	145,823	0.008042%	217,263	0.008235%
7010	State Proportionate Share		0.37%	0.37%	4,061	47,038	0.002594%	74,632	0.002829%
7032	SCHOOL DISTRICT 27 - MONFORTON	7.90%	8.50%	0.37%	24,080	278,926	0.015383%	448,419	0.016997%
7032	State Proportionate Share		0.37%	0.37%	7,767	89,975	0.004962%	154,037	0.005839%
6926	SCHOOL DISTRICT 27 - MONTANA CITY	7.90%	8.50%	0.37%	27,100	313,912	0.017312%	461,691	0.017500%
6926	State Proportionate Share		0.37%	0.37%	8,742	101,260	0.005585%	158,597	0.006012%
6927	SCHOOL DISTRICT 28 - ST IGNATIUS	7.90%	8.50%	0.37%	53,851	623,786	0.034402%	894,757	0.033915%
6927	State Proportionate Share		0.37%	0.37%	17,471	202,375	0.011161%	309,105	0.011716%
6401	SCHOOL DISTRICT 28C	7.90%	8.50%	0.37%	23,805	275,749	0.015208%	389,479	0.014763%
6401	State Proportionate Share		0.37%	0.37%	7,679	88,948	0.004906%	133,790	0.005071%
6929	SCHOOL DISTRICT 29 - BELT	7.90%	8.50%	0.37%	39,905	462,244	0.025493%	640,441	0.024276%
6929	State Proportionate Share		0.37%	0.37%	12,878	149,171	0.008227%	220,000	0.008339%
6928	SCHOOL DISTRICT 29 - SOMERS	7.90%	8.50%	0.37%	37,682	436,494	0.024073%	543,624	0.020606%
6928	State Proportionate Share		0.37%	0.37%	12,155	140,802	0.007765%	186,740	0.007078%

**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, 2021				Net Pension Liability as of June 30, 2021		Net Pension Liability as of June 30, 2020	
	Member Rate	Employer Rate	State Rate	Employer Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions
Total ALL Employers & State				\$ 156,535,198	\$ 1,813,221,704	100.000000%	\$ 2,638,211,389	100.000000%
State (Non-Employer Contributing Entity)				\$ 35,391,421	\$ 409,955,675	22.609242%	\$ 628,303,635	23.815515%
Employer								
7048 SCHOOL DISTRICT 29 - WYOLA	7.90%	8.50%	0.37%	36,561	423,508	0.023357%	655,747	0.024856%
7048 State Proportionate Share		0.37%	0.37%	11,794	136,610	0.007534%	225,262	0.008538%
6902 SCHOOL DISTRICT 3 & 13 - FAIRVIEW	7.90%	8.50%	0.37%	38,494	445,889	0.024591%	647,468	0.024542%
6902 State Proportionate Share		0.37%	0.37%	12,512	144,928	0.007993%	224,507	0.008510%
6941 SCHOOL DISTRICT 3 - BELFRY	7.90%	8.50%	0.37%	9,551	110,638	0.006102%	139,530	0.005289%
6941 State Proportionate Share		0.37%	0.37%	3,216	37,256	0.002055%	50,317	0.001907%
6403 SCHOOL DISTRICT 3 - BILLINGS	7.90%	8.50%	0.37%	7,754	89,823	0.004954%	129,757	0.004918%
6403 State Proportionate Share		0.37%	0.37%	2,501	28,974	0.001598%	44,573	0.001690%
6798 SCHOOL DISTRICT 3 - CASCADE	7.90%	8.50%	0.37%	31,124	360,527	0.019883%	538,255	0.020402%
6798 State Proportionate Share		0.37%	0.37%	10,040	116,296	0.006414%	184,897	0.007008%
6799 SCHOOL DISTRICT 3 - FAIR MONT EGAN	7.90%	8.50%	0.37%	15,243	176,567	0.009738%	223,652	0.008477%
6799 State Proportionate Share		0.37%	0.37%	4,917	56,956	0.003141%	76,826	0.002912%
6819 SCHOOL DISTRICT 3 - HAMILTON	7.90%	8.50%	0.37%	133,384	1,545,053	0.085210%	2,142,771	0.081221%
6819 State Proportionate Share		0.37%	0.37%	43,128	499,574	0.027552%	740,159	0.028055%
6801 SCHOOL DISTRICT 3 - MANHATTAN	7.90%	8.50%	0.37%	54,623	632,724	0.034895%	901,451	0.034169%
6801 State Proportionate Share		0.37%	0.37%	17,620	204,100	0.011256%	309,659	0.011737%
6811 SCHOOL DISTRICT 3 - RAMSAY	7.90%	8.50%	0.37%	16,997	196,884	0.010858%	290,643	0.011017%
6811 State Proportionate Share		0.37%	0.37%	5,483	63,510	0.003503%	99,838	0.003784%
6818 SCHOOL DISTRICT 3 - SUPERIOR	7.90%	8.50%	0.37%	34,304	397,360	0.021915%	484,773	0.018375%
6818 State Proportionate Share		0.37%	0.37%	11,251	130,330	0.007188%	170,297	0.006455%
6821 SCHOOL DISTRICT 3 - WESTBY	7.90%	8.50%	0.37%	17,506	202,780	0.011183%	319,490	0.012110%
6821 State Proportionate Share		0.37%	0.37%	5,652	65,475	0.003611%	109,989	0.004169%
6820 SCHOOL DISTRICT 3 - WOLF POINT	7.90%	8.50%	0.37%	14,128	163,647	0.009025%	356,501	0.013513%
6820 State Proportionate Share		0.37%	0.37%	4,992	57,826	0.003189%	126,234	0.004785%
6940 SCHOOL DISTRICT 30 & 6 - FROMBERG	7.90%	8.50%	0.37%	26,027	301,486	0.016627%	384,562	0.014577%
6940 State Proportionate Share		0.37%	0.37%	8,415	97,471	0.005376%	133,482	0.005060%
6935 SCHOOL DISTRICT 30 - POWER	7.90%	8.50%	0.37%	13,629	157,875	0.008707%	220,628	0.008363%
6935 State Proportionate Share		0.37%	0.37%	4,396	50,926	0.002809%	75,789	0.002873%
6936 SCHOOL DISTRICT 30 - RONAN	7.90%	8.50%	0.37%	145,496	1,685,350	0.092948%	2,620,079	0.099313%
6936 State Proportionate Share		0.37%	0.37%	47,367	548,674	0.030260%	906,458	0.034359%
10061 SCHOOL DISTRICT 31-MIAMI ELEMENTARY	7.90%	8.50%	0.37%	1,299	15,043	0.000830%	21,206	0.000804%
10061 State Proportionate Share		0.37%	0.37%	419	4,853	0.000268%	7,284	0.000276%
6933 SCHOOL DISTRICT 32 - CLINTON	7.90%	8.50%	0.37%	13,572	157,212	0.008670%	199,075	0.007546%
6933 State Proportionate Share		0.37%	0.37%	4,578	53,033	0.002925%	71,944	0.002727%
7022 SCHOOL DISTRICT 32 - RAPELJE	7.90%	8.50%	0.37%	13,322	154,313	0.008510%	219,473	0.008319%
7022 State Proportionate Share		0.37%	0.37%	4,367	50,590	0.002790%	76,589	0.002903%
6938 SCHOOL DISTRICT 32 J - ASHLAND	7.90%	8.50%	0.37%	16,298	188,784	0.010412%	222,742	0.008443%
6938 State Proportionate Share		0.37%	0.37%	5,264	60,980	0.003363%	76,755	0.002909%
6932 SCHOOL DISTRICT 33 - GOLD CREEK	7.90%	8.50%	0.37%	1,629	18,872	0.001041%	35,933	0.001362%
6932 State Proportionate Share		0.37%	0.37%	526	6,088	0.000336%	12,344	0.000468%
7066 SCHOOL DISTRICT 33 - SWAN VALLEY ELEM	7.90%	8.50%	0.37%	2,534	29,350	0.001619%	90,029	0.003412%
7066 State Proportionate Share		0.37%	0.37%	817	9,468	0.000522%	30,926	0.001172%
10171 SCHOOL DISTRICT 33-UPPER WEST SHORE	7.90%	8.50%	0.37%	2,614	30,283	0.001670%	50,445	0.001912%
10171 State Proportionate Share		0.37%	0.37%	843	9,769	0.000539%	17,329	0.000657%
7082 SCHOOL DISTRICT 34 - SEELEY LAKE	7.90%	8.50%	0.37%	16,503	191,167	0.010543%	342,207	0.012971%
7082 State Proportionate Share		0.37%	0.37%	5,324	61,665	0.003401%	117,551	0.004456%
7036 SCHOOL DISTRICT 35 - GALLATIN GATEWAY	7.90%	8.50%	0.37%	14,698	170,256	0.009390%	256,815	0.009734%
7036 State Proportionate Share		0.37%	0.37%	4,741	54,920	0.003029%	88,219	0.003344%
6976 SCHOOL DISTRICT 37 - SHEPHERD	7.90%	8.50%	0.37%	60,645	702,485	0.038742%	1,109,434	0.042053%
6976 State Proportionate Share		0.37%	0.37%	19,969	231,308	0.012757%	388,302	0.014718%

**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, 2021				Net Pension Liability as of June 30, 2021		Net Pension Liability as of June 30, 2020	
	Member Rate	Employer Rate	State Rate	Employer Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions
Total ALL Employers & State				\$ 156,535,198	\$ 1,813,221,704	100.000000%	\$ 2,638,211,389	100.000000%
State (Non-Employer Contributing Entity)				\$ 35,391,421	\$ 409,955,675	22.609242%	\$ 628,303,635	23.815515%
Employer								
6939 SCHOOL DISTRICT 38 - BIG FORK	7.90%	8.50%	0.37%	75,740	877,331	0.048385%	1,180,508	0.044747%
6939 State Proportionate Share		0.37%	0.37%	25,046	290,120	0.016000%	415,582	0.015752%
6341 SCHOOL DISTRICT 38 - LINCOLN	7.90%	8.50%	0.37%	9,617	111,393	0.006143%	156,882	0.005947%
6341 State Proportionate Share		0.37%	0.37%	3,263	37,801	0.002085%	56,729	0.002150%
6829 SCHOOL DISTRICT 4 & 28 - HIGHWOOD	7.90%	8.50%	0.37%	14,262	165,202	0.009111%	254,829	0.009659%
6829 State Proportionate Share		0.37%	0.37%	4,703	54,472	0.003004%	89,214	0.003382%
6828 SCHOOL DISTRICT 4 & 47 - WHITEHALL	7.90%	8.50%	0.37%	36,005	417,065	0.023001%	530,191	0.020097%
6828 State Proportionate Share		0.37%	0.37%	11,697	135,489	0.007472%	183,333	0.006949%
6346 SCHOOL DISTRICT 4 - CANYON CREEK	7.90%	8.50%	0.37%	23,489	272,087	0.015006%	395,520	0.014992%
6346 State Proportionate Share		0.37%	0.37%	7,613	88,183	0.004863%	135,865	0.005150%
6385 SCHOOL DISTRICT 4 - DIVIDE	7.90%	8.50%	0.37%	1,340	15,521	0.000856%	21,023	0.000797%
6385 State Proportionate Share		0.37%	0.37%	432	5,007	0.000276%	7,560	0.000287%
6822 SCHOOL DISTRICT 4 - FORSYTH	7.90%	8.50%	0.37%	44,063	510,397	0.028149%	747,083	0.028318%
6822 State Proportionate Share		0.37%	0.37%	14,213	164,641	0.009080%	256,631	0.009727%
6823 SCHOOL DISTRICT 4 - HELLGATE	7.90%	8.50%	0.37%	133,778	1,549,617	0.085462%	2,127,707	0.080650%
6823 State Proportionate Share		0.37%	0.37%	43,161	499,958	0.027573%	732,962	0.027783%
6824 SCHOOL DISTRICT 4 - LIBBY	7.90%	8.50%	0.37%	76,836	890,032	0.049086%	1,382,035	0.052385%
6824 State Proportionate Share		0.37%	0.37%	24,868	288,060	0.015887%	474,742	0.017995%
6827 SCHOOL DISTRICT 4 - LIVINGSTON	7.90%	8.50%	0.37%	126,790	1,468,668	0.080998%	2,175,615	0.082466%
6827 State Proportionate Share		0.37%	0.37%	41,700	483,028	0.026639%	761,882	0.028879%
6830 SCHOOL DISTRICT 4 - SWAN RIVER	7.90%	8.50%	0.37%	15,460	179,078	0.009876%	200,136	0.007586%
6830 State Proportionate Share		0.37%	0.37%	4,988	57,777	0.003186%	68,765	0.002606%
6943 SCHOOL DISTRICT 40 - FRENCHTOWN	7.90%	8.50%	0.37%	123,624	1,431,997	0.078975%	2,076,494	0.078708%
6943 State Proportionate Share		0.37%	0.37%	40,288	466,681	0.025738%	722,200	0.027375%
7077 SCHOOL DISTRICT 41 - ANDERSON	7.90%	8.50%	0.37%	10,215	118,322	0.006526%	165,172	0.006261%
7077 State Proportionate Share		0.37%	0.37%	3,528	40,864	0.002254%	60,828	0.002306%
6974 SCHOOL DISTRICT 41 - PIONEER	7.90%	8.50%	0.37%	4,790	55,481	0.003060%	83,023	0.003147%
6974 State Proportionate Share		0.37%	0.37%	1,545	17,896	0.000987%	28,519	0.001081%
6360 SCHOOL DISTRICT 43 - LAMOTTE	7.90%	8.50%	0.37%	7,712	89,331	0.004927%	109,816	0.004163%
6360 State Proportionate Share		0.37%	0.37%	2,488	28,815	0.001589%	37,848	0.001435%
6942 SCHOOL DISTRICT 43 - TURNER	7.90%	8.50%	0.37%	10,352	119,909	0.006613%	213,687	0.008100%
6942 State Proportionate Share		0.37%	0.37%	3,342	38,709	0.002135%	73,444	0.002784%
6945 SCHOOL DISTRICT 44 - BELGRADE	7.90%	8.50%	0.37%	336,023	3,892,310	0.214663%	6,241,990	0.236599%
6945 State Proportionate Share		0.37%	0.37%	109,228	1,265,235	0.069778%	2,160,468	0.081891%
6950 SCHOOL DISTRICT 44 - GERALDINE	7.90%	8.50%	0.37%	14,259	165,167	0.009109%	200,530	0.007601%
6950 State Proportionate Share		0.37%	0.37%	4,705	54,506	0.003006%	70,752	0.002682%
6946 SCHOOL DISTRICT 44 - MOORE	7.90%	8.50%	0.37%	11,837	137,110	0.007562%	217,266	0.008235%
6946 State Proportionate Share		0.37%	0.37%	3,818	44,228	0.002439%	74,633	0.002829%
6947 SCHOOL DISTRICT 44 - WHITEFISH	7.90%	8.50%	0.37%	154,823	1,793,383	0.098906%	2,328,147	0.088247%
6947 State Proportionate Share		0.37%	0.37%	49,942	578,499	0.031904%	799,746	0.030314%
6948 SCHOOL DISTRICT 45 - AUGUSTA	7.90%	8.50%	0.37%	15,708	181,950	0.010035%	246,992	0.009362%
6948 State Proportionate Share		0.37%	0.37%	5,067	58,692	0.003237%	84,844	0.003216%
7092 SCHOOL DISTRICT 45 - GOLDEN RIDGE	7.90%	8.50%	0.37%	2,188	25,348	0.001398%	50,384	0.001910%
7092 State Proportionate Share		0.37%	0.37%	706	8,177	0.000451%	17,307	0.000656%
6949 SCHOOL DISTRICT 45 - WOLF POINT	7.90%	8.50%	0.37%	101,202	1,172,270	0.064651%	1,772,409	0.067182%
6949 State Proportionate Share		0.37%	0.37%	32,648	378,172	0.020856%	609,049	0.023086%
9221 SCHOOL DISTRICT 47-MALMBORG	7.90%	8.50%	0.37%	273	3,165	0.000175%	11,564	0.000438%
9221 State Proportionate Share		0.37%	0.37%	88	1,021	0.000056%	3,972	0.000151%
6402 SCHOOL DISTRICT 48-1J & 48-2J	7.90%	8.50%	0.37%	26,488	306,825	0.016922%	404,141	0.015319%
6402 State Proportionate Share		0.37%	0.37%	8,544	98,974	0.005458%	138,829	0.005262%

**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, 2021				Net Pension Liability as of June 30, 2021		Net Pension Liability as of June 30, 2020	
	Member Rate	Employer Rate	State Rate	Employer Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions
Total ALL Employers & State				\$ 156,535,198	\$ 1,813,221,704	100.000000%	\$ 2,638,211,389	100.000000%
State (Non-Employer Contributing Entity)				\$ 35,391,421	\$ 409,955,675	22.609242%	\$ 628,303,635	23.815515%
Employer								
6832 SCHOOL DISTRICT 5 - BASIN	7.90%	8.50%	0.37%	2,221	25,721	0.001419%	28,595	0.001084%
6832 State Proportionate Share		0.37%	0.37%	716	8,296	0.000458%	9,824	0.000372%
6833 SCHOOL DISTRICT 5 - KALISPELL	7.90%	8.50%	0.37%	479,537	5,554,707	0.306345%	8,080,876	0.306301%
6833 State Proportionate Share		0.37%	0.37%	156,140	1,808,648	0.099748%	2,800,803	0.106163%
7086 SCHOOL DISTRICT 5 - MELROSE	7.90%	8.50%	0.37%	1,701	19,699	0.001086%	10,969	0.000416%
7086 State Proportionate Share		0.37%	0.37%	549	6,355	0.000350%	3,769	0.000143%
6834 SCHOOL DISTRICT 5 - PARK CITY	7.90%	8.50%	0.37%	22,356	258,958	0.014282%	369,732	0.014014%
6834 State Proportionate Share		0.37%	0.37%	7,211	83,533	0.004607%	128,595	0.004874%
6835 SCHOOL DISTRICT 5 - SAND COULEE	7.90%	8.50%	0.37%	21,258	246,244	0.013580%	328,146	0.012438%
6835 State Proportionate Share		0.37%	0.37%	7,316	84,746	0.004674%	120,066	0.004551%
6836 SCHOOL DISTRICT 5 - SHERIDAN	7.90%	8.50%	0.37%	23,155	268,214	0.014792%	390,939	0.014818%
6836 State Proportionate Share		0.37%	0.37%	7,517	87,074	0.004802%	135,258	0.005127%
6840 SCHOOL DISTRICT 5 - SIDNEY	7.90%	8.50%	0.37%	135,867	1,573,807	0.086796%	2,255,628	0.085498%
6840 State Proportionate Share		0.37%	0.37%	44,094	510,767	0.028169%	778,312	0.029502%
6841 SCHOOL DISTRICT 5 - TERRY	7.90%	8.50%	0.37%	15,291	177,124	0.009768%	315,748	0.011968%
6841 State Proportionate Share		0.37%	0.37%	5,121	59,320	0.003272%	111,376	0.004222%
6954 SCHOOL DISTRICT 50 - EAST GLACIER	7.90%	8.50%	0.37%	8,010	92,784	0.005117%	131,960	0.005002%
6954 State Proportionate Share		0.37%	0.37%	2,857	33,091	0.001825%	49,988	0.001895%
6975 SCHOOL DISTRICT 50 - EVERGREEN	7.90%	8.50%	0.37%	62,224	720,774	0.039751%	979,349	0.037122%
6975 State Proportionate Share		0.37%	0.37%	20,630	238,968	0.013179%	349,580	0.013251%
6955 SCHOOL DISTRICT 50 - HAYS	7.90%	8.50%	0.37%	62,792	727,349	0.040114%	952,157	0.036091%
6955 State Proportionate Share		0.37%	0.37%	20,255	234,623	0.012940%	327,077	0.012398%
6956 SCHOOL DISTRICT 52 - ABSAROKEE	7.90%	8.50%	0.37%	34,148	395,547	0.021815%	552,672	0.020949%
6956 State Proportionate Share		0.37%	0.37%	11,097	128,542	0.007089%	191,318	0.007252%
6957 SCHOOL DISTRICT 52 - ENNIS	7.90%	8.50%	0.37%	40,521	469,377	0.025886%	670,481	0.025414%
6957 State Proportionate Share		0.37%	0.37%	13,348	154,619	0.008527%	235,335	0.008920%
7003 SCHOOL DISTRICT 52 - INDEPENDENT	7.90%	8.50%	0.37%	14,335	166,049	0.009158%	218,813	0.008294%
7003 State Proportionate Share		0.37%	0.37%	4,728	54,765	0.003020%	77,513	0.002938%
10056 SCHOOL DISTRICT 54-MARION	7.90%	8.50%	0.37%	9,845	114,039	0.006289%	169,462	0.006423%
10056 State Proportionate Share		0.37%	0.37%	3,176	36,785	0.002029%	58,210	0.002206%
6959 SCHOOL DISTRICT 55 - BROCKTON	7.90%	8.50%	0.37%	31,833	368,737	0.020336%	530,803	0.020120%
6959 State Proportionate Share		0.37%	0.37%	10,269	118,947	0.006560%	182,339	0.006911%
6953 SCHOOL DISTRICT 55 - PLEVNA	7.90%	8.50%	0.37%	25,027	289,900	0.015988%	418,112	0.015848%
6953 State Proportionate Share		0.37%	0.37%	8,138	94,269	0.005199%	144,281	0.005469%
6960 SCHOOL DISTRICT 55 - ROUNDUP	7.90%	8.50%	0.37%	64,956	752,412	0.041496%	1,126,314	0.042692%
6960 State Proportionate Share		0.37%	0.37%	21,014	243,417	0.013425%	387,996	0.014707%
6848 SCHOOL DISTRICT 55F - SUN RIVER VALLEY	7.90%	8.50%	0.37%	41,608	481,964	0.026581%	704,944	0.026721%
6848 State Proportionate Share		0.37%	0.37%	13,572	157,213	0.008670%	243,889	0.009244%
6961 SCHOOL DISTRICT 57 - HAVRE	7.90%	8.50%	0.37%	2,375	27,515	0.001517%	35,771	0.001356%
6961 State Proportionate Share		0.37%	0.37%	766	8,876	0.000490%	12,288	0.000466%
6962 SCHOOL DISTRICT 58 - GEYSER	7.90%	8.50%	0.37%	15,713	182,010	0.010038%	261,979	0.009930%
6962 State Proportionate Share		0.37%	0.37%	5,074	58,774	0.003241%	89,994	0.003411%
7044 SCHOOL DISTRICT 58 - WHITEFISH	7.90%	8.50%	0.37%	6,423	74,398	0.004103%	114,528	0.004341%
7044 State Proportionate Share		0.37%	0.37%	2,072	23,999	0.001324%	39,342	0.001491%
6963 SCHOOL DISTRICT 58 - YELLOWSTONE	7.90%	8.50%	0.37%	10,409	120,574	0.006650%	167,540	0.006351%
6963 State Proportionate Share		0.37%	0.37%	3,358	38,894	0.002145%	57,553	0.002181%
6849 SCHOOL DISTRICT 6 & 1 - ST REGIS	7.90%	8.50%	0.37%	17,122	198,330	0.010938%	272,150	0.010316%
6849 State Proportionate Share		0.37%	0.37%	5,700	66,021	0.003641%	96,712	0.003666%
6846 SCHOOL DISTRICT 6 - COLUMBIA FALLS	7.90%	8.50%	0.37%	214,592	2,485,717	0.137088%	3,463,709	0.131290%
6846 State Proportionate Share		0.37%	0.37%	69,819	808,748	0.044603%	1,200,948	0.045521%

**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, 2021				Net Pension Liability as of June 30, 2021		Net Pension Liability as of June 30, 2020	
	Member Rate	Employer Rate	State Rate	Employer Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions
Total ALL Employers & State				\$ 156,535,198	\$ 1,813,221,704	100.000000%	\$ 2,638,211,389	100.000000%
State (Non-Employer Contributing Entity)				\$ 35,391,421	\$ 409,955,675	22.609242%	\$ 628,303,635	23.815515%
Employer								
6844 SCHOOL DISTRICT 6 - COLUMBUS	7.90%	8.50%	0.37%	58,658	679,468	0.037473%	975,669	0.036982%
6844 State Proportionate Share		0.37%	0.37%	19,079	220,995	0.012188%	337,056	0.012776%
6843 SCHOOL DISTRICT 6 - LAME DEER	7.90%	8.50%	0.37%	146,126	1,692,652	0.093351%	2,446,533	0.092735%
6843 State Proportionate Share		0.37%	0.37%	47,431	549,418	0.030301%	847,782	0.032135%
6847 SCHOOL DISTRICT 6 - RYEGATE	7.90%	8.50%	0.37%	9,527	110,356	0.006086%	177,880	0.006742%
6847 State Proportionate Share		0.37%	0.37%	3,199	37,051	0.002043%	62,974	0.002387%
6845 SCHOOL DISTRICT 6 - TROUT CREEK	7.90%	8.50%	0.37%	10,664	123,530	0.006813%	186,406	0.007066%
6845 State Proportionate Share		0.37%	0.37%	3,440	39,847	0.002198%	64,033	0.002427%
6853 SCHOOL DISTRICT 6 - WIBAUX	7.90%	8.50%	0.37%	25,314	293,219	0.016171%	458,475	0.017378%
6853 State Proportionate Share		0.37%	0.37%	8,165	94,584	0.005216%	157,491	0.005970%
7054 SCHOOL DISTRICT 64 - BAINVILLE	7.90%	8.50%	0.37%	40,228	465,983	0.025699%	623,357	0.023628%
7054 State Proportionate Share		0.37%	0.37%	13,006	150,660	0.008309%	214,458	0.008129%
6964 SCHOOL DISTRICT 64J - MELSTONE	7.90%	8.50%	0.37%	12,927	149,735	0.008258%	257,942	0.009777%
6964 State Proportionate Share		0.37%	0.37%	4,170	48,301	0.002664%	88,605	0.003359%
6952 SCHOOL DISTRICT 65 - FROID	7.90%	8.50%	0.37%	19,165	221,999	0.012243%	278,123	0.010542%
6952 State Proportionate Share		0.37%	0.37%	6,182	71,610	0.003949%	95,539	0.003621%
6981 SCHOOL DISTRICT 69 - WEST YELLOWSTONE	7.90%	8.50%	0.37%	24,670	285,765	0.015760%	411,487	0.015597%
6981 State Proportionate Share		0.37%	0.37%	8,100	93,829	0.005175%	143,559	0.005442%
6867 SCHOOL DISTRICT 7 & 2 - SAVAGE	7.90%	8.50%	0.37%	13,812	159,992	0.008824%	275,689	0.010450%
6867 State Proportionate Share		0.37%	0.37%	4,526	52,425	0.002891%	95,139	0.003606%
6859 SCHOOL DISTRICT 7 & 70 - LAUREL	7.90%	8.50%	0.37%	161,312	1,868,559	0.103052%	2,727,148	0.103371%
6859 State Proportionate Share		0.37%	0.37%	52,588	609,148	0.033595%	941,881	0.035702%
6854 SCHOOL DISTRICT 7 - BOULDER	7.90%	8.50%	0.37%	32,264	373,732	0.020611%	470,296	0.017826%
6854 State Proportionate Share		0.37%	0.37%	10,408	120,556	0.006649%	161,552	0.006124%
6855 SCHOOL DISTRICT 7 - BOZEMAN	7.90%	8.50%	0.37%	547,674	6,343,968	0.349873%	9,082,011	0.344249%
6855 State Proportionate Share		0.37%	0.37%	179,980	2,084,792	0.114977%	3,176,134	0.120390%
6856 SCHOOL DISTRICT 7 - CHARLO	7.90%	8.50%	0.37%	27,775	321,730	0.017744%	480,532	0.018214%
6856 State Proportionate Share		0.37%	0.37%	8,962	103,815	0.005725%	165,223	0.006263%
6857 SCHOOL DISTRICT 7 - GARDINER	7.90%	8.50%	0.37%	21,560	249,738	0.013773%	308,005	0.011675%
6857 State Proportionate Share		0.37%	0.37%	7,183	83,207	0.004589%	109,110	0.004136%
6368 SCHOOL DISTRICT 7 - GRANT	7.90%	8.50%	0.37%	740	8,573	0.000473%	16,529	0.000627%
6368 State Proportionate Share		0.37%	0.37%	239	2,765	0.000153%	5,679	0.000215%
6858 SCHOOL DISTRICT 7 - HINSDALE	7.90%	8.50%	0.37%	12,889	149,304	0.008234%	253,439	0.009606%
6858 State Proportionate Share		0.37%	0.37%	4,351	50,404	0.002780%	90,649	0.003436%
6866 SCHOOL DISTRICT 7 - JOLIET	7.90%	8.50%	0.37%	36,254	419,951	0.023160%	592,713	0.022466%
6866 State Proportionate Share		0.37%	0.37%	11,911	137,969	0.007609%	207,327	0.007859%
6860 SCHOOL DISTRICT 7 - LOLO	7.90%	8.50%	0.37%	46,947	543,813	0.029992%	891,946	0.033809%
6860 State Proportionate Share		0.37%	0.37%	15,270	176,878	0.009755%	308,370	0.011689%
6863 SCHOOL DISTRICT 7 - MEDICINE LAKE	7.90%	8.50%	0.37%	28,504	330,181	0.018210%	353,086	0.013384%
6863 State Proportionate Share		0.37%	0.37%	9,195	106,508	0.005874%	123,052	0.004664%
6864 SCHOOL DISTRICT 7 - TWIN BRIDGES	7.90%	8.50%	0.37%	24,581	284,733	0.015703%	435,747	0.016517%
6864 State Proportionate Share		0.37%	0.37%	7,974	92,367	0.005094%	151,122	0.005728%
6862 SCHOOL DISTRICT 7 - VICTOR	7.90%	8.50%	0.37%	21,741	251,832	0.013889%	367,537	0.013931%
6862 State Proportionate Share		0.37%	0.37%	7,013	81,233	0.004480%	126,253	0.004786%
6965 SCHOOL DISTRICT 73 - SWAN LAKE	7.90%	8.50%	0.37%	567	6,566	0.000362%	10,055	0.000381%
6965 State Proportionate Share		0.37%	0.37%	183	2,119	0.000117%	3,455	0.000131%
6970 SCHOOL DISTRICT 74 - ROY	7.90%	8.50%	0.37%	9,629	111,539	0.006151%	114,366	0.004335%
6970 State Proportionate Share		0.37%	0.37%	3,122	36,162	0.001994%	40,804	0.001547%
6971 SCHOOL DISTRICT 74 - VAUGHN	7.90%	8.50%	0.37%	22,918	265,472	0.014641%	319,474	0.012109%
6971 State Proportionate Share		0.37%	0.37%	7,393	85,634	0.004723%	109,761	0.004160%

**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, 2021				Net Pension Liability as of June 30, 2021		Net Pension Liability as of June 30, 2020	
	Member Rate	Employer Rate	State Rate	Employer Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions
Total ALL Employers & State				\$ 156,535,198	\$ 1,813,221,704	100.000000%	\$ 2,638,211,389	100.000000%
State (Non-Employer Contributing Entity)				\$ 35,391,421	\$ 409,955,675	22.609242%	\$ 628,303,635	23.815515%
Employer								
6381 SCHOOL DISTRICT 75 - AMSTERDAM	7.90%	8.50%	0.37%	6,545	75,812	0.004181%	114,530	0.004341%
6381 State Proportionate Share		0.37%	0.37%	2,111	24,455	0.001349%	39,343	0.001491%
6364 SCHOOL DISTRICT 75 - ARROWHEAD	7.90%	8.50%	0.37%	8,614	99,777	0.005503%	125,273	0.004748%
6364 State Proportionate Share		0.37%	0.37%	2,779	32,186	0.001775%	43,034	0.001631%
7028 SCHOOL DISTRICT 78J & 2 - RICHEY	7.90%	8.50%	0.37%	19,505	225,940	0.012461%	303,077	0.011488%
7028 State Proportionate Share		0.37%	0.37%	6,292	72,881	0.004019%	104,110	0.003946%
6868 SCHOOL DISTRICT 8 - ARLEE	7.90%	8.50%	0.37%	51,949	601,753	0.033187%	937,259	0.035526%
6868 State Proportionate Share		0.37%	0.37%	17,304	200,441	0.011054%	330,213	0.012517%
6870 SCHOOL DISTRICT 8 - ELDER GROVE	7.90%	8.50%	0.37%	23,606	273,437	0.015080%	276,223	0.010470%
6870 State Proportionate Share		0.37%	0.37%	8,060	93,359	0.005149%	100,470	0.003808%
6384 SCHOOL DISTRICT 8 - WEST GLACIER	7.90%	8.50%	0.37%	6,327	73,286	0.004042%	85,575	0.003244%
6384 State Proportionate Share		0.37%	0.37%	2,041	23,640	0.001304%	29,396	0.001114%
6869 SCHOOL DISTRICT 8-WHITE SULPHUR SPRINGS	7.90%	8.50%	0.37%	26,923	311,865	0.017200%	439,307	0.016652%
6869 State Proportionate Share		0.37%	0.37%	8,685	100,599	0.005548%	150,906	0.005720%
6969 SCHOOL DISTRICT 84 - DENTON	7.90%	8.50%	0.37%	15,238	176,506	0.009734%	286,135	0.010846%
6969 State Proportionate Share		0.37%	0.37%	4,987	57,768	0.003186%	98,291	0.003726%
6989 SCHOOL DISTRICT 85 - ULM	7.90%	8.50%	0.37%	8,519	98,681	0.005442%	118,160	0.004479%
6989 State Proportionate Share		0.37%	0.37%	2,943	34,092	0.001880%	42,505	0.001611%
6378 SCHOOL DISTRICT 86 & 4 - LAMBERT	7.90%	8.50%	0.37%	27,054	313,381	0.017283%	477,425	0.018097%
6378 State Proportionate Share		0.37%	0.37%	8,727	101,088	0.005575%	164,001	0.006216%
6967 SCHOOL DISTRICT 87 - ROCKY BOY	7.90%	8.50%	0.37%	145,459	1,684,923	0.092924%	2,855,719	0.108245%
6967 State Proportionate Share		0.37%	0.37%	46,921	543,513	0.029975%	980,955	0.037183%
6392 SCHOOL DISTRICT 89 - SMITH VALLEY	7.90%	8.50%	0.37%	12,915	149,596	0.008250%	182,856	0.006931%
6392 State Proportionate Share		0.37%	0.37%	4,290	49,696	0.002741%	64,942	0.002462%
6880 SCHOOL DISTRICT 9 & 9 - REED POINT	7.90%	8.50%	0.37%	17,982	208,300	0.011488%	303,617	0.011508%
6880 State Proportionate Share		0.37%	0.37%	5,801	67,193	0.003706%	104,295	0.003953%
6871 SCHOOL DISTRICT 9 - BROWNING	7.90%	8.50%	0.37%	432,634	5,011,407	0.276381%	7,157,128	0.271287%
6871 State Proportionate Share		0.37%	0.37%	139,660	1,617,746	0.089219%	2,460,450	0.093262%
6873 SCHOOL DISTRICT 9 - DARBY	7.90%	8.50%	0.37%	44,614	516,783	0.028501%	804,722	0.030503%
6873 State Proportionate Share		0.37%	0.37%	14,501	167,968	0.009264%	280,126	0.010618%
6875 SCHOOL DISTRICT 9 - DIXON	7.90%	8.50%	0.37%	13,617	157,731	0.008699%	274,530	0.010406%
6875 State Proportionate Share		0.37%	0.37%	4,392	50,880	0.002806%	94,305	0.003575%
6876 SCHOOL DISTRICT 9 - EAST HELENA	7.90%	8.50%	0.37%	89,750	1,039,620	0.057336%	1,374,789	0.052111%
6876 State Proportionate Share		0.37%	0.37%	29,573	342,557	0.018892%	480,472	0.018212%
6878 SCHOOL DISTRICT 9 - OPHEIM	7.90%	8.50%	0.37%	10,926	126,565	0.006980%	221,533	0.008397%
6878 State Proportionate Share		0.37%	0.37%	3,673	42,543	0.002346%	78,355	0.002970%
6879 SCHOOL DISTRICT 9 - POPLAR	7.90%	8.50%	0.37%	132,115	1,530,354	0.084400%	2,312,044	0.087637%
6879 State Proportionate Share		0.37%	0.37%	42,921	497,178	0.027420%	798,056	0.030250%
9921 SCHOOL DISTRICT 9-CRESTON	7.90%	8.50%	0.37%	5,824	67,466	0.003721%	112,766	0.004274%
9921 State Proportionate Share		0.37%	0.37%	1,879	21,762	0.001200%	38,737	0.001468%
6400 SCHOOL DISTRICT 99 M North Star Schools	7.90%	8.50%	0.37%	29,810	345,305	0.019044%	544,121	0.020625%
6400 State Proportionate Share		0.37%	0.37%	9,753	112,970	0.006230%	186,950	0.007086%
9989 SCHOOL DISTRICT NO. 31-STILLWATER COUNTY-NYE	7.90%	8.50%	0.37%	656	7,602	0.000419%	11,086	0.000420%
9989 State Proportionate Share		0.37%	0.37%	212	2,453	0.000135%	3,808	0.000144%
6779 SD 1- West Valley School	7.90%	8.50%	0.37%	35,448	410,617	0.022646%	564,957	0.021414%
6779 State Proportionate Share		0.37%	0.37%	11,435	132,454	0.007305%	194,068	0.007356%
6966 SD 75 GREENFIELD	7.90%	8.50%	0.37%	14,212	164,626	0.009079%	234,077	0.008873%
6966 State Proportionate Share		0.37%	0.37%	4,591	53,185	0.002933%	80,429	0.003049%
6958 SHIELDS VALLEY	7.90%	8.50%	0.37%	19,319	223,776	0.012341%	316,331	0.011990%
6958 State Proportionate Share		0.37%	0.37%	6,232	72,185	0.003981%	108,663	0.004119%

**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, 2021				Net Pension Liability as of June 30, 2021		Net Pension Liability as of June 30, 2020	
	Member Rate	Employer Rate	State Rate	Employer Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions
Total ALL Employers & State				\$ 156,535,198	\$ 1,813,221,704	100.000000%	\$ 2,638,211,389	100.000000%
State (Non-Employer Contributing Entity)				\$ 35,391,421	\$ 409,955,675	22.609242%	\$ 628,303,635	23.815515%
Employer								
6630 SWEET GRASS COUNTY HIGH SCHOOL	7.90%	8.50%	0.37%	38,312	443,783	0.024475%	710,954	0.026948%
6630 State Proportionate Share		0.37%	0.37%	12,406	143,709	0.007926%	245,130	0.009292%
6642 BOARD OF PUBLIC EDUCATION	7.90%	8.87%	0.00%	4,682	54,232	0.002991%	78,378	0.002971%
6642 State Proportionate Share		0.00%	0.00%	1,325	15,352	0.000847%	23,761	0.000901%
6643 COMM OF HIGHER EDUCATION	7.90%	8.87%	0.00%	235,451	2,727,346	0.150414%	3,888,235	0.147381%
6643 State Proportionate Share		0.00%	0.00%	66,651	772,047	0.042579%	1,178,752	0.044680%
6530 COMM OF POLITICAL PRACTICES	7.90%	8.87%	0.00%	31,062	359,804	0.019843%	520,191	0.019718%
6530 State Proportionate Share		0.00%	0.00%	8,793	101,852	0.005617%	157,700	0.005978%
6443 CONSUMER COUNSEL	7.90%	8.87%	0.00%	31,727	367,513	0.020268%	476,751	0.018071%
6443 State Proportionate Share		0.00%	0.00%	8,981	104,034	0.005738%	144,531	0.005478%
6762 DEPARTMENT OF ADMINISTRATION	7.90%	8.87%	0.00%	2,799,711	32,430,387	1.788551%	46,327,820	1.756031%
6762 State Proportionate Share		0.00%	0.00%	792,532	9,180,276	0.506296%	14,044,677	0.532356%
6780 DEPARTMENT OF AGRICULTURE	7.90%	8.87%	0.00%	457,896	5,304,023	0.292519%	6,767,995	0.256537%
6780 State Proportionate Share		0.00%	0.00%	129,619	1,501,444	0.082805%	2,051,776	0.077771%
6825 DEPARTMENT OF COMMERCE	7.90%	8.87%	0.00%	1,078,535	12,493,179	0.689004%	16,680,057	0.632249%
6825 State Proportionate Share		0.00%	0.00%	305,308	3,536,524	0.195041%	5,056,703	0.191672%
6802 DEPARTMENT OF CORRECTIONS	7.90%	8.87%	0.00%	2,677,096	31,010,073	1.710220%	40,568,798	1.537739%
6802 State Proportionate Share		0.00%	0.00%	757,823	8,778,219	0.484123%	12,298,780	0.466179%
6667 DEPARTMENT OF FISH, WILDLIFE & PARKS	7.90%	8.87%	0.00%	2,818,872	32,652,336	1.800791%	45,803,646	1.736163%
6667 State Proportionate Share		0.00%	0.00%	797,956	9,243,105	0.509761%	13,885,769	0.526333%
6620 DEPARTMENT OF JUSTICE	7.90%	8.87%	0.00%	2,466,471	28,570,307	1.575665%	38,991,920	1.477968%
6620 State Proportionate Share		0.00%	0.00%	698,200	8,087,579	0.446034%	11,820,736	0.448059%
6838 DEPARTMENT OF LABOR & INDUSTRY	7.90%	8.87%	0.00%	3,458,620	40,062,841	2.209484%	53,267,948	2.019093%
6838 State Proportionate Share		0.00%	0.00%	979,054	11,340,844	0.625453%	16,148,637	0.612105%
6712 DEPARTMENT OF LIVESTOCK	7.90%	8.87%	0.00%	318,735	3,692,056	0.203619%	5,286,365	0.200377%
6712 State Proportionate Share		0.00%	0.00%	90,226	1,045,134	0.057640%	1,602,607	0.060746%
6850 DEPARTMENT OF MILITARY AFFAIRS	7.90%	8.87%	0.00%	864,658	10,015,741	0.552373%	13,940,575	0.528410%
6850 State Proportionate Share		0.00%	0.00%	244,764	2,835,220	0.156364%	4,226,205	0.160192%
7685 DEPARTMENT OF REVENUE	7.90%	8.87%	0.00%	2,476,148	28,682,397	1.581847%	39,102,754	1.482169%
7685 State Proportionate Share		0.00%	0.00%	700,939	8,119,309	0.447784%	11,854,336	0.449332%
6689 DEPARTMENT OF TRANSPORTATION	7.90%	8.87%	0.00%	9,754,932	112,996,017	6.231782%	163,164,699	6.184671%
6689 State Proportionate Share		0.00%	0.00%	2,761,391	31,986,503	1.764070%	49,464,782	1.874936%
6678 DEPT OF ENVIRONMENTAL QUALITY	7.90%	8.87%	0.00%	1,809,868	20,964,563	1.156205%	30,867,847	1.170029%
6678 State Proportionate Share		0.00%	0.00%	512,331	5,934,572	0.327294%	9,357,853	0.354704%
6721 DEPT OF NATURAL RESOURCES & CONSERVATION	7.90%	8.87%	0.00%	2,931,533	33,957,338	1.872763%	44,804,643	1.698296%
6721 State Proportionate Share		0.00%	0.00%	829,848	9,612,520	0.530135%	13,582,913	0.514853%
6872 DEPT OF PUBLIC HEALTH & HUMAN SERVICES	7.90%	8.87%	0.00%	11,876,025	137,565,650	7.586808%	188,948,089	7.161977%
6872 State Proportionate Share		0.00%	0.00%	3,361,822	38,941,586	2.147646%	57,281,238	2.171215%
6514 GOVERNORS OFFICE	7.90%	8.87%	0.00%	291,966	3,381,976	0.186518%	5,215,022	0.197673%
6514 State Proportionate Share		0.00%	0.00%	82,649	957,358	0.052799%	1,580,979	0.059926%
6439 LEGISLATIVE COUNCIL	7.90%	8.87%	0.00%	933,405	10,812,075	0.596291%	13,119,860	0.497301%
6439 State Proportionate Share		0.00%	0.00%	264,225	3,060,643	0.168796%	3,977,398	0.150761%
6652 MONTANA ARTS COUNCIL	7.90%	8.87%	0.00%	41,916	485,536	0.026778%	618,743	0.023453%
6652 State Proportionate Share		0.00%	0.00%	11,865	137,444	0.007580%	187,577	0.007110%
6655 MONTANA HISTORICAL SOCIETY	7.90%	8.87%	0.00%	229,029	2,652,948	0.146311%	3,728,736	0.141336%
6655 State Proportionate Share		0.00%	0.00%	64,833	750,987	0.041417%	1,130,398	0.042847%
6764 MONTANA STATE FUND	7.90%	8.87%	0.00%	1,800,371	20,854,555	1.150138%	29,586,757	1.121470%
6764 State Proportionate Share		0.00%	0.00%	509,643	5,903,432	0.325577%	8,969,480	0.339983%
6653 MONTANA STATE LIBRARY	7.90%	8.87%	0.00%	164,584	1,906,454	0.105142%	2,237,503	0.084811%
6653 State Proportionate Share		0.00%	0.00%	46,590	539,672	0.029763%	678,318	0.025711%

**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, 2021				Net Pension Liability as of June 30, 2021		Net Pension Liability as of June 30, 2020	
	Member Rate	Employer Rate	State Rate	Employer Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions
Total ALL Employers & State				\$ 156,535,198	\$ 1,813,221,704	100.000000%	\$ 2,638,211,389	100.000000%
State (Non-Employer Contributing Entity)				\$ 35,391,421	\$ 409,955,675	22.609242%	\$ 628,303,635	23.815515%
Employer								
6769 OFFICE OF PUBLIC DEFENDER	7.90%	8.87%	0.00%	1,557,608	18,042,513	0.995053%	24,232,068	0.918504%
6769 State Proportionate Share		0.00%	0.00%	440,922	5,107,409	0.281676%	7,346,160	0.278452%
6623 PUBLIC SERVICE COMMISSION	7.90%	8.87%	0.00%	184,146	2,133,049	0.117639%	2,965,531	0.112407%
6623 State Proportionate Share		0.00%	0.00%	52,127	603,816	0.033301%	899,026	0.034077%
6651 SCHOOL FOR THE DEAF & BLIND	7.90%	8.87%	0.00%	167,420	1,939,308	0.106954%	2,968,600	0.112523%
6651 State Proportionate Share		0.00%	0.00%	47,393	548,972	0.030276%	899,957	0.034112%
6529 SECRETARY OF STATE	7.90%	8.87%	0.00%	167,264	1,937,503	0.106854%	2,848,389	0.107967%
6529 State Proportionate Share		0.00%	0.00%	47,349	548,461	0.030248%	863,514	0.032731%
6552 STATE AUDITOR'S OFFICE	7.90%	8.87%	0.00%	343,883	3,983,363	0.219684%	5,647,151	0.214052%
6552 State Proportionate Share		0.00%	0.00%	97,345	1,127,596	0.062187%	1,711,982	0.064892%
6457 SUPREME COURT	7.90%	8.87%	0.00%	1,573,534	18,226,989	1.005227%	25,807,576	0.978222%
6457 State Proportionate Share		0.00%	0.00%	445,430	5,159,630	0.284556%	7,823,788	0.296557%
6563 SUPT OF PUBLIC INSTRUCTION	7.90%	8.87%	0.00%	579,003	6,706,872	0.369887%	9,458,756	0.358529%
6563 State Proportionate Share		0.00%	0.00%	163,902	1,898,557	0.104706%	2,867,503	0.108691%
6766 TEACHERS' RETIREMENT SYSTEM	7.90%	8.87%	0.00%	120,353	1,394,112	0.076886%	1,885,625	0.071474%
6766 State Proportionate Share		0.00%	0.00%	34,069	394,640	0.021765%	571,643	0.021668%
6567 GREAT FALLS COLLEGE MSU	7.90%	8.87%	0.00%	158,439	1,835,269	0.101216%	3,045,915	0.115454%
6567 State Proportionate Share		0.00%	0.00%	44,850	519,521	0.028652%	923,395	0.035001%
6647 MONTANA STATE UNIVERSITY - BILLINGS	7.90%	8.87%	0.00%	684,843	7,932,858	0.437501%	11,776,867	0.446396%
6647 State Proportionate Share		0.00%	0.00%	193,863	2,245,605	0.123846%	3,570,259	0.135329%
6645 MONTANA STATE UNIVERSITY - BOZEMAN	7.90%	8.87%	0.00%	4,304,106	49,856,510	2.749609%	72,092,823	2.732640%
6645 State Proportionate Share		0.00%	0.00%	1,218,391	14,113,200	0.778349%	21,855,559	0.828423%
6648 MONTANA STATE UNIVERSITY - NORTHERN	7.90%	8.87%	0.00%	235,688	2,730,083	0.150565%	3,936,784	0.149222%
6648 State Proportionate Share		0.00%	0.00%	66,718	772,822	0.042621%	1,193,470	0.045238%
6644 UNIVERSITY OF MONTANA	7.90%	8.87%	0.00%	4,749,826	55,019,493	3.034350%	78,719,997	2.983840%
6644 State Proportionate Share		0.00%	0.00%	1,344,563	15,574,719	0.858953%	23,864,644	0.904577%
6546 TOWN OF GRASS RANGE	7.90%	8.77%	0.10%	-	-	0.000000%	8,988	0.000341%
6546 State Proportionate Share		0.10%	0.10%	-	-	0.000000%	2,820	0.000107%
6405 SCHOOL DISTRICT 4 - TRINITY	7.90%	8.50%	0.37%	-	-	0.000000%	30,459	0.001155%
6405 State Proportionate Share		0.37%	0.37%	-	-	0.000000%	10,463	0.000397%
6420 LAKEVIEW CEMETERY DISTRICT	7.90%	8.77%	0.10%	-	-	0.000000%	-	0.000000%
6420 State Proportionate Share		0.10%	0.10%	-	-	0.000000%	-	0.000000%
6396 MILES CITY HOUSING AUTHORITY	7.90%	8.77%	0.10%	-	-	0.000000%	-	0.000000%
6396 State Proportionate Share		0.10%	0.10%	-	-	0.000000%	-	0.000000%
6618 BOARD OF CRIME CONTROL	7.90%	8.87%	0.00%	-	-	0.000000%	-	0.000000%
6618 State Proportionate Share		0.00%	0.00%	-	-	0.000000%	-	0.000000%
6426 LIBERTY CO CEMETERY DIST	7.90%	8.77%	0.10%	-	-	0.000000%	-	0.000000%
6426 State Proportionate Share		0.10%	0.10%	-	-	0.000000%	-	0.000000%
7683 FLATHEAD JOINT BOARD OF CONTROL	7.90%	8.77%	0.10%	-	-	0.000000%	-	0.000000%
7683 State Proportionate Share		0.10%	0.10%	-	-	0.000000%	-	0.000000%

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

		Deferred Outflows of Resources as of June 30, 2021						
		Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Employer Contributions Subsequent to the Measurement Date
Total ALL Employers & State		\$ 19,350,387	\$ -	\$ 268,571,907	\$ 287,922,294	\$ 45,171,735	\$ 333,094,029	
State (Non-Employer Contributing Entity)		\$ 4,374,976	\$ -	\$ 60,722,071	\$ 65,097,047	\$ 1,861,507	\$ 66,958,554	
Employer								
6532	CITY OF BAKER	6,759	-	93,804	100,563	-	100,563	#
6532	State Proportionate Share	1,983	-	27,524	29,507	-	29,507	#
6533	CITY OF BELGRADE	22,924	-	318,166	341,089	152,043	493,132	#
6533	State Proportionate Share	6,752	-	93,719	100,472	4,982	105,454	#
6506	CITY OF BELT	811	-	11,252	12,063	-	12,063	#
6506	State Proportionate Share	244	-	3,386	3,630	-	3,630	#
6505	CITY OF BIG TIMBER	2,018	-	28,011	30,029	-	30,029	#
6505	State Proportionate Share	613	-	8,512	9,125	-	9,125	#
6508	CITY OF BILLINGS	392,372	-	5,445,884	5,838,256	-	5,838,256	#
6508	State Proportionate Share	115,795	-	1,607,166	1,722,961	-	1,722,961	#
6512	CITY OF BOULDER	4,229	-	58,697	62,927	22,673	85,599	#
6512	State Proportionate Share	1,241	-	17,223	18,464	-	18,464	#
6509	CITY OF BOZEMAN	162,744	-	2,258,786	2,421,530	-	2,421,530	#
6509	State Proportionate Share	48,105	-	667,671	715,777	-	715,777	#
6519	CITY OF CHINOOK	6,344	-	88,051	94,395	25,293	119,689	#
6519	State Proportionate Share	1,880	-	26,091	27,971	-	27,971	#
6520	CITY OF CHOTEAU	4,949	-	68,695	73,645	-	73,645	#
6520	State Proportionate Share	1,457	-	20,228	21,685	-	21,685	#
6371	CITY OF COLSTRIP	15,880	-	220,402	236,282	-	236,282	#
6371	State Proportionate Share	4,676	-	64,902	69,578	-	69,578	#
6522	CITY OF COLUMBIA FALLS	10,586	-	146,926	157,512	-	157,512	#
6522	State Proportionate Share	3,120	-	43,298	46,418	-	46,418	#
6534	CITY OF COLUMBUS	4,085	-	56,701	60,786	-	60,786	#
6534	State Proportionate Share	1,206	-	16,734	17,940	-	17,940	#
6523	CITY OF CONRAD	9,330	-	129,502	138,832	-	138,832	#
6523	State Proportionate Share	2,741	-	38,047	40,788	-	40,788	#
6525	CITY OF CUT BANK	11,674	-	162,021	173,695	-	173,695	#
6525	State Proportionate Share	3,425	-	47,541	50,966	-	50,966	#
6528	CITY OF DEER LODGE	11,164	-	154,954	166,118	44,905	211,023	#
6528	State Proportionate Share	3,281	-	45,537	48,818	-	48,818	#
6531	CITY OF DILLON	8,883	-	123,297	132,180	38,391	170,571	#
6531	State Proportionate Share	2,619	-	36,346	38,965	-	38,965	#
6535	CITY OF EAST HELENA	4,806	-	66,698	71,503	36,582	108,085	#
6535	State Proportionate Share	1,416	-	19,658	21,074	2,376	23,450	#
6538	CITY OF FAIRVIEW	4,042	-	56,102	60,144	-	60,144	#
6538	State Proportionate Share	1,196	-	16,593	17,788	-	17,788	#
6539	CITY OF FORSYTH	6,893	-	95,664	102,557	-	102,557	#
6539	State Proportionate Share	2,024	-	28,091	30,114	-	30,114	#
6540	CITY OF FORT BENTON	3,784	-	52,515	56,298	615	56,913	#
6540	State Proportionate Share	1,110	-	15,409	16,519	-	16,519	#
6543	CITY OF GLASGOW	11,987	-	166,370	178,357	-	178,357	#
6543	State Proportionate Share	3,523	-	48,895	52,417	-	52,417	#

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

Deferred Outflows of Resources as of June 30, 2021							
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Employer Contributions Subsequent to the Measurement Date
Total ALL Employers & State	\$ 19,350,387	\$ -	\$ 268,571,907	\$ 287,922,294	\$ 45,171,735	\$ 333,094,029	
State (Non-Employer Contributing Entity)	\$ 4,374,976	\$ -	\$ 60,722,071	\$ 65,097,047	\$ 1,861,507	\$ 66,958,554	
Employer							
6544 CITY OF GLENDIVE	20,960	-	290,909	311,869	49,399	361,268	#
6544 State Proportionate Share	6,165	-	85,561	91,726	-	91,726	#
6545 CITY OF GREAT FALLS	200,374	-	2,781,069	2,981,443	-	2,981,443	#
6545 State Proportionate Share	58,935	-	817,982	876,917	-	876,917	#
6548 CITY OF HAMILTON	16,849	-	233,858	250,707	34,956	285,664	#
6548 State Proportionate Share	4,954	-	68,755	73,708	-	73,708	#
6549 CITY OF HARDIN	12,671	-	175,869	188,540	60,899	249,439	#
6549 State Proportionate Share	3,723	-	51,675	55,398	-	55,398	#
6547 CITY OF HARLEM	3,195	-	44,351	47,546	2,706	50,252	#
6547 State Proportionate Share	938	-	13,013	13,951	-	13,951	#
6606 CITY OF HARLOWTON	3,124	-	43,358	46,482	37,943	84,426	#
6606 State Proportionate Share	918	-	12,743	13,661	5,800	19,460	#
6550 CITY OF HAVRE	25,661	-	356,158	381,819	-	381,819	#
6550 State Proportionate Share	7,564	-	104,986	112,550	-	112,550	#
6551 CITY OF HELENA	130,544	-	1,811,875	1,942,419	38,318	1,980,737	#
6551 State Proportionate Share	38,456	-	533,747	572,203	-	572,203	#
6555 CITY OF KALISPELL	66,100	-	917,425	983,525	-	983,525	#
6555 State Proportionate Share	19,481	-	270,391	289,873	-	289,873	#
6557 CITY OF LAUREL	28,176	-	391,073	419,249	-	419,249	#
6557 State Proportionate Share	8,275	-	114,855	123,130	-	123,130	#
6559 CITY OF LEWISTOWN	19,690	-	273,291	292,981	-	292,981	#
6559 State Proportionate Share	5,793	-	80,407	86,201	-	86,201	#
6560 CITY OF LIBBY	6,814	-	94,573	101,387	-	101,387	#
6560 State Proportionate Share	2,013	-	27,936	29,949	-	29,949	#
6561 CITY OF LIVINGSTON	30,649	-	425,389	456,038	-	456,038	#
6561 State Proportionate Share	9,056	-	125,692	134,748	-	134,748	#
6570 CITY OF MALTA	5,147	-	71,443	76,590	16,879	93,470	#
6570 State Proportionate Share	1,510	-	20,963	22,474	-	22,474	#
6571 CITY OF MILES CITY	25,964	-	360,365	386,329	-	386,329	#
6571 State Proportionate Share	7,640	-	106,040	113,681	-	113,681	#
6572 CITY OF MISSOULA	229,840	-	3,190,045	3,419,885	1,189,060	4,608,945	#
6572 State Proportionate Share	67,817	-	941,256	1,009,073	-	1,009,073	#
6576 CITY OF PLAINS	2,181	-	30,275	32,456	-	32,456	#
6576 State Proportionate Share	640	-	8,887	9,527	-	9,527	#
6577 CITY OF PLENTYWOOD	4,094	-	56,828	60,922	-	60,922	#
6577 State Proportionate Share	1,206	-	16,739	17,945	-	17,945	#
6578 CITY OF POLSON	15,204	-	211,027	226,232	55,778	282,010	#
6578 State Proportionate Share	4,467	-	61,995	66,461	-	66,461	#
6579 CITY OF POPLAR	2,297	-	31,877	34,174	420	34,594	#
6579 State Proportionate Share	693	-	9,619	10,312	-	10,312	#
6603 CITY OF RED LODGE	6,778	-	94,070	100,847	-	100,847	#
6603 State Proportionate Share	2,018	-	28,004	30,022	-	30,022	#
6581 CITY OF RONAN	5,783	-	80,261	86,044	3,229	89,273	#
6581 State Proportionate Share	1,706	-	23,675	25,381	-	25,381	#
6582 CITY OF ROUNDUP	4,025	-	55,870	59,895	-	59,895	#
6582 State Proportionate Share	1,181	-	16,393	17,574	-	17,574	#
6599 CITY OF SCOBEE	2,839	-	39,410	42,249	504	42,753	#
6599 State Proportionate Share	834	-	11,575	12,409	-	12,409	#
6585 CITY OF SHELBY	6,734	-	93,461	100,195	-	100,195	#
6585 State Proportionate Share	2,008	-	27,867	29,875	-	29,875	#

**Employer and Non-Employer Proportionate Share Allocations
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		Deferred Outflows of Resources as of June 30, 2021						
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Employer Contributions Subsequent to the Measurement Date	
Total ALL Employers & State	\$ 19,350,387	\$ -	\$ 268,571,907	\$ 287,922,294	\$ 45,171,735	\$ 333,094,029		
State (Non-Employer Contributing Entity)	\$ 4,374,976	\$ -	\$ 60,722,071	\$ 65,097,047	\$ 1,861,507	\$ 66,958,554		
Employer								
6586 CITY OF SIDNEY	17,868	-	247,997	265,865	-	265,865	#	
6586 State Proportionate Share	5,264	-	73,055	78,319	-	78,319	#	
6379 CITY OF THREE FORKS	3,766	-	52,268	56,033	6,479	62,512	#	
6379 State Proportionate Share	1,105	-	15,337	16,442	-	16,442	#	
6590 CITY OF TOWNSEND	2,658	-	36,891	39,549	-	39,549	#	
6590 State Proportionate Share	786	-	10,909	11,695	-	11,695	#	
6574 CITY OF TROY	5,011	-	69,551	74,562	-	74,562	#	
6574 State Proportionate Share	1,470	-	20,408	21,878	-	21,878	#	
6592 CITY OF WHITE SULPHUR SPRINGS	1,846	-	25,625	27,472	9,169	36,641	#	
6592 State Proportionate Share	548	-	7,602	8,149	-	8,149	#	
6594 CITY OF WHITEFISH	41,821	-	580,447	622,268	-	622,268	#	
6594 State Proportionate Share	12,342	-	171,298	183,640	-	183,640	#	
6598 CITY OF WIBAUX	1,789	-	24,827	26,616	2,538	29,154	#	
6598 State Proportionate Share	525	-	7,285	7,810	-	7,810	#	
6596 CITY OF WOLF POINT	9,106	-	126,380	135,486	-	135,486	#	
6596 State Proportionate Share	2,677	-	37,153	39,829	-	39,829	#	
6399 TOWN OF ALBERTON	293	-	4,063	4,356	-	4,356	#	
6399 State Proportionate Share	89	-	1,235	1,324	-	1,324	#	
6507 TOWN OF BIG SANDY	1,119	-	15,534	16,653	4,567	21,220	#	
6507 State Proportionate Share	328	-	4,558	4,886	-	4,886	#	
7274 TOWN OF BRIDGER	2,798	-	38,831	41,629	-	41,629	#	
7274 State Proportionate Share	826	-	11,461	12,286	-	12,286	#	
6511 TOWN OF BROADUS	2,273	-	31,548	33,821	-	33,821	#	
6511 State Proportionate Share	667	-	9,257	9,924	-	9,924	#	
6513 TOWN OF CASCADE	1,903	-	26,409	28,312	3,124	31,437	#	
6513 State Proportionate Share	558	-	7,750	8,308	-	8,308	#	
6526 TOWN OF CHESTER	3,022	-	41,948	44,970	13,190	58,160	#	
6526 State Proportionate Share	887	-	12,313	13,200	-	13,200	#	
6521 TOWN OF CIRCLE	1,873	-	25,996	27,869	21,987	49,857	#	
6521 State Proportionate Share	554	-	7,686	8,240	3,412	11,651	#	
6524 TOWN OF CULBERTSON	1,673	-	23,218	24,890	-	24,890	#	
6524 State Proportionate Share	491	-	6,813	7,303	-	7,303	#	
6432 TOWN OF DENTON	131	-	1,823	1,954	-	1,954	#	
6432 State Proportionate Share	45	-	618	662	-	662	#	
6558 TOWN OF DRUMMOND	802	-	11,130	11,932	13,821	25,753	#	
6558 State Proportionate Share	235	-	3,266	3,501	2,912	6,413	#	
6607 TOWN OF EKALAKA	1,597	-	22,162	23,758	41,978	65,736	#	
6607 State Proportionate Share	469	-	6,503	6,971	10,287	17,258	#	
6536 TOWN OF ENNIS	4,019	-	55,785	59,804	-	59,804	#	
6536 State Proportionate Share	1,191	-	16,530	17,721	-	17,721	#	
6382 TOWN OF EUREKA	3,537	-	49,093	52,630	-	52,630	#	
6382 State Proportionate Share	1,042	-	14,468	15,510	-	15,510	#	
6537 TOWN OF FAIRFIELD	1,199	-	16,640	17,839	18,446	36,286	#	
6537 State Proportionate Share	357	-	4,959	5,316	3,546	8,862	#	
6605 TOWN OF FORT PECK	1,894	-	26,287	28,181	23,801	51,982	#	
6605 State Proportionate Share	556	-	7,713	8,269	3,962	12,231	#	
6410 TOWN OF FROID	507	-	7,039	7,546	-	7,546	#	
6410 State Proportionate Share	149	-	2,065	2,214	-	2,214	#	
6542 TOWN OF GERALDINE	450	-	6,248	6,698	-	6,698	#	
6542 State Proportionate Share	132	-	1,833	1,965	-	1,965	#	

**Employer and Non-Employer Proportionate Share Allocations
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		Deferred Outflows of Resources as of June 30, 2021						
	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	
Total ALL Employers & State	\$ 19,350,387	\$ -	\$ 268,571,907	\$ 287,922,294	\$ 45,171,735	\$ 333,094,029		
State (Non-Employer Contributing Entity)	\$ 4,374,976	\$ -	\$ 60,722,071	\$ 65,097,047	\$ 1,861,507	\$ 66,958,554		
Employer								
6553 TOWN OF HOT SPRINGS	2,648	-	36,753	39,401	37,468	76,869	#	
6553 State Proportionate Share	777	-	10,784	11,561	6,626	18,187	#	
6434 TOWN OF HYSHAM	451	-	6,257	6,708	-	6,708	#	
6434 State Proportionate Share	132	-	1,836	1,968	-	1,968	#	
6562 TOWN OF LIMA	589	-	8,178	8,768	-	8,768	#	
6562 State Proportionate Share	174	-	2,417	2,591	-	2,591	#	
6601 TOWN OF MANHATTAN	10,483	-	145,491	155,974	-	155,974	#	
6601 State Proportionate Share	3,077	-	42,702	45,779	-	45,779	#	
6564 TOWN OF MEDICINE LAKE	883	-	12,249	13,132	-	13,132	#	
6564 State Proportionate Share	259	-	3,594	3,853	-	3,853	#	
6554 TOWN OF MELSTONE	457	-	6,342	6,799	-	6,799	#	
6554 State Proportionate Share	134	-	1,861	1,995	-	1,995	#	
6390 TOWN OF MOORE	297	-	4,124	4,422	3,097	7,519	#	
6390 State Proportionate Share	88	-	1,217	1,305	453	1,758	#	
6556 TOWN OF NASHUA	597	-	8,287	8,884	-	8,884	#	
6556 State Proportionate Share	177	-	2,462	2,639	-	2,639	#	
6575 TOWN OF PHILIPSBURG	3,819	-	52,999	56,818	7,758	64,575	#	
6575 State Proportionate Share	1,121	-	15,553	16,673	-	16,673	#	
6573 TOWN OF RICHEY	746	-	10,353	11,099	-	11,099	#	
6573 State Proportionate Share	219	-	3,038	3,257	-	3,257	#	
6583 TOWN OF RYEGATE	477	-	6,617	7,094	-	7,094	#	
6583 State Proportionate Share	140	-	1,942	2,081	-	2,081	#	
6353 TOWN OF SACO	1,282	-	17,790	19,072	-	19,072	#	
6353 State Proportionate Share	376	-	5,220	5,596	-	5,596	#	
6584 TOWN OF SHERIDAN	1,435	-	19,912	21,347	-	21,347	#	
6584 State Proportionate Share	421	-	5,843	6,264	-	6,264	#	
6366 TOWN OF ST IGNATIUS	1,691	-	23,473	25,164	-	25,164	#	
6366 State Proportionate Share	496	-	6,888	7,384	-	7,384	#	
6587 TOWN OF STANFORD	689	-	9,568	10,257	-	10,257	#	
6587 State Proportionate Share	202	-	2,807	3,010	-	3,010	#	
6604 TOWN OF STEVENSVILLE	5,596	-	77,665	83,260	11,186	94,446	#	
6604 State Proportionate Share	1,658	-	23,015	24,673	-	24,673	#	
6588 TOWN OF SUNBURST	1,297	-	17,998	19,295	-	19,295	#	
6588 State Proportionate Share	380	-	5,281	5,662	-	5,662	#	
6589 TOWN OF SUPERIOR	1,663	-	23,087	24,750	-	24,750	#	
6589 State Proportionate Share	488	-	6,774	7,262	-	7,262	#	
6580 TOWN OF TERRY	1,973	-	27,390	29,363	12,620	41,983	#	
6580 State Proportionate Share	579	-	8,037	8,616	174	8,790	#	
6597 TOWN OF THOMPSON FALLS	2,701	-	37,494	40,196	-	40,196	#	
6597 State Proportionate Share	797	-	11,068	11,865	-	11,865	#	
6600 TOWN OF TWIN BRIDGES	1,769	-	24,553	26,323	-	26,323	#	
6600 State Proportionate Share	519	-	7,207	7,726	-	7,726	#	
6591 TOWN OF VALIER	1,887	-	26,189	28,076	8,087	36,163	#	
6591 State Proportionate Share	554	-	7,684	8,238	-	8,238	#	
6408 TOWN OF WEST YELLOWSTONE	13,750	-	190,846	204,597	-	204,597	#	
6408 State Proportionate Share	4,049	-	56,204	60,254	-	60,254	#	
6356 TOWN OF WESTBY	591	-	8,198	8,789	-	8,789	#	
6356 State Proportionate Share	173	-	2,406	2,579	-	2,579	#	
6409 TOWN OF WHITEHALL	1,385	-	19,220	20,605	103,151	123,756	#	
6409 State Proportionate Share	411	-	5,704	6,115	30,611	36,726	#	

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		Deferred Outflows of Resources as of June 30, 2021						
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Employer Contributions Subsequent to the Measurement Date	
Total ALL Employers & State	\$ 19,350,387	\$ -	\$ 268,571,907	\$ 287,922,294	\$ 45,171,735	\$ 333,094,029		
State (Non-Employer Contributing Entity)	\$ 4,374,976	\$ -	\$ 60,722,071	\$ 65,097,047	\$ 1,861,507	\$ 66,958,554		
Employer								
6595 TOWN OF WINNETT	342	-	4,745	5,087	-	5,087	#	
6595 State Proportionate Share	103	-	1,427	1,530	-	1,530	#	
6458 ANACONDA-DEER LODGE COUNTY	42,339	-	587,638	629,977	524,757	1,154,734	#	
6458 State Proportionate Share	12,442	-	172,683	185,125	81,208	266,333	#	
6510 BUTTE SILVER BOW	202,173	-	2,806,048	3,008,221	-	3,008,221	#	
6510 State Proportionate Share	59,466	-	825,356	884,823	-	884,823	#	
6444 BEAVERHEAD COUNTY	26,939	-	373,897	400,836	-	400,836	#	
6444 State Proportionate Share	7,965	-	110,552	118,517	-	118,517	#	
6445 BIG HORN COUNTY	53,132	-	737,443	790,575	35,889	826,465	#	
6445 State Proportionate Share	15,656	-	217,293	232,949	-	232,949	#	
6446 BLAINE COUNTY	29,450	-	408,742	438,191	13,994	452,185	#	
6446 State Proportionate Share	8,676	-	120,413	129,088	-	129,088	#	
6447 BROADWATER COUNTY	19,322	-	268,183	287,505	14,832	302,337	#	
6447 State Proportionate Share	5,683	-	78,875	84,557	-	84,557	#	
6448 CARBON COUNTY	33,911	-	470,664	504,575	-	504,575	#	
6448 State Proportionate Share	9,991	-	138,667	148,657	-	148,657	#	
6449 CARTER COUNTY	13,608	-	188,871	202,479	65,328	267,806	#	
6449 State Proportionate Share	4,016	-	55,746	59,762	-	59,762	#	
6450 CASCADE COUNTY	137,212	-	1,904,416	2,041,627	-	2,041,627	#	
6450 State Proportionate Share	40,369	-	560,303	600,672	-	600,672	#	
6451 CHOUTEAU COUNTY	21,371	-	296,622	317,993	-	317,993	#	
6451 State Proportionate Share	6,279	-	87,149	93,428	-	93,428	#	
6452 CUSTER COUNTY	26,940	-	373,908	400,848	-	400,848	#	
6452 State Proportionate Share	7,928	-	110,038	117,967	-	117,967	#	
6453 DANIELS COUNTY	12,034	-	167,019	179,053	-	179,053	#	
6453 State Proportionate Share	3,540	-	49,138	52,679	-	52,679	#	
6456 DAWSON COUNTY	37,054	-	514,283	551,337	-	551,337	#	
6456 State Proportionate Share	10,921	-	151,574	162,494	-	162,494	#	
6459 FALLON COUNTY	36,783	-	510,530	547,313	-	547,313	#	
6459 State Proportionate Share	10,862	-	150,752	161,614	-	161,614	#	
6460 FERGUS COUNTY	29,098	-	403,856	432,954	-	432,954	#	
6460 State Proportionate Share	8,609	-	119,486	128,095	-	128,095	#	
6461 FLATHEAD COUNTY	222,938	-	3,094,243	3,317,181	172,716	3,489,897	#	
6461 State Proportionate Share	65,684	-	911,653	977,337	-	977,337	#	
6462 GALLATIN COUNTY	190,009	-	2,637,210	2,827,219	-	2,827,219	#	
6462 State Proportionate Share	56,077	-	778,314	834,390	-	834,390	#	
6463 GARFIELD COUNTY	14,636	-	203,136	217,772	20,439	238,211	#	
6463 State Proportionate Share	4,315	-	59,895	64,210	-	64,210	#	
6464 GLACIER COUNTY	26,027	-	361,233	387,260	-	387,260	#	
6464 State Proportionate Share	7,659	-	106,296	113,955	-	113,955	#	
6465 GOLDEN VALLEY COUNTY	3,159	-	43,846	47,005	-	47,005	#	
6465 State Proportionate Share	933	-	12,949	13,882	-	13,882	#	
6466 GRANITE COUNTY	15,050	-	208,880	223,929	-	223,929	#	
6466 State Proportionate Share	4,431	-	61,497	65,928	-	65,928	#	
6467 HILL COUNTY	36,159	-	501,865	538,024	71,817	609,840	#	
6467 State Proportionate Share	10,665	-	148,026	158,691	-	158,691	#	
6468 JEFFERSON COUNTY	42,278	-	586,788	629,066	132,826	761,892	#	
6468 State Proportionate Share	12,439	-	172,641	185,080	-	185,080	#	
6469 JUDITH BASIN COUNTY	12,778	-	177,345	190,123	8,798	198,921	#	
6469 State Proportionate Share	3,749	-	52,037	55,787	-	55,787	#	

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		Deferred Outflows of Resources as of June 30, 2021						
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Employer Contributions Subsequent to the Measurement Date	
Total ALL Employers & State	\$ 19,350,387	\$ -	\$ 268,571,907	\$ 287,922,294	\$ 45,171,735	\$ 333,094,029		
State (Non-Employer Contributing Entity)	\$ 4,374,976	\$ -	\$ 60,722,071	\$ 65,097,047	\$ 1,861,507	\$ 66,958,554		
Employer								
6470 LAKE COUNTY	65,808	-	913,372	979,180	-	979,180	#	
6470 State Proportionate Share	19,360	-	268,706	288,066	-	288,066	#	
6471 LEWIS & CLARK COUNTY	142,624	-	1,979,536	2,122,160	-	2,122,160	#	
6471 State Proportionate Share	41,997	-	582,898	624,895	-	624,895	#	
6472 LIBERTY COUNTY	15,094	-	209,496	224,590	26,152	250,742	#	
6472 State Proportionate Share	4,452	-	61,793	66,246	-	66,246	#	
6473 LINCOLN COUNTY	49,297	-	684,219	733,517	185,777	919,293	#	
6473 State Proportionate Share	14,537	-	201,759	216,296	-	216,296	#	
6474 MADISON COUNTY	84,112	-	1,167,431	1,251,543	502,859	1,754,403	#	
6474 State Proportionate Share	24,744	-	343,437	368,181	-	368,181	#	
6475 MCCONE COUNTY	14,396	-	199,805	214,200	-	214,200	#	
6475 State Proportionate Share	4,231	-	58,723	62,954	-	62,954	#	
6476 MEAGHER COUNTY	12,266	-	170,252	182,518	29,896	212,415	#	
6476 State Proportionate Share	3,600	-	49,964	53,563	-	53,563	#	
6477 MINERAL COUNTY	18,550	-	257,457	276,006	85,715	361,721	#	
6477 State Proportionate Share	5,453	-	75,686	81,139	-	81,139	#	
6478 MISSOULA COUNTY	439,228	-	6,096,228	6,535,457	2,803,546	9,339,003	#	
6478 State Proportionate Share	129,638	-	1,799,294	1,928,931	59,799	1,988,730	#	
6479 MUSSELSHELL COUNTY	16,343	-	226,837	243,180	36,610	279,791	#	
6479 State Proportionate Share	4,816	-	66,839	71,655	-	71,655	#	
6480 PARK COUNTY	36,889	-	512,001	548,891	267,614	816,505	#	
6480 State Proportionate Share	10,883	-	151,055	161,939	13,141	175,080	#	
6481 PETROLEUM COUNTY	2,380	-	33,039	35,419	-	35,419	#	
6481 State Proportionate Share	701	-	9,727	10,428	-	10,428	#	
6482 PHILLIPS COUNTY	19,357	-	268,665	288,023	-	288,023	#	
6482 State Proportionate Share	5,688	-	78,949	84,637	-	84,637	#	
6483 PONDERA COUNTY	18,494	-	256,691	275,185	-	275,185	#	
6483 State Proportionate Share	5,433	-	75,403	80,836	-	80,836	#	
6485 POWDER RIVER COUNTY	37,440	-	519,646	557,087	67,168	624,255	#	
6485 State Proportionate Share	11,017	-	152,907	163,924	-	163,924	#	
6484 POWELL COUNTY	15,160	-	210,414	225,574	-	225,574	#	
6484 State Proportionate Share	4,479	-	62,171	66,651	-	66,651	#	
6486 PRAIRIE COUNTY	8,283	-	114,964	123,247	-	123,247	#	
6486 State Proportionate Share	2,441	-	33,875	36,315	-	36,315	#	
6487 RAVALLI COUNTY	68,750	-	954,214	1,022,964	-	1,022,964	#	
6487 State Proportionate Share	20,209	-	280,491	300,700	-	300,700	#	
6488 RICHLAND COUNTY	67,056	-	930,691	997,747	-	997,747	#	
6488 State Proportionate Share	19,783	-	274,571	294,354	-	294,354	#	
6489 ROOSEVELT COUNTY	42,196	-	585,653	627,849	-	627,849	#	
6489 State Proportionate Share	12,417	-	172,336	184,753	-	184,753	#	
6490 ROSEBUD COUNTY	33,098	-	459,374	492,472	-	492,472	#	
6490 State Proportionate Share	9,758	-	135,440	145,198	-	145,198	#	
6491 SANDERS COUNTY	34,903	-	484,428	519,331	75,959	595,289	#	
6491 State Proportionate Share	10,254	-	142,321	152,575	-	152,575	#	
6492 SHERIDAN COUNTY	29,793	-	413,510	443,303	-	443,303	#	
6492 State Proportionate Share	8,750	-	121,442	130,192	-	130,192	#	
6494 STILLWATER COUNTY	35,532	-	493,168	528,701	4,473	533,174	#	
6494 State Proportionate Share	10,475	-	145,391	155,866	-	155,866	#	
6495 SWEET GRASS COUNTY	15,983	-	221,828	237,810	-	237,810	#	
6495 State Proportionate Share	4,720	-	65,515	70,236	-	70,236	#	

**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, 2021						
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Employer Contributions Subsequent to the Measurement Date	
Total ALL Employers & State	\$ 19,350,387	\$ -	\$ 268,571,907	\$ 287,922,294	\$ 45,171,735	\$ 333,094,029		
State (Non-Employer Contributing Entity)	\$ 4,374,976	\$ -	\$ 60,722,071	\$ 65,097,047	\$ 1,861,507	\$ 66,958,554		
Employer								
6496 TETON COUNTY	23,550	-	326,862	350,412	6,586	356,998	#	
6496 State Proportionate Share	6,917	-	96,002	102,919	-	102,919	#	
6497 TOOLE COUNTY	52,781	-	732,570	785,351	-	785,351	#	
6497 State Proportionate Share	15,529	-	215,537	231,067	-	231,067	#	
6498 TREASURE COUNTY	5,492	-	76,231	81,723	-	81,723	#	
6498 State Proportionate Share	1,616	-	22,426	24,042	-	24,042	#	
6499 VALLEY COUNTY	34,791	-	482,874	517,664	34,236	551,901	#	
6499 State Proportionate Share	10,223	-	141,886	152,109	-	152,109	#	
6500 WHEATLAND COUNTY	9,100	-	126,298	135,398	16,864	152,261	#	
6500 State Proportionate Share	2,670	-	37,059	39,729	-	39,729	#	
6501 WIBAUX COUNTY	15,392	-	213,633	229,025	45,531	274,556	#	
6501 State Proportionate Share	4,516	-	62,684	67,201	-	67,201	#	
6502 YELLOWSTONE COUNTY	165,370	-	2,295,238	2,460,608	-	2,460,608	#	
6502 State Proportionate Share	48,740	-	676,476	725,215	-	725,215	#	
6435 ARLEE-LAKE COUNTY WATER & SEWER DISTRICT	123	-	1,713	1,836	-	1,836	#	
6435 State Proportionate Share	36	-	503	539	-	539	#	
6720 BEAR PAW COOPERATIVE	413	-	5,727	6,140	-	6,140	#	
6720 State Proportionate Share	121	-	1,681	1,802	-	1,802	#	
6725 BERT MOONEY AIRPORT AUTHORITY	2,480	-	34,419	36,899	-	36,899	#	
6725 State Proportionate Share	731	-	10,152	10,883	-	10,883	#	
6740 BIG COUNTRY EDUCATIONAL COOP	371	-	5,151	5,522	87	5,609	#	
6740 State Proportionate Share	109	-	1,511	1,620	-	1,620	#	
6709 BIG FORK CO WATER & SEWER	4,190	-	58,148	62,337	29,378	91,716	#	
6709 State Proportionate Share	1,229	-	17,062	18,291	1,251	19,543	#	
7689 BIG HORN COUNTY CEMETERY DISTRICT #1	678	-	9,416	10,094	883	10,977	#	
7689 State Proportionate Share	199	-	2,763	2,962	-	2,962	#	
6348 BIG SKY CO WATER & SEWER DIST #363	2,397	-	33,273	35,670	-	35,670	#	
6348 State Proportionate Share	763	-	10,595	11,358	-	11,358	#	
6739 BIG SKY ECONOMIC DEVELOPMENT AUTH	6,011	-	83,424	89,434	-	89,434	#	
6739 State Proportionate Share	1,875	-	26,030	27,905	-	27,905	#	
6347 BIG SKY FIRE DEPARTMENT	17	-	232	249	-	249	#	
6347 State Proportionate Share	23	-	313	336	-	336	#	
6741 BIG SKY SPECIAL EDUCATION COOP	744	-	10,329	11,073	13,920	24,994	#	
6741 State Proportionate Share	218	-	3,031	3,249	3,003	6,253	#	
6697 BILLINGS HOUSING AUTHORITY	14,549	-	201,930	216,479	-	216,479	#	
6697 State Proportionate Share	4,293	-	59,581	63,874	-	63,874	#	
7699 BITTERROOT PUBLIC LIBRARY	2,628	-	36,476	39,104	-	39,104	#	
7699 State Proportionate Share	777	-	10,790	11,567	-	11,567	#	
6634 BITTERROOT CONSERVATION DISTRICT	631	-	8,760	9,392	-	9,392	#	
6634 State Proportionate Share	185	-	2,571	2,756	-	2,756	#	
6350 BITTERROOT VALLEY SEC	202	-	2,797	2,999	4,605	7,604	#	
6350 State Proportionate Share	65	-	905	970	1,072	2,042	#	
10565 BROADWATER CONSERVATION DISTRICT	437	-	6,068	6,506	34,042	40,547	#	
10565 State Proportionate Share	128	-	1,781	1,909	9,990	11,900	#	
6421 BUFFALO RAPIDS IRRIGATION PROJECT 1	2,244	-	31,146	33,390	36,004	69,394	#	
6421 State Proportionate Share	658	-	9,139	9,798	7,260	17,058	#	
6422 BUFFALO RAPIDS IRRIGATION PROJECT 2	2,906	-	40,336	43,242	-	43,242	#	
6422 State Proportionate Share	853	-	11,836	12,688	-	12,688	#	
6711 CABINET MOUNTAIN COOPERATIVE	450	-	6,240	6,689	101	6,790	#	
6711 State Proportionate Share	132	-	1,831	1,963	-	1,963	#	

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
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		Deferred Outflows of Resources as of June 30, 2021						
	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	
Total ALL Employers & State	\$ 19,350,387	\$ -	\$ 268,571,907	\$ 287,922,294	\$ 45,171,735	\$ 333,094,029		
State (Non-Employer Contributing Entity)	\$ 4,374,976	\$ -	\$ 60,722,071	\$ 65,097,047	\$ 1,861,507	\$ 66,958,554		
Employer								
6727 CASCADE CONSERVATION DISTRICT	694	-	9,635	10,329	2,360	12,689	#	
6727 State Proportionate Share	208	-	2,883	3,091	-	3,091	#	
6662 CENTER FOR MENTAL HEALTH	425	-	5,898	6,323	-	6,323	#	
6662 State Proportionate Share	125	-	1,730	1,855	-	1,855	#	
6703 CENTRAL MONTANA LEARNING RESOURCE CTR	269	-	3,737	4,006	-	4,006	#	
6703 State Proportionate Share	84	-	1,172	1,256	-	1,256	#	
6719 CENTRAL VALLEY FIRE DISTRICT	1,241	-	17,226	18,467	56,285	74,752	#	
6719 State Proportionate Share	364	-	5,055	5,419	15,544	20,963	#	
6650 CHOUTEAU COUNTY CONSERVATION DIST	180	-	2,494	2,673	-	2,673	#	
6650 State Proportionate Share	53	-	732	785	-	785	#	
6428 COLUMBUS RURAL FIRE DISTRICT #3	1,453	-	20,173	21,627	113,168	134,795	#	
6428 State Proportionate Share	426	-	5,919	6,346	33,206	39,551	#	
6433 CORVALLIS COUNTY SEWER DISTRICT	441	-	6,123	6,564	185	6,749	#	
6433 State Proportionate Share	129	-	1,797	1,926	-	1,926	#	
10644 CRAIG WATER & SEWER DISTRICT	71	-	985	1,056	5,463	6,520	#	
10644 State Proportionate Share	21	-	289	310	1,603	1,913	#	
6707 Crown Hill	467	-	6,480	6,946	-	6,946	#	
6707 State Proportionate Share	137	-	1,901	2,038	-	2,038	#	
6394 DALY DITCHES IRRIGATION DISTRICT	479	-	6,650	7,129	4,266	11,394	#	
6394 State Proportionate Share	155	-	2,158	2,313	315	2,629	#	
6677 DAWSON COMMUNITY COLLEGE	14,864	-	206,308	221,173	-	221,173	#	
6677 State Proportionate Share	4,395	-	61,001	65,396	-	65,396	#	
6686 DEER LODGE COUNTY HEAD START PROGRAM	5,421	-	75,239	80,660	-	80,660	#	
6686 State Proportionate Share	1,591	-	22,077	23,668	-	23,668	#	
8514 Drummond School and Community Library District	210	-	2,919	3,130	-	3,130	#	
8514 State Proportionate Share	62	-	857	918	-	918	#	
6389 DRY PRAIRIE RURAL WATER	11,162	-	154,919	166,081	122,770	288,851	#	
6389 State Proportionate Share	3,275	-	45,456	48,731	17,700	66,431	#	
8715 DRY REDWATER REGIONAL WATER AUTHORITY	918	-	12,736	13,653	823	14,476	#	
8715 State Proportionate Share	269	-	3,737	4,006	-	4,006	#	
6705 EASTERN YELLOWSTONE COUNTY SEC	201	-	2,789	2,990	-	2,990	#	
6705 State Proportionate Share	59	-	818	877	-	877	#	
6744 FALLON MEDICAL COMPLEX	-	-	-	-	-	-	#	
6744 State Proportionate Share	-	-	-	-	-	-	#	
6750 FERGUS COUNTY CONSERVATION DIST	354	-	4,920	5,274	-	5,274	#	
6750 State Proportionate Share	104	-	1,444	1,548	-	1,548	#	
6716 FLATHEAD CONSERVATION DISTRICT	649	-	9,013	9,662	-	9,662	#	
6716 State Proportionate Share	205	-	2,847	3,052	-	3,052	#	
6423 FLATHEAD EMERGENCY COMM CENTER	9,350	-	129,777	139,128	-	139,128	#	
6423 State Proportionate Share	2,744	-	38,079	40,823	-	40,823	#	
6708 FLATHEAD MUNICIPAL AIRPORT AUTHORITY	16,031	-	222,506	238,538	18,684	257,222	#	
6708 State Proportionate Share	4,738	-	65,763	70,501	-	70,501	#	
6699 FLATHEAD SPECIAL EDUC COOP	381	-	5,293	5,674	28,200	33,874	#	
6699 State Proportionate Share	112	-	1,553	1,665	8,075	9,740	#	
6676 FLATHEAD VALLEY COMMUNITY COLLEGE	46,279	-	642,325	688,604	-	688,604	#	
6676 State Proportionate Share	13,611	-	188,909	202,520	-	202,520	#	
6638 FORT SHAW IRRIGATION DIST	1,080	-	14,992	16,073	-	16,073	#	
6638 State Proportionate Share	317	-	4,399	4,716	-	4,716	#	
6414 FRENCHTOWN RURAL FIRE DISTRICT	443	-	6,145	6,588	-	6,588	#	
6414 State Proportionate Share	130	-	1,803	1,933	-	1,933	#	

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
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Deferred Outflows of Resources as of June 30, 2021							
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Employer Contributions Subsequent to the Measurement Date
Total ALL Employers & State	\$ 19,350,387	\$ -	\$ 268,571,907	\$ 287,922,294	\$ 45,171,735	\$ 333,094,029	
State (Non-Employer Contributing Entity)	\$ 4,374,976	\$ -	\$ 60,722,071	\$ 65,097,047	\$ 1,861,507	\$ 66,958,554	
Employer							
6682 GALLATIN AIRPORT AUTHORITY	23,971	-	332,698	356,669	-	356,669	#
6682 State Proportionate Share	7,129	-	98,945	106,074	-	106,074	#
6736 GALLATIN CONSERVATION DISTRICT	945	-	13,116	14,061	7,785	21,846	#
6736 State Proportionate Share	277	-	3,848	4,126	666	4,792	#
6702 GALLATIN-MADISON SEC	619	-	8,593	9,212	15,371	24,583	#
6702 State Proportionate Share	182	-	2,521	2,703	3,674	6,377	#
6718 GARDINER - PARK COUNTY WATER DIST	1,736	-	24,094	25,830	3,022	28,852	#
6718 State Proportionate Share	509	-	7,070	7,579	-	7,579	#
6691 GLASGOW IRRIGATION DISTRICT	1,252	-	17,376	18,628	1,965	20,593	#
6691 State Proportionate Share	371	-	5,148	5,519	-	5,519	#
7276 GRANITE CO HOSPITAL & NURSING HOME	16,342	-	226,820	243,162	251,590	494,751	#
7276 State Proportionate Share	4,844	-	67,238	72,083	48,864	120,946	#
6373 GRANITE CONSERVATION DISTRICT	237	-	3,294	3,531	264	3,795	#
6373 State Proportionate Share	70	-	966	1,036	-	1,036	#
6717 GREAT DIVIDE EDUCATION SERVICES	545	-	7,569	8,114	931	9,045	#
6717 State Proportionate Share	160	-	2,221	2,381	-	2,381	#
6660 GREAT FALLS INT AIRPORT	5,314	-	73,754	79,068	-	79,068	#
6660 State Proportionate Share	1,592	-	22,091	23,682	-	23,682	#
6641 GREENFIELDS IRRIGATION DIST	10,442	-	144,928	155,370	-	155,370	#
6641 State Proportionate Share	3,070	-	42,603	45,672	-	45,672	#
6417 HEBGEN BASIN RURAL FD	442	-	6,136	6,578	-	6,578	#
6417 State Proportionate Share	130	-	1,801	1,930	-	1,930	#
6663 HELENA HOUSING AUTHORITY	9,878	-	137,096	146,974	-	146,974	#
6663 State Proportionate Share	2,922	-	40,549	43,471	-	43,471	#
6632 HELENA REGIONAL AIRPORT AUTH	12,179	-	169,034	181,213	-	181,213	#
6632 State Proportionate Share	3,600	-	49,971	53,571	-	53,571	#
6685 HELENA VALLEY IRRIGATION DIST	2,578	-	35,785	38,364	-	38,364	#
6685 State Proportionate Share	757	-	10,500	11,257	-	11,257	#
6664 HILL CO PUBLIC CEMETERY DIST	527	-	7,312	7,839	2,819	10,658	#
6664 State Proportionate Share	159	-	2,204	2,362	-	2,362	#
6377 HINSDALE WATER & SEWER DISTRICT	240	-	3,325	3,565	2,234	5,799	#
6377 State Proportionate Share	70	-	976	1,046	243	1,289	#
6631 HOUSING AUTHORITY OF ANACONDA	4,096	-	56,845	60,941	-	60,941	#
6631 State Proportionate Share	1,202	-	16,680	17,881	-	17,881	#
6637 HOUSING AUTHORITY OF BUTTE	8,760	-	121,586	130,346	-	130,346	#
6637 State Proportionate Share	2,574	-	35,729	38,303	-	38,303	#
6640 HOUSING AUTHORITY OF GLASGOW	1,951	-	27,075	29,025	7,996	37,022	#
6640 State Proportionate Share	572	-	7,944	8,517	-	8,517	#
6746 HUMAN RESOURCES COUNCIL DIST XI	14,184	-	196,859	211,042	-	211,042	#
6746 State Proportionate Share	4,186	-	58,102	62,288	-	62,288	#
6635 HUMAN RESOURCES COUNCIL DIST XII	30,397	-	421,891	452,288	138,809	591,096	#
6635 State Proportionate Share	8,931	-	123,959	132,890	-	132,890	#
6425 HYALITE RFD	349	-	4,847	5,196	11,476	16,673	#
6425 State Proportionate Share	102	-	1,422	1,525	3,019	4,543	#
6722 JUDITH BASIN CONSERVATION DIST	198	-	2,744	2,942	-	2,942	#
6722 State Proportionate Share	58	-	805	863	-	863	#
6738 LAKESIDE CO WATER & SEWER	2,979	-	41,350	44,329	-	44,329	#
6738 State Proportionate Share	874	-	12,133	13,007	-	13,007	#
6357 LARCHMONT GOLF COURSE	2,137	-	29,666	31,803	-	31,803	#
6357 State Proportionate Share	627	-	8,704	9,332	-	9,332	#

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
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Deferred Outflows of Resources as of June 30, 2021							
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Employer Contributions Subsequent to the Measurement Date
Total ALL Employers & State	\$ 19,350,387	\$ -	\$ 268,571,907	\$ 287,922,294	\$ 45,171,735	\$ 333,094,029	
State (Non-Employer Contributing Entity)	\$ 4,374,976	\$ -	\$ 60,722,071	\$ 65,097,047	\$ 1,861,507	\$ 66,958,554	
Employer							
6358 LEWIS & CLARK CONSERVATION DIST	811	-	11,251	12,062	15,646	27,708	#
6358 State Proportionate Share	241	-	3,342	3,583	3,642	7,225	#
6694 LEWIS & CLARK LIBRARY	14,907	-	206,896	221,802	-	221,802	#
6694 State Proportionate Share	4,403	-	61,110	65,513	-	65,513	#
6372 LIBERTY CO CONSERVATION DISTRICT	173	-	2,397	2,570	-	2,570	#
6372 State Proportionate Share	51	-	703	754	-	754	#
6397 LINCOLN CONSERVATION DISTRICT	323	-	4,481	4,804	636	5,440	#
6397 State Proportionate Share	95	-	1,315	1,410	-	1,410	#
6729 LINCOLN COUNTY RURAL FIRE DIST	1,317	-	18,285	19,602	-	19,602	#
6729 State Proportionate Share	387	-	5,365	5,752	-	5,752	#
6730 LOCKWOOD RURAL FIRE DIST 8	678	-	9,415	10,093	8,626	18,719	#
6730 State Proportionate Share	199	-	2,762	2,961	1,485	4,446	#
6391 LOCKWOOD WATER & SEWER DISTRICT	2,963	-	41,124	44,087	-	44,087	#
6391 State Proportionate Share	885	-	12,277	13,161	-	13,161	#
6430 MADISON CONSERVATION DISTRICT	218	-	3,026	3,244	-	3,244	#
6430 State Proportionate Share	69	-	962	1,032	-	1,032	#
6355 MALTA CEMETERY DISTRICT	450	-	6,251	6,701	-	6,701	#
6355 State Proportionate Share	132	-	1,834	1,966	-	1,966	#
6672 MALTA IRRIGATION DISTRICT	4,613	-	64,032	68,646	14,432	83,078	#
6672 State Proportionate Share	1,354	-	18,789	20,143	-	20,143	#
9111 Meagher County Conservation District	-	-	-	-	-	-	#
9111 State Proportionate Share	-	-	-	-	-	-	#
6671 MILES COMMUNITY COLLEGE	11,886	-	164,972	176,858	-	176,858	#
6671 State Proportionate Share	3,518	-	48,828	52,346	-	52,346	#
6419 MILK RIVER JBC	915	-	12,706	13,621	-	13,621	#
6419 State Proportionate Share	269	-	3,728	3,997	-	3,997	#
6706 MISSOULA AREA SEC	723	-	10,038	10,761	-	10,761	#
6706 State Proportionate Share	212	-	2,945	3,157	-	3,157	#
6700 MISSOULA COUNTY AIRPORT	28,385	-	393,969	422,355	-	422,355	#
6700 State Proportionate Share	8,372	-	116,203	124,575	-	124,575	#
6661 MISSOULA RURAL FIRE DISTRICT	2,799	-	38,852	41,651	-	41,651	#
6661 State Proportionate Share	826	-	11,465	12,291	-	12,291	#
6749 NO MONTANA JOINT REFUSE DISPOSAL DIST	4,199	-	58,280	62,479	-	62,479	#
6749 State Proportionate Share	1,236	-	17,154	18,390	-	18,390	#
6714 NORTH CENTRAL LEARNING SEC	461	-	6,396	6,857	10,457	17,314	#
6714 State Proportionate Share	135	-	1,877	2,012	2,427	4,439	#
6424 NORTH LAKE CO PUBLIC LIBRARY DIST	1,634	-	22,683	24,317	-	24,317	#
6424 State Proportionate Share	485	-	6,737	7,223	-	7,223	#
6398 NORTH VALLEY PUBLIC LIBRARY	2,093	-	29,049	31,142	7,708	38,851	#
6398 State Proportionate Share	614	-	8,524	9,138	-	9,138	#
6411 NORTHWEST MT EDUC COOP	307	-	4,264	4,572	865	5,436	#
6411 State Proportionate Share	90	-	1,251	1,341	-	1,341	#
6393 PABLO-LAKE COUNTY WATER & SEWER	1,692	-	23,479	25,171	-	25,171	#
6393 State Proportionate Share	496	-	6,889	7,386	-	7,386	#
6386 PARK CO RURAL FIRE DISTRICT 1	1,291	-	17,919	19,210	33,229	52,439	#
6386 State Proportionate Share	387	-	5,377	5,764	7,994	13,759	#
6407 PARK COUNTY SEC	211	-	2,933	3,144	-	3,144	#
6407 State Proportionate Share	62	-	861	923	-	923	#
6383 PETROLEUM CO CONSERVATION DIST	1,045	-	14,501	15,546	-	15,546	#
6383 State Proportionate Share	312	-	4,336	4,649	-	4,649	#

**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, 2021						
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Employer Contributions Subsequent to the Measurement Date	
Total ALL Employers & State	\$ 19,350,387	\$ -	\$ 268,571,907	\$ 287,922,294	\$ 45,171,735	\$ 333,094,029		
State (Non-Employer Contributing Entity)	\$ 4,374,976	\$ -	\$ 60,722,071	\$ 65,097,047	\$ 1,861,507	\$ 66,958,554		
Employer								
10576 PHILIPSBURG AREA COMMUNITY LIBRARY	148	-	2,058	2,207	11,547	13,754	#	
10576 State Proportionate Share	44	-	604	648	3,388	4,036	#	
6404 PHILLIPS CONSERVATION DISTRICT	-	-	-	-	-	-	#	
6404 State Proportionate Share	-	-	-	-	-	-	#	
6674 PONDERA CO CANAL & RESERVOIR	5,495	-	76,261	81,756	-	81,756	#	
6674 State Proportionate Share	1,624	-	22,543	24,167	-	24,167	#	
6723 PONDERA COUNTY CEMETERY DIST 2	447	-	6,203	6,650	-	6,650	#	
6723 State Proportionate Share	131	-	1,820	1,951	-	1,951	#	
9854 PONDERA REGIONAL PORT AUTHORITY	336	-	4,670	5,007	-	5,007	#	
9854 State Proportionate Share	99	-	1,370	1,469	-	1,469	#	
6733 PORT OF MONTANA - PORT AUTHORITY	2,100	-	29,140	31,240	-	31,240	#	
6733 State Proportionate Share	621	-	8,622	9,243	-	9,243	#	
6679 PRAIRIE COUNTY HOSPITAL DISTRICT	11,041	-	153,249	164,290	-	164,290	#	
6679 State Proportionate Share	3,258	-	45,214	48,471	-	48,471	#	
6737 PRAIRIE VIEW SPECIAL SERVICES COOP	-	-	-	-	-	-	#	
6737 State Proportionate Share	-	-	-	-	-	-	#	
7277 PRICKLY PEAR SPECIAL SVCS COOP	351	-	4,869	5,220	-	5,220	#	
7277 State Proportionate Share	107	-	1,489	1,596	-	1,596	#	
6415 RAE WATER AND SEWER DISTRICT	3,393	-	47,099	50,493	30,209	80,701	#	
6415 State Proportionate Share	996	-	13,820	14,816	3,091	17,907	#	
7688 RED LODGE RURAL FIRE DISTRICT 7	3,588	-	49,802	53,390	9,220	62,610	#	
7688 State Proportionate Share	1,053	-	14,616	15,669	-	15,669	#	
6673 RICHLAND CO HOUSING AUTHORITY	4,264	-	59,181	63,445	-	63,445	#	
6673 State Proportionate Share	1,261	-	17,498	18,758	-	18,758	#	
9214 Riverside County Water and Sewer District No. 310	383	-	5,319	5,702	-	5,702	#	
9214 State Proportionate Share	112	-	1,561	1,673	-	1,673	#	
7682 RONAN LIBRARY DISTRICT	1,372	-	19,045	20,417	3,716	24,133	#	
7682 State Proportionate Share	403	-	5,588	5,991	-	5,991	#	
6352 ROUNDUP COMMUNITY LIBRARY	132	-	1,831	1,963	-	1,963	#	
6352 State Proportionate Share	39	-	537	576	-	576	#	
6388 SEELEY LAKE MISSOULA CO WATER DISTRICT	1,269	-	17,612	18,881	-	18,881	#	
6388 State Proportionate Share	377	-	5,234	5,611	-	5,611	#	
7694 SEELEY LAKE RURAL FIRE DISTRICT	455	-	6,312	6,767	2,989	9,756	#	
7694 State Proportionate Share	133	-	1,852	1,985	71	2,056	#	
6413 SHERIDAN DANIELS SEC	-	-	-	-	-	-	#	
6413 State Proportionate Share	-	-	-	-	-	-	#	
6735 SIDNEY RICHLAND AIRPORT AUTHORITY	1,433	-	19,889	21,322	-	21,322	#	
6735 State Proportionate Share	427	-	5,922	6,348	-	6,348	#	
9213 SOMERS COUNTY WATER & SEWER DISTRICT	263	-	3,649	3,912	6,743	10,655	#	
9213 State Proportionate Share	84	-	1,167	1,251	1,659	2,910	#	
6734 TETON COUNTY CONSERVATION DIST	178	-	2,476	2,655	1,739	4,393	#	
6734 State Proportionate Share	52	-	727	779	210	989	#	
6429 THOMPSON FALLS PUBLIC LIBRARY	546	-	7,585	8,131	10,465	18,597	#	
6429 State Proportionate Share	161	-	2,231	2,392	2,207	4,599	#	
6344 UPPER MUSSELSHELL CONSERVATION DIST	159	-	2,201	2,359	-	2,359	#	
6344 State Proportionate Share	47	-	646	692	-	692	#	
6345 URBAN TRANS DIST/DAWSON CO	1,563	-	21,693	23,256	-	23,256	#	
6345 State Proportionate Share	459	-	6,365	6,824	-	6,824	#	
6387 VALLEY COUNTY CONSERVATION DISTRICT	571	-	7,925	8,496	34,783	43,279	#	
6387 State Proportionate Share	168	-	2,325	2,493	9,918	12,411	#	

**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, 2021						
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Employer Contributions Subsequent to the Measurement Date	
Total ALL Employers & State	\$ 19,350,387	\$ -	\$ 268,571,907	\$ 287,922,294	\$ 45,171,735	\$ 333,094,029		
State (Non-Employer Contributing Entity)	\$ 4,374,976	\$ -	\$ 60,722,071	\$ 65,097,047	\$ 1,861,507	\$ 66,958,554		
Employer								
6726 VICTOR WATER & SEWER	414	-	5,741	6,154	-	6,154	#	
6726 State Proportionate Share	121	-	1,685	1,806	-	1,806	#	
6669 WHITEFISH HOUSING AUTHORITY	1,462	-	20,285	21,747	47,636	69,382	#	
6669 State Proportionate Share	429	-	5,952	6,381	12,362	18,743	#	
6361 YELLOWSTONE CITY-COUNTY HEALTH DEPT	170,029	-	2,359,902	2,529,931	357,077	2,887,008	#	
6361 State Proportionate Share	50,714	-	703,880	754,594	-	754,594	#	
6698 YELLOWSTONE WEST CARBON SEC	1,007	-	13,970	14,977	17,761	32,737	#	
6698 State Proportionate Share	295	-	4,099	4,394	3,701	8,095	#	
6608 BEAVERHEAD COUNTY HIGH SCHOOL	7,756	-	107,644	115,400	62,069	177,469	#	
6608 State Proportionate Share	2,508	-	34,814	37,323	6,106	43,429	#	
6354 BIG SKY SCHOOL DISTRICT #72	5,834	-	80,976	86,810	-	86,810	#	
6354 State Proportionate Share	1,908	-	26,486	28,394	-	28,394	#	
6760 GREAT FALLS PUBLIC SCHOOLS	103,013	-	1,429,765	1,532,778	97,631	1,630,409	#	
6760 State Proportionate Share	33,294	-	462,095	495,389	-	495,389	#	
6910 HAVRE PUBLIC SCHOOLS	24,977	-	346,671	371,648	-	371,648	#	
6910 State Proportionate Share	8,139	-	112,964	121,103	-	121,103	#	
6625 JEFFERSON COUNTY HIGH SCHOOL	2,550	-	35,389	37,939	-	37,939	#	
6625 State Proportionate Share	829	-	11,512	12,341	-	12,341	#	
6624 JORDAN PUBLIC SCHOOLS	1,928	-	26,763	28,691	-	28,691	#	
6624 State Proportionate Share	622	-	8,633	9,255	-	9,255	#	
6375 JUDITH GAP SCHOOL	1,211	-	16,808	18,019	10,441	28,461	#	
6375 State Proportionate Share	391	-	5,422	5,812	1,067	6,880	#	
10734 KINSEY SCHOOL DISTRICT #63	357	-	4,951	5,308	27,135	32,443	#	
10734 State Proportionate Share	115	-	1,597	1,712	8,753	10,465	#	
6944 LAVINA K-12	1,460	-	20,261	21,721	-	21,721	#	
6944 State Proportionate Share	471	-	6,536	7,006	-	7,006	#	
10132 LIBERTY SCHOOL DISTRICT 10	217	-	3,006	3,223	13,063	16,286	#	
10132 State Proportionate Share	70	-	970	1,040	4,062	5,101	#	
7692 OVANDO ELEMENTARY SCHOOL DISTRICT 11	169	-	2,343	2,512	5,731	8,243	#	
7692 State Proportionate Share	54	-	756	810	1,658	2,468	#	
6628 POWDER RIVER COUNTY HIGH SCHOOL	3,624	-	50,292	53,916	15,133	69,048	#	
6628 State Proportionate Share	1,169	-	16,223	17,392	-	17,392	#	
6629 POWELL COUNTY HIGH SCHOOL	1,374	-	19,071	20,445	-	20,445	#	
6629 State Proportionate Share	475	-	6,595	7,070	-	7,070	#	
6781 SCHOOL DISTRICT 1 & 7 - HYSHAM	900	-	12,486	13,386	11,801	25,187	#	
6781 State Proportionate Share	303	-	4,208	4,511	2,265	6,776	#	
6861 SCHOOL DISTRICT 1 & 7 - TOWNSEND	6,511	-	90,372	96,883	829	97,711	#	
6861 State Proportionate Share	2,117	-	29,376	31,492	-	31,492	#	
6751 SCHOOL DISTRICT 1 - BIG TIMBER	1,732	-	24,039	25,771	40,631	66,402	#	
6751 State Proportionate Share	581	-	8,065	8,647	10,928	19,575	#	
6752 SCHOOL DISTRICT 1 - BUTTE	45,289	-	628,580	673,869	-	673,869	#	
6752 State Proportionate Share	14,861	-	206,260	221,121	-	221,121	#	
6753 SCHOOL DISTRICT 1 - CHOTEAU	4,914	-	68,198	73,112	25,781	98,893	#	
6753 State Proportionate Share	1,586	-	22,007	23,593	-	23,593	#	
6754 SCHOOL DISTRICT 1 - CIRCLE	3,212	-	44,586	47,798	-	47,798	#	
6754 State Proportionate Share	1,036	-	14,382	15,418	-	15,418	#	
6755 SCHOOL DISTRICT 1 - CLANCY	3,409	-	47,311	50,720	37,115	87,835	#	
6755 State Proportionate Share	1,129	-	15,668	16,797	7,158	23,955	#	
6756 SCHOOL DISTRICT 1 - CORVALLIS	13,924	-	193,263	207,187	160,247	367,435	#	
6756 State Proportionate Share	4,516	-	62,680	67,196	28,198	95,394	#	

**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**

		Deferred Outflows of Resources as of June 30, 2021						
	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	
Total ALL Employers & State	\$ 19,350,387	\$ -	\$ 268,571,907	\$ 287,922,294	\$ 45,171,735	\$ 333,094,029		
State (Non-Employer Contributing Entity)	\$ 4,374,976	\$ -	\$ 60,722,071	\$ 65,097,047	\$ 1,861,507	\$ 66,958,554		
Employer								
6757 SCHOOL DISTRICT 1 - DEER LODGE	5,708	-	79,222	84,930	54,798	139,728	#	
6757 State Proportionate Share	1,853	-	25,714	27,567	7,396	34,963	#	
6342 SCHOOL DISTRICT 1 - FORT BENTON	4,770	-	66,210	70,980	-	70,980	#	
6342 State Proportionate Share	1,540	-	21,378	22,918	-	22,918	#	
6758 SCHOOL DISTRICT 1 - GLASGOW	11,200	-	155,456	166,656	30,375	197,031	#	
6758 State Proportionate Share	3,630	-	50,382	54,012	-	54,012	#	
6759 SCHOOL DISTRICT 1 - GLENDIVE	12,954	-	179,792	192,746	6,019	198,765	#	
6759 State Proportionate Share	4,227	-	58,668	62,895	-	62,895	#	
6778 SCHOOL DISTRICT 1 - HEART BUTTE	4,994	-	69,312	74,306	-	74,306	#	
6778 State Proportionate Share	1,635	-	22,689	24,324	-	24,324	#	
6761 SCHOOL DISTRICT 1 - HELENA	80,406	-	1,115,983	1,196,389	605,504	1,801,893	#	
6761 State Proportionate Share	26,092	-	362,139	388,231	51,039	439,269	#	
6771 SCHOOL DISTRICT 1 - LEWISTOWN	17,300	-	240,109	257,408	-	257,408	#	
6771 State Proportionate Share	5,637	-	78,231	83,868	-	83,868	#	
6772 SCHOOL DISTRICT 1 - MILES CITY	12,584	-	174,661	187,246	-	187,246	#	
6772 State Proportionate Share	4,085	-	56,700	60,785	-	60,785	#	
6773 SCHOOL DISTRICT 1 - MISSOULA	98,046	-	1,360,814	1,458,860	-	1,458,860	#	
6773 State Proportionate Share	31,804	-	441,424	473,229	-	473,229	#	
6775 SCHOOL DISTRICT 1 - PHILIPSBURG	2,767	-	38,406	41,173	14,633	55,805	#	
6775 State Proportionate Share	893	-	12,389	13,281	-	13,281	#	
6774 SCHOOL DISTRICT 1 - PLAINS	3,731	-	51,781	55,512	-	55,512	#	
6774 State Proportionate Share	1,203	-	16,703	17,907	-	17,907	#	
6776 SCHOOL DISTRICT 1 - RED LODGE	5,317	-	73,802	79,120	4,543	83,662	#	
6776 State Proportionate Share	1,734	-	24,065	25,798	-	25,798	#	
6777 SCHOOL DISTRICT 1 - SCOBAY	2,270	-	31,502	33,771	11,045	44,816	#	
6777 State Proportionate Share	812	-	11,265	12,076	-	12,076	#	
6983 SCHOOL DISTRICT 1 - TROY	4,430	-	61,483	65,912	-	65,912	#	
6983 State Proportionate Share	1,437	-	19,941	21,377	-	21,377	#	
6883 SCHOOL DISTRICT 10 - ANACONDA	10,583	-	146,892	157,476	96,226	253,702	#	
6883 State Proportionate Share	3,417	-	47,421	50,838	12,060	62,898	#	
6995 SCHOOL DISTRICT 10 - CAYUSE	2,424	-	33,645	36,069	22,007	58,076	#	
6995 State Proportionate Share	799	-	11,094	11,893	4,168	16,061	#	
6884 SCHOOL DISTRICT 10 - CHINOOK	4,593	-	63,743	68,336	-	68,336	#	
6884 State Proportionate Share	1,481	-	20,562	22,044	-	22,044	#	
6885 SCHOOL DISTRICT 10 - CONRAD	6,539	-	90,759	97,298	40,977	138,276	#	
6885 State Proportionate Share	2,115	-	29,360	31,476	944	32,420	#	
6886 SCHOOL DISTRICT 10 - DILLON	4,794	-	66,533	71,327	4,757	76,084	#	
6886 State Proportionate Share	1,587	-	22,023	23,610	-	23,610	#	
6887 SCHOOL DISTRICT 10 - NOXON	2,150	-	29,841	31,991	8,336	40,327	#	
6887 State Proportionate Share	705	-	9,791	10,496	-	10,496	#	
6363 SCHOOL DISTRICT 104 - SPRING CREEK	70	-	973	1,043	21	1,063	#	
6363 State Proportionate Share	23	-	314	336	-	336	#	
6982 SCHOOL DISTRICT 11 & 2 - DRUMMOND	2,439	-	33,858	36,297	-	36,297	#	
6982 State Proportionate Share	787	-	10,922	11,709	-	11,709	#	
6362 SCHOOL DISTRICT 11 - BRORSON	253	-	3,514	3,768	-	3,768	#	
6362 State Proportionate Share	82	-	1,134	1,215	-	1,215	#	
6889 SCHOOL DISTRICT 11 - POTOMAC	1,103	-	15,316	16,419	-	16,419	#	
6889 State Proportionate Share	356	-	4,940	5,296	-	5,296	#	
6412 SCHOOL DISTRICT 11 - WISE RIVER	138	-	1,916	2,054	2,065	4,119	#	
6412 State Proportionate Share	45	-	618	663	443	1,106	#	

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
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		Deferred Outflows of Resources as of June 30, 2021						
	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	
Total ALL Employers & State	\$ 19,350,387	\$ -	\$ 268,571,907	\$ 287,922,294	\$ 45,171,735	\$ 333,094,029		
State (Non-Employer Contributing Entity)	\$ 4,374,976	\$ -	\$ 60,722,071	\$ 65,097,047	\$ 1,861,507	\$ 66,958,554		
Employer								
7026 SCHOOL DISTRICT 115 - WINIFRED	1,889	-	26,222	28,112	-	28,112	#	
7026 State Proportionate Share	609	-	8,459	9,068	-	9,068	#	
6891 SCHOOL DISTRICT 12 - BAKER	7,090	-	98,401	105,491	-	105,491	#	
6891 State Proportionate Share	2,303	-	31,960	34,262	-	34,262	#	
6893 SCHOOL DISTRICT 12 - HARLEM	9,498	-	131,833	141,332	37,248	178,580	#	
6893 State Proportionate Share	3,082	-	42,771	45,852	-	45,852	#	
6406 SCHOOL DISTRICT 12 - HAVRE	206	-	2,863	3,069	-	3,069	#	
6406 State Proportionate Share	67	-	924	990	-	990	#	
6890 SCHOOL DISTRICT 12 - LIMA	819	-	11,362	12,180	-	12,180	#	
6890 State Proportionate Share	287	-	3,985	4,272	-	4,272	#	
6895 SCHOOL DISTRICT 12 - ROSEBUD	1,941	-	26,938	28,879	19,328	48,207	#	
6895 State Proportionate Share	626	-	8,689	9,315	2,874	12,189	#	
6896 SCHOOL DISTRICT 12 - SACO	2,070	-	28,731	30,801	-	30,801	#	
6896 State Proportionate Share	674	-	9,357	10,031	-	10,031	#	
6897 SCHOOL DISTRICT 12 - STANFORD	2,764	-	38,367	41,132	13,138	54,270	#	
6897 State Proportionate Share	892	-	12,376	13,268	-	13,268	#	
6340 SCHOOL DISTRICT 12 12 - MOLT	54	-	753	807	262	1,070	#	
6340 State Proportionate Share	18	-	243	260	-	260	#	
6892 SCHOOL DISTRICT 13 - BOX ELDER	9,893	-	137,311	147,204	-	147,204	#	
6892 State Proportionate Share	3,209	-	44,541	47,750	-	47,750	#	
6901 SCHOOL DISTRICT 13 - EUREKA	6,707	-	93,093	99,801	23,509	123,309	#	
6901 State Proportionate Share	2,171	-	30,138	32,309	-	32,309	#	
6349 SCHOOL DISTRICT 13 - FISHTAIL	129	-	1,788	1,917	-	1,917	#	
6349 State Proportionate Share	50	-	688	738	-	738	#	
6894 SCHOOL DISTRICT 13 - LONE ROCK	2,303	-	31,959	34,262	11,340	45,602	#	
6894 State Proportionate Share	767	-	10,646	11,413	-	11,413	#	
6903 SCHOOL DISTRICT 13 - NASHUA	1,898	-	26,339	28,236	9,623	37,860	#	
6903 State Proportionate Share	617	-	8,569	9,187	-	9,187	#	
6898 SCHOOL DISTRICT 14 - BONNER	3,250	-	45,107	48,357	4,894	53,251	#	
6898 State Proportionate Share	1,086	-	15,071	16,157	-	16,157	#	
7273 SCHOOL DISTRICT 14 - FORTINE	959	-	13,313	14,272	-	14,272	#	
7273 State Proportionate Share	309	-	4,294	4,604	-	4,604	#	
6900 SCHOOL DISTRICT 14 - HOT SPRINGS	2,538	-	35,221	37,758	-	37,758	#	
6900 State Proportionate Share	819	-	11,361	12,180	-	12,180	#	
6906 SCHOOL DISTRICT 14 - MALTA	5,066	-	70,306	75,372	-	75,372	#	
6906 State Proportionate Share	1,644	-	22,821	24,465	-	24,465	#	
6992 SCHOOL DISTRICT 14 - SHELBY	7,827	-	108,633	116,460	15,741	132,202	#	
6992 State Proportionate Share	2,525	-	35,042	37,567	-	37,567	#	
6881 SCHOOL DISTRICT 15 HELENA FLATS- KALISPELL	1,915	-	26,584	28,499	18,309	46,809	#	
6881 State Proportionate Share	618	-	8,575	9,193	1,962	11,155	#	
6904 SCHOOL DISTRICT 15 & 17 - WILLOW CREEK	1,212	-	16,824	18,037	-	18,037	#	
6904 State Proportionate Share	391	-	5,427	5,818	-	5,818	#	
6905 SCHOOL DISTRICT 15 & 6 - FLO-CARLTON	6,332	-	87,878	94,209	-	94,209	#	
6905 State Proportionate Share	2,068	-	28,699	30,767	-	30,767	#	
6907 SCHOOL DISTRICT 15 - CUSTER	1,130	-	15,681	16,811	3,345	20,156	#	
6907 State Proportionate Share	394	-	5,464	5,858	-	5,858	#	
6908 SCHOOL DISTRICT 15 - CUT BANK	11,733	-	162,844	174,577	-	174,577	#	
6908 State Proportionate Share	3,909	-	54,255	58,164	-	58,164	#	
6909 SCHOOL DISTRICT 15 - EKALAKA	2,815	-	39,075	41,890	23,558	65,448	#	
6909 State Proportionate Share	964	-	13,382	14,346	2,043	16,389	#	

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

		Deferred Outflows of Resources as of June 30, 2021						
	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	
Total ALL Employers & State	\$ 19,350,387	\$ -	\$ 268,571,907	\$ 287,922,294	\$ 45,171,735	\$ 333,094,029		
State (Non-Employer Contributing Entity)	\$ 4,374,976	\$ -	\$ 60,722,071	\$ 65,097,047	\$ 1,861,507	\$ 66,958,554		
Employer								
6973 SCHOOL DISTRICT 159 - WINNETT	1,930	-	26,784	28,714	-	28,714	#	
6973 State Proportionate Share	623	-	8,649	9,272	-	9,272	#	
6882 SCHOOL DISTRICT 16 - HARLOWTON	4,186	-	58,101	62,287	47,792	110,080	#	
6882 State Proportionate Share	1,357	-	18,840	20,198	8,359	28,556	#	
6911 SCHOOL DISTRICT 17 - CULBERTSON	4,484	-	62,239	66,723	-	66,723	#	
6911 State Proportionate Share	1,447	-	20,077	21,523	-	21,523	#	
6365 SCHOOL DISTRICT 17 - MORIN	1,162	-	16,133	17,296	13,564	30,860	#	
6365 State Proportionate Share	375	-	5,204	5,579	2,389	7,968	#	
6912 SCHOOL DISTRICT 17 H - HARDIN	26,754	-	371,337	398,091	-	398,091	#	
6912 State Proportionate Share	8,677	-	120,438	129,115	-	129,115	#	
6913 SCHOOL DISTRICT 18 - VALIER	2,888	-	40,086	42,974	-	42,974	#	
6913 State Proportionate Share	932	-	12,931	13,862	-	13,862	#	
6380 SCHOOL DISTRICT 18 - WOODMAN	498	-	6,913	7,411	-	7,411	#	
6380 State Proportionate Share	161	-	2,230	2,391	-	2,391	#	
6977 SCHOOL DISTRICT 19 - COLSTRIP	12,484	-	173,270	185,754	-	185,754	#	
6977 State Proportionate Share	4,052	-	56,233	60,285	-	60,285	#	
6787 SCHOOL DISTRICT 2 - BRIDGER	3,472	-	48,194	51,666	2,113	53,780	#	
6787 State Proportionate Share	1,124	-	15,601	16,725	-	16,725	#	
6784 SCHOOL DISTRICT 2 & 11 - BIG SANDY	3,309	-	45,921	49,229	9,229	58,458	#	
6784 State Proportionate Share	1,067	-	14,813	15,880	-	15,880	#	
6979 SCHOOL DISTRICT 2 & 3 - PRYOR	5,995	-	83,202	89,197	63,283	152,480	#	
6979 State Proportionate Share	1,934	-	26,838	28,772	10,224	38,996	#	
6785 SCHOOL DISTRICT 2 - ALBERTON	2,203	-	30,581	32,785	-	32,785	#	
6785 State Proportionate Share	714	-	9,909	10,623	-	10,623	#	
6782 SCHOOL DISTRICT 2 - ALDER	411	-	5,698	6,109	6,675	12,784	#	
6782 State Proportionate Share	132	-	1,838	1,970	1,499	3,470	#	
6786 SCHOOL DISTRICT 2 - BILLINGS	157,797	-	2,190,130	2,347,927	-	2,347,927	#	
6786 State Proportionate Share	51,374	-	713,037	764,411	-	764,411	#	
6796 SCHOOL DISTRICT 2 - DEER PARK	1,077	-	14,946	16,023	4,965	20,988	#	
6796 State Proportionate Share	347	-	4,821	5,169	-	5,169	#	
6789 SCHOOL DISTRICT 2 - DODSON	2,528	-	35,082	37,610	59,918	97,528	#	
6789 State Proportionate Share	830	-	11,520	12,350	15,893	28,243	#	
7059 SCHOOL DISTRICT 2 - DUPUYER	629	-	8,725	9,354	25,342	34,696	#	
7059 State Proportionate Share	203	-	2,814	3,017	7,587	10,604	#	
6783 SCHOOL DISTRICT 2 - FRAZER	3,661	-	50,813	54,474	-	54,474	#	
6783 State Proportionate Share	1,181	-	16,391	17,572	-	17,572	#	
6794 SCHOOL DISTRICT 2 - STEVENSVILLE	11,790	-	163,643	175,434	60,604	236,037	#	
6794 State Proportionate Share	3,809	-	52,872	56,682	-	56,682	#	
6792 SCHOOL DISTRICT 2 - SUNBURST	2,282	-	31,673	33,955	-	33,955	#	
6792 State Proportionate Share	773	-	10,724	11,496	-	11,496	#	
6793 SCHOOL DISTRICT 2 - THOMPSON FALLS	4,945	-	68,633	73,578	-	73,578	#	
6793 State Proportionate Share	1,595	-	22,139	23,734	-	23,734	#	
7063 SCHOOL DISTRICT 2-27 - LODGE GRASS	9,284	-	128,858	138,142	-	138,142	#	
7063 State Proportionate Share	2,995	-	41,566	44,561	-	44,561	#	
6915 SCHOOL DISTRICT 20 - GARRISON	268	-	3,721	3,990	3,171	7,160	#	
6915 State Proportionate Share	86	-	1,200	1,287	576	1,863	#	
6369 SCHOOL DISTRICT 20 - KILA	2,116	-	29,367	31,483	18,026	49,509	#	
6369 State Proportionate Share	683	-	9,473	10,156	2,025	12,180	#	
6916 SCHOOL DISTRICT 20 - PLENTYWOOD	4,229	-	58,690	62,919	-	62,919	#	
6916 State Proportionate Share	1,430	-	19,847	21,277	-	21,277	#	

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
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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	
Total ALL Employers & State	\$ 19,350,387	\$ -	\$ 268,571,907	\$ 287,922,294	\$ 45,171,735	\$ 333,094,029		
State (Non-Employer Contributing Entity)	\$ 4,374,976	\$ -	\$ 60,722,071	\$ 65,097,047	\$ 1,861,507	\$ 66,958,554		
Employer								
6930 SCHOOL DISTRICT 20 - WHITEWATER	1,211	-	16,806	18,017	118	18,136	#	
6930 State Proportionate Share	391	-	5,421	5,812	-	5,812	#	
9853 SCHOOL DISTRICT 20-DeSmet	1,016	-	14,102	15,118	-	15,118	#	
9853 State Proportionate Share	349	-	4,848	5,198	3,705	8,903	#	
6918 SCHOOL DISTRICT 21 - BROADVIEW	2,061	-	28,609	30,670	-	30,670	#	
6918 State Proportionate Share	665	-	9,228	9,893	-	9,893	#	
6951 SCHOOL DISTRICT 21 - FAIRFIELD	5,330	-	73,976	79,305	-	79,305	#	
6951 State Proportionate Share	1,719	-	23,863	25,582	-	25,582	#	
7275 SCHOOL DISTRICT 21 - GALATA	176	-	2,446	2,622	227	2,849	#	
7275 State Proportionate Share	62	-	866	928	-	928	#	
9220 SCHOOL DISTRICT 22-COTTONWOOD	52	-	717	768	-	768	#	
9220 State Proportionate Share	17	-	231	248	-	248	#	
7040 SCHOOL DISTRICT 23 - BILLINGS	3,320	-	46,074	49,394	12,446	61,840	#	
7040 State Proportionate Share	1,071	-	14,862	15,933	-	15,933	#	
7007 SCHOOL DISTRICT 23 - HARRISON	1,468	-	20,375	21,843	28,321	50,164	#	
7007 State Proportionate Share	474	-	6,572	7,046	6,919	13,965	#	
7073 SCHOOL DISTRICT 23 - LUSTRE	712	-	9,886	10,598	1,122	11,720	#	
7073 State Proportionate Share	230	-	3,189	3,419	-	3,419	#	
6920 SCHOOL DISTRICT 23 - MISSOULA	5,463	-	75,823	81,286	41,267	122,553	#	
6920 State Proportionate Share	1,763	-	24,474	26,237	2,037	28,274	#	
6921 SCHOOL DISTRICT 23 - POLSON	18,102	-	251,247	269,349	-	269,349	#	
6921 State Proportionate Share	5,875	-	81,540	87,415	-	87,415	#	
6922 SCHOOL DISTRICT 23 - ROBERTS	2,010	-	27,895	29,905	189	30,094	#	
6922 State Proportionate Share	648	-	8,998	9,646	-	9,646	#	
6899 SCHOOL DISTRICT 24 - HUNTLEY PROJECT	11,398	-	158,191	169,589	-	169,589	#	
6899 State Proportionate Share	3,680	-	51,079	54,759	-	54,759	#	
6923 SCHOOL DISTRICT 24 - THREE FORKS	5,151	-	71,494	76,645	93,861	170,506	#	
6923 State Proportionate Share	1,673	-	23,226	24,900	22,241	47,141	#	
6924 SCHOOL DISTRICT 25 - HOBSON	1,957	-	27,166	29,124	-	29,124	#	
6924 State Proportionate Share	652	-	9,049	9,700	-	9,700	#	
6925 SCHOOL DISTRICT 26 - LOCKWOOD	9,460	-	131,304	140,764	153,452	294,216	#	
6925 State Proportionate Share	3,064	-	42,526	45,590	34,808	80,398	#	
7094 SCHOOL DISTRICT 26 - REICHLE	124	-	1,724	1,848	-	1,848	#	
7094 State Proportionate Share	40	-	556	596	-	596	#	
6395 SCHOOL DISTRICT 27 - ELLISTON	306	-	4,247	4,553	6,692	11,244	#	
6395 State Proportionate Share	101	-	1,405	1,507	1,742	3,249	#	
7010 SCHOOL DISTRICT 27 - GRASS RANGE	1,556	-	21,599	23,155	-	23,155	#	
7010 State Proportionate Share	502	-	6,967	7,469	-	7,469	#	
7032 SCHOOL DISTRICT 27 - MONFORTON	2,977	-	41,314	44,291	-	44,291	#	
7032 State Proportionate Share	960	-	13,327	14,287	-	14,287	#	
6926 SCHOOL DISTRICT 27 - MONTANA CITY	3,350	-	46,496	49,846	-	49,846	#	
6926 State Proportionate Share	1,081	-	14,998	16,079	-	16,079	#	
6927 SCHOOL DISTRICT 28 - ST IGNATIUS	6,657	-	92,394	99,051	11,037	110,089	#	
6927 State Proportionate Share	2,160	-	29,975	32,135	-	32,135	#	
6401 SCHOOL DISTRICT 28C	2,943	-	40,844	43,786	19,298	63,084	#	
6401 State Proportionate Share	949	-	13,175	14,124	894	15,018	#	
6929 SCHOOL DISTRICT 29 - BELT	4,933	-	68,467	73,400	17,972	91,372	#	
6929 State Proportionate Share	1,592	-	22,095	23,687	-	23,687	#	
6928 SCHOOL DISTRICT 29 - SOMERS	4,658	-	64,653	69,311	57,361	126,672	#	
6928 State Proportionate Share	1,503	-	20,855	22,358	10,665	33,023	#	

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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	
Total ALL Employers & State	\$ 19,350,387	\$ -	\$ 268,571,907	\$ 287,922,294	\$ 45,171,735	\$ 333,094,029		
State (Non-Employer Contributing Entity)	\$ 4,374,976	\$ -	\$ 60,722,071	\$ 65,097,047	\$ 1,861,507	\$ 66,958,554		
Employer								
7048 SCHOOL DISTRICT 29 - WYOLA	4,520	-	62,729	67,249	-	67,249	#	
7048 State Proportionate Share	1,458	-	20,234	21,692	-	21,692	#	
6902 SCHOOL DISTRICT 3 & 13 - FAIRVIEW	4,758	-	66,045	70,803	23,490	94,293	#	
6902 State Proportionate Share	1,547	-	21,467	23,013	-	23,013	#	
6941 SCHOOL DISTRICT 3 - BELFRY	1,181	-	16,388	17,568	21,380	38,948	#	
6941 State Proportionate Share	398	-	5,518	5,916	5,064	10,980	#	
6403 SCHOOL DISTRICT 3 - BILLINGS	959	-	13,304	14,263	-	14,263	#	
6403 State Proportionate Share	309	-	4,292	4,601	-	4,601	#	
6798 SCHOOL DISTRICT 3 - CASCADE	3,847	-	53,401	57,248	-	57,248	#	
6798 State Proportionate Share	1,241	-	17,226	18,467	-	18,467	#	
6799 SCHOOL DISTRICT 3 - FAIR MONT EGAN	1,884	-	26,153	28,037	30,662	58,699	#	
6799 State Proportionate Share	608	-	8,436	9,044	6,973	16,017	#	
6819 SCHOOL DISTRICT 3 - HAMILTON	16,489	-	228,851	245,340	89,615	334,955	#	
6819 State Proportionate Share	5,331	-	73,996	79,328	-	79,328	#	
6801 SCHOOL DISTRICT 3 - MANHATTAN	6,752	-	93,718	100,470	14,689	115,160	#	
6801 State Proportionate Share	2,178	-	30,231	32,409	-	32,409	#	
6811 SCHOOL DISTRICT 3 - RAMSAY	2,101	-	29,162	31,263	7,637	38,900	#	
6811 State Proportionate Share	678	-	9,407	10,085	-	10,085	#	
6818 SCHOOL DISTRICT 3 - SUPERIOR	4,241	-	58,856	63,097	47,329	110,426	#	
6818 State Proportionate Share	1,391	-	19,304	20,695	7,464	28,159	#	
6821 SCHOOL DISTRICT 3 - WESTBY	2,164	-	30,036	32,200	-	32,200	#	
6821 State Proportionate Share	699	-	9,698	10,397	-	10,397	#	
6820 SCHOOL DISTRICT 3 - WOLF POINT	1,746	-	24,239	25,986	-	25,986	#	
6820 State Proportionate Share	617	-	8,565	9,182	-	9,182	#	
6940 SCHOOL DISTRICT 30 & 6 - FROMBERG	3,217	-	44,656	47,873	22,403	70,276	#	
6940 State Proportionate Share	1,040	-	14,437	15,477	636	16,113	#	
6935 SCHOOL DISTRICT 30 - POWER	1,685	-	23,384	25,069	574	25,643	#	
6935 State Proportionate Share	543	-	7,543	8,087	-	8,087	#	
6936 SCHOOL DISTRICT 30 - RONAN	17,986	-	249,632	267,617	-	267,617	#	
6936 State Proportionate Share	5,855	-	81,269	87,124	-	87,124	#	
10061 SCHOOL DISTRICT 31-MIAMI ELEMENTARY	161	-	2,228	2,389	5,682	8,071	#	
10061 State Proportionate Share	52	-	719	771	1,691	2,461	#	
6933 SCHOOL DISTRICT 32 - CLINTON	1,678	-	23,286	24,964	11,373	36,337	#	
6933 State Proportionate Share	566	-	7,855	8,421	456	8,877	#	
7022 SCHOOL DISTRICT 32 - RAPELJE	1,647	-	22,857	24,503	-	24,503	#	
7022 State Proportionate Share	540	-	7,493	8,033	-	8,033	#	
6938 SCHOOL DISTRICT 32 J - ASHLAND	2,015	-	27,962	29,977	34,119	64,097	#	
6938 State Proportionate Share	651	-	9,032	9,683	7,798	17,481	#	
6932 SCHOOL DISTRICT 33 - GOLD CREEK	201	-	2,795	2,997	1,825	4,822	#	
6932 State Proportionate Share	65	-	902	967	273	1,240	#	
7066 SCHOOL DISTRICT 33 - SWAN VALLEY ELEM	313	-	4,347	4,661	-	4,661	#	
7066 State Proportionate Share	101	-	1,402	1,503	-	1,503	#	
10171 SCHOOL DISTRICT 33-UPPER WEST SHORE	323	-	4,486	4,809	8,868	13,676	#	
10171 State Proportionate Share	104	-	1,447	1,551	2,519	4,071	#	
7082 SCHOOL DISTRICT 34 - SEELEY LAKE	2,040	-	28,315	30,356	-	30,356	#	
7082 State Proportionate Share	658	-	9,134	9,792	-	9,792	#	
7036 SCHOOL DISTRICT 35 - GALLATIN GATEWAY	1,817	-	25,218	27,035	24	27,059	#	
7036 State Proportionate Share	586	-	8,135	8,721	-	8,721	#	
6976 SCHOOL DISTRICT 37 - SHEPHERD	7,497	-	104,051	111,548	-	111,548	#	
6976 State Proportionate Share	2,468	-	34,261	36,729	-	36,729	#	

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Total ALL Employers & State	\$ 19,350,387	\$ -	\$ 268,571,907	\$ 287,922,294	\$ 45,171,735	\$ 333,094,029		
State (Non-Employer Contributing Entity)	\$ 4,374,976	\$ -	\$ 60,722,071	\$ 65,097,047	\$ 1,861,507	\$ 66,958,554		
Employer								
6939 SCHOOL DISTRICT 38 - BIG FORK	9,363	-	129,949	139,312	36,425	175,737	#	
6939 State Proportionate Share	3,096	-	42,972	46,068	-	46,068	#	
6341 SCHOOL DISTRICT 38 - LINCOLN	1,189	-	16,499	17,688	-	17,688	#	
6341 State Proportionate Share	403	-	5,599	6,002	-	6,002	#	
6829 SCHOOL DISTRICT 4 & 28 - HIGHWOOD	1,763	-	24,469	26,232	-	26,232	#	
6829 State Proportionate Share	581	-	8,068	8,650	-	8,650	#	
6828 SCHOOL DISTRICT 4 & 47 - WHITEHALL	4,451	-	61,775	66,226	45,683	111,909	#	
6828 State Proportionate Share	1,446	-	20,068	21,514	7,398	28,912	#	
6346 SCHOOL DISTRICT 4 - CANYON CREEK	2,904	-	40,301	43,205	11,736	54,941	#	
6346 State Proportionate Share	941	-	13,062	14,003	-	14,003	#	
6385 SCHOOL DISTRICT 4 - DIVIDE	166	-	2,299	2,465	2,427	4,892	#	
6385 State Proportionate Share	53	-	742	795	318	1,113	#	
6822 SCHOOL DISTRICT 4 - FORSYTH	5,447	-	75,599	81,046	-	81,046	#	
6822 State Proportionate Share	1,757	-	24,386	26,143	-	26,143	#	
6823 SCHOOL DISTRICT 4 - HELLGATE	16,537	-	229,527	246,064	147,028	393,092	#	
6823 State Proportionate Share	5,335	-	74,053	79,389	17,292	96,680	#	
6824 SCHOOL DISTRICT 4 - LIBBY	9,498	-	131,830	141,329	-	141,329	#	
6824 State Proportionate Share	3,074	-	42,667	45,741	-	45,741	#	
6827 SCHOOL DISTRICT 4 - LIVINGSTON	15,673	-	217,537	233,210	-	233,210	#	
6827 State Proportionate Share	5,155	-	71,545	76,700	-	76,700	#	
6830 SCHOOL DISTRICT 4 - SWAN RIVER	1,911	-	26,525	28,436	41,441	69,877	#	
6830 State Proportionate Share	617	-	8,558	9,174	10,423	19,598	#	
6943 SCHOOL DISTRICT 40 - FRENCHTOWN	15,282	-	212,105	227,387	27,240	254,627	#	
6943 State Proportionate Share	4,980	-	69,124	74,104	-	74,104	#	
7077 SCHOOL DISTRICT 41 - ANDERSON	1,263	-	17,526	18,788	-	18,788	#	
7077 State Proportionate Share	436	-	6,053	6,489	-	6,489	#	
6974 SCHOOL DISTRICT 41 - PIONEER	592	-	8,218	8,810	-	8,810	#	
6974 State Proportionate Share	191	-	2,651	2,842	-	2,842	#	
6360 SCHOOL DISTRICT 43 - LAMOTTE	953	-	13,232	14,185	11,193	25,378	#	
6360 State Proportionate Share	308	-	4,268	4,576	1,828	6,404	#	
6942 SCHOOL DISTRICT 43 - TURNER	1,280	-	17,761	19,040	-	19,040	#	
6942 State Proportionate Share	413	-	5,733	6,147	-	6,147	#	
6945 SCHOOL DISTRICT 44 - BELGRADE	41,538	-	576,524	618,062	-	618,062	#	
6945 State Proportionate Share	13,502	-	187,405	200,907	-	200,907	#	
6950 SCHOOL DISTRICT 44 - GERALDINE	1,763	-	24,464	26,227	12,236	38,463	#	
6950 State Proportionate Share	582	-	8,073	8,655	613	9,268	#	
6946 SCHOOL DISTRICT 44 - MOORE	1,463	-	20,309	21,772	-	21,772	#	
6946 State Proportionate Share	472	-	6,551	7,023	-	7,023	#	
6947 SCHOOL DISTRICT 44 - WHITEFISH	19,139	-	265,633	284,772	216,359	501,131	#	
6947 State Proportionate Share	6,174	-	85,686	91,860	37,303	129,163	#	
6948 SCHOOL DISTRICT 45 - AUGUSTA	1,942	-	26,950	28,892	18,298	47,190	#	
6948 State Proportionate Share	626	-	8,693	9,320	2,528	11,848	#	
7092 SCHOOL DISTRICT 45 - GOLDEN RIDGE	271	-	3,755	4,025	-	4,025	#	
7092 State Proportionate Share	87	-	1,211	1,298	-	1,298	#	
6949 SCHOOL DISTRICT 45 - WOLF POINT	12,510	-	173,635	186,145	-	186,145	#	
6949 State Proportionate Share	4,036	-	56,014	60,050	-	60,050	#	
9221 SCHOOL DISTRICT 47-MALMBORG	34	-	469	503	-	503	#	
9221 State Proportionate Share	11	-	151	162	-	162	#	
6402 SCHOOL DISTRICT 48-1J & 48-2J	3,274	-	45,447	48,721	21,775	70,496	#	
6402 State Proportionate Share	1,056	-	14,660	15,716	998	16,715	#	

**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, 2021						
	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	
Total ALL Employers & State	\$ 19,350,387	\$ -	\$ 268,571,907	\$ 287,922,294	\$ 45,171,735	\$ 333,094,029		
State (Non-Employer Contributing Entity)	\$ 4,374,976	\$ -	\$ 60,722,071	\$ 65,097,047	\$ 1,861,507	\$ 66,958,554		
Employer								
6832 SCHOOL DISTRICT 5 - BASIN	274	-	3,810	4,084	5,200	9,284	#	
6832 State Proportionate Share	89	-	1,229	1,317	1,261	2,578	#	
6833 SCHOOL DISTRICT 5 - KALISPELL	59,279	-	822,756	882,034	-	882,034	#	
6833 State Proportionate Share	19,302	-	267,894	287,196	-	287,196	#	
7086 SCHOOL DISTRICT 5 - MELROSE	210	-	2,918	3,128	10,755	13,883	#	
7086 State Proportionate Share	68	-	941	1,009	3,329	4,338	#	
6834 SCHOOL DISTRICT 5 - PARK CITY	2,764	-	38,356	41,120	742	41,862	#	
6834 State Proportionate Share	891	-	12,373	13,264	-	13,264	#	
6835 SCHOOL DISTRICT 5 - SAND COULEE	2,628	-	36,473	39,101	3,871	42,972	#	
6835 State Proportionate Share	904	-	12,552	13,457	-	13,457	#	
6836 SCHOOL DISTRICT 5 - SHERIDAN	2,862	-	39,727	42,590	2,805	45,394	#	
6836 State Proportionate Share	929	-	12,897	13,827	-	13,827	#	
6840 SCHOOL DISTRICT 5 - SIDNEY	16,795	-	233,110	249,906	-	249,906	#	
6840 State Proportionate Share	5,451	-	75,654	81,105	-	81,105	#	
6841 SCHOOL DISTRICT 5 - TERRY	1,890	-	26,235	28,126	-	28,126	#	
6841 State Proportionate Share	633	-	8,786	9,419	-	9,419	#	
6954 SCHOOL DISTRICT 50 - EAST GLACIER	990	-	13,743	14,733	-	14,733	#	
6954 State Proportionate Share	353	-	4,901	5,255	-	5,255	#	
6975 SCHOOL DISTRICT 50 - EVERGREEN	7,692	-	106,760	114,452	29,010	143,462	#	
6975 State Proportionate Share	2,550	-	35,396	37,946	-	37,946	#	
6955 SCHOOL DISTRICT 50 - HAYS	7,762	-	107,734	115,496	88,965	204,461	#	
6955 State Proportionate Share	2,504	-	34,752	37,256	15,588	52,844	#	
6956 SCHOOL DISTRICT 52 - ABSAROKEE	4,221	-	58,588	62,809	9,168	71,977	#	
6956 State Proportionate Share	1,372	-	19,039	20,411	-	20,411	#	
6957 SCHOOL DISTRICT 52 - ENNIS	5,009	-	69,523	74,533	9,495	84,028	#	
6957 State Proportionate Share	1,650	-	22,902	24,552	-	24,552	#	
7003 SCHOOL DISTRICT 52 - INDEPENDENT	1,772	-	24,595	26,367	10,137	36,504	#	
7003 State Proportionate Share	584	-	8,112	8,696	-	8,696	#	
10056 SCHOOL DISTRICT 54-MARION	1,217	-	16,891	18,108	40,278	58,386	#	
10056 State Proportionate Share	393	-	5,449	5,841	11,852	17,693	#	
6959 SCHOOL DISTRICT 55 - BROCKTON	3,935	-	54,617	58,552	21,382	79,934	#	
6959 State Proportionate Share	1,269	-	17,618	18,888	-	18,888	#	
6953 SCHOOL DISTRICT 55 - PLEVNA	3,094	-	42,940	46,033	-	46,033	#	
6953 State Proportionate Share	1,006	-	13,963	14,969	-	14,969	#	
6960 SCHOOL DISTRICT 55 - ROUNDUP	8,030	-	111,446	119,476	-	119,476	#	
6960 State Proportionate Share	2,598	-	36,055	38,652	-	38,652	#	
6848 SCHOOL DISTRICT 55F - SUN RIVER VALLEY	5,143	-	71,388	76,531	-	76,531	#	
6848 State Proportionate Share	1,678	-	23,286	24,964	-	24,964	#	
6961 SCHOOL DISTRICT 57 - HAVRE	294	-	4,076	4,369	1,532	5,901	#	
6961 State Proportionate Share	95	-	1,315	1,409	-	1,409	#	
6962 SCHOOL DISTRICT 58 - GEYSER	1,942	-	26,959	28,901	-	28,901	#	
6962 State Proportionate Share	627	-	8,706	9,333	-	9,333	#	
7044 SCHOOL DISTRICT 58 - WHITEFISH	794	-	11,020	11,814	-	11,814	#	
7044 State Proportionate Share	256	-	3,555	3,811	-	3,811	#	
6963 SCHOOL DISTRICT 58 - YELLOWSTONE	1,287	-	17,859	19,146	920	20,066	#	
6963 State Proportionate Share	415	-	5,761	6,176	-	6,176	#	
6849 SCHOOL DISTRICT 6 & 1 - ST REGIS	2,117	-	29,376	31,493	7,849	39,341	#	
6849 State Proportionate Share	705	-	9,779	10,483	-	10,483	#	
6846 SCHOOL DISTRICT 6 - COLUMBIA FALLS	26,527	-	368,181	394,708	47,290	441,999	#	
6846 State Proportionate Share	8,631	-	119,791	128,421	-	128,421	#	

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
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		Deferred Outflows of Resources as of June 30, 2021						
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Employer Contributions Subsequent to the Measurement Date	
Total ALL Employers & State	\$ 19,350,387	\$ -	\$ 268,571,907	\$ 287,922,294	\$ 45,171,735	\$ 333,094,029		
State (Non-Employer Contributing Entity)	\$ 4,374,976	\$ -	\$ 60,722,071	\$ 65,097,047	\$ 1,861,507	\$ 66,958,554		
Employer								
6844 SCHOOL DISTRICT 6 - COLUMBUS	7,251	-	100,642	107,893	11,194	119,087	#	
6844 State Proportionate Share	2,358	-	32,734	35,092	-	35,092	#	
6843 SCHOOL DISTRICT 6 - LAME DEER	18,064	-	250,713	268,777	62,644	331,421	#	
6843 State Proportionate Share	5,863	-	81,379	87,242	-	87,242	#	
6847 SCHOOL DISTRICT 6 - RYEGATE	1,178	-	16,346	17,524	-	17,524	#	
6847 State Proportionate Share	395	-	5,488	5,883	-	5,883	#	
6845 SCHOOL DISTRICT 6 - TROUT CREEK	1,318	-	18,297	19,615	-	19,615	#	
6845 State Proportionate Share	425	-	5,902	6,327	-	6,327	#	
6853 SCHOOL DISTRICT 6 - WIBAUX	3,129	-	43,431	46,560	-	46,560	#	
6853 State Proportionate Share	1,009	-	14,010	15,019	-	15,019	#	
7054 SCHOOL DISTRICT 64 - BAINVILLE	4,973	-	69,021	73,994	30,088	104,082	#	
7054 State Proportionate Share	1,608	-	22,316	23,923	300	24,223	#	
6964 SCHOOL DISTRICT 64J - MELSTONE	1,598	-	22,179	23,776	-	23,776	#	
6964 State Proportionate Share	515	-	7,154	7,670	-	7,670	#	
6952 SCHOOL DISTRICT 65 - FROID	2,369	-	32,882	35,251	36,387	71,638	#	
6952 State Proportionate Share	764	-	10,607	11,371	7,987	19,358	#	
6981 SCHOOL DISTRICT 69 - WEST YELLOWSTONE	3,050	-	42,327	45,377	7,197	52,573	#	
6981 State Proportionate Share	1,001	-	13,898	14,899	-	14,899	#	
6867 SCHOOL DISTRICT 7 & 2 - SAVAGE	1,707	-	23,698	25,405	-	25,405	#	
6867 State Proportionate Share	559	-	7,765	8,325	-	8,325	#	
6859 SCHOOL DISTRICT 7 & 70 - LAUREL	19,941	-	276,768	296,709	12,270	308,979	#	
6859 State Proportionate Share	6,501	-	90,226	96,727	-	96,727	#	
6854 SCHOOL DISTRICT 7 - BOULDER	3,988	-	55,357	59,345	51,614	110,959	#	
6854 State Proportionate Share	1,287	-	17,857	19,143	9,430	28,573	#	
6855 SCHOOL DISTRICT 7 - BOZEMAN	67,702	-	939,660	1,007,362	133,531	1,140,893	#	
6855 State Proportionate Share	22,249	-	308,796	331,045	-	331,045	#	
6856 SCHOOL DISTRICT 7 - CHARLO	3,433	-	47,654	51,088	3,213	54,301	#	
6856 State Proportionate Share	1,108	-	15,377	16,485	-	16,485	#	
6857 SCHOOL DISTRICT 7 - GARDINER	2,665	-	36,991	39,656	42,541	82,197	#	
6857 State Proportionate Share	888	-	12,324	13,212	9,916	23,129	#	
6368 SCHOOL DISTRICT 7 - GRANT	91	-	1,270	1,361	-	1,361	#	
6368 State Proportionate Share	30	-	410	439	-	439	#	
6858 SCHOOL DISTRICT 7 - HINSDALE	1,593	-	22,115	23,708	-	23,708	#	
6858 State Proportionate Share	538	-	7,466	8,004	-	8,004	#	
6866 SCHOOL DISTRICT 7 - JOLIET	4,482	-	62,203	66,684	8,293	74,977	#	
6866 State Proportionate Share	1,472	-	20,436	21,908	-	21,908	#	
6860 SCHOOL DISTRICT 7 - LOLO	5,803	-	80,549	86,352	-	86,352	#	
6860 State Proportionate Share	1,888	-	26,199	28,086	-	28,086	#	
6863 SCHOOL DISTRICT 7 - MEDICINE LAKE	3,524	-	48,906	52,430	87,408	139,838	#	
6863 State Proportionate Share	1,137	-	15,776	16,912	22,175	39,087	#	
6864 SCHOOL DISTRICT 7 - TWIN BRIDGES	3,039	-	42,174	45,213	-	45,213	#	
6864 State Proportionate Share	986	-	13,681	14,667	-	14,667	#	
6862 SCHOOL DISTRICT 7 - VICTOR	2,688	-	37,301	39,989	-	39,989	#	
6862 State Proportionate Share	867	-	12,032	12,899	-	12,899	#	
6965 SCHOOL DISTRICT 73 - SWAN LAKE	70	-	973	1,043	-	1,043	#	
6965 State Proportionate Share	23	-	314	336	-	336	#	
6970 SCHOOL DISTRICT 74 - ROY	1,190	-	16,521	17,711	28,320	46,031	#	
6970 State Proportionate Share	386	-	5,356	5,742	6,752	12,494	#	
6971 SCHOOL DISTRICT 74 - VAUGHN	2,833	-	39,321	42,154	41,679	83,834	#	
6971 State Proportionate Share	914	-	12,684	13,598	8,842	22,440	#	

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
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		Deferred Outflows of Resources as of June 30, 2021						
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Employer Contributions Subsequent to the Measurement Date	
Total ALL Employers & State	\$ 19,350,387	\$ -	\$ 268,571,907	\$ 287,922,294	\$ 45,171,735	\$ 333,094,029		
State (Non-Employer Contributing Entity)	\$ 4,374,976	\$ -	\$ 60,722,071	\$ 65,097,047	\$ 1,861,507	\$ 66,958,554		
Employer								
6381 SCHOOL DISTRICT 75 - AMSTERDAM	809	-	11,229	12,038	-	12,038	#	
6381 State Proportionate Share	261	-	3,622	3,883	-	3,883	#	
6364 SCHOOL DISTRICT 75 - ARROWHEAD	1,065	-	14,779	15,844	14,485	30,329	#	
6364 State Proportionate Share	343	-	4,767	5,111	2,928	8,039	#	
7028 SCHOOL DISTRICT 78J & 2 - RICHEY	2,411	-	33,466	35,877	7,730	43,607	#	
7028 State Proportionate Share	778	-	10,795	11,573	-	11,573	#	
6868 SCHOOL DISTRICT 8 - ARLEE	6,422	-	89,131	95,553	-	95,553	#	
6868 State Proportionate Share	2,139	-	29,689	31,828	-	31,828	#	
6870 SCHOOL DISTRICT 8 - ELDER GROVE	2,918	-	40,501	43,419	71,270	114,689	#	
6870 State Proportionate Share	996	-	13,828	14,825	20,857	35,681	#	
6384 SCHOOL DISTRICT 8 - WEST GLACIER	782	-	10,855	11,637	17,582	29,219	#	
6384 State Proportionate Share	252	-	3,501	3,754	4,589	8,343	#	
6869 SCHOOL DISTRICT 8-WHITE SULPHUR SPRINGS	3,328	-	46,193	49,521	10,824	60,345	#	
6869 State Proportionate Share	1,074	-	14,901	15,974	-	15,974	#	
6969 SCHOOL DISTRICT 84 - DENTON	1,884	-	26,144	28,028	-	28,028	#	
6969 State Proportionate Share	616	-	8,557	9,173	-	9,173	#	
6989 SCHOOL DISTRICT 85 - ULM	1,053	-	14,617	15,670	16,512	32,182	#	
6989 State Proportionate Share	364	-	5,050	5,414	4,432	9,845	#	
6378 SCHOOL DISTRICT 86 & 4 - LAMBERT	3,344	-	46,417	49,762	-	49,762	#	
6378 State Proportionate Share	1,079	-	14,973	16,052	-	16,052	#	
6967 SCHOOL DISTRICT 87 - ROCKY BOY	17,981	-	249,568	267,550	-	267,550	#	
6967 State Proportionate Share	5,800	-	80,504	86,305	-	86,305	#	
6392 SCHOOL DISTRICT 89 - SMITH VALLEY	1,596	-	22,158	23,754	21,219	44,973	#	
6392 State Proportionate Share	530	-	7,361	7,891	4,174	12,065	#	
6880 SCHOOL DISTRICT 9 & 9 - REED POINT	2,223	-	30,853	33,076	-	33,076	#	
6880 State Proportionate Share	717	-	9,952	10,670	-	10,670	#	
6871 SCHOOL DISTRICT 9 - BROWNING	53,481	-	742,283	795,764	160,735	956,498	#	
6871 State Proportionate Share	17,264	-	239,618	256,883	-	256,883	#	
6873 SCHOOL DISTRICT 9 - DARBY	5,515	-	76,545	82,060	-	82,060	#	
6873 State Proportionate Share	1,793	-	24,879	26,672	-	26,672	#	
6875 SCHOOL DISTRICT 9 - DIXON	1,683	-	23,363	25,046	-	25,046	#	
6875 State Proportionate Share	543	-	7,536	8,079	-	8,079	#	
6876 SCHOOL DISTRICT 9 - EAST HELENA	11,095	-	153,987	165,082	116,294	281,375	#	
6876 State Proportionate Share	3,656	-	50,739	54,395	21,148	75,543	#	
6878 SCHOOL DISTRICT 9 - OPHEIM	1,351	-	18,747	20,097	-	20,097	#	
6878 State Proportionate Share	454	-	6,301	6,755	-	6,755	#	
6879 SCHOOL DISTRICT 9 - POPLAR	16,332	-	226,674	243,006	-	243,006	#	
6879 State Proportionate Share	5,306	-	73,641	78,947	-	78,947	#	
9921 SCHOOL DISTRICT 9-CRESTON	720	-	9,993	10,713	-	10,713	#	
9921 State Proportionate Share	232	-	3,223	3,456	1,609	5,065	#	
6400 SCHOOL DISTRICT 99 M North Star Schools	3,685	-	51,146	54,831	-	54,831	#	
6400 State Proportionate Share	1,206	-	16,733	17,939	-	17,939	#	
9989 SCHOOL DISTRICT NO. 31-STILLWATER COUNTY-NYE	81	-	1,126	1,207	2,083	3,290	#	
9989 State Proportionate Share	26	-	363	389	716	1,106	#	
6779 SD 1- West Valley School	4,382	-	60,820	65,202	20,831	86,033	#	
6779 State Proportionate Share	1,414	-	19,619	21,032	-	21,032	#	
6966 SD 75 GREENFIELD	1,757	-	24,384	26,141	11,596	37,737	#	
6966 State Proportionate Share	568	-	7,878	8,445	627	9,072	#	
6958 SHIELDS VALLEY	2,388	-	33,145	35,534	10,744	46,278	#	
6958 State Proportionate Share	770	-	10,692	11,462	-	11,462	#	

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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	
Total ALL Employers & State	\$ 19,350,387	\$ -	\$ 268,571,907	\$ 287,922,294	\$ 45,171,735	\$ 333,094,029		
State (Non-Employer Contributing Entity)	\$ 4,374,976	\$ -	\$ 60,722,071	\$ 65,097,047	\$ 1,861,507	\$ 66,958,554		
Employer								
6630 SWEET GRASS COUNTY HIGH SCHOOL	4,736	-	65,733	70,468	-	70,468	#	
6630 State Proportionate Share	1,534	-	21,286	22,820	-	22,820	#	
6642 BOARD OF PUBLIC EDUCATION	579	-	8,033	8,611	557	9,168	#	
6642 State Proportionate Share	164	-	2,274	2,438	-	2,438	#	
6643 COMM OF HIGHER EDUCATION	29,106	-	403,971	433,077	101,212	534,288	#	
6643 State Proportionate Share	8,239	-	114,355	122,594	-	122,594	#	
6530 COMM OF POLITICAL PRACTICES	3,840	-	53,294	57,133	-	57,133	#	
6530 State Proportionate Share	1,087	-	15,086	16,173	-	16,173	#	
6443 CONSUMER COUNSEL	3,922	-	54,435	58,358	32,857	91,214	#	
6443 State Proportionate Share	1,110	-	15,409	16,520	2,607	19,126	#	
6762 DEPARTMENT OF ADMINISTRATION	346,091	-	4,803,544	5,149,636	644,369	5,794,005	#	
6762 State Proportionate Share	97,970	-	1,359,770	1,457,740	-	1,457,740	#	
6780 DEPARTMENT OF AGRICULTURE	56,604	-	785,625	842,228	637,233	1,479,461	#	
6780 State Proportionate Share	16,023	-	222,392	238,415	88,345	326,760	#	
6825 DEPARTMENT OF COMMERCE	133,325	-	1,850,473	1,983,798	892,771	2,876,568	#	
6825 State Proportionate Share	37,741	-	523,825	561,566	19,918	581,484	#	
6802 DEPARTMENT OF CORRECTIONS	330,934	-	4,593,169	4,924,104	3,020,060	7,944,164	#	
6802 State Proportionate Share	93,680	-	1,300,218	1,393,897	298,688	1,692,585	#	
6667 DEPARTMENT OF FISH, WILDLIFE & PARKS	348,460	-	4,836,419	5,184,879	1,028,379	6,213,258	#	
6667 State Proportionate Share	98,641	-	1,369,076	1,467,717	-	1,467,717	#	
6620 DEPARTMENT OF JUSTICE	304,897	-	4,231,795	4,536,692	1,754,598	6,291,290	#	
6620 State Proportionate Share	86,309	-	1,197,921	1,284,230	-	1,284,230	#	
6838 DEPARTMENT OF LABOR & INDUSTRY	427,544	-	5,934,053	6,361,597	3,021,843	9,383,440	#	
6838 State Proportionate Share	121,028	-	1,679,790	1,800,818	112,951	1,913,768	#	
6712 DEPARTMENT OF LIVESTOCK	39,401	-	546,862	586,263	18,268	604,531	#	
6712 State Proportionate Share	11,153	-	154,804	165,957	-	165,957	#	
6850 DEPARTMENT OF MILITARY AFFAIRS	106,886	-	1,483,518	1,590,404	482,726	2,073,130	#	
6850 State Proportionate Share	30,257	-	419,949	450,206	-	450,206	#	
7685 DEPARTMENT OF REVENUE	306,094	-	4,248,397	4,554,491	1,630,899	6,185,390	#	
7685 State Proportionate Share	86,648	-	1,202,621	1,289,269	-	1,289,269	#	
6689 DEPARTMENT OF TRANSPORTATION	1,205,874	-	16,736,815	17,942,689	-	17,942,689	#	
6689 State Proportionate Share	341,354	-	4,737,797	5,079,151	-	5,079,151	#	
6678 DEPT OF ENVIRONMENTAL QUALITY	223,730	-	3,105,242	3,328,972	-	3,328,972	#	
6678 State Proportionate Share	63,333	-	879,021	942,353	-	942,353	#	
6721 DEPT OF NATURAL RESOURCES & CONSERVATION	362,387	-	5,029,714	5,392,101	2,733,597	8,125,698	#	
6721 State Proportionate Share	102,583	-	1,423,793	1,526,376	148,592	1,674,968	#	
6872 DEPT OF PUBLIC HEALTH & HUMAN SERVICES	1,468,077	-	20,376,035	21,844,112	7,336,283	29,180,395	#	
6872 State Proportionate Share	415,578	-	5,767,974	6,183,552	-	6,183,552	#	
6514 GOVERNORS OFFICE	36,092	-	500,934	537,026	-	537,026	#	
6514 State Proportionate Share	10,217	-	141,802	152,019	-	152,019	#	
6439 LEGISLATIVE COUNCIL	115,385	-	1,601,470	1,716,854	1,092,032	2,808,886	#	
6439 State Proportionate Share	32,663	-	453,338	486,001	113,003	599,004	#	
6652 MONTANA ARTS COUNCIL	5,182	-	71,917	77,098	32,331	109,429	#	
6652 State Proportionate Share	1,467	-	20,358	21,825	-	21,825	#	
6655 MONTANA HISTORICAL SOCIETY	28,312	-	392,951	421,263	84,277	505,539	#	
6655 State Proportionate Share	8,014	-	111,235	119,250	-	119,250	#	
6764 MONTANA STATE FUND	222,556	-	3,088,948	3,311,504	283,715	3,595,219	#	
6764 State Proportionate Share	63,000	-	874,408	937,409	-	937,409	#	
6653 MONTANA STATE LIBRARY	20,345	-	282,381	302,727	335,273	638,000	#	
6653 State Proportionate Share	5,759	-	79,936	85,695	64,404	150,099	#	

**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, 2021						
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Employer Contributions Subsequent to the Measurement Date	
Total ALL Employers & State	\$ 19,350,387	\$ -	\$ 268,571,907	\$ 287,922,294	\$ 45,171,735	\$ 333,094,029		
State (Non-Employer Contributing Entity)	\$ 4,374,976	\$ -	\$ 60,722,071	\$ 65,097,047	\$ 1,861,507	\$ 66,958,554		
Employer								
6769 OFFICE OF PUBLIC DEFENDER	192,547	-	2,672,432	2,864,979	1,263,245	4,128,224	#	
6769 State Proportionate Share	54,505	-	756,502	811,008	21,060	832,068	#	
6623 PUBLIC SERVICE COMMISSION	22,764	-	315,944	338,708	46,848	385,556	#	
6623 State Proportionate Share	6,444	-	89,436	95,880	-	95,880	#	
6651 SCHOOL FOR THE DEAF & BLIND	20,696	-	287,248	307,944	-	307,944	#	
6651 State Proportionate Share	5,859	-	81,313	87,172	-	87,172	#	
6529 SECRETARY OF STATE	20,677	-	286,980	307,657	-	307,657	#	
6529 State Proportionate Share	5,853	-	81,237	87,090	-	87,090	#	
6552 STATE AUDITOR'S OFFICE	42,510	-	590,010	632,520	62,435	694,955	#	
6552 State Proportionate Share	12,034	-	167,018	179,051	-	179,051	#	
6457 SUPREME COURT	194,515	-	2,699,757	2,894,272	580,728	3,474,999	#	
6457 State Proportionate Share	55,063	-	764,237	819,300	-	819,300	#	
6563 SUPT OF PUBLIC INSTRUCTION	71,575	-	993,413	1,064,987	251,173	1,316,160	#	
6563 State Proportionate Share	20,261	-	281,212	301,473	-	301,473	#	
6766 TEACHERS' RETIREMENT SYSTEM	14,878	-	206,494	221,372	93,034	314,406	#	
6766 State Proportionate Share	4,212	-	58,454	62,665	237	62,902	#	
6567 GREAT FALLS COLLEGE MSU	19,586	-	271,838	291,423	-	291,423	#	
6567 State Proportionate Share	5,544	-	76,951	82,495	-	82,495	#	
6647 MONTANA STATE UNIVERSITY - BILLINGS	84,658	-	1,175,004	1,259,662	-	1,259,662	#	
6647 State Proportionate Share	23,965	-	332,616	356,581	-	356,581	#	
6645 MONTANA STATE UNIVERSITY - BOZEMAN	532,060	-	7,384,678	7,916,738	1,033,687	8,950,425	#	
6645 State Proportionate Share	150,614	-	2,090,428	2,241,041	-	2,241,041	#	
6648 MONTANA STATE UNIVERSITY - NORTHERN	29,135	-	404,376	433,511	73,641	507,152	#	
6648 State Proportionate Share	8,247	-	114,469	122,717	-	122,717	#	
6644 UNIVERSITY OF MONTANA	587,158	-	8,149,412	8,736,570	1,211,299	9,947,869	#	
6644 State Proportionate Share	166,211	-	2,306,906	2,473,117	-	2,473,117	#	
6546 TOWN OF GRASS RANGE	-	-	-	-	-	-	#	
6546 State Proportionate Share	-	-	-	-	-	-	#	
6405 SCHOOL DISTRICT 4 - TRINITY	-	-	-	-	-	-	#	
6405 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	-	-	-	-	-	-	#	
6426 LIBERTY CO CEMETERY DIST	-	-	-	-	-	-	#	
6426 State Proportionate Share	-	-	-	-	-	-	#	
7683 FLATHEAD JOINT BOARD OF CONTROL	-	-	-	-	-	-	#	
7683 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, 2021						Pension Expense as of June 30, 2021		
	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)
Total ALL Employers & State	\$ 13,125,835	\$ 734,554,833	\$ -	\$ 747,680,668	\$ 45,171,735	\$ 792,852,403	\$ 169,580,759	\$ 0	\$ 169,580,759
State (Non-Employer Contributing Entity)	\$ 2,967,652	\$ 166,077,277	\$ -	\$ 169,044,929	\$ 23,960,164	\$ 193,005,093	\$ 38,340,923	\$ 82,571,417	\$ 120,912,341
Employer									
6532 CITY OF BAKER	4,584	256,558	-	261,142	170,016	431,159	59,229	(140,964)	(81,734)
6532 State Proportionate Share	1,345	75,280	-	76,625	67,386	144,012	17,379	21,401	38,780
6533 CITY OF BELGRADE	15,550	870,196	-	885,745	-	885,745	200,895	153,542	354,437
6533 State Proportionate Share	4,580	256,326	-	260,907	-	260,907	59,176	152,434	211,610
6506 CITY OF BELT	550	30,774	-	31,324	38,293	69,617	7,105	(20,904)	(13,799)
6506 State Proportionate Share	166	9,262	-	9,427	13,259	22,687	2,138	1,789	3,927
6505 CITY OF BIG TIMBER	1,369	76,611	-	77,980	31,009	108,989	17,687	(26,133)	(8,446)
6505 State Proportionate Share	416	23,280	-	23,696	13,880	37,576	5,375	7,944	13,318
6508 CITY OF BILLINGS	266,155	14,894,710	-	15,160,865	1,439,011	16,599,876	3,438,622	(2,713,710)	724,912
6508 State Proportionate Share	78,547	4,395,664	-	4,474,210	1,215,184	5,689,394	1,014,791	2,023,189	3,037,981
6512 CITY OF BOULDER	2,869	160,540	-	163,409	-	163,409	37,063	(5,057)	32,006
6512 State Proportionate Share	842	47,107	-	47,948	842	48,791	10,875	24,983	35,859
6509 CITY OF BOZEMAN	110,393	6,177,871	-	6,288,264	232,747	6,521,010	1,426,235	(838,651)	587,584
6509 State Proportionate Share	32,631	1,826,108	-	1,858,739	384,227	2,242,966	421,579	873,370	1,294,949
6519 CITY OF CHINOOK	4,303	240,824	-	245,128	-	245,128	55,597	16,956	72,554
6519 State Proportionate Share	1,275	71,360	-	72,635	4,701	77,336	16,474	38,896	55,371
6520 CITY OF CHOTEAU	3,357	187,885	-	191,242	8,243	199,485	43,375	(9,900)	33,475
6520 State Proportionate Share	989	55,324	-	56,313	12,016	68,329	12,772	28,334	41,106
6371 CITY OF COLSTRIP	10,772	602,808	-	613,580	85,817	699,396	139,165	(128,117)	11,049
6371 State Proportionate Share	3,172	177,509	-	180,681	57,972	238,653	40,980	81,496	122,476
6522 CITY OF COLUMBIA FALLS	7,181	401,850	-	409,030	64,396	473,426	92,772	(20,743)	72,028
6522 State Proportionate Share	2,116	118,422	-	120,538	40,356	160,894	27,339	56,477	83,816
6534 CITY OF COLUMBUS	2,771	155,080	-	157,851	54,915	212,766	35,802	(88,185)	(52,383)
6534 State Proportionate Share	818	45,769	-	46,587	25,456	72,043	10,566	15,180	25,746
6523 CITY OF CONRAD	6,329	354,192	-	360,521	29,280	389,801	81,769	(99,372)	(17,602)
6523 State Proportionate Share	1,859	104,060	-	105,920	27,509	133,429	24,024	45,123	69,146
6525 CITY OF CUT BANK	7,918	443,135	-	451,053	44,454	495,508	102,303	(34,545)	67,758
6525 State Proportionate Share	2,323	130,026	-	132,349	36,724	169,074	30,018	64,355	94,373
6528 CITY OF DEER LODGE	7,573	423,804	-	431,377	-	431,377	97,840	(7,591)	90,249
6528 State Proportionate Share	2,226	124,545	-	126,771	7,300	134,070	28,753	66,555	95,308
6531 CITY OF DILLON	6,026	337,222	-	343,248	-	343,248	77,852	(13,359)	64,493
6531 State Proportionate Share	1,776	99,409	-	101,185	5,151	106,336	22,950	51,764	74,714
6535 CITY OF EAST HELENA	3,260	182,421	-	185,681	-	185,681	42,114	2,086	44,200
6535 State Proportionate Share	961	53,765	-	54,726	-	54,726	12,412	30,569	42,981
6538 CITY OF FAIRVIEW	2,742	153,442	-	156,183	36,695	192,878	35,424	(61,670)	(26,246)
6538 State Proportionate Share	811	45,382	-	46,193	19,661	65,854	10,477	19,953	30,430
6539 CITY OF FORSYTH	4,675	261,645	-	266,321	13,480	279,801	60,404	(54,294)	6,110
6539 State Proportionate Share	1,373	76,829	-	78,202	17,693	95,894	17,737	34,719	52,456
6540 CITY OF FORT BENTON	2,567	143,630	-	146,196	-	146,196	33,159	(93,063)	(59,904)
6540 State Proportionate Share	753	42,144	-	42,897	7,182	50,079	9,729	14,522	24,251
6543 CITY OF GLASGOW	8,131	455,029	-	463,160	42,317	505,477	105,049	(45,419)	59,630
6543 State Proportionate Share	2,390	133,728	-	136,118	36,305	172,423	30,873	62,547	93,419

**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, 2021						Pension Expense as of June 30, 2021		
	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)
Total ALL Employers & State	\$ 13,125,835	\$ 734,554,833	\$ -	\$ 747,680,668	\$ 45,171,735	\$ 792,852,403	\$ 169,580,759	\$ 0	\$ 169,580,759
State (Non-Employer Contributing Entity)	\$ 2,967,652	\$ 166,077,277	\$ -	\$ 169,044,929	\$ 23,960,164	\$ 193,005,093	\$ 38,340,923	\$ 82,571,417	\$ 120,912,341
Employer									
6544 CITY OF GLENDIVE	14,218	795,649	-	809,866	-	809,866	183,685	(86,641)	97,044
6544 State Proportionate Share	4,182	234,013	-	238,194	24,608	262,802	54,025	116,741	170,766
6545 CITY OF GREAT FALLS	135,918	7,606,335	-	7,742,253	724,961	8,467,214	1,756,013	(1,423,195)	332,818
6545 State Proportionate Share	39,977	2,237,214	-	2,277,191	620,673	2,897,863	516,487	1,026,606	1,543,093
6548 CITY OF HAMILTON	11,429	639,611	-	651,041	-	651,041	147,662	(68,595)	79,067
6548 State Proportionate Share	3,360	188,046	-	191,407	21,923	213,330	43,413	94,262	137,675
6549 CITY OF HARDIN	8,595	481,008	-	489,603	-	489,603	111,046	(90,347)	20,700
6549 State Proportionate Share	2,525	141,333	-	143,858	4,941	148,799	32,628	70,407	103,035
6547 CITY OF HARLEM	2,168	121,302	-	123,469	-	123,469	28,004	(34,217)	(6,213)
6547 State Proportionate Share	636	35,592	-	36,228	5,344	41,573	8,217	14,682	22,899
6606 CITY OF HARLOWTON	2,119	118,587	-	120,706	-	120,706	27,377	(3,333)	24,044
6606 State Proportionate Share	623	34,852	-	35,475	-	35,475	8,046	19,335	27,381
6550 CITY OF HAVRE	17,406	974,108	-	991,514	42,295	1,033,809	224,884	(158,194)	66,691
6550 State Proportionate Share	5,131	287,141	-	292,272	63,333	355,605	66,290	135,266	201,556
6551 CITY OF HELENA	88,551	4,955,550	-	5,044,101	-	5,044,101	1,144,048	(771,924)	372,124
6551 State Proportionate Share	26,086	1,459,819	-	1,485,905	239,720	1,725,624	337,017	697,795	1,034,812
6555 CITY OF KALISPELL	44,837	2,509,195	-	2,554,032	58,992	2,613,023	579,278	(470,011)	109,267
6555 State Proportionate Share	13,215	739,531	-	752,745	146,777	899,523	170,729	349,524	520,254
6557 CITY OF LAUREL	19,113	1,069,600	-	1,088,713	38,004	1,126,717	246,930	(193,576)	53,354
6557 State Proportionate Share	5,613	314,134	-	319,747	66,403	386,150	72,521	149,492	222,013
6559 CITY OF LEWISTOWN	13,356	747,460	-	760,817	27,930	788,747	172,560	(120,933)	51,628
6559 State Proportionate Share	3,930	219,917	-	223,847	46,914	270,760	50,770	105,516	156,286
6560 CITY OF LIBBY	4,622	258,661	-	263,283	46,024	309,307	59,715	(68,651)	(8,936)
6560 State Proportionate Share	1,365	76,406	-	77,772	27,919	105,690	17,639	34,015	51,654
6561 CITY OF LIVINGSTON	20,790	1,163,456	-	1,184,246	58,435	1,242,680	268,598	(204,590)	64,008
6561 State Proportionate Share	6,143	343,772	-	349,915	76,798	426,713	79,364	165,460	244,824
6570 CITY OF MALTA	3,492	195,399	-	198,891	-	198,891	45,110	(16,641)	28,469
6570 State Proportionate Share	1,025	57,335	-	58,360	4,497	62,857	13,236	30,093	43,329
6571 CITY OF MILES CITY	17,612	985,612	-	1,003,224	166,131	1,169,355	227,540	(287,170)	(59,630)
6571 State Proportionate Share	5,182	290,025	-	295,207	103,212	398,419	66,956	121,368	188,324
6572 CITY OF MISSOULA	155,906	8,724,900	-	8,880,806	-	8,880,806	2,014,247	524,779	2,539,027
6572 State Proportionate Share	46,002	2,574,373	-	2,620,375	61,209	2,681,583	594,325	1,384,617	1,978,942
6576 CITY OF PLAINS	1,480	82,802	-	84,282	53,662	137,944	19,116	(42,434)	(23,318)
6576 State Proportionate Share	434	24,306	-	24,740	21,340	46,080	5,611	8,653	14,264
6577 CITY OF PLENTYWOOD	2,777	155,426	-	158,203	5,595	163,798	35,882	(54,339)	(18,457)
6577 State Proportionate Share	818	45,781	-	46,599	9,661	56,260	10,569	19,529	30,098
6578 CITY OF POLSON	10,313	577,168	-	587,482	-	587,482	133,246	(117,183)	16,063
6578 State Proportionate Share	3,030	169,558	-	172,588	11,874	184,462	39,145	83,946	123,090
6579 CITY OF POPLAR	1,558	87,185	-	88,743	-	88,743	20,128	(15,867)	4,260
6579 State Proportionate Share	470	26,307	-	26,777	4,464	31,242	6,073	13,577	19,650
6603 CITY OF RED LODGE	4,597	257,285	-	261,882	39,985	301,867	59,397	(46,788)	12,609
6603 State Proportionate Share	1,369	76,593	-	77,962	25,932	103,894	17,682	33,444	51,126
6581 CITY OF RONAN	3,923	219,517	-	223,440	-	223,440	50,678	216	50,894
6581 State Proportionate Share	1,157	64,752	-	65,909	10,297	76,205	14,949	32,708	47,656
6582 CITY OF ROUNDUP	2,730	152,805	-	155,536	24,325	179,861	35,277	(31,453)	3,823
6582 State Proportionate Share	801	44,836	-	45,638	15,516	61,153	10,351	20,416	30,767
6599 CITY OF SCOBEE	1,926	107,787	-	109,713	-	109,713	24,884	(12,363)	12,521
6599 State Proportionate Share	566	31,658	-	32,223	5,337	37,560	7,309	15,238	22,546
6585 CITY OF SHELBY	4,568	255,619	-	260,187	35,006	295,193	59,013	(101,107)	(42,094)
6585 State Proportionate Share	1,362	76,218	-	77,580	24,072	101,652	17,596	29,883	47,479

**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, 2021						Pension Expense as of June 30, 2021		
	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 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)
Total ALL Employers & State	\$ 13,125,835	\$ 734,554,833	\$ -	\$ 747,680,668	\$ 45,171,735	\$ 792,852,403	\$ 169,580,759	\$ 0	\$ 169,580,759
State (Non-Employer Contributing Entity)	\$ 2,967,652	\$ 166,077,277	\$ -	\$ 169,044,929	\$ 23,960,164	\$ 193,005,093	\$ 38,340,923	\$ 82,571,417	\$ 120,912,341
Employer									
6586 CITY OF SIDNEY	12,120	678,282	-	690,402	385,172	1,075,575	156,590	(288,370)	(131,780)
6586 State Proportionate Share	3,570	199,809	-	203,379	156,972	360,351	46,128	69,702	115,830
6379 CITY OF THREE FORKS	2,554	142,954	-	145,509	-	145,509	33,003	(12,613)	20,389
6379 State Proportionate Share	750	41,946	-	42,696	5,233	47,929	9,684	20,785	30,469
6590 CITY OF TOWNSEND	1,803	100,899	-	102,702	16,587	119,288	23,294	(47,002)	(23,709)
6590 State Proportionate Share	533	29,835	-	30,369	10,434	40,803	6,888	10,355	17,243
6574 CITY OF TROY	3,399	190,225	-	193,624	9,594	203,218	43,916	(26,139)	17,777
6574 State Proportionate Share	997	55,817	-	56,814	12,728	69,542	12,886	27,482	40,368
6592 CITY OF WHITE SULPHUR SPRINGS	1,252	70,086	-	71,339	-	71,339	16,180	(16,441)	(261)
6592 State Proportionate Share	372	20,790	-	21,162	590	21,752	4,800	9,907	14,707
6594 CITY OF WHITEFISH	28,368	1,587,546	-	1,615,914	170,438	1,786,352	366,504	(211,847)	154,657
6594 State Proportionate Share	8,372	468,506	-	476,878	134,066	610,944	108,160	219,138	327,298
6598 CITY OF WIBAUX	1,213	67,903	-	69,116	-	69,116	15,676	(12,057)	3,619
6598 State Proportionate Share	356	19,925	-	20,281	2,652	22,933	4,600	9,956	14,556
6596 CITY OF WOLF POINT	6,177	345,654	-	351,831	25,545	377,376	79,798	(69,417)	10,381
6596 State Proportionate Share	1,816	101,614	-	103,430	25,739	129,169	23,459	46,125	69,584
6399 TOWN OF ALBERTON	199	11,112	-	11,311	709	12,020	2,565	(1,042)	1,524
6399 State Proportionate Share	60	3,378	-	3,438	825	4,263	780	1,565	2,345
6507 TOWN OF BIG SANDY	759	42,485	-	43,244	-	43,244	9,808	8,126	17,934
6507 State Proportionate Share	223	12,466	-	12,689	713	13,402	2,878	6,859	9,737
7274 TOWN OF BRIDGER	1,898	106,205	-	108,103	26,170	134,273	24,519	(7,527)	16,992
7274 State Proportionate Share	560	31,345	-	31,905	13,744	45,649	7,236	14,357	21,593
6511 TOWN OF BROADUS	1,542	86,284	-	87,826	296	88,122	19,920	(5,194)	14,726
6511 State Proportionate Share	452	25,318	-	25,770	4,486	30,257	5,845	13,432	19,277
6513 TOWN OF CASCADE	1,291	72,231	-	73,522	-	73,522	16,675	4,365	21,040
6513 State Proportionate Share	379	21,195	-	21,574	2,657	24,231	4,893	10,909	15,802
6526 TOWN OF CHESTER	2,050	114,729	-	116,779	-	116,779	26,487	(22,801)	3,686
6526 State Proportionate Share	602	33,677	-	34,279	1,652	35,931	7,775	17,010	24,785
6521 TOWN OF CIRCLE	1,271	71,101	-	72,372	-	72,372	16,415	8,797	25,211
6521 State Proportionate Share	376	21,021	-	21,397	-	21,397	4,853	12,847	17,700
6524 TOWN OF CULBERTSON	1,135	63,501	-	64,636	20,926	85,562	14,660	(55,309)	(40,649)
6524 State Proportionate Share	333	18,633	-	18,965	9,908	28,874	4,302	5,079	9,380
6432 TOWN OF DENTON	89	4,986	-	5,075	16,509	21,584	1,151	(12,713)	(11,562)
6432 State Proportionate Share	30	1,690	-	1,720	5,258	6,978	390	(356)	34
6558 TOWN OF DRUMMOND	544	30,442	-	30,986	-	30,986	7,028	10,228	17,256
6558 State Proportionate Share	160	8,932	-	9,092	-	9,092	2,062	6,188	8,250
6607 TOWN OF EKALAKA	1,083	60,613	-	61,696	-	61,696	13,993	12,850	26,843
6607 State Proportionate Share	318	17,785	-	18,103	-	18,103	4,106	11,936	16,042
6536 TOWN OF ENNIS	2,726	152,573	-	155,300	22,389	177,688	35,223	(7,428)	27,796
6536 State Proportionate Share	808	45,210	-	46,018	14,539	60,556	10,437	22,753	33,190
6382 TOWN OF EUREKA	2,399	134,271	-	136,671	2,441	139,111	30,998	(16,256)	14,742
6382 State Proportionate Share	707	39,569	-	40,276	7,663	47,939	9,135	19,724	28,859
6537 TOWN OF FAIRFIELD	813	45,512	-	46,325	-	46,325	10,507	3,526	14,033
6537 State Proportionate Share	242	13,562	-	13,804	-	13,804	3,131	7,813	10,944
6605 TOWN OF FORT PECK	1,285	71,895	-	73,180	-	73,180	16,598	2,490	19,088
6605 State Proportionate Share	377	21,096	-	21,473	-	21,473	4,870	11,986	16,856
6410 TOWN OF FROID	344	19,252	-	19,596	3,153	22,749	4,444	(7,391)	(2,947)
6410 State Proportionate Share	101	5,649	-	5,750	1,991	7,741	1,304	2,329	3,633
6542 TOWN OF GERALDINE	305	17,088	-	17,393	1,695	19,088	3,945	(7,726)	(3,781)
6542 State Proportionate Share	90	5,014	-	5,104	1,417	6,520	1,158	2,055	3,213

**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, 2021						Pension Expense as of June 30, 2021		
	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)
Total ALL Employers & State	\$ 13,125,835	\$ 734,554,833	\$ -	\$ 747,680,668	\$ 45,171,735	\$ 792,852,403	\$ 169,580,759	\$ 0	\$ 169,580,759
State (Non-Employer Contributing Entity)	\$ 2,967,652	\$ 166,077,277	\$ -	\$ 169,044,929	\$ 23,960,164	\$ 193,005,093	\$ 38,340,923	\$ 82,571,417	\$ 120,912,341
Employer									
6553 TOWN OF HOT SPRINGS	1,796	100,522	-	102,318	-	102,318	23,207	(740)	22,467
6553 State Proportionate Share	527	29,496	-	30,023	-	30,023	6,809	17,102	23,911
6434 TOWN OF HYSHAM	306	17,113	-	17,418	16,622	34,040	3,951	(15,892)	(11,941)
6434 State Proportionate Share	90	5,021	-	5,111	6,218	11,329	1,159	692	1,851
6562 TOWN OF LIMA	400	22,368	-	22,768	2,187	24,955	5,164	(5,574)	(410)
6562 State Proportionate Share	118	6,611	-	6,729	1,751	8,480	1,526	2,968	4,494
6601 TOWN OF MANHATTAN	7,111	397,924	-	405,034	6,886	411,921	91,865	(26,355)	65,510
6601 State Proportionate Share	2,087	116,792	-	118,879	22,352	141,231	26,963	61,391	88,354
6564 TOWN OF MEDICINE LAKE	599	33,503	-	34,101	2,279	36,381	7,735	(6,382)	1,353
6564 State Proportionate Share	176	9,831	-	10,006	2,436	12,442	2,270	4,581	6,850
6554 TOWN OF MELSTONE	310	17,345	-	17,655	2,176	19,831	4,004	(4,441)	(437)
6554 State Proportionate Share	91	5,090	-	5,181	1,576	6,756	1,175	2,290	3,465
6390 TOWN OF MOORE	202	11,280	-	11,482	-	11,482	2,604	(31)	2,573
6390 State Proportionate Share	59	3,328	-	3,388	-	3,388	768	1,832	2,600
6556 TOWN OF NASHUA	405	22,665	-	23,070	12,122	35,192	5,232	(14,494)	(9,261)
6556 State Proportionate Share	120	6,733	-	6,853	4,819	11,672	1,554	2,710	4,264
6575 TOWN OF PHILIPSBURG	2,590	144,955	-	147,545	-	147,545	33,465	(7,773)	25,691
6575 State Proportionate Share	760	42,537	-	43,297	4,925	48,222	9,820	21,875	31,695
6573 TOWN OF RICHEY	506	28,316	-	28,822	55	28,877	6,537	(4,294)	2,243
6573 State Proportionate Share	148	8,309	-	8,457	1,464	9,921	1,918	4,104	6,022
6583 TOWN OF RYEGATE	323	18,098	-	18,422	3,715	22,137	4,178	(4,262)	(84)
6583 State Proportionate Share	95	5,310	-	5,405	2,101	7,506	1,226	2,339	3,565
6353 TOWN OF SACO	869	48,657	-	49,526	9,890	59,416	11,233	(14,034)	(2,801)
6353 State Proportionate Share	255	14,277	-	14,532	5,624	20,156	3,296	5,962	9,258
6584 TOWN OF SHERIDAN	973	54,461	-	55,434	42,459	97,892	12,573	(13,214)	(641)
6584 State Proportionate Share	286	15,980	-	16,266	16,282	32,547	3,689	4,808	8,497
6366 TOWN OF ST IGNATIUS	1,147	64,200	-	65,347	9,344	74,691	14,821	(21,508)	(6,686)
6366 State Proportionate Share	337	18,838	-	19,175	6,287	25,462	4,349	8,213	12,562
6587 TOWN OF STANFORD	468	26,168	-	26,635	1,549	28,184	6,041	(4,135)	1,906
6587 State Proportionate Share	137	7,678	-	7,815	1,828	9,643	1,773	3,810	5,583
6604 TOWN OF STEVENSVILLE	3,796	212,416	-	216,211	-	216,211	49,039	(18,219)	30,819
6604 State Proportionate Share	1,125	62,946	-	64,071	6,307	70,378	14,532	31,098	45,630
6588 TOWN OF SUNBURST	880	49,225	-	50,105	6,012	56,116	11,364	(889)	10,476
6588 State Proportionate Share	258	14,444	-	14,702	4,429	19,131	3,335	7,238	10,572
6589 TOWN OF SUPERIOR	1,128	63,143	-	64,271	5,472	69,743	14,577	(27,886)	(13,309)
6589 State Proportionate Share	331	18,527	-	18,858	4,972	23,831	4,277	7,391	11,668
6580 TOWN OF TERRY	1,339	74,913	-	76,251	-	76,251	17,294	(8,049)	9,245
6580 State Proportionate Share	393	21,981	-	22,374	-	22,374	5,075	11,410	16,485
6597 TOWN OF THOMPSON FALLS	1,832	102,549	-	104,381	10,795	115,176	23,675	(24,292)	(617)
6597 State Proportionate Share	541	30,271	-	30,812	8,602	39,414	6,988	14,792	21,781
6600 TOWN OF TWIN BRIDGES	1,200	67,155	-	68,355	3,737	72,092	15,503	(8,904)	6,600
6600 State Proportionate Share	352	19,710	-	20,063	4,592	24,654	4,550	9,567	14,117
6591 TOWN OF VALIER	1,280	71,628	-	72,908	-	72,908	16,536	(4,045)	12,491
6591 State Proportionate Share	376	21,017	-	21,393	1,042	22,434	4,852	11,082	15,934
6408 TOWN OF WEST YELLOWSTONE	9,327	521,973	-	531,300	86,929	618,229	120,504	(90,307)	30,197
6408 State Proportionate Share	2,747	153,721	-	156,468	54,135	210,603	35,488	69,890	105,378
6356 TOWN OF WESTBY	401	22,423	-	22,823	5,227	28,051	5,177	(4,117)	1,059
6356 State Proportionate Share	118	6,579	-	6,697	2,808	9,505	1,519	2,772	4,291
6409 TOWN OF WHITEHALL	939	52,567	-	53,507	-	53,507	12,136	51,576	63,711
6409 State Proportionate Share	279	15,600	-	15,879	-	15,879	3,601	15,306	18,907

**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, 2021						Pension Expense as of June 30, 2021		
	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 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)
Total ALL Employers & State	\$ 13,125,835	\$ 734,554,833	\$ -	\$ 747,680,668	\$ 45,171,735	\$ 792,852,403	\$ 169,580,759	\$ 0	\$ 169,580,759
State (Non-Employer Contributing Entity)	\$ 2,967,652	\$ 166,077,277	\$ -	\$ 169,044,929	\$ 23,960,164	\$ 193,005,093	\$ 38,340,923	\$ 82,571,417	\$ 120,912,341
Employer									
6595 TOWN OF WINNETT	232	12,979	-	13,210	21,236	34,446	2,996	(16,668)	(13,672)
6595 State Proportionate Share	70	3,904	-	3,973	7,335	11,309	901	126	1,027
6458 ANACONDA-DEER LODGE COUNTY	28,719	1,607,214	-	1,635,933	-	1,635,933	371,045	(179,849)	191,196
6458 State Proportionate Share	8,439	472,295	-	480,735	-	480,735	109,035	246,971	356,006
6510 BUTTE SILVER BOW	137,139	7,674,652	-	7,811,791	543,786	8,355,578	1,771,785	(1,235,239)	536,546
6510 State Proportionate Share	40,337	2,257,382	-	2,297,720	565,446	2,863,166	521,144	1,065,515	1,586,659
6444 BEAVERHEAD COUNTY	18,273	1,022,624	-	1,040,897	125,830	1,166,727	236,085	(217,147)	18,938
6444 State Proportionate Share	5,403	302,365	-	307,768	91,123	398,891	69,805	138,171	207,976
6445 BIG HORN COUNTY	36,041	2,016,937	-	2,052,977	-	2,052,977	465,634	(423,099)	42,535
6445 State Proportionate Share	10,620	594,305	-	604,924	90,802	695,727	137,202	284,872	422,074
6446 BLAINE COUNTY	19,976	1,117,925	-	1,137,901	-	1,137,901	258,086	(172,230)	85,856
6446 State Proportionate Share	5,885	329,333	-	335,218	51,761	386,979	76,031	156,751	232,781
6447 BROADWATER COUNTY	13,107	733,491	-	746,598	-	746,598	169,335	(113,177)	56,158
6447 State Proportionate Share	3,855	215,725	-	219,580	32,699	252,279	49,803	102,979	152,781
6448 CARBON COUNTY	23,003	1,287,284	-	1,310,287	77,417	1,387,704	297,185	(143,896)	153,289
6448 State Proportionate Share	6,777	379,258	-	386,035	90,366	476,401	87,556	181,527	269,083
6449 CARTER COUNTY	9,231	516,569	-	525,800	-	525,800	119,256	28,755	148,011
6449 State Proportionate Share	2,724	152,467	-	155,191	4,543	159,734	35,199	85,338	120,537
6450 CASCADE COUNTY	93,074	5,208,653	-	5,301,727	667,438	5,969,165	1,202,480	(1,841,444)	(638,965)
6450 State Proportionate Share	27,383	1,532,450	-	1,559,833	481,256	2,041,089	353,784	632,825	986,609
6451 CHOUTEAU COUNTY	14,497	811,273	-	825,770	96,016	921,786	187,292	(189,840)	(2,548)
6451 State Proportionate Share	4,259	238,356	-	242,615	71,842	314,457	55,027	107,901	162,928
6452 CUSTER COUNTY	18,274	1,022,654	-	1,040,928	9,998	1,050,925	236,092	(114,510)	121,582
6452 State Proportionate Share	5,378	300,959	-	306,337	55,123	361,460	69,480	148,255	217,735
6453 DANIELS COUNTY	8,163	456,804	-	464,966	13,500	478,466	105,459	(70,784)	34,675
6453 State Proportionate Share	2,402	134,396	-	136,797	27,579	164,376	31,027	63,192	94,219
6456 DAWSON COUNTY	25,134	1,406,586	-	1,431,720	503,726	1,935,446	324,727	(459,816)	(135,089)
6456 State Proportionate Share	7,408	414,560	-	421,968	232,054	654,022	95,706	166,638	262,344
6459 FALLON COUNTY	24,951	1,396,320	-	1,421,271	165,335	1,586,606	322,357	(415,437)	(93,080)
6459 State Proportionate Share	7,368	412,314	-	419,681	123,561	543,242	95,188	182,160	277,348
6460 FERGUS COUNTY	19,738	1,104,563	-	1,124,301	72,317	1,196,617	255,002	(232,731)	22,270
6460 State Proportionate Share	5,840	326,800	-	332,639	79,389	412,028	75,446	151,774	227,220
6461 FLATHEAD COUNTY	151,224	8,462,879	-	8,614,103	-	8,614,103	1,953,757	(1,571,978)	381,778
6461 State Proportionate Share	44,555	2,493,408	-	2,537,963	373,916	2,911,878	575,633	1,216,702	1,792,335
6462 GALLATIN COUNTY	128,888	7,212,875	-	7,341,762	536,609	7,878,371	1,665,178	(701,498)	963,681
6462 State Proportionate Share	38,038	2,128,718	-	2,166,757	533,389	2,700,146	491,440	1,031,888	1,523,328
6463 GARFIELD COUNTY	9,928	555,586	-	565,514	-	565,514	128,264	(56,535)	71,728
6463 State Proportionate Share	2,927	163,815	-	166,742	21,905	188,647	37,819	79,706	117,525
6464 GLACIER COUNTY	17,654	987,987	-	1,005,642	560,333	1,565,974	228,089	(717,559)	(489,471)
6464 State Proportionate Share	5,195	290,724	-	295,919	229,727	525,646	67,117	70,338	137,455
6465 GOLDEN VALLEY COUNTY	2,143	119,920	-	122,063	2,335	124,398	27,685	1,612	29,297
6465 State Proportionate Share	633	35,415	-	36,048	6,853	42,901	8,176	17,963	26,139
6466 GRANITE COUNTY	10,209	571,294	-	581,503	12,947	594,450	131,890	(94,192)	37,698
6466 State Proportionate Share	3,006	168,196	-	171,202	33,283	204,485	38,830	77,502	116,332
6467 HILL COUNTY	24,527	1,372,620	-	1,397,148	-	1,397,148	316,886	(193,462)	123,424
6467 State Proportionate Share	7,234	404,857	-	412,091	47,247	459,339	93,466	198,489	291,955
6468 JEFFERSON COUNTY	28,678	1,604,889	-	1,633,567	-	1,633,567	370,508	(153,882)	216,626
6468 State Proportionate Share	8,437	472,180	-	480,617	39,469	520,086	109,008	239,013	348,022
6469 JUDITH BASIN COUNTY	8,667	485,046	-	493,714	-	493,714	111,979	(45,819)	66,160
6469 State Proportionate Share	2,543	142,324	-	144,867	21,964	166,831	32,857	70,192	103,049

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

	Deferred Inflows of Resources as of June 30, 2021						Pension Expense as of June 30, 2021		
	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)
Total ALL Employers & State	\$ 13,125,835	\$ 734,554,833	\$ -	\$ 747,680,668	\$ 45,171,735	\$ 792,852,403	\$ 169,580,759	\$ 0	\$ 169,580,759
State (Non-Employer Contributing Entity)	\$ 2,967,652	\$ 166,077,277	\$ -	\$ 169,044,929	\$ 23,960,164	\$ 193,005,093	\$ 38,340,923	\$ 82,571,417	\$ 120,912,341
Employer									
6470 LAKE COUNTY	44,639	2,498,109	-	2,542,748	7,853	2,550,601	576,718	(347,217)	229,501
6470 State Proportionate Share	13,132	734,921	-	748,053	130,027	878,080	169,665	363,898	533,563
6471 LEWIS & CLARK COUNTY	96,745	5,414,110	-	5,510,855	2,272,010	7,782,865	1,249,912	(2,029,309)	(779,397)
6471 State Proportionate Share	28,488	1,594,248	-	1,622,736	1,003,563	2,626,299	368,051	601,866	969,917
6472 LIBERTY COUNTY	10,239	572,981	-	583,219	-	583,219	132,279	(68,182)	64,097
6472 State Proportionate Share	3,020	169,008	-	172,028	20,675	192,703	39,017	85,601	124,618
6473 LINCOLN COUNTY	33,440	1,871,367	-	1,904,806	-	1,904,806	432,027	(129,464)	302,563
6473 State Proportionate Share	9,861	551,819	-	561,679	34,555	596,235	127,394	291,402	418,796
6474 MADISON COUNTY	57,056	3,192,970	-	3,250,026	-	3,250,026	737,135	13,022	750,157
6474 State Proportionate Share	16,785	939,313	-	956,098	2,002	958,100	216,852	519,878	736,730
6475 MCCONE COUNTY	9,765	546,474	-	556,239	8,559	564,798	126,160	(95,734)	30,426
6475 State Proportionate Share	2,870	160,611	-	163,481	30,535	194,016	37,079	76,087	113,166
6476 MEAGHER COUNTY	8,321	465,645	-	473,966	-	473,966	107,500	(53,737)	53,763
6476 State Proportionate Share	2,442	136,652	-	139,094	13,986	153,080	31,548	69,248	100,796
6477 MINERAL COUNTY	12,583	704,155	-	716,737	-	716,737	162,563	(609)	161,954
6477 State Proportionate Share	3,699	207,004	-	210,703	8,475	219,179	47,789	112,329	160,118
6478 MISSOULA COUNTY	297,939	16,673,426	-	16,971,366	-	16,971,366	3,849,260	60,568	3,909,828
6478 State Proportionate Share	87,936	4,921,140	-	5,009,076	-	5,009,076	1,136,104	2,668,088	3,804,192
6479 MUSSELSHELL COUNTY	11,086	620,408	-	631,494	-	631,494	143,229	(68,334)	74,894
6479 State Proportionate Share	3,267	182,808	-	186,075	19,606	205,681	42,203	90,412	132,615
6480 PARK COUNTY	25,023	1,400,344	-	1,425,367	-	1,425,367	323,286	24,627	347,913
6480 State Proportionate Share	7,382	413,142	-	420,525	-	420,525	95,379	227,908	323,287
6481 PETROLEUM COUNTY	1,615	90,363	-	91,978	5,122	97,099	20,861	(3,674)	17,187
6481 State Proportionate Share	475	26,605	-	27,080	6,176	33,255	6,142	12,789	18,931
6482 PHILLIPS COUNTY	13,130	734,811	-	747,941	12,596	760,537	169,640	(143,466)	26,174
6482 State Proportionate Share	3,858	215,927	-	219,786	42,419	262,205	49,849	100,455	150,304
6483 PONDERA COUNTY	12,545	702,060	-	714,605	22,945	737,550	162,079	(94,377)	67,702
6483 State Proportionate Share	3,685	206,230	-	209,915	43,146	253,061	47,611	99,047	146,658
6485 POWDER RIVER COUNTY	25,397	1,421,254	-	1,446,650	-	1,446,650	328,113	(223,040)	105,073
6485 State Proportionate Share	7,473	418,207	-	425,680	51,624	477,304	96,548	207,273	303,821
6484 POWELL COUNTY	10,283	575,490	-	585,774	69,466	655,240	132,859	(164,129)	(31,271)
6484 State Proportionate Share	3,038	170,041	-	173,080	51,238	224,318	39,256	74,303	113,559
6486 PRAIRIE COUNTY	5,619	314,431	-	320,050	11,830	331,880	72,590	(36,623)	35,967
6486 State Proportionate Share	1,656	92,649	-	94,305	19,925	114,230	21,389	45,222	66,612
6487 RAVALLI COUNTY	46,635	2,609,813	-	2,656,448	168,759	2,825,207	602,506	(365,282)	237,224
6487 State Proportionate Share	13,708	767,155	-	780,863	185,571	966,434	177,107	365,251	542,358
6488 RICHLAND COUNTY	45,485	2,545,478	-	2,590,963	174,858	2,765,821	587,654	(625,955)	(38,301)
6488 State Proportionate Share	13,419	750,963	-	764,382	186,062	950,444	173,369	332,534	505,902
6489 ROOSEVELT COUNTY	28,622	1,601,785	-	1,630,407	225,634	1,856,042	369,791	(377,585)	(7,794)
6489 State Proportionate Share	8,423	471,346	-	479,768	152,967	632,736	108,816	212,902	321,718
6490 ROSEBUD COUNTY	22,451	1,256,407	-	1,278,857	34,356	1,313,213	290,056	(230,037)	60,019
6490 State Proportionate Share	6,619	370,433	-	377,053	75,067	452,120	85,519	172,159	257,678
6491 SANDERS COUNTY	23,675	1,324,930	-	1,348,605	-	1,348,605	305,876	(142,038)	163,838
6491 State Proportionate Share	6,956	389,253	-	396,209	43,025	439,234	89,864	196,527	286,391
6492 SHERIDAN COUNTY	20,209	1,130,966	-	1,151,175	78,102	1,229,277	261,097	(251,650)	9,447
6492 State Proportionate Share	5,935	332,148	-	338,083	82,615	420,699	76,680	154,575	231,255
6494 STILLWATER COUNTY	24,102	1,348,835	-	1,372,937	-	1,372,937	311,395	(164,974)	146,420
6494 State Proportionate Share	7,106	397,650	-	404,755	66,413	471,169	91,802	190,343	282,146
6495 SWEET GRASS COUNTY	10,841	606,708	-	617,549	68,099	685,648	140,066	(304,689)	(164,623)
6495 State Proportionate Share	3,202	179,187	-	182,389	52,122	234,511	41,368	77,736	119,103

**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, 2021						Pension Expense as of June 30, 2021		
	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 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)
Total ALL Employers & State	\$ 13,125,835	\$ 734,554,833	\$ -	\$ 747,680,668	\$ 45,171,735	\$ 792,852,403	\$ 169,580,759	\$ 0	\$ 169,580,759
State (Non-Employer Contributing Entity)	\$ 2,967,652	\$ 166,077,277	\$ -	\$ 169,044,929	\$ 23,960,164	\$ 193,005,093	\$ 38,340,923	\$ 82,571,417	\$ 120,912,341
Employer									
6496 TETON COUNTY	15,975	893,980	-	909,955	-	909,955	206,386	(111,674)	94,712
6496 State Proportionate Share	4,692	262,570	-	267,262	43,430	310,693	60,618	127,673	188,290
6497 TOOLE COUNTY	35,803	2,003,609	-	2,039,411	351,556	2,390,967	462,557	(400,315)	62,242
6497 State Proportionate Share	10,534	589,503	-	600,037	214,185	814,222	136,094	270,118	406,212
6498 TREASURE COUNTY	3,726	208,494	-	212,219	4,949	217,169	48,133	(40,256)	7,877
6498 State Proportionate Share	1,096	61,336	-	62,432	12,240	74,672	14,160	29,186	43,346
6499 VALLEY COUNTY	23,599	1,320,679	-	1,344,278	-	1,344,278	304,895	(142,863)	162,032
6499 State Proportionate Share	6,934	388,065	-	394,999	57,615	452,614	89,589	193,288	282,878
6500 WHEATLAND COUNTY	6,173	345,430	-	351,602	-	351,602	79,747	(8,771)	70,975
6500 State Proportionate Share	1,811	101,357	-	103,168	12,085	115,253	23,399	53,224	76,624
6501 WIBAUX COUNTY	10,441	584,295	-	594,735	-	594,735	134,891	(18,885)	116,006
6501 State Proportionate Share	3,064	171,445	-	174,508	15,157	189,665	39,580	90,896	130,476
6502 YELLOWSTONE COUNTY	112,174	6,277,567	-	6,389,742	853,910	7,243,652	1,449,251	(1,385,737)	63,514
6502 State Proportionate Share	33,061	1,850,188	-	1,883,249	591,764	2,475,013	427,138	827,016	1,254,154
6435 ARLEE-LAKE COUNTY WATER & SEWER DISTRICT	84	4,684	-	4,768	1,714	6,482	1,081	(1,026)	55
6435 State Proportionate Share	25	1,375	-	1,399	796	2,195	317	415	732
6720 BEAR PAW COOPERATIVE	280	15,664	-	15,944	803	16,747	3,616	(2,471)	1,145
6720 State Proportionate Share	82	4,596	-	4,678	1,054	5,733	1,061	2,188	3,249
6725 BERT MOONEY AIRPORT AUTHORITY	1,682	94,138	-	95,820	102,684	198,504	21,733	(78,566)	(56,833)
6725 State Proportionate Share	496	27,765	-	28,262	37,596	65,858	6,410	5,682	12,092
6740 BIG COUNTRY EDUCATIONAL COOP	252	14,088	-	14,340	-	14,340	3,252	(977)	2,275
6740 State Proportionate Share	74	4,134	-	4,208	691	4,898	954	2,090	3,044
6709 BIG FORK CO WATER & SEWER	2,842	159,037	-	161,879	-	161,879	36,716	13,173	49,888
6709 State Proportionate Share	834	46,665	-	47,499	-	47,499	10,773	25,762	36,535
7689 BIG HORN COUNTY CEMETERY DISTRICT #1	460	25,752	-	26,212	-	26,212	5,945	(3,752)	2,194
7689 State Proportionate Share	135	7,556	-	7,691	1,036	8,727	1,744	3,745	5,490
6348 BIG SKY CO WATER & SEWER DIST #363	1,626	91,003	-	92,629	11,900	104,529	21,009	(14,220)	6,789
6348 State Proportionate Share	518	28,977	-	29,495	8,999	38,494	6,690	11,147	17,836
6739 BIG SKY ECONOMIC DEVELOPMENT AUTH	4,077	228,167	-	232,245	154,479	386,724	52,675	(101,424)	(48,748)
6739 State Proportionate Share	1,272	71,192	-	72,464	60,617	133,081	16,436	19,703	36,138
6347 BIG SKY FIRE DEPARTMENT	11	634	-	646	804	1,450	146	(11,202)	(11,056)
6347 State Proportionate Share	15	856	-	872	329	1,200	198	(61)	137
6741 BIG SKY SPECIAL EDUCATION COOP	505	28,251	-	28,755	-	28,755	6,522	7,600	14,122
6741 State Proportionate Share	148	8,289	-	8,438	-	8,438	1,914	5,301	7,215
6697 BILLINGS HOUSING AUTHORITY	9,869	552,286	-	562,155	35,374	597,529	127,502	(67,271)	60,230
6697 State Proportionate Share	2,912	162,956	-	165,868	38,908	204,776	37,620	74,892	112,512
7699 BITTERROOT PUBLIC LIBRARY	1,783	99,762	-	101,545	418	101,964	23,031	1,253	24,284
7699 State Proportionate Share	527	29,511	-	30,038	5,219	35,257	6,813	15,012	21,825
6634 BITTERROOT CONSERVATION DISTRICT	428	23,960	-	24,388	598	24,986	5,531	(3,747)	1,785
6634 State Proportionate Share	126	7,030	-	7,156	1,409	8,565	1,623	3,390	5,013
6350 BITTERROOT VALLEY SEC	137	7,651	-	7,787	-	7,787	1,766	(14,278)	(12,512)
6350 State Proportionate Share	44	2,475	-	2,519	-	2,519	571	(85)	486
10565 BROADWATER CONSERVATION DISTRICT	297	16,597	-	16,894	-	16,894	3,832	17,021	20,853
10565 State Proportionate Share	87	4,871	-	4,958	-	4,958	1,124	4,995	6,120
6421 BUFFALO RAPIDS IRRIGATION PROJECT 1	1,522	85,186	-	86,708	-	86,708	19,666	11,641	31,307
6421 State Proportionate Share	447	24,997	-	25,443	-	25,443	5,771	14,740	20,510
6422 BUFFALO RAPIDS IRRIGATION PROJECT 2	1,971	110,320	-	112,291	5,922	118,213	25,469	(10,906)	14,562
6422 State Proportionate Share	578	32,371	-	32,949	7,469	40,418	7,473	16,216	23,689
6711 CABINET MOUNTAIN COOPERATIVE	305	17,066	-	17,371	-	17,371	3,940	988	4,928
6711 State Proportionate Share	89	5,008	-	5,097	836	5,933	1,156	2,659	3,815

**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, 2021						Pension Expense as of June 30, 2021		
	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 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)
Total ALL Employers & State	\$ 13,125,835	\$ 734,554,833	\$ -	\$ 747,680,668	\$ 45,171,735	\$ 792,852,403	\$ 169,580,759	\$ 0	\$ 169,580,759
State (Non-Employer Contributing Entity)	\$ 2,967,652	\$ 166,077,277	\$ -	\$ 169,044,929	\$ 23,960,164	\$ 193,005,093	\$ 38,340,923	\$ 82,571,417	\$ 120,912,341
Employer									
6727 CASCADE CONSERVATION DISTRICT	471	26,352	-	26,823	-	26,823	6,084	(13,944)	(7,860)
6727 State Proportionate Share	141	7,885	-	8,026	512	8,538	1,820	3,293	5,113
6662 CENTER FOR MENTAL HEALTH	288	16,131	-	16,419	81,830	98,249	3,724	(188,303)	(184,579)
6662 State Proportionate Share	85	4,733	-	4,817	27,168	31,985	1,093	(14,801)	(13,708)
6703 CENTRAL MONTANA LEARNING RESOURCE CTR	183	10,220	-	10,402	27,212	37,614	2,359	(17,033)	(14,674)
6703 State Proportionate Share	57	3,205	-	3,262	9,099	12,361	740	(601)	139
6719 CENTRAL VALLEY FIRE DISTRICT	842	47,115	-	47,957	-	47,957	10,877	27,989	38,866
6719 State Proportionate Share	247	13,824	-	14,071	-	14,071	3,192	11,357	14,549
6650 CHOUTEAU COUNTY CONSERVATION DIST	122	6,821	-	6,942	500	7,442	1,575	(1,331)	244
6650 State Proportionate Share	36	2,002	-	2,037	505	2,542	462	896	1,358
6428 COLUMBUS RURAL FIRE DISTRICT #3	986	55,175	-	56,161	-	56,161	12,738	56,584	69,322
6428 State Proportionate Share	289	16,189	-	16,479	-	16,479	3,738	16,603	20,340
6433 CORVALLIS COUNTY SEWER DISTRICT	299	16,745	-	17,045	-	17,045	3,866	(3,219)	647
6433 State Proportionate Share	88	4,914	-	5,001	798	5,800	1,134	2,362	3,496
10644 CRAIG WATER & SEWER DISTRICT	48	2,695	-	2,743	-	2,743	622	2,732	3,354
10644 State Proportionate Share	14	791	-	805	-	805	183	802	984
6707 Crown Hill	317	17,722	-	18,038	522	18,561	4,091	(4,324)	(233)
6707 State Proportionate Share	93	5,200	-	5,293	1,074	6,367	1,200	2,375	3,575
6394 DALY DITCHES IRRIGATION DISTRICT	325	18,187	-	18,512	-	18,512	4,199	2,755	6,954
6394 State Proportionate Share	105	5,902	-	6,007	-	6,007	1,363	2,887	4,249
6677 DAWSON COMMUNITY COLLEGE	10,083	564,261	-	574,344	17,375	591,719	130,266	59,332	189,598
6677 State Proportionate Share	2,981	166,839	-	169,820	34,599	204,419	38,517	90,074	128,591
6686 DEER LODGE COUNTY HEAD START PROGRAM	3,677	205,782	-	209,459	17,968	227,427	47,507	(36,103)	11,405
6686 State Proportionate Share	1,079	60,381	-	61,460	16,228	77,688	13,940	26,858	40,798
8514 Drummond School and Community Library District	143	7,985	-	8,127	194	8,321	1,843	(1,114)	730
8514 State Proportionate Share	42	2,343	-	2,385	468	2,853	541	1,092	1,633
6389 DRY PRAIRIE RURAL WATER	7,571	423,710	-	431,281	-	431,281	97,818	67,631	165,450
6389 State Proportionate Share	2,222	124,324	-	126,545	-	126,545	28,702	74,827	103,529
8715 DRY REDWATER REGIONAL WATER AUTHORITY	622	34,832	-	35,455	-	35,455	8,041	4,213	12,254
8715 State Proportionate Share	183	10,221	-	10,403	1,503	11,906	2,360	5,471	7,830
6705 EASTERN YELLOWSTONE COUNTY SEC	136	7,628	-	7,765	3,138	10,903	1,761	(3,599)	(1,838)
6705 State Proportionate Share	40	2,238	-	2,278	1,388	3,667	517	817	1,334
6744 FALLON MEDICAL COMPLEX	-	-	-	-	59,922	59,922	-	(102,354)	(102,354)
6744 State Proportionate Share	-	-	-	-	19,073	19,073	-	(5,492)	(5,492)
6750 FERGUS COUNTY CONSERVATION DIST	240	13,456	-	13,697	2,091	15,788	3,107	(2,607)	500
6750 State Proportionate Share	71	3,948	-	4,019	1,350	5,369	912	1,785	2,697
6716 FLATHEAD CONSERVATION DISTRICT	440	24,650	-	25,090	575	25,665	5,691	(14,739)	(9,048)
6716 State Proportionate Share	139	7,787	-	7,926	1,317	9,243	1,798	2,506	4,304
6423 FLATHEAD EMERGENCY COMM CENTER	6,343	354,946	-	361,288	661,118	1,022,406	81,943	(421,659)	(339,715)
6423 State Proportionate Share	1,861	104,148	-	106,009	228,991	335,000	24,044	533	24,577
6708 FLATHEAD MUNICIPAL AIRPORT AUTHORITY	10,874	608,563	-	619,438	-	619,438	140,494	21,923	162,417
6708 State Proportionate Share	3,214	179,865	-	183,079	24,638	207,717	41,524	95,653	137,177
6699 FLATHEAD SPECIAL EDUC COOP	259	14,477	-	14,735	-	14,735	3,342	12,971	16,313
6699 State Proportionate Share	76	4,248	-	4,324	-	4,324	981	4,005	4,986
6676 FLATHEAD VALLEY COMMUNITY COLLEGE	31,392	1,756,786	-	1,788,178	459,356	2,247,534	405,575	(760,469)	(354,894)
6676 State Proportionate Share	9,232	516,674	-	525,906	236,717	762,623	119,280	201,321	320,602
6638 FORT SHAW IRRIGATION DIST	733	41,005	-	41,737	12,793	54,531	9,466	(19,521)	(10,055)
6638 State Proportionate Share	215	12,032	-	12,247	6,190	18,436	2,778	4,922	7,699
6414 FRENCHTOWN RURAL FIRE DISTRICT	300	16,806	-	17,107	1,774	18,880	3,880	(3,301)	579
6414 State Proportionate Share	88	4,931	-	5,019	1,418	6,437	1,138	2,260	3,398

**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, 2021						Pension Expense as of June 30, 2021		
	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)
Total ALL Employers & State	\$ 13,125,835	\$ 734,554,833	\$ -	\$ 747,680,668	\$ 45,171,735	\$ 792,852,403	\$ 169,580,759	\$ 0	\$ 169,580,759
State (Non-Employer Contributing Entity)	\$ 2,967,652	\$ 166,077,277	\$ -	\$ 169,044,929	\$ 23,960,164	\$ 193,005,093	\$ 38,340,923	\$ 82,571,417	\$ 120,912,341
Employer									
6682 GALLATIN AIRPORT AUTHORITY	16,260	909,942	-	926,202	22,803	949,005	210,071	(63,189)	146,882
6682 State Proportionate Share	4,836	270,618	-	275,454	52,051	327,505	62,475	133,332	195,807
6736 GALLATIN CONSERVATION DISTRICT	641	35,872	-	36,513	-	36,513	8,282	21,518	29,800
6736 State Proportionate Share	188	10,526	-	10,714	-	10,714	2,430	6,946	9,376
6702 GALLATIN-MADISON SEC	420	23,502	-	23,922	-	23,922	5,426	(1,879)	3,546
6702 State Proportionate Share	123	6,896	-	7,019	-	7,019	1,592	4,239	5,831
6718 GARDINER - PARK COUNTY WATER DIST	1,178	65,898	-	67,076	-	67,076	15,213	(24,597)	(9,384)
6718 State Proportionate Share	346	19,337	-	19,682	2,339	22,021	4,464	9,300	13,764
6691 GLASGOW IRRIGATION DISTRICT	849	47,525	-	48,374	-	48,374	10,972	(7,241)	3,731
6691 State Proportionate Share	252	14,081	-	14,333	1,846	16,179	3,251	7,690	10,941
7276 GRANITE CO HOSPITAL & NURSING HOME	11,085	620,360	-	631,446	-	631,446	143,218	19,422	162,639
7276 State Proportionate Share	3,286	183,899	-	187,185	-	187,185	42,455	110,952	153,407
6373 GRANITE CONSERVATION DISTRICT	161	9,009	-	9,170	-	9,170	2,080	(2,524)	(445)
6373 State Proportionate Share	47	2,643	-	2,691	380	3,071	610	1,074	1,684
6717 GREAT DIVIDE EDUCATION SERVICES	370	20,701	-	21,070	-	21,070	4,779	(8,117)	(3,338)
6717 State Proportionate Share	109	6,074	-	6,183	771	6,954	1,402	2,960	4,363
6660 GREAT FALLS INT AIRPORT	3,605	201,719	-	205,324	136,163	341,487	46,569	(122,982)	(76,413)
6660 State Proportionate Share	1,080	60,419	-	61,499	53,285	114,784	13,948	19,555	33,504
6641 GREENFIELDS IRRIGATION DIST	7,083	396,383	-	403,466	99,468	502,935	91,510	(75,285)	16,225
6641 State Proportionate Share	2,082	116,521	-	118,603	51,920	170,523	26,900	51,455	78,355
6417 HEBGEN BASIN RURAL FD	300	16,783	-	17,083	502	17,585	3,875	(3,355)	519
6417 State Proportionate Share	88	4,924	-	5,012	1,017	6,029	1,137	2,531	3,668
6663 HELENA HOUSING AUTHORITY	6,700	374,964	-	381,664	13,375	395,039	86,565	(12,936)	73,629
6663 State Proportionate Share	1,982	110,903	-	112,885	22,794	135,679	25,603	54,762	80,366
6632 HELENA REGIONAL AIRPORT AUTH	8,261	462,315	-	470,576	21,219	491,796	106,731	(29,118)	77,613
6632 State Proportionate Share	2,442	136,672	-	139,115	30,447	169,562	31,552	68,482	100,034
6685 HELENA VALLEY IRRIGATION DIST	1,749	97,875	-	99,624	4,626	104,249	22,596	(9,194)	13,402
6685 State Proportionate Share	513	28,719	-	29,232	6,469	35,701	6,630	13,862	20,492
6664 HILL CO PUBLIC CEMETERY DIST	357	19,999	-	20,356	-	20,356	4,617	(15,309)	(10,691)
6664 State Proportionate Share	108	6,027	-	6,135	133	6,268	1,391	1,850	3,241
6377 HINSDALE WATER & SEWER DISTRICT	163	9,095	-	9,257	-	9,257	2,100	(2,198)	(99)
6377 State Proportionate Share	48	2,669	-	2,716	-	2,716	616	1,128	1,744
6631 HOUSING AUTHORITY OF ANACONDA	2,778	155,474	-	158,253	13,333	171,585	35,893	(30,965)	4,928
6631 State Proportionate Share	815	45,619	-	46,434	12,179	58,613	10,532	21,127	31,659
6637 HOUSING AUTHORITY OF BUTTE	5,942	332,542	-	338,485	34,430	372,914	76,771	(71,889)	4,883
6637 State Proportionate Share	1,746	97,721	-	99,467	27,952	127,419	22,560	46,415	68,975
6640 HOUSING AUTHORITY OF GLASGOW	1,323	74,051	-	75,374	-	75,374	17,095	(5,257)	11,839
6640 State Proportionate Share	388	21,728	-	22,117	1,253	23,369	5,016	11,057	16,074
6746 HUMAN RESOURCES COUNCIL DIST XI	9,621	538,417	-	548,038	67,506	615,544	124,300	(124,566)	(266)
6746 State Proportionate Share	2,840	158,911	-	161,751	48,657	210,408	36,687	72,719	109,406
6635 HUMAN RESOURCES COUNCIL DIST XII	20,619	1,153,888	-	1,174,507	-	1,174,507	266,389	13,625	280,013
6635 State Proportionate Share	6,058	339,032	-	345,090	15,145	360,235	78,270	183,660	261,930
6425 HYALITE RFD	237	13,257	-	13,493	-	13,493	3,060	11,838	14,899
6425 State Proportionate Share	70	3,890	-	3,959	-	3,959	898	3,435	4,333
6722 JUDITH BASIN CONSERVATION DIST	134	7,504	-	7,639	3,435	11,074	1,732	(3,123)	(1,390)
6722 State Proportionate Share	39	2,202	-	2,241	1,480	3,721	508	819	1,328
6738 LAKESIDE CO WATER & SEWER	2,021	113,094	-	115,115	28,752	143,867	26,109	(25,304)	805
6738 State Proportionate Share	593	33,184	-	33,777	14,857	48,635	7,661	13,872	21,533
6357 LARCHMONT GOLF COURSE	1,450	81,137	-	82,587	5,791	88,378	18,731	(29,232)	(10,501)
6357 State Proportionate Share	425	23,807	-	24,232	5,949	30,182	5,496	10,642	16,139

**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, 2021						Pension Expense as of June 30, 2021		
	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 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)
Total ALL Employers & State	\$ 13,125,835	\$ 734,554,833	\$ -	\$ 747,680,668	\$ 45,171,735	\$ 792,852,403	\$ 169,580,759	\$ 0	\$ 169,580,759
State (Non-Employer Contributing Entity)	\$ 2,967,652	\$ 166,077,277	\$ -	\$ 169,044,929	\$ 23,960,164	\$ 193,005,093	\$ 38,340,923	\$ 82,571,417	\$ 120,912,341
Employer									
6358 LEWIS & CLARK CONSERVATION DIST	550	30,773	-	31,323	-	31,323	7,104	5,118	12,222
6358 State Proportionate Share	163	9,141	-	9,304	-	9,304	2,110	5,762	7,872
6694 LEWIS & CLARK LIBRARY	10,112	565,868	-	575,979	155,219	731,198	130,637	(71,981)	58,657
6694 State Proportionate Share	2,987	167,137	-	170,124	77,791	247,915	38,586	74,668	113,254
6372 LIBERTY CO CONSERVATION DISTRICT	117	6,557	-	6,674	167	6,841	1,514	(1,478)	36
6372 State Proportionate Share	34	1,924	-	1,958	389	2,348	444	889	1,333
6397 LINCOLN CONSERVATION DISTRICT	219	12,257	-	12,476	-	12,476	2,830	(1,798)	1,032
6397 State Proportionate Share	64	3,596	-	3,661	422	4,083	830	1,778	2,608
6729 LINCOLN COUNTY RURAL FIRE DIST	894	50,010	-	50,903	6,210	57,114	11,545	(6,700)	4,845
6729 State Proportionate Share	262	14,675	-	14,937	4,533	19,469	3,388	6,591	9,979
6730 LOCKWOOD RURAL FIRE DIST 8	460	25,749	-	26,209	-	26,209	5,944	4,150	10,095
6730 State Proportionate Share	135	7,555	-	7,690	-	7,690	1,744	4,868	6,612
6391 LOCKWOOD WATER & SEWER DISTRICT	2,010	112,475	-	114,485	5,197	119,682	25,966	(15,954)	10,012
6391 State Proportionate Share	600	33,577	-	34,177	7,446	41,623	7,752	15,773	23,524
6430 MADISON CONSERVATION DISTRICT	148	8,276	-	8,424	18,825	27,249	1,911	(31,327)	(29,417)
6430 State Proportionate Share	47	2,632	-	2,679	6,307	8,986	608	(1,294)	(687)
6355 MALTA CEMETERY DISTRICT	305	17,096	-	17,402	2,163	19,565	3,947	(3,957)	(10)
6355 State Proportionate Share	90	5,016	-	5,106	1,562	6,668	1,158	2,234	3,392
6672 MALTA IRRIGATION DISTRICT	3,129	175,131	-	178,260	-	178,260	40,431	(21,608)	18,823
6672 State Proportionate Share	918	51,389	-	52,307	4,364	56,671	11,864	25,056	36,919
9111 Meagher County Conservation District	-	-	-	-	13,005	13,005	-	(4,178)	(4,178)
9111 State Proportionate Share	-	-	-	-	4,298	4,298	-	(1,333)	(1,333)
6671 MILES COMMUNITY COLLEGE	8,063	451,205	-	459,267	36,474	495,742	104,166	(127,982)	(23,816)
6671 State Proportionate Share	2,386	133,547	-	135,934	34,543	170,477	30,831	57,574	88,405
6419 MILK RIVER JBC	621	34,751	-	35,372	1,170	36,542	8,023	(5,151)	2,872
6419 State Proportionate Share	182	10,197	-	10,379	2,143	12,522	2,354	4,909	7,263
6706 MISSOULA AREA SEC	491	27,453	-	27,944	1,061	29,004	6,338	(1,638)	4,700
6706 State Proportionate Share	144	8,055	-	8,199	1,744	9,943	1,860	4,065	5,925
6700 MISSOULA COUNTY AIRPORT	19,254	1,077,522	-	1,096,776	136,173	1,232,950	248,759	(93,704)	155,054
6700 State Proportionate Share	5,679	317,820	-	323,499	97,706	421,205	73,372	154,232	227,605
6661 MISSOULA RURAL FIRE DISTRICT	1,899	106,261	-	108,159	89,375	197,535	24,532	(161,739)	(137,207)
6661 State Proportionate Share	560	31,357	-	31,917	34,445	66,362	7,239	659	7,898
6749 NO MONTANA JOINT REFUSE DISPOSAL DIST	2,848	159,397	-	162,245	33,587	195,832	36,799	(41,720)	(4,921)
6749 State Proportionate Share	838	46,918	-	47,756	18,819	66,575	10,832	20,139	30,970
6714 NORTH CENTRAL LEARNING SEC	313	17,493	-	17,805	-	17,805	4,038	2,689	6,727
6714 State Proportionate Share	92	5,133	-	5,225	-	5,225	1,185	3,241	4,426
6424 NORTH LAKE CO PUBLIC LIBRARY DIST	1,109	62,038	-	63,146	13,628	76,774	14,322	(28,094)	(13,772)
6424 State Proportionate Share	329	18,427	-	18,756	7,496	26,252	4,254	7,462	11,716
6398 NORTH VALLEY PUBLIC LIBRARY	1,420	79,451	-	80,871	-	80,871	18,342	709	19,051
6398 State Proportionate Share	417	23,313	-	23,730	1,580	25,310	5,382	12,513	17,895
6411 NORTHWEST MT EDUC COOP	208	11,663	-	11,872	-	11,872	2,693	(3,359)	(667)
6411 State Proportionate Share	61	3,422	-	3,483	314	3,798	790	1,588	2,378
6393 PABLO-LAKE COUNTY WATER & SEWER	1,147	64,217	-	65,364	32,548	97,912	14,825	(25,539)	(10,714)
6393 State Proportionate Share	337	18,843	-	19,180	13,721	32,900	4,350	6,496	10,846
6386 PARK CO RURAL FIRE DISTRICT 1	876	49,009	-	49,885	-	49,885	11,314	(2,051)	9,264
6386 State Proportionate Share	263	14,706	-	14,969	-	14,969	3,395	8,751	12,146
6407 PARK COUNTY SEC	143	8,021	-	8,164	7,771	15,935	1,852	(15,728)	(13,877)
6407 State Proportionate Share	42	2,354	-	2,396	2,932	5,327	543	23	567
6383 PETROLEUM CO CONSERVATION DIST	709	39,660	-	40,369	7,142	47,511	9,156	(6,737)	2,419
6383 State Proportionate Share	212	11,860	-	12,072	3,801	15,873	2,738	4,711	7,449

**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, 2021						Pension Expense as of June 30, 2021		
	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 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)
Total ALL Employers & State	\$ 13,125,835	\$ 734,554,833	\$ -	\$ 747,680,668	\$ 45,171,735	\$ 792,852,403	\$ 169,580,759	\$ 0	\$ 169,580,759
State (Non-Employer Contributing Entity)	\$ 2,967,652	\$ 166,077,277	\$ -	\$ 169,044,929	\$ 23,960,164	\$ 193,005,093	\$ 38,340,923	\$ 82,571,417	\$ 120,912,341
Employer									
10576 PHILIPSBURG AREA COMMUNITY LIBRARY	101	5,630	-	5,730	-	5,730	1,300	5,773	7,073
10576 State Proportionate Share	30	1,652	-	1,681	-	1,681	381	1,694	2,075
6404 PHILLIPS CONSERVATION DISTRICT	-	-	-	-	7,138	7,138	-	(763)	(763)
6404 State Proportionate Share	-	-	-	-	2,412	2,412	-	(257)	(257)
6674 PONDERA CO CANAL & RESERVOIR	3,727	208,578	-	212,305	64,774	277,079	48,153	(39,334)	8,819
6674 State Proportionate Share	1,102	61,656	-	62,758	31,065	93,824	14,234	29,067	43,301
6723 PONDERA COUNTY CEMETERY DIST 2	303	16,967	-	17,270	2,107	19,377	3,917	(4,092)	(175)
6723 State Proportionate Share	89	4,978	-	5,067	1,538	6,605	1,149	2,243	3,393
9854 PONDERA REGIONAL PORT AUTHORITY	228	12,774	-	13,002	5,258	18,260	2,949	9,338	12,287
9854 State Proportionate Share	67	3,748	-	3,815	502	4,317	865	2,952	3,817
6733 PORT OF MONTANA - PORT AUTHORITY	1,424	79,700	-	81,124	44,192	125,317	18,400	(40,464)	(22,064)
6733 State Proportionate Share	421	23,581	-	24,003	17,891	41,894	5,444	7,344	12,788
6679 PRAIRIE COUNTY HOSPITAL DISTRICT	7,490	419,142	-	426,631	54	426,686	96,764	17,123	113,887
6679 State Proportionate Share	2,210	123,662	-	125,871	21,741	147,612	28,549	67,542	96,090
6737 PRAIRIE VIEW SPECIAL SERVICES COOP	-	-	-	-	-	-	-	-	-
6737 State Proportionate Share	-	-	-	-	-	-	-	-	-
7277 PRICKLY PEAR SPECIAL SVCS COOP	238	13,317	-	13,555	3,381	16,936	3,074	(4,028)	(954)
7277 State Proportionate Share	73	4,072	-	4,145	1,690	5,835	940	1,654	2,594
6415 RAE WATER AND SEWER DISTRICT	2,302	128,819	-	131,121	-	131,121	29,739	15,256	44,995
6415 State Proportionate Share	675	37,798	-	38,474	-	38,474	8,726	21,702	30,429
7688 RED LODGE RURAL FIRE DISTRICT 7	2,434	136,210	-	138,643	-	138,643	31,446	3,056	34,502
7688 State Proportionate Share	714	39,974	-	40,689	4,165	44,854	9,229	19,868	29,096
6673 RICHLAND CO HOUSING AUTHORITY	2,892	161,863	-	164,756	21,786	186,541	37,368	(36,058)	1,310
6673 State Proportionate Share	855	47,857	-	48,712	15,253	63,965	11,048	20,824	31,872
9214 Riverside County Water and Sewer District No. 310	260	14,547	-	14,807	1,333	16,140	3,358	7,633	10,992
9214 State Proportionate Share	76	4,269	-	4,345	1,164	5,509	985	2,112	3,097
7682 RONAN LIBRARY DISTRICT	931	52,088	-	53,019	-	53,019	12,025	(9,573)	2,452
7682 State Proportionate Share	273	15,284	-	15,557	1,451	17,008	3,529	7,522	11,051
6352 ROUNDUP COMMUNITY LIBRARY	90	5,009	-	5,098	733	5,831	1,156	(1,603)	(447)
6352 State Proportionate Share	26	1,470	-	1,496	489	1,985	339	633	972
6388 SEELEY LAKE MISSOULA CO WATER DISTRICT	861	48,169	-	49,030	3,170	52,201	11,120	(9,059)	2,062
6388 State Proportionate Share	256	14,316	-	14,572	3,479	18,050	3,305	6,558	9,863
7694 SEELEY LAKE RURAL FIRE DISTRICT	308	17,263	-	17,572	-	17,572	3,985	237	4,223
7694 State Proportionate Share	91	5,065	-	5,156	-	5,156	1,169	2,728	3,897
6413 SHERIDAN DANIELS SEC	-	-	-	-	-	-	-	-	-
6413 State Proportionate Share	-	-	-	-	-	-	-	-	-
6735 SIDNEY RICHLAND AIRPORT AUTHORITY	972	54,398	-	55,370	9,000	64,370	12,558	(6,024)	6,535
6735 State Proportionate Share	289	16,196	-	16,485	5,356	21,842	3,739	7,328	11,067
9213 SOMERS COUNTY WATER & SEWER DISTRICT	178	9,980	-	10,159	-	10,159	2,304	8,724	11,028
9213 State Proportionate Share	57	3,191	-	3,248	-	3,248	737	2,737	3,474
6734 TETON COUNTY CONSERVATION DIST	121	6,773	-	6,894	-	6,894	1,564	(113)	1,451
6734 State Proportionate Share	36	1,987	-	2,023	-	2,023	459	1,084	1,543
6429 THOMPSON FALLS PUBLIC LIBRARY	371	20,745	-	21,116	-	21,116	4,789	3,320	8,110
6429 State Proportionate Share	109	6,103	-	6,212	-	6,212	1,409	3,720	5,129
6344 UPPER MUSSELSHELL CONSERVATION DIST	108	6,019	-	6,127	969	7,096	1,390	(925)	465
6344 State Proportionate Share	32	1,766	-	1,798	616	2,414	408	823	1,230
6345 URBAN TRANS DIST/DAWSON CO	1,060	59,331	-	60,391	7,932	68,323	13,697	(14,720)	(1,023)
6345 State Proportionate Share	311	17,409	-	17,720	5,540	23,260	4,019	7,238	11,257
6387 VALLEY COUNTY CONSERVATION DISTRICT	387	21,675	-	22,063	-	22,063	5,004	11,924	16,928
6387 State Proportionate Share	114	6,360	-	6,473	-	6,473	1,468	5,251	6,719

**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, 2021						Pension Expense as of June 30, 2021		
	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 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)
Total ALL Employers & State	\$ 13,125,835	\$ 734,554,833	\$ -	\$ 747,680,668	\$ 45,171,735	\$ 792,852,403	\$ 169,580,759	\$ 0	\$ 169,580,759
State (Non-Employer Contributing Entity)	\$ 2,967,652	\$ 166,077,277	\$ -	\$ 169,044,929	\$ 23,960,164	\$ 193,005,093	\$ 38,340,923	\$ 82,571,417	\$ 120,912,341
Employer									
6726 VICTOR WATER & SEWER	281	15,701	-	15,982	1,058	17,040	3,625	(1,938)	1,687
6726 State Proportionate Share	82	4,607	-	4,690	1,137	5,826	1,064	2,099	3,163
6669 WHITEFISH HOUSING AUTHORITY	991	55,481	-	56,473	-	56,473	12,808	12,664	25,472
6669 State Proportionate Share	291	16,280	-	16,571	-	16,571	3,758	10,368	14,127
6361 YELLOWSTONE CITY-COUNTY HEALTH DEPT	115,335	6,454,426	-	6,569,761	-	6,569,761	1,490,081	(364,681)	1,125,400
6361 State Proportionate Share	34,401	1,925,139	-	1,959,540	209,355	2,168,894	444,441	976,564	1,421,005
6698 YELLOWSTONE WEST CARBON SEC	683	38,209	-	38,892	-	38,892	8,821	2,773	11,594
6698 State Proportionate Share	200	11,211	-	11,411	-	11,411	2,588	6,447	9,035
6608 BEAVERHEAD COUNTY HIGH SCHOOL	5,261	294,411	-	299,672	-	299,672	67,968	(2,087)	65,882
6608 State Proportionate Share	1,701	95,218	-	96,920	-	96,920	21,982	46,002	67,984
6354 BIG SKY SCHOOL DISTRICT #72	3,958	221,473	-	225,431	27,825	253,256	51,130	(91,270)	(40,140)
6354 State Proportionate Share	1,294	72,440	-	73,734	21,583	95,318	16,724	24,554	41,278
6760 GREAT FALLS PUBLIC SCHOOLS	69,876	3,910,464	-	3,980,341	-	3,980,341	902,777	(612,308)	290,469
6760 State Proportionate Share	22,584	1,263,848	-	1,286,432	174,894	1,461,326	291,774	527,022	818,796
6910 HAVRE PUBLIC SCHOOLS	16,943	948,158	-	965,101	104,001	1,069,102	218,894	(237,589)	(18,696)
6910 State Proportionate Share	5,521	308,962	-	314,483	85,733	400,216	71,327	112,246	183,573
6625 JEFFERSON COUNTY HIGH SCHOOL	1,730	96,792	-	98,521	15,658	114,179	22,345	(14,838)	7,507
6625 State Proportionate Share	563	31,485	-	32,048	10,201	42,249	7,269	13,141	20,409
6624 JORDAN PUBLIC SCHOOLS	1,308	73,198	-	74,506	2,365	76,871	16,899	(14,423)	2,476
6624 State Proportionate Share	422	23,612	-	24,034	4,723	28,756	5,451	9,237	14,688
6375 JUDITH GAP SCHOOL	821	45,972	-	46,793	-	46,793	10,613	8,908	19,521
6375 State Proportionate Share	265	14,829	-	15,094	-	15,094	3,423	7,326	10,749
10734 KINSEY SCHOOL DISTRICT #63	242	13,542	-	13,784	-	13,784	3,126	13,568	16,694
10734 State Proportionate Share	78	4,368	-	4,447	-	4,447	1,009	4,377	5,385
6944 LAVINA K-12	990	55,414	-	56,404	2,506	58,910	12,793	(14,868)	(2,075)
6944 State Proportionate Share	319	17,875	-	18,195	3,826	22,021	4,127	6,738	10,865
10132 LIBERTY SCHOOL DISTRICT 10	147	8,222	-	8,369	-	8,369	1,898	8,007	9,905
10132 State Proportionate Share	47	2,652	-	2,700	-	2,700	612	2,566	3,178
7692 OVANDO ELEMENTARY SCHOOL DISTRICT 11	115	6,408	-	6,523	-	6,523	1,479	2,417	3,897
7692 State Proportionate Share	37	2,067	-	2,104	-	2,104	477	1,421	1,899
6628 POWDER RIVER COUNTY HIGH SCHOOL	2,458	137,551	-	140,009	-	140,009	31,755	(9,880)	21,875
6628 State Proportionate Share	793	44,371	-	45,164	2,330	47,493	10,243	19,782	30,026
6629 POWELL COUNTY HIGH SCHOOL	932	52,159	-	53,091	28,252	81,343	12,042	(28,968)	(16,926)
6629 State Proportionate Share	322	18,037	-	18,359	12,727	31,087	4,164	3,221	7,385
6781 SCHOOL DISTRICT 1 & 7 - HYSHAM	610	34,150	-	34,760	-	34,760	7,884	(13,426)	(5,543)
6781 State Proportionate Share	206	11,510	-	11,715	-	11,715	2,657	4,240	6,897
6861 SCHOOL DISTRICT 1 & 7 - TOWNSEND	4,417	247,170	-	251,587	-	251,587	57,062	(35,315)	21,747
6861 State Proportionate Share	1,436	80,344	-	81,780	12,678	94,458	18,548	33,356	51,905
6751 SCHOOL DISTRICT 1 - BIG TIMBER	1,175	65,748	-	66,923	-	66,923	15,179	(13,209)	1,970
6751 State Proportionate Share	394	22,059	-	22,453	-	22,453	5,093	10,921	16,013
6752 SCHOOL DISTRICT 1 - BUTTE	30,720	1,719,191	-	1,749,912	35,037	1,784,948	396,896	(318,964)	77,932
6752 State Proportionate Share	10,080	564,129	-	574,210	105,168	679,378	130,236	217,320	347,556
6753 SCHOOL DISTRICT 1 - CHOTEAU	3,333	186,525	-	189,858	-	189,858	43,062	261	43,323
6753 State Proportionate Share	1,076	60,191	-	61,267	857	62,124	13,896	28,688	42,584
6754 SCHOOL DISTRICT 1 - CIRCLE	2,179	121,944	-	124,123	7,906	132,029	28,152	(32,780)	(4,627)
6754 State Proportionate Share	703	39,336	-	40,039	9,193	49,232	9,081	14,857	23,938
6755 SCHOOL DISTRICT 1 - CLANCY	2,312	129,398	-	131,710	-	131,710	29,873	15,064	44,937
6755 State Proportionate Share	766	42,853	-	43,619	-	43,619	9,893	23,084	32,977
6756 SCHOOL DISTRICT 1 - CORVALLIS	9,445	528,582	-	538,027	-	538,027	122,029	43,047	165,076
6756 State Proportionate Share	3,063	171,433	-	174,496	-	174,496	39,577	89,646	129,224

**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, 2021						Pension Expense as of June 30, 2021		
	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 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)
Total ALL Employers & State	\$ 13,125,835	\$ 734,554,833	\$ -	\$ 747,680,668	\$ 45,171,735	\$ 792,852,403	\$ 169,580,759	\$ 0	\$ 169,580,759
State (Non-Employer Contributing Entity)	\$ 2,967,652	\$ 166,077,277	\$ -	\$ 169,044,929	\$ 23,960,164	\$ 193,005,093	\$ 38,340,923	\$ 82,571,417	\$ 120,912,341
Employer									
6757 SCHOOL DISTRICT 1 - DEER LODGE	3,872	216,676	-	220,548	-	220,548	50,022	(41,734)	8,288
6757 State Proportionate Share	1,257	70,329	-	71,586	-	71,586	16,236	30,309	46,545
6342 SCHOOL DISTRICT 1 - FORT BENTON	3,236	181,086	-	184,322	15,148	199,470	41,806	(60,073)	(18,267)
6342 State Proportionate Share	1,045	58,470	-	59,514	14,787	74,301	13,498	21,434	34,932
6758 SCHOOL DISTRICT 1 - GLASGOW	7,598	425,178	-	432,775	-	432,775	98,157	(67,629)	30,528
6758 State Proportionate Share	2,462	137,797	-	140,260	12,194	152,454	31,812	57,509	89,321
6759 SCHOOL DISTRICT 1 - GLENDIVE	8,787	491,737	-	500,524	-	500,524	113,523	(82,368)	31,155
6759 State Proportionate Share	2,867	160,460	-	163,327	24,653	187,980	37,044	65,269	102,313
6778 SCHOOL DISTRICT 1 - HEART BUTTE	3,387	189,571	-	192,958	170	193,128	43,765	(16,921)	26,843
6778 State Proportionate Share	1,109	62,055	-	63,164	7,911	71,075	14,326	28,635	42,961
6761 SCHOOL DISTRICT 1 - HELENA	54,541	3,052,259	-	3,106,800	-	3,106,800	704,650	(106,075)	598,576
6761 State Proportionate Share	17,699	990,464	-	1,008,163	-	1,008,163	228,660	472,429	701,089
6771 SCHOOL DISTRICT 1 - LEWISTOWN	11,735	656,707	-	668,442	114,506	782,948	151,609	(225,135)	(73,527)
6771 State Proportionate Share	3,823	213,966	-	217,789	74,160	291,949	49,397	71,816	121,212
6772 SCHOOL DISTRICT 1 - MILES CITY	8,536	477,706	-	486,242	87,542	573,784	110,284	(122,818)	(12,533)
6772 State Proportionate Share	2,771	155,076	-	157,847	56,314	214,161	35,801	55,680	91,481
6773 SCHOOL DISTRICT 1 - MISSOULA	66,507	3,721,881	-	3,788,388	305,068	4,093,456	859,241	(897,808)	(38,567)
6773 State Proportionate Share	21,574	1,207,313	-	1,228,887	301,880	1,530,767	278,723	453,592	732,315
6775 SCHOOL DISTRICT 1 - PHILIPSBURG	1,877	105,041	-	106,918	-	106,918	24,250	(15,112)	9,137
6775 State Proportionate Share	605	33,883	-	34,489	415	34,904	7,822	15,104	22,926
6774 SCHOOL DISTRICT 1 - PLAINS	2,531	141,624	-	144,154	44,606	188,760	32,695	(34,379)	(1,684)
6774 State Proportionate Share	816	45,684	-	46,500	23,013	69,513	10,547	14,871	25,418
6776 SCHOOL DISTRICT 1 - RED LODGE	3,607	201,852	-	205,459	-	205,459	46,600	(45,194)	1,406
6776 State Proportionate Share	1,176	65,818	-	66,994	7,916	74,909	15,195	25,763	40,958
6777 SCHOOL DISTRICT 1 - SCOBEE	1,540	86,159	-	87,698	-	87,698	19,891	(6,032)	13,859
6777 State Proportionate Share	551	30,810	-	31,360	1,382	32,743	7,113	10,743	17,855
6983 SCHOOL DISTRICT 1 - TROY	3,005	168,157	-	171,162	70,474	241,636	38,821	(58,744)	(19,923)
6983 State Proportionate Share	975	54,538	-	55,513	33,211	88,724	12,591	17,542	30,132
6883 SCHOOL DISTRICT 10 - ANACONDA	7,179	401,756	-	408,935	-	408,935	92,750	(28,803)	63,947
6883 State Proportionate Share	2,318	129,699	-	132,016	-	132,016	29,943	60,826	90,769
6995 SCHOOL DISTRICT 10 - CAYUSE	1,644	92,019	-	93,663	-	93,663	21,244	(3,385)	17,859
6995 State Proportionate Share	542	30,342	-	30,884	-	30,884	7,005	13,979	20,984
6884 SCHOOL DISTRICT 10 - CHINOOK	3,115	174,341	-	177,456	33,928	211,384	40,249	(52,848)	(12,600)
6884 State Proportionate Share	1,005	56,238	-	57,243	21,249	78,492	12,983	17,787	30,770
6885 SCHOOL DISTRICT 10 - CONRAD	4,436	248,230	-	252,666	-	252,666	57,307	(54,283)	3,024
6885 State Proportionate Share	1,435	80,302	-	81,737	-	81,737	18,539	35,416	53,954
6886 SCHOOL DISTRICT 10 - DILLON	3,252	181,972	-	185,223	-	185,223	42,010	(22,284)	19,726
6886 State Proportionate Share	1,076	60,234	-	61,310	8,487	69,798	13,906	25,701	39,607
6887 SCHOOL DISTRICT 10 - NOXON	1,458	81,616	-	83,074	-	83,074	18,842	(31,094)	(12,252)
6887 State Proportionate Share	478	26,778	-	27,256	2,195	29,451	6,182	8,708	14,890
6363 SCHOOL DISTRICT 104 - SPRING CREEK	48	2,660	-	2,708	-	2,708	614	(147)	467
6363 State Proportionate Share	15	858	-	874	132	1,005	198	389	587
6982 SCHOOL DISTRICT 11 & 2 - DRUMMOND	1,655	92,603	-	94,257	4,471	98,729	21,378	(4,105)	17,274
6982 State Proportionate Share	534	29,871	-	30,405	6,435	36,840	6,896	13,632	20,529
6362 SCHOOL DISTRICT 11 - BRORSON	172	9,612	-	9,784	1,959	11,743	2,219	613	2,832
6362 State Proportionate Share	55	3,101	-	3,156	1,203	4,359	716	1,638	2,354
6889 SCHOOL DISTRICT 11 - POTOMAC	749	41,889	-	42,638	10,012	52,650	9,671	(11,595)	(1,924)
6889 State Proportionate Share	241	13,512	-	13,754	5,699	19,453	3,119	4,189	7,309
6412 SCHOOL DISTRICT 11 - WISE RIVER	94	5,240	-	5,333	-	5,333	1,210	(655)	554
6412 State Proportionate Share	30	1,690	-	1,720	-	1,720	390	804	1,195

**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, 2021						Pension Expense as of June 30, 2021		
	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 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)
Total ALL Employers & State	\$ 13,125,835	\$ 734,554,833	\$ -	\$ 747,680,668	\$ 45,171,735	\$ 792,852,403	\$ 169,580,759	\$ 0	\$ 169,580,759
State (Non-Employer Contributing Entity)	\$ 2,967,652	\$ 166,077,277	\$ -	\$ 169,044,929	\$ 23,960,164	\$ 193,005,093	\$ 38,340,923	\$ 82,571,417	\$ 120,912,341
Employer									
7026 SCHOOL DISTRICT 115 - WINIFRED	1,282	71,719	-	73,001	30,016	103,017	16,557	(17,601)	(1,044)
7026 State Proportionate Share	413	23,135	-	23,548	14,243	37,792	5,341	7,935	13,276
6891 SCHOOL DISTRICT 12 - BAKER	4,809	269,131	-	273,941	42,708	316,648	62,132	(83,354)	(21,222)
6891 State Proportionate Share	1,562	87,411	-	88,973	27,867	116,840	20,180	30,867	51,047
6893 SCHOOL DISTRICT 12 - HARLEM	6,443	360,569	-	367,012	-	367,012	83,242	(54,820)	28,422
6893 State Proportionate Share	2,090	116,980	-	119,070	6,751	125,821	27,006	50,104	77,110
6406 SCHOOL DISTRICT 12 - HAVRE	140	7,831	-	7,971	3,132	11,103	1,808	(3,995)	(2,187)
6406 State Proportionate Share	45	2,526	-	2,571	1,505	4,076	583	713	1,297
6890 SCHOOL DISTRICT 12 - LIMA	555	31,075	-	31,630	19,369	50,999	7,174	(20,613)	(13,439)
6890 State Proportionate Share	195	10,898	-	11,093	8,447	19,540	2,516	1,365	3,881
6895 SCHOOL DISTRICT 12 - ROSEBUD	1,317	73,676	-	74,992	-	74,992	17,009	12,968	29,976
6895 State Proportionate Share	425	23,766	-	24,190	-	24,190	5,487	12,957	18,443
6896 SCHOOL DISTRICT 12 - SACO	1,404	78,579	-	79,983	3,839	83,823	18,141	(9,035)	9,106
6896 State Proportionate Share	457	25,593	-	26,050	5,479	31,529	5,908	10,430	16,338
6897 SCHOOL DISTRICT 12 - STANFORD	1,875	104,936	-	106,812	-	106,812	24,226	(4,495)	19,730
6897 State Proportionate Share	605	33,850	-	34,455	981	35,436	7,815	15,602	23,417
6340 SCHOOL DISTRICT 12 12 - MOLT	37	2,059	-	2,096	-	2,096	475	(159)	316
6340 State Proportionate Share	12	664	-	676	16	693	153	303	456
6892 SCHOOL DISTRICT 13 - BOX ELDER	6,711	375,550	-	382,261	148,903	531,163	86,700	(96,782)	(10,082)
6892 State Proportionate Share	2,177	121,821	-	123,998	71,062	195,060	28,124	36,804	64,928
6901 SCHOOL DISTRICT 13 - EUREKA	4,550	254,614	-	259,163	-	259,163	58,781	(78,029)	(19,248)
6901 State Proportionate Share	1,473	82,428	-	83,901	5,985	89,885	19,029	28,471	47,501
6349 SCHOOL DISTRICT 13 - FISHTAIL	87	4,891	-	4,978	14,644	19,622	1,129	(4,039)	(2,910)
6349 State Proportionate Share	34	1,882	-	1,915	4,764	6,680	434	3	438
6894 SCHOOL DISTRICT 13 - LONE ROCK	1,562	87,410	-	88,972	-	88,972	20,180	(19,465)	715
6894 State Proportionate Share	520	29,116	-	29,637	1,593	31,229	6,722	10,446	17,168
6903 SCHOOL DISTRICT 13 - NASHUA	1,287	72,038	-	73,325	-	73,325	16,631	(24,836)	(8,206)
6903 State Proportionate Share	419	23,437	-	23,856	1	23,857	5,411	8,576	13,987
6898 SCHOOL DISTRICT 14 - BONNER	2,204	123,368	-	125,573	-	125,573	28,481	(1,874)	26,607
6898 State Proportionate Share	737	41,220	-	41,956	4,382	46,338	9,516	18,734	28,250
7273 SCHOOL DISTRICT 14 - FORTINE	651	36,410	-	37,061	5,228	42,289	8,406	(7,086)	1,320
7273 State Proportionate Share	210	11,745	-	11,954	3,727	15,682	2,711	4,412	7,124
6900 SCHOOL DISTRICT 14 - HOT SPRINGS	1,721	96,330	-	98,051	25,082	123,133	22,239	(33,541)	(11,302)
6900 State Proportionate Share	555	31,074	-	31,629	13,925	45,554	7,174	9,169	16,343
6906 SCHOOL DISTRICT 14 - MALTA	3,436	192,290	-	195,726	14,135	209,861	44,392	(46,693)	(2,300)
6906 State Proportionate Share	1,115	62,417	-	63,532	15,093	78,625	14,410	23,837	38,246
6992 SCHOOL DISTRICT 14 - SHELBY	5,309	297,116	-	302,425	-	302,425	68,593	(34,822)	33,771
6992 State Proportionate Share	1,713	95,842	-	97,555	10,192	107,747	22,126	42,193	64,319
6881 SCHOOL DISTRICT 15 HELENA FLATS- KALISPELL	1,299	72,708	-	74,007	-	74,007	16,786	2,355	19,141
6881 State Proportionate Share	419	23,454	-	23,873	-	23,873	5,415	11,251	16,666
6904 SCHOOL DISTRICT 15 & 17 - WILLOW CREEK	822	46,016	-	46,838	18,149	64,987	10,623	(8,312)	2,311
6904 State Proportionate Share	265	14,843	-	15,109	8,754	23,863	3,427	5,665	9,092
6905 SCHOOL DISTRICT 15 & 6 - FLO-CARLTON	4,295	240,350	-	244,645	2,066	246,710	55,488	(57,484)	(1,997)
6905 State Proportionate Share	1,403	78,493	-	79,895	13,526	93,422	18,121	30,453	48,574
6907 SCHOOL DISTRICT 15 - CUSTER	766	42,888	-	43,654	-	43,654	9,901	(17,527)	(7,626)
6907 State Proportionate Share	267	14,946	-	15,213	877	16,089	3,450	4,781	8,232
6908 SCHOOL DISTRICT 15 - CUT BANK	7,959	445,385	-	453,343	92,485	545,828	102,822	(86,524)	16,298
6908 State Proportionate Share	2,652	148,388	-	151,040	56,143	207,183	34,257	53,299	87,556
6909 SCHOOL DISTRICT 15 - EKALAKA	1,910	106,871	-	108,781	-	108,781	24,672	4,299	28,971
6909 State Proportionate Share	654	36,600	-	37,254	-	37,254	8,450	18,715	27,165

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
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	Deferred Inflows of Resources as of June 30, 2021						Pension Expense as of June 30, 2021		
	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 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)
Total ALL Employers & State	\$ 13,125,835	\$ 734,554,833	\$ -	\$ 747,680,668	\$ 45,171,735	\$ 792,852,403	\$ 169,580,759	\$ 0	\$ 169,580,759
State (Non-Employer Contributing Entity)	\$ 2,967,652	\$ 166,077,277	\$ -	\$ 169,044,929	\$ 23,960,164	\$ 193,005,093	\$ 38,340,923	\$ 82,571,417	\$ 120,912,341
Employer									
6973 SCHOOL DISTRICT 159 - WINNETT	1,309	73,255	-	74,564	29,906	104,470	16,912	(27,057)	(10,146)
6973 State Proportionate Share	423	23,655	-	24,077	14,268	38,345	5,461	7,124	12,585
6882 SCHOOL DISTRICT 16 - HARLOWTON	2,840	158,909	-	161,749	-	161,749	36,686	(13,299)	23,387
6882 State Proportionate Share	921	51,529	-	52,450	-	52,450	11,896	24,410	36,306
6911 SCHOOL DISTRICT 17 - CULBERTSON	3,042	170,226	-	173,267	1,097	174,364	39,299	(22,286)	17,012
6911 State Proportionate Share	981	54,910	-	55,891	10,434	66,325	12,677	22,129	34,806
6365 SCHOOL DISTRICT 17 - MORIN	788	44,125	-	44,913	-	44,913	10,187	671	10,858
6365 State Proportionate Share	254	14,234	-	14,488	-	14,488	3,286	7,116	10,402
6912 SCHOOL DISTRICT 17 H - HARDIN	18,148	1,015,620	-	1,033,769	88,229	1,121,998	234,468	(201,662)	32,806
6912 State Proportionate Share	5,886	329,403	-	335,289	86,656	421,945	76,047	125,124	201,170
6913 SCHOOL DISTRICT 18 - VALIER	1,959	109,637	-	111,596	18,070	129,666	25,311	(22,185)	3,126
6913 State Proportionate Share	632	35,365	-	35,997	12,080	48,078	8,165	13,311	21,475
6380 SCHOOL DISTRICT 18 - WOODMAN	338	18,907	-	19,245	15,849	35,094	4,365	(6,374)	(2,009)
6380 State Proportionate Share	109	6,099	-	6,208	6,487	12,696	1,408	1,144	2,552
6977 SCHOOL DISTRICT 19 - COLSTRIP	8,468	473,901	-	482,369	160,115	642,484	109,406	(166,562)	(57,156)
6977 State Proportionate Share	2,748	153,800	-	156,548	80,501	237,049	35,507	48,115	83,621
6787 SCHOOL DISTRICT 2 - BRIDGER	2,355	131,813	-	134,168	-	134,168	30,431	(29,013)	1,418
6787 State Proportionate Share	762	42,670	-	43,432	6,132	49,564	9,851	16,478	26,329
6784 SCHOOL DISTRICT 2 & 11 - BIG SANDY	2,244	125,595	-	127,840	-	127,840	28,995	(40,852)	(11,856)
6784 State Proportionate Share	724	40,514	-	41,237	3,698	44,935	9,353	14,997	24,350
6979 SCHOOL DISTRICT 2 & 3 - PRYOR	4,066	227,561	-	231,627	-	231,627	52,535	39,241	91,777
6979 State Proportionate Share	1,312	73,404	-	74,716	-	74,716	16,946	38,923	55,870
6785 SCHOOL DISTRICT 2 - ALBERTON	1,495	83,641	-	85,136	18,309	103,445	19,310	(36,927)	(17,617)
6785 State Proportionate Share	484	27,101	-	27,585	10,629	38,214	6,257	8,488	14,744
6782 SCHOOL DISTRICT 2 - ALDER	278	15,584	-	15,863	-	15,863	3,598	1,212	4,810
6782 State Proportionate Share	90	5,027	-	5,117	-	5,117	1,161	2,702	3,862
6786 SCHOOL DISTRICT 2 - BILLINGS	107,038	5,990,093	-	6,097,131	103,239	6,200,369	1,382,885	(837,380)	545,505
6786 State Proportionate Share	34,848	1,950,184	-	1,985,032	349,809	2,334,841	450,223	802,017	1,252,241
6796 SCHOOL DISTRICT 2 - DEER PARK	730	40,879	-	41,609	-	41,609	9,437	(1,994)	7,443
6796 State Proportionate Share	236	13,186	-	13,422	811	14,233	3,044	5,790	8,835
6789 SCHOOL DISTRICT 2 - DODSON	1,715	95,951	-	97,665	-	97,665	22,151	25,232	47,383
6789 State Proportionate Share	563	31,507	-	32,070	-	32,070	7,274	20,379	27,653
7059 SCHOOL DISTRICT 2 - DUPUYER	426	23,863	-	24,290	-	24,290	5,509	14,165	19,675
7059 State Proportionate Share	138	7,698	-	7,835	-	7,835	1,777	5,979	7,756
6783 SCHOOL DISTRICT 2 - FRAZER	2,483	138,975	-	141,458	16,134	157,593	32,084	1,868	33,952
6783 State Proportionate Share	801	44,830	-	45,631	12,947	58,578	10,349	20,176	30,526
6794 SCHOOL DISTRICT 2 - STEVENSVILLE	7,998	447,571	-	455,568	-	455,568	103,327	(4,806)	98,521
6794 State Proportionate Share	2,584	144,607	-	147,191	2,248	149,439	33,384	68,753	102,138
6792 SCHOOL DISTRICT 2 - SUNBURST	1,548	86,626	-	88,174	22,696	110,870	19,999	(31,377)	(11,378)
6792 State Proportionate Share	524	29,330	-	29,854	13,349	43,203	6,771	7,819	14,590
6793 SCHOOL DISTRICT 2 - THOMPSON FALLS	3,354	187,714	-	191,068	5,500	196,568	43,336	(24,971)	18,365
6793 State Proportionate Share	1,082	60,552	-	61,634	11,820	73,454	13,979	25,011	38,990
7063 SCHOOL DISTRICT 2-27 - LODGE GRASS	6,298	352,432	-	358,730	151,071	509,801	81,363	(87,673)	(6,310)
7063 State Proportionate Share	2,031	113,685	-	115,716	71,179	186,896	26,245	39,200	65,446
6915 SCHOOL DISTRICT 20 - GARRISON	182	10,178	-	10,360	-	10,360	2,350	3,659	6,008
6915 State Proportionate Share	59	3,283	-	3,342	-	3,342	758	1,856	2,614
6369 SCHOOL DISTRICT 20 - KILA	1,435	80,320	-	81,755	-	81,755	18,543	1,333	19,875
6369 State Proportionate Share	463	25,909	-	26,372	-	26,372	5,981	12,683	18,665
6916 SCHOOL DISTRICT 20 - PLENTYWOOD	2,868	160,520	-	163,388	44,826	208,214	37,058	(60,347)	(23,289)
6916 State Proportionate Share	970	54,282	-	55,252	24,745	79,997	12,532	15,429	27,961

**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, 2021						Pension Expense as of June 30, 2021		
	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)
Total ALL Employers & State	\$ 13,125,835	\$ 734,554,833	\$ -	\$ 747,680,668	\$ 45,171,735	\$ 792,852,403	\$ 169,580,759	\$ 0	\$ 169,580,759
State (Non-Employer Contributing Entity)	\$ 2,967,652	\$ 166,077,277	\$ -	\$ 169,044,929	\$ 23,960,164	\$ 193,005,093	\$ 38,340,923	\$ 82,571,417	\$ 120,912,341
Employer									
6930 SCHOOL DISTRICT 20 - WHITEWATER	821	45,966	-	46,787	-	46,787	10,612	(17,808)	(7,196)
6930 State Proportionate Share	265	14,827	-	15,092	2,412	17,505	3,423	5,262	8,685
9853 SCHOOL DISTRICT 20-DeSmet	689	38,569	-	39,258	1,959	41,217	8,904	29,635	38,539
9853 State Proportionate Share	237	13,261	-	13,498	-	13,498	3,061	11,018	14,080
6918 SCHOOL DISTRICT 21 - BROADVIEW	1,398	78,246	-	79,645	5,561	85,205	18,064	(13,003)	5,061
6918 State Proportionate Share	451	25,240	-	25,691	6,078	31,770	5,827	10,207	16,034
6951 SCHOOL DISTRICT 21 - FAIRFIELD	3,615	202,326	-	205,941	17,120	223,061	46,709	(24,083)	22,626
6951 State Proportionate Share	1,166	65,265	-	66,431	16,619	83,050	15,067	27,473	42,540
7275 SCHOOL DISTRICT 21 - GALATA	120	6,689	-	6,808	-	6,808	1,544	(37)	1,507
7275 State Proportionate Share	42	2,368	-	2,410	292	2,702	547	844	1,391
9220 SCHOOL DISTRICT 22-COTTONWOOD	35	1,960	-	1,995	192	2,187	453	1,102	1,555
9220 State Proportionate Share	11	632	-	644	173	816	146	336	482
7040 SCHOOL DISTRICT 23 - BILLINGS	2,252	126,015	-	128,267	-	128,267	29,092	3,991	33,083
7040 State Proportionate Share	726	40,649	-	41,375	2,286	43,662	9,384	19,108	28,492
7007 SCHOOL DISTRICT 23 - HARRISON	996	55,725	-	56,721	-	56,721	12,865	15,173	28,038
7007 State Proportionate Share	321	17,976	-	18,297	-	18,297	4,150	11,201	15,351
7073 SCHOOL DISTRICT 23 - LUSTRE	483	27,038	-	27,521	-	27,521	6,242	(8,363)	(2,121)
7073 State Proportionate Share	156	8,722	-	8,878	1,054	9,932	2,014	3,155	5,168
6920 SCHOOL DISTRICT 23 - MISSOULA	3,706	207,379	-	211,085	-	211,085	47,876	35,807	83,683
6920 State Proportionate Share	1,196	66,936	-	68,132	-	68,132	15,453	34,891	50,345
6921 SCHOOL DISTRICT 23 - POLSON	12,279	687,171	-	699,450	37,473	736,923	158,642	(69,664)	88,978
6921 State Proportionate Share	3,985	223,016	-	227,001	52,042	279,044	51,486	91,000	142,486
6922 SCHOOL DISTRICT 23 - ROBERTS	1,363	76,293	-	77,657	-	77,657	17,613	6,475	24,088
6922 State Proportionate Share	440	24,610	-	25,050	3,982	29,032	5,682	11,088	16,770
6899 SCHOOL DISTRICT 24 - HUNTLEY PROJECT	7,731	432,660	-	440,391	57,293	497,684	99,885	(97,575)	2,309
6899 State Proportionate Share	2,496	139,702	-	142,198	43,184	185,382	32,252	50,163	82,415
6923 SCHOOL DISTRICT 24 - THREE FORKS	3,494	195,538	-	199,033	-	199,033	45,142	57,304	102,447
6923 State Proportionate Share	1,135	63,525	-	64,660	-	64,660	14,666	38,903	53,569
6924 SCHOOL DISTRICT 25 - HOBSON	1,328	74,301	-	75,628	17,065	92,693	17,153	(19,556)	(2,403)
6924 State Proportionate Share	442	24,748	-	25,190	9,935	35,125	5,713	8,296	14,010
6925 SCHOOL DISTRICT 26 - LOCKWOOD	6,417	359,122	-	365,539	-	365,539	82,908	53,048	135,956
6925 State Proportionate Share	2,078	116,310	-	118,389	-	118,389	26,852	64,972	91,823
7094 SCHOOL DISTRICT 26 - REICHLE	84	4,716	-	4,800	91	4,891	1,089	(504)	584
7094 State Proportionate Share	27	1,521	-	1,549	280	1,829	351	643	995
6395 SCHOOL DISTRICT 27 - ELLISTON	208	11,615	-	11,822	-	11,822	2,681	2,632	5,313
6395 State Proportionate Share	69	3,844	-	3,913	-	3,913	887	2,198	3,086
7010 SCHOOL DISTRICT 27 - GRASS RANGE	1,056	59,074	-	60,130	2,181	62,311	13,638	(9,344)	4,294
7010 State Proportionate Share	341	19,055	-	19,396	3,879	23,275	4,399	8,101	12,500
7032 SCHOOL DISTRICT 27 - MONFORTON	2,019	112,996	-	115,015	25,469	140,485	26,086	(41,715)	(15,629)
7032 State Proportionate Share	651	36,450	-	37,101	14,853	51,954	8,415	11,444	19,858
6926 SCHOOL DISTRICT 27 - MONTANA CITY	2,272	127,169	-	129,442	3,116	132,557	29,359	(17,680)	11,678
6926 State Proportionate Share	733	41,021	-	41,754	7,811	49,565	9,470	17,122	26,592
6927 SCHOOL DISTRICT 28 - ST IGNATIUS	4,516	252,702	-	257,218	-	257,218	58,339	(33,710)	24,630
6927 State Proportionate Share	1,465	81,984	-	83,449	9,645	93,094	18,927	35,548	54,475
6401 SCHOOL DISTRICT 28C	1,996	111,709	-	113,705	-	113,705	25,789	2,574	28,363
6401 State Proportionate Share	644	36,034	-	36,678	-	36,678	8,319	17,402	25,721
6929 SCHOOL DISTRICT 29 - BELT	3,346	187,260	-	190,606	-	190,606	43,231	9,022	52,253
6929 State Proportionate Share	1,080	60,431	-	61,510	3,591	65,101	13,951	30,744	44,695
6928 SCHOOL DISTRICT 29 - SOMERS	3,160	176,828	-	179,988	-	179,988	40,823	9,052	49,875
6928 State Proportionate Share	1,019	57,040	-	58,059	-	58,059	13,168	29,604	42,772

**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, 2021						Pension Expense as of June 30, 2021			
	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 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)	
Total ALL Employers & State	\$ 13,125,835	\$ 734,554,833	\$ -	\$ 747,680,668	\$ 45,171,735	\$ 792,852,403	\$ 169,580,759	\$ 0	\$ 169,580,759	
State (Non-Employer Contributing Entity)	\$ 2,967,652	\$ 166,077,277	\$ -	\$ 169,044,929	\$ 23,960,164	\$ 193,005,093	\$ 38,340,923	\$ 82,571,417	\$ 120,912,341	
Employer										
7048 SCHOOL DISTRICT 29 - WYOLA	3,066	171,568	-	174,633	10,130	184,763	39,608	11,013	50,621	
7048 State Proportionate Share	989	55,342	-	56,331	12,527	68,858	12,776	26,099	38,876	
6902 SCHOOL DISTRICT 3 & 13 - FAIRVIEW	3,228	180,634	-	183,862	-	183,862	41,702	16,996	58,697	
6902 State Proportionate Share	1,049	58,712	-	59,761	1,420	61,181	13,554	30,122	43,677	
6941 SCHOOL DISTRICT 3 - BELFRY	801	44,821	-	45,622	-	45,622	10,347	(3,893)	6,454	
6941 State Proportionate Share	270	15,093	-	15,362	-	15,362	3,484	7,839	11,323	
6403 SCHOOL DISTRICT 3 - BILLINGS	650	36,388	-	37,038	4,980	42,018	8,401	(16,185)	(7,784)	
6403 State Proportionate Share	210	11,738	-	11,947	3,693	15,641	2,710	3,054	5,764	
6798 SCHOOL DISTRICT 3 - CASCADE	2,610	146,053	-	148,663	5,883	154,546	33,718	(6,785)	26,933	
6798 State Proportionate Share	842	47,113	-	47,955	10,707	58,661	10,877	20,729	31,606	
6799 SCHOOL DISTRICT 3 - FAIR MONT EGAN	1,278	71,529	-	72,807	-	72,807	16,513	19,066	35,579	
6799 State Proportionate Share	412	23,074	-	23,486	-	23,486	5,327	13,504	18,831	
6819 SCHOOL DISTRICT 3 - HAMILTON	11,185	625,917	-	637,101	-	637,101	144,500	(69,218)	75,283	
6819 State Proportionate Share	3,616	202,383	-	205,999	3,221	209,220	46,722	87,700	134,423	
6801 SCHOOL DISTRICT 3 - MANHATTAN	4,580	256,323	-	260,903	-	260,903	59,175	15,038	74,213	
6801 State Proportionate Share	1,477	82,683	-	84,160	8,412	92,572	19,088	40,414	59,502	
6811 SCHOOL DISTRICT 3 - RAMSAY	1,425	79,760	-	81,185	-	81,185	18,414	(17,242)	1,172	
6811 State Proportionate Share	460	25,729	-	26,188	1,493	27,682	5,940	10,266	16,206	
6818 SCHOOL DISTRICT 3 - SUPERIOR	2,876	160,975	-	163,851	-	163,851	37,163	(3,864)	33,299	
6818 State Proportionate Share	943	52,798	-	53,741	-	53,741	12,189	24,860	37,049	
6821 SCHOOL DISTRICT 3 - WESTBY	1,468	82,148	-	83,616	13,445	97,062	18,965	(3,246)	15,719	
6821 State Proportionate Share	474	26,525	-	26,999	9,093	36,092	6,124	10,526	16,649	
6820 SCHOOL DISTRICT 3 - WOLF POINT	1,185	66,295	-	67,480	86,821	154,300	15,305	(46,389)	(31,084)	
6820 State Proportionate Share	419	23,426	-	23,845	31,095	54,939	5,408	3,807	9,215	
6940 SCHOOL DISTRICT 30 & 6 - FROMBERG	2,182	122,135	-	124,318	-	124,318	28,196	10,857	39,053	
6940 State Proportionate Share	706	39,487	-	40,192	-	40,192	9,116	20,360	29,476	
6935 SCHOOL DISTRICT 30 - POWER	1,143	63,957	-	65,100	-	65,100	14,765	(18,389)	(3,624)	
6935 State Proportionate Share	369	20,631	-	20,999	3,211	24,210	4,763	8,078	12,840	
6936 SCHOOL DISTRICT 30 - RONAN	12,200	682,753	-	694,953	75,713	770,665	157,622	(146,999)	10,623	
6936 State Proportionate Share	3,972	222,274	-	226,245	60,914	287,159	51,315	86,240	137,555	
10061 SCHOOL DISTRICT 31-MIAMI ELEMENTARY	109	6,094	-	6,203	-	6,203	1,407	5,488	6,894	
10061 State Proportionate Share	35	1,966	-	2,001	-	2,001	454	1,754	2,208	
6933 SCHOOL DISTRICT 32 - CLINTON	1,138	63,688	-	64,826	-	64,826	14,703	(20,031)	(5,328)	
6933 State Proportionate Share	384	21,484	-	21,868	-	21,868	4,960	7,187	12,147	
7022 SCHOOL DISTRICT 32 - RAPELJE	1,117	62,514	-	63,631	1,525	65,156	14,432	(11,950)	2,482	
7022 State Proportionate Share	366	20,495	-	20,861	3,574	24,434	4,731	8,303	13,035	
6938 SCHOOL DISTRICT 32 J - ASHLAND	1,367	76,478	-	77,845	-	77,845	17,656	15,256	32,912	
6938 State Proportionate Share	441	24,704	-	25,145	-	25,145	5,703	13,840	19,543	
6932 SCHOOL DISTRICT 33 - GOLD CREEK	137	7,645	-	7,782	-	7,782	1,765	832	2,597	
6932 State Proportionate Share	44	2,466	-	2,510	-	2,510	569	1,153	1,722	
7066 SCHOOL DISTRICT 33 - SWAN VALLEY ELEM	212	11,890	-	12,103	29,759	41,862	2,745	(27,273)	(24,528)	
7066 State Proportionate Share	69	3,835	-	3,904	11,012	14,916	885	(2,182)	(1,297)	
10171 SCHOOL DISTRICT 33-UPPER WEST SHORE	219	12,268	-	12,487	-	12,487	2,832	10,690	13,522	
10171 State Proportionate Share	71	3,957	-	4,028	-	4,028	914	3,409	4,322	
7082 SCHOOL DISTRICT 34 - SEELEY LAKE	1,384	77,444	-	78,828	34,917	113,744	17,879	(25,140)	(7,262)	
7082 State Proportionate Share	446	24,981	-	25,428	16,246	41,673	5,767	7,624	13,391	
7036 SCHOOL DISTRICT 35 - GALLATIN GATEWAY	1,232	68,973	-	70,205	-	70,205	15,923	(4,595)	11,328	
7036 State Proportionate Share	398	22,249	-	22,646	3,606	26,252	5,136	9,752	14,889	
6976 SCHOOL DISTRICT 37 - SHEPHERD	5,085	284,584	-	289,669	76,944	366,613	65,700	(89,383)	(23,684)	
6976 State Proportionate Share	1,674	93,705	-	95,380	42,133	137,513	21,633	29,090	50,723	

**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, 2021						Pension Expense as of June 30, 2021		
	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 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)
Total ALL Employers & State	\$ 13,125,835	\$ 734,554,833	\$ -	\$ 747,680,668	\$ 45,171,735	\$ 792,852,403	\$ 169,580,759	\$ 0	\$ 169,580,759
State (Non-Employer Contributing Entity)	\$ 2,967,652	\$ 166,077,277	\$ -	\$ 169,044,929	\$ 23,960,164	\$ 193,005,093	\$ 38,340,923	\$ 82,571,417	\$ 120,912,341
Employer									
6939 SCHOOL DISTRICT 38 - BIG FORK	6,351	355,416	-	361,767	-	361,767	82,052	(30,362)	51,690
6939 State Proportionate Share	2,100	117,530	-	119,631	5,756	125,387	27,133	51,448	78,581
6341 SCHOOL DISTRICT 38 - LINCOLN	806	45,126	-	45,933	2,721	48,654	10,418	(12,178)	(1,760)
6341 State Proportionate Share	274	15,314	-	15,587	3,525	19,112	3,535	5,213	8,748
6829 SCHOOL DISTRICT 4 & 28 - HIGHWOOD	1,196	66,925	-	68,121	6,966	75,087	15,450	(7,897)	7,553
6829 State Proportionate Share	394	22,067	-	22,462	5,935	28,397	5,094	9,266	14,361
6828 SCHOOL DISTRICT 4 & 47 - WHITEHALL	3,019	168,957	-	171,976	-	171,976	39,006	(3,735)	35,271
6828 State Proportionate Share	981	54,888	-	55,869	-	55,869	12,672	27,012	39,683
6346 SCHOOL DISTRICT 4 - CANYON CREEK	1,970	110,225	-	112,195	-	112,195	25,447	1,975	27,421
6346 State Proportionate Share	638	35,724	-	36,362	1,322	37,685	8,247	17,531	25,779
6385 SCHOOL DISTRICT 4 - DIVIDE	112	6,288	-	6,400	-	6,400	1,452	1,279	2,730
6385 State Proportionate Share	36	2,028	-	2,064	-	2,064	468	1,094	1,562
6822 SCHOOL DISTRICT 4 - FORSYTH	3,695	206,767	-	210,462	1,788	212,250	47,735	(71,483)	(23,748)
6822 State Proportionate Share	1,192	66,698	-	67,889	11,666	79,556	15,398	24,735	40,133
6823 SCHOOL DISTRICT 4 - HELLGATE	11,218	627,766	-	638,983	-	638,983	144,927	62,388	207,315
6823 State Proportionate Share	3,619	202,538	-	206,157	-	206,157	46,758	105,214	151,972
6824 SCHOOL DISTRICT 4 - LIBBY	6,443	360,561	-	367,004	43,887	410,891	83,240	(69,887)	13,353
6824 State Proportionate Share	2,085	116,696	-	118,781	33,517	152,299	26,941	47,570	74,511
6827 SCHOOL DISTRICT 4 - LIVINGSTON	10,632	594,972	-	605,604	36,732	642,336	137,356	(133,572)	3,784
6827 State Proportionate Share	3,497	195,680	-	199,176	44,837	244,014	45,175	71,028	116,203
6830 SCHOOL DISTRICT 4 - SWAN RIVER	1,296	72,546	-	73,843	-	73,843	16,748	13,719	30,467
6830 State Proportionate Share	418	23,406	-	23,824	-	23,824	5,404	13,924	19,328
6943 SCHOOL DISTRICT 40 - FRENCHTOWN	10,366	580,117	-	590,483	-	590,483	133,927	(77,378)	56,549
6943 State Proportionate Share	3,378	189,057	-	192,435	22,435	214,870	43,646	80,382	124,028
7077 SCHOOL DISTRICT 41 - ANDERSON	857	47,934	-	48,790	989	49,779	11,066	(15,480)	(4,414)
7077 State Proportionate Share	296	16,554	-	16,850	3,008	19,858	3,822	4,905	8,727
6974 SCHOOL DISTRICT 41 - PIONEER	402	22,476	-	22,877	1,219	24,097	5,189	(17,663)	(12,475)
6974 State Proportionate Share	130	7,250	-	7,380	1,612	8,992	1,674	2,364	4,037
6360 SCHOOL DISTRICT 43 - LAMOTTE	647	36,189	-	36,836	-	36,836	8,355	7,494	15,849
6360 State Proportionate Share	209	11,673	-	11,882	-	11,882	2,695	5,935	8,630
6942 SCHOOL DISTRICT 43 - TURNER	868	48,576	-	49,444	21,051	70,495	11,214	(15,372)	(4,157)
6942 State Proportionate Share	280	15,681	-	15,961	9,889	25,850	3,620	4,921	8,541
6945 SCHOOL DISTRICT 44 - BELGRADE	28,176	1,576,815	-	1,604,991	273,468	1,878,459	364,027	(334,634)	29,392
6945 State Proportionate Share	9,159	512,560	-	521,719	179,587	701,305	118,331	186,838	305,169
6950 SCHOOL DISTRICT 44 - GERALDINE	1,196	66,911	-	68,107	-	68,107	15,447	(16,674)	(1,227)
6950 State Proportionate Share	395	22,081	-	22,475	-	22,475	5,098	8,895	13,993
6946 SCHOOL DISTRICT 44 - MOORE	993	55,545	-	56,537	16,818	73,355	12,823	(9,425)	3,398
6946 State Proportionate Share	320	17,917	-	18,237	8,837	27,074	4,136	6,603	10,739
6947 SCHOOL DISTRICT 44 - WHITEFISH	12,982	726,518	-	739,500	-	739,500	167,725	81,404	249,130
6947 State Proportionate Share	4,188	234,356	-	238,543	-	238,543	54,104	124,504	178,608
6948 SCHOOL DISTRICT 45 - AUGUSTA	1,317	73,710	-	75,027	-	75,027	17,017	(638)	16,379
6948 State Proportionate Share	425	23,777	-	24,202	-	24,202	5,489	12,001	17,491
7092 SCHOOL DISTRICT 45 - GOLDEN RIDGE	183	10,269	-	10,452	5,872	16,325	2,371	(136)	2,235
7092 State Proportionate Share	59	3,313	-	3,372	2,603	5,975	765	1,228	1,992
6949 SCHOOL DISTRICT 45 - WOLF POINT	8,486	474,899	-	483,385	31,409	514,794	109,636	(114,071)	(4,435)
6949 State Proportionate Share	2,738	153,202	-	155,939	36,119	192,058	35,368	56,129	91,497
9221 SCHOOL DISTRICT 47-MALMBORG	23	1,282	-	1,305	3,982	5,287	296	(127)	169
9221 State Proportionate Share	7	414	-	421	1,455	1,876	96	(70)	25
6402 SCHOOL DISTRICT 48-1J & 48-2J	2,221	124,298	-	126,519	-	126,519	28,696	1,049	29,744
6402 State Proportionate Share	716	40,096	-	40,812	-	40,812	9,257	18,922	28,179

**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, 2021						Pension Expense as of June 30, 2021		
	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 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)
Total ALL Employers & State	\$ 13,125,835	\$ 734,554,833	\$ -	\$ 747,680,668	\$ 45,171,735	\$ 792,852,403	\$ 169,580,759	\$ 0	\$ 169,580,759
State (Non-Employer Contributing Entity)	\$ 2,967,652	\$ 166,077,277	\$ -	\$ 169,044,929	\$ 23,960,164	\$ 193,005,093	\$ 38,340,923	\$ 82,571,417	\$ 120,912,341
Employer									
6832 SCHOOL DISTRICT 5 - BASIN	186	10,420	-	10,606	-	10,606	2,406	2,800	5,205
6832 State Proportionate Share	60	3,361	-	3,421	-	3,421	776	2,039	2,815
6833 SCHOOL DISTRICT 5 - KALISPELL	40,210	2,250,269	-	2,290,480	46,132	2,336,611	519,502	(407,070)	112,432
6833 State Proportionate Share	13,093	732,702	-	745,795	135,414	881,208	169,153	290,461	459,614
7086 SCHOOL DISTRICT 5 - MELROSE	143	7,980	-	8,123	-	8,123	1,842	2,502	4,344
7086 State Proportionate Share	46	2,575	-	2,621	-	2,621	594	2,032	2,626
6834 SCHOOL DISTRICT 5 - PARK CITY	1,875	104,907	-	106,781	-	106,781	24,219	(5,284)	18,935
6834 State Proportionate Share	605	33,840	-	34,445	6,178	40,623	7,812	14,836	22,648
6835 SCHOOL DISTRICT 5 - SAND COULEE	1,783	99,756	-	101,539	-	101,539	23,030	(9,178)	13,852
6835 State Proportionate Share	613	34,331	-	34,945	3,779	38,724	7,926	16,145	24,070
6836 SCHOOL DISTRICT 5 - SHERIDAN	1,942	108,656	-	110,598	-	110,598	25,085	(21,471)	3,614
6836 State Proportionate Share	630	35,275	-	35,905	4,859	40,764	8,144	14,005	22,149
6840 SCHOOL DISTRICT 5 - SIDNEY	11,393	637,566	-	648,958	13,196	662,154	147,190	(127,782)	19,408
6840 State Proportionate Share	3,697	206,917	-	210,614	37,576	248,191	47,769	80,145	127,915
6841 SCHOOL DISTRICT 5 - TERRY	1,282	71,755	-	73,037	28,689	101,725	16,565	(36,420)	(19,855)
6841 State Proportionate Share	429	24,031	-	24,461	13,217	37,677	5,548	5,675	11,223
6954 SCHOOL DISTRICT 50 - EAST GLACIER	672	37,588	-	38,260	1,535	39,795	8,678	(3,453)	5,225
6954 State Proportionate Share	240	13,406	-	13,645	2,482	16,128	3,095	5,196	8,290
6975 SCHOOL DISTRICT 50 - EVERGREEN	5,218	291,993	-	297,211	-	297,211	67,410	(57,756)	9,654
6975 State Proportionate Share	1,730	96,808	-	98,538	6,751	105,290	22,349	40,151	62,500
6955 SCHOOL DISTRICT 50 - HAYS	5,265	294,656	-	299,922	-	299,922	68,025	19,540	87,565
6955 State Proportionate Share	1,698	95,048	-	96,747	-	96,747	21,943	51,582	73,525
6956 SCHOOL DISTRICT 52 - ABSAROKEE	2,863	160,240	-	163,104	-	163,104	36,993	(20,480)	16,513
6956 State Proportionate Share	931	52,074	-	53,004	5,271	58,275	12,022	22,135	34,157
6957 SCHOOL DISTRICT 52 - ENNIS	3,398	190,149	-	193,547	-	193,547	43,898	(60,398)	(16,500)
6957 State Proportionate Share	1,119	62,638	-	63,757	6,955	70,711	14,461	22,550	37,011
7003 SCHOOL DISTRICT 52 - INDEPENDENT	1,202	67,268	-	68,470	-	68,470	15,530	(14,719)	811
7003 State Proportionate Share	396	22,186	-	22,582	168	22,750	5,122	8,443	13,564
10056 SCHOOL DISTRICT 54-MARION	826	46,198	-	47,024	-	47,024	10,665	41,287	51,953
10056 State Proportionate Share	266	14,902	-	15,168	-	15,168	3,440	13,191	16,631
6959 SCHOOL DISTRICT 55 - BROCKTON	2,669	149,379	-	152,049	-	152,049	34,486	24,143	58,629
6959 State Proportionate Share	861	48,187	-	49,048	413	49,460	11,124	25,602	36,727
6953 SCHOOL DISTRICT 55 - PLEVNA	2,099	117,442	-	119,540	1,095	120,635	27,113	(18,297)	8,816
6953 State Proportionate Share	682	38,190	-	38,872	6,634	45,506	8,817	15,081	23,898
6960 SCHOOL DISTRICT 55 - ROUNDUP	5,447	304,810	-	310,256	24,055	334,311	70,369	(90,438)	(20,069)
6960 State Proportionate Share	1,762	98,611	-	100,373	24,547	124,920	22,765	34,932	57,697
6848 SCHOOL DISTRICT 55F - SUN RIVER VALLEY	3,489	195,249	-	198,738	15,455	214,193	45,076	(60,385)	(15,310)
6848 State Proportionate Share	1,138	63,689	-	64,827	14,897	79,724	14,703	22,680	37,384
6961 SCHOOL DISTRICT 57 - HAVRE	199	11,147	-	11,346	-	11,346	2,573	2,168	4,741
6961 State Proportionate Share	64	3,596	-	3,660	62	3,722	830	1,713	2,543
6962 SCHOOL DISTRICT 58 - GEYSER	1,318	73,734	-	75,052	1,560	76,611	17,022	(4,439)	12,583
6962 State Proportionate Share	425	23,810	-	24,236	4,410	28,646	5,497	10,553	16,049
7044 SCHOOL DISTRICT 58 - WHITEFISH	539	30,139	-	30,678	3,249	33,927	6,958	(11,793)	(4,835)
7044 State Proportionate Share	174	9,722	-	9,896	2,723	12,619	2,245	3,545	5,790
6963 SCHOOL DISTRICT 58 - YELLOWSTONE	873	48,846	-	49,719	-	49,719	11,277	(9,893)	1,383
6963 State Proportionate Share	282	15,756	-	16,038	2,285	18,323	3,638	6,392	10,030
6849 SCHOOL DISTRICT 6 & 1 - ST REGIS	1,436	80,345	-	81,781	-	81,781	18,549	(11,830)	6,719
6849 State Proportionate Share	478	26,746	-	27,224	1,693	28,916	6,175	10,387	16,561
6846 SCHOOL DISTRICT 6 - COLUMBIA FALLS	17,994	1,006,990	-	1,024,984	-	1,024,984	232,476	(163,124)	69,351
6846 State Proportionate Share	5,854	327,632	-	333,487	37,299	370,786	75,638	132,606	208,244

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

	Deferred Inflows of Resources as of June 30, 2021						Pension Expense as of June 30, 2021		
	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 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)
Total ALL Employers & State	\$ 13,125,835	\$ 734,554,833	\$ -	\$ 747,680,668	\$ 45,171,735	\$ 792,852,403	\$ 169,580,759	\$ 0	\$ 169,580,759
State (Non-Employer Contributing Entity)	\$ 2,967,652	\$ 166,077,277	\$ -	\$ 169,044,929	\$ 23,960,164	\$ 193,005,093	\$ 38,340,923	\$ 82,571,417	\$ 120,912,341
Employer									
6844 SCHOOL DISTRICT 6 - COLUMBUS	4,919	275,259	-	280,178	-	280,178	63,547	(46,557)	16,990
6844 State Proportionate Share	1,600	89,528	-	91,127	10,189	101,317	20,668	37,173	57,841
6843 SCHOOL DISTRICT 6 - LAME DEER	12,253	685,711	-	697,964	-	697,964	158,304	(63,710)	94,595
6843 State Proportionate Share	3,977	222,575	-	226,552	16,030	242,582	51,384	94,880	146,264
6847 SCHOOL DISTRICT 6 - RYEGATE	799	44,706	-	45,505	9,008	54,513	10,321	(7,650)	2,671
6847 State Proportionate Share	268	15,010	-	15,278	5,340	20,619	3,465	5,651	9,116
6845 SCHOOL DISTRICT 6 - TROUT CREEK	894	50,043	-	50,938	10,836	61,773	11,553	(11,367)	187
6845 State Proportionate Share	288	16,143	-	16,431	6,465	22,896	3,727	6,175	9,901
6853 SCHOOL DISTRICT 6 - WIBAUX	2,123	118,786	-	120,909	18,929	139,837	27,423	(21,773)	5,651
6853 State Proportionate Share	685	38,317	-	39,002	12,879	51,881	8,846	14,741	23,587
7054 SCHOOL DISTRICT 64 - BAINVILLE	3,373	188,775	-	192,148	-	192,148	43,581	30,694	74,275
7054 State Proportionate Share	1,091	61,034	-	62,124	-	62,124	14,090	31,969	46,059
6964 SCHOOL DISTRICT 64J - MELSTONE	1,084	60,659	-	61,743	22,485	84,228	14,004	(16,277)	(2,273)
6964 State Proportionate Share	350	19,567	-	19,917	11,037	30,954	4,517	6,697	11,214
6952 SCHOOL DISTRICT 65 - FROID	1,607	89,934	-	91,541	-	91,541	20,762	11,284	32,046
6952 State Proportionate Share	518	29,010	-	29,529	-	29,529	6,697	16,128	22,826
6981 SCHOOL DISTRICT 69 - WEST YELLOWSTONE	2,069	115,766	-	117,835	-	117,835	26,726	(29,569)	(2,843)
6981 State Proportionate Share	679	38,011	-	38,690	3,312	42,002	8,775	14,862	23,637
6867 SCHOOL DISTRICT 7 & 2 - SAVAGE	1,158	64,814	-	65,973	15,606	81,579	14,963	(7,300)	7,664
6867 State Proportionate Share	379	21,238	-	21,617	8,750	30,367	4,903	8,855	13,758
6859 SCHOOL DISTRICT 7 & 70 - LAUREL	13,526	756,973	-	770,499	-	770,499	174,756	(98,293)	76,463
6859 State Proportionate Share	4,410	246,772	-	251,182	32,387	283,568	56,970	105,189	162,160
6854 SCHOOL DISTRICT 7 - BOULDER	2,705	151,403	-	154,108	-	154,108	34,953	25,666	60,619
6854 State Proportionate Share	873	48,838	-	49,711	-	49,711	11,275	26,673	37,948
6855 SCHOOL DISTRICT 7 - BOZEMAN	45,924	2,570,007	-	2,615,931	-	2,615,931	593,317	(263,081)	330,236
6855 State Proportionate Share	15,092	844,571	-	859,662	88,750	948,412	194,979	357,851	552,830
6856 SCHOOL DISTRICT 7 - CHARLO	2,329	130,336	-	132,665	-	132,665	30,090	(12,510)	17,580
6856 State Proportionate Share	752	42,056	-	42,808	5,959	48,767	9,709	18,884	28,593
6857 SCHOOL DISTRICT 7 - GARDINER	1,808	101,172	-	102,979	-	102,979	23,357	(3,401)	19,956
6857 State Proportionate Share	602	33,708	-	34,310	-	34,310	7,782	17,677	25,459
6368 SCHOOL DISTRICT 7 - GRANT	62	3,473	-	3,535	2,365	5,900	802	(5,279)	(4,477)
6368 State Proportionate Share	20	1,120	-	1,140	1,008	2,149	259	(194)	65
6858 SCHOOL DISTRICT 7 - HINSDALE	1,081	60,485	-	61,566	25,608	87,174	13,964	(34,385)	(20,421)
6858 State Proportionate Share	365	20,419	-	20,784	12,170	32,954	4,714	4,501	9,215
6866 SCHOOL DISTRICT 7 - JOLIET	3,040	170,127	-	173,167	-	173,167	39,276	(30,720)	8,556
6866 State Proportionate Share	999	55,893	-	56,892	5,909	62,801	12,904	22,134	35,037
6860 SCHOOL DISTRICT 7 - LOLO	3,937	220,304	-	224,241	77,913	302,154	50,860	(105,077)	(54,217)
6860 State Proportionate Share	1,280	71,655	-	72,935	38,864	111,800	16,542	18,730	35,273
6863 SCHOOL DISTRICT 7 - MEDICINE LAKE	2,390	133,760	-	136,150	-	136,150	30,880	(10,355)	20,525
6863 State Proportionate Share	771	43,147	-	43,918	-	43,918	9,961	22,157	32,118
6864 SCHOOL DISTRICT 7 - TWIN BRIDGES	2,061	115,348	-	117,409	32,580	149,990	26,630	(51,972)	(25,343)
6864 State Proportionate Share	669	37,419	-	38,087	17,729	55,816	8,639	10,534	19,172
6862 SCHOOL DISTRICT 7 - VICTOR	1,823	102,020	-	103,843	12,525	116,368	23,553	(34,348)	(10,795)
6862 State Proportionate Share	588	32,908	-	33,496	9,832	43,329	7,597	11,717	19,315
6965 SCHOOL DISTRICT 73 - SWAN LAKE	48	2,660	-	2,708	327	3,035	614	(712)	(98)
6965 State Proportionate Share	15	858	-	874	255	1,129	198	311	509
6970 SCHOOL DISTRICT 74 - ROY	807	45,186	-	45,993	-	45,993	10,432	(1,625)	8,807
6970 State Proportionate Share	262	14,649	-	14,911	-	14,911	3,382	7,905	11,287
6971 SCHOOL DISTRICT 74 - VAUGHN	1,922	107,546	-	109,467	-	109,467	24,828	45,422	70,250
6971 State Proportionate Share	620	34,691	-	35,311	-	35,311	8,009	20,870	28,879

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

	Deferred Inflows of Resources as of June 30, 2021						Pension Expense as of June 30, 2021			
	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 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)	
Total ALL Employers & State	\$ 13,125,835	\$ 734,554,833	\$ -	\$ 747,680,668	\$ 45,171,735	\$ 792,852,403	\$ 169,580,759	\$ 0	\$ 169,580,759	
State (Non-Employer Contributing Entity)	\$ 2,967,652	\$ 166,077,277	\$ -	\$ 169,044,929	\$ 23,960,164	\$ 193,005,093	\$ 38,340,923	\$ 82,571,417	\$ 120,912,341	
Employer										
6381 SCHOOL DISTRICT 75 - AMSTERDAM	549	30,712	-	31,261	2,656	33,917	7,090	(1,947)	5,144	
6381 State Proportionate Share	177	9,907	-	10,084	2,551	12,635	2,287	4,442	6,729	
6364 SCHOOL DISTRICT 75 - ARROWHEAD	722	40,421	-	41,143	-	41,143	9,332	3,305	12,637	
6364 State Proportionate Share	233	13,039	-	13,272	-	13,272	3,010	6,965	9,975	
7028 SCHOOL DISTRICT 78J & 2 - RICHEY	1,636	91,530	-	93,166	-	93,166	21,131	(10,220)	10,911	
7028 State Proportionate Share	528	29,525	-	30,052	2,253	32,306	6,816	12,969	19,785	
6868 SCHOOL DISTRICT 8 - ARLEE	4,356	243,777	-	248,133	13,395	261,528	56,279	(5,181)	51,097	
6868 State Proportionate Share	1,451	81,201	-	82,652	16,868	99,520	18,746	34,839	53,585	
6870 SCHOOL DISTRICT 8 - ELDER GROVE	1,979	110,772	-	112,751	-	112,751	25,573	30,923	56,496	
6870 State Proportionate Share	676	37,821	-	38,497	-	38,497	8,731	23,030	31,761	
6384 SCHOOL DISTRICT 8 - WEST GLACIER	531	29,689	-	30,219	-	30,219	6,854	9,129	15,983	
6384 State Proportionate Share	171	9,577	-	9,748	-	9,748	2,211	6,136	8,347	
6869 SCHOOL DISTRICT 8-WHITE SULPHUR SPRINGS	2,258	126,340	-	128,597	-	128,597	29,167	(12,313)	16,854	
6869 State Proportionate Share	728	40,754	-	41,482	2,893	44,375	9,409	17,896	27,305	
6969 SCHOOL DISTRICT 84 - DENTON	1,278	71,505	-	72,782	18,530	91,313	16,508	(20,553)	(4,045)	
6969 State Proportionate Share	418	23,402	-	23,821	9,549	33,370	5,403	8,126	13,529	
6989 SCHOOL DISTRICT 85 - ULM	714	39,977	-	40,691	-	40,691	9,229	(2,429)	6,800	
6989 State Proportionate Share	247	13,811	-	14,058	-	14,058	3,188	6,571	9,759	
6378 SCHOOL DISTRICT 86 & 4 - LAMBERT	2,269	126,954	-	129,222	2,846	132,068	29,309	(23,496)	5,813	
6378 State Proportionate Share	732	40,952	-	41,684	7,645	49,329	9,454	16,621	26,075	
6967 SCHOOL DISTRICT 87 - ROCKY BOY	12,197	682,580	-	694,777	363,709	1,058,486	157,582	(486,664)	(329,082)	
6967 State Proportionate Share	3,934	220,183	-	224,117	163,612	387,729	50,832	41,538	92,370	
6392 SCHOOL DISTRICT 89 - SMITH VALLEY	1,083	60,603	-	61,686	-	61,686	13,991	6,026	20,017	
6392 State Proportionate Share	360	20,132	-	20,492	-	20,492	4,648	10,308	14,956	
6880 SCHOOL DISTRICT 9 & 9 - REED POINT	1,508	84,384	-	85,892	1,269	87,161	19,481	(8,604)	10,877	
6880 State Proportionate Share	486	27,220	-	27,707	4,909	32,615	6,284	11,274	17,558	
6871 SCHOOL DISTRICT 9 - BROWNING	36,277	2,030,173	-	2,066,450	-	2,066,450	468,690	52,210	520,899	
6871 State Proportionate Share	11,711	655,366	-	667,076	51,141	718,217	151,299	308,512	459,811	
6873 SCHOOL DISTRICT 9 - DARBY	3,741	209,354	-	213,095	38,507	251,602	48,332	(78,009)	(29,677)	
6873 State Proportionate Share	1,216	68,046	-	69,262	25,110	94,372	15,709	21,475	37,184	
6875 SCHOOL DISTRICT 9 - DIXON	1,142	63,898	-	65,040	49,207	114,247	14,752	(40,888)	(26,136)	
6875 State Proportionate Share	368	20,612	-	20,980	20,666	41,647	4,758	2,914	7,673	
6876 SCHOOL DISTRICT 9 - EAST HELENA	7,526	421,161	-	428,687	-	428,687	97,230	59,274	156,504	
6876 State Proportionate Share	2,480	138,774	-	141,253	-	141,253	32,038	76,156	108,193	
6878 SCHOOL DISTRICT 9 - OPHEIM	916	51,273	-	52,189	24,164	76,353	11,837	(17,753)	(5,916)	
6878 State Proportionate Share	308	17,235	-	17,543	10,445	27,988	3,979	4,802	8,780	
6879 SCHOOL DISTRICT 9 - POPLAR	11,078	619,962	-	631,040	96,858	727,899	143,126	(193,667)	(50,541)	
6879 State Proportionate Share	3,599	201,412	-	205,011	65,696	270,707	46,498	68,706	115,204	
9921 SCHOOL DISTRICT 9-CRESTON	488	27,331	-	27,819	7,791	35,611	6,310	19,971	26,281	
9921 State Proportionate Share	158	8,816	-	8,974	-	8,974	2,035	7,204	9,239	
6400 SCHOOL DISTRICT 99 M North Star Schools	2,500	139,887	-	142,386	15,533	157,919	32,295	(16,295)	16,000	
6400 State Proportionate Share	818	45,765	-	46,583	11,452	58,035	10,565	19,779	30,345	
9989 SCHOOL DISTRICT NO. 31-STILLWATER COUNTY-NYE	55	3,079	-	3,135	-	3,135	711	2,663	3,373	
9989 State Proportionate Share	18	994	-	1,011	-	1,011	229	871	1,101	
6779 SD 1- West Valley School	2,972	166,345	-	169,318	-	169,318	38,403	(9,723)	28,680	
6779 State Proportionate Share	959	53,659	-	54,617	1,524	56,141	12,388	24,289	36,677	
6966 SD 75 GREENFIELD	1,192	66,692	-	67,884	-	67,884	15,397	2,324	17,721	
6966 State Proportionate Share	385	21,546	-	21,931	-	21,931	4,974	10,985	15,959	
6958 SHIELDS VALLEY	1,620	90,654	-	92,274	-	92,274	20,929	(12,405)	8,523	
6958 State Proportionate Share	523	29,243	-	29,765	1,016	30,781	6,751	13,336	20,087	

**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, 2021						Pension Expense as of June 30, 2021		
	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 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)
Total ALL Employers & State	\$ 13,125,835	\$ 734,554,833	\$ -	\$ 747,680,668	\$ 45,171,735	\$ 792,852,403	\$ 169,580,759	\$ 0	\$ 169,580,759
State (Non-Employer Contributing Entity)	\$ 2,967,652	\$ 166,077,277	\$ -	\$ 169,044,929	\$ 23,960,164	\$ 193,005,093	\$ 38,340,923	\$ 82,571,417	\$ 120,912,341
Employer									
6630 SWEET GRASS COUNTY HIGH SCHOOL	3,213	179,781	-	182,994	21,996	204,990	41,505	(28,709)	12,796
6630 State Proportionate Share	1,040	58,218	-	59,258	17,100	76,358	13,440	23,226	36,666
6642 BOARD OF PUBLIC EDUCATION	393	21,970	-	22,362	-	22,362	5,072	(3,124)	1,948
6642 State Proportionate Share	111	6,219	-	6,330	934	7,264	1,436	3,229	4,665
6643 COMM OF HIGHER EDUCATION	19,743	1,104,876	-	1,124,619	-	1,124,619	255,074	(518,850)	(263,776)
6643 State Proportionate Share	5,589	312,764	-	318,353	24,200	342,554	72,205	150,605	222,810
6530 COMM OF POLITICAL PRACTICES	2,605	145,760	-	148,365	7,212	155,577	33,651	(33,701)	(50)
6530 State Proportionate Share	737	41,261	-	41,999	9,614	51,612	9,526	21,190	30,715
6443 CONSUMER COUNSEL	2,660	148,883	-	151,544	-	151,544	34,371	(3,820)	30,551
6443 State Proportionate Share	753	42,145	-	42,898	-	42,898	9,730	23,898	33,628
6762 DEPARTMENT OF ADMINISTRATION	234,762	13,137,884	-	13,372,647	-	13,372,647	3,033,038	(1,645,850)	1,387,187
6762 State Proportionate Share	66,456	3,719,025	-	3,785,480	462,685	4,248,165	858,581	1,955,399	2,813,980
6780 DEPARTMENT OF AGRICULTURE	38,396	2,148,715	-	2,187,110	-	2,187,110	496,056	(97,107)	398,949
6780 State Proportionate Share	10,869	608,250	-	619,119	-	619,119	140,422	354,748	495,170
6825 DEPARTMENT OF COMMERCE	90,438	5,061,116	-	5,151,553	-	5,151,553	1,168,419	(330,861)	837,558
6825 State Proportionate Share	25,601	1,432,682	-	1,458,283	-	1,458,283	330,752	796,838	1,127,590
6802 DEPARTMENT OF CORRECTIONS	224,481	12,562,501	-	12,786,982	-	12,786,982	2,900,203	(204,722)	2,695,482
6802 State Proportionate Share	63,545	3,556,147	-	3,619,692	-	3,619,692	820,979	2,025,022	2,846,021
6667 DEPARTMENT OF FISH, WILDLIFE & PARKS	236,369	13,227,799	-	13,464,167	-	13,464,167	3,053,795	(1,470,206)	1,583,589
6667 State Proportionate Share	66,910	3,744,477	-	3,811,388	349,654	4,161,042	864,457	1,985,942	2,850,400
6620 DEPARTMENT OF JUSTICE	206,819	11,574,126	-	11,780,946	-	11,780,946	2,672,025	(507,781)	2,164,244
6620 State Proportionate Share	58,546	3,276,362	-	3,334,907	41,626	3,376,534	756,387	1,834,206	2,590,593
6838 DEPARTMENT OF LABOR & INDUSTRY	290,013	16,229,871	-	16,519,884	-	16,519,884	3,746,860	(1,383,156)	2,363,704
6838 State Proportionate Share	82,096	4,594,293	-	4,676,389	-	4,676,389	1,060,647	2,566,035	3,626,682
6712 DEPARTMENT OF LIVESTOCK	26,727	1,495,690	-	1,522,417	-	1,522,417	345,298	(350,808)	(5,511)
6712 State Proportionate Share	7,566	423,394	-	430,960	69,900	500,860	97,746	212,121	309,866
6850 DEPARTMENT OF MILITARY AFFAIRS	72,504	4,057,480	-	4,129,983	-	4,129,983	936,718	(266,780)	669,938
6850 State Proportionate Share	20,524	1,148,577	-	1,169,101	55,185	1,224,286	265,163	628,093	893,256
7685 DEPARTMENT OF REVENUE	207,631	11,619,535	-	11,827,166	-	11,827,166	2,682,508	(1,862,249)	820,260
7685 State Proportionate Share	58,775	3,289,216	-	3,347,991	82,853	3,430,845	759,355	1,773,086	2,532,441
6689 DEPARTMENT OF TRANSPORTATION	817,973	45,775,853	-	46,593,827	534,348	47,128,175	10,567,903	(10,268,009)	299,893
6689 State Proportionate Share	231,549	12,958,063	-	13,189,612	2,477,469	15,667,081	2,991,524	6,438,643	9,430,166
6678 DEPT OF ENVIRONMENTAL QUALITY	151,762	8,492,961	-	8,644,722	572,433	9,217,156	1,960,701	(2,775,189)	(814,487)
6678 State Proportionate Share	42,960	2,404,157	-	2,447,117	606,025	3,053,142	555,028	1,125,712	1,680,740
6721 DEPT OF NATURAL RESOURCES & CONSERVATION	245,816	13,756,468	-	14,002,284	-	14,002,284	3,175,845	(1,404,347)	1,771,498
6721 State Proportionate Share	69,585	3,894,131	-	3,963,716	-	3,963,716	899,007	2,089,332	2,988,339
6872 DEPT OF PUBLIC HEALTH & HUMAN SERVICES	995,832	55,729,265	-	56,725,097	-	56,725,097	12,865,767	(8,876,315)	3,989,452
6872 State Proportionate Share	281,896	15,775,638	-	16,057,535	545,000	16,602,534	3,641,995	8,461,087	12,103,082
6514 GOVERNORS OFFICE	24,482	1,370,073	-	1,394,555	189,152	1,583,707	316,298	(507,163)	(190,865)
6514 State Proportionate Share	6,930	387,835	-	394,766	127,328	522,093	89,536	176,238	265,775
6439 LEGISLATIVE COUNCIL	78,268	4,380,083	-	4,458,351	-	4,458,351	1,011,195	75,374	1,086,568
6439 State Proportionate Share	22,156	1,239,898	-	1,262,054	-	1,262,054	286,245	757,649	1,043,894
6652 MONTANA ARTS COUNCIL	3,515	196,695	-	200,210	-	200,210	45,409	(48,476)	(3,066)
6652 State Proportionate Share	995	55,680	-	56,675	65	56,739	12,854	28,371	41,225
6655 MONTANA HISTORICAL SOCIETY	19,205	1,074,737	-	1,093,941	-	1,093,941	248,116	(196,422)	51,693
6655 State Proportionate Share	5,436	304,233	-	309,669	28,158	337,827	70,236	162,115	232,351
6764 MONTANA STATE FUND	150,965	8,448,395	-	8,599,361	-	8,599,361	1,950,413	(1,151,556)	798,857
6764 State Proportionate Share	42,735	2,391,541	-	2,434,276	339,153	2,773,428	552,116	1,235,184	1,787,300
6653 MONTANA STATE LIBRARY	13,801	772,324	-	786,125	-	786,125	178,300	(37,795)	140,506
6653 State Proportionate Share	3,907	218,627	-	222,533	-	222,533	50,473	138,559	189,032

**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, 2021						Pension Expense as of June 30, 2021		
	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 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)
Total ALL Employers & State	\$ 13,125,835	\$ 734,554,833	\$ -	\$ 747,680,668	\$ 45,171,735	\$ 792,852,403	\$ 169,580,759	\$ 0	\$ 169,580,759
State (Non-Employer Contributing Entity)	\$ 2,967,652	\$ 166,077,277	\$ -	\$ 169,044,929	\$ 23,960,164	\$ 193,005,093	\$ 38,340,923	\$ 82,571,417	\$ 120,912,341
Employer									
6769 OFFICE OF PUBLIC DEFENDER	130,609	7,309,208	-	7,439,817	-	7,439,817	1,687,418	(55,661)	1,631,757
6769 State Proportionate Share	36,972	2,069,064	-	2,106,036	-	2,106,036	477,668	1,169,211	1,646,879
6623 PUBLIC SERVICE COMMISSION	15,441	864,120	-	879,561	-	879,561	199,492	(100,704)	98,788
6623 State Proportionate Share	4,371	244,612	-	248,983	29,301	278,284	56,472	125,520	181,991
6651 SCHOOL FOR THE DEAF & BLIND	14,039	785,634	-	799,672	67,317	866,989	181,373	(129,721)	51,652
6651 State Proportionate Share	3,974	222,394	-	226,368	60,189	286,557	51,342	114,858	166,200
6529 SECRETARY OF STATE	14,025	784,902	-	798,928	77,977	876,905	181,204	(608,873)	(427,669)
6529 State Proportionate Share	3,970	222,187	-	226,158	63,880	290,038	51,295	94,931	146,226
6552 STATE AUDITOR'S OFFICE	28,835	1,613,701	-	1,642,537	-	1,642,537	372,542	(307,909)	64,633
6552 State Proportionate Share	8,163	456,801	-	464,963	62,210	527,174	105,458	233,433	338,891
6457 SUPREME COURT	131,944	7,383,941	-	7,515,886	-	7,515,886	1,704,671	(1,164,294)	540,377
6457 State Proportionate Share	37,350	2,090,219	-	2,127,570	192,303	2,319,872	482,552	1,097,934	1,580,486
6563 SUPT OF PUBLIC INSTRUCTION	48,551	2,717,023	-	2,765,574	-	2,765,574	627,257	(599,492)	27,765
6563 State Proportionate Share	13,744	769,125	-	782,869	59,136	842,004	177,562	403,873	581,434
6766 TEACHERS' RETIREMENT SYSTEM	10,092	564,769	-	574,861	-	574,861	130,384	(28,724)	101,659
6766 State Proportionate Share	2,857	159,873	-	162,730	-	162,730	36,909	88,918	125,826
6567 GREAT FALLS COLLEGE MSU	13,285	743,486	-	756,772	218,127	974,899	171,643	(272,165)	(100,522)
6567 State Proportionate Share	3,761	210,463	-	214,224	104,577	318,801	48,588	90,077	138,665
6647 MONTANA STATE UNIVERSITY - BILLINGS	57,426	3,213,682	-	3,271,108	347,343	3,618,451	741,917	(935,157)	(193,240)
6647 State Proportionate Share	16,256	909,718	-	925,973	269,971	1,195,945	210,019	420,381	630,401
6645 MONTANA STATE UNIVERSITY - BOZEMAN	360,909	20,197,387	-	20,558,296	-	20,558,296	4,662,808	(1,175,669)	3,487,139
6645 State Proportionate Share	102,165	5,717,403	-	5,819,568	694,935	6,514,503	1,319,931	3,112,907	4,432,838
6648 MONTANA STATE UNIVERSITY - NORTHERN	19,763	1,105,985	-	1,125,748	-	1,125,748	255,330	(207,869)	47,460
6648 State Proportionate Share	5,594	313,078	-	318,673	32,750	351,423	72,278	164,549	236,827
6644 UNIVERSITY OF MONTANA	398,284	22,288,965	-	22,687,249	-	22,687,249	5,145,674	(3,554,569)	1,591,105
6644 State Proportionate Share	112,745	6,309,479	-	6,422,224	747,547	7,169,771	1,456,619	3,311,818	4,768,436
6546 TOWN OF GRASS RANGE	-	-	-	-	10,073	10,073	-	(10,874)	(10,874)
6546 State Proportionate Share	-	-	-	-	3,236	3,236	-	(1,133)	(1,133)
6405 SCHOOL DISTRICT 4 - TRINITY	-	-	-	-	24,590	24,590	-	(10,522)	(10,522)
6405 State Proportionate Share	-	-	-	-	8,611	8,611	-	(2,025)	(2,025)
6420 LAKEVIEW CEMETERY DISTRICT	-	-	-	-	14,990	14,990	-	(30,479)	(30,479)
6420 State Proportionate Share	-	-	-	-	4,859	4,859	-	(3,129)	(3,129)
6396 MILES CITY HOUSING AUTHORITY	-	-	-	-	1,976	1,976	-	(2,535)	(2,535)
6396 State Proportionate Share	-	-	-	-	640	640	-	(267)	(267)
6618 BOARD OF CRIME CONTROL	-	-	-	-	61	61	-	(350,025)	(350,025)
6618 State Proportionate Share	-	-	-	-	19	19	-	(10,387)	(10,387)
6426 LIBERTY CO CEMETERY DIST	-	-	-	-	-	-	-	(33)	(33)
6426 State Proportionate Share	-	-	-	-	-	-	-	(11)	(11)
7683 FLATHEAD JOINT BOARD OF CONTROL	-	-	-	-	-	-	-	(7,007)	(7,007)
7683 State Proportionate Share	-	-	-	-	-	-	-	(84)	(84)

**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, 2021						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2021		
	2022	2023	2024	2025	2026	Future Year Deferrals	1% Decrease 6.06%	Discount Rate 7.06%	1% Increase 8.06%
	Total ALL Employers & State	\$ 8,521,205	\$ (56,377,667)	\$ (177,413,836)	\$ (234,488,076)	\$ -	\$ -	\$ 2,878,206,733	\$ 1,813,221,704
State (Non-Employer Contributing Entity)	\$ (11,085,106)	\$ (21,833,535)	\$ (40,111,923)	\$ (53,015,976)	\$ -	\$ -	\$ 650,740,713	\$ 409,955,675	\$ 207,992,922
Employer									
6532 CITY OF BAKER	(97,449)	(89,282)	(61,965)	(81,900)	-	-	1,005,271	633,304	321,310
6532 State Proportionate Share	(39,339)	(32,952)	(18,182)	(24,031)	-	-	294,971	185,827	94,280
6533 CITY OF BELGRADE	129,997	(34,648)	(210,175)	(277,788)	-	-	3,409,688	2,148,046	1,089,821
6533 State Proportionate Share	15,702	(27,420)	(61,909)	(81,826)	-	-	1,004,364	632,732	321,020
6506 CITY OF BELT	(16,729)	(23,569)	(7,433)	(9,824)	-	-	120,584	75,966	38,541
6506 State Proportionate Share	(6,095)	(7,768)	(2,237)	(2,957)	-	-	36,291	22,862	11,599
6505 CITY OF BIG TIMBER	(14,580)	(21,420)	(18,504)	(24,456)	-	-	300,186	189,112	95,947
6505 State Proportionate Share	(7,088)	(8,308)	(5,623)	(7,432)	-	-	91,219	57,466	29,156
6508 CITY OF BILLINGS	(506,589)	(1,902,817)	(3,597,455)	(4,754,760)	-	-	58,361,954	36,767,047	18,653,933
6508 State Proportionate Share	(616,816)	(884,746)	(1,061,666)	(1,403,205)	-	-	17,223,532	10,850,534	5,505,069
6512 CITY OF BOULDER	24,267	(12,054)	(38,774)	(51,248)	-	-	629,043	396,287	201,058
6512 State Proportionate Share	2,962	(6,874)	(11,377)	(15,038)	-	-	184,578	116,281	58,996
6509 CITY OF BOZEMAN	(76,819)	(558,417)	(1,492,114)	(1,972,129)	-	-	24,206,755	15,249,847	7,737,081
6509 State Proportionate Share	(209,520)	(293,678)	(441,052)	(582,939)	-	-	7,155,239	4,507,680	2,286,992
6519 CITY OF CHINOOK	22,815	(13,211)	(58,165)	(76,877)	-	-	943,622	594,466	301,605
6519 State Proportionate Share	(370)	(8,980)	(17,235)	(22,780)	-	-	279,610	176,150	89,370
6520 CITY OF CHOTEAU	4,376	(24,860)	(45,379)	(59,977)	-	-	736,188	463,786	235,304
6520 State Proportionate Share	(4,174)	(11,447)	(13,362)	(17,661)	-	-	216,776	136,565	69,287
6371 CITY OF COLSTRIP	(43,025)	(82,064)	(145,594)	(192,431)	-	-	2,361,983	1,488,010	754,949
6371 State Proportionate Share	(32,106)	(37,430)	(42,873)	(56,665)	-	-	695,533	438,174	222,310
6522 CITY OF COLUMBIA FALLS	(15,210)	(75,367)	(97,057)	(128,280)	-	-	1,574,568	991,951	503,271
6522 State Proportionate Share	(16,928)	(31,143)	(28,602)	(37,803)	-	-	464,013	292,321	148,310
6534 CITY OF COLUMBUS	(37,945)	(27,074)	(37,456)	(49,505)	-	-	607,649	382,808	194,220
6534 State Proportionate Share	(16,960)	(11,479)	(11,054)	(14,611)	-	-	179,337	112,979	57,321
6523 CITY OF CONRAD	(13,332)	(39,024)	(85,546)	(113,067)	-	-	1,387,831	874,310	443,585
6523 State Proportionate Share	(15,109)	(19,179)	(25,133)	(33,219)	-	-	407,739	256,868	130,323
6525 CITY OF CUT BANK	(10,334)	(62,991)	(107,028)	(141,460)	-	-	1,736,336	1,093,863	554,976
6525 State Proportionate Share	(16,898)	(28,298)	(31,405)	(41,508)	-	-	509,481	320,964	162,843
6528 CITY OF DEER LODGE	54,812	(37,518)	(102,360)	(135,289)	-	-	1,660,592	1,046,145	530,766
6528 State Proportionate Share	4,681	(20,095)	(30,081)	(39,758)	-	-	488,005	307,435	155,979
6531 CITY OF DILLON	28,858	(12,438)	(81,448)	(107,650)	-	-	1,321,337	832,420	422,332
6531 State Proportionate Share	(1,170)	(10,457)	(24,010)	(31,734)	-	-	389,514	245,387	124,498
6535 CITY OF EAST HELENA	21,223	3,474	(44,059)	(58,233)	-	-	714,782	450,300	228,462
6535 State Proportionate Share	1,294	(2,421)	(12,986)	(17,163)	-	-	210,669	132,718	67,335
6538 CITY OF FAIRVIEW	(20,661)	(26,030)	(37,060)	(48,982)	-	-	601,230	378,765	192,168
6538 State Proportionate Share	(11,427)	(11,191)	(10,961)	(14,487)	-	-	177,821	112,024	56,836
6539 CITY OF FORSYTH	(9,137)	(21,389)	(63,194)	(83,524)	-	-	1,025,205	645,862	327,681
6539 State Proportionate Share	(10,949)	(11,749)	(18,556)	(24,526)	-	-	301,038	189,649	96,219
6540 CITY OF FORT BENTON	(2,297)	(6,446)	(34,690)	(45,850)	-	-	562,784	354,544	179,880
6540 State Proportionate Share	(5,139)	(4,789)	(10,179)	(13,453)	-	-	165,133	104,031	52,781
6543 CITY OF GLASGOW	(16,331)	(55,631)	(109,901)	(145,257)	-	-	1,782,941	1,123,223	569,872
6543 State Proportionate Share	(18,976)	(26,041)	(32,299)	(42,689)	-	-	523,988	330,104	167,480

**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, 2021						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2021		
	2022	2023	2024	2025	2026	Future Year Deferrals	1% Decrease 6.06%	Discount Rate 7.06%	1% Increase 8.06%
	Total ALL Employers & State	\$ 8,521,205	\$ (56,377,667)	\$ (177,413,836)	\$ (234,488,076)	\$ -	\$ -	\$ 2,878,206,733	\$ 1,813,221,704
State (Non-Employer Contributing Entity)	\$ (11,085,106)	\$ (21,833,535)	\$ (40,111,923)	\$ (53,015,976)	\$ -	\$ -	\$ 650,740,713	\$ 409,955,675	\$ 207,992,922
Employer									
6544 CITY OF GLENDIVE	59,812	(62,250)	(192,170)	(253,991)	-	-	3,117,592	1,964,030	996,460
6544 State Proportionate Share	(4,915)	(34,938)	(56,520)	(74,703)	-	-	916,932	577,652	293,074
6545 CITY OF GREAT FALLS	(399,895)	(820,621)	(1,837,125)	(2,428,130)	-	-	29,803,908	18,775,959	9,526,070
6545 State Proportionate Share	(361,696)	(404,731)	(540,344)	(714,174)	-	-	8,766,075	5,522,480	2,801,856
6548 CITY OF HAMILTON	19,251	(25,966)	(154,483)	(204,180)	-	-	2,506,190	1,578,857	801,041
6548 State Proportionate Share	(13,569)	(20,605)	(45,418)	(60,029)	-	-	736,823	464,186	235,507
6549 CITY OF HARDIN	55,573	(26,011)	(116,176)	(153,550)	-	-	1,884,732	1,187,350	602,407
6549 State Proportionate Share	3,301	(17,449)	(34,135)	(45,117)	-	-	553,784	348,875	177,003
6547 CITY OF HARLEM	1,288	(6,485)	(29,297)	(38,722)	-	-	475,296	299,428	151,916
6547 State Proportionate Share	(3,292)	(4,371)	(8,596)	(11,362)	-	-	139,462	87,859	44,575
6606 CITY OF HARLOWTON	18,367	11,850	(28,642)	(37,856)	-	-	464,660	292,728	148,517
6606 State Proportionate Share	2,208	1,321	(8,418)	(11,126)	-	-	136,560	86,031	43,648
6550 CITY OF HAVRE	(12,008)	(93,751)	(235,272)	(310,959)	-	-	3,816,846	2,404,549	1,219,959
6550 State Proportionate Share	(33,735)	(48,305)	(69,352)	(91,663)	-	-	1,125,105	708,797	359,612
6551 CITY OF HELENA	99,636	(384,173)	(1,196,892)	(1,581,934)	-	-	19,417,335	12,232,594	6,206,263
6551 State Proportionate Share	(118,717)	(216,110)	(352,584)	(466,010)	-	-	5,720,010	3,603,510	1,828,257
6555 CITY OF KALISPELL	(14,126)	(208,340)	(606,035)	(800,997)	-	-	9,831,779	6,193,855	3,142,481
6555 State Proportionate Share	(80,905)	(114,053)	(178,616)	(236,076)	-	-	2,897,703	1,825,504	926,178
6557 CITY OF LAUREL	13,681	(121,370)	(258,336)	(341,443)	-	-	4,191,015	2,640,269	1,339,553
6557 State Proportionate Share	(28,188)	(58,682)	(75,871)	(100,279)	-	-	1,230,870	775,427	393,417
6559 CITY OF LEWISTOWN	14,909	(91,536)	(180,531)	(238,608)	-	-	2,928,775	1,845,079	936,109
6559 State Proportionate Share	(18,002)	(43,239)	(53,116)	(70,203)	-	-	861,701	542,857	275,421
6560 CITY OF LIBBY	(14,181)	(48,695)	(62,473)	(82,571)	-	-	1,013,512	638,496	323,944
6560 State Proportionate Share	(12,590)	(20,307)	(18,454)	(24,391)	-	-	299,384	188,607	95,690
6561 CITY OF LIVINGSTON	(8,283)	(125,951)	(281,004)	(371,404)	-	-	4,558,770	2,871,948	1,457,096
6561 State Proportionate Share	(37,636)	(61,558)	(83,030)	(109,741)	-	-	1,347,003	848,589	430,536
6570 CITY OF MALTA	19,029	(14,880)	(47,194)	(62,376)	-	-	765,633	482,336	244,715
6570 State Proportionate Share	199	(8,432)	(13,848)	(18,303)	-	-	224,656	141,530	71,806
6571 CITY OF MILES CITY	(97,432)	(132,913)	(238,050)	(314,632)	-	-	3,861,923	2,432,946	1,234,367
6571 State Proportionate Share	(61,476)	(60,631)	(70,048)	(92,583)	-	-	1,136,404	715,915	363,223
6572 CITY OF MISSOULA	883,688	(263,058)	(2,107,287)	(2,785,204)	-	-	34,186,783	21,537,097	10,926,946
6572 State Proportionate Share	21,239	(250,168)	(621,777)	(821,804)	-	-	10,087,168	6,354,746	3,224,110
6576 CITY OF PLAINS	(30,620)	(28,436)	(19,999)	(26,433)	-	-	324,445	204,395	103,701
6576 State Proportionate Share	(12,417)	(10,506)	(5,871)	(7,759)	-	-	95,238	59,998	30,440
6577 CITY OF PLENTYWOOD	(9,631)	(6,090)	(37,539)	(49,616)	-	-	609,006	383,664	194,653
6577 State Proportionate Share	(7,720)	(4,924)	(11,057)	(14,614)	-	-	179,383	113,008	57,335
6578 CITY OF POLSON	25,205	(7,029)	(139,401)	(184,246)	-	-	2,261,518	1,424,718	722,838
6578 State Proportionate Share	(9,546)	(13,374)	(40,953)	(54,127)	-	-	664,380	418,548	212,352
6579 CITY OF POPLAR	3,158	(8,418)	(21,057)	(27,832)	-	-	341,616	215,212	109,189
6579 State Proportionate Share	(1,654)	(4,524)	(6,354)	(8,398)	-	-	103,080	64,938	32,947
6603 CITY OF RED LODGE	(4,591)	(52,156)	(62,141)	(82,132)	-	-	1,008,118	635,097	322,220
6603 State Proportionate Share	(9,431)	(21,492)	(18,499)	(24,450)	-	-	300,114	189,067	95,924
6581 CITY OF RONAN	(1,797)	(9,276)	(53,019)	(70,075)	-	-	860,134	541,870	274,920
6581 State Proportionate Share	(7,324)	(7,191)	(15,639)	(20,670)	-	-	253,716	159,837	81,094
6582 CITY OF ROUNDUP	(8,486)	(25,794)	(36,906)	(48,779)	-	-	598,737	377,194	191,371
6582 State Proportionate Share	(7,401)	(11,036)	(10,829)	(14,313)	-	-	175,683	110,677	56,153
6599 CITY OF SCOBEE	1,135	(7,654)	(26,033)	(34,408)	-	-	422,342	266,068	134,991
6599 State Proportionate Share	(2,923)	(4,476)	(7,646)	(10,106)	-	-	124,044	78,146	39,648
6585 CITY OF SHELBY	(22,412)	(29,248)	(61,739)	(81,600)	-	-	1,001,592	630,986	320,134
6585 State Proportionate Share	(14,846)	(14,192)	(18,409)	(24,331)	-	-	298,646	188,142	95,455

**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, 2021						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2021		
	2022	2023	2024	2025	2026	Future Year Deferrals	1% Decrease 6.06%	Discount Rate 7.06%	1% Increase 8.06%
	Total ALL Employers & State	\$ 8,521,205	\$ (56,377,667)	\$ (177,413,836)	\$ (234,488,076)	\$ -	\$ -	\$ 2,878,206,733	\$ 1,813,221,704
State (Non-Employer Contributing Entity)	\$ (11,085,106)	\$ (21,833,535)	\$ (40,111,923)	\$ (53,015,976)	\$ -	\$ -	\$ 650,740,713	\$ 409,955,675	\$ 207,992,922
Employer									
6586 CITY OF SIDNEY	(174,838)	(254,525)	(163,823)	(216,524)	-	-	2,657,713	1,674,314	849,471
6586 State Proportionate Share	(77,085)	(92,905)	(48,259)	(63,784)	-	-	782,910	493,220	250,238
6379 CITY OF THREE FORKS	4,574	(7,408)	(34,527)	(45,634)	-	-	560,137	352,877	179,034
6379 State Proportionate Share	(2,889)	(5,077)	(10,131)	(13,390)	-	-	164,358	103,543	52,533
6590 CITY OF TOWNSEND	(4,720)	(18,440)	(24,370)	(32,209)	-	-	395,351	249,064	126,364
6590 State Proportionate Share	(4,614)	(7,764)	(7,206)	(9,524)	-	-	116,904	73,648	37,366
6574 CITY OF TROY	(101)	(21,886)	(45,944)	(60,724)	-	-	745,358	469,563	238,235
6574 State Proportionate Share	(5,835)	(10,530)	(13,481)	(17,818)	-	-	218,708	137,782	69,904
6592 CITY OF WHITE SULPHUR SPRINGS	3,179	1,424	(16,928)	(22,373)	-	-	274,619	173,005	87,775
6592 State Proportionate Share	(1,022)	(922)	(5,021)	(6,637)	-	-	81,463	51,321	26,038
6594 CITY OF WHITEFISH	(28,031)	(245,836)	(383,433)	(506,784)	-	-	6,220,484	3,918,800	1,988,221
6594 State Proportionate Share	(57,101)	(107,489)	(113,156)	(149,559)	-	-	1,835,748	1,156,490	586,751
6598 CITY OF WIBAUX	2,291	(4,177)	(16,400)	(21,676)	-	-	266,063	167,615	85,040
6598 State Proportionate Share	(1,333)	(2,618)	(4,812)	(6,360)	-	-	78,071	49,183	24,953
6596 CITY OF WOLF POINT	(7,915)	(40,149)	(83,484)	(110,341)	-	-	1,354,377	853,235	432,893
6596 State Proportionate Share	(13,095)	(19,264)	(24,542)	(32,438)	-	-	398,154	250,830	127,260
6399 TOWN OF ALBERTON	70	(1,503)	(2,684)	(3,547)	-	-	43,541	27,430	13,917
6399 State Proportionate Share	(334)	(711)	(816)	(1,078)	-	-	13,236	8,338	4,231
6507 TOWN OF BIG SANDY	2,824	(1,025)	(10,261)	(13,562)	-	-	166,468	104,872	53,207
6507 State Proportionate Share	(385)	(1,140)	(3,011)	(3,980)	-	-	48,847	30,773	15,613
7274 TOWN OF BRIDGER	(9,621)	(23,468)	(25,651)	(33,903)	-	-	416,145	262,164	133,010
7274 State Proportionate Share	(6,357)	(9,429)	(7,571)	(10,006)	-	-	122,819	77,374	39,256
6511 TOWN OF BROADUS	1,637	(7,554)	(20,840)	(27,544)	-	-	338,087	212,989	108,061
6511 State Proportionate Share	(2,104)	(4,032)	(6,115)	(8,082)	-	-	99,202	62,496	31,708
6513 TOWN OF CASCADE	5,271	(6,852)	(17,446)	(23,058)	-	-	283,023	178,299	90,461
6513 State Proportionate Share	(497)	(3,541)	(5,119)	(6,766)	-	-	83,049	52,320	26,545
6526 TOWN OF CHESTER	8,407	(2,691)	(27,710)	(36,624)	-	-	449,544	283,205	143,685
6526 State Proportionate Share	(789)	(3,056)	(8,134)	(10,751)	-	-	131,957	83,131	42,177
6521 TOWN OF CIRCLE	18,476	(1,120)	(17,173)	(22,697)	-	-	278,596	175,511	89,046
6521 State Proportionate Share	3,784	(1,742)	(5,077)	(6,710)	-	-	82,368	51,890	26,327
6524 TOWN OF CULBERTSON	(10,419)	(14,645)	(15,337)	(20,271)	-	-	248,816	156,750	79,528
6524 State Proportionate Share	(5,305)	(5,817)	(4,500)	(5,948)	-	-	73,008	45,994	23,335
6432 TOWN OF DENTON	(7,200)	(9,633)	(1,204)	(1,592)	-	-	19,536	12,307	6,244
6432 State Proportionate Share	(2,351)	(3,017)	(408)	(540)	-	-	6,622	4,172	2,117
6558 TOWN OF DRUMMOND	12,869	(1,031)	(7,352)	(9,718)	-	-	119,279	75,144	38,125
6558 State Proportionate Share	3,240	(910)	(2,157)	(2,851)	-	-	35,000	22,049	11,187
6607 TOWN OF EKALAKA	23,250	14,779	(14,640)	(19,349)	-	-	237,500	149,621	75,911
6607 State Proportionate Share	5,659	3,469	(4,296)	(5,677)	-	-	69,688	43,902	22,274
6536 TOWN OF ENNIS	(8,072)	(24,257)	(36,850)	(48,705)	-	-	597,828	376,622	191,081
6536 State Proportionate Share	(7,061)	(10,423)	(10,919)	(14,432)	-	-	177,145	111,598	56,620
6382 TOWN OF EUREKA	(1,847)	(9,341)	(32,430)	(42,863)	-	-	526,115	331,444	168,160
6382 State Proportionate Share	(4,705)	(5,536)	(9,557)	(12,632)	-	-	155,044	97,675	49,556
6537 TOWN OF FAIRFIELD	10,753	4,728	(10,992)	(14,528)	-	-	178,329	112,344	56,998
6537 State Proportionate Share	2,083	579	(3,276)	(4,329)	-	-	53,140	33,477	16,985
6605 TOWN OF FORT PECK	17,305	1,813	(17,364)	(22,951)	-	-	281,706	177,470	90,040
6605 State Proportionate Share	3,404	(816)	(5,095)	(6,734)	-	-	82,659	52,074	26,420
6410 TOWN OF FROID	(1,747)	(2,661)	(4,650)	(6,146)	-	-	75,434	47,522	24,111
6410 State Proportionate Share	(1,153)	(1,206)	(1,364)	(1,803)	-	-	22,134	13,944	7,075
6542 TOWN OF GERALDINE	(1,110)	(1,698)	(4,127)	(5,455)	-	-	66,956	42,181	21,401
6542 State Proportionate Share	(882)	(862)	(1,211)	(1,601)	-	-	19,647	12,377	6,280

**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, 2021						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2021		
	2022	2023	2024	2025	2026	Future Year Deferrals	1% Decrease 6.06%	Discount Rate 7.06%	1% Increase 8.06%
	Total ALL Employers & State	\$ 8,521,205	\$ (56,377,667)	\$ (177,413,836)	\$ (234,488,076)	\$ -	\$ -	\$ 2,878,206,733	\$ 1,813,221,704
State (Non-Employer Contributing Entity)	\$ (11,085,106)	\$ (21,833,535)	\$ (40,111,923)	\$ (53,015,976)	\$ -	\$ -	\$ 650,740,713	\$ 409,955,675	\$ 207,992,922
Employer									
6553 TOWN OF HOT SPRINGS	26,178	4,741	(24,279)	(32,089)	-	-	393,874	248,134	125,892
6553 State Proportionate Share	5,276	(572)	(7,124)	(9,416)	-	-	115,573	72,809	36,940
6434 TOWN OF HYSHAM	(12,713)	(5,024)	(4,133)	(5,463)	-	-	67,053	42,242	21,432
6434 State Proportionate Share	(4,639)	(1,906)	(1,213)	(1,603)	-	-	19,675	12,395	6,289
6562 TOWN OF LIMA	(1,720)	(1,924)	(5,403)	(7,141)	-	-	87,646	55,215	28,014
6562 State Proportionate Share	(1,192)	(990)	(1,597)	(2,110)	-	-	25,902	16,318	8,279
6601 TOWN OF MANHATTAN	12,967	(45,778)	(96,109)	(127,027)	-	-	1,559,185	982,260	498,354
6601 State Proportionate Share	(7,930)	(22,030)	(28,208)	(37,283)	-	-	457,627	288,297	146,269
6564 TOWN OF MEDICINE LAKE	(851)	(3,611)	(8,092)	(10,695)	-	-	131,274	82,700	41,958
6564 State Proportionate Share	(1,298)	(1,778)	(2,374)	(3,138)	-	-	38,520	24,267	12,312
6554 TOWN OF MELSTONE	(767)	(2,538)	(4,189)	(5,537)	-	-	67,964	42,816	21,723
6554 State Proportionate Share	(777)	(1,130)	(1,229)	(1,625)	-	-	19,942	12,563	6,374
6390 TOWN OF MOORE	2,089	273	(2,725)	(3,601)	-	-	44,200	27,845	14,128
6390 State Proportionate Share	350	(114)	(804)	(1,062)	-	-	13,041	8,216	4,168
6556 TOWN OF NASHUA	(3,244)	(10,354)	(5,474)	(7,235)	-	-	88,807	55,947	28,385
6556 State Proportionate Share	(1,648)	(3,610)	(1,626)	(2,149)	-	-	26,382	16,620	8,432
6575 TOWN OF PHILIPSBURG	6,983	(8,669)	(35,010)	(46,273)	-	-	567,977	357,816	181,539
6575 State Proportionate Share	(2,176)	(5,520)	(10,274)	(13,579)	-	-	166,673	105,001	53,273
6573 TOWN OF RICHEY	156	(2,056)	(6,839)	(9,039)	-	-	110,950	69,897	35,462
6573 State Proportionate Share	(815)	(1,190)	(2,007)	(2,652)	-	-	32,556	20,510	10,406
6583 TOWN OF RYEGATE	(1,189)	(3,705)	(4,371)	(5,777)	-	-	70,915	44,675	22,666
6583 State Proportionate Share	(936)	(1,511)	(1,283)	(1,695)	-	-	20,807	13,108	6,651
6353 TOWN OF SACO	(3,862)	(9,198)	(11,752)	(15,532)	-	-	190,652	120,107	60,937
6353 State Proportionate Share	(2,731)	(3,823)	(3,448)	(4,558)	-	-	55,942	35,243	17,880
6584 TOWN OF SHERIDAN	(19,660)	(26,347)	(13,154)	(17,385)	-	-	213,393	134,434	68,206
6584 State Proportionate Share	(8,008)	(9,315)	(3,860)	(5,101)	-	-	62,615	39,446	20,013
6366 TOWN OF ST IGNATIUS	(7,152)	(6,374)	(15,506)	(20,494)	-	-	251,555	158,475	80,403
6366 State Proportionate Share	(4,278)	(3,237)	(4,550)	(6,014)	-	-	73,813	46,501	23,592
6587 TOWN OF STANFORD	(398)	(2,856)	(6,320)	(8,353)	-	-	102,533	64,594	32,772
6587 State Proportionate Share	(928)	(1,400)	(1,854)	(2,451)	-	-	30,085	18,953	9,616
6604 TOWN OF STEVENSVILLE	8,763	(11,416)	(51,304)	(67,808)	-	-	832,308	524,340	266,026
6604 State Proportionate Share	(3,123)	(7,285)	(15,203)	(20,094)	-	-	246,642	155,380	78,833
6588 TOWN OF SUNBURST	(2,788)	(6,431)	(11,889)	(15,714)	-	-	192,878	121,510	61,649
6588 State Proportionate Share	(2,404)	(2,966)	(3,489)	(4,611)	-	-	56,595	35,654	18,089
6589 TOWN OF SUPERIOR	(2,779)	(6,807)	(15,251)	(20,157)	-	-	247,414	155,866	79,080
6589 State Proportionate Share	(2,828)	(3,352)	(4,475)	(5,914)	-	-	72,596	45,734	23,203
6580 TOWN OF TERRY	6,058	1,682	(18,093)	(23,914)	-	-	293,530	184,919	93,819
6580 State Proportionate Share	(336)	(922)	(5,309)	(7,017)	-	-	86,129	54,260	27,529
6597 TOWN OF THOMPSON FALLS	(1,158)	(16,319)	(24,768)	(32,736)	-	-	401,816	253,137	128,430
6597 State Proportionate Share	(3,485)	(7,090)	(7,311)	(9,663)	-	-	118,610	74,723	37,911
6600 TOWN OF TWIN BRIDGES	840	(8,952)	(16,220)	(21,437)	-	-	263,132	165,769	84,104
6600 State Proportionate Share	(1,774)	(4,102)	(4,761)	(6,292)	-	-	77,231	48,654	24,685
6591 TOWN OF VALIER	8,200	(4,780)	(17,300)	(22,865)	-	-	280,660	176,811	89,706
6591 State Proportionate Share	469	(2,880)	(5,076)	(6,709)	-	-	82,352	51,880	26,322
6408 TOWN OF WEST YELLOWSTONE	(15,636)	(105,300)	(126,070)	(166,627)	-	-	2,045,246	1,288,470	653,711
6408 State Proportionate Share	(20,970)	(43,180)	(37,128)	(49,072)	-	-	602,327	379,456	192,519
6356 TOWN OF WESTBY	(2,378)	(4,311)	(5,416)	(7,158)	-	-	87,859	55,350	28,082
6356 State Proportionate Share	(1,452)	(1,784)	(1,589)	(2,100)	-	-	25,780	16,241	8,240
6409 TOWN OF WHITEHALL	52,186	47,541	(12,696)	(16,781)	-	-	205,974	129,760	65,834
6409 State Proportionate Share	15,487	14,108	(3,768)	(4,980)	-	-	61,125	38,508	19,537

**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, 2021						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2021		
	2022	2023	2024	2025	2026	Future Year Deferrals	1% Decrease 6.06%	Discount Rate 7.06%	1% Increase 8.06%
	Total ALL Employers & State	\$ 8,521,205	\$ (56,377,667)	\$ (177,413,836)	\$ (234,488,076)	\$ -	\$ -	\$ 2,878,206,733	\$ 1,813,221,704
State (Non-Employer Contributing Entity)	\$ (11,085,106)	\$ (21,833,535)	\$ (40,111,923)	\$ (53,015,976)	\$ -	\$ -	\$ 650,740,713	\$ 409,955,675	\$ 207,992,922
Employer									
6595 TOWN OF WINNETT	(11,749)	(10,332)	(3,135)	(4,143)	-	-	50,854	32,037	16,254
6595 State Proportionate Share	(4,105)	(3,485)	(943)	(1,246)	-	-	15,295	9,636	4,889
6458 ANACONDA-DEER LODGE COUNTY	116,869	303,178	(388,183)	(513,062)	-	-	6,297,548	3,967,349	2,012,853
6458 State Proportionate Share	(12,022)	62,460	(114,071)	(150,768)	-	-	1,850,595	1,165,844	591,496
6510 BUTTE SILVER BOW	(110,781)	(933,011)	(1,853,625)	(2,449,939)	-	-	30,071,595	18,944,598	9,611,630
6510 State Proportionate Share	(270,974)	(441,542)	(545,216)	(720,612)	-	-	8,845,103	5,572,265	2,827,115
6444 BEAVERHEAD COUNTY	(47,653)	(144,801)	(246,990)	(326,447)	-	-	4,006,947	2,524,309	1,280,720
6444 State Proportionate Share	(45,803)	(65,020)	(73,029)	(96,522)	-	-	1,184,756	746,377	378,678
6445 BIG HORN COUNTY	55,798	(151,313)	(487,142)	(643,856)	-	-	7,902,964	4,978,734	2,525,984
6445 State Proportionate Share	(43,199)	(86,323)	(143,540)	(189,717)	-	-	2,328,664	1,467,019	744,299
6446 BLAINE COUNTY	25,507	(84,346)	(270,007)	(356,869)	-	-	4,380,365	2,759,556	1,400,074
6446 State Proportionate Share	(25,396)	(47,820)	(79,542)	(105,131)	-	-	1,290,427	812,947	412,453
6447 BROADWATER COUNTY	27,460	(60,415)	(177,157)	(234,149)	-	-	2,874,039	1,810,596	918,614
6447 State Proportionate Share	(13,621)	(33,133)	(52,103)	(68,865)	-	-	845,276	532,509	270,171
6448 CARBON COUNTY	(29,804)	(131,480)	(310,912)	(410,933)	-	-	5,043,967	3,177,614	1,612,177
6448 State Proportionate Share	(48,953)	(66,121)	(91,601)	(121,069)	-	-	1,486,049	936,186	474,978
6449 CARTER COUNTY	66,329	(34,657)	(124,765)	(164,902)	-	-	2,024,073	1,275,132	646,944
6449 State Proportionate Share	6,004	(20,480)	(36,825)	(48,671)	-	-	597,410	376,358	190,947
6450 CASCADE COUNTY	(576,196)	(430,587)	(1,258,023)	(1,662,731)	-	-	20,409,068	12,857,368	6,523,246
6450 State Proportionate Share	(345,814)	(235,282)	(370,126)	(489,196)	-	-	6,004,599	3,782,796	1,919,219
6451 CHOUTEAU COUNTY	(43,479)	(105,391)	(195,943)	(258,978)	-	-	3,178,812	2,002,598	1,016,027
6451 State Proportionate Share	(38,739)	(48,632)	(57,569)	(76,089)	-	-	933,950	588,373	298,514
6452 CUSTER COUNTY	21,982	(98,606)	(246,997)	(326,456)	-	-	4,007,065	2,524,384	1,280,758
6452 State Proportionate Share	(24,075)	(50,655)	(72,689)	(96,074)	-	-	1,179,250	742,907	376,918
6453 DANIELS COUNTY	(9,888)	(33,372)	(110,330)	(145,823)	-	-	1,789,894	1,127,603	572,095
6453 State Proportionate Share	(19,084)	(19,250)	(32,460)	(42,902)	-	-	526,603	331,751	168,315
6456 DAWSON COUNTY	(225,255)	(370,110)	(339,727)	(449,017)	-	-	5,511,426	3,472,105	1,761,589
6456 State Proportionate Share	(115,545)	(143,518)	(100,127)	(132,338)	-	-	1,624,371	1,023,326	519,189
6459 FALLON COUNTY	(39,618)	(216,688)	(337,247)	(445,740)	-	-	5,471,201	3,446,764	1,748,732
6459 State Proportionate Share	(55,375)	(95,048)	(99,584)	(131,621)	-	-	1,615,568	1,017,781	516,376
6460 FERGUS COUNTY	(49,421)	(94,859)	(266,780)	(352,604)	-	-	4,328,011	2,726,574	1,383,340
6460 State Proportionate Share	(49,308)	(51,372)	(78,931)	(104,323)	-	-	1,280,500	806,693	409,280
6461 FLATHEAD COUNTY	210,502	(589,145)	(2,044,002)	(2,701,560)	-	-	33,160,103	20,890,306	10,598,794
6461 State Proportionate Share	(188,652)	(347,710)	(602,222)	(795,957)	-	-	9,769,921	6,154,885	3,122,710
6462 GALLATIN COUNTY	(75,746)	(930,783)	(1,742,094)	(2,302,528)	-	-	28,262,212	17,804,717	9,033,306
6462 State Proportionate Share	(241,249)	(430,827)	(514,140)	(679,540)	-	-	8,340,959	5,254,663	2,665,978
6463 GARFIELD COUNTY	1,035	(16,793)	(134,188)	(177,357)	-	-	2,176,953	1,371,443	695,808
6463 State Proportionate Share	(16,636)	(15,941)	(39,565)	(52,294)	-	-	641,875	404,371	205,159
6464 GLACIER COUNTY	(349,087)	(275,613)	(238,624)	(315,390)	-	-	3,871,232	2,438,811	1,237,342
6464 State Proportionate Share	(143,033)	(105,635)	(70,217)	(92,806)	-	-	1,139,144	717,642	364,099
6465 GOLDEN VALLEY COUNTY	1,949	(12,096)	(28,964)	(38,282)	-	-	469,884	296,019	150,187
6465 State Proportionate Share	(3,033)	(6,127)	(8,554)	(11,305)	-	-	138,768	87,421	44,354
6466 GRANITE COUNTY	(6,732)	(43,435)	(137,982)	(182,371)	-	-	2,238,503	1,410,219	715,481
6466 State Proportionate Share	(15,566)	(24,676)	(40,624)	(53,692)	-	-	659,044	415,187	210,647
6467 HILL COUNTY	65,176	(82,786)	(331,523)	(438,174)	-	-	5,378,339	3,388,263	1,719,051
6467 State Proportionate Share	(20,844)	(52,780)	(97,783)	(129,240)	-	-	1,586,352	999,375	507,037
6468 JEFFERSON COUNTY	102,795	(74,528)	(387,622)	(512,320)	-	-	6,288,437	3,961,609	2,009,941
6468 State Proportionate Share	(15,797)	(54,435)	(114,044)	(150,731)	-	-	1,850,142	1,165,558	591,351
6469 JUDITH BASIN COUNTY	15,402	(38,205)	(117,151)	(154,839)	-	-	1,900,557	1,197,319	607,465
6469 State Proportionate Share	(9,904)	(21,332)	(34,375)	(45,433)	-	-	557,669	351,322	178,245

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

	Recognition of Deferred Outflows and Deferred Inflows as of June 30, 2021						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2021		
	2022	2023	2024	2025	2026	Future Year Deferrals	1% Decrease 6.06%	Discount Rate 7.06%	1% Increase 8.06%
	Total ALL Employers & State	\$ 8,521,205	\$ (56,377,667)	\$ (177,413,836)	\$ (234,488,076)	\$ -	\$ -	\$ 2,878,206,733	\$ 1,813,221,704
State (Non-Employer Contributing Entity)	\$ (11,085,106)	\$ (21,833,535)	\$ (40,111,923)	\$ (53,015,976)	\$ -	\$ -	\$ 650,740,713	\$ 409,955,675	\$ 207,992,922
Employer									
6470 LAKE COUNTY	5,615	(176,221)	(603,357)	(797,458)	-	-	9,788,341	6,166,490	3,128,597
6470 State Proportionate Share	(74,375)	(103,532)	(177,502)	(234,605)	-	-	2,879,641	1,814,125	920,405
6471 LEWIS & CLARK COUNTY	(1,171,315)	(1,453,426)	(1,307,646)	(1,728,318)	-	-	21,214,109	13,364,531	6,780,557
6471 State Proportionate Share	(545,095)	(562,333)	(385,052)	(508,924)	-	-	6,246,744	3,935,344	1,996,615
6472 LIBERTY COUNTY	19,632	(30,810)	(138,390)	(182,910)	-	-	2,245,111	1,414,382	717,593
6472 State Proportionate Share	(11,037)	(20,650)	(40,820)	(53,951)	-	-	662,223	417,189	211,663
6473 LINCOLN COUNTY	205,466	(141,609)	(451,983)	(597,386)	-	-	7,332,577	4,619,400	2,343,674
6473 State Proportionate Share	9,894	(80,400)	(133,278)	(176,154)	-	-	2,162,192	1,362,145	691,091
6474 MADISON COUNTY	296,402	(1,565)	(771,184)	(1,019,275)	-	-	12,511,017	7,881,730	3,998,832
6474 State Proportionate Share	(1,043)	(62,156)	(226,868)	(299,852)	-	-	3,680,512	2,318,660	1,176,383
6475 MCCONE COUNTY	12,119	(56,281)	(131,987)	(174,448)	-	-	2,141,248	1,348,950	684,396
6475 State Proportionate Share	(12,778)	(28,221)	(38,792)	(51,271)	-	-	629,322	396,462	201,147
6476 MEAGHER COUNTY	41,552	(41,993)	(112,465)	(148,645)	-	-	1,824,537	1,149,427	583,167
6476 State Proportionate Share	(748)	(22,140)	(33,005)	(43,623)	-	-	535,445	337,322	171,142
6477 MINERAL COUNTY	46,572	(6,733)	(170,071)	(224,784)	-	-	2,759,090	1,738,180	881,874
6477 State Proportionate Share	(6,263)	(15,698)	(49,997)	(66,081)	-	-	811,105	510,983	259,249
6478 MISSOULA COUNTY	1,858,310	(141,042)	(4,027,060)	(5,322,570)	-	-	65,331,499	41,157,743	20,881,572
6478 State Proportionate Share	100,011	(360,826)	(1,188,582)	(1,570,950)	-	-	19,282,506	12,147,653	6,163,169
6479 MUSSELSHELL COUNTY	44,418	(48,228)	(149,844)	(198,050)	-	-	2,430,945	1,531,455	776,991
6479 State Proportionate Share	(4,530)	(26,987)	(44,153)	(58,357)	-	-	716,298	451,256	228,947
6480 PARK COUNTY	164,950	11,432	(338,219)	(447,024)	-	-	5,486,968	3,456,697	1,753,771
6480 State Proportionate Share	10,004	(23,779)	(99,784)	(131,885)	-	-	1,618,816	1,019,827	517,414
6481 PETROLEUM COUNTY	573	(11,582)	(21,825)	(28,846)	-	-	354,069	223,058	113,169
6481 State Proportionate Share	(2,529)	(5,380)	(6,426)	(8,493)	-	-	104,245	65,672	33,319
6482 PHILLIPS COUNTY	(1,670)	(58,799)	(177,476)	(234,570)	-	-	2,879,209	1,813,853	920,267
6482 State Proportionate Share	(23,467)	(33,021)	(52,152)	(68,929)	-	-	846,069	533,009	270,425
6483 PONDERA COUNTY	(3,552)	(65,133)	(169,565)	(224,115)	-	-	2,750,882	1,733,009	879,250
6483 State Proportionate Share	(22,595)	(33,987)	(49,810)	(65,834)	-	-	808,070	509,071	258,279
6485 POWDER RIVER COUNTY	97,748	(123,175)	(343,269)	(453,699)	-	-	5,568,900	3,508,313	1,779,959
6485 State Proportionate Share	(12,351)	(66,519)	(101,008)	(133,502)	-	-	1,638,661	1,032,329	523,757
6484 POWELL COUNTY	(22,114)	(84,846)	(138,996)	(183,711)	-	-	2,254,943	1,420,576	720,736
6484 State Proportionate Share	(24,561)	(37,756)	(41,069)	(54,281)	-	-	666,274	419,741	212,958
6486 PRAIRIE COUNTY	6,814	(39,129)	(75,943)	(100,374)	-	-	1,232,035	776,162	393,789
6486 State Proportionate Share	(7,561)	(18,400)	(22,377)	(29,576)	-	-	363,027	228,701	116,032
6487 RAVALLI COUNTY	(56,957)	(281,832)	(630,337)	(833,117)	-	-	10,226,031	6,442,227	3,268,494
6487 State Proportionate Share	(97,318)	(138,233)	(185,288)	(244,895)	-	-	3,005,943	1,893,693	960,774
6488 RICHLAND COUNTY	(45,004)	(295,693)	(614,798)	(812,579)	-	-	9,973,947	6,283,419	3,187,922
6488 State Proportionate Share	(92,668)	(142,320)	(181,377)	(239,726)	-	-	2,942,498	1,853,724	940,496
6489 ROOSEVELT COUNTY	(53,724)	(276,267)	(386,872)	(511,329)	-	-	6,276,274	3,953,947	2,006,053
6489 State Proportionate Share	(65,988)	(117,687)	(113,842)	(150,465)	-	-	1,846,875	1,163,500	590,307
6490 ROSEBUD COUNTY	18,158	(134,369)	(303,454)	(401,076)	-	-	4,922,979	3,101,394	1,573,506
6490 State Proportionate Share	(32,567)	(66,634)	(89,469)	(118,251)	-	-	1,451,469	914,401	463,926
6491 SANDERS COUNTY	85,980	(96,341)	(320,004)	(422,950)	-	-	5,191,473	3,270,540	1,659,324
6491 State Proportionate Share	(12,601)	(55,784)	(94,015)	(124,259)	-	-	1,525,211	960,857	487,495
6492 SHERIDAN COUNTY	(40,406)	(111,378)	(273,157)	(361,032)	-	-	4,431,464	2,791,748	1,416,406
6492 State Proportionate Share	(47,487)	(56,768)	(80,222)	(106,030)	-	-	1,301,456	819,896	415,978
6494 STILLWATER COUNTY	22,327	(105,731)	(325,778)	(430,581)	-	-	5,285,140	3,329,549	1,689,262
6494 State Proportionate Share	(33,199)	(59,121)	(96,043)	(126,940)	-	-	1,558,111	981,584	498,011
6495 SWEET GRASS COUNTY	(27,494)	(80,132)	(146,535)	(193,676)	-	-	2,377,263	1,497,635	759,832
6495 State Proportionate Share	(27,042)	(36,755)	(43,278)	(57,201)	-	-	702,109	442,317	224,412

**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**

	Recognition of Deferred Outflows and Deferred Inflows as of June 30, 2021						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2021		
	2022	2023	2024	2025	2026	Future Year Deferrals	1% Decrease 6.06%	Discount Rate 7.06%	1% Increase 8.06%
	Total ALL Employers & State	\$ 8,521,205	\$ (56,377,667)	\$ (177,413,836)	\$ (234,488,076)	\$ -	\$ -	\$ 2,878,206,733	\$ 1,813,221,704
State (Non-Employer Contributing Entity)	\$ (11,085,106)	\$ (21,833,535)	\$ (40,111,923)	\$ (53,015,976)	\$ -	\$ -	\$ 650,740,713	\$ 409,955,675	\$ 207,992,922
Employer									
6496 TETON COUNTY	10,322	(61,979)	(215,919)	(285,381)	-	-	3,502,883	2,206,757	1,119,609
6496 State Proportionate Share	(23,775)	(36,762)	(63,417)	(83,819)	-	-	1,028,830	648,145	328,840
6497 TOOLE COUNTY	(51,213)	(430,878)	(483,923)	(639,601)	-	-	7,850,741	4,945,834	2,509,292
6497 State Proportionate Share	(78,408)	(174,184)	(142,380)	(188,184)	-	-	2,309,850	1,455,167	738,286
6498 TREASURE COUNTY	1,688	(20,221)	(50,357)	(66,556)	-	-	816,941	514,659	261,115
6498 State Proportionate Share	(5,852)	(10,384)	(14,814)	(19,580)	-	-	240,334	151,406	76,817
6499 VALLEY COUNTY	37,393	(89,200)	(318,978)	(421,593)	-	-	5,174,818	3,260,048	1,654,001
6499 State Proportionate Share	(28,875)	(54,023)	(93,728)	(123,880)	-	-	1,520,554	957,924	486,007
6500 WHEATLAND COUNTY	28,951	(34,592)	(83,430)	(110,270)	-	-	1,353,497	852,681	432,611
6500 State Proportionate Share	(1,183)	(17,505)	(24,480)	(32,356)	-	-	397,147	250,196	126,938
6501 WIBAUX COUNTY	43,182	(35,719)	(141,122)	(186,521)	-	-	2,289,442	1,442,310	731,763
6501 State Proportionate Share	(3,865)	(22,462)	(41,408)	(54,729)	-	-	671,771	423,205	214,715
6502 YELLOWSTONE COUNTY	(300,490)	(962,406)	(1,516,193)	(2,003,955)	-	-	24,597,396	15,495,944	7,861,940
6502 State Proportionate Share	(288,433)	(423,872)	(446,868)	(590,626)	-	-	7,249,593	4,567,121	2,317,150
6435 ARLEE-LAKE COUNTY WATER & SEWER DISTRICT	(1,767)	(252)	(1,131)	(1,495)	-	-	18,355	11,563	5,867
6435 State Proportionate Share	(716)	(169)	(332)	(439)	-	-	5,386	3,393	1,721
6720 BEAR PAW COOPERATIVE	(167)	(1,657)	(3,783)	(5,000)	-	-	61,378	38,667	19,618
6720 State Proportionate Share	(532)	(822)	(1,110)	(1,467)	-	-	18,009	11,346	5,756
6725 BERT MOONEY AIRPORT AUTHORITY	(51,361)	(57,456)	(22,737)	(30,051)	-	-	368,860	232,375	117,897
6725 State Proportionate Share	(19,510)	(19,895)	(6,706)	(8,863)	-	-	108,793	68,538	34,773
6740 BIG COUNTRY EDUCATIONAL COOP	217	(1,047)	(3,403)	(4,497)	-	-	55,201	34,776	17,644
6740 State Proportionate Share	(360)	(600)	(998)	(1,320)	-	-	16,197	10,204	5,177
6709 BIG FORK CO WATER & SEWER	17,618	1,399	(38,411)	(50,768)	-	-	623,154	392,576	199,175
6709 State Proportionate Share	835	(2,624)	(11,271)	(14,897)	-	-	182,849	115,192	58,443
7689 BIG HORN COUNTY CEMETERY DISTRICT #1	464	(1,259)	(6,220)	(8,221)	-	-	100,904	63,568	32,251
7689 State Proportionate Share	(637)	(891)	(1,825)	(2,412)	-	-	29,608	18,653	9,463
6348 BIG SKY CO WATER & SEWER DIST #363	(8,035)	(9,795)	(21,979)	(29,050)	-	-	356,576	224,637	113,970
6348 State Proportionate Share	(5,533)	(5,354)	(6,999)	(9,250)	-	-	113,541	71,529	36,291
6739 BIG SKY ECONOMIC DEVELOPMENT AUTH	(63,874)	(105,470)	(55,108)	(72,837)	-	-	894,029	563,223	285,754
6739 State Proportionate Share	(27,369)	(37,886)	(17,195)	(22,726)	-	-	278,953	175,736	89,160
6347 BIG SKY FIRE DEPARTMENT	(898)	53	(153)	(203)	-	-	2,486	1,566	795
6347 State Proportionate Share	(317)	(68)	(207)	(273)	-	-	3,356	2,114	1,073
6741 BIG SKY SPECIAL EDUCATION COOP	8,433	3,647	(6,823)	(9,018)	-	-	110,694	69,736	35,381
6741 State Proportionate Share	1,863	600	(2,002)	(2,646)	-	-	32,480	20,462	10,382
6697 BILLINGS HOUSING AUTHORITY	11,388	(82,743)	(133,391)	(176,303)	-	-	2,164,023	1,363,298	691,676
6697 State Proportionate Share	(12,985)	(36,539)	(39,358)	(52,020)	-	-	638,511	402,251	204,084
7699 BITTERROOT PUBLIC LIBRARY	2,969	(9,887)	(24,095)	(31,847)	-	-	390,899	246,260	124,941
7699 State Proportionate Share	(2,091)	(5,051)	(7,128)	(9,421)	-	-	115,632	72,846	36,959
6634 BITTERROOT CONSERVATION DISTRICT	313	(2,472)	(5,787)	(7,649)	-	-	93,882	59,144	30,007
6634 State Proportionate Share	(630)	(1,237)	(1,698)	(2,244)	-	-	27,547	17,354	8,805
6350 BITTERROOT VALLEY SEC	1,642	2,464	(1,848)	(2,442)	-	-	29,978	18,885	9,582
6350 State Proportionate Share	299	611	(598)	(790)	-	-	9,697	6,109	3,099
10565 BROADWATER CONSERVATION DISTRICT	17,213	15,747	(4,009)	(5,298)	-	-	65,032	40,969	20,786
10565 State Proportionate Share	5,052	4,621	(1,176)	(1,555)	-	-	19,085	12,023	6,100
6421 BUFFALO RAPIDS IRRIGATION PROJECT 1	31,402	(948)	(20,575)	(27,194)	-	-	333,785	210,279	106,686
6421 State Proportionate Share	7,570	(1,939)	(6,037)	(7,980)	-	-	97,944	61,703	31,305
6422 BUFFALO RAPIDS IRRIGATION PROJECT 2	1,996	(15,105)	(26,645)	(35,217)	-	-	432,266	272,321	138,163
6422 State Proportionate Share	(2,715)	(6,863)	(7,818)	(10,334)	-	-	126,838	79,906	40,541
6711 CABINET MOUNTAIN COOPERATIVE	456	(1,468)	(4,122)	(5,448)	-	-	66,869	42,126	21,373
6711 State Proportionate Share	(373)	(789)	(1,209)	(1,599)	-	-	19,621	12,361	6,271

**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, 2021						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2021		
	2022	2023	2024	2025	2026	Future Year Deferrals	1% Decrease 6.06%	Discount Rate 7.06%	1% Increase 8.06%
	Total ALL Employers & State	\$ 8,521,205	\$ (56,377,667)	\$ (177,413,836)	\$ (234,488,076)	\$ -	\$ -	\$ 2,878,206,733	\$ 1,813,221,704
State (Non-Employer Contributing Entity)	\$ (11,085,106)	\$ (21,833,535)	\$ (40,111,923)	\$ (53,015,976)	\$ -	\$ -	\$ 650,740,713	\$ 409,955,675	\$ 207,992,922
Employer									
6727 CASCADE CONSERVATION DISTRICT	(3,428)	4,071	(6,365)	(8,412)	-	-	103,255	65,049	33,003
6727 State Proportionate Share	(1,786)	760	(1,904)	(2,517)	-	-	30,894	19,463	9,875
6662 CENTER FOR MENTAL HEALTH	(66,055)	(16,825)	(3,896)	(5,149)	-	-	63,204	39,818	20,202
6662 State Proportionate Share	(21,887)	(5,589)	(1,143)	(1,511)	-	-	18,545	11,683	5,927
6703 CENTRAL MONTANA LEARNING RESOURCE CTR	(12,760)	(15,118)	(2,468)	(3,262)	-	-	40,044	25,227	12,799
6703 State Proportionate Share	(4,380)	(4,928)	(774)	(1,023)	-	-	12,557	7,911	4,013
6719 CENTRAL VALLEY FIRE DISTRICT	31,493	21,722	(11,379)	(15,040)	-	-	184,610	116,301	59,006
6719 State Proportionate Share	8,736	5,907	(3,339)	(4,413)	-	-	54,168	34,125	17,314
6650 CHOUTEAU COUNTY CONSERVATION DIST	(84)	(860)	(1,647)	(2,177)	-	-	26,725	16,836	8,542
6650 State Proportionate Share	(235)	(401)	(483)	(639)	-	-	7,843	4,941	2,507
6428 COLUMBUS RURAL FIRE DISTRICT #3	57,224	52,349	(13,326)	(17,613)	-	-	216,192	136,197	69,100
6428 State Proportionate Share	16,791	15,360	(3,910)	(5,168)	-	-	63,435	39,963	20,275
6433 CORVALLIS COUNTY SEWER DISTRICT	(0)	(905)	(4,044)	(5,346)	-	-	65,614	41,336	20,972
6433 State Proportionate Share	(512)	(606)	(1,187)	(1,569)	-	-	19,253	12,129	6,154
10644 CRAIG WATER & SEWER DISTRICT	2,763	2,525	(651)	(860)	-	-	10,559	6,652	3,375
10644 State Proportionate Share	811	741	(191)	(252)	-	-	3,098	1,952	990
6707 Crown Hill	(334)	(1,343)	(4,280)	(5,657)	-	-	69,439	43,746	22,195
6707 State Proportionate Share	(650)	(763)	(1,256)	(1,660)	-	-	20,375	12,836	6,512
6394 DALY DITCHES IRRIGATION DISTRICT	447	2,634	(4,393)	(5,806)	-	-	71,263	44,894	22,777
6394 State Proportionate Share	(447)	378	(1,425)	(1,884)	-	-	23,126	14,569	7,392
6677 DAWSON COMMUNITY COLLEGE	7,917	(62,053)	(136,284)	(180,126)	-	-	2,210,946	1,392,859	706,673
6677 State Proportionate Share	(14,851)	(30,617)	(40,296)	(53,259)	-	-	653,726	411,837	208,947
6686 DEER LODGE COUNTY HEAD START PROGRAM	(7,402)	(23,972)	(49,702)	(65,691)	-	-	806,314	507,965	257,718
6686 State Proportionate Share	(8,677)	(11,485)	(14,584)	(19,275)	-	-	236,593	149,049	75,621
8514 Drummond School and Community Library District	92	(806)	(1,928)	(2,549)	-	-	31,286	19,710	10,000
8514 State Proportionate Share	(214)	(407)	(566)	(748)	-	-	9,180	5,783	2,934
6389 DRY PRAIRIE RURAL WATER	86,932	8,233	(102,337)	(135,259)	-	-	1,660,223	1,045,912	530,649
6389 State Proportionate Share	15,180	(5,580)	(30,027)	(39,687)	-	-	487,138	306,889	155,701
8715 DRY REDWATER REGIONAL WATER AUTHORITY	1,842	(3,288)	(8,413)	(11,119)	-	-	136,483	85,982	43,623
8715 State Proportionate Share	(467)	(1,702)	(2,469)	(3,263)	-	-	40,048	25,229	12,800
6705 EASTERN YELLOWSTONE COUNTY SEC	(1,510)	(2,125)	(1,842)	(2,435)	-	-	29,890	18,830	9,554
6705 State Proportionate Share	(721)	(813)	(541)	(715)	-	-	8,771	5,525	2,803
6744 FALLON MEDICAL COMPLEX	(30,009)	(29,913)	-	-	-	-	-	-	-
6744 State Proportionate Share	(9,689)	(9,384)	-	-	-	-	-	-	-
6750 FERGUS COUNTY CONSERVATION DIST	(756)	(2,212)	(3,250)	(4,296)	-	-	52,726	33,217	16,853
6750 State Proportionate Share	(655)	(953)	(954)	(1,260)	-	-	15,471	9,747	4,945
6716 FLATHEAD CONSERVATION DISTRICT	266	(2,447)	(5,954)	(7,869)	-	-	96,585	60,847	30,871
6716 State Proportionate Share	(588)	(1,237)	(1,881)	(2,486)	-	-	30,512	19,222	9,753
6423 FLATHEAD EMERGENCY COMM CENTER	(306,597)	(377,645)	(85,728)	(113,307)	-	-	1,390,784	876,170	444,529
6423 State Proportionate Share	(110,232)	(125,544)	(25,154)	(33,247)	-	-	408,084	257,086	130,434
6708 FLATHEAD MUNICIPAL AIRPORT AUTHORITY	41,052	(62,016)	(146,984)	(194,268)	-	-	2,384,534	1,502,216	762,157
6708 State Proportionate Share	(5,208)	(31,149)	(43,442)	(57,417)	-	-	704,766	443,991	225,261
6699 FLATHEAD SPECIAL EDUC COOP	14,847	12,409	(3,496)	(4,621)	-	-	56,724	35,735	18,130
6699 State Proportionate Share	4,334	3,464	(1,026)	(1,356)	-	-	16,644	10,485	5,320
6676 FLATHEAD VALLEY COMMUNITY COLLEGE	(227,576)	(346,236)	(424,309)	(560,809)	-	-	6,883,614	4,336,561	2,200,174
6676 State Proportionate Share	(127,579)	(142,799)	(124,790)	(164,935)	-	-	2,024,484	1,275,390	647,075
6638 FORT SHAW IRRIGATION DIST	(3,121)	(12,344)	(9,904)	(13,090)	-	-	160,669	101,219	51,354
6638 State Proportionate Share	(2,311)	(4,663)	(2,906)	(3,841)	-	-	47,145	29,700	15,069
6414 FRENCHTOWN RURAL FIRE DISTRICT	(394)	(2,474)	(4,059)	(5,365)	-	-	65,852	41,486	21,048
6414 State Proportionate Share	(640)	(1,100)	(1,191)	(1,574)	-	-	19,321	12,172	6,175

**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, 2021						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2021		
	2022	2023	2024	2025	2026	Future Year Deferrals	1% Decrease 6.06%	Discount Rate 7.06%	1% Increase 8.06%
	Total ALL Employers & State	\$ 8,521,205	\$ (56,377,667)	\$ (177,413,836)	\$ (234,488,076)	\$ -	\$ -	\$ 2,878,206,733	\$ 1,813,221,704
State (Non-Employer Contributing Entity)	\$ (11,085,106)	\$ (21,833,535)	\$ (40,111,923)	\$ (53,015,976)	\$ -	\$ -	\$ 650,740,713	\$ 409,955,675	\$ 207,992,922
Employer									
6682 GALLATIN AIRPORT AUTHORITY	53,923	(136,009)	(219,774)	(290,476)	-	-	3,565,427	2,246,159	1,139,599
6682 State Proportionate Share	(9,780)	(59,902)	(65,361)	(86,388)	-	-	1,060,364	668,011	338,919
6736 GALLATIN CONSERVATION DISTRICT	5,887	(439)	(8,664)	(11,451)	-	-	140,559	88,550	44,926
6736 State Proportionate Share	809	(829)	(2,542)	(3,360)	-	-	41,243	25,982	13,182
6702 GALLATIN-MADISON SEC	6,269	7,571	(5,676)	(7,502)	-	-	92,087	58,013	29,433
6702 State Proportionate Share	1,302	1,923	(1,666)	(2,201)	-	-	27,021	17,023	8,637
6718 GARDINER - PARK COUNTY WATER DIST	7,343	(8,614)	(15,916)	(21,036)	-	-	258,210	162,668	82,530
6718 State Proportionate Share	373	(3,971)	(4,670)	(6,173)	-	-	75,767	47,732	24,217
6691 GLASGOW IRRIGATION DISTRICT	(1,320)	189	(11,478)	(15,171)	-	-	186,217	117,313	59,520
6691 State Proportionate Share	(1,890)	(873)	(3,401)	(4,495)	-	-	55,173	34,758	17,635
7276 GRANITE CO HOSPITAL & NURSING HOME	142,177	68,996	(149,833)	(198,034)	-	-	2,430,759	1,531,337	776,931
7276 State Proportionate Share	27,208	9,674	(44,416)	(58,705)	-	-	720,572	453,948	230,313
6373 GRANITE CONSERVATION DISTRICT	(126)	(197)	(2,176)	(2,876)	-	-	35,299	22,238	11,282
6373 State Proportionate Share	(317)	(235)	(638)	(844)	-	-	10,357	6,525	3,310
6717 GREAT DIVIDE EDUCATION SERVICES	(247)	(171)	(5,000)	(6,608)	-	-	81,111	51,099	25,925
6717 State Proportionate Share	(714)	(452)	(1,467)	(1,939)	-	-	23,800	14,994	7,607
6660 GREAT FALLS INT AIRPORT	(69,670)	(79,635)	(48,720)	(64,394)	-	-	790,397	497,937	252,631
6660 State Proportionate Share	(28,458)	(28,763)	(14,593)	(19,287)	-	-	236,740	149,142	75,668
6641 GREENFIELDS IRRIGATION DIST	(43,469)	(81,824)	(95,737)	(126,535)	-	-	1,553,149	978,458	496,425
6641 State Proportionate Share	(26,155)	(33,356)	(28,143)	(37,196)	-	-	456,563	287,627	145,929
6417 HEBGEN BASIN RURAL FD	(125)	(1,471)	(4,053)	(5,357)	-	-	65,760	41,428	21,019
6417 State Proportionate Share	(553)	(785)	(1,189)	(1,572)	-	-	19,296	12,156	6,167
6663 HELENA HOUSING AUTHORITY	16,352	(54,156)	(90,563)	(119,698)	-	-	1,469,220	925,584	469,599
6663 State Proportionate Share	(5,696)	(24,323)	(26,786)	(35,403)	-	-	434,552	273,760	138,894
6632 HELENA REGIONAL AIRPORT AUTH	6,699	(58,038)	(111,661)	(147,582)	-	-	1,811,490	1,141,208	578,997
6632 State Proportionate Share	(12,113)	(27,239)	(33,010)	(43,629)	-	-	535,524	337,371	171,167
6685 HELENA VALLEY IRRIGATION DIST	(1,504)	(9,498)	(23,639)	(31,244)	-	-	383,503	241,600	122,577
6685 State Proportionate Share	(3,475)	(4,865)	(6,936)	(9,168)	-	-	112,530	70,892	35,967
6664 HILL CO PUBLIC CEMETERY DIST	1,797	(282)	(4,830)	(6,384)	-	-	78,363	49,367	25,047
6664 State Proportionate Share	(34)	(492)	(1,456)	(1,924)	-	-	23,617	14,878	7,548
6377 HINSDALE WATER & SEWER DISTRICT	897	745	(2,197)	(2,903)	-	-	35,636	22,450	11,390
6377 State Proportionate Share	11	58	(645)	(852)	-	-	10,457	6,588	3,342
6631 HOUSING AUTHORITY OF ANACONDA	(4,907)	(18,554)	(37,551)	(49,631)	-	-	609,195	383,783	194,714
6631 State Proportionate Share	(6,334)	(8,817)	(11,018)	(14,563)	-	-	178,750	112,609	57,133
6637 HOUSING AUTHORITY OF BUTTE	(14,246)	(41,849)	(80,318)	(106,156)	-	-	1,303,001	820,869	416,472
6637 State Proportionate Share	(14,763)	(19,556)	(23,602)	(31,195)	-	-	382,899	241,220	122,384
6640 HOUSING AUTHORITY OF GLASGOW	3,088	84	(17,885)	(23,639)	-	-	290,153	182,791	92,740
6640 State Proportionate Share	(1,269)	(1,400)	(5,248)	(6,936)	-	-	85,138	53,636	27,212
6746 HUMAN RESOURCES COUNCIL DIST XI	(37,022)	(65,562)	(130,042)	(171,876)	-	-	2,109,680	1,329,063	674,306
6746 State Proportionate Share	(28,096)	(30,914)	(38,381)	(50,728)	-	-	622,661	392,266	199,018
6635 HUMAN RESOURCES COUNCIL DIST XII	92,191	(28,559)	(278,693)	(368,349)	-	-	4,521,279	2,848,329	1,445,113
6635 State Proportionate Share	(5,825)	(31,407)	(81,885)	(108,227)	-	-	1,328,429	836,888	424,599
6425 HYALITE RFD	11,992	(1,379)	(3,202)	(4,232)	-	-	51,943	32,723	16,602
6425 State Proportionate Share	3,480	(715)	(939)	(1,242)	-	-	15,241	9,602	4,872
6722 JUDITH BASIN CONSERVATION DIST	(1,941)	(1,983)	(1,813)	(2,396)	-	-	29,405	18,524	9,398
6722 State Proportionate Share	(857)	(767)	(532)	(703)	-	-	8,628	5,436	2,758
6738 LAKESIDE CO WATER & SEWER	(7,675)	(28,445)	(27,315)	(36,102)	-	-	443,137	279,169	141,638
6738 State Proportionate Share	(5,917)	(11,102)	(8,015)	(10,593)	-	-	130,026	81,914	41,560
6357 LARCHMONT GOLF COURSE	1,037	(12,114)	(19,597)	(25,901)	-	-	317,920	200,284	101,615
6357 State Proportionate Share	(2,136)	(5,364)	(5,750)	(7,600)	-	-	93,282	58,766	29,815

**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, 2021						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2021		
	2022	2023	2024	2025	2026	Future Year Deferrals	1% Decrease 6.06%	Discount Rate 7.06%	1% Increase 8.06%
	Total ALL Employers & State	\$ 8,521,205	\$ (56,377,667)	\$ (177,413,836)	\$ (234,488,076)	\$ -	\$ -	\$ 2,878,206,733	\$ 1,813,221,704
State (Non-Employer Contributing Entity)	\$ (11,085,106)	\$ (21,833,535)	\$ (40,111,923)	\$ (53,015,976)	\$ -	\$ -	\$ 650,740,713	\$ 409,955,675	\$ 207,992,922
Employer									
6358 LEWIS & CLARK CONSERVATION DIST	8,474	5,167	(7,432)	(9,823)	-	-	120,577	75,961	38,539
6358 State Proportionate Share	1,913	1,134	(2,208)	(2,918)	-	-	35,817	22,564	11,448
6694 LEWIS & CLARK LIBRARY	(69,077)	(123,009)	(136,672)	(180,639)	-	-	2,217,240	1,396,824	708,685
6694 State Proportionate Share	(39,313)	(49,367)	(40,368)	(53,354)	-	-	654,895	412,573	209,321
6372 LIBERTY CO CONSERVATION DISTRICT	(135)	(460)	(1,584)	(2,093)	-	-	25,692	16,186	8,212
6372 State Proportionate Share	(244)	(270)	(465)	(614)	-	-	7,538	4,749	2,409
6397 LINCOLN CONSERVATION DISTRICT	573	(735)	(2,960)	(3,913)	-	-	48,027	30,256	15,350
6397 State Proportionate Share	(189)	(467)	(869)	(1,148)	-	-	14,092	8,878	4,504
6729 LINCOLN COUNTY RURAL FIRE DIST	(2,923)	(6,545)	(12,079)	(15,964)	-	-	195,953	123,447	62,631
6729 State Proportionate Share	(2,472)	(3,017)	(3,544)	(4,684)	-	-	57,499	36,223	18,378
6730 LOCKWOOD RURAL FIRE DIST 8	9,081	(2,133)	(6,219)	(8,220)	-	-	100,893	63,561	32,248
6730 State Proportionate Share	2,157	(1,165)	(1,825)	(2,412)	-	-	29,604	18,650	9,462
6391 LOCKWOOD WATER & SEWER DISTRICT	(273)	(12,252)	(27,166)	(35,905)	-	-	440,710	277,640	140,862
6391 State Proportionate Share	(3,545)	(6,088)	(8,110)	(10,719)	-	-	131,565	82,884	42,051
6430 MADISON CONSERVATION DISTRICT	(16,735)	(2,630)	(1,999)	(2,642)	-	-	32,428	20,429	10,365
6430 State Proportionate Share	(5,543)	(935)	(636)	(840)	-	-	10,312	6,496	3,296
6355 MALTA CEMETERY DISTRICT	(1,040)	(2,237)	(4,129)	(5,457)	-	-	66,988	42,201	21,411
6355 State Proportionate Share	(858)	(1,031)	(1,212)	(1,601)	-	-	19,656	12,383	6,282
6672 MALTA IRRIGATION DISTRICT	6,868	(3,846)	(42,299)	(55,906)	-	-	686,216	432,305	219,332
6672 State Proportionate Share	(3,135)	(4,577)	(12,412)	(16,405)	-	-	201,357	126,852	64,359
9111 Meagher County Conservation District	(13,005)	-	-	-	-	-	-	-	-
9111 State Proportionate Share	(4,298)	-	-	-	-	-	-	-	-
6671 MILES COMMUNITY COLLEGE	(27,536)	(38,335)	(108,977)	(144,036)	-	-	1,767,956	1,113,782	565,083
6671 State Proportionate Share	(22,465)	(20,778)	(32,255)	(42,632)	-	-	523,279	329,657	167,253
6419 MILK RIVER JBC	21	(3,455)	(8,393)	(11,093)	-	-	136,165	85,782	43,522
6419 State Proportionate Share	(1,054)	(1,753)	(2,463)	(3,255)	-	-	39,954	25,170	12,770
6706 MISSOULA AREA SEC	(690)	(2,160)	(6,631)	(8,764)	-	-	107,569	67,767	34,382
6706 State Proportionate Share	(1,063)	(1,206)	(1,946)	(2,571)	-	-	31,563	19,884	10,088
6700 MISSOULA COUNTY AIRPORT	(44,376)	(161,998)	(260,249)	(343,972)	-	-	4,222,056	2,659,824	1,349,474
6700 State Proportionate Share	(46,983)	(71,429)	(76,762)	(101,456)	-	-	1,245,313	784,526	398,033
6661 MISSOULA RURAL FIRE DISTRICT	(82,184)	(14,114)	(25,665)	(33,921)	-	-	416,361	262,301	133,079
6661 State Proportionate Share	(29,940)	(6,547)	(7,574)	(10,010)	-	-	122,866	77,404	39,271
6749 NO MONTANA JOINT REFUSE DISPOSAL DIST	(14,066)	(29,905)	(38,498)	(50,883)	-	-	624,566	393,466	199,627
6749 State Proportionate Share	(9,402)	(12,474)	(11,332)	(14,977)	-	-	183,838	115,815	58,759
6714 NORTH CENTRAL LEARNING SEC	4,663	4,654	(4,225)	(5,584)	-	-	68,542	43,180	21,908
6714 State Proportionate Share	969	1,123	(1,240)	(1,639)	-	-	20,112	12,670	6,428
6424 NORTH LAKE CO PUBLIC LIBRARY DIST	(682)	(16,988)	(14,984)	(19,804)	-	-	243,082	153,138	77,695
6424 State Proportionate Share	(2,131)	(6,566)	(4,451)	(5,882)	-	-	72,201	45,485	23,077
6398 NORTH VALLEY PUBLIC LIBRARY	6,391	(3,859)	(19,190)	(25,363)	-	-	311,314	196,123	99,504
6398 State Proportionate Share	(358)	(2,741)	(5,631)	(7,442)	-	-	91,348	57,548	29,197
6411 NORTHWEST MT EDUC COOP	1,037	(932)	(2,817)	(3,723)	-	-	45,700	28,790	14,607
6411 State Proportionate Share	(20)	(517)	(827)	(1,092)	-	-	13,410	8,448	4,286
6393 PABLO-LAKE COUNTY WATER & SEWER	(22,737)	(13,995)	(15,510)	(20,500)	-	-	251,621	158,517	80,424
6393 State Proportionate Share	(9,321)	(5,627)	(4,551)	(6,015)	-	-	73,832	46,513	23,599
6386 PARK CO RURAL FIRE DISTRICT 1	4,478	25,559	(11,837)	(15,645)	-	-	192,033	120,978	61,379
6386 State Proportionate Share	186	6,850	(3,552)	(4,695)	-	-	57,623	36,301	18,418
6407 PARK COUNTY SEC	(7,980)	(314)	(1,937)	(2,560)	-	-	31,429	19,800	10,045
6407 State Proportionate Share	(2,832)	(253)	(568)	(751)	-	-	9,222	5,810	2,948
6383 PETROLEUM CO CONSERVATION DIST	184	(9,909)	(9,579)	(12,661)	-	-	155,401	97,900	49,670
6383 State Proportionate Share	(912)	(3,662)	(2,864)	(3,786)	-	-	46,471	29,276	14,853

**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, 2021						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2021		
	2022	2023	2024	2025	2026	Future Year Deferrals	1% Decrease 6.06%	Discount Rate 7.06%	1% Increase 8.06%
	Total ALL Employers & State	\$ 8,521,205	\$ (56,377,667)	\$ (177,413,836)	\$ (234,488,076)	\$ -	\$ -	\$ 2,878,206,733	\$ 1,813,221,704
State (Non-Employer Contributing Entity)	\$ (11,085,106)	\$ (21,833,535)	\$ (40,111,923)	\$ (53,015,976)	\$ -	\$ -	\$ 650,740,713	\$ 409,955,675	\$ 207,992,922
Employer									
10576 PHILIPSBURG AREA COMMUNITY LIBRARY	5,839	5,341	(1,360)	(1,797)	-	-	22,059	13,897	7,051
10576 State Proportionate Share	1,713	1,567	(399)	(527)	-	-	6,473	4,078	2,069
6404 PHILLIPS CONSERVATION DISTRICT	(2,948)	(4,190)	-	-	-	-	-	-	-
6404 State Proportionate Share	(1,020)	(1,392)	-	-	-	-	-	-	-
6674 PONDERA CO CANAL & RESERVOIR	(20,864)	(57,499)	(50,377)	(66,583)	-	-	817,272	514,867	261,220
6674 State Proportionate Share	(13,004)	(22,078)	(14,892)	(19,682)	-	-	241,588	152,197	77,218
6723 PONDERA COUNTY CEMETERY DIST 2	(992)	(2,220)	(4,098)	(5,416)	-	-	66,481	41,882	21,249
6723 State Proportionate Share	(839)	(1,023)	(1,202)	(1,589)	-	-	19,507	12,289	6,235
9854 PONDERA REGIONAL PORT AUTHORITY	(473)	(5,617)	(3,085)	(4,078)	-	-	50,051	31,532	15,998
9854 State Proportionate Share	1,263	(2,009)	(905)	(1,196)	-	-	14,686	9,252	4,694
6733 PORT OF MONTANA - PORT AUTHORITY	(29,261)	(20,124)	(19,250)	(25,442)	-	-	312,289	196,737	99,815
6733 State Proportionate Share	(11,708)	(7,720)	(5,696)	(7,528)	-	-	92,399	58,210	29,533
6679 PRAIRIE COUNTY HOSPITAL DISTRICT	(5,713)	(21,648)	(101,233)	(133,800)	-	-	1,642,323	1,034,636	524,927
6679 State Proportionate Share	(14,784)	(15,014)	(29,867)	(39,476)	-	-	484,544	305,254	154,872
6737 PRAIRIE VIEW SPECIAL SERVICES COOP	-	-	-	-	-	-	-	-	-
6737 State Proportionate Share	-	-	-	-	-	-	-	-	-
7277 PRICKLY PEAR SPECIAL SVCS COOP	(1,173)	(3,076)	(3,216)	(4,251)	-	-	52,181	32,873	16,678
7277 State Proportionate Share	(743)	(1,212)	(984)	(1,300)	-	-	15,957	10,052	5,100
6415 RAE WATER AND SEWER DISTRICT	20,597	1,219	(31,113)	(41,122)	-	-	504,750	317,984	161,331
6415 State Proportionate Share	2,727	(2,099)	(9,129)	(12,066)	-	-	148,105	93,304	47,338
7688 RED LODGE RURAL FIRE DISTRICT 7	(417)	763	(32,898)	(43,481)	-	-	533,710	336,228	170,587
7688 State Proportionate Share	(4,320)	(2,449)	(9,655)	(12,761)	-	-	156,631	98,675	50,063
6673 RICHLAND CO HOUSING AUTHORITY	(15,678)	(16,653)	(39,094)	(51,671)	-	-	634,229	399,554	202,715
6673 State Proportionate Share	(10,005)	(8,367)	(11,559)	(15,277)	-	-	187,518	118,133	59,935
9214 Riverside County Water and Sewer District No. 310	(335)	(1,946)	(3,513)	(4,644)	-	-	57,000	35,909	18,219
9214 State Proportionate Share	(552)	(891)	(1,031)	(1,363)	-	-	16,726	10,537	5,346
7682 RONAN LIBRARY DISTRICT	4,379	(4,056)	(12,581)	(16,628)	-	-	204,096	128,577	65,234
7682 State Proportionate Share	(171)	(2,275)	(3,692)	(4,879)	-	-	59,889	37,729	19,142
6352 ROUNDUP COMMUNITY LIBRARY	(301)	(758)	(1,210)	(1,599)	-	-	19,627	12,364	6,273
6352 State Proportionate Share	(250)	(334)	(355)	(469)	-	-	5,759	3,628	1,841
6388 SEELEY LAKE MISSOULA CO WATER DISTRICT	(903)	(5,406)	(11,634)	(15,377)	-	-	188,742	118,905	60,327
6388 State Proportionate Share	(1,767)	(2,644)	(3,458)	(4,570)	-	-	56,093	35,338	17,929
7694 SEELEY LAKE RURAL FIRE DISTRICT	1,706	158	(4,170)	(5,511)	-	-	67,643	42,614	21,620
7694 State Proportionate Share	23	(283)	(1,223)	(1,617)	-	-	19,848	12,504	6,344
6413 SHERIDAN DANIELS SEC	-	-	-	-	-	-	-	-	-
6413 State Proportionate Share	-	-	-	-	-	-	-	-	-
6735 SIDNEY RICHLAND AIRPORT AUTHORITY	(2,407)	(10,136)	(13,138)	(17,365)	-	-	213,147	134,279	68,127
6735 State Proportionate Share	(2,216)	(4,196)	(3,912)	(5,170)	-	-	63,459	39,978	20,283
9213 SOMERS COUNTY WATER & SEWER DISTRICT	7,398	(1,306)	(2,411)	(3,186)	-	-	39,106	24,636	12,499
9213 State Proportionate Share	2,093	(642)	(771)	(1,019)	-	-	12,502	7,876	3,996
6734 TETON COUNTY CONSERVATION DIST	1,140	158	(1,636)	(2,162)	-	-	26,537	16,718	8,482
6734 State Proportionate Share	162	(81)	(480)	(634)	-	-	7,787	4,906	2,489
6429 THOMPSON FALLS PUBLIC LIBRARY	5,787	3,327	(5,010)	(6,622)	-	-	81,286	51,209	25,981
6429 State Proportionate Share	1,200	609	(1,474)	(1,948)	-	-	23,913	15,065	7,643
6344 UPPER MUSSELSHELL CONSERVATION DIST	(439)	(923)	(1,454)	(1,922)	-	-	23,586	14,859	7,539
6344 State Proportionate Share	(325)	(405)	(427)	(564)	-	-	6,921	4,360	2,212
6345 URBAN TRANS DIST/DAWSON CO	(2,273)	(9,525)	(14,330)	(18,940)	-	-	232,478	146,457	74,306
6345 State Proportionate Share	(2,543)	(4,131)	(4,205)	(5,557)	-	-	68,214	42,974	21,803
6387 VALLEY COUNTY CONSERVATION DISTRICT	13,672	19,699	(5,235)	(6,919)	-	-	84,931	53,505	27,146
6387 State Proportionate Share	3,742	5,762	(1,536)	(2,030)	-	-	24,920	15,699	7,965

**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, 2021						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2021		
	2022	2023	2024	2025	2026	Future Year Deferrals	1% Decrease 6.06%	Discount Rate 7.06%	1% Increase 8.06%
	Total ALL Employers & State	\$ 8,521,205	\$ (56,377,667)	\$ (177,413,836)	\$ (234,488,076)	\$ -	\$ -	\$ 2,878,206,733	\$ 1,813,221,704
State (Non-Employer Contributing Entity)	\$ (11,085,106)	\$ (21,833,535)	\$ (40,111,923)	\$ (53,015,976)	\$ -	\$ -	\$ 650,740,713	\$ 409,955,675	\$ 207,992,922
Employer									
6726 VICTOR WATER & SEWER	(307)	(1,774)	(3,792)	(5,012)	-	-	61,523	38,758	19,664
6726 State Proportionate Share	(578)	(859)	(1,113)	(1,471)	-	-	18,052	11,373	5,770
6669 WHITEFISH HOUSING AUTHORITY	26,974	17,047	(13,400)	(17,711)	-	-	217,392	136,953	69,484
6669 State Proportionate Share	7,022	4,279	(3,932)	(5,197)	-	-	63,790	40,187	20,389
6361 YELLOWSTONE CITY-COUNTY HEALTH DEPT	372,067	(435,497)	(1,558,909)	(2,060,412)	-	-	25,290,382	15,932,514	8,083,435
6361 State Proportionate Share	(73,111)	(261,667)	(464,971)	(614,552)	-	-	7,543,275	4,752,136	2,411,018
6698 YELLOWSTONE WEST CARBON SEC	9,130	6,142	(9,228)	(12,197)	-	-	149,714	94,318	47,852
6698 State Proportionate Share	1,780	1,190	(2,708)	(3,579)	-	-	43,928	27,674	14,041
6608 BEAVERHEAD COUNTY HIGH SCHOOL	23,863	19,025	(71,108)	(93,983)	-	-	1,153,590	726,742	368,716
6608 State Proportionate Share	(729)	632	(22,998)	(30,396)	-	-	373,094	235,043	119,250
6354 BIG SKY SCHOOL DISTRICT #72	(17,257)	(24,997)	(53,491)	(70,700)	-	-	867,798	546,698	277,370
6354 State Proportionate Share	(13,180)	(13,123)	(17,496)	(23,125)	-	-	283,842	178,816	90,723
6760 GREAT FALLS PUBLIC SCHOOLS	95,727	(252,864)	(944,477)	(1,248,317)	-	-	15,322,374	9,652,837	4,897,412
6760 State Proportionate Share	(91,327)	(165,907)	(305,252)	(403,452)	-	-	4,952,137	3,119,763	1,582,826
6910 HAVRE PUBLIC SCHOOLS	(39,989)	(125,785)	(229,004)	(302,675)	-	-	3,715,168	2,340,493	1,187,460
6910 State Proportionate Share	(43,684)	(62,178)	(74,622)	(98,628)	-	-	1,210,605	762,660	386,939
6625 JEFFERSON COUNTY HIGH SCHOOL	(5,128)	(16,836)	(23,378)	(30,898)	-	-	379,258	238,926	121,220
6625 State Proportionate Share	(4,633)	(7,620)	(7,604)	(10,051)	-	-	123,368	77,720	39,432
6624 JORDAN PUBLIC SCHOOLS	(2,606)	(4,527)	(17,679)	(23,367)	-	-	286,812	180,687	91,672
6624 State Proportionate Share	(3,252)	(3,009)	(5,703)	(7,537)	-	-	92,518	58,285	29,571
6375 JUDITH GAP SCHOOL	7,070	377	(11,103)	(14,675)	-	-	180,131	113,480	57,574
6375 State Proportionate Share	886	(784)	(3,582)	(4,734)	-	-	58,104	36,605	18,572
10734 KINSEY SCHOOL DISTRICT #63	13,725	12,528	(3,271)	(4,323)	-	-	53,064	33,429	16,960
10734 State Proportionate Share	4,427	4,041	(1,055)	(1,395)	-	-	17,117	10,783	5,471
6944 LAVINA K-12	(2,497)	(3,619)	(13,384)	(17,690)	-	-	217,130	136,788	69,400
6944 State Proportionate Share	(2,647)	(2,344)	(4,317)	(5,706)	-	-	70,040	44,124	22,387
10132 LIBERTY SCHOOL DISTRICT 10	8,103	4,424	(1,986)	(2,625)	-	-	32,217	20,296	10,297
10132 State Proportionate Share	2,597	1,292	(641)	(847)	-	-	10,392	6,547	3,322
7692 OVANDO ELEMENTARY SCHOOL DISTRICT 11	2,884	2,430	(1,548)	(2,046)	-	-	25,109	15,818	8,025
7692 State Proportionate Share	815	708	(499)	(660)	-	-	8,100	5,103	2,589
6628 POWDER RIVER COUNTY HIGH SCHOOL	2,751	3,420	(33,222)	(43,910)	-	-	538,968	339,541	172,267
6628 State Proportionate Share	(3,632)	(1,588)	(10,717)	(14,164)	-	-	173,858	109,527	55,569
6629 POWELL COUNTY HIGH SCHOOL	(20,317)	(11,333)	(12,598)	(16,650)	-	-	204,375	128,753	65,323
6629 State Proportionate Share	(8,841)	(5,061)	(4,356)	(5,758)	-	-	70,675	44,524	22,589
6781 SCHOOL DISTRICT 1 & 7 - HYSHAM	7,190	2,386	(8,248)	(10,901)	-	-	133,809	84,297	42,769
6781 State Proportionate Share	1,449	66	(2,780)	(3,674)	-	-	45,099	28,411	14,415
6861 SCHOOL DISTRICT 1 & 7 - TOWNSEND	2,087	(17,361)	(59,698)	(78,903)	-	-	968,487	610,130	309,552
6861 State Proportionate Share	(7,056)	(10,857)	(19,405)	(25,648)	-	-	314,814	198,327	100,622
6751 SCHOOL DISTRICT 1 - BIG TIMBER	21,153	15,195	(15,880)	(20,988)	-	-	257,621	162,297	82,342
6751 State Proportionate Share	5,653	3,838	(5,328)	(7,042)	-	-	86,435	54,452	27,627
6752 SCHOOL DISTRICT 1 - BUTTE	(1,214)	(145,828)	(415,229)	(548,808)	-	-	6,736,308	4,243,761	2,153,092
6752 State Proportionate Share	(55,626)	(86,295)	(136,252)	(180,084)	-	-	2,210,429	1,392,533	706,508
6753 SCHOOL DISTRICT 1 - CHOTEAU	13,652	(24)	(45,051)	(59,543)	-	-	730,861	460,430	233,601
6753 State Proportionate Share	(1,082)	(3,697)	(14,538)	(19,215)	-	-	235,848	148,580	75,383
6754 SCHOOL DISTRICT 1 - CIRCLE	(948)	(14,903)	(29,453)	(38,927)	-	-	477,812	301,013	152,720
6754 State Proportionate Share	(4,212)	(7,544)	(9,501)	(12,557)	-	-	154,130	97,099	49,264
6755 SCHOOL DISTRICT 1 - CLANCY	18,140	10,544	(31,253)	(41,307)	-	-	507,020	319,414	162,056
6755 State Proportionate Share	2,931	1,435	(10,350)	(13,680)	-	-	167,912	105,781	53,669
6756 SCHOOL DISTRICT 1 - CORVALLIS	78,615	47,195	(127,666)	(168,736)	-	-	2,071,143	1,304,785	661,989
6756 State Proportionate Share	11,352	5,676	(41,405)	(54,726)	-	-	671,726	423,176	214,700

**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, 2021						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2021		
	2022	2023	2024	2025	2026	Future Year Deferrals	1% Decrease 6.06%	Discount Rate 7.06%	1% Increase 8.06%
	Total ALL Employers & State	\$ 8,521,205	\$ (56,377,667)	\$ (177,413,836)	\$ (234,488,076)	\$ -	\$ -	\$ 2,878,206,733	\$ 1,813,221,704
State (Non-Employer Contributing Entity)	\$ (11,085,106)	\$ (21,833,535)	\$ (40,111,923)	\$ (53,015,976)	\$ -	\$ -	\$ 650,740,713	\$ 409,955,675	\$ 207,992,922
Employer									
6757 SCHOOL DISTRICT 1 - DEER LODGE	28,022	12,659	(52,333)	(69,168)	-	-	849,001	534,856	271,362
6757 State Proportionate Share	2,667	148	(16,986)	(22,451)	-	-	275,571	173,605	88,079
6342 SCHOOL DISTRICT 1 - FORT BENTON	4,593	(31,539)	(43,737)	(57,807)	-	-	709,550	447,005	226,790
6342 State Proportionate Share	(4,139)	(14,457)	(14,122)	(18,665)	-	-	229,102	144,330	73,227
6758 SCHOOL DISTRICT 1 - GLASGOW	9,340	(6,666)	(102,691)	(135,727)	-	-	1,665,974	1,049,536	532,487
6758 State Proportionate Share	(10,298)	(10,874)	(33,282)	(43,988)	-	-	539,932	340,148	172,576
6759 SCHOOL DISTRICT 1 - GLENDIVE	7,518	(33,535)	(118,767)	(156,975)	-	-	1,926,775	1,213,836	615,845
6759 State Proportionate Share	(13,420)	(21,687)	(38,755)	(51,223)	-	-	628,730	396,089	200,958
6778 SCHOOL DISTRICT 1 - HEART BUTTE	27,330	(39,850)	(45,786)	(60,516)	-	-	742,795	467,949	237,416
6778 State Proportionate Share	4,642	(16,596)	(14,988)	(19,810)	-	-	243,152	153,182	77,717
6761 SCHOOL DISTRICT 1 - HELENA	415,516	(8,868)	(737,199)	(974,356)	-	-	11,959,667	7,534,389	3,822,607
6761 State Proportionate Share	50,321	(63,811)	(239,222)	(316,181)	-	-	3,880,936	2,444,924	1,240,444
6771 SCHOOL DISTRICT 1 - LEWISTOWN	(61,350)	(95,940)	(158,612)	(209,637)	-	-	2,573,175	1,621,057	822,451
6771 State Proportionate Share	(42,028)	(46,071)	(51,678)	(68,303)	-	-	838,382	528,167	267,968
6772 SCHOOL DISTRICT 1 - MILES CITY	(45,064)	(73,601)	(115,378)	(152,496)	-	-	1,871,795	1,179,200	598,272
6772 State Proportionate Share	(31,298)	(35,120)	(37,455)	(49,504)	-	-	607,634	382,799	194,215
6773 SCHOOL DISTRICT 1 - MISSOULA	(142,042)	(405,507)	(898,930)	(1,188,117)	-	-	14,583,451	9,187,328	4,661,234
6773 State Proportionate Share	(168,315)	(212,222)	(291,597)	(385,404)	-	-	4,730,616	2,980,209	1,512,023
6775 SCHOOL DISTRICT 1 - PHILIPSBURG	11,806	(4,017)	(25,370)	(33,532)	-	-	411,581	259,289	131,551
6775 State Proportionate Share	844	(3,467)	(8,184)	(10,816)	-	-	132,765	83,640	42,435
6774 SCHOOL DISTRICT 1 - PLAINS	(19,552)	(34,281)	(34,206)	(45,210)	-	-	554,924	349,593	177,367
6774 State Proportionate Share	(11,400)	(14,589)	(11,034)	(14,583)	-	-	179,002	112,768	57,214
6776 SCHOOL DISTRICT 1 - RED LODGE	(3,919)	(4,689)	(48,752)	(64,436)	-	-	790,917	498,264	252,797
6776 State Proportionate Share	(7,105)	(5,099)	(15,897)	(21,011)	-	-	257,894	162,469	82,429
6777 SCHOOL DISTRICT 1 - SCOBEY	3,705	1,727	(20,809)	(27,504)	-	-	337,595	212,679	107,904
6777 State Proportionate Share	(1,794)	(1,595)	(7,441)	(9,835)	-	-	120,722	76,053	38,586
6983 SCHOOL DISTRICT 1 - TROY	(37,003)	(44,427)	(40,614)	(53,680)	-	-	658,890	415,090	210,598
6983 State Proportionate Share	(18,151)	(18,614)	(13,172)	(17,410)	-	-	213,697	134,625	68,303
6883 SCHOOL DISTRICT 10 - ANACONDA	62,522	7,530	(97,034)	(128,250)	-	-	1,574,201	991,720	503,154
6883 State Proportionate Share	9,091	(5,481)	(31,326)	(41,403)	-	-	508,199	320,157	162,433
6995 SCHOOL DISTRICT 10 - CAYUSE	13,293	2,719	(22,225)	(29,375)	-	-	360,559	227,146	115,244
6995 State Proportionate Share	2,460	(269)	(7,328)	(9,686)	-	-	118,889	74,898	38,000
6884 SCHOOL DISTRICT 10 - CHINOOK	(32,080)	(13,206)	(42,108)	(55,654)	-	-	683,120	430,354	218,342
6884 State Proportionate Share	(16,914)	(7,999)	(13,583)	(17,953)	-	-	220,358	138,822	70,432
6885 SCHOOL DISTRICT 10 - CONRAD	18,468	6,336	(59,954)	(79,241)	-	-	972,642	612,748	310,880
6885 State Proportionate Share	(1,461)	(2,826)	(19,395)	(25,634)	-	-	314,648	198,223	100,569
6886 SCHOOL DISTRICT 10 - DILLON	(4,090)	(3,009)	(43,951)	(58,090)	-	-	713,020	449,190	227,899
6886 State Proportionate Share	(7,332)	(5,079)	(14,548)	(19,228)	-	-	236,015	148,686	75,436
6887 SCHOOL DISTRICT 10 - NOXON	(986)	4,005	(19,712)	(26,054)	-	-	319,795	201,466	102,214
6887 State Proportionate Share	(3,379)	(561)	(6,468)	(8,548)	-	-	104,924	66,100	33,536
6363 SCHOOL DISTRICT 104 - SPRING CREEK	194	(347)	(642)	(849)	-	-	10,423	6,566	3,332
6363 State Proportionate Share	(15)	(172)	(207)	(274)	-	-	3,363	2,119	1,075
6982 SCHOOL DISTRICT 11 & 2 - DRUMMOND	384	(10,888)	(22,366)	(29,561)	-	-	362,845	228,587	115,974
6982 State Proportionate Share	(2,801)	(5,580)	(7,215)	(9,536)	-	-	117,044	73,736	37,410
6362 SCHOOL DISTRICT 11 - BRORSON	(1,801)	(784)	(2,322)	(3,068)	-	-	37,663	23,727	12,038
6362 State Proportionate Share	(944)	(460)	(749)	(990)	-	-	12,149	7,654	3,883
6889 SCHOOL DISTRICT 11 - POTOMAC	(4,251)	(8,490)	(10,117)	(13,372)	-	-	164,135	103,402	52,462
6889 State Proportionate Share	(2,831)	(3,749)	(3,264)	(4,313)	-	-	52,945	33,355	16,923
6412 SCHOOL DISTRICT 11 - WISE RIVER	1,168	556	(1,266)	(1,673)	-	-	20,531	12,934	6,562
6412 State Proportionate Share	246	87	(408)	(540)	-	-	6,623	4,172	2,117

**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, 2021						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2021		
	2022	2023	2024	2025	2026	Future Year Deferrals	1% Decrease 6.06%	Discount Rate 7.06%	1% Increase 8.06%
Total ALL Employers & State	\$ 8,521,205	\$ (56,377,667)	\$ (177,413,836)	\$ (234,488,076)	\$ -	\$ -	\$ 2,878,206,733	\$ 1,813,221,704	\$ 919,946,479
State (Non-Employer Contributing Entity)	\$ (11,085,106)	\$ (21,833,535)	\$ (40,111,923)	\$ (53,015,976)	\$ -	\$ -	\$ 650,740,713	\$ 409,955,675	\$ 207,992,922
Employer									
7026 SCHOOL DISTRICT 115 - WINIFRED	(13,845)	(20,844)	(17,322)	(22,895)	-	-	281,018	177,037	89,820
7026 State Proportionate Share	(7,166)	(8,585)	(5,588)	(7,385)	-	-	90,650	57,108	28,974
6891 SCHOOL DISTRICT 12 - BAKER	(16,943)	(43,299)	(65,002)	(85,913)	-	-	1,054,538	664,341	337,056
6891 State Proportionate Share	(13,908)	(19,654)	(21,112)	(27,904)	-	-	342,504	215,772	109,473
6893 SCHOOL DISTRICT 12 - HARLEM	9,616	4,142	(87,087)	(115,103)	-	-	1,412,819	890,052	451,572
6893 State Proportionate Share	(7,935)	(6,437)	(28,254)	(37,343)	-	-	458,361	288,760	146,504
6406 SCHOOL DISTRICT 12 - HAVRE	(1,437)	(2,205)	(1,891)	(2,500)	-	-	30,683	19,330	9,807
6406 State Proportionate Share	(756)	(913)	(610)	(806)	-	-	9,898	6,235	3,164
6890 SCHOOL DISTRICT 12 - LIMA	(11,930)	(9,463)	(7,505)	(9,920)	-	-	121,760	76,707	38,918
6890 State Proportionate Share	(5,201)	(3,956)	(2,632)	(3,479)	-	-	42,702	26,902	13,649
6895 SCHOOL DISTRICT 12 - ROSEBUD	13,406	1,122	(17,795)	(23,519)	-	-	288,684	181,866	92,270
6895 State Proportionate Share	2,404	(1,078)	(5,740)	(7,587)	-	-	93,121	58,665	29,764
6896 SCHOOL DISTRICT 12 - SACO	1,198	(10,157)	(18,979)	(25,084)	-	-	307,897	193,970	98,411
6896 State Proportionate Share	(2,063)	(5,083)	(6,181)	(8,170)	-	-	100,279	63,174	32,052
6897 SCHOOL DISTRICT 12 - STANFORD	6,962	(661)	(25,345)	(33,498)	-	-	411,173	259,032	131,421
6897 State Proportionate Share	(875)	(2,311)	(8,176)	(10,806)	-	-	132,635	83,558	42,393
6340 SCHOOL DISTRICT 12 12 - MOLT	210	(82)	(497)	(657)	-	-	8,070	5,084	2,579
6340 State Proportionate Share	9	(69)	(160)	(212)	-	-	2,603	1,640	832
6892 SCHOOL DISTRICT 13 - BOX ELDER	(58,765)	(114,605)	(90,705)	(119,885)	-	-	1,471,517	927,031	470,333
6892 State Proportionate Share	(32,043)	(46,956)	(29,423)	(38,888)	-	-	477,331	300,711	152,567
6901 SCHOOL DISTRICT 13 - EUREKA	9,234	(2,313)	(61,496)	(81,279)	-	-	997,653	628,505	318,875
6901 State Proportionate Share	(5,170)	(6,184)	(19,908)	(26,313)	-	-	322,977	203,470	103,231
6349 SCHOOL DISTRICT 13 - FISHTAIL	(9,525)	(5,438)	(1,181)	(1,561)	-	-	19,163	12,072	6,125
6349 State Proportionate Share	(3,210)	(1,676)	(454)	(601)	-	-	7,373	4,645	2,357
6894 SCHOOL DISTRICT 13 - LONE ROCK	6,984	(1,339)	(21,112)	(27,904)	-	-	342,500	215,769	109,472
6894 State Proportionate Share	(875)	(2,615)	(7,032)	(9,295)	-	-	114,086	71,872	36,465
6903 SCHOOL DISTRICT 13 - NASHUA	9,322	(4,392)	(17,399)	(22,996)	-	-	282,265	177,822	90,219
6903 State Proportionate Share	1,222	(2,750)	(5,661)	(7,482)	-	-	91,833	57,854	29,352
6898 SCHOOL DISTRICT 14 - BONNER	5,018	(8,162)	(29,797)	(39,382)	-	-	483,395	304,531	154,505
6898 State Proportionate Share	(1,935)	(5,133)	(9,956)	(13,158)	-	-	161,511	101,749	51,623
7273 SCHOOL DISTRICT 14 - FORTINE	2,471	(10,071)	(8,794)	(11,623)	-	-	142,667	89,878	45,600
7273 State Proportionate Share	(291)	(4,201)	(2,837)	(3,749)	-	-	46,019	28,991	14,709
6900 SCHOOL DISTRICT 14 - HOT SPRINGS	(19,087)	(12,271)	(23,266)	(30,751)	-	-	377,448	237,786	120,642
6900 State Proportionate Share	(9,821)	(6,129)	(7,505)	(9,919)	-	-	121,756	76,704	38,916
6906 SCHOOL DISTRICT 14 - MALTA	(814)	(25,849)	(46,443)	(61,384)	-	-	753,450	474,661	240,822
6906 State Proportionate Share	(6,405)	(12,754)	(15,075)	(19,925)	-	-	244,567	154,073	78,170
6992 SCHOOL DISTRICT 14 - SHELBY	14,038	(17,654)	(71,761)	(94,847)	-	-	1,164,190	733,420	372,104
6992 State Proportionate Share	(4,469)	(11,967)	(23,148)	(30,595)	-	-	375,538	236,583	120,031
6881 SCHOOL DISTRICT 15 HELENA FLATS- KALISPELL	13,618	(45)	(17,561)	(23,210)	-	-	284,892	179,477	91,059
6881 State Proportionate Share	2,047	(1,613)	(5,665)	(7,487)	-	-	91,898	57,894	29,373
6904 SCHOOL DISTRICT 15 & 17 - WILLOW CREEK	(8,408)	(12,740)	(11,114)	(14,689)	-	-	180,303	113,588	57,629
6904 State Proportionate Share	(4,430)	(5,291)	(3,585)	(4,738)	-	-	58,161	36,641	18,590
6905 SCHOOL DISTRICT 15 & 6 - FLO-CARLTON	(2,869)	(14,855)	(58,051)	(76,726)	-	-	941,762	593,294	301,011
6905 State Proportionate Share	(8,667)	(9,973)	(18,958)	(25,057)	-	-	307,559	193,757	98,303
6907 SCHOOL DISTRICT 15 - CUSTER	(4,923)	5,474	(10,358)	(13,691)	-	-	168,046	105,866	53,712
6907 State Proportionate Share	(2,774)	924	(3,610)	(4,771)	-	-	58,561	36,893	18,718
6908 SCHOOL DISTRICT 15 - CUT BANK	(21,979)	(99,522)	(107,572)	(142,178)	-	-	1,745,151	1,099,416	557,794
6908 State Proportionate Share	(22,229)	(43,581)	(35,840)	(47,369)	-	-	581,430	366,291	185,840
6909 SCHOOL DISTRICT 15 - EKALAKA	18,183	(1,588)	(25,812)	(34,116)	-	-	418,752	263,807	133,844
6909 State Proportionate Share	2,896	(3,237)	(8,840)	(11,684)	-	-	143,410	90,346	45,838

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

	Recognition of Deferred Outflows and Deferred Inflows as of June 30, 2021						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2021		
	2022	2023	2024	2025	2026	Future Year Deferrals	1% Decrease 6.06%	Discount Rate 7.06%	1% Increase 8.06%
	Total ALL Employers & State	\$ 8,521,205	\$ (56,377,667)	\$ (177,413,836)	\$ (234,488,076)	\$ -	\$ -	\$ 2,878,206,733	\$ 1,813,221,704
State (Non-Employer Contributing Entity)	\$ (11,085,106)	\$ (21,833,535)	\$ (40,111,923)	\$ (53,015,976)	\$ -	\$ -	\$ 650,740,713	\$ 409,955,675	\$ 207,992,922
Employer									
6973 SCHOOL DISTRICT 159 - WINNETT	(15,798)	(18,880)	(17,693)	(23,385)	-	-	287,036	180,828	91,744
6973 State Proportionate Share	(7,886)	(7,923)	(5,713)	(7,551)	-	-	92,686	58,391	29,625
6882 SCHOOL DISTRICT 16 - HARLOWTON	31,559	5,880	(38,381)	(50,728)	-	-	622,655	392,262	199,016
6882 State Proportionate Share	6,141	(1,139)	(12,446)	(16,449)	-	-	201,906	127,198	64,534
6911 SCHOOL DISTRICT 17 - CULBERTSON	2,944	(15,131)	(41,114)	(54,340)	-	-	666,995	420,196	213,188
6911 State Proportionate Share	(4,968)	(9,043)	(13,262)	(17,529)	-	-	215,155	135,544	68,769
6365 SCHOOL DISTRICT 17 - MORIN	6,958	3,731	(10,657)	(14,086)	-	-	172,895	108,921	55,262
6365 State Proportionate Share	1,056	405	(3,438)	(4,544)	-	-	55,772	35,136	17,826
6912 SCHOOL DISTRICT 17 H - HARDIN	(12,483)	(141,914)	(245,298)	(324,211)	-	-	3,979,506	2,507,022	1,271,949
6912 State Proportionate Share	(37,984)	(70,133)	(79,559)	(105,153)	-	-	1,290,699	813,119	412,539
6913 SCHOOL DISTRICT 18 - VALIER	(6,808)	(18,406)	(26,480)	(34,999)	-	-	429,589	270,634	137,307
6913 State Proportionate Share	(5,884)	(8,501)	(8,542)	(11,290)	-	-	138,573	87,298	44,291
6380 SCHOOL DISTRICT 18 - WOODMAN	(4,947)	(12,134)	(4,567)	(6,036)	-	-	74,085	46,672	23,679
6380 State Proportionate Share	(2,341)	(4,544)	(1,473)	(1,947)	-	-	23,899	15,056	7,639
6977 SCHOOL DISTRICT 19 - COLSTRIP	(80,693)	(110,297)	(114,459)	(151,281)	-	-	1,856,887	1,169,807	593,507
6977 State Proportionate Share	(43,351)	(47,170)	(37,147)	(49,097)	-	-	602,635	379,650	192,617
6787 SCHOOL DISTRICT 2 - BRIDGER	2,057	(8,532)	(31,836)	(42,078)	-	-	516,482	325,375	165,081
6787 State Proportionate Share	(3,505)	(5,407)	(10,306)	(13,621)	-	-	167,192	105,328	53,439
6784 SCHOOL DISTRICT 2 & 11 - BIG SANDY	5,932	(4,886)	(30,335)	(40,093)	-	-	492,120	310,028	157,294
6784 State Proportionate Share	(2,164)	(4,174)	(9,785)	(12,933)	-	-	158,744	100,006	50,739
6979 SCHOOL DISTRICT 2 & 3 - PRYOR	51,383	(2,926)	(54,962)	(72,643)	-	-	891,653	561,726	284,994
6979 State Proportionate Share	10,968	(5,526)	(17,729)	(23,432)	-	-	287,620	181,196	91,931
6785 SCHOOL DISTRICT 2 - ALBERTON	(14,273)	(9,485)	(20,202)	(26,700)	-	-	327,732	206,465	104,751
6785 State Proportionate Share	(7,589)	(4,805)	(6,546)	(8,651)	-	-	106,189	66,897	33,941
6782 SCHOOL DISTRICT 2 - ALDER	3,374	2,286	(3,764)	(4,975)	-	-	61,065	38,470	19,518
6782 State Proportionate Share	696	475	(1,214)	(1,605)	-	-	19,698	12,409	6,296
6786 SCHOOL DISTRICT 2 - BILLINGS	(25,630)	(467,866)	(1,446,761)	(1,912,186)	-	-	23,470,986	14,786,325	7,501,911
6786 State Proportionate Share	(196,455)	(280,410)	(471,020)	(622,547)	-	-	7,641,409	4,813,958	2,442,384
6796 SCHOOL DISTRICT 2 - DEER PARK	2,902	(600)	(9,873)	(13,049)	-	-	160,175	100,908	51,196
6796 State Proportionate Share	(463)	(1,207)	(3,185)	(4,209)	-	-	51,668	32,550	16,514
6789 SCHOOL DISTRICT 2 - DODSON	35,118	18,550	(23,175)	(30,630)	-	-	375,963	236,851	120,167
6789 State Proportionate Share	9,433	4,408	(7,610)	(10,058)	-	-	123,455	77,775	39,459
7059 SCHOOL DISTRICT 2 - DUPUYER	14,594	9,194	(5,764)	(7,618)	-	-	93,504	58,906	29,886
7059 State Proportionate Share	4,401	2,684	(1,859)	(2,457)	-	-	30,162	19,001	9,640
6783 SCHOOL DISTRICT 2 - FRAZER	(4,761)	(20,428)	(33,566)	(44,364)	-	-	544,546	343,055	174,050
6783 State Proportionate Share	(6,090)	(9,778)	(10,827)	(14,311)	-	-	175,656	110,660	56,144
6794 SCHOOL DISTRICT 2 - STEVENSVILLE	64,991	(33,547)	(108,100)	(142,876)	-	-	1,753,717	1,104,812	560,532
6794 State Proportionate Share	8,805	(20,474)	(34,926)	(46,162)	-	-	566,615	356,958	181,104
6792 SCHOOL DISTRICT 2 - SUNBURST	(13,072)	(15,268)	(20,922)	(27,653)	-	-	339,426	213,833	108,489
6792 State Proportionate Share	(7,582)	(7,678)	(7,084)	(9,363)	-	-	114,924	72,400	36,733
6793 SCHOOL DISTRICT 2 - THOMPSON FALLS	1,068	(18,797)	(45,338)	(59,923)	-	-	735,519	463,364	235,090
6793 State Proportionate Share	(5,579)	(10,186)	(14,625)	(19,330)	-	-	237,259	149,469	75,834
7063 SCHOOL DISTRICT 2-27 - LODGE GRASS	(65,054)	(108,979)	(85,121)	(112,505)	-	-	1,380,936	869,966	441,382
7063 State Proportionate Share	(34,150)	(44,436)	(27,458)	(36,291)	-	-	445,451	280,627	142,377
6915 SCHOOL DISTRICT 20 - GARRISON	2,497	10	(2,458)	(3,249)	-	-	39,882	25,125	12,747
6915 State Proportionate Share	561	(199)	(793)	(1,048)	-	-	12,865	8,105	4,112
6369 SCHOOL DISTRICT 20 - KILA	9,272	3,521	(19,399)	(25,640)	-	-	314,716	198,266	100,591
6369 State Proportionate Share	722	(386)	(6,258)	(8,271)	-	-	101,519	63,956	32,448
6916 SCHOOL DISTRICT 20 - PLENTYWOOD	(27,101)	(28,183)	(38,770)	(51,242)	-	-	628,964	396,237	201,033
6916 State Proportionate Share	(14,721)	(13,561)	(13,110)	(17,328)	-	-	212,692	133,992	67,982

**Employer and Non-Employer Proportionate Share Allocations
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	Recognition of Deferred Outflows and Deferred Inflows as of June 30, 2021						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2021		
	2022	2023	2024	2025	2026	Future Year Deferrals	1% Decrease 6.06%	Discount Rate 7.06%	1% Increase 8.06%
	Total ALL Employers & State	\$ 8,521,205	\$ (56,377,667)	\$ (177,413,836)	\$ (234,488,076)	\$ -	\$ -	\$ 2,878,206,733	\$ 1,813,221,704
State (Non-Employer Contributing Entity)	\$ (11,085,106)	\$ (21,833,535)	\$ (40,111,923)	\$ (53,015,976)	\$ -	\$ -	\$ 650,740,713	\$ 409,955,675	\$ 207,992,922
Employer									
6930 SCHOOL DISTRICT 20 - WHITEWATER	(1,229)	(1,648)	(11,102)	(14,673)	-	-	180,108	113,465	57,567
6930 State Proportionate Share	(1,899)	(1,479)	(3,581)	(4,733)	-	-	58,098	36,601	18,569
9853 SCHOOL DISTRICT 20-DeSmet	(4,660)	188	(9,315)	(12,312)	-	-	151,126	95,207	48,304
9853 State Proportionate Share	3,636	(794)	(3,203)	(4,233)	-	-	51,959	32,733	16,607
6918 SCHOOL DISTRICT 21 - BROADVIEW	(2,229)	(8,429)	(18,899)	(24,978)	-	-	306,593	193,148	97,995
6918 State Proportionate Share	(3,273)	(4,450)	(6,096)	(8,057)	-	-	98,899	62,305	31,611
6951 SCHOOL DISTRICT 21 - FAIRFIELD	(2,867)	(27,434)	(48,867)	(64,587)	-	-	792,775	499,435	253,390
6951 State Proportionate Share	(7,428)	(13,443)	(15,763)	(20,834)	-	-	255,729	161,105	81,737
7275 SCHOOL DISTRICT 21 - GALATA	44	(253)	(1,616)	(2,135)	-	-	26,209	16,511	8,377
7275 State Proportionate Share	(202)	(244)	(572)	(756)	-	-	9,278	5,845	2,966
9220 SCHOOL DISTRICT 22-COTTONWOOD	(256)	(64)	(473)	(626)	-	-	7,680	4,838	2,455
9220 State Proportionate Share	(153)	(61)	(153)	(202)	-	-	2,477	1,561	792
7040 SCHOOL DISTRICT 23 - BILLINGS	10,960	(6,724)	(30,436)	(40,227)	-	-	493,766	311,064	157,820
7040 State Proportionate Share	(121)	(4,813)	(9,818)	(12,976)	-	-	159,276	100,341	50,908
7007 SCHOOL DISTRICT 23 - HARRISON	14,740	9,951	(13,459)	(17,789)	-	-	218,349	137,556	69,790
7007 State Proportionate Share	3,437	2,312	(4,342)	(5,738)	-	-	70,434	44,372	22,513
7073 SCHOOL DISTRICT 23 - LUSTRE	(317)	(323)	(6,530)	(8,631)	-	-	105,944	66,743	33,862
7073 State Proportionate Share	(974)	(649)	(2,107)	(2,784)	-	-	34,176	21,530	10,924
6920 SCHOOL DISTRICT 23 - MISSOULA	31,865	(4,109)	(50,087)	(66,201)	-	-	812,575	511,908	259,719
6920 State Proportionate Share	3,706	(6,030)	(16,167)	(21,368)	-	-	262,276	165,230	83,830
6921 SCHOOL DISTRICT 23 - POLSON	(14,215)	(68,027)	(165,969)	(219,362)	-	-	2,692,543	1,696,257	860,604
6921 State Proportionate Share	(28,137)	(38,435)	(53,864)	(71,192)	-	-	873,844	550,507	279,302
6922 SCHOOL DISTRICT 23 - ROBERTS	896	(5,677)	(18,427)	(24,355)	-	-	298,940	188,327	95,549
6922 State Proportionate Share	(2,120)	(3,466)	(5,944)	(7,856)	-	-	96,430	60,749	30,821
6899 SCHOOL DISTRICT 24 - HUNTLEY PROJECT	(39,484)	(45,997)	(104,498)	(138,116)	-	-	1,695,290	1,068,004	541,857
6899 State Proportionate Share	(27,816)	(24,469)	(33,742)	(44,596)	-	-	547,393	344,849	174,961
6923 SCHOOL DISTRICT 24 - THREE FORKS	51,068	30,054	(47,228)	(62,421)	-	-	766,178	482,680	244,890
6923 State Proportionate Share	11,777	6,326	(15,343)	(20,279)	-	-	248,910	156,809	79,558
6924 SCHOOL DISTRICT 25 - HOBSON	(4,122)	(17,784)	(17,946)	(23,719)	-	-	291,132	183,408	93,053
6924 State Proportionate Share	(3,824)	(7,723)	(5,977)	(7,900)	-	-	96,970	61,090	30,994
6925 SCHOOL DISTRICT 26 - LOCKWOOD	102,629	27,426	(86,737)	(114,641)	-	-	1,407,147	886,479	449,759
6925 State Proportionate Share	24,915	2,315	(28,092)	(37,129)	-	-	455,739	287,108	145,666
7094 SCHOOL DISTRICT 26 - REICHLER	64	(463)	(1,139)	(1,505)	-	-	18,478	11,641	5,906
7094 State Proportionate Share	(127)	(253)	(367)	(486)	-	-	5,961	3,755	1,905
6395 SCHOOL DISTRICT 27 - ELLISTON	4,104	1,831	(2,805)	(3,708)	-	-	45,510	28,671	14,546
6395 State Proportionate Share	1,093	399	(928)	(1,227)	-	-	15,062	9,489	4,814
7010 SCHOOL DISTRICT 27 - GRASS RANGE	(42)	(5,988)	(14,268)	(18,858)	-	-	231,471	145,823	73,984
7010 State Proportionate Share	(1,890)	(3,231)	(4,602)	(6,083)	-	-	74,665	47,038	23,865
7032 SCHOOL DISTRICT 27 - MONFORTON	(11,999)	(20,832)	(27,291)	(36,071)	-	-	442,752	278,926	141,515
7032 State Proportionate Share	(7,827)	(9,400)	(8,804)	(11,636)	-	-	142,821	89,975	45,649
6926 SCHOOL DISTRICT 27 - MONTANA CITY	(227)	(11,174)	(30,715)	(40,596)	-	-	498,287	313,912	159,265
6926 State Proportionate Share	(4,118)	(6,365)	(9,908)	(13,095)	-	-	160,734	101,260	51,375
6927 SCHOOL DISTRICT 28 - ST IGNATIUS	10,301	(15,727)	(61,034)	(80,669)	-	-	990,163	623,786	316,481
6927 State Proportionate Share	(4,511)	(10,476)	(19,801)	(26,171)	-	-	321,239	202,375	102,676
6401 SCHOOL DISTRICT 28C	17,244	(5,223)	(26,981)	(35,660)	-	-	437,708	275,749	139,902
6401 State Proportionate Share	2,560	(4,014)	(8,703)	(11,503)	-	-	141,192	88,948	45,128
6929 SCHOOL DISTRICT 29 - BELT	10,973	(5,201)	(45,228)	(59,778)	-	-	733,740	462,244	234,522
6929 State Proportionate Share	(2,045)	(5,483)	(14,596)	(19,291)	-	-	236,785	149,171	75,683
6928 SCHOOL DISTRICT 29 - SOMERS	33,294	12,547	(42,709)	(56,448)	-	-	692,866	436,494	221,457
6928 State Proportionate Share	6,151	798	(13,777)	(18,209)	-	-	223,501	140,802	71,436

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

	Recognition of Deferred Outflows and Deferred Inflows as of June 30, 2021						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2021		
	2022	2023	2024	2025	2026	Future Year Deferrals	1% Decrease 6.06%	Discount Rate 7.06%	1% Increase 8.06%
	Total ALL Employers & State	\$ 8,521,205	\$ (56,377,667)	\$ (177,413,836)	\$ (234,488,076)	\$ -	\$ -	\$ 2,878,206,733	\$ 1,813,221,704
State (Non-Employer Contributing Entity)	\$ (11,085,106)	\$ (21,833,535)	\$ (40,111,923)	\$ (53,015,976)	\$ -	\$ -	\$ 650,740,713	\$ 409,955,675	\$ 207,992,922
Employer									
7048 SCHOOL DISTRICT 29 - WYOLA	3,152	(24,460)	(41,438)	(54,769)	-	-	672,253	423,508	214,869
7048 State Proportionate Share	(4,320)	(11,813)	(13,367)	(17,667)	-	-	216,847	136,610	69,310
6902 SCHOOL DISTRICT 3 & 13 - FAIRVIEW	25,215	(13,493)	(43,628)	(57,663)	-	-	707,780	445,889	226,224
6902 State Proportionate Share	3,155	(8,400)	(14,180)	(18,742)	-	-	230,051	144,928	73,530
6941 SCHOOL DISTRICT 3 - BELFRY	15,776	2,684	(10,825)	(14,308)	-	-	175,621	110,638	56,133
6941 State Proportionate Share	4,128	(48)	(3,645)	(4,818)	-	-	59,137	37,256	18,902
6403 SCHOOL DISTRICT 3 - BILLINGS	(4,824)	(2,526)	(8,789)	(11,616)	-	-	142,580	89,823	45,572
6403 State Proportionate Share	(2,867)	(1,591)	(2,835)	(3,747)	-	-	45,992	28,974	14,700
6798 SCHOOL DISTRICT 3 - CASCADE	(279)	(15,119)	(35,276)	(46,624)	-	-	572,281	360,527	182,915
6798 State Proportionate Share	(5,681)	(8,095)	(11,379)	(15,040)	-	-	184,602	116,296	59,003
6799 SCHOOL DISTRICT 3 - FAIR MONT EGAN	21,997	4,005	(17,276)	(22,834)	-	-	280,272	176,567	89,582
6799 State Proportionate Share	5,514	(45)	(5,573)	(7,366)	-	-	90,409	56,956	28,897
6819 SCHOOL DISTRICT 3 - HAMILTON	66,818	(17,981)	(151,175)	(199,808)	-	-	2,452,530	1,545,053	783,890
6819 State Proportionate Share	2,920	(19,326)	(48,881)	(64,606)	-	-	792,996	499,574	253,461
6801 SCHOOL DISTRICT 3 - MANHATTAN	12,193	(14,203)	(61,909)	(81,825)	-	-	1,004,350	632,724	321,015
6801 State Proportionate Share	(3,828)	(9,971)	(19,970)	(26,394)	-	-	323,976	204,100	103,551
6811 SCHOOL DISTRICT 3 - RAMSAY	9,755	(7,315)	(19,264)	(25,461)	-	-	312,523	196,884	99,890
6811 State Proportionate Share	927	(4,097)	(6,214)	(8,213)	-	-	100,813	63,510	32,222
6818 SCHOOL DISTRICT 3 - SUPERIOR	22,532	14,309	(38,879)	(51,387)	-	-	630,747	397,360	201,602
6818 State Proportionate Share	2,556	1,468	(12,752)	(16,854)	-	-	206,878	130,330	66,124
6821 SCHOOL DISTRICT 3 - WESTBY	(5,512)	(13,285)	(19,841)	(26,224)	-	-	321,882	202,780	102,882
6821 State Proportionate Share	(4,582)	(6,240)	(6,406)	(8,467)	-	-	103,932	65,475	33,219
6820 SCHOOL DISTRICT 3 - WOLF POINT	(52,245)	(38,895)	(16,012)	(21,163)	-	-	259,764	163,647	83,027
6820 State Proportionate Share	(18,803)	(13,818)	(5,658)	(7,478)	-	-	91,790	57,826	29,338
6940 SCHOOL DISTRICT 30 & 6 - FROMBERG	8,373	6,073	(29,499)	(38,989)	-	-	478,562	301,486	152,960
6940 State Proportionate Share	(1,287)	(650)	(9,537)	(12,605)	-	-	154,720	97,471	49,452
6935 SCHOOL DISTRICT 30 - POWER	(1,277)	(2,316)	(15,447)	(20,417)	-	-	250,603	157,875	80,099
6935 State Proportionate Share	(2,488)	(2,066)	(4,983)	(6,586)	-	-	80,837	50,926	25,838
6936 SCHOOL DISTRICT 30 - RONAN	(19,848)	(100,346)	(164,902)	(217,952)	-	-	2,675,230	1,685,350	855,070
6936 State Proportionate Share	(27,457)	(47,938)	(53,685)	(70,955)	-	-	870,935	548,674	278,372
10061 SCHOOL DISTRICT 31-MIAMI ELEMENTARY	5,558	(273)	(1,472)	(1,945)	-	-	23,879	15,043	7,632
10061 State Proportionate Share	1,777	(215)	(475)	(628)	-	-	7,704	4,853	2,462
6933 SCHOOL DISTRICT 32 - CLINTON	3,641	3,583	(15,382)	(20,331)	-	-	249,549	157,212	79,762
6933 State Proportionate Share	(785)	(159)	(5,189)	(6,858)	-	-	84,182	53,033	26,907
7022 SCHOOL DISTRICT 32 - RAPELJE	(2,242)	(3,356)	(15,099)	(19,956)	-	-	244,947	154,313	78,291
7022 State Proportionate Share	(2,485)	(2,424)	(4,950)	(6,542)	-	-	80,304	50,590	25,667
6938 SCHOOL DISTRICT 32 J - ASHLAND	20,177	8,960	(18,471)	(24,414)	-	-	299,665	188,784	95,780
6938 State Proportionate Share	4,667	1,522	(5,967)	(7,886)	-	-	96,796	60,980	30,939
6932 SCHOOL DISTRICT 33 - GOLD CREEK	4,334	(3,007)	(1,847)	(2,441)	-	-	29,957	18,872	9,575
6932 State Proportionate Share	1,297	(1,185)	(596)	(787)	-	-	9,664	6,088	3,089
7066 SCHOOL DISTRICT 33 - SWAN VALLEY ELEM	(16,108)	(14,425)	(2,872)	(3,796)	-	-	46,589	29,350	14,891
7066 State Proportionate Share	(6,071)	(5,192)	(926)	(1,224)	-	-	15,029	9,468	4,803
10171 SCHOOL DISTRICT 33-UPPER WEST SHORE	10,833	(2,764)	(2,963)	(3,916)	-	-	48,070	30,283	15,364
10171 State Proportionate Share	3,455	(1,193)	(956)	(1,263)	-	-	15,506	9,769	4,956
7082 SCHOOL DISTRICT 34 - SEELEY LAKE	(15,727)	(24,235)	(18,705)	(24,722)	-	-	303,449	191,167	96,990
7082 State Proportionate Share	(8,010)	(9,864)	(6,034)	(7,975)	-	-	97,884	61,665	31,286
7036 SCHOOL DISTRICT 35 - GALLATIN GATEWAY	3,420	(7,890)	(16,659)	(22,018)	-	-	270,255	170,256	86,380
7036 State Proportionate Share	(975)	(4,081)	(5,374)	(7,102)	-	-	87,177	54,920	27,864
6976 SCHOOL DISTRICT 37 - SHEPHERD	(48,709)	(46,776)	(68,734)	(90,846)	-	-	1,115,086	702,485	356,409
6976 State Proportionate Share	(26,269)	(21,969)	(22,632)	(29,913)	-	-	367,165	231,308	117,355

**Employer and Non-Employer Proportionate Share Allocations
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	Recognition of Deferred Outflows and Deferred Inflows as of June 30, 2021						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2021		
	2022	2023	2024	2025	2026	Future Year Deferrals	1% Decrease 6.06%	Discount Rate 7.06%	1% Increase 8.06%
	Total ALL Employers & State	\$ 8,521,205	\$ (56,377,667)	\$ (177,413,836)	\$ (234,488,076)	\$ -	\$ -	\$ 2,878,206,733	\$ 1,813,221,704
State (Non-Employer Contributing Entity)	\$ (11,085,106)	\$ (21,833,535)	\$ (40,111,923)	\$ (53,015,976)	\$ -	\$ -	\$ 650,740,713	\$ 409,955,675	\$ 207,992,922
Employer									
6939 SCHOOL DISTRICT 38 - BIG FORK	13,136	134	(85,842)	(113,458)	-	-	1,392,626	877,331	445,118
6939 State Proportionate Share	(6,261)	(7,153)	(28,387)	(37,519)	-	-	460,520	290,120	147,194
6341 SCHOOL DISTRICT 38 - LINCOLN	(3,680)	(1,980)	(10,899)	(14,405)	-	-	176,819	111,393	56,516
6341 State Proportionate Share	(2,854)	(1,669)	(3,699)	(4,888)	-	-	60,003	37,801	19,179
6829 SCHOOL DISTRICT 4 & 28 - HIGHWOOD	(2,060)	(9,266)	(16,164)	(21,364)	-	-	262,232	165,202	83,816
6829 State Proportionate Share	(2,836)	(4,537)	(5,330)	(7,044)	-	-	86,466	54,472	27,637
6828 SCHOOL DISTRICT 4 & 47 - WHITEHALL	25,761	8,915	(40,807)	(53,935)	-	-	662,025	417,065	211,600
6828 State Proportionate Share	4,094	(272)	(13,257)	(17,522)	-	-	215,067	135,489	68,741
6346 SCHOOL DISTRICT 4 - CANYON CREEK	12,910	(8,356)	(26,622)	(35,187)	-	-	431,896	272,087	138,045
6346 State Proportionate Share	1,251	(4,900)	(8,628)	(11,404)	-	-	139,977	88,183	44,740
6385 SCHOOL DISTRICT 4 - DIVIDE	2,055	(37)	(1,519)	(2,007)	-	-	24,637	15,521	7,874
6385 State Proportionate Share	421	(234)	(490)	(647)	-	-	7,947	5,007	2,540
6822 SCHOOL DISTRICT 4 - FORSYTH	1,884	(17,143)	(49,940)	(66,005)	-	-	810,176	510,397	258,952
6822 State Proportionate Share	(6,015)	(9,996)	(16,109)	(21,292)	-	-	261,341	164,641	83,531
6823 SCHOOL DISTRICT 4 - HELLGATE	118,055	(11,926)	(151,622)	(200,398)	-	-	2,459,775	1,549,617	786,205
6823 State Proportionate Share	21,220	(17,123)	(48,918)	(64,655)	-	-	793,605	499,958	253,656
6824 SCHOOL DISTRICT 4 - LIBBY	(14,849)	(52,528)	(87,085)	(115,100)	-	-	1,412,786	890,032	451,562
6824 State Proportionate Share	(16,283)	(24,837)	(28,185)	(37,252)	-	-	457,250	288,060	146,149
6827 SCHOOL DISTRICT 4 - LIVINGSTON	(18,775)	(56,719)	(143,701)	(189,930)	-	-	2,331,281	1,468,668	745,135
6827 State Proportionate Share	(25,698)	(31,888)	(47,262)	(62,466)	-	-	766,732	483,028	245,067
6830 SCHOOL DISTRICT 4 - SWAN RIVER	25,030	11,685	(17,522)	(23,159)	-	-	284,259	179,078	90,856
6830 State Proportionate Share	6,326	2,572	(5,653)	(7,472)	-	-	91,712	57,777	29,313
6943 SCHOOL DISTRICT 40 - FRENCHTOWN	31,957	(42,511)	(140,113)	(185,188)	-	-	2,273,072	1,431,997	726,530
6943 State Proportionate Share	(7,911)	(26,841)	(45,662)	(60,352)	-	-	740,783	466,681	236,773
7077 SCHOOL DISTRICT 41 - ANDERSON	(2,428)	(1,684)	(11,577)	(15,302)	-	-	187,818	118,322	60,031
7077 State Proportionate Share	(2,424)	(1,662)	(3,998)	(5,285)	-	-	64,865	40,864	20,732
6974 SCHOOL DISTRICT 41 - PIONEER	(302)	(2,382)	(5,428)	(7,175)	-	-	88,067	55,481	28,148
6974 State Proportionate Share	(820)	(1,264)	(1,751)	(2,314)	-	-	28,408	17,896	9,080
6360 SCHOOL DISTRICT 43 - LAMOTTE	5,856	2,979	(8,741)	(11,552)	-	-	141,799	89,331	45,323
6360 State Proportionate Share	799	269	(2,819)	(3,726)	-	-	45,740	28,815	14,620
6942 SCHOOL DISTRICT 43 - TURNER	(9,288)	(14,927)	(11,732)	(15,507)	-	-	190,336	119,909	60,836
6942 State Proportionate Share	(4,818)	(6,093)	(3,787)	(5,006)	-	-	61,444	38,709	19,639
6945 SCHOOL DISTRICT 44 - BELGRADE	(89,933)	(286,265)	(380,841)	(503,358)	-	-	6,178,435	3,892,310	1,974,781
6945 State Proportionate Share	(82,394)	(130,586)	(123,796)	(163,622)	-	-	2,008,363	1,265,235	641,923
6950 SCHOOL DISTRICT 44 - GERALDINE	1,652	6,225	(16,161)	(21,360)	-	-	262,178	165,167	83,798
6950 State Proportionate Share	(1,573)	748	(5,333)	(7,049)	-	-	86,520	54,506	27,654
6946 SCHOOL DISTRICT 44 - MOORE	(11,099)	(9,338)	(13,415)	(17,731)	-	-	217,641	137,110	69,563
6946 State Proportionate Share	(5,693)	(4,311)	(4,327)	(5,720)	-	-	70,205	44,228	22,439
6947 SCHOOL DISTRICT 44 - WHITEFISH	144,490	24,536	(175,473)	(231,923)	-	-	2,846,716	1,793,383	909,881
6947 State Proportionate Share	28,039	(6,005)	(56,603)	(74,812)	-	-	918,276	578,499	293,504
6948 SCHOOL DISTRICT 45 - AUGUSTA	14,087	(591)	(17,803)	(23,530)	-	-	288,817	181,950	92,313
6948 State Proportionate Share	2,646	(1,667)	(5,743)	(7,590)	-	-	93,164	58,692	29,778
7092 SCHOOL DISTRICT 45 - GOLDEN RIDGE	(1,898)	(4,644)	(2,480)	(3,278)	-	-	40,237	25,348	12,861
7092 State Proportionate Share	(1,020)	(1,799)	(800)	(1,057)	-	-	12,980	8,177	4,149
6949 SCHOOL DISTRICT 45 - WOLF POINT	(6,836)	(55,513)	(114,700)	(151,599)	-	-	1,860,795	1,172,270	594,756
6949 State Proportionate Share	(17,549)	(28,551)	(37,002)	(48,906)	-	-	600,290	378,172	191,868
9221 SCHOOL DISTRICT 47-MALMBORG	(1,980)	(2,085)	(310)	(409)	-	-	5,025	3,165	1,606
9221 State Proportionate Share	(740)	(742)	(100)	(132)	-	-	1,621	1,021	518
6402 SCHOOL DISTRICT 48-1J & 48-2J	11,142	2,535	(30,021)	(39,679)	-	-	487,037	306,825	155,669
6402 State Proportionate Share	(15)	(1,599)	(9,684)	(12,799)	-	-	157,106	98,974	50,215

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	Recognition of Deferred Outflows and Deferred Inflows as of June 30, 2021						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2021		
	2022	2023	2024	2025	2026	Future Year Deferrals	1% Decrease 6.06%	Discount Rate 7.06%	1% Increase 8.06%
	Total ALL Employers & State	\$ 8,521,205	\$ (56,377,667)	\$ (177,413,836)	\$ (234,488,076)	\$ -	\$ -	\$ 2,878,206,733	\$ 1,813,221,704
State (Non-Employer Contributing Entity)	\$ (11,085,106)	\$ (21,833,535)	\$ (40,111,923)	\$ (53,015,976)	\$ -	\$ -	\$ 650,740,713	\$ 409,955,675	\$ 207,992,922
Employer									
6832 SCHOOL DISTRICT 5 - BASIN	2,800	1,721	(2,517)	(3,326)	-	-	40,829	25,721	13,050
6832 State Proportionate Share	658	384	(812)	(1,073)	-	-	13,169	8,296	4,209
6833 SCHOOL DISTRICT 5 - KALISPELL	(20,365)	(172,373)	(543,498)	(718,342)	-	-	8,817,232	5,554,707	2,818,207
6833 State Proportionate Share	(78,591)	(104,558)	(176,966)	(233,897)	-	-	2,870,946	1,808,648	917,626
7086 SCHOOL DISTRICT 5 - MELROSE	5,795	4,440	(1,927)	(2,548)	-	-	31,270	19,699	9,995
7086 State Proportionate Share	1,794	1,366	(622)	(822)	-	-	10,088	6,355	3,224
6834 SCHOOL DISTRICT 5 - PARK CITY	(54)	(6,039)	(25,338)	(33,489)	-	-	411,055	258,958	131,383
6834 State Proportionate Share	(3,771)	(4,612)	(8,173)	(10,803)	-	-	132,596	83,533	42,381
6835 SCHOOL DISTRICT 5 - SAND COULEE	(3,578)	949	(24,094)	(31,845)	-	-	390,875	246,244	124,933
6835 State Proportionate Share	(4,305)	(1,710)	(8,292)	(10,959)	-	-	134,521	84,746	42,996
6836 SCHOOL DISTRICT 5 - SHERIDAN	4,262	(8,537)	(26,243)	(34,686)	-	-	425,747	268,214	136,079
6836 State Proportionate Share	(2,004)	(5,153)	(8,520)	(11,261)	-	-	138,216	87,074	44,177
6840 SCHOOL DISTRICT 5 - SIDNEY	(15,579)	(39,154)	(153,988)	(203,527)	-	-	2,498,173	1,573,807	798,478
6840 State Proportionate Share	(25,139)	(25,918)	(49,976)	(66,053)	-	-	810,762	510,767	259,140
6841 SCHOOL DISTRICT 5 - TERRY	(11,285)	(22,078)	(17,331)	(22,906)	-	-	281,157	177,124	89,865
6841 State Proportionate Share	(5,781)	(9,002)	(5,804)	(7,671)	-	-	94,162	59,320	30,096
6954 SCHOOL DISTRICT 50 - EAST GLACIER	(1,967)	(2,017)	(9,078)	(11,999)	-	-	147,281	92,784	47,075
6954 State Proportionate Share	(1,801)	(1,555)	(3,238)	(4,279)	-	-	52,527	33,091	16,789
6975 SCHOOL DISTRICT 50 - EVERGREEN	12,589	(2,603)	(70,524)	(93,211)	-	-	1,144,117	720,774	365,688
6975 State Proportionate Share	(5,091)	(7,968)	(23,382)	(30,904)	-	-	379,324	238,968	121,241
6955 SCHOOL DISTRICT 50 - HAYS	62,079	7,689	(71,167)	(94,062)	-	-	1,154,553	727,349	369,024
6955 State Proportionate Share	12,608	(3,213)	(22,957)	(30,342)	-	-	372,428	234,623	119,037
6956 SCHOOL DISTRICT 52 - ABSAROKEE	4,504	(5,775)	(38,702)	(51,153)	-	-	627,870	395,547	200,683
6956 State Proportionate Share	(3,442)	(5,222)	(12,577)	(16,623)	-	-	204,041	128,542	65,216
6957 SCHOOL DISTRICT 52 - ENNIS	8,144	(11,037)	(45,926)	(60,700)	-	-	745,063	469,377	238,141
6957 State Proportionate Share	(3,268)	(7,767)	(15,129)	(19,995)	-	-	245,433	154,619	78,447
7003 SCHOOL DISTRICT 52 - INDEPENDENT	4,411	1,343	(16,247)	(21,474)	-	-	263,577	166,049	84,246
7003 State Proportionate Share	(530)	(1,083)	(5,358)	(7,082)	-	-	86,932	54,765	27,785
10056 SCHOOL DISTRICT 54-MARION	41,823	(4,555)	(11,158)	(14,748)	-	-	181,019	114,039	57,858
10056 State Proportionate Share	13,363	(2,482)	(3,599)	(4,757)	-	-	58,391	36,785	18,663
6959 SCHOOL DISTRICT 55 - BROCKTON	21,486	(9,835)	(36,079)	(47,686)	-	-	585,313	368,737	187,081
6959 State Proportionate Share	2,794	(6,346)	(11,638)	(15,382)	-	-	188,810	118,947	60,348
6953 SCHOOL DISTRICT 55 - PLEVNA	(787)	(7,960)	(28,365)	(37,490)	-	-	460,171	289,900	147,082
6953 State Proportionate Share	(4,158)	(4,964)	(9,224)	(12,191)	-	-	149,638	94,269	47,828
6960 SCHOOL DISTRICT 55 - ROUNDUP	(11,507)	(32,406)	(73,619)	(97,303)	-	-	1,194,336	752,412	381,740
6960 State Proportionate Share	(13,744)	(17,227)	(23,817)	(31,479)	-	-	386,387	243,417	123,499
6848 SCHOOL DISTRICT 55F - SUN RIVER VALLEY	(12,137)	(16,039)	(47,158)	(62,328)	-	-	765,043	481,964	244,527
6848 State Proportionate Share	(9,834)	(9,213)	(15,382)	(20,331)	-	-	249,551	157,213	79,763
6961 SCHOOL DISTRICT 57 - HAVRE	444	362	(2,692)	(3,558)	-	-	43,676	27,515	13,960
6961 State Proportionate Share	(199)	(97)	(868)	(1,148)	-	-	14,089	8,876	4,503
6962 SCHOOL DISTRICT 58 - GEYSER	(1,516)	(4,847)	(17,809)	(23,538)	-	-	288,912	182,010	92,344
6962 State Proportionate Share	(2,856)	(3,106)	(5,751)	(7,601)	-	-	93,295	58,774	29,819
7044 SCHOOL DISTRICT 58 - WHITEFISH	(1,106)	(4,106)	(7,279)	(9,621)	-	-	118,095	74,398	37,746
7044 State Proportionate Share	(1,347)	(2,009)	(2,348)	(3,104)	-	-	38,095	23,999	12,176
6963 SCHOOL DISTRICT 58 - YELLOWSTONE	(768)	(1,495)	(11,798)	(15,593)	-	-	191,393	120,574	61,174
6963 State Proportionate Share	(1,827)	(1,484)	(3,806)	(5,030)	-	-	61,738	38,894	19,733
6849 SCHOOL DISTRICT 6 & 1 - ST REGIS	4,093	(1,479)	(19,405)	(25,648)	-	-	314,817	198,330	100,623
6849 State Proportionate Share	(1,196)	(2,239)	(6,460)	(8,538)	-	-	104,798	66,021	33,496
6846 SCHOOL DISTRICT 6 - COLUMBIA FALLS	15,287	(33,603)	(243,214)	(321,456)	-	-	3,945,689	2,485,717	1,261,140
6846 State Proportionate Share	(26,581)	(32,063)	(79,132)	(104,588)	-	-	1,283,761	808,748	410,322

**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, 2021						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2021		
	2022	2023	2024	2025	2026	Future Year Deferrals	1% Decrease 6.06%	Discount Rate 7.06%	1% Increase 8.06%
Total ALL Employers & State	\$ 8,521,205	\$ (56,377,667)	\$ (177,413,836)	\$ (234,488,076)	\$ -	\$ -	\$ 2,878,206,733	\$ 1,813,221,704	\$ 919,946,479
State (Non-Employer Contributing Entity)	\$ (11,085,106)	\$ (21,833,535)	\$ (40,111,923)	\$ (53,015,976)	\$ -	\$ -	\$ 650,740,713	\$ 409,955,675	\$ 207,992,922
Employer									
6844 SCHOOL DISTRICT 6 - COLUMBUS	10,689	(17,428)	(66,482)	(87,870)	-	-	1,078,549	679,468	344,731
6844 State Proportionate Share	(4,722)	(11,300)	(21,623)	(28,579)	-	-	350,796	220,995	112,123
6843 SCHOOL DISTRICT 6 - LAME DEER	65,955	(47,985)	(165,617)	(218,896)	-	-	2,686,821	1,692,652	858,775
6843 State Proportionate Share	367	(30,898)	(53,758)	(71,051)	-	-	872,115	549,418	278,750
6847 SCHOOL DISTRICT 6 - RYEGATE	(3,546)	(8,375)	(10,798)	(14,271)	-	-	175,173	110,356	55,990
6847 State Proportionate Share	(2,578)	(3,740)	(3,625)	(4,792)	-	-	58,813	37,051	18,798
6845 SCHOOL DISTRICT 6 - TROUT CREEK	(8,350)	(5,746)	(12,087)	(15,975)	-	-	196,085	123,530	62,674
6845 State Proportionate Share	(4,548)	(2,968)	(3,899)	(5,153)	-	-	63,251	39,847	20,217
6853 SCHOOL DISTRICT 6 - WIBAUX	(8,458)	(18,209)	(28,690)	(37,919)	-	-	465,439	293,219	148,766
6853 State Proportionate Share	(6,760)	(8,615)	(9,255)	(12,232)	-	-	150,138	94,584	47,988
7054 SCHOOL DISTRICT 64 - BAINVILLE	16,675	1,114	(45,594)	(60,262)	-	-	739,676	465,983	236,419
7054 State Proportionate Share	(349)	(3,328)	(14,741)	(19,484)	-	-	239,149	150,660	76,438
6964 SCHOOL DISTRICT 64J - MELSTONE	(10,338)	(16,100)	(14,651)	(19,364)	-	-	237,681	149,735	75,969
6964 State Proportionate Share	(5,576)	(6,735)	(4,726)	(6,246)	-	-	76,671	48,301	24,506
6952 SCHOOL DISTRICT 65 - FROID	24,614	5,914	(21,721)	(28,709)	-	-	352,389	221,999	112,632
6952 State Proportionate Share	5,852	244	(7,007)	(9,261)	-	-	113,670	71,610	36,332
6981 SCHOOL DISTRICT 69 - WEST YELLOWSTONE	7,313	(7,658)	(27,960)	(36,955)	-	-	453,607	285,765	144,984
6981 State Proportionate Share	(861)	(4,927)	(9,181)	(12,134)	-	-	148,939	93,829	47,605
6867 SCHOOL DISTRICT 7 & 2 - SAVAGE	(2,604)	(17,225)	(15,654)	(20,690)	-	-	253,963	159,992	81,173
6867 State Proportionate Share	(3,118)	(7,016)	(5,129)	(6,780)	-	-	83,216	52,425	26,598
6859 SCHOOL DISTRICT 7 & 70 - LAUREL	23,452	(60,499)	(182,828)	(241,644)	-	-	2,966,046	1,868,559	948,022
6859 State Proportionate Share	(13,655)	(34,809)	(59,602)	(78,776)	-	-	966,927	609,148	309,054
6854 SCHOOL DISTRICT 7 - BOULDER	32,389	9,361	(36,568)	(48,331)	9,361	-	593,241	373,732	189,615
6854 State Proportionate Share	6,040	208	(11,796)	(15,590)	-	-	191,363	120,556	61,165
6855 SCHOOL DISTRICT 7 - BOZEMAN	120,967	(154,872)	(620,723)	(820,410)	-	-	10,070,060	6,343,968	3,218,642
6855 State Proportionate Share	(38,183)	(105,590)	(203,985)	(269,608)	-	-	3,309,281	2,084,792	1,057,729
6856 SCHOOL DISTRICT 7 - CHARLO	8,271	(13,549)	(31,479)	(41,606)	-	-	510,696	321,730	163,231
6856 State Proportionate Share	(1,424)	(7,275)	(10,158)	(13,425)	-	-	164,790	103,815	52,671
6857 SCHOOL DISTRICT 7 - GARDINER	27,907	8,043	(24,436)	(32,296)	-	-	396,420	249,738	126,706
6857 State Proportionate Share	6,894	827	(8,141)	(10,760)	-	-	132,078	83,207	42,215
6368 SCHOOL DISTRICT 7 - GRANT	(1,166)	(1,425)	(839)	(1,109)	-	-	13,608	8,573	4,349
6368 State Proportionate Share	(523)	(559)	(271)	(358)	-	-	4,390	2,765	1,403
6858 SCHOOL DISTRICT 7 - HINSDALE	(14,569)	(14,979)	(14,609)	(19,308)	-	-	236,997	149,304	75,750
6858 State Proportionate Share	(6,990)	(6,511)	(4,932)	(6,518)	-	-	80,008	50,404	25,572
6866 SCHOOL DISTRICT 7 - JOLIET	5,037	(7,828)	(41,090)	(54,309)	-	-	666,607	419,951	213,064
6866 State Proportionate Share	(3,381)	(6,169)	(13,500)	(17,842)	-	-	219,005	137,969	69,999
6860 SCHOOL DISTRICT 7 - LOLO	(46,603)	(45,663)	(53,209)	(70,327)	-	-	863,219	543,813	275,906
6860 State Proportionate Share	(23,467)	(20,066)	(17,307)	(22,874)	-	-	280,766	176,878	89,740
6863 SCHOOL DISTRICT 7 - MEDICINE LAKE	52,604	26,090	(32,306)	(42,699)	-	-	524,111	330,181	167,519
6863 State Proportionate Share	13,562	5,802	(10,421)	(13,774)	-	-	169,064	106,508	54,037
6864 SCHOOL DISTRICT 7 - TWIN BRIDGES	(25,114)	(14,981)	(27,860)	(36,822)	-	-	451,969	284,733	144,461
6864 State Proportionate Share	(12,518)	(7,649)	(9,038)	(11,945)	-	-	146,618	92,367	46,863
6862 SCHOOL DISTRICT 7 - VICTOR	(11,021)	(8,151)	(24,640)	(32,567)	-	-	399,745	251,832	127,768
6862 State Proportionate Share	(7,150)	(4,827)	(7,948)	(10,505)	-	-	128,945	81,233	41,214
6965 SCHOOL DISTRICT 73 - SWAN LAKE	(153)	(347)	(642)	(849)	-	-	10,423	6,566	3,332
6965 State Proportionate Share	(139)	(172)	(207)	(274)	-	-	3,363	2,119	1,075
6970 SCHOOL DISTRICT 74 - ROY	15,160	10,216	(10,913)	(14,424)	-	-	177,051	111,539	56,590
6970 State Proportionate Share	3,550	2,248	(3,538)	(4,676)	-	-	57,401	36,162	18,347
6971 SCHOOL DISTRICT 74 - VAUGHN	23,857	10,816	(25,975)	(34,331)	-	-	421,396	265,472	134,689
6971 State Proportionate Share	5,008	1,574	(8,379)	(11,074)	-	-	135,931	85,634	43,447

**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, 2021						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2021		
	2022	2023	2024	2025	2026	Future Year Deferrals	1% Decrease 6.06%	Discount Rate 7.06%	1% Increase 8.06%
	Total ALL Employers & State	\$ 8,521,205	\$ (56,377,667)	\$ (177,413,836)	\$ (234,488,076)	\$ -	\$ -	\$ 2,878,206,733	\$ 1,813,221,704
State (Non-Employer Contributing Entity)	\$ (11,085,106)	\$ (21,833,535)	\$ (40,111,923)	\$ (53,015,976)	\$ -	\$ -	\$ 650,740,713	\$ 409,955,675	\$ 207,992,922
Employer									
6381 SCHOOL DISTRICT 75 - AMSTERDAM	(1,093)	(3,563)	(7,418)	(9,804)	-	-	120,340	75,812	38,464
6381 State Proportionate Share	(1,362)	(1,834)	(2,393)	(3,163)	-	-	38,818	24,455	12,407
6364 SCHOOL DISTRICT 75 - ARROWHEAD	9,271	2,581	(9,763)	(12,903)	-	-	158,381	99,777	50,623
6364 State Proportionate Share	1,995	83	(3,149)	(4,162)	-	-	51,090	32,186	16,330
7028 SCHOOL DISTRICT 78J & 2 - RICHEY	1,464	303	(22,107)	(29,219)	-	-	358,644	225,940	114,632
7028 State Proportionate Share	(2,462)	(1,715)	(7,131)	(9,425)	-	-	115,687	72,881	36,977
6868 SCHOOL DISTRICT 8 - ARLEE	7,054	(36,331)	(58,878)	(77,820)	-	-	955,190	601,753	305,302
6868 State Proportionate Share	(4,912)	(17,246)	(19,612)	(25,921)	-	-	318,169	200,441	101,695
6870 SCHOOL DISTRICT 8 - ELDER GROVE	37,827	26,227	(26,754)	(35,361)	-	-	434,038	273,437	138,729
6870 State Proportionate Share	11,197	7,196	(9,135)	(12,073)	-	-	148,193	93,359	47,366
6384 SCHOOL DISTRICT 8 - WEST GLACIER	11,914	3,734	(7,171)	(9,477)	-	-	116,330	73,286	37,182
6384 State Proportionate Share	3,273	693	(2,313)	(3,057)	-	-	37,525	23,640	11,994
6869 SCHOOL DISTRICT 8-WHITE SULPHUR SPRINGS	8,162	(5,569)	(30,514)	(40,331)	-	-	495,037	311,865	158,226
6869 State Proportionate Share	(1,126)	(4,423)	(9,843)	(13,010)	-	-	159,686	100,599	51,040
6969 SCHOOL DISTRICT 84 - DENTON	(9,329)	(13,860)	(17,270)	(22,826)	-	-	280,176	176,506	89,551
6969 State Proportionate Share	(5,212)	(5,862)	(5,652)	(7,471)	-	-	91,698	57,768	29,309
6989 SCHOOL DISTRICT 85 - ULM	9,718	4,190	(9,655)	(12,762)	-	-	156,641	98,681	50,066
6989 State Proportionate Share	2,565	967	(3,336)	(4,409)	-	-	54,116	34,092	17,297
6378 SCHOOL DISTRICT 86 & 4 - LAMBERT	4,754	(15,871)	(30,663)	(40,527)	-	-	497,443	313,381	158,995
6378 State Proportionate Share	(2,340)	(7,974)	(9,891)	(13,073)	-	-	160,462	101,088	51,288
6967 SCHOOL DISTRICT 87 - ROCKY BOY	(240,386)	(167,794)	(164,861)	(217,896)	-	-	2,674,553	1,684,923	854,854
6967 State Proportionate Share	(106,763)	(71,193)	(53,180)	(70,288)	-	-	862,742	543,513	275,754
6392 SCHOOL DISTRICT 89 - SMITH VALLEY	11,984	5,287	(14,637)	(19,346)	-	-	237,460	149,596	75,898
6392 State Proportionate Share	2,304	558	(4,862)	(6,427)	-	-	78,884	49,696	25,213
6880 SCHOOL DISTRICT 9 & 9 - REED POINT	(135)	(6,632)	(20,381)	(26,938)	-	-	330,643	208,300	105,682
6880 State Proportionate Share	(2,728)	(3,954)	(6,574)	(8,689)	-	-	106,658	67,193	34,091
6871 SCHOOL DISTRICT 9 - BROWNING	145,901	(117,432)	(490,339)	(648,081)	-	-	7,954,828	5,011,407	2,542,561
6871 State Proportionate Share	(13,088)	(80,750)	(158,288)	(209,209)	-	-	2,567,919	1,617,746	820,771
6873 SCHOOL DISTRICT 9 - DARBY	(21,000)	(31,146)	(50,564)	(66,831)	-	-	820,312	516,783	262,192
6873 State Proportionate Share	(14,118)	(15,426)	(16,435)	(21,722)	-	-	266,623	167,968	85,219
6875 SCHOOL DISTRICT 9 - DIXON	(35,607)	(17,763)	(15,433)	(20,398)	-	-	250,373	157,731	80,025
6875 State Proportionate Share	(14,638)	(7,371)	(4,978)	(6,580)	-	-	80,764	50,880	25,814
6876 SCHOOL DISTRICT 9 - EAST HELENA	81,818	7,037	(101,721)	(134,445)	-	-	1,650,235	1,039,620	527,456
6876 State Proportionate Share	17,634	(5,527)	(33,517)	(44,300)	-	-	543,757	342,557	173,798
6878 SCHOOL DISTRICT 9 - OPHEIM	(12,896)	(14,609)	(12,384)	(16,368)	-	-	200,903	126,565	64,213
6878 State Proportionate Share	(5,547)	(6,021)	(4,163)	(5,502)	-	-	67,530	42,543	21,584
6879 SCHOOL DISTRICT 9 - POPLAR	(65,284)	(71,965)	(149,737)	(197,907)	-	-	2,429,199	1,530,354	776,432
6879 State Proportionate Share	(42,039)	(36,779)	(48,646)	(64,296)	-	-	789,192	497,178	252,245
9921 SCHOOL DISTRICT 9-CRESTON	(3,304)	(6,268)	(6,601)	(8,725)	-	-	107,092	67,466	34,229
9921 State Proportionate Share	3,731	(2,696)	(2,129)	(2,814)	-	-	34,544	21,762	11,041
6400 SCHOOL DISTRICT 99 M North Star Schools	(2,002)	(22,645)	(33,786)	(44,655)	-	-	548,118	345,305	175,192
6400 State Proportionate Share	(4,474)	(9,960)	(11,054)	(14,609)	-	-	179,322	112,970	57,316
9989 SCHOOL DISTRICT NO. 31-STILLWATER COUNTY-NYE	2,126	(244)	(744)	(983)	-	-	12,066	7,602	3,857
9989 State Proportionate Share	796	(145)	(240)	(317)	-	-	3,893	2,453	1,244
6779 SD 1- West Valley School	13,485	(3,491)	(40,177)	(53,101)	-	-	651,790	410,617	208,328
6779 State Proportionate Share	(517)	(4,503)	(12,960)	(17,129)	-	-	210,250	132,454	67,201
6966 SD 75 GREENFIELD	10,813	(3,562)	(16,108)	(21,290)	-	-	261,319	164,626	83,524
6966 State Proportionate Share	1,746	(2,523)	(5,204)	(6,878)	-	-	84,423	53,185	26,984
6958 SHIELDS VALLEY	9,151	(4,313)	(21,895)	(28,939)	-	-	355,210	223,776	113,534
6958 State Proportionate Share	361	(3,282)	(7,063)	(9,335)	-	-	114,582	72,185	36,623

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

	Recognition of Deferred Outflows and Deferred Inflows as of June 30, 2021						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2021		
	2022	2023	2024	2025	2026	Future Year Deferrals	1% Decrease 6.06%	Discount Rate 7.06%	1% Increase 8.06%
Total ALL Employers & State	\$ 8,521,205	\$ (56,377,667)	\$ (177,413,836)	\$ (234,488,076)	\$ -	\$ -	\$ 2,878,206,733	\$ 1,813,221,704	\$ 919,946,479
State (Non-Employer Contributing Entity)	\$ (11,085,106)	\$ (21,833,535)	\$ (40,111,923)	\$ (53,015,976)	\$ -	\$ -	\$ 650,740,713	\$ 409,955,675	\$ 207,992,922
Employer									
6630 SWEET GRASS COUNTY HIGH SCHOOL	(1,278)	(32,431)	(43,422)	(57,391)	-	-	704,436	443,783	225,155
6630 State Proportionate Share	(6,135)	(14,757)	(14,061)	(18,585)	-	-	228,116	143,709	72,912
6642 BOARD OF PUBLIC EDUCATION	661	(1,535)	(5,306)	(7,013)	-	-	86,084	54,232	27,515
6642 State Proportionate Share	(455)	(884)	(1,502)	(1,985)	-	-	24,368	15,352	7,789
6643 COMM OF HIGHER EDUCATION	91,176	(61,948)	(266,856)	(352,704)	-	-	4,329,237	2,727,346	1,383,732
6643 State Proportionate Share	(4,745)	(39,832)	(75,541)	(99,842)	-	-	1,225,505	772,047	391,702
6530 COMM OF POLITICAL PRACTICES	(6,469)	(10,239)	(35,205)	(46,530)	-	-	571,133	359,804	182,548
6530 State Proportionate Share	(6,421)	(5,881)	(9,966)	(13,172)	-	-	161,674	101,852	51,675
6443 CONSUMER COUNSEL	18,029	5,128	(35,959)	(47,527)	-	-	583,369	367,513	186,459
6443 State Proportionate Share	1,143	(1,282)	(10,179)	(13,454)	-	-	165,138	104,034	52,782
6762 DEPARTMENT OF ADMINISTRATION	551,743	(763,311)	(3,173,136)	(4,193,938)	-	-	51,478,182	32,430,387	16,453,708
6762 State Proportionate Share	(223,251)	(481,730)	(898,240)	(1,187,205)	-	-	14,572,257	9,180,276	4,657,656
6780 DEPARTMENT OF AGRICULTURE	391,093	106,150	(518,970)	(685,923)	-	-	8,419,310	5,304,023	2,691,021
6780 State Proportionate Share	57,478	(8,761)	(146,908)	(194,169)	-	-	2,383,308	1,501,444	761,764
6825 DEPARTMENT OF COMMERCE	523,912	39,125	(1,222,389)	(1,615,633)	-	-	19,830,974	12,493,179	6,338,473
6825 State Proportionate Share	11,150	(84,572)	(346,030)	(457,348)	-	-	5,613,680	3,536,524	1,794,272
6802 DEPARTMENT OF CORRECTIONS	1,866,419	335,190	(3,034,166)	(4,010,261)	-	-	49,223,656	31,010,073	15,733,105
6802 State Proportionate Share	204,750	(137,746)	(858,901)	(1,135,210)	-	-	13,934,054	8,778,219	4,453,670
6667 DEPARTMENT OF FISH, WILDLIFE & PARKS	694,915	(528,331)	(3,194,853)	(4,222,641)	-	-	51,830,493	32,652,336	16,566,315
6667 State Proportionate Share	(181,402)	(412,206)	(904,387)	(1,195,330)	-	-	14,671,988	9,243,105	4,689,532
6620 DEPARTMENT OF JUSTICE	1,152,846	(152,306)	(2,795,448)	(3,694,748)	-	-	45,350,908	28,570,307	14,495,278
6620 State Proportionate Share	11,620	(266,703)	(791,325)	(1,045,896)	-	-	12,837,771	8,087,579	4,103,271
6838 DEPARTMENT OF LABOR & INDUSTRY	1,775,813	188,650	(3,919,930)	(5,180,976)	-	-	63,593,514	40,062,841	20,326,069
6838 State Proportionate Share	65,679	(252,048)	(1,109,640)	(1,466,612)	-	-	18,001,821	11,340,844	5,753,830
6712 DEPARTMENT OF LIVESTOCK	11,192	(90,368)	(361,247)	(477,461)	-	-	5,860,563	3,692,056	1,873,182
6712 State Proportionate Share	(41,590)	(55,894)	(102,261)	(135,158)	-	-	1,658,987	1,045,134	530,253
6850 DEPARTMENT OF MILITARY AFFAIRS	349,264	(130,884)	(979,985)	(1,295,248)	-	-	15,898,426	10,015,741	5,081,533
6850 State Proportionate Share	(13,027)	(116,988)	(277,411)	(366,654)	-	-	4,500,469	2,835,220	1,438,462
7685 DEPARTMENT OF REVENUE	1,014,753	(140,870)	(2,806,416)	(3,709,243)	-	-	45,528,832	28,682,397	14,552,148
7685 State Proportionate Share	(33,046)	(264,101)	(794,430)	(1,049,999)	-	-	12,888,137	8,119,309	4,119,369
6689 DEPARTMENT OF TRANSPORTATION	(358,430)	(3,158,228)	(11,056,043)	(14,612,785)	-	-	179,363,559	112,996,017	57,329,056
6689 State Proportionate Share	(1,492,048)	(1,829,643)	(3,129,705)	(4,136,534)	-	-	50,773,586	31,986,503	16,228,501
6678 DEPT OF ENVIRONMENTAL QUALITY	(369,812)	(755,940)	(2,051,268)	(2,711,163)	-	-	33,277,974	20,964,563	10,636,469
6678 State Proportionate Share	(371,665)	(390,992)	(580,665)	(767,466)	-	-	9,420,208	5,934,572	3,010,933
6721 DEPT OF NATURAL RESOURCES & CONSERVATION	1,578,844	258,515	(3,322,540)	(4,391,405)	-	-	53,901,979	33,957,338	17,228,414
6721 State Proportionate Share	78,628	(183,740)	(940,533)	(1,243,103)	-	-	15,258,377	9,612,520	4,876,957
6872 DEPT OF PUBLIC HEALTH & HUMAN SERVICES	4,782,218	(1,076,713)	(13,460,047)	(17,790,160)	-	-	218,364,020	137,565,650	69,794,573
6872 State Proportionate Share	(184,524)	(1,388,263)	(3,810,221)	(5,035,974)	-	-	61,813,695	38,941,586	19,757,195
6514 GOVERNORS OFFICE	(89,232)	(189,180)	(330,908)	(437,361)	-	-	5,368,360	3,381,976	1,715,861
6514 State Proportionate Share	(69,139)	(83,457)	(93,672)	(123,807)	-	-	1,519,656	957,358	485,720
6439 LEGISLATIVE COUNCIL	397,126	409,542	(1,057,902)	(1,398,231)	-	-	17,162,483	10,812,075	5,485,556
6439 State Proportionate Share	(8,476)	40,699	(299,467)	(395,806)	-	-	4,858,293	3,060,643	1,552,831
6652 MONTANA ARTS COUNCIL	9,569	9,947	(47,507)	(62,790)	-	-	770,712	485,536	246,339
6652 State Proportionate Share	(2,960)	(732)	(13,448)	(17,774)	-	-	218,170	137,444	69,733
6655 MONTANA HISTORICAL SOCIETY	59,258	(45,001)	(259,576)	(343,082)	-	-	4,211,141	2,652,948	1,345,985
6655 State Proportionate Share	(13,859)	(34,120)	(73,480)	(97,119)	-	-	1,192,075	750,987	381,017
6764 MONTANA STATE FUND	165,723	(432,424)	(2,040,504)	(2,696,937)	-	-	33,103,354	20,854,555	10,580,655
6764 State Proportionate Share	(202,896)	(292,066)	(577,619)	(763,439)	-	-	9,370,777	5,903,432	2,995,134
6653 MONTANA STATE LIBRARY	191,078	93,878	(186,536)	(246,545)	-	-	3,026,199	1,906,454	967,249
6653 State Proportionate Share	36,416	13,744	(52,804)	(69,791)	-	-	856,646	539,672	273,805

**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, 2021						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2021		
	2022	2023	2024	2025	2026	Future Year Deferrals	1% Decrease 6.06%	Discount Rate 7.06%	1% Increase 8.06%
	Total ALL Employers & State	\$ 8,521,205	\$ (56,377,667)	\$ (177,413,836)	\$ (234,488,076)	\$ -	\$ -	\$ 2,878,206,733	\$ 1,813,221,704
State (Non-Employer Contributing Entity)	\$ (11,085,106)	\$ (21,833,535)	\$ (40,111,923)	\$ (53,015,976)	\$ -	\$ -	\$ 650,740,713	\$ 409,955,675	\$ 207,992,922
Employer									
6769 OFFICE OF PUBLIC DEFENDER	771,350	15,698	(1,765,361)	(2,333,280)	-	-	28,639,676	18,042,513	9,153,953
6769 State Proportionate Share	20,769	(134,508)	(499,732)	(660,496)	-	-	8,107,216	5,107,409	2,591,268
6623 PUBLIC SERVICE COMMISSION	17,457	(26,907)	(208,707)	(275,849)	-	-	3,385,883	2,133,049	1,082,212
6623 State Proportionate Share	(20,616)	(24,622)	(59,080)	(78,086)	-	-	958,463	603,816	306,349
6651 SCHOOL FOR THE DEAF & BLIND	(16,251)	(102,250)	(189,751)	(250,794)	-	-	3,078,349	1,939,308	983,917
6651 State Proportionate Share	(28,711)	(45,967)	(53,714)	(70,994)	-	-	871,408	548,972	278,524
6529 SECRETARY OF STATE	(60,495)	(68,619)	(189,574)	(250,560)	-	-	3,075,483	1,937,503	983,001
6529 State Proportionate Share	(42,598)	(35,758)	(53,664)	(70,928)	-	-	870,597	548,461	278,264
6552 STATE AUDITOR'S OFFICE	38,721	(81,419)	(389,750)	(515,133)	-	-	6,322,968	3,983,363	2,020,978
6552 State Proportionate Share	(36,541)	(55,430)	(110,329)	(145,822)	-	-	1,789,883	1,127,596	572,091
6457 SUPREME COURT	462,925	(363,263)	(1,783,411)	(2,357,137)	-	-	28,932,502	18,226,989	9,247,548
6457 State Proportionate Share	(77,663)	(250,818)	(504,842)	(667,250)	-	-	8,190,108	5,159,630	2,617,762
6563 SUPT OF PUBLIC INSTRUCTION	197,119	(122,961)	(656,231)	(867,341)	-	-	10,646,113	6,706,872	3,402,763
6563 State Proportionate Share	(20,198)	(89,046)	(185,763)	(245,524)	-	-	3,013,663	1,898,557	963,242
6766 TEACHERS' RETIREMENT SYSTEM	58,812	(2,573)	(136,406)	(180,288)	-	-	2,212,935	1,394,112	707,309
6766 State Proportionate Share	1,362	(11,541)	(38,613)	(51,035)	-	-	626,430	394,640	200,222
6567 GREAT FALLS COLLEGE MSU	(102,250)	(164,315)	(179,571)	(237,339)	-	-	2,913,204	1,835,269	931,132
6567 State Proportionate Share	(54,309)	(63,980)	(50,832)	(67,185)	-	-	824,659	519,521	263,582
6647 MONTANA STATE UNIVERSITY - BILLINGS	(243,070)	(313,646)	(776,187)	(1,025,887)	-	-	12,592,174	7,932,858	4,024,772
6647 State Proportionate Share	(172,923)	(156,317)	(219,720)	(290,404)	-	-	3,564,547	2,245,605	1,139,318
6645 MONTANA STATE UNIVERSITY - BOZEMAN	1,140,062	(1,422,240)	(4,878,187)	(6,447,506)	-	-	79,139,436	49,856,510	25,294,933
6645 State Proportionate Share	(251,427)	(815,999)	(1,380,900)	(1,825,137)	-	-	22,402,505	14,113,200	7,160,398
6648 MONTANA STATE UNIVERSITY - NORTHERN	76,344	(74,759)	(267,124)	(353,058)	-	-	4,333,581	2,730,083	1,385,120
6648 State Proportionate Share	(9,411)	(43,737)	(75,616)	(99,942)	-	-	1,226,734	772,822	392,095
6644 UNIVERSITY OF MONTANA	1,089,257	(1,330,091)	(5,383,357)	(7,115,189)	-	-	87,334,867	55,019,493	27,914,396
6644 State Proportionate Share	(330,695)	(827,916)	(1,523,901)	(2,014,142)	-	-	24,722,438	15,574,719	7,901,906
6546 TOWN OF GRASS RANGE	(7,507)	(2,566)	-	-	-	-	-	-	-
6546 State Proportionate Share	(2,430)	(805)	-	-	-	-	-	-	-
6405 SCHOOL DISTRICT 4 - TRINITY	(15,893)	(8,697)	-	-	-	-	-	-	-
6405 State Proportionate Share	(5,623)	(2,988)	-	-	-	-	-	-	-
6420 LAKEVIEW CEMETERY DISTRICT	(14,990)	-	-	-	-	-	-	-	-
6420 State Proportionate Share	(4,859)	-	-	-	-	-	-	-	-
6396 MILES CITY HOUSING AUTHORITY	(1,976)	-	-	-	-	-	-	-	-
6396 State Proportionate Share	(640)	-	-	-	-	-	-	-	-
6618 BOARD OF CRIME CONTROL	(61)	-	-	-	-	-	-	-	-
6618 State Proportionate Share	(19)	-	-	-	-	-	-	-	-
6426 LIBERTY CO CEMETERY DIST	-	-	-	-	-	-	-	-	-
6426 State Proportionate Share	-	-	-	-	-	-	-	-	-
7683 FLATHEAD JOINT BOARD OF CONTROL	-	-	-	-	-	-	-	-	-
7683 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 Employer's Proportionate Share of the Net Pension Liability as of June 30, 2021				Schedule of Employer Contributions as of June 30, 2021				
	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
Total ALL Employers & State	\$ 1,813,221,704	\$ 1,358,569,163			\$ 156,524,723	\$ 156,524,723	\$ -	\$ 1,358,569,163	
State (Non-Employer Contributing Entity)	\$ 409,955,675	\$ -			\$ 35,389,005	\$ 35,389,005			
Employer									
6532 CITY OF BAKER	633,304	616,943	102.65%	79.91%	54,673	54,673	-	616,943	8.86%
6532 State Proportionate Share	185,827				16,042	16,042	-		
6533 CITY OF BELGRADE	2,148,046	2,092,559	102.65%	79.91%	185,441	185,441	-	2,092,559	8.86%
6533 State Proportionate Share	632,732				54,624	54,624	-		
6506 CITY OF BELT	75,966	74,004	102.65%	79.91%	6,558	6,558	-	74,004	8.86%
6506 State Proportionate Share	22,862				1,974	1,974	-		
6505 CITY OF BIG TIMBER	189,112	184,228	102.65%	79.91%	16,326	16,326	-	184,228	8.86%
6505 State Proportionate Share	57,466				4,961	4,961	-		
6508 CITY OF BILLINGS	36,767,047	35,795,909	102.71%	79.91%	3,174,094	3,174,094	-	35,795,909	8.87%
6508 State Proportionate Share	10,850,534				936,725	936,725	-		
6512 CITY OF BOULDER	396,287	386,050	102.65%	79.91%	34,211	34,211	-	386,050	8.86%
6512 State Proportionate Share	116,281				10,039	10,039	-		
6509 CITY OF BOZEMAN	15,249,847	14,855,905	102.65%	79.91%	1,316,517	1,316,517	-	14,855,905	8.86%
6509 State Proportionate Share	4,507,680				389,147	389,147	-		
6519 CITY OF CHINOOK	594,466	579,111	102.65%	79.91%	51,320	51,320	-	579,111	8.86%
6519 State Proportionate Share	176,150				15,207	15,207	-		
6520 CITY OF CHOTEAU	463,786	449,121	103.27%	79.91%	40,039	40,039	-	449,121	8.91%
6520 State Proportionate Share	136,565				11,790	11,790	-		
6371 CITY OF COLSTRIP	1,488,010	1,449,567	102.65%	79.91%	128,460	128,460	-	1,449,567	8.86%
6371 State Proportionate Share	438,174				37,827	37,827	-		
6522 CITY OF COLUMBIA FALLS	991,951	966,324	102.65%	79.91%	85,635	85,635	-	966,324	8.86%
6522 State Proportionate Share	292,321				25,236	25,236	-		
6534 CITY OF COLUMBUS	382,808	372,922	102.65%	79.91%	33,048	33,048	-	372,922	8.86%
6534 State Proportionate Share	112,979				9,754	9,754	-		
6523 CITY OF CONRAD	874,310	851,723	102.65%	79.91%	75,479	75,479	-	851,723	8.86%
6523 State Proportionate Share	256,868				22,175	22,175	-		
6525 CITY OF CUT BANK	1,093,863	1,065,605	102.65%	79.91%	94,433	94,433	-	1,065,605	8.86%
6525 State Proportionate Share	320,964				27,709	27,709	-		
6528 CITY OF DEER LODGE	1,046,145	971,930	107.64%	79.91%	90,314	90,314	-	971,930	9.29%
6528 State Proportionate Share	307,435				26,541	26,541	-		
6531 CITY OF DILLON	832,420	810,918	102.65%	79.91%	71,863	71,863	-	810,918	8.86%
6531 State Proportionate Share	245,387				21,184	21,184	-		
6535 CITY OF EAST HELENA	450,300	438,668	102.65%	79.91%	38,874	38,874	-	438,668	8.86%
6535 State Proportionate Share	132,718				11,457	11,457	-		
6538 CITY OF FAIRVIEW	378,765	368,979	102.65%	79.91%	32,699	32,699	-	368,979	8.86%
6538 State Proportionate Share	112,024				9,671	9,671	-		
6539 CITY OF FORSYTH	645,862	615,978	104.85%	79.91%	55,757	55,757	-	615,978	9.05%
6539 State Proportionate Share	189,649				16,372	16,372	-		
6540 CITY OF FORT BENTON	354,544	327,682	108.20%	79.91%	30,608	30,608	-	327,682	9.34%
6540 State Proportionate Share	104,031				8,981	8,981	-		
6543 CITY OF GLASGOW	1,123,223	1,094,209	102.65%	79.91%	96,968	96,968	-	1,094,209	8.86%
6543 State Proportionate Share	330,104				28,498	28,498	-		

**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, 2021				Schedule of Employer Contributions as of June 30, 2021				
	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
Total ALL Employers & State	\$ 1,813,221,704	\$ 1,358,569,163			\$ 156,524,723	\$ 156,524,723	\$ -	\$ 1,358,569,163	
State (Non-Employer Contributing Entity)	\$ 409,955,675	\$ -			\$ 35,389,005	\$ 35,389,005			
Employer									
6544 CITY OF GLENDIVE	1,964,030	1,913,293	102.65%	79.91%	169,554	169,554	-	1,913,293	8.86%
6544 State Proportionate Share	577,652				49,869	49,869			
6545 CITY OF GREAT FALLS	18,775,959	18,259,759	102.83%	79.91%	1,620,926	1,620,926	-	18,259,759	8.88%
6545 State Proportionate Share	5,522,480				476,755	476,755			
6548 CITY OF HAMILTON	1,578,857	1,516,040	104.14%	79.91%	136,303	136,303	-	1,516,040	8.99%
6548 State Proportionate Share	464,186				40,073	40,073			
6549 CITY OF HARDIN	1,187,350	1,155,550	102.75%	79.91%	102,504	102,504	-	1,155,550	8.87%
6549 State Proportionate Share	348,875				30,118	30,118			
6547 CITY OF HARLEM	299,428	291,693	102.65%	79.91%	25,850	25,850	-	291,693	8.86%
6547 State Proportionate Share	87,859				7,585	7,585			
6606 CITY OF HARLOWTON	292,728	285,165	102.65%	79.91%	25,271	25,271	-	285,165	8.86%
6606 State Proportionate Share	86,031				7,427	7,427			
6550 CITY OF HAVRE	2,404,549	2,342,430	102.65%	79.91%	207,584	207,584	-	2,342,430	8.86%
6550 State Proportionate Share	708,797				61,190	61,190			
6551 CITY OF HELENA	12,232,594	11,770,756	103.92%	79.91%	1,056,038	1,056,038	-	11,770,756	8.97%
6551 State Proportionate Share	3,603,510				311,091	311,091			
6555 CITY OF KALISPELL	6,193,855	6,033,845	102.65%	79.91%	534,715	534,715	-	6,033,845	8.86%
6555 State Proportionate Share	1,825,504				157,596	157,596			
6557 CITY OF LAUREL	2,640,269	2,572,065	102.65%	79.91%	227,934	227,934	-	2,572,065	8.86%
6557 State Proportionate Share	775,427				66,943	66,943			
6559 CITY OF LEWISTOWN	1,845,079	1,797,406	102.65%	79.91%	159,285	159,285	-	1,797,406	8.86%
6559 State Proportionate Share	542,857				46,865	46,865			
6560 CITY OF LIBBY	638,496	621,999	102.65%	79.91%	55,121	55,121	-	621,999	8.86%
6560 State Proportionate Share	188,607				16,282	16,282			
6561 CITY OF LIVINGSTON	2,871,948	2,797,753	102.65%	79.91%	247,935	247,935	-	2,797,753	8.86%
6561 State Proportionate Share	848,589				73,259	73,259			
6570 CITY OF MALTA	482,336	469,875	102.65%	79.91%	41,640	41,640	-	469,875	8.86%
6570 State Proportionate Share	141,530				12,218	12,218			
6571 CITY OF MILES CITY	2,432,946	2,370,096	102.65%	79.91%	210,036	210,036	-	2,370,096	8.86%
6571 State Proportionate Share	715,915				61,805	61,805			
6572 CITY OF MISSOULA	21,537,097	20,949,201	102.81%	79.91%	1,859,295	1,859,295	-	20,949,201	8.88%
6572 State Proportionate Share	6,354,746				548,604	548,604			
6576 CITY OF PLAINS	204,395	197,875	103.29%	79.91%	17,645	17,645	-	197,875	8.92%
6576 State Proportionate Share	59,998				5,180	5,180			
6577 CITY OF PLENTYWOOD	383,664	365,610	104.94%	79.91%	33,122	33,122	-	365,610	9.06%
6577 State Proportionate Share	113,008				9,756	9,756			
6578 CITY OF POLSON	1,424,718	1,382,106	103.08%	79.91%	122,996	122,996	-	1,382,106	8.90%
6578 State Proportionate Share	418,548				36,133	36,133			
6579 CITY OF POPLAR	215,212	209,653	102.65%	79.91%	18,579	18,579	-	209,653	8.86%
6579 State Proportionate Share	64,938				5,606	5,606			
6603 CITY OF RED LODGE	635,097	618,692	102.65%	79.91%	54,828	54,828	-	618,692	8.86%
6603 State Proportionate Share	189,067				16,322	16,322			
6581 CITY OF RONAN	541,870	527,872	102.65%	79.91%	46,780	46,780	-	527,872	8.86%
6581 State Proportionate Share	159,837				13,799	13,799			
6582 CITY OF ROUNDUP	377,194	367,450	102.65%	79.91%	32,563	32,563	-	367,450	8.86%
6582 State Proportionate Share	110,677				9,555	9,555			
6599 CITY OF SCOBEEY	266,068	259,195	102.65%	79.91%	22,970	22,970	-	259,195	8.86%
6599 State Proportionate Share	78,146				6,746	6,746			
6585 CITY OF SHELBY	630,986	611,108	103.25%	79.91%	54,473	54,473	-	611,108	8.91%
6585 State Proportionate Share	188,142				16,242	16,242			

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
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	Schedule of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2021				Schedule of Employer Contributions as of June 30, 2021				
	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
Total ALL Employers & State	\$ 1,813,221,704	\$ 1,358,569,163			\$ 156,524,723	\$ 156,524,723	\$ -	\$ 1,358,569,163	
State (Non-Employer Contributing Entity)	\$ 409,955,675	\$ -			\$ 35,389,005	\$ 35,389,005			
Employer									
6586 CITY OF SIDNEY	1,674,314	1,626,709	102.93%	79.91%	144,543	144,543	-	1,626,709	8.89%
6586 State Proportionate Share	493,220				42,580	42,580	-		
6379 CITY OF THREE FORKS	352,877	343,761	102.65%	79.91%	30,464	30,464	-	343,761	8.86%
6379 State Proportionate Share	103,543				8,939	8,939	-		
6590 CITY OF TOWNSEND	249,064	242,631	102.65%	79.91%	21,502	21,502	-	242,631	8.86%
6590 State Proportionate Share	73,648				6,358	6,358	-		
6574 CITY OF TROY	469,563	457,433	102.65%	79.91%	40,537	40,537	-	457,433	8.86%
6574 State Proportionate Share	137,782				11,895	11,895	-		
6592 CITY OF WHITE SULPHUR SPRINGS	173,005	168,537	102.65%	79.91%	14,936	14,936	-	168,537	8.86%
6592 State Proportionate Share	51,321				4,430	4,430	-		
6594 CITY OF WHITEFISH	3,918,800	3,817,565	102.65%	79.91%	338,309	338,309	-	3,817,565	8.86%
6594 State Proportionate Share	1,156,490				99,840	99,840	-		
6598 CITY OF WIBAUX	167,615	163,285	102.65%	79.91%	14,470	14,470	-	163,285	8.86%
6598 State Proportionate Share	49,183				4,246	4,246	-		
6596 CITY OF WOLF POINT	853,235	831,192	102.65%	79.91%	73,660	73,660	-	831,192	8.86%
6596 State Proportionate Share	250,830				21,654	21,654	-		
6399 TOWN OF ALBERTON	27,430	26,721	102.65%	79.91%	2,368	2,368	-	26,721	8.86%
6399 State Proportionate Share	8,338				720	720	-		
6507 TOWN OF BIG SANDY	104,872	102,162	102.65%	79.91%	9,054	9,054	-	102,162	8.86%
6507 State Proportionate Share	30,773				2,657	2,657	-		
7274 TOWN OF BRIDGER	262,164	255,390	102.65%	79.91%	22,633	22,633	-	255,390	8.86%
7274 State Proportionate Share	77,374				6,680	6,680	-		
6511 TOWN OF BROADUS	212,989	207,486	102.65%	79.91%	18,387	18,387	-	207,486	8.86%
6511 State Proportionate Share	62,496				5,395	5,395	-		
6513 TOWN OF CASCADE	178,299	173,694	102.65%	79.91%	15,393	15,393	-	173,694	8.86%
6513 State Proportionate Share	52,320				4,517	4,517	-		
6526 TOWN OF CHESTER	283,205	275,888	102.65%	79.91%	24,449	24,449	-	275,888	8.86%
6526 State Proportionate Share	83,131				7,177	7,177	-		
6521 TOWN OF CIRCLE	175,511	170,976	102.65%	79.91%	15,152	15,152	-	170,976	8.86%
6521 State Proportionate Share	51,890				4,480	4,480	-		
6524 TOWN OF CULBERTSON	156,750	152,701	102.65%	79.91%	13,532	13,532	-	152,701	8.86%
6524 State Proportionate Share	45,994				3,971	3,971	-		
6432 TOWN OF DENTON	12,307	11,989	102.65%	79.91%	1,062	1,062	-	11,989	8.86%
6432 State Proportionate Share	4,172				360	360	-		
6558 TOWN OF DRUMMOND	75,144	73,270	102.56%	79.91%	6,487	6,487	-	73,270	8.85%
6558 State Proportionate Share	22,049				1,904	1,904	-		
6607 TOWN OF EKALAKA	149,621	145,756	102.65%	79.91%	12,917	12,917	-	145,756	8.86%
6607 State Proportionate Share	43,902				3,790	3,790	-		
6536 TOWN OF ENNIS	376,622	366,888	102.65%	79.91%	32,514	32,514	-	366,888	8.86%
6536 State Proportionate Share	111,598				9,634	9,634	-		
6382 TOWN OF EUREKA	331,444	322,883	102.65%	79.91%	28,614	28,614	-	322,883	8.86%
6382 State Proportionate Share	97,675				8,432	8,432	-		
6537 TOWN OF FAIRFIELD	112,344	97,699	114.99%	79.91%	9,699	9,699	-	97,699	9.93%
6537 State Proportionate Share	33,477				2,890	2,890	-		
6605 TOWN OF FORT PECK	177,470	172,885	102.65%	79.91%	15,321	15,321	-	172,885	8.86%
6605 State Proportionate Share	52,074				4,496	4,496	-		
6410 TOWN OF FROID	47,522	46,295	102.65%	79.91%	4,103	4,103	-	46,295	8.86%
6410 State Proportionate Share	13,944				1,204	1,204	-		
6542 TOWN OF GERALDINE	42,181	41,092	102.65%	79.91%	3,641	3,641	-	41,092	8.86%
6542 State Proportionate Share	12,377				1,069	1,069	-		

**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, 2021				Schedule of Employer Contributions as of June 30, 2021				
	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
Total ALL Employers & State	\$ 1,813,221,704	\$ 1,358,569,163			\$ 156,524,723	\$ 156,524,723	\$ -	\$ 1,358,569,163	
State (Non-Employer Contributing Entity)	\$ 409,955,675	\$ -			\$ 35,389,005	\$ 35,389,005			
Employer									
6553 TOWN OF HOT SPRINGS	248,134	241,723	102.65%	79.91%	21,421	21,421	-	241,723	8.86%
6553 State Proportionate Share	72,809				6,286	6,286	-		
6434 TOWN OF HYSHAM	42,242	41,172	102.60%	79.91%	3,647	3,647	-	41,172	8.86%
6434 State Proportionate Share	12,395				1,070	1,070	-		
6562 TOWN OF LIMA	55,215	53,788	102.65%	79.91%	4,767	4,767	-	53,788	8.86%
6562 State Proportionate Share	16,318				1,409	1,409	-		
6601 TOWN OF MANHATTAN	982,260	956,887	102.65%	79.91%	84,798	84,798	-	956,887	8.86%
6601 State Proportionate Share	288,297				24,889	24,889	-		
6564 TOWN OF MEDICINE LAKE	82,700	80,424	102.83%	79.91%	7,140	7,140	-	80,424	8.88%
6564 State Proportionate Share	24,267				2,095	2,095	-		
6554 TOWN OF MELSTONE	42,816	41,710	102.65%	79.91%	3,696	3,696	-	41,710	8.86%
6554 State Proportionate Share	12,563				1,085	1,085	-		
6390 TOWN OF MOORE	27,845	27,126	102.65%	79.91%	2,404	2,404	-	27,126	8.86%
6390 State Proportionate Share	8,216				709	709	-		
6556 TOWN OF NASHUA	55,947	54,502	102.65%	79.91%	4,830	4,830	-	54,502	8.86%
6556 State Proportionate Share	16,620				1,435	1,435	-		
6575 TOWN OF PHILIPSBURG	357,816	348,571	102.65%	79.91%	30,890	30,890	-	348,571	8.86%
6575 State Proportionate Share	105,001				9,065	9,065	-		
6573 TOWN OF RICHEY	69,897	68,090	102.65%	79.91%	6,034	6,034	-	68,090	8.86%
6573 State Proportionate Share	20,510				1,771	1,771	-		
6583 TOWN OF RYEGATE	44,675	43,522	102.65%	79.91%	3,857	3,857	-	43,522	8.86%
6583 State Proportionate Share	13,108				1,132	1,132	-		
6353 TOWN OF SACO	120,107	117,005	102.65%	79.91%	10,369	10,369	-	117,005	8.86%
6353 State Proportionate Share	35,243				3,042	3,042	-		
6584 TOWN OF SHERIDAN	134,434	130,961	102.65%	79.91%	11,606	11,606	-	130,961	8.86%
6584 State Proportionate Share	39,446				3,405	3,405	-		
6366 TOWN OF ST IGNATIUS	158,475	154,381	102.65%	79.91%	13,681	13,681	-	154,381	8.86%
6366 State Proportionate Share	46,501				4,014	4,014	-		
6587 TOWN OF STANFORD	64,594	62,925	102.65%	79.91%	5,576	5,576	-	62,925	8.86%
6587 State Proportionate Share	18,953				1,636	1,636	-		
6604 TOWN OF STEVENSVILLE	524,340	510,796	102.65%	79.91%	45,266	45,266	-	510,796	8.86%
6604 State Proportionate Share	155,380				13,414	13,414	-		
6588 TOWN OF SUNBURST	121,510	118,371	102.65%	79.91%	10,490	10,490	-	118,371	8.86%
6588 State Proportionate Share	35,654				3,078	3,078	-		
6589 TOWN OF SUPERIOR	155,866	151,840	102.65%	79.91%	13,456	13,456	-	151,840	8.86%
6589 State Proportionate Share	45,734				3,948	3,948	-		
6580 TOWN OF TERRY	184,919	180,141	102.65%	79.91%	15,964	15,964	-	180,141	8.86%
6580 State Proportionate Share	54,260				4,684	4,684	-		
6597 TOWN OF THOMPSON FALLS	253,137	246,598	102.65%	79.91%	21,853	21,853	-	246,598	8.86%
6597 State Proportionate Share	74,723				6,451	6,451	-		
6600 TOWN OF TWIN BRIDGES	165,769	161,487	102.65%	79.91%	14,311	14,311	-	161,487	8.86%
6600 State Proportionate Share	48,654				4,200	4,200	-		
6591 TOWN OF VALIER	176,811	172,243	102.65%	79.91%	15,264	15,264	-	172,243	8.86%
6591 State Proportionate Share	51,880				4,479	4,479	-		
6408 TOWN OF WEST YELLOWSTONE	1,288,470	1,255,190	102.65%	79.91%	111,233	111,233	-	1,255,190	8.86%
6408 State Proportionate Share	379,456				32,758	32,758	-		
6356 TOWN OF WESTBY	55,350	53,920	102.65%	79.91%	4,778	4,778	-	53,920	8.86%
6356 State Proportionate Share	16,241				1,402	1,402	-		
6409 TOWN OF WHITEHALL	129,760	47,403	273.74%	79.91%	4,201	4,201	-	47,403	8.86%
6409 State Proportionate Share	38,508				1,247	1,247	-		

**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, 2021				Schedule of Employer Contributions as of June 30, 2021				
	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
Total ALL Employers & State	\$ 1,813,221,704	\$ 1,358,569,163			\$ 156,524,723	\$ 156,524,723	\$ -	\$ 1,358,569,163	
State (Non-Employer Contributing Entity)	\$ 409,955,675	\$ -			\$ 35,389,005	\$ 35,389,005			
Employer									
6595 TOWN OF WINNETT	32,037	31,209	102.65%	79.91%	2,766	2,766	-	31,209	8.86%
6595 State Proportionate Share	9,636				832	832			
6458 ANACONDA-DEER LODGE COUNTY	3,967,349	3,755,109	105.65%	79.91%	342,501	342,501	-	3,755,109	9.12%
6458 State Proportionate Share	1,165,844				100,647	100,647			
6510 BUTTE SILVER BOW	18,944,598	18,455,294	102.65%	79.91%	1,635,485	1,635,485	-	18,455,294	8.86%
6510 State Proportionate Share	5,572,265				481,053	481,053			
6444 BEAVERHEAD COUNTY	2,524,309	2,459,098	102.65%	79.91%	217,923	217,923	-	2,459,098	8.86%
6444 State Proportionate Share	746,377				64,435	64,435			
6445 BIG HORN COUNTY	4,978,734	4,849,900	102.66%	79.91%	429,813	429,813	-	4,849,900	8.86%
6445 State Proportionate Share	1,467,019				126,648	126,648			
6446 BLAINE COUNTY	2,759,556	2,688,266	102.65%	79.91%	238,232	238,232	-	2,688,266	8.86%
6446 State Proportionate Share	812,947				70,182	70,182			
6447 BROADWATER COUNTY	1,810,596	1,755,518	103.14%	79.91%	156,309	156,309	-	1,755,518	8.90%
6447 State Proportionate Share	532,509				45,971	45,971			
6448 CARBON COUNTY	3,177,614	3,095,532	102.65%	79.91%	274,323	274,323	-	3,095,532	8.86%
6448 State Proportionate Share	936,186				80,821	80,821			
6449 CARTER COUNTY	1,275,132	1,239,087	102.91%	79.91%	110,082	110,082	-	1,239,087	8.88%
6449 State Proportionate Share	376,358				32,491	32,491			
6450 CASCADE COUNTY	12,857,368	12,506,374	102.81%	79.91%	1,109,975	1,109,975	-	12,506,374	8.88%
6450 State Proportionate Share	3,782,796				326,568	326,568			
6451 CHOUTEAU COUNTY	2,002,598	1,932,154	103.65%	79.91%	172,884	172,884	-	1,932,154	8.95%
6451 State Proportionate Share	588,373				50,794	50,794			
6452 CUSTER COUNTY	2,524,384	2,455,149	102.82%	79.91%	217,930	217,930	-	2,455,149	8.88%
6452 State Proportionate Share	742,907				64,135	64,135			
6453 DANIELS COUNTY	1,127,603	1,098,474	102.65%	79.91%	97,346	97,346	-	1,098,474	8.86%
6453 State Proportionate Share	331,751				28,640	28,640			
6456 DAWSON COUNTY	3,472,105	3,379,188	102.75%	79.91%	299,746	299,746	-	3,379,188	8.87%
6456 State Proportionate Share	1,023,326				88,344	88,344			
6459 FALLON COUNTY	3,446,764	3,357,395	102.66%	79.91%	297,559	297,559	-	3,357,395	8.86%
6459 State Proportionate Share	1,017,781				87,865	87,865			
6460 FERGUS COUNTY	2,726,574	2,656,135	102.65%	79.91%	235,385	235,385	-	2,656,135	8.86%
6460 State Proportionate Share	806,693				69,642	69,642			
6461 FLATHEAD COUNTY	20,890,306	20,221,867	103.31%	79.91%	1,803,457	1,803,457	-	20,221,867	8.92%
6461 State Proportionate Share	6,154,885				531,350	531,350			
6462 GALLATIN COUNTY	17,804,717	17,303,930	102.89%	79.91%	1,537,079	1,537,079	-	17,303,930	8.88%
6462 State Proportionate Share	5,254,663				453,634	453,634			
6463 GARFIELD COUNTY	1,371,443	1,330,395	103.09%	79.91%	118,397	118,397	-	1,330,395	8.90%
6463 State Proportionate Share	404,371				34,909	34,909			
6464 GLACIER COUNTY	2,438,811	2,362,178	103.24%	79.91%	210,542	210,542	-	2,362,178	8.91%
6464 State Proportionate Share	717,642				61,954	61,954			
6465 GOLDEN VALLEY COUNTY	296,019	288,372	102.65%	79.91%	25,555	25,555	-	288,372	8.86%
6465 State Proportionate Share	87,421				7,547	7,547			
6466 GRANITE COUNTY	1,410,219	1,342,610	105.04%	79.91%	121,744	121,744	-	1,342,610	9.07%
6466 State Proportionate Share	415,187				35,843	35,843			
6467 HILL COUNTY	3,388,263	3,276,257	103.42%	79.91%	292,508	292,508	-	3,276,257	8.93%
6467 State Proportionate Share	999,375				86,276	86,276			
6468 JEFFERSON COUNTY	3,961,609	3,797,188	104.33%	79.91%	342,005	342,005	-	3,797,188	9.01%
6468 State Proportionate Share	1,165,558				100,622	100,622			
6469 JUDITH BASIN COUNTY	1,197,319	1,166,390	102.65%	79.91%	103,364	103,364	-	1,166,390	8.86%
6469 State Proportionate Share	351,322				30,330	30,330			

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
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	Schedule of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2021				Schedule of Employer Contributions as of June 30, 2021				
	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
Total ALL Employers & State	\$ 1,813,221,704	\$ 1,358,569,163			\$ 156,524,723	\$ 156,524,723	\$ -	\$ 1,358,569,163	
State (Non-Employer Contributing Entity)	\$ 409,955,675	\$ -			\$ 35,389,005	\$ 35,389,005			
Employer									
6470 LAKE COUNTY	6,166,490	5,987,837	102.98%	79.91%	532,352	532,352	-	5,987,837	8.89%
6470 State Proportionate Share	1,814,125				156,613	156,613	-		
6471 LEWIS & CLARK COUNTY	13,364,531	12,908,444	103.53%	79.91%	1,153,758	1,153,758	-	12,908,444	8.94%
6471 State Proportionate Share	3,935,344				339,738	339,738	-		
6472 LIBERTY COUNTY	1,414,382	1,342,506	105.35%	79.91%	122,103	122,103	-	1,342,506	9.10%
6472 State Proportionate Share	417,189				36,016	36,016	-		
6473 LINCOLN COUNTY	4,619,400	4,500,056	102.65%	79.91%	398,792	398,792	-	4,500,056	8.86%
6473 State Proportionate Share	1,362,145				117,594	117,594	-		
6474 MADISON COUNTY	7,881,730	7,669,833	102.76%	79.91%	680,429	680,429	-	7,669,833	8.87%
6474 State Proportionate Share	2,318,660				200,170	200,170	-		
6475 MCCONE COUNTY	1,348,950	1,314,100	102.65%	79.91%	116,455	116,455	-	1,314,100	8.86%
6475 State Proportionate Share	396,462				34,227	34,227	-		
6476 MEAGHER COUNTY	1,149,427	1,119,734	102.65%	79.91%	99,230	99,230	-	1,119,734	8.86%
6476 State Proportionate Share	337,322				29,121	29,121	-		
6477 MINERAL COUNTY	1,738,180	1,692,811	102.68%	79.91%	150,057	150,057	-	1,692,811	8.86%
6477 State Proportionate Share	510,983				44,113	44,113	-		
6478 MISSOULA COUNTY	41,157,743	39,995,875	102.90%	79.91%	3,553,143	3,553,143	-	39,995,875	8.88%
6478 State Proportionate Share	12,147,653				1,048,705	1,048,705	-		
6479 MUSSELSHELL COUNTY	1,531,455	1,491,895	102.65%	79.91%	132,210	132,210	-	1,491,895	8.86%
6479 State Proportionate Share	451,256				38,957	38,957	-		
6480 PARK COUNTY	3,456,697	3,343,215	103.39%	79.91%	298,416	298,416	-	3,343,215	8.93%
6480 State Proportionate Share	1,019,827				88,042	88,042	-		
6481 PETROLEUM COUNTY	223,058	217,296	102.65%	79.91%	19,257	19,257	-	217,296	8.86%
6481 State Proportionate Share	65,672				5,669	5,669	-		
6482 PHILLIPS COUNTY	1,813,853	1,767,000	102.65%	79.91%	156,590	156,590	-	1,767,000	8.86%
6482 State Proportionate Share	533,009				46,015	46,015	-		
6483 PONDERA COUNTY	1,733,009	1,658,213	104.51%	79.91%	149,610	149,610	-	1,658,213	9.02%
6483 State Proportionate Share	509,071				43,948	43,948	-		
6485 POWDER RIVER COUNTY	3,508,313	3,415,574	102.72%	79.91%	302,872	302,872	-	3,415,574	8.87%
6485 State Proportionate Share	1,032,329				89,121	89,121	-		
6484 POWELL COUNTY	1,420,576	1,382,076	102.79%	79.91%	122,638	122,638	-	1,382,076	8.87%
6484 State Proportionate Share	419,741				36,236	36,236	-		
6486 PRAIRIE COUNTY	776,162	756,115	102.65%	79.91%	67,006	67,006	-	756,115	8.86%
6486 State Proportionate Share	228,701				19,744	19,744	-		
6487 RAVALLI COUNTY	6,442,227	6,243,080	103.19%	79.91%	556,157	556,157	-	6,243,080	8.91%
6487 State Proportionate Share	1,893,693				163,482	163,482	-		
6488 RICHLAND COUNTY	6,283,419	6,120,916	102.65%	79.91%	542,447	542,447	-	6,120,916	8.86%
6488 State Proportionate Share	1,853,724				160,032	160,032	-		
6489 ROOSEVELT COUNTY	3,953,947	3,850,425	102.69%	79.91%	341,344	341,344	-	3,850,425	8.87%
6489 State Proportionate Share	1,163,500				100,445	100,445	-		
6490 ROSEBUD COUNTY	3,101,394	3,021,270	102.65%	79.91%	267,743	267,743	-	3,021,270	8.86%
6490 State Proportionate Share	914,401				78,940	78,940	-		
6491 SANDERS COUNTY	3,270,540	3,157,534	103.58%	79.91%	282,345	282,345	-	3,157,534	8.94%
6491 State Proportionate Share	960,857				82,951	82,951	-		
6492 SHERIDAN COUNTY	2,791,748	2,685,963	103.94%	79.91%	241,011	241,011	-	2,685,963	8.97%
6492 State Proportionate Share	819,896				70,781	70,781	-		
6494 STILLWATER COUNTY	3,329,549	3,224,246	103.27%	79.91%	287,440	287,440	-	3,224,246	8.91%
6494 State Proportionate Share	981,584				84,740	84,740	-		
6495 SWEET GRASS COUNTY	1,497,635	1,458,941	102.65%	79.91%	129,291	129,291	-	1,458,941	8.86%
6495 State Proportionate Share	442,317				38,185	38,185	-		

**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, 2021				Schedule of Employer Contributions as of June 30, 2021				
	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
Total ALL Employers & State	\$ 1,813,221,704	\$ 1,358,569,163			\$ 156,524,723	\$ 156,524,723	\$ -	\$ 1,358,569,163	
State (Non-Employer Contributing Entity)	\$ 409,955,675	\$ -			\$ 35,389,005	\$ 35,389,005			
Employer									
6496 TETON COUNTY	2,206,757	2,131,753	103.52%	79.91%	190,509	190,509	-	2,131,753	8.94%
6496 State Proportionate Share	648,145				55,954	55,954	-		
6497 TOOLE COUNTY	4,945,834	4,718,437	104.82%	79.91%	426,973	426,973	-	4,718,437	9.05%
6497 State Proportionate Share	1,455,167				125,624	125,624	-		
6498 TREASURE COUNTY	514,659	501,366	102.65%	79.91%	44,430	44,430	-	501,366	8.86%
6498 State Proportionate Share	151,406				13,071	13,071	-		
6499 VALLEY COUNTY	3,260,048	3,140,876	103.79%	79.91%	281,440	281,440	-	3,140,876	8.96%
6499 State Proportionate Share	957,924				82,697	82,697	-		
6500 WHEATLAND COUNTY	852,681	807,910	105.54%	79.91%	73,612	73,612	-	807,910	9.11%
6500 State Proportionate Share	250,196				21,599	21,599	-		
6501 WIBAUX COUNTY	1,442,310	1,405,051	102.65%	79.91%	124,514	124,514	-	1,405,051	8.86%
6501 State Proportionate Share	423,205				36,535	36,535	-		
6502 YELLOWSTONE COUNTY	15,495,944	15,078,524	102.77%	79.91%	1,337,763	1,337,763	-	15,078,524	8.87%
6502 State Proportionate Share	4,567,121				394,279	394,279	-		
6435 ARLEE-LAKE COUNTY WATER & SEWER DISTRICT	11,563	11,265	102.65%	79.91%	998	998	-	11,265	8.86%
6435 State Proportionate Share	3,393				293	293	-		
6720 BEAR PAW COOPERATIVE	38,667	37,668	102.65%	79.91%	3,338	3,338	-	37,668	8.86%
6720 State Proportionate Share	11,346				979	979	-		
6725 BERT MOONEY AIRPORT AUTHORITY	232,375	226,375	102.65%	79.91%	20,061	20,061	-	226,375	8.86%
6725 State Proportionate Share	68,538				5,917	5,917	-		
6740 BIG COUNTRY EDUCATIONAL COOP	34,776	33,877	102.65%	79.91%	3,002	3,002	-	33,877	8.86%
6740 State Proportionate Share	10,204				881	881	-		
6709 BIG FORK CO WATER & SEWER	392,576	382,598	102.61%	79.91%	33,891	33,891	-	382,598	8.86%
6709 State Proportionate Share	115,192				9,945	9,945	-		
7689 BIG HORN COUNTY CEMETERY DISTRICT #1	63,568	57,125	111.28%	79.91%	5,488	5,488	-	57,125	9.61%
7689 State Proportionate Share	18,653				1,610	1,610	-		
6348 BIG SKY CO WATER & SEWER DIST #363	224,637	218,833	102.65%	79.91%	19,393	19,393	-	218,833	8.86%
6348 State Proportionate Share	71,529				6,175	6,175	-		
6739 BIG SKY ECONOMIC DEVELOPMENT AUTH	563,223	548,674	102.65%	79.91%	48,623	48,623	-	548,674	8.86%
6739 State Proportionate Share	175,736				15,171	15,171	-		
6347 BIG SKY FIRE DEPARTMENT	1,566	1,526	102.67%	79.91%	135	135	-	1,526	8.86%
6347 State Proportionate Share	2,114				183	183	-		
6741 BIG SKY SPECIAL EDUCATION COOP	69,736	67,934	102.65%	79.91%	6,020	6,020	-	67,934	8.86%
6741 State Proportionate Share	20,462				1,766	1,766	-		
6697 BILLINGS HOUSING AUTHORITY	1,363,298	1,328,085	102.65%	79.91%	117,693	117,693	-	1,328,085	8.86%
6697 State Proportionate Share	402,251				34,726	34,726	-		
7699 BITTERROOT PUBLIC LIBRARY	246,260	239,886	102.66%	79.91%	21,260	21,260	-	239,886	8.86%
7699 State Proportionate Share	72,846				6,289	6,289	-		
6634 BITTERROOT CONSERVATION DISTRICT	59,144	57,618	102.65%	79.91%	5,106	5,106	-	57,618	8.86%
6634 State Proportionate Share	17,354				1,498	1,498	-		
6350 BITTERROOT VALLEY SEC	18,885	18,398	102.65%	79.91%	1,630	1,630	-	18,398	8.86%
6350 State Proportionate Share	6,109				527	527	-		
10565 BROADWATER CONSERVATION DISTRICT	40,969	39,892	102.70%	79.91%	3,537	3,537	-	39,892	8.87%
10565 State Proportionate Share	12,023				1,038	1,038	-		
6421 BUFFALO RAPIDS IRRIGATION PROJECT 1	210,279	204,848	102.65%	79.91%	18,153	18,153	-	204,848	8.86%
6421 State Proportionate Share	61,703				5,327	5,327	-		
6422 BUFFALO RAPIDS IRRIGATION PROJECT 2	272,321	265,286	102.65%	79.91%	23,509	23,509	-	265,286	8.86%
6422 State Proportionate Share	79,906				6,898	6,898	-		
6711 CABINET MOUNTAIN COOPERATIVE	42,126	41,038	102.65%	79.91%	3,637	3,637	-	41,038	8.86%
6711 State Proportionate Share	12,361				1,067	1,067	-		

**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, 2021				Schedule of Employer Contributions as of June 30, 2021				
	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
Total ALL Employers & State	\$ 1,813,221,704	\$ 1,358,569,163			\$ 156,524,723	\$ 156,524,723	\$ -	\$ 1,358,569,163	
State (Non-Employer Contributing Entity)	\$ 409,955,675	\$ -			\$ 35,389,005	\$ 35,389,005			
Employer									
6727 CASCADE CONSERVATION DISTRICT	65,049	63,370	102.65%	79.91%	5,616	5,616	-	63,370	8.86%
6727 State Proportionate Share	19,463				1,680	1,680	-		
6662 CENTER FOR MENTAL HEALTH	39,818	38,789	102.65%	79.91%	3,437	3,437	-	38,789	8.86%
6662 State Proportionate Share	11,683				1,009	1,009	-		
6703 CENTRAL MONTANA LEARNING RESOURCE CTR	25,227	24,575	102.65%	79.91%	2,178	2,178	-	24,575	8.86%
6703 State Proportionate Share	7,911				683	683	-		
6719 CENTRAL VALLEY FIRE DISTRICT	116,301	113,297	102.65%	79.91%	10,040	10,040	-	113,297	8.86%
6719 State Proportionate Share	34,125				2,946	2,946	-		
6650 CHOUTEAU COUNTY CONSERVATION DIST	16,836	16,401	102.65%	79.91%	1,453	1,453	-	16,401	8.86%
6650 State Proportionate Share	4,941				427	427	-		
6428 COLUMBUS RURAL FIRE DISTRICT #3	136,197	132,645	102.68%	79.91%	11,758	11,758	-	132,645	8.86%
6428 State Proportionate Share	39,963				3,450	3,450	-		
6433 CORVALLIS COUNTY SEWER DISTRICT	41,336	40,268	102.65%	79.91%	3,568	3,568	-	40,268	8.86%
6433 State Proportionate Share	12,129				1,047	1,047	-		
10644 CRAIG WATER & SEWER DISTRICT	6,652	5,400	123.18%	79.91%	479	479	-	5,400	8.86%
10644 State Proportionate Share	1,952				140	140	-		
6707 Crown Hill	43,746	42,616	102.65%	79.91%	3,777	3,777	-	42,616	8.86%
6707 State Proportionate Share	12,836				1,108	1,108	-		
6394 DALY DITCHES IRRIGATION DISTRICT	44,894	43,735	102.65%	79.91%	3,876	3,876	-	43,735	8.86%
6394 State Proportionate Share	14,569				1,258	1,258	-		
6677 DAWSON COMMUNITY COLLEGE	1,392,859	1,356,878	102.65%	79.91%	120,245	120,245	-	1,356,878	8.86%
6677 State Proportionate Share	411,837				35,554	35,554	-		
6686 DEER LODGE COUNTY HEAD START PROGRAM	507,965	494,840	102.65%	79.91%	43,853	43,853	-	494,840	8.86%
6686 State Proportionate Share	149,049				12,867	12,867	-		
8514 Drummond School and Community Library District	19,710	19,200	102.65%	79.91%	1,702	1,702	-	19,200	8.86%
8514 State Proportionate Share	5,783				499	499	-		
6389 DRY PRAIRIE RURAL WATER	1,045,912	1,018,440	102.70%	79.91%	90,293	90,293	-	1,018,440	8.87%
6389 State Proportionate Share	306,889				26,494	26,494	-		
8715 DRY REDWATER REGIONAL WATER AUTHORITY	85,982	83,761	102.65%	79.91%	7,423	7,423	-	83,761	8.86%
8715 State Proportionate Share	25,229				2,178	2,178	-		
6705 EASTERN YELLOWSTONE COUNTY SEC	18,830	18,344	102.65%	79.91%	1,626	1,626	-	18,344	8.86%
6705 State Proportionate Share	5,525				477	477	-		
6744 FALLON MEDICAL COMPLEX	-	4,494	0.00%	79.91%	-	-	-	4,494	0.00%
6744 State Proportionate Share	-				-	-	-		
6750 FERGUS COUNTY CONSERVATION DIST	33,217	32,359	102.65%	79.91%	2,868	2,868	-	32,359	8.86%
6750 State Proportionate Share	9,747				841	841	-		
6716 FLATHEAD CONSERVATION DISTRICT	60,847	59,274	102.65%	79.91%	5,253	5,253	-	59,274	8.86%
6716 State Proportionate Share	19,222				1,659	1,659	-		
6423 FLATHEAD EMERGENCY COMM CENTER	876,170	853,534	102.65%	79.91%	75,640	75,640	-	853,534	8.86%
6423 State Proportionate Share	257,086				22,194	22,194	-		
6708 FLATHEAD MUNICIPAL AIRPORT AUTHORITY	1,502,216	1,463,416	102.65%	79.91%	129,686	129,686	-	1,463,416	8.86%
6708 State Proportionate Share	443,991				38,330	38,330	-		
6699 FLATHEAD SPECIAL EDUC COOP	35,735	34,812	102.65%	79.91%	3,085	3,085	-	34,812	8.86%
6699 State Proportionate Share	10,485				905	905	-		
6676 FLATHEAD VALLEY COMMUNITY COLLEGE	4,336,561	4,221,122	102.73%	79.91%	374,375	374,375	-	4,221,122	8.87%
6676 State Proportionate Share	1,275,390				110,104	110,104	-		
6638 FORT SHAW IRRIGATION DIST	101,219	98,604	102.65%	79.91%	8,738	8,738	-	98,604	8.86%
6638 State Proportionate Share	29,700				2,564	2,564	-		
6414 FRENCHTOWN RURAL FIRE DISTRICT	41,486	40,414	102.65%	79.91%	3,581	3,581	-	40,414	8.86%
6414 State Proportionate Share	12,172				1,051	1,051	-		

**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, 2021				Schedule of Employer Contributions as of June 30, 2021				
	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
Total ALL Employers & State	\$ 1,813,221,704	\$ 1,358,569,163			\$ 156,524,723	\$ 156,524,723	\$ -	\$ 1,358,569,163	
State (Non-Employer Contributing Entity)	\$ 409,955,675	\$ -			\$ 35,389,005	\$ 35,389,005			
Employer									
6682 GALLATIN AIRPORT AUTHORITY	2,246,159	2,188,135	102.65%	79.91%	193,911	193,911	-	2,188,135	8.86%
6682 State Proportionate Share	668,011				57,669	57,669	-		
6736 GALLATIN CONSERVATION DISTRICT	88,550	86,261	102.65%	79.91%	7,644	7,644	-	86,261	8.86%
6736 State Proportionate Share	25,982				2,243	2,243	-		
6702 GALLATIN-MADISON SEC	58,013	35,956	161.35%	79.91%	5,008	5,008	-	35,956	13.93%
6702 State Proportionate Share	17,023				1,470	1,470	-		
6718 GARDINER - PARK COUNTY WATER DIST	162,668	158,083	102.90%	79.91%	14,043	14,043	-	158,083	8.88%
6718 State Proportionate Share	47,732				4,121	4,121	-		
6691 GLASGOW IRRIGATION DISTRICT	117,313	114,262	102.67%	79.91%	10,128	10,128	-	114,262	8.86%
6691 State Proportionate Share	34,758				3,001	3,001	-		
7276 GRANITE CO HOSPITAL & NURSING HOME	1,531,337	1,491,777	102.65%	79.91%	132,200	132,200	-	1,491,777	8.86%
7276 State Proportionate Share	453,948				39,189	39,189	-		
6373 GRANITE CONSERVATION DISTRICT	22,238	21,663	102.65%	79.91%	1,920	1,920	-	21,663	8.86%
6373 State Proportionate Share	6,525				563	563	-		
6717 GREAT DIVIDE EDUCATION SERVICES	51,099	49,779	102.65%	79.91%	4,411	4,411	-	49,779	8.86%
6717 State Proportionate Share	14,994				1,294	1,294	-		
6660 GREAT FALLS INT AIRPORT	497,937	485,074	102.65%	79.91%	42,987	42,987	-	485,074	8.86%
6660 State Proportionate Share	149,142				12,875	12,875	-		
6641 GREENFIELDS IRRIGATION DIST	978,458	951,055	102.88%	79.91%	84,470	84,470	-	951,055	8.88%
6641 State Proportionate Share	287,627				24,831	24,831	-		
6417 HEBGEN BASIN RURAL FD	41,428	40,358	102.65%	79.91%	3,576	3,576	-	40,358	8.86%
6417 State Proportionate Share	12,156				1,049	1,049	-		
6663 HELENA HOUSING AUTHORITY	925,584	901,675	102.65%	79.91%	79,906	79,906	-	901,675	8.86%
6663 State Proportionate Share	273,760				23,634	23,634	-		
6632 HELENA REGIONAL AIRPORT AUTH	1,141,208	1,111,724	102.65%	79.91%	98,520	98,520	-	1,111,724	8.86%
6632 State Proportionate Share	337,371				29,125	29,125	-		
6685 HELENA VALLEY IRRIGATION DIST	241,600	235,352	102.65%	79.91%	20,857	20,857	-	235,352	8.86%
6685 State Proportionate Share	70,892				6,120	6,120	-		
6664 HILL CO PUBLIC CEMETERY DIST	49,367	48,092	102.65%	79.91%	4,262	4,262	-	48,092	8.86%
6664 State Proportionate Share	14,878				1,284	1,284	-		
6377 HINSDALE WATER & SEWER DISTRICT	22,450	21,870	102.65%	79.91%	1,938	1,938	-	21,870	8.86%
6377 State Proportionate Share	6,588				569	569	-		
6631 HOUSING AUTHORITY OF ANACONDA	383,783	373,869	102.65%	79.91%	33,132	33,132	-	373,869	8.86%
6631 State Proportionate Share	112,609				9,722	9,722	-		
6637 HOUSING AUTHORITY OF BUTTE	820,869	799,668	102.65%	79.91%	70,866	70,866	-	799,668	8.86%
6637 State Proportionate Share	241,220				20,824	20,824	-		
6640 HOUSING AUTHORITY OF GLASGOW	182,791	178,069	102.65%	79.91%	15,780	15,780	-	178,069	8.86%
6640 State Proportionate Share	53,636				4,630	4,630	-		
6746 HUMAN RESOURCES COUNCIL DIST XI	1,329,063	1,288,505	103.15%	79.91%	114,738	114,738	-	1,288,505	8.90%
6746 State Proportionate Share	392,266				33,864	33,864	-		
6635 HUMAN RESOURCES COUNCIL DIST XII	2,848,329	2,742,474	103.86%	79.91%	245,896	245,896	-	2,742,474	8.97%
6635 State Proportionate Share	836,888				72,248	72,248	-		
6425 HYALITE RFD	32,723	31,878	102.65%	79.91%	2,825	2,825	-	31,878	8.86%
6425 State Proportionate Share	9,602				829	829	-		
6722 JUDITH BASIN CONSERVATION DIST	18,524	18,046	102.65%	79.91%	1,599	1,599	-	18,046	8.86%
6722 State Proportionate Share	5,436				469	469	-		
6738 LAKESIDE CO WATER & SEWER	279,169	271,958	102.65%	79.91%	24,101	24,101	-	271,958	8.86%
6738 State Proportionate Share	81,914				7,072	7,072	-		
6357 LARCHMONT GOLF COURSE	200,284	195,109	102.65%	79.91%	17,290	17,290	-	195,109	8.86%
6357 State Proportionate Share	58,766				5,073	5,073	-		

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
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	Schedule of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2021				Schedule of Employer Contributions as of June 30, 2021				
	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
Total ALL Employers & State	\$ 1,813,221,704	\$ 1,358,569,163			\$ 156,524,723	\$ 156,524,723	\$ -	\$ 1,358,569,163	
State (Non-Employer Contributing Entity)	\$ 409,955,675	\$ -			\$ 35,389,005	\$ 35,389,005			
Employer									
6358 LEWIS & CLARK CONSERVATION DIST	75,961	73,999	102.65%	79.91%	6,558	6,558	-	73,999	8.86%
6358 State Proportionate Share	22,564				1,948	1,948			
6694 LEWIS & CLARK LIBRARY	1,396,824	1,360,742	102.65%	79.91%	120,588	120,588	-	1,360,742	8.86%
6694 State Proportionate Share	412,573				35,617	35,617			
6372 LIBERTY CO CONSERVATION DISTRICT	16,186	15,767	102.65%	79.91%	1,397	1,397	-	15,767	8.86%
6372 State Proportionate Share	4,749				410	410			
6397 LINCOLN CONSERVATION DISTRICT	30,256	29,474	102.65%	79.91%	2,612	2,612	-	29,474	8.86%
6397 State Proportionate Share	8,878				766	766			
6729 LINCOLN COUNTY RURAL FIRE DIST	123,447	120,260	102.65%	79.91%	10,657	10,657	-	120,260	8.86%
6729 State Proportionate Share	36,223				3,127	3,127			
6730 LOCKWOOD RURAL FIRE DIST 8	63,561	61,918	102.65%	79.91%	5,487	5,487	-	61,918	8.86%
6730 State Proportionate Share	18,650				1,610	1,610			
6391 LOCKWOOD WATER & SEWER DISTRICT	277,640	270,467	102.65%	79.91%	23,969	23,969	-	270,467	8.86%
6391 State Proportionate Share	82,884				7,155	7,155			
6430 MADISON CONSERVATION DISTRICT	20,429	19,901	102.65%	79.91%	1,764	1,764	-	19,901	8.86%
6430 State Proportionate Share	6,496				561	561			
6355 MALTA CEMETERY DISTRICT	42,201	41,111	102.65%	79.91%	3,643	3,643	-	41,111	8.86%
6355 State Proportionate Share	12,383				1,069	1,069			
6672 MALTA IRRIGATION DISTRICT	432,305	421,135	102.65%	79.91%	37,321	37,321	-	421,135	8.86%
6672 State Proportionate Share	126,852				10,951	10,951			
9111 Meagher County Conservation District	-	-	0.00%	79.91%	-	-	-	-	N/A
9111 State Proportionate Share	-				-	-			
6671 MILES COMMUNITY COLLEGE	1,113,782	1,083,285	102.82%	79.91%	96,153	96,153	-	1,083,285	8.88%
6671 State Proportionate Share	329,657				28,459	28,459			
6419 MILK RIVER JBC	85,782	83,566	102.65%	79.91%	7,406	7,406	-	83,566	8.86%
6419 State Proportionate Share	25,170				2,173	2,173			
6706 MISSOULA AREA SEC	67,767	66,016	102.65%	79.91%	5,850	5,850	-	66,016	8.86%
6706 State Proportionate Share	19,884				1,717	1,717			
6700 MISSOULA COUNTY AIRPORT	2,659,824	2,591,116	102.65%	79.91%	229,622	229,622	-	2,591,116	8.86%
6700 State Proportionate Share	784,526				67,728	67,728			
6661 MISSOULA RURAL FIRE DISTRICT	262,301	255,524	102.65%	79.91%	22,644	22,644	-	255,524	8.86%
6661 State Proportionate Share	77,404				6,682	6,682			
6749 NO MONTANA JOINT REFUSE DISPOSAL DIST	393,466	383,302	102.65%	79.91%	33,968	33,968	-	383,302	8.86%
6749 State Proportionate Share	115,815				9,998	9,998			
6714 NORTH CENTRAL LEARNING SEC	43,180	32,118	134.44%	79.91%	3,728	3,728	-	32,118	11.61%
6714 State Proportionate Share	12,670				1,094	1,094			
6424 NORTH LAKE CO PUBLIC LIBRARY DIST	153,138	149,181	102.65%	79.91%	13,220	13,220	-	149,181	8.86%
6424 State Proportionate Share	45,485				3,927	3,927			
6398 NORTH VALLEY PUBLIC LIBRARY	196,123	191,056	102.65%	79.91%	16,931	16,931	-	191,056	8.86%
6398 State Proportionate Share	57,548				4,968	4,968			
6411 NORTHWEST MT EDUC COOP	28,790	28,046	102.65%	79.91%	2,485	2,485	-	28,046	8.86%
6411 State Proportionate Share	8,448				729	729			
6393 PABLO-LAKE COUNTY WATER & SEWER	158,517	154,421	102.65%	79.91%	13,685	13,685	-	154,421	8.86%
6393 State Proportionate Share	46,513				4,015	4,015			
6386 PARK CO RURAL FIRE DISTRICT 1	120,978	117,848	102.66%	79.91%	10,444	10,444	-	117,848	8.86%
6386 State Proportionate Share	36,301				3,134	3,134			
6407 PARK COUNTY SEC	19,800	19,288	102.65%	79.91%	1,709	1,709	-	19,288	8.86%
6407 State Proportionate Share	5,810				502	502			
6383 PETROLEUM CO CONSERVATION DIST	97,900	95,371	102.65%	79.91%	8,452	8,452	-	95,371	8.86%
6383 State Proportionate Share	29,276				2,527	2,527			

**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, 2021				Schedule of Employer Contributions as of June 30, 2021				
	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
Total ALL Employers & State	\$ 1,813,221,704	\$ 1,358,569,163			\$ 156,524,723	\$ 156,524,723	\$ -	\$ 1,358,569,163	
State (Non-Employer Contributing Entity)	\$ 409,955,675	\$ -			\$ 35,389,005	\$ 35,389,005			
Employer									
10576 PHILIPSBURG AREA COMMUNITY LIBRARY	13,897	13,538	102.65%	79.91%	1,200	1,200	-	13,538	8.86%
10576 State Proportionate Share	4,078				352	352			
6404 PHILLIPS CONSERVATION DISTRICT	-	-	0.00%	79.91%	-	-	-	-	N/A
6404 State Proportionate Share	-				-	-			
6674 PONDERA CO CANAL & RESERVOIR	514,867	501,571	102.65%	79.91%	44,448	44,448	-	501,571	8.86%
6674 State Proportionate Share	152,197				13,139	13,139			
6723 PONDERA COUNTY CEMETERY DIST 2	41,882	40,800	102.65%	79.91%	3,616	3,616	-	40,800	8.86%
6723 State Proportionate Share	12,289				1,061	1,061			
9854 PONDERA REGIONAL PORT AUTHORITY	31,532	30,717	102.65%	79.91%	2,722	2,722	-	30,717	8.86%
9854 State Proportionate Share	9,252				799	799			
6733 PORT OF MONTANA - PORT AUTHORITY	196,737	191,653	102.65%	79.91%	16,984	16,984	-	191,653	8.86%
6733 State Proportionate Share	58,210				5,025	5,025			
6679 PRAIRIE COUNTY HOSPITAL DISTRICT	1,034,636	1,006,291	102.82%	79.91%	89,320	89,320	-	1,006,291	8.88%
6679 State Proportionate Share	305,254				26,353	26,353			
6737 PRAIRIE VIEW SPECIAL SERVICES COOP	-	-	0.00%	79.91%	-	-	-	-	N/A
6737 State Proportionate Share	-				-	-			
7277 PRICKLY PEAR SPECIAL SVCS COOP	32,873	32,024	102.65%	79.91%	2,838	2,838	-	32,024	8.86%
7277 State Proportionate Share	10,052				868	868			
6415 RAE WATER AND SEWER DISTRICT	317,984	278,955	113.99%	79.91%	27,452	27,452	-	278,955	9.84%
6415 State Proportionate Share	93,304				8,055	8,055			
7688 RED LODGE RURAL FIRE DISTRICT 7	336,228	327,541	102.65%	79.91%	29,027	29,027	-	327,541	8.86%
7688 State Proportionate Share	98,675				8,519	8,519			
6673 RICHLAND CO HOUSING AUTHORITY	399,554	389,233	102.65%	79.91%	34,493	34,493	-	389,233	8.86%
6673 State Proportionate Share	118,133				10,198	10,198			
9214 Riverside County Water and Sewer District No. 310	35,909	34,982	102.65%	79.91%	3,100	3,100	-	34,982	8.86%
9214 State Proportionate Share	10,537				910	910			
7682 RONAN LIBRARY DISTRICT	128,577	125,255	102.65%	79.91%	11,100	11,100	-	125,255	8.86%
7682 State Proportionate Share	37,729				3,257	3,257			
6352 ROUNDUP COMMUNITY LIBRARY	12,364	12,045	102.65%	79.91%	1,067	1,067	-	12,045	8.86%
6352 State Proportionate Share	3,628				313	313			
6388 SEELEY LAKE MISSOULA CO WATER DISTRICT	118,905	115,833	102.65%	79.91%	10,265	10,265	-	115,833	8.86%
6388 State Proportionate Share	35,338				3,051	3,051			
7694 SEELEY LAKE RURAL FIRE DISTRICT	42,614	41,513	102.65%	79.91%	3,679	3,679	-	41,513	8.86%
7694 State Proportionate Share	12,504				1,079	1,079			
6413 SHERIDAN DANIELS SEC	-	-	0.00%	79.91%	-	-	-	-	N/A
6413 State Proportionate Share	-				-	-			
6735 SIDNEY RICHLAND AIRPORT AUTHORITY	134,279	130,810	102.65%	79.91%	11,592	11,592	-	130,810	8.86%
6735 State Proportionate Share	39,978				3,451	3,451			
9213 SOMERS COUNTY WATER & SEWER DISTRICT	24,636	24,000	102.65%	79.91%	2,127	2,127	-	24,000	8.86%
9213 State Proportionate Share	7,876				680	680			
6734 TETON COUNTY CONSERVATION DIST	16,718	16,286	102.65%	79.91%	1,443	1,443	-	16,286	8.86%
6734 State Proportionate Share	4,906				423	423			
6429 THOMPSON FALLS PUBLIC LIBRARY	51,209	49,886	102.65%	79.91%	4,421	4,421	-	49,886	8.86%
6429 State Proportionate Share	15,065				1,301	1,301			
6344 UPPER MUSSELSHELL CONSERVATION DIST	14,859	14,475	102.65%	79.91%	1,283	1,283	-	14,475	8.86%
6344 State Proportionate Share	4,360				376	376			
6345 URBAN TRANS DIST/DAWSON CO	146,457	142,674	102.65%	79.91%	12,644	12,644	-	142,674	8.86%
6345 State Proportionate Share	42,974				3,710	3,710			
6387 VALLEY COUNTY CONSERVATION DISTRICT	53,505	52,122	102.65%	79.91%	4,619	4,619	-	52,122	8.86%
6387 State Proportionate Share	15,699				1,355	1,355			

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
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	Schedule of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2021				Schedule of Employer Contributions as of June 30, 2021				
	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
Total ALL Employers & State	\$ 1,813,221,704	\$ 1,358,569,163			\$ 156,524,723	\$ 156,524,723	\$ -	\$ 1,358,569,163	
State (Non-Employer Contributing Entity)	\$ 409,955,675	\$ -			\$ 35,389,005	\$ 35,389,005			
Employer									
6726 VICTOR WATER & SEWER	38,758	37,757	102.65%	79.91%	3,346	3,346	-	37,757	8.86%
6726 State Proportionate Share	11,373				982	982			
6669 WHITEFISH HOUSING AUTHORITY	136,953	133,416	102.65%	79.91%	11,823	11,823	-	133,416	8.86%
6669 State Proportionate Share	40,187				3,469	3,469			
6361 YELLOWSTONE CITY-COUNTY HEALTH DEPT	15,932,514	15,409,886	103.39%	79.91%	1,375,452	1,375,452	-	15,409,886	8.93%
6361 State Proportionate Share	4,752,136				410,251	410,251			
6698 YELLOWSTONE WEST CARBON SEC	94,318	63,882	147.64%	79.91%	8,142	8,142	-	63,882	12.75%
6698 State Proportionate Share	27,674				2,389	2,389			
6608 BEAVERHEAD COUNTY HIGH SCHOOL	726,742	705,223	103.05%	79.91%	62,740	62,740	-	705,223	8.90%
6608 State Proportionate Share	235,043				20,291	20,291			
6354 BIG SKY SCHOOL DISTRICT #72	546,698	549,493	99.49%	79.91%	47,196	47,196	-	549,493	8.59%
6354 State Proportionate Share	178,816				15,437	15,437			
6760 GREAT FALLS PUBLIC SCHOOLS	9,652,837	9,681,280	99.71%	79.91%	833,328	833,328	-	9,681,280	8.61%
6760 State Proportionate Share	3,119,763				269,329	269,329			
6910 HAVRE PUBLIC SCHOOLS	2,340,493	2,333,437	100.30%	79.91%	202,054	202,054	-	2,333,437	8.66%
6910 State Proportionate Share	762,660				65,840	65,840			
6625 JEFFERSON COUNTY HIGH SCHOOL	238,926	240,148	99.49%	79.91%	20,626	20,626	-	240,148	8.59%
6625 State Proportionate Share	77,720				6,710	6,710			
6624 JORDAN PUBLIC SCHOOLS	180,687	181,610	99.49%	79.91%	15,599	15,599	-	181,610	8.59%
6624 State Proportionate Share	58,285				5,032	5,032			
6375 JUDITH GAP SCHOOL	113,480	114,060	99.49%	79.91%	9,797	9,797	-	114,060	8.59%
6375 State Proportionate Share	36,605				3,160	3,160			
10734 KINSEY SCHOOL DISTRICT #63	33,429	22,400	149.24%	79.91%	1,924	1,924	-	22,400	8.59%
10734 State Proportionate Share	10,783				621	621			
6944 LAVINA K-12	136,788	137,488	99.49%	79.91%	11,809	11,809	-	137,488	8.59%
6944 State Proportionate Share	44,124				3,809	3,809			
10132 LIBERTY SCHOOL DISTRICT 10	20,296	20,400	99.49%	79.91%	1,752	1,752	-	20,400	8.59%
10132 State Proportionate Share	6,547				565	565			
7692 OVANDO ELEMENTARY SCHOOL DISTRICT 11	15,818	15,899	99.49%	79.91%	1,366	1,366	-	15,899	8.59%
7692 State Proportionate Share	5,103				441	441			
6628 POWDER RIVER COUNTY HIGH SCHOOL	339,541	341,276	99.49%	79.91%	29,312	29,312	-	341,276	8.59%
6628 State Proportionate Share	109,527				9,455	9,455			
6629 POWELL COUNTY HIGH SCHOOL	128,753	129,141	99.70%	79.91%	11,115	11,115	-	129,141	8.61%
6629 State Proportionate Share	44,524				3,844	3,844			
6781 SCHOOL DISTRICT 1 & 7 - HYSHAM	84,297	84,728	99.49%	79.91%	7,277	7,277	-	84,728	8.59%
6781 State Proportionate Share	28,411				2,453	2,453			
6861 SCHOOL DISTRICT 1 & 7 - TOWNSEND	610,130	611,356	99.80%	79.91%	52,672	52,672	-	611,356	8.62%
6861 State Proportionate Share	198,327				17,122	17,122			
6751 SCHOOL DISTRICT 1 - BIG TIMBER	162,297	163,126	99.49%	79.91%	14,011	14,011	-	163,126	8.59%
6751 State Proportionate Share	54,452				4,701	4,701			
6752 SCHOOL DISTRICT 1 - BUTTE	4,243,761	4,204,399	100.94%	79.91%	366,363	366,363	-	4,204,399	8.71%
6752 State Proportionate Share	1,392,533				120,217	120,217			
6753 SCHOOL DISTRICT 1 - CHOTEAU	460,430	462,783	99.49%	79.91%	39,749	39,749	-	462,783	8.59%
6753 State Proportionate Share	148,580				12,827	12,827			
6754 SCHOOL DISTRICT 1 - CIRCLE	301,013	302,551	99.49%	79.91%	25,986	25,986	-	302,551	8.59%
6754 State Proportionate Share	97,099				8,383	8,383			
6755 SCHOOL DISTRICT 1 - CLANCY	319,414	321,046	99.49%	79.91%	27,575	27,575	-	321,046	8.59%
6755 State Proportionate Share	105,781				9,132	9,132			
6756 SCHOOL DISTRICT 1 - CORVALLIS	1,304,785	1,311,375	99.50%	79.91%	112,642	112,642	-	1,311,375	8.59%
6756 State Proportionate Share	423,176				36,533	36,533			

**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, 2021				Schedule of Employer Contributions as of June 30, 2021				
	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
Total ALL Employers & State	\$ 1,813,221,704	\$ 1,358,569,163			\$ 156,524,723	\$ 156,524,723	\$ -	\$ 1,358,569,163	
State (Non-Employer Contributing Entity)	\$ 409,955,675	\$ -			\$ 35,389,005	\$ 35,389,005			
Employer									
6757 SCHOOL DISTRICT 1 - DEER LODGE	534,856	518,773	103.10%	79.91%	46,174	46,174	-	518,773	8.90%
6757 State Proportionate Share	173,605				14,987	14,987	-		
6342 SCHOOL DISTRICT 1 - FORT BENTON	447,005	441,241	101.31%	79.91%	38,590	38,590	-	441,241	8.75%
6342 State Proportionate Share	144,330				12,460	12,460	-		
6758 SCHOOL DISTRICT 1 - GLASGOW	1,049,536	1,025,405	102.35%	79.91%	90,606	90,606	-	1,025,405	8.84%
6758 State Proportionate Share	340,148				29,365	29,365	-		
6759 SCHOOL DISTRICT 1 - GLENDIVE	1,213,836	1,200,648	101.10%	79.91%	104,790	104,790	-	1,200,648	8.73%
6759 State Proportionate Share	396,089				34,194	34,194	-		
6778 SCHOOL DISTRICT 1 - HEART BUTTE	467,949	470,338	99.49%	79.91%	40,398	40,398	-	470,338	8.59%
6778 State Proportionate Share	153,182				13,224	13,224	-		
6761 SCHOOL DISTRICT 1 - HELENA	7,534,389	7,556,299	99.71%	79.91%	650,443	650,443	-	7,556,299	8.61%
6761 State Proportionate Share	2,444,924				211,070	211,070	-		
6771 SCHOOL DISTRICT 1 - LEWISTOWN	1,621,057	1,620,783	100.02%	79.91%	139,946	139,946	-	1,620,783	8.63%
6771 State Proportionate Share	528,167				45,597	45,597	-		
6772 SCHOOL DISTRICT 1 - MILES CITY	1,179,200	1,170,817	100.72%	79.91%	101,800	101,800	-	1,170,817	8.69%
6772 State Proportionate Share	382,799				33,047	33,047	-		
6773 SCHOOL DISTRICT 1 - MISSOULA	9,187,328	9,219,314	99.65%	79.91%	793,141	793,141	-	9,219,314	8.60%
6773 State Proportionate Share	2,980,209				257,281	257,281	-		
6775 SCHOOL DISTRICT 1 - PHILIPSBURG	259,289	260,002	99.73%	79.91%	22,384	22,384	-	260,002	8.61%
6775 State Proportionate Share	83,640				7,221	7,221	-		
6774 SCHOOL DISTRICT 1 - PLAINS	349,593	349,052	100.15%	79.91%	30,180	30,180	-	349,052	8.65%
6774 State Proportionate Share	112,768				9,735	9,735	-		
6776 SCHOOL DISTRICT 1 - RED LODGE	498,264	475,405	104.81%	79.91%	43,015	43,015	-	475,405	9.05%
6776 State Proportionate Share	162,469				14,026	14,026	-		
6777 SCHOOL DISTRICT 1 - SCOBIE	212,679	212,049	100.30%	79.91%	18,361	18,361	-	212,049	8.66%
6777 State Proportionate Share	76,053				6,566	6,566	-		
6983 SCHOOL DISTRICT 1 - TROY	415,090	417,210	99.49%	79.91%	35,835	35,835	-	417,210	8.59%
6983 State Proportionate Share	134,625				11,622	11,622	-		
6883 SCHOOL DISTRICT 10 - ANACONDA	991,720	993,190	99.85%	79.91%	85,615	85,615	-	993,190	8.62%
6883 State Proportionate Share	320,157				27,639	27,639	-		
6995 SCHOOL DISTRICT 10 - CAYUSE	227,146	228,307	99.49%	79.91%	19,609	19,609	-	228,307	8.59%
6995 State Proportionate Share	74,898				6,466	6,466	-		
6884 SCHOOL DISTRICT 10 - CHINOOK	430,354	432,554	99.49%	79.91%	37,152	37,152	-	432,554	8.59%
6884 State Proportionate Share	138,822				11,984	11,984	-		
6885 SCHOOL DISTRICT 10 - CONRAD	612,748	610,316	100.40%	79.91%	52,898	52,898	-	610,316	8.67%
6885 State Proportionate Share	198,223				17,113	17,113	-		
6886 SCHOOL DISTRICT 10 - DILLON	449,190	449,984	99.82%	79.91%	38,779	38,779	-	449,984	8.62%
6886 State Proportionate Share	148,686				12,836	12,836	-		
6887 SCHOOL DISTRICT 10 - NOXON	201,466	202,496	99.49%	79.91%	17,392	17,392	-	202,496	8.59%
6887 State Proportionate Share	66,100				5,706	5,706	-		
6363 SCHOOL DISTRICT 104 - SPRING CREEK	6,566	6,600	99.49%	79.91%	567	567	-	6,600	8.59%
6363 State Proportionate Share	2,119				183	183	-		
6982 SCHOOL DISTRICT 11 & 2 - DRUMMOND	228,587	229,755	99.49%	79.91%	19,734	19,734	-	229,755	8.59%
6982 State Proportionate Share	73,736				6,366	6,366	-		
6362 SCHOOL DISTRICT 11 - BRORSON	23,727	23,849	99.49%	79.91%	2,048	2,048	-	23,849	8.59%
6362 State Proportionate Share	7,654				661	661	-		
6889 SCHOOL DISTRICT 11 - POTOMAC	103,402	103,931	99.49%	79.91%	8,927	8,927	-	103,931	8.59%
6889 State Proportionate Share	33,355				2,879	2,879	-		
6412 SCHOOL DISTRICT 11 - WISE RIVER	12,934	13,000	99.49%	79.91%	1,117	1,117	-	13,000	8.59%
6412 State Proportionate Share	4,172				360	360	-		

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
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	Schedule of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2021				Schedule of Employer Contributions as of June 30, 2021				
	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
Total ALL Employers & State	\$ 1,813,221,704	\$ 1,358,569,163			\$ 156,524,723	\$ 156,524,723	\$ -	\$ 1,358,569,163	
State (Non-Employer Contributing Entity)	\$ 409,955,675	\$ -			\$ 35,389,005	\$ 35,389,005			
Employer									
7026 SCHOOL DISTRICT 115 - WINIFRED	177,037	177,441	99.77%	79.91%	15,284	15,284	-	177,441	8.61%
7026 State Proportionate Share	57,108				4,930	4,930			
6891 SCHOOL DISTRICT 12 - BAKER	664,341	667,594	99.51%	79.91%	57,352	57,352	-	667,594	8.59%
6891 State Proportionate Share	215,772				18,628	18,628			
6893 SCHOOL DISTRICT 12 - HARLEM	890,052	874,418	101.79%	79.91%	76,838	76,838	-	874,418	8.79%
6893 State Proportionate Share	288,760				24,929	24,929			
6406 SCHOOL DISTRICT 12 - HAVRE	19,330	19,428	99.49%	79.91%	1,669	1,669	-	19,428	8.59%
6406 State Proportionate Share	6,235				538	538			
6890 SCHOOL DISTRICT 12 - LIMA	76,707	76,973	99.65%	79.91%	6,622	6,622	-	76,973	8.60%
6890 State Proportionate Share	26,902				2,322	2,322			
6895 SCHOOL DISTRICT 12 - ROSEBUD	181,866	182,795	99.49%	79.91%	15,700	15,700	-	182,795	8.59%
6895 State Proportionate Share	58,665				5,065	5,065			
6896 SCHOOL DISTRICT 12 - SACO	193,970	194,960	99.49%	79.91%	16,745	16,745	-	194,960	8.59%
6896 State Proportionate Share	63,174				5,454	5,454			
6897 SCHOOL DISTRICT 12 - STANFORD	259,032	251,841	102.86%	79.91%	22,362	22,362	-	251,841	8.88%
6897 State Proportionate Share	83,558				7,214	7,214			
6340 SCHOOL DISTRICT 12 12 - MOLT	5,084	5,109	99.50%	79.91%	439	439	-	5,109	8.59%
6340 State Proportionate Share	1,640				142	142			
6892 SCHOOL DISTRICT 13 - BOX ELDER	927,031	931,772	99.49%	79.91%	80,030	80,030	-	931,772	8.59%
6892 State Proportionate Share	300,711				25,960	25,960			
6901 SCHOOL DISTRICT 13 - EUREKA	628,505	631,716	99.49%	79.91%	54,259	54,259	-	631,716	8.59%
6901 State Proportionate Share	203,470				17,566	17,566			
6349 SCHOOL DISTRICT 13 - FISHTAIL	12,072	12,134	99.49%	79.91%	1,042	1,042	-	12,134	8.59%
6349 State Proportionate Share	4,645				401	401			
6894 SCHOOL DISTRICT 13 - LONE ROCK	215,769	202,601	106.50%	79.91%	18,627	18,627	-	202,601	9.19%
6894 State Proportionate Share	71,872				6,205	6,205			
6903 SCHOOL DISTRICT 13 - NASHUA	177,822	178,731	99.49%	79.91%	15,351	15,351	-	178,731	8.59%
6903 State Proportionate Share	57,854				4,994	4,994			
6898 SCHOOL DISTRICT 14 - BONNER	304,531	306,086	99.49%	79.91%	26,290	26,290	-	306,086	8.59%
6898 State Proportionate Share	101,749				8,784	8,784			
7273 SCHOOL DISTRICT 14 - FORTINE	89,878	90,337	99.49%	79.91%	7,759	7,759	-	90,337	8.59%
7273 State Proportionate Share	28,991				2,503	2,503			
6900 SCHOOL DISTRICT 14 - HOT SPRINGS	237,786	239,001	99.49%	79.91%	20,528	20,528	-	239,001	8.59%
6900 State Proportionate Share	76,704				6,622	6,622			
6906 SCHOOL DISTRICT 14 - MALTA	474,661	477,073	99.49%	79.91%	40,977	40,977	-	477,073	8.59%
6906 State Proportionate Share	154,073				13,301	13,301			
6992 SCHOOL DISTRICT 14 - SHELBY	733,420	736,592	99.57%	79.91%	63,316	63,316	-	736,592	8.60%
6992 State Proportionate Share	236,583				20,424	20,424			
6881 SCHOOL DISTRICT 15 HELENA FLATS- KALISPELL	179,477	177,288	101.23%	79.91%	15,494	15,494	-	177,288	8.74%
6881 State Proportionate Share	57,894				4,998	4,998			
6904 SCHOOL DISTRICT 15 & 17 - WILLOW CREEK	113,588	114,169	99.49%	79.91%	9,806	9,806	-	114,169	8.59%
6904 State Proportionate Share	36,641				3,163	3,163			
6905 SCHOOL DISTRICT 15 & 6 - FLO-CARLTON	593,294	596,325	99.49%	79.91%	51,219	51,219	-	596,325	8.59%
6905 State Proportionate Share	193,757				16,727	16,727			
6907 SCHOOL DISTRICT 15 - CUSTER	105,866	106,408	99.49%	79.91%	9,139	9,139	-	106,408	8.59%
6907 State Proportionate Share	36,893				3,185	3,185			
6908 SCHOOL DISTRICT 15 - CUT BANK	1,099,416	1,094,041	100.49%	79.91%	94,912	94,912	-	1,094,041	8.68%
6908 State Proportionate Share	366,291				31,622	31,622			
6909 SCHOOL DISTRICT 15 - EKALAKA	263,807	265,155	99.49%	79.91%	22,774	22,774	-	265,155	8.59%
6909 State Proportionate Share	90,346				7,800	7,800			

**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, 2021				Schedule of Employer Contributions as of June 30, 2021				
	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
Total ALL Employers & State	\$ 1,813,221,704	\$ 1,358,569,163			\$ 156,524,723	\$ 156,524,723	\$ -	\$ 1,358,569,163	
State (Non-Employer Contributing Entity)	\$ 409,955,675	\$ -			\$ 35,389,005	\$ 35,389,005			
Employer									
6973 SCHOOL DISTRICT 159 - WINNETT	180,828	178,360	101.38%	79.91%	15,611	15,611	-	178,360	8.75%
6973 State Proportionate Share	58,391				5,041	5,041	-		
6882 SCHOOL DISTRICT 16 - HARLOWTON	392,262	381,097	102.93%	79.91%	33,864	33,864	-	381,097	8.89%
6882 State Proportionate Share	127,198				10,981	10,981	-		
6911 SCHOOL DISTRICT 17 - CULBERTSON	420,196	418,478	100.41%	79.91%	36,275	36,275	-	418,478	8.67%
6911 State Proportionate Share	135,544				11,702	11,702	-		
6365 SCHOOL DISTRICT 17 - MORIN	108,921	109,478	99.49%	79.91%	9,403	9,403	-	109,478	8.59%
6365 State Proportionate Share	35,136				3,033	3,033	-		
6912 SCHOOL DISTRICT 17 H - HARDIN	2,507,022	2,500,037	100.28%	79.91%	216,431	216,431	-	2,500,037	8.66%
6912 State Proportionate Share	813,119				70,196	70,196	-		
6913 SCHOOL DISTRICT 18 - VALIER	270,634	272,017	99.49%	79.91%	23,364	23,364	-	272,017	8.59%
6913 State Proportionate Share	87,298				7,536	7,536	-		
6380 SCHOOL DISTRICT 18 - WOODMAN	46,672	46,910	99.49%	79.91%	4,029	4,029	-	46,910	8.59%
6380 State Proportionate Share	15,056				1,300	1,300	-		
6977 SCHOOL DISTRICT 19 - COLSTRIP	1,169,807	1,175,783	99.49%	79.91%	100,989	100,989	-	1,175,783	8.59%
6977 State Proportionate Share	379,650				32,775	32,775	-		
6787 SCHOOL DISTRICT 2 - BRIDGER	325,375	327,039	99.49%	79.91%	28,090	28,090	-	327,039	8.59%
6787 State Proportionate Share	105,328				9,093	9,093	-		
6784 SCHOOL DISTRICT 2 & 11 - BIG SANDY	310,028	311,613	99.49%	79.91%	26,765	26,765	-	311,613	8.59%
6784 State Proportionate Share	100,006				8,634	8,634	-		
6979 SCHOOL DISTRICT 2 & 3 - PRYOR	561,726	564,594	99.49%	79.91%	48,494	48,494	-	564,594	8.59%
6979 State Proportionate Share	181,196				15,643	15,643	-		
6785 SCHOOL DISTRICT 2 - ALBERTON	206,465	207,520	99.49%	79.91%	17,824	17,824	-	207,520	8.59%
6785 State Proportionate Share	66,897				5,775	5,775	-		
6782 SCHOOL DISTRICT 2 - ALDER	38,470	38,666	99.49%	79.91%	3,321	3,321	-	38,666	8.59%
6782 State Proportionate Share	12,409				1,071	1,071	-		
6786 SCHOOL DISTRICT 2 - BILLINGS	14,786,325	14,781,730	100.03%	79.91%	1,276,502	1,276,502	-	14,781,730	8.64%
6786 State Proportionate Share	4,813,958				415,588	415,588	-		
6796 SCHOOL DISTRICT 2 - DEER PARK	100,908	101,423	99.49%	79.91%	8,711	8,711	-	101,423	8.59%
6796 State Proportionate Share	32,550				2,810	2,810	-		
6789 SCHOOL DISTRICT 2 - DODSON	236,851	238,061	99.49%	79.91%	20,447	20,447	-	238,061	8.59%
6789 State Proportionate Share	77,775				6,714	6,714	-		
7059 SCHOOL DISTRICT 2 - DUPUYER	58,906	59,207	99.49%	79.91%	5,085	5,085	-	59,207	8.59%
7059 State Proportionate Share	19,001				1,640	1,640	-		
6783 SCHOOL DISTRICT 2 - FRAZER	343,055	344,809	99.49%	79.91%	29,616	29,616	-	344,809	8.59%
6783 State Proportionate Share	110,660				9,553	9,553	-		
6794 SCHOOL DISTRICT 2 - STEVENSVILLE	1,104,812	1,110,457	99.49%	79.91%	95,378	95,378	-	1,110,457	8.59%
6794 State Proportionate Share	356,958				30,816	30,816	-		
6792 SCHOOL DISTRICT 2 - SUNBURST	213,833	213,183	100.30%	79.91%	18,460	18,460	-	213,183	8.66%
6792 State Proportionate Share	72,400				6,250	6,250	-		
6793 SCHOOL DISTRICT 2 - THOMPSON FALLS	463,364	465,732	99.49%	79.91%	40,002	40,002	-	465,732	8.59%
6793 State Proportionate Share	149,469				12,904	12,904	-		
7063 SCHOOL DISTRICT 2-27 - LODGE GRASS	869,966	874,412	99.49%	79.91%	75,104	75,104	-	874,412	8.59%
7063 State Proportionate Share	280,627				24,226	24,226	-		
6915 SCHOOL DISTRICT 20 - GARRISON	25,125	25,253	99.49%	79.91%	2,169	2,169	-	25,253	8.59%
6915 State Proportionate Share	8,105				700	700	-		
6369 SCHOOL DISTRICT 20 - KILA	198,266	185,223	107.04%	79.91%	17,116	17,116	-	185,223	9.24%
6369 State Proportionate Share	63,956				5,521	5,521	-		
6916 SCHOOL DISTRICT 20 - PLENTYWOOD	396,237	393,806	100.62%	79.91%	34,207	34,207	-	393,806	8.69%
6916 State Proportionate Share	133,992				11,568	11,568	-		

**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, 2021				Schedule of Employer Contributions as of June 30, 2021				
	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
Total ALL Employers & State	\$ 1,813,221,704	\$ 1,358,569,163			\$ 156,524,723	\$ 156,524,723	\$ -	\$ 1,358,569,163	
State (Non-Employer Contributing Entity)	\$ 409,955,675	\$ -			\$ 35,389,005	\$ 35,389,005			
Employer									
6930 SCHOOL DISTRICT 20 - WHITEWATER	113,465	114,044	99.49%	79.91%	9,795	9,795	-	114,044	8.59%
6930 State Proportionate Share	36,601				3,160	3,160	-		
9853 SCHOOL DISTRICT 20-DeSmet	95,207	95,693	99.49%	79.91%	8,219	8,219	-	95,693	8.59%
9853 State Proportionate Share	32,733				2,826	2,826	-		
6918 SCHOOL DISTRICT 21 - BROADVIEW	193,148	194,135	99.49%	79.91%	16,674	16,674	-	194,135	8.59%
6918 State Proportionate Share	62,305				5,379	5,379	-		
6951 SCHOOL DISTRICT 21 - FAIRFIELD	499,435	490,255	101.87%	79.91%	43,116	43,116	-	490,255	8.79%
6951 State Proportionate Share	161,105				13,908	13,908	-		
7275 SCHOOL DISTRICT 21 - GALATA	16,511	16,596	99.49%	79.91%	1,425	1,425	-	16,596	8.59%
7275 State Proportionate Share	5,845				505	505	-		
9220 SCHOOL DISTRICT 22-COTTONWOOD	4,838	4,863	99.50%	79.91%	418	418	-	4,863	8.59%
9220 State Proportionate Share	1,561				135	135	-		
7040 SCHOOL DISTRICT 23 - BILLINGS	311,064	312,653	99.49%	79.91%	26,854	26,854	-	312,653	8.59%
7040 State Proportionate Share	100,341				8,662	8,662	-		
7007 SCHOOL DISTRICT 23 - HARRISON	137,556	138,259	99.49%	79.91%	11,875	11,875	-	138,259	8.59%
7007 State Proportionate Share	44,372				3,831	3,831	-		
7073 SCHOOL DISTRICT 23 - LUSTRE	66,743	66,453	100.44%	79.91%	5,762	5,762	-	66,453	8.67%
7073 State Proportionate Share	21,530				1,859	1,859	-		
6920 SCHOOL DISTRICT 23 - MISSOULA	511,908	513,266	99.74%	79.91%	44,193	44,193	-	513,266	8.61%
6920 State Proportionate Share	165,230				14,264	14,264	-		
6921 SCHOOL DISTRICT 23 - POLSON	1,696,257	1,704,913	99.49%	79.91%	146,438	146,438	-	1,704,913	8.59%
6921 State Proportionate Share	550,507				47,525	47,525	-		
6922 SCHOOL DISTRICT 23 - ROBERTS	188,327	189,290	99.49%	79.91%	16,258	16,258	-	189,290	8.59%
6922 State Proportionate Share	60,749				5,244	5,244	-		
6899 SCHOOL DISTRICT 24 - HUNTLEY PROJECT	1,068,004	1,073,462	99.49%	79.91%	92,201	92,201	-	1,073,462	8.59%
6899 State Proportionate Share	344,849				29,771	29,771	-		
6923 SCHOOL DISTRICT 24 - THREE FORKS	482,680	467,379	103.27%	79.91%	41,670	41,670	-	467,379	8.92%
6923 State Proportionate Share	156,809				13,537	13,537	-		
6924 SCHOOL DISTRICT 25 - HOBSON	183,408	184,346	99.49%	79.91%	15,834	15,834	-	184,346	8.59%
6924 State Proportionate Share	61,090				5,274	5,274	-		
6925 SCHOOL DISTRICT 26 - LOCKWOOD	886,479	878,589	100.90%	79.91%	76,530	76,530	-	878,589	8.71%
6925 State Proportionate Share	287,108				24,786	24,786	-		
7094 SCHOOL DISTRICT 26 - REICHLER	11,641	11,700	99.50%	79.91%	1,005	1,005	-	11,700	8.59%
7094 State Proportionate Share	3,755				324	324	-		
6395 SCHOOL DISTRICT 27 - ELLISTON	28,671	19,130	149.87%	79.91%	2,475	2,475	-	19,130	12.94%
6395 State Proportionate Share	9,489				819	819	-		
7010 SCHOOL DISTRICT 27 - GRASS RANGE	145,823	139,454	104.57%	79.91%	12,589	12,589	-	139,454	9.03%
7010 State Proportionate Share	47,038				4,061	4,061	-		
7032 SCHOOL DISTRICT 27 - MONFORTON	278,926	280,352	99.49%	79.91%	24,080	24,080	-	280,352	8.59%
7032 State Proportionate Share	89,975				7,767	7,767	-		
6926 SCHOOL DISTRICT 27 - MONTANA CITY	313,912	305,227	102.85%	79.91%	27,100	27,100	-	305,227	8.88%
6926 State Proportionate Share	101,260				8,742	8,742	-		
6927 SCHOOL DISTRICT 28 - ST IGNATIUS	623,786	626,975	99.49%	79.91%	53,851	53,851	-	626,975	8.59%
6927 State Proportionate Share	202,375				17,471	17,471	-		
6401 SCHOOL DISTRICT 28C	275,749	270,512	101.94%	79.91%	23,805	23,805	-	270,512	8.80%
6401 State Proportionate Share	88,948				7,679	7,679	-		
6929 SCHOOL DISTRICT 29 - BELT	462,244	456,222	101.32%	79.91%	39,905	39,905	-	456,222	8.75%
6929 State Proportionate Share	149,171				12,878	12,878	-		
6928 SCHOOL DISTRICT 29 - SOMERS	436,494	438,725	99.49%	79.91%	37,682	37,682	-	438,725	8.59%
6928 State Proportionate Share	140,802				12,155	12,155	-		

**Employer and Non-Employer Proportionate Share Allocations
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- Cost Sharing Plan
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	Schedule of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2021				Schedule of Employer Contributions as of June 30, 2021				
	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
Total ALL Employers & State	\$ 1,813,221,704	\$ 1,358,569,163			\$ 156,524,723	\$ 156,524,723	\$ -	\$ 1,358,569,163	
State (Non-Employer Contributing Entity)	\$ 409,955,675	\$ -			\$ 35,389,005	\$ 35,389,005			
Employer									
7048 SCHOOL DISTRICT 29 - WYOLA	423,508	425,671	99.49%	79.91%	36,561	36,561	-	425,671	8.59%
7048 State Proportionate Share	136,610				11,794	11,794			
6902 SCHOOL DISTRICT 3 & 13 - FAIRVIEW	445,889	448,168	99.49%	79.91%	38,494	38,494	-	448,168	8.59%
6902 State Proportionate Share	144,928				12,512	12,512			
6941 SCHOOL DISTRICT 3 - BELFRY	110,638	111,203	99.49%	79.91%	9,551	9,551	-	111,203	8.59%
6941 State Proportionate Share	37,256				3,216	3,216			
6403 SCHOOL DISTRICT 3 - BILLINGS	89,823	90,282	99.49%	79.91%	7,754	7,754	-	90,282	8.59%
6403 State Proportionate Share	28,974				2,501	2,501			
6798 SCHOOL DISTRICT 3 - CASCADE	360,527	362,369	99.49%	79.91%	31,124	31,124	-	362,369	8.59%
6798 State Proportionate Share	116,296				10,040	10,040			
6799 SCHOOL DISTRICT 3 - FAIR MONT EGAN	176,567	177,470	99.49%	79.91%	15,243	15,243	-	177,470	8.59%
6799 State Proportionate Share	56,956				4,917	4,917			
6819 SCHOOL DISTRICT 3 - HAMILTON	1,545,053	1,552,607	99.51%	79.91%	133,384	133,384	-	1,552,607	8.59%
6819 State Proportionate Share	499,574				43,128	43,128			
6801 SCHOOL DISTRICT 3 - MANHATTAN	632,724	633,861	99.82%	79.91%	54,623	54,623	-	633,861	8.62%
6801 State Proportionate Share	204,100				17,620	17,620			
6811 SCHOOL DISTRICT 3 - RAMSAY	196,884	188,582	104.40%	79.91%	16,997	16,997	-	188,582	9.01%
6811 State Proportionate Share	63,510				5,483	5,483			
6818 SCHOOL DISTRICT 3 - SUPERIOR	397,360	395,931	100.36%	79.91%	34,304	34,304	-	395,931	8.66%
6818 State Proportionate Share	130,330				11,251	11,251			
6821 SCHOOL DISTRICT 3 - WESTBY	202,780	202,411	100.18%	79.91%	17,506	17,506	-	202,411	8.65%
6821 State Proportionate Share	65,475				5,652	5,652			
6820 SCHOOL DISTRICT 3 - WOLF POINT	163,647	164,447	99.51%	79.91%	14,128	14,128	-	164,447	8.59%
6820 State Proportionate Share	57,826				4,992	4,992			
6940 SCHOOL DISTRICT 30 & 6 - FROMBERG	301,486	303,027	99.49%	79.91%	26,027	26,027	-	303,027	8.59%
6940 State Proportionate Share	97,471				8,415	8,415			
6935 SCHOOL DISTRICT 30 - POWER	157,875	158,681	99.49%	79.91%	13,629	13,629	-	158,681	8.59%
6935 State Proportionate Share	50,926				4,396	4,396			
6936 SCHOOL DISTRICT 30 - RONAN	1,685,350	1,693,965	99.49%	79.91%	145,496	145,496	-	1,693,965	8.59%
6936 State Proportionate Share	548,674				47,367	47,367			
10061 SCHOOL DISTRICT 31-MIAMI ELEMENTARY	15,043	15,120	99.49%	79.91%	1,299	1,299	-	15,120	8.59%
10061 State Proportionate Share	4,853				419	419			
6933 SCHOOL DISTRICT 32 - CLINTON	157,212	158,015	99.49%	79.91%	13,572	13,572	-	158,015	8.59%
6933 State Proportionate Share	53,033				4,578	4,578			
7022 SCHOOL DISTRICT 32 - RAPELJE	154,313	155,101	99.49%	79.91%	13,322	13,322	-	155,101	8.59%
7022 State Proportionate Share	50,590				4,367	4,367			
6938 SCHOOL DISTRICT 32 J - ASHLAND	188,784	189,749	99.49%	79.91%	16,298	16,298	-	189,749	8.59%
6938 State Proportionate Share	60,980				5,264	5,264			
6932 SCHOOL DISTRICT 33 - GOLD CREEK	18,872	18,969	99.49%	79.91%	1,629	1,629	-	18,969	8.59%
6932 State Proportionate Share	6,088				526	526			
7066 SCHOOL DISTRICT 33 - SWAN VALLEY ELEM	29,350	29,500	99.49%	79.91%	2,534	2,534	-	29,500	8.59%
7066 State Proportionate Share	9,468				817	817			
10171 SCHOOL DISTRICT 33-UPPER WEST SHORE	30,283	30,439	99.49%	79.91%	2,614	2,614	-	30,439	8.59%
10171 State Proportionate Share	9,769				843	843			
7082 SCHOOL DISTRICT 34 - SEELEY LAKE	191,167	192,145	99.49%	79.91%	16,503	16,503	-	192,145	8.59%
7082 State Proportionate Share	61,665				5,324	5,324			
7036 SCHOOL DISTRICT 35 - GALLATIN GATEWAY	170,256	171,126	99.49%	79.91%	14,698	14,698	-	171,126	8.59%
7036 State Proportionate Share	54,920				4,741	4,741			
6976 SCHOOL DISTRICT 37 - SHEPHERD	702,485	704,808	99.67%	79.91%	60,645	60,645	-	704,808	8.60%
6976 State Proportionate Share	231,308				19,969	19,969			

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
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	Schedule of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2021				Schedule of Employer Contributions as of June 30, 2021				
	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
Total ALL Employers & State	\$ 1,813,221,704	\$ 1,358,569,163			\$ 156,524,723	\$ 156,524,723	\$ -	\$ 1,358,569,163	
State (Non-Employer Contributing Entity)	\$ 409,955,675	\$ -			\$ 35,389,005	\$ 35,389,005			
Employer									
6939 SCHOOL DISTRICT 38 - BIG FORK	877,331	881,816	99.49%	79.91%	75,740	75,740	-	881,816	8.59%
6939 State Proportionate Share	290,120				25,046	25,046			
6341 SCHOOL DISTRICT 38 - LINCOLN	111,393	111,962	99.49%	79.91%	9,617	9,617	-	111,962	8.59%
6341 State Proportionate Share	37,801				3,263	3,263			
6829 SCHOOL DISTRICT 4 & 28 - HIGHWOOD	165,202	165,745	99.67%	79.91%	14,262	14,262	-	165,745	8.60%
6829 State Proportionate Share	54,472				4,703	4,703			
6828 SCHOOL DISTRICT 4 & 47 - WHITEHALL	417,065	419,197	99.49%	79.91%	36,005	36,005	-	419,197	8.59%
6828 State Proportionate Share	135,489				11,697	11,697			
6346 SCHOOL DISTRICT 4 - CANYON CREEK	272,087	273,478	99.49%	79.91%	23,489	23,489	-	273,478	8.59%
6346 State Proportionate Share	88,183				7,613	7,613			
6385 SCHOOL DISTRICT 4 - DIVIDE	15,521	15,600	99.49%	79.91%	1,340	1,340	-	15,600	8.59%
6385 State Proportionate Share	5,007				432	432			
6822 SCHOOL DISTRICT 4 - FORSYTH	510,397	513,005	99.49%	79.91%	44,063	44,063	-	513,005	8.59%
6822 State Proportionate Share	164,641				14,213	14,213			
6823 SCHOOL DISTRICT 4 - HELLGATE	1,549,617	1,557,538	99.49%	79.91%	133,778	133,778	-	1,557,538	8.59%
6823 State Proportionate Share	499,958				43,161	43,161			
6824 SCHOOL DISTRICT 4 - LIBBY	890,032	894,580	99.49%	79.91%	76,836	76,836	-	894,580	8.59%
6824 State Proportionate Share	288,060				24,868	24,868			
6827 SCHOOL DISTRICT 4 - LIVINGSTON	1,468,668	1,476,174	99.49%	79.91%	126,790	126,790	-	1,476,174	8.59%
6827 State Proportionate Share	483,028				41,700	41,700			
6830 SCHOOL DISTRICT 4 - SWAN RIVER	179,078	179,993	99.49%	79.91%	15,460	15,460	-	179,993	8.59%
6830 State Proportionate Share	57,777				4,988	4,988			
6943 SCHOOL DISTRICT 40 - FRENCHTOWN	1,431,997	1,439,315	99.49%	79.91%	123,624	123,624	-	1,439,315	8.59%
6943 State Proportionate Share	466,681				40,288	40,288			
7077 SCHOOL DISTRICT 41 - ANDERSON	118,322	118,927	99.49%	79.91%	10,215	10,215	-	118,927	8.59%
7077 State Proportionate Share	40,864				3,528	3,528			
6974 SCHOOL DISTRICT 41 - PIONEER	55,481	55,764	99.49%	79.91%	4,790	4,790	-	55,764	8.59%
6974 State Proportionate Share	17,896				1,545	1,545			
6360 SCHOOL DISTRICT 43 - LAMOTTE	89,331	65,690	135.99%	79.91%	7,712	7,712	-	65,690	11.74%
6360 State Proportionate Share	28,815				2,488	2,488			
6942 SCHOOL DISTRICT 43 - TURNER	119,909	120,522	99.49%	79.91%	10,352	10,352	-	120,522	8.59%
6942 State Proportionate Share	38,709				3,342	3,342			
6945 SCHOOL DISTRICT 44 - BELGRADE	3,892,310	3,866,525	100.67%	79.91%	336,023	336,023	-	3,866,525	8.69%
6945 State Proportionate Share	1,265,235				109,228	109,228			
6950 SCHOOL DISTRICT 44 - GERALDINE	165,167	165,831	99.60%	79.91%	14,259	14,259	-	165,831	8.60%
6950 State Proportionate Share	54,506				4,705	4,705			
6946 SCHOOL DISTRICT 44 - MOORE	137,110	137,811	99.49%	79.91%	11,837	11,837	-	137,811	8.59%
6946 State Proportionate Share	44,228				3,818	3,818			
6947 SCHOOL DISTRICT 44 - WHITEFISH	1,793,383	1,800,968	99.58%	79.91%	154,823	154,823	-	1,800,968	8.60%
6947 State Proportionate Share	578,499				49,942	49,942			
6948 SCHOOL DISTRICT 45 - AUGUSTA	181,950	182,879	99.49%	79.91%	15,708	15,708	-	182,879	8.59%
6948 State Proportionate Share	58,692				5,067	5,067			
7092 SCHOOL DISTRICT 45 - GOLDEN RIDGE	25,348	25,478	99.49%	79.91%	2,188	2,188	-	25,478	8.59%
7092 State Proportionate Share	8,177				706	706			
6949 SCHOOL DISTRICT 45 - WOLF POINT	1,172,270	1,178,262	99.49%	79.91%	101,202	101,202	-	1,178,262	8.59%
6949 State Proportionate Share	378,172				32,648	32,648			
9221 SCHOOL DISTRICT 47-MALMBORG	3,165	3,182	99.50%	79.91%	273	273	-	3,182	8.59%
9221 State Proportionate Share	1,021				88	88			
6402 SCHOOL DISTRICT 48-1J & 48-2J	306,825	274,698	111.70%	79.91%	26,488	26,488	-	274,698	9.64%
6402 State Proportionate Share	98,974				8,544	8,544			

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
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	Schedule of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2021				Schedule of Employer Contributions as of June 30, 2021				
	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
Total ALL Employers & State	\$ 1,813,221,704	\$ 1,358,569,163			\$ 156,524,723	\$ 156,524,723	\$ -	\$ 1,358,569,163	
State (Non-Employer Contributing Entity)	\$ 409,955,675	\$ -			\$ 35,389,005	\$ 35,389,005			
Employer									
6832 SCHOOL DISTRICT 5 - BASIN	25,721	25,853	99.49%	79.91%	2,221	2,221	-	25,853	8.59%
6832 State Proportionate Share	8,296				716	716			
6833 SCHOOL DISTRICT 5 - KALISPELL	5,554,707	5,580,189	99.54%	79.91%	479,537	479,537	-	5,580,189	8.59%
6833 State Proportionate Share	1,808,648				156,140	156,140			
7086 SCHOOL DISTRICT 5 - MELROSE	19,699	19,800	99.49%	79.91%	1,701	1,701	-	19,800	8.59%
7086 State Proportionate Share	6,355				549	549			
6834 SCHOOL DISTRICT 5 - PARK CITY	258,958	260,282	99.49%	79.91%	22,356	22,356	-	260,282	8.59%
6834 State Proportionate Share	83,533				7,211	7,211			
6835 SCHOOL DISTRICT 5 - SAND COULEE	246,244	230,361	106.90%	79.91%	21,258	21,258	-	230,361	9.23%
6835 State Proportionate Share	84,746				7,316	7,316			
6836 SCHOOL DISTRICT 5 - SHERIDAN	268,214	269,585	99.49%	79.91%	23,155	23,155	-	269,585	8.59%
6836 State Proportionate Share	87,074				7,517	7,517			
6840 SCHOOL DISTRICT 5 - SIDNEY	1,573,807	1,526,817	103.08%	79.91%	135,867	135,867	-	1,526,817	8.90%
6840 State Proportionate Share	510,767				44,094	44,094			
6841 SCHOOL DISTRICT 5 - TERRY	177,124	178,029	99.49%	79.91%	15,291	15,291	-	178,029	8.59%
6841 State Proportionate Share	59,320				5,121	5,121			
6954 SCHOOL DISTRICT 50 - EAST GLACIER	92,784	93,259	99.49%	79.91%	8,010	8,010	-	93,259	8.59%
6954 State Proportionate Share	33,091				2,857	2,857			
6975 SCHOOL DISTRICT 50 - EVERGREEN	720,774	707,344	101.90%	79.91%	62,224	62,224	-	707,344	8.80%
6975 State Proportionate Share	238,968				20,630	20,630			
6955 SCHOOL DISTRICT 50 - HAYS	727,349	724,231	100.43%	79.91%	62,792	62,792	-	724,231	8.67%
6955 State Proportionate Share	234,623				20,255	20,255			
6956 SCHOOL DISTRICT 52 - ABSAROKEE	395,547	391,886	100.93%	79.91%	34,148	34,148	-	391,886	8.71%
6956 State Proportionate Share	128,542				11,097	11,097			
6957 SCHOOL DISTRICT 52 - ENNIS	469,377	471,775	99.49%	79.91%	40,521	40,521	-	471,775	8.59%
6957 State Proportionate Share	154,619				13,348	13,348			
7003 SCHOOL DISTRICT 52 - INDEPENDENT	166,049	166,898	99.49%	79.91%	14,335	14,335	-	166,898	8.59%
7003 State Proportionate Share	54,765				4,728	4,728			
10056 SCHOOL DISTRICT 54-MARION	114,039	114,621	99.49%	79.91%	9,845	9,845	-	114,621	8.59%
10056 State Proportionate Share	36,785				3,176	3,176			
6959 SCHOOL DISTRICT 55 - BROCKTON	368,737	370,623	99.49%	79.91%	31,833	31,833	-	370,623	8.59%
6959 State Proportionate Share	118,947				10,269	10,269			
6953 SCHOOL DISTRICT 55 - PLEVNA	289,900	291,382	99.49%	79.91%	25,027	25,027	-	291,382	8.59%
6953 State Proportionate Share	94,269				8,138	8,138			
6960 SCHOOL DISTRICT 55 - ROUNDUP	752,412	756,255	99.49%	79.91%	64,956	64,956	-	756,255	8.59%
6960 State Proportionate Share	243,417				21,014	21,014			
6848 SCHOOL DISTRICT 55F - SUN RIVER VALLEY	481,964	484,425	99.49%	79.91%	41,608	41,608	-	484,425	8.59%
6848 State Proportionate Share	157,213				13,572	13,572			
6961 SCHOOL DISTRICT 57 - HAVRE	27,515	27,655	99.49%	79.91%	2,375	2,375	-	27,655	8.59%
6961 State Proportionate Share	8,876				766	766			
6962 SCHOOL DISTRICT 58 - GEYSER	182,010	179,100	101.62%	79.91%	15,713	15,713	-	179,100	8.77%
6962 State Proportionate Share	58,774				5,074	5,074			
7044 SCHOOL DISTRICT 58 - WHITEFISH	74,398	74,779	99.49%	79.91%	6,423	6,423	-	74,779	8.59%
7044 State Proportionate Share	23,999				2,072	2,072			
6963 SCHOOL DISTRICT 58 - YELLOWSTONE	120,574	120,590	99.99%	79.91%	10,409	10,409	-	120,590	8.63%
6963 State Proportionate Share	38,894				3,358	3,358			
6849 SCHOOL DISTRICT 6 & 1 - ST REGIS	198,330	199,344	99.49%	79.91%	17,122	17,122	-	199,344	8.59%
6849 State Proportionate Share	66,021				5,700	5,700			
6846 SCHOOL DISTRICT 6 - COLUMBIA FALLS	2,485,717	2,498,246	99.50%	79.91%	214,592	214,592	-	2,498,246	8.59%
6846 State Proportionate Share	808,748				69,819	69,819			

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
- Cost Sharing Plan
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	Schedule of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2021				Schedule of Employer Contributions as of June 30, 2021				
	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
Total ALL Employers & State	\$ 1,813,221,704	\$ 1,358,569,163			\$ 156,524,723	\$ 156,524,723	\$ -	\$ 1,358,569,163	
State (Non-Employer Contributing Entity)	\$ 409,955,675	\$ -			\$ 35,389,005	\$ 35,389,005			
Employer									
6844 SCHOOL DISTRICT 6 - COLUMBUS	679,468	682,938	99.49%	79.91%	58,658	58,658	-	682,938	8.59%
6844 State Proportionate Share	220,995				19,079	19,079			
6843 SCHOOL DISTRICT 6 - LAME DEER	1,692,652	1,701,219	99.50%	79.91%	146,126	146,126	-	1,701,219	8.59%
6843 State Proportionate Share	549,418				47,431	47,431			
6847 SCHOOL DISTRICT 6 - RYEGATE	110,356	110,713	99.68%	79.91%	9,527	9,527	-	110,713	8.61%
6847 State Proportionate Share	37,051				3,199	3,199			
6845 SCHOOL DISTRICT 6 - TROUT CREEK	123,530	124,161	99.49%	79.91%	10,664	10,664	-	124,161	8.59%
6845 State Proportionate Share	39,847				3,440	3,440			
6853 SCHOOL DISTRICT 6 - WIBAUX	293,219	294,718	99.49%	79.91%	25,314	25,314	-	294,718	8.59%
6853 State Proportionate Share	94,584				8,165	8,165			
7054 SCHOOL DISTRICT 64 - BAINVILLE	465,983	468,364	99.49%	79.91%	40,228	40,228	-	468,364	8.59%
7054 State Proportionate Share	150,660				13,006	13,006			
6964 SCHOOL DISTRICT 64J - MELSTONE	149,735	150,456	99.52%	79.91%	12,927	12,927	-	150,456	8.59%
6964 State Proportionate Share	48,301				4,170	4,170			
6952 SCHOOL DISTRICT 65 - FROID	221,999	205,851	107.84%	79.91%	19,165	19,165	-	205,851	9.31%
6952 State Proportionate Share	71,610				6,182	6,182			
6981 SCHOOL DISTRICT 69 - WEST YELLOWSTONE	285,765	287,225	99.49%	79.91%	24,670	24,670	-	287,225	8.59%
6981 State Proportionate Share	93,829				8,100	8,100			
6867 SCHOOL DISTRICT 7 & 2 - SAVAGE	159,992	160,810	99.49%	79.91%	13,812	13,812	-	160,810	8.59%
6867 State Proportionate Share	52,425				4,526	4,526			
6859 SCHOOL DISTRICT 7 & 70 - LAUREL	1,868,559	1,878,110	99.49%	79.91%	161,312	161,312	-	1,878,110	8.59%
6859 State Proportionate Share	609,148				52,588	52,588			
6854 SCHOOL DISTRICT 7 - BOULDER	373,732	357,035	104.68%	79.91%	32,264	32,264	-	357,035	9.04%
6854 State Proportionate Share	120,556				10,408	10,408			
6855 SCHOOL DISTRICT 7 - BOZEMAN	6,343,968	6,353,767	99.85%	79.91%	547,674	547,674	-	6,353,767	8.62%
6855 State Proportionate Share	2,084,792				179,980	179,980			
6856 SCHOOL DISTRICT 7 - CHARLO	321,730	323,374	99.49%	79.91%	27,775	27,775	-	323,374	8.59%
6856 State Proportionate Share	103,815				8,962	8,962			
6857 SCHOOL DISTRICT 7 - GARDINER	249,738	251,016	99.49%	79.91%	21,560	21,560	-	251,016	8.59%
6857 State Proportionate Share	83,207				7,183	7,183			
6368 SCHOOL DISTRICT 7 - GRANT	8,573	8,617	99.49%	79.91%	740	740	-	8,617	8.59%
6368 State Proportionate Share	2,765				239	239			
6858 SCHOOL DISTRICT 7 - HINSDALE	149,304	150,067	99.49%	79.91%	12,889	12,889	-	150,067	8.59%
6858 State Proportionate Share	50,404				4,351	4,351			
6866 SCHOOL DISTRICT 7 - JOLIET	419,951	402,614	104.31%	79.91%	36,254	36,254	-	402,614	9.00%
6866 State Proportionate Share	137,969				11,911	11,911			
6860 SCHOOL DISTRICT 7 - LOLO	543,813	546,592	99.49%	79.91%	46,947	46,947	-	546,592	8.59%
6860 State Proportionate Share	176,878				15,270	15,270			
6863 SCHOOL DISTRICT 7 - MEDICINE LAKE	330,181	323,848	101.96%	79.91%	28,504	28,504	-	323,848	8.80%
6863 State Proportionate Share	106,508				9,195	9,195			
6864 SCHOOL DISTRICT 7 - TWIN BRIDGES	284,733	286,003	99.56%	79.91%	24,581	24,581	-	286,003	8.59%
6864 State Proportionate Share	92,367				7,974	7,974			
6862 SCHOOL DISTRICT 7 - VICTOR	251,832	253,120	99.49%	79.91%	21,741	21,741	-	253,120	8.59%
6862 State Proportionate Share	81,233				7,013	7,013			
6965 SCHOOL DISTRICT 73 - SWAN LAKE	6,566	6,600	99.49%	79.91%	567	567	-	6,600	8.59%
6965 State Proportionate Share	2,119				183	183			
6970 SCHOOL DISTRICT 74 - ROY	111,539	112,110	99.49%	79.91%	9,629	9,629	-	112,110	8.59%
6970 State Proportionate Share	36,162				3,122	3,122			
6971 SCHOOL DISTRICT 74 - VAUGHN	265,472	266,829	99.49%	79.91%	22,918	22,918	-	266,829	8.59%
6971 State Proportionate Share	85,634				7,393	7,393			

**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, 2021				Schedule of Employer Contributions as of June 30, 2021				
	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
Total ALL Employers & State	\$ 1,813,221,704	\$ 1,358,569,163			\$ 156,524,723	\$ 156,524,723	\$ -	\$ 1,358,569,163	
State (Non-Employer Contributing Entity)	\$ 409,955,675	\$ -			\$ 35,389,005	\$ 35,389,005			
Employer									
6381 SCHOOL DISTRICT 75 - AMSTERDAM	75,812	76,200	99.49%	79.91%	6,545	6,545	-	76,200	8.59%
6381 State Proportionate Share	24,455				2,111	2,111			
6364 SCHOOL DISTRICT 75 - ARROWHEAD	99,777	100,287	99.49%	79.91%	8,614	8,614	-	100,287	8.59%
6364 State Proportionate Share	32,186				2,779	2,779			
7028 SCHOOL DISTRICT 78J & 2 - RICHEY	225,940	227,094	99.49%	79.91%	19,505	19,505	-	227,094	8.59%
7028 State Proportionate Share	72,881				6,292	6,292			
6868 SCHOOL DISTRICT 8 - ARLEE	601,753	604,829	99.49%	79.91%	51,949	51,949	-	604,829	8.59%
6868 State Proportionate Share	200,441				17,304	17,304			
6870 SCHOOL DISTRICT 8 - ELDER GROVE	273,437	274,833	99.49%	79.91%	23,606	23,606	-	274,833	8.59%
6870 State Proportionate Share	93,359				8,060	8,060			
6384 SCHOOL DISTRICT 8 - WEST GLACIER	73,286	73,660	99.49%	79.91%	6,327	6,327	-	73,660	8.59%
6384 State Proportionate Share	23,640				2,041	2,041			
6869 SCHOOL DISTRICT 8-WHITE SULPHUR SPRINGS	311,865	313,459	99.49%	79.91%	26,923	26,923	-	313,459	8.59%
6869 State Proportionate Share	100,599				8,685	8,685			
6969 SCHOOL DISTRICT 84 - DENTON	176,506	177,299	99.55%	79.91%	15,238	15,238	-	177,299	8.59%
6969 State Proportionate Share	57,768				4,987	4,987			
6989 SCHOOL DISTRICT 85 - ULM	98,681	99,186	99.49%	79.91%	8,519	8,519	-	99,186	8.59%
6989 State Proportionate Share	34,092				2,943	2,943			
6378 SCHOOL DISTRICT 86 & 4 - LAMBERT	313,381	314,982	99.49%	79.91%	27,054	27,054	-	314,982	8.59%
6378 State Proportionate Share	101,088				8,727	8,727			
6967 SCHOOL DISTRICT 87 - ROCKY BOY	1,684,923	1,693,535	99.49%	79.91%	145,459	145,459	-	1,693,535	8.59%
6967 State Proportionate Share	543,513				46,921	46,921			
6392 SCHOOL DISTRICT 89 - SMITH VALLEY	149,596	150,360	99.49%	79.91%	12,915	12,915	-	150,360	8.59%
6392 State Proportionate Share	49,696				4,290	4,290			
6880 SCHOOL DISTRICT 9 & 9 - REED POINT	208,300	209,364	99.49%	79.91%	17,982	17,982	-	209,364	8.59%
6880 State Proportionate Share	67,193				5,801	5,801			
6871 SCHOOL DISTRICT 9 - BROWNING	5,011,407	5,037,031	99.49%	79.91%	432,634	432,634	-	5,037,031	8.59%
6871 State Proportionate Share	1,617,746				139,660	139,660			
6873 SCHOOL DISTRICT 9 - DARBY	516,783	517,028	99.95%	79.91%	44,614	44,614	-	517,028	8.63%
6873 State Proportionate Share	167,968				14,501	14,501			
6875 SCHOOL DISTRICT 9 - DIXON	157,731	157,683	100.03%	79.91%	13,617	13,617	-	157,683	8.64%
6875 State Proportionate Share	50,880				4,392	4,392			
6876 SCHOOL DISTRICT 9 - EAST HELENA	1,039,620	984,750	105.57%	79.91%	89,750	89,750	-	984,750	9.11%
6876 State Proportionate Share	342,557				29,573	29,573			
6878 SCHOOL DISTRICT 9 - OPHEIM	126,565	114,240	110.79%	79.91%	10,926	10,926	-	114,240	9.56%
6878 State Proportionate Share	42,543				3,673	3,673			
6879 SCHOOL DISTRICT 9 - POPLAR	1,530,354	1,524,130	100.41%	79.91%	132,115	132,115	-	1,524,130	8.67%
6879 State Proportionate Share	497,178				42,921	42,921			
9921 SCHOOL DISTRICT 9-CRESTON	67,466	67,811	99.49%	79.91%	5,824	5,824	-	67,811	8.59%
9921 State Proportionate Share	21,762				1,879	1,879			
6400 SCHOOL DISTRICT 99 M North Star Schools	345,305	347,070	99.49%	79.91%	29,810	29,810	-	347,070	8.59%
6400 State Proportionate Share	112,970				9,753	9,753			
9989 SCHOOL DISTRICT NO. 31-STILLWATER COUNTY-NYE	7,602	7,640	99.50%	79.91%	656	656	-	7,640	8.59%
9989 State Proportionate Share	2,453				212	212			
6779 SD 1- West Valley School	410,617	412,715	99.49%	79.91%	35,448	35,448	-	412,715	8.59%
6779 State Proportionate Share	132,454				11,435	11,435			
6966 SD 75 GREENFIELD	164,626	165,242	99.63%	79.91%	14,212	14,212	-	165,242	8.60%
6966 State Proportionate Share	53,185				4,591	4,591			
6958 SHIELDS VALLEY	223,776	224,920	99.49%	79.91%	19,319	19,319	-	224,920	8.59%
6958 State Proportionate Share	72,185				6,232	6,232			

**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, 2021				Schedule of Employer Contributions as of June 30, 2021				
	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
Total ALL Employers & State	\$ 1,813,221,704	\$ 1,358,569,163			\$ 156,524,723	\$ 156,524,723	\$ -	\$ 1,358,569,163	
State (Non-Employer Contributing Entity)	\$ 409,955,675	\$ -			\$ 35,389,005	\$ 35,389,005			
Employer									
6630 SWEET GRASS COUNTY HIGH SCHOOL	443,783	421,315	105.33%	79.91%	38,312	38,312	-	421,315	9.09%
6630 State Proportionate Share	143,709				12,406	12,406	-		
6642 BOARD OF PUBLIC EDUCATION	54,232	52,235	103.82%	79.91%	4,682	4,682	-	52,235	8.96%
6642 State Proportionate Share	15,352				1,325	1,325	-		
6643 COMM OF HIGHER EDUCATION	2,727,346	2,626,944	103.82%	79.91%	235,451	235,451	-	2,626,944	8.96%
6643 State Proportionate Share	772,047				66,651	66,651	-		
6530 COMM OF POLITICAL PRACTICES	359,804	330,239	108.95%	79.91%	31,062	31,062	-	330,239	9.41%
6530 State Proportionate Share	101,852				8,793	8,793	-		
6443 CONSUMER COUNSEL	367,513	353,983	103.82%	79.91%	31,727	31,727	-	353,983	8.96%
6443 State Proportionate Share	104,034				8,981	8,981	-		
6762 DEPARTMENT OF ADMINISTRATION	32,430,387	31,233,673	103.83%	79.91%	2,799,711	2,799,711	-	31,233,673	8.96%
6762 State Proportionate Share	9,180,276				792,532	792,532	-		
6780 DEPARTMENT OF AGRICULTURE	5,304,023	5,103,548	103.93%	79.91%	457,896	457,896	-	5,103,548	8.97%
6780 State Proportionate Share	1,501,444				129,619	129,619	-		
6825 DEPARTMENT OF COMMERCE	12,493,179	11,938,578	104.65%	79.91%	1,078,535	1,078,535	-	11,938,578	9.03%
6825 State Proportionate Share	3,536,524				305,308	305,308	-		
6802 DEPARTMENT OF CORRECTIONS	31,010,073	29,778,968	104.13%	79.91%	2,677,096	2,677,096	-	29,778,968	8.99%
6802 State Proportionate Share	8,778,219				757,823	757,823	-		
6667 DEPARTMENT OF FISH, WILDLIFE & PARKS	32,652,336	31,294,050	104.34%	79.91%	2,818,872	2,818,872	-	31,294,050	9.01%
6667 State Proportionate Share	9,243,105				797,956	797,956	-		
6620 DEPARTMENT OF JUSTICE	28,570,307	27,384,638	104.33%	79.91%	2,466,471	2,466,471	-	27,384,638	9.01%
6620 State Proportionate Share	8,087,579				698,200	698,200	-		
6838 DEPARTMENT OF LABOR & INDUSTRY	40,062,841	38,480,045	104.11%	79.91%	3,458,620	3,458,620	-	38,480,045	8.99%
6838 State Proportionate Share	11,340,844				979,054	979,054	-		
6712 DEPARTMENT OF LIVESTOCK	3,692,056	3,511,822	105.13%	79.91%	318,735	318,735	-	3,511,822	9.08%
6712 State Proportionate Share	1,045,134				90,226	90,226	-		
6850 DEPARTMENT OF MILITARY AFFAIRS	10,015,741	9,640,603	103.89%	79.91%	864,658	864,658	-	9,640,603	8.97%
6850 State Proportionate Share	2,835,220				244,764	244,764	-		
7685 DEPARTMENT OF REVENUE	28,682,397	27,531,397	104.18%	79.91%	2,476,148	2,476,148	-	27,531,397	8.99%
7685 State Proportionate Share	8,119,309				700,939	700,939	-		
6689 DEPARTMENT OF TRANSPORTATION	112,996,017	108,539,242	104.11%	79.91%	9,754,932	9,754,932	-	108,539,242	8.99%
6689 State Proportionate Share	31,986,503				2,761,391	2,761,391	-		
6678 DEPT OF ENVIRONMENTAL QUALITY	20,964,563	20,172,429	103.93%	79.91%	1,809,868	1,809,868	-	20,172,429	8.97%
6678 State Proportionate Share	5,934,572				512,331	512,331	-		
6721 DEPT OF NATURAL RESOURCES & CONSERVATION	33,957,338	32,332,090	105.03%	79.91%	2,931,533	2,931,533	-	32,332,090	9.07%
6721 State Proportionate Share	9,612,520				829,848	829,848	-		
6872 DEPT OF PUBLIC HEALTH & HUMAN SERVICES	137,565,650	132,164,541	104.09%	79.91%	11,876,025	11,876,025	-	132,164,541	8.99%
6872 State Proportionate Share	38,941,586				3,361,822	3,361,822	-		
6514 GOVERNORS OFFICE	3,381,976	3,250,045	104.06%	79.91%	291,966	291,966	-	3,250,045	8.98%
6514 State Proportionate Share	957,358				82,649	82,649	-		
6439 LEGISLATIVE COUNCIL	10,812,075	10,289,975	105.07%	79.91%	933,405	933,405	-	10,289,975	9.07%
6439 State Proportionate Share	3,060,643				264,225	264,225	-		
6652 MONTANA ARTS COUNCIL	485,536	458,860	105.81%	79.91%	41,916	41,916	-	458,860	9.13%
6652 State Proportionate Share	137,444				11,865	11,865	-		
6655 MONTANA HISTORICAL SOCIETY	2,652,948	2,541,804	104.37%	79.91%	229,029	229,029	-	2,541,804	9.01%
6655 State Proportionate Share	750,987				64,833	64,833	-		
6764 MONTANA STATE FUND	20,854,555	20,087,504	103.82%	79.91%	1,800,371	1,800,371	-	20,087,504	8.96%
6764 State Proportionate Share	5,903,432				509,643	509,643	-		
6653 MONTANA STATE LIBRARY	1,906,454	1,836,263	103.82%	79.91%	164,584	164,584	-	1,836,263	8.96%
6653 State Proportionate Share	539,672				46,590	46,590	-		

**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, 2021				Schedule of Employer Contributions as of June 30, 2021				
	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
Total ALL Employers & State	\$ 1,813,221,704	\$ 1,358,569,163			\$ 156,524,723	\$ 156,524,723	\$ -	\$ 1,358,569,163	
State (Non-Employer Contributing Entity)	\$ 409,955,675	\$ -			\$ 35,389,005	\$ 35,389,005			
Employer									
6769 OFFICE OF PUBLIC DEFENDER	18,042,513	17,351,585	103.98%	79.91%	1,557,608	1,557,608	-	17,351,585	8.98%
6769 State Proportionate Share	5,107,409				440,922	440,922			
6623 PUBLIC SERVICE COMMISSION	2,133,049	2,054,516	103.82%	79.91%	184,146	184,146	-	2,054,516	8.96%
6623 State Proportionate Share	603,816				52,127	52,127			
6651 SCHOOL FOR THE DEAF & BLIND	1,939,308	1,867,913	103.82%	79.91%	167,420	167,420	-	1,867,913	8.96%
6651 State Proportionate Share	548,972				47,393	47,393			
6529 SECRETARY OF STATE	1,937,503	1,866,166	103.82%	79.91%	167,264	167,264	-	1,866,166	8.96%
6529 State Proportionate Share	548,461				47,349	47,349			
6552 STATE AUDITOR'S OFFICE	3,983,363	3,836,717	103.82%	79.91%	343,883	343,883	-	3,836,717	8.96%
6552 State Proportionate Share	1,127,596				97,345	97,345			
6457 SUPREME COURT	18,226,989	17,329,478	105.18%	79.91%	1,573,534	1,573,534	-	17,329,478	9.08%
6457 State Proportionate Share	5,159,630				445,430	445,430			
6563 SUPT OF PUBLIC INSTRUCTION	6,706,872	6,440,479	104.14%	79.91%	579,003	579,003	-	6,440,479	8.99%
6563 State Proportionate Share	1,898,557				163,902	163,902			
6766 TEACHERS' RETIREMENT SYSTEM	1,394,112	1,342,785	103.82%	79.91%	120,353	120,353	-	1,342,785	8.96%
6766 State Proportionate Share	394,640				34,069	34,069			
6567 GREAT FALLS COLLEGE MSU	1,835,269	1,767,706	103.82%	79.91%	158,439	158,439	-	1,767,706	8.96%
6567 State Proportionate Share	519,521				44,850	44,850			
6647 MONTANA STATE UNIVERSITY - BILLINGS	7,932,858	7,625,504	104.03%	79.91%	684,843	684,843	-	7,625,504	8.98%
6647 State Proportionate Share	2,245,605				193,863	193,863			
6645 MONTANA STATE UNIVERSITY - BOZEMAN	49,856,510	47,905,893	104.07%	79.91%	4,304,106	4,304,106	-	47,905,893	8.98%
6645 State Proportionate Share	14,113,200				1,218,391	1,218,391			
6648 MONTANA STATE UNIVERSITY - NORTHERN	2,730,083	2,629,575	103.82%	79.91%	235,688	235,688	-	2,629,575	8.96%
6648 State Proportionate Share	772,822				66,718	66,718			
6644 UNIVERSITY OF MONTANA	55,019,493	52,854,045	104.10%	79.91%	4,749,826	4,749,826	-	52,854,045	8.99%
6644 State Proportionate Share	15,574,719				1,344,563	1,344,563			
6546 TOWN OF GRASS RANGE	-	-	0.00%	79.91%	-	-	-	-	N/A
6546 State Proportionate Share	-				-	-			
6405 SCHOOL DISTRICT 4 - TRINITY	-	-	0.00%	79.91%	-	-	-	-	N/A
6405 State Proportionate Share	-				-	-			
6420 LAKEVIEW CEMETERY DISTRICT	-	-	0.00%	79.91%	-	-	-	-	N/A
6420 State Proportionate Share	-				-	-			
6396 MILES CITY HOUSING AUTHORITY	-	-	0.00%	79.91%	-	-	-	-	N/A
6396 State Proportionate Share	-				-	-			
6618 BOARD OF CRIME CONTROL	-	-	0.00%	79.91%	-	-	-	-	N/A
6618 State Proportionate Share	-				-	-			
6426 LIBERTY CO CEMETERY DIST	-	-	0.00%	79.91%	-	-	-	-	N/A
6426 State Proportionate Share	-				-	-			
7683 FLATHEAD JOINT BOARD OF CONTROL	-	-	0.00%	79.91%	-	-	-	-	N/A
7683 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, 2021					
		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		\$ 188,485,573	\$ 16,609,339	8.81%	\$ 20,551,955	\$ 8,217	0.04%
State (Non-Employer Contributing Entity)							
Employer							
6532	CITY OF BAKER	-	-	N/A	-	-	N/A
6532	State Proportionate Share						
6533	CITY OF BELGRADE	230,109	20,181	8.77%	-	-	N/A
6533	State Proportionate Share						
6506	CITY OF BELT	53,880	4,725	8.77%	-	-	N/A
6506	State Proportionate Share						
6505	CITY OF BIG TIMBER	186,225	16,332	8.77%	-	-	N/A
6505	State Proportionate Share						
6508	CITY OF BILLINGS	5,859,722	513,898	8.77%	-	-	N/A
6508	State Proportionate Share						
6512	CITY OF BOULDER	-	-	N/A	-	-	N/A
6512	State Proportionate Share						
6509	CITY OF BOZEMAN	3,109,979	272,745	8.77%	-	-	N/A
6509	State Proportionate Share						
6519	CITY OF CHINOOK	161,953	14,203	8.77%	-	-	N/A
6519	State Proportionate Share						
6520	CITY OF CHOTEAU	45,064	3,952	8.77%	-	-	N/A
6520	State Proportionate Share						
6371	CITY OF COLSTRIP	146,279	12,829	8.77%	-	-	N/A
6371	State Proportionate Share						
6522	CITY OF COLUMBIA FALLS	118,526	10,395	8.77%	-	-	N/A
6522	State Proportionate Share						
6534	CITY OF COLUMBUS	61,571	5,400	8.77%	-	-	N/A
6534	State Proportionate Share						
6523	CITY OF CONRAD	30,760	2,698	8.77%	-	-	N/A
6523	State Proportionate Share						
6525	CITY OF CUT BANK	-	-	N/A	-	-	N/A
6525	State Proportionate Share						
6528	CITY OF DEER LODGE	44,603	3,912	8.77%	-	-	N/A
6528	State Proportionate Share						
6531	CITY OF DILLON	106,753	9,362	8.77%	-	-	N/A
6531	State Proportionate Share						
6535	CITY OF EAST HELENA	55,497	4,867	8.77%	-	-	N/A
6535	State Proportionate Share						
6538	CITY OF FAIRVIEW	83,448	7,318	8.77%	-	-	N/A
6538	State Proportionate Share						
6539	CITY OF FORSYTH	13,049	1,144	8.77%	-	-	N/A
6539	State Proportionate Share						
6540	CITY OF FORT BENTON	-	-	N/A	-	-	N/A
6540	State Proportionate Share						
6543	CITY OF GLASGOW	49,404	4,333	8.77%	-	-	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, 2021					
		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		\$ 188,485,573	\$ 16,609,339	8.81%	\$ 20,551,955	\$ 8,217	0.04%
State (Non-Employer Contributing Entity)							
Employer							
6544	CITY OF GLENDIVE	128,019	11,227	8.77%	-	-	N/A
6544	State Proportionate Share						
6545	CITY OF GREAT FALLS	1,243,140	109,024	8.77%	-	-	N/A
6545	State Proportionate Share						
6548	CITY OF HAMILTON	86,114	7,552	8.77%	-	-	N/A
6548	State Proportionate Share						
6549	CITY OF HARDIN	45,284	3,971	8.77%	-	-	N/A
6549	State Proportionate Share						
6547	CITY OF HARLEM	-	-	N/A	-	-	N/A
6547	State Proportionate Share						
6606	CITY OF HARLOWTON	12,917	1,133	8.77%	-	-	N/A
6606	State Proportionate Share						
6550	CITY OF HAVRE	305,961	26,833	8.77%	-	-	N/A
6550	State Proportionate Share						
6551	CITY OF HELENA	1,336,132	117,179	8.77%	-	-	N/A
6551	State Proportionate Share						
6555	CITY OF KALISPELL	761,118	66,750	8.77%	-	-	N/A
6555	State Proportionate Share						
6557	CITY OF LAUREL	67,130	5,887	8.77%	-	-	N/A
6557	State Proportionate Share						
6559	CITY OF LEWISTOWN	138,153	12,117	8.77%	-	-	N/A
6559	State Proportionate Share						
6560	CITY OF LIBBY	118,767	10,416	8.77%	-	-	N/A
6560	State Proportionate Share						
6561	CITY OF LIVINGSTON	555,079	48,680	8.77%	-	-	N/A
6561	State Proportionate Share						
6570	CITY OF MALTA	-	-	N/A	-	-	N/A
6570	State Proportionate Share						
6571	CITY OF MILES CITY	190,973	16,748	8.77%	-	-	N/A
6571	State Proportionate Share						
6572	CITY OF MISSOULA	3,319,036	291,080	8.77%	-	-	N/A
6572	State Proportionate Share						
6576	CITY OF PLAINS	2,358	207	8.77%	-	-	N/A
6576	State Proportionate Share						
6577	CITY OF PLENTYWOOD	40,908	3,588	8.77%	-	-	N/A
6577	State Proportionate Share						
6578	CITY OF POLSON	47,709	4,184	8.77%	-	-	N/A
6578	State Proportionate Share						
6579	CITY OF POPLAR	168,501	14,778	8.77%	-	-	N/A
6579	State Proportionate Share						
6603	CITY OF RED LODGE	255,930	22,445	8.77%	-	-	N/A
6603	State Proportionate Share						
6581	CITY OF RONAN	79,037	6,932	8.77%	-	-	N/A
6581	State Proportionate Share						
6582	CITY OF ROUNDUP	-	-	N/A	-	-	N/A
6582	State Proportionate Share						
6599	CITY OF SCOBIEY	7,085	621	8.77%	-	-	N/A
6599	State Proportionate Share						
6585	CITY OF SHELBY	281,994	24,731	8.77%	-	-	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, 2021					
		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		\$ 188,485,573	\$ 16,609,339	8.81%	\$ 20,551,955	\$ 8,217	0.04%
State (Non-Employer Contributing Entity)							
Employer							
6586	CITY OF SIDNEY	182,723	16,025	8.77%	-	-	N/A
6586	State Proportionate Share						
6379	CITY OF THREE FORKS	-	-	N/A	-	-	N/A
6379	State Proportionate Share						
6590	CITY OF TOWNSEND	53,315	4,676	8.77%	-	-	N/A
6590	State Proportionate Share						
6574	CITY OF TROY	-	-	N/A	-	-	N/A
6574	State Proportionate Share						
6592	CITY OF WHITE SULPHUR SPRINGS	52,241	4,582	8.77%	-	-	N/A
6592	State Proportionate Share						
6594	CITY OF WHITEFISH	624,882	54,802	8.77%	-	-	N/A
6594	State Proportionate Share						
6598	CITY OF WIBAUX	-	-	N/A	-	-	N/A
6598	State Proportionate Share						
6596	CITY OF WOLF POINT	44,290	3,884	8.77%	-	-	N/A
6596	State Proportionate Share						
6399	TOWN OF ALBERTON	27,290	2,393	8.77%	-	-	N/A
6399	State Proportionate Share						
6507	TOWN OF BIG SANDY	-	-	N/A	-	-	N/A
6507	State Proportionate Share						
7274	TOWN OF BRIDGER	42,283	3,708	8.77%	-	-	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	263	8.77%	-	-	N/A
6526	State Proportionate Share						
6521	TOWN OF CIRCLE	36,840	3,231	8.77%	-	-	N/A
6521	State Proportionate Share						
6524	TOWN OF CULBERTSON	-	-	N/A	-	-	N/A
6524	State Proportionate Share						
6432	TOWN OF DENTON	52,706	4,622	8.77%	-	-	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	102,598	8,998	8.77%	-	-	N/A
6536	State Proportionate Share						
6382	TOWN OF EUREKA	39,776	3,488	8.77%	-	-	N/A
6382	State Proportionate Share						
6537	TOWN OF FAIRFIELD	48,231	4,230	8.77%	-	-	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, 2021					
		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		\$ 188,485,573	\$ 16,609,339	8.81%	\$ 20,551,955	\$ 8,217	0.04%
State (Non-Employer Contributing Entity)							
Employer							
6553	TOWN OF HOT SPRINGS	-	-	N/A	-	-	N/A
6553	State Proportionate Share						
6434	TOWN OF HYSHAM	-	-	N/A	-	-	N/A
6434	State Proportionate Share						
6562	TOWN OF LIMA	10,938	959	8.77%	-	-	N/A
6562	State Proportionate Share						
6601	TOWN OF MANHATTAN	7,375	647	8.77%	-	-	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	4,262	374	8.77%	-	-	N/A
6390	State Proportionate Share						
6556	TOWN OF NASHUA	19,152	1,680	8.77%	-	-	N/A
6556	State Proportionate Share						
6575	TOWN OF PHILIPSBURG	800	70	8.77%	-	-	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	143,831	12,614	8.77%	-	-	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	-	-	N/A	-	-	N/A
6580	State Proportionate Share						
6597	TOWN OF THOMPSON FALLS	42,025	3,686	8.77%	-	-	N/A
6597	State Proportionate Share						
6600	TOWN OF TWIN BRIDGES	1,295	114	8.77%	-	-	N/A
6600	State Proportionate Share						
6591	TOWN OF VALIER	-	-	N/A	-	-	N/A
6591	State Proportionate Share						
6408	TOWN OF WEST YELLOWSTONE	131,115	11,499	8.77%	-	-	N/A
6408	State Proportionate Share						
6356	TOWN OF WESTBY	-	-	N/A	-	-	N/A
6356	State Proportionate Share						
6409	TOWN OF WHITEHALL	15,293	1,341	8.77%	-	-	N/A
6409	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, 2021					
		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		\$ 188,485,573	\$ 16,609,339	8.81%	\$ 20,551,955	\$ 8,217	0.04%
State (Non-Employer Contributing Entity)							
Employer							
6595	TOWN OF WINNETT	22,129	1,941	8.77%	-	-	N/A
6595	State Proportionate Share						
6458	ANACONDA-DEER LODGE COUNTY	162,880	14,284	8.77%	-	-	N/A
6458	State Proportionate Share						
6510	BUTTE SILVER BOW	1,270,137	111,391	8.77%	-	-	N/A
6510	State Proportionate Share						
6444	BEAVERHEAD COUNTY	535,382	46,953	8.77%	-	-	N/A
6444	State Proportionate Share						
6445	BIG HORN COUNTY	577,655	50,660	8.77%	-	-	N/A
6445	State Proportionate Share						
6446	BLAINE COUNTY	304,542	26,708	8.77%	-	-	N/A
6446	State Proportionate Share						
6447	BROADWATER COUNTY	116,664	10,231	8.77%	-	-	N/A
6447	State Proportionate Share						
6448	CARBON COUNTY	357,441	31,348	8.77%	-	-	N/A
6448	State Proportionate Share						
6449	CARTER COUNTY	207,633	18,209	8.77%	-	-	N/A
6449	State Proportionate Share						
6450	CASCADE COUNTY	957,850	84,004	8.77%	-	-	N/A
6450	State Proportionate Share						
6451	CHOUTEAU COUNTY	71,595	6,279	8.77%	-	-	N/A
6451	State Proportionate Share						
6452	CUSTER COUNTY	207,060	18,159	8.77%	-	-	N/A
6452	State Proportionate Share						
6453	DANIELS COUNTY	83,534	7,326	8.77%	-	-	N/A
6453	State Proportionate Share						
6456	DAWSON COUNTY	426,177	37,376	8.77%	-	-	N/A
6456	State Proportionate Share						
6459	FALLON COUNTY	604,614	53,025	8.77%	-	-	N/A
6459	State Proportionate Share						
6460	FERGUS COUNTY	625,826	54,885	8.77%	-	-	N/A
6460	State Proportionate Share						
6461	FLATHEAD COUNTY	2,372,341	208,054	8.77%	-	-	N/A
6461	State Proportionate Share						
6462	GALLATIN COUNTY	2,858,062	250,652	8.77%	-	-	N/A
6462	State Proportionate Share						
6463	GARFIELD COUNTY	184,579	16,188	8.77%	-	-	N/A
6463	State Proportionate Share						
6464	GLACIER COUNTY	193,002	16,926	8.77%	-	-	N/A
6464	State Proportionate Share						
6465	GOLDEN VALLEY COUNTY	52,809	4,631	8.77%	-	-	N/A
6465	State Proportionate Share						
6466	GRANITE COUNTY	131,568	11,539	8.77%	-	-	N/A
6466	State Proportionate Share						
6467	HILL COUNTY	488,054	42,802	8.77%	-	-	N/A
6467	State Proportionate Share						
6468	JEFFERSON COUNTY	294,654	25,852	8.77%	-	-	N/A
6468	State Proportionate Share						
6469	JUDITH BASIN COUNTY	-	-	N/A	-	-	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, 2021					
		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		\$ 188,485,573	\$ 16,609,339	8.81%	\$ 20,551,955	\$ 8,217	0.04%
State (Non-Employer Contributing Entity)							
Employer							
6470	LAKE COUNTY	446,613	39,168	8.77%	-	-	N/A
6470	State Proportionate Share						
6471	LEWIS & CLARK COUNTY	1,312,753	115,142	8.77%	-	-	N/A
6471	State Proportionate Share						
6472	LIBERTY COUNTY	205,396	18,013	8.77%	-	-	N/A
6472	State Proportionate Share						
6473	LINCOLN COUNTY	631,060	55,344	8.77%	-	-	N/A
6473	State Proportionate Share						
6474	MADISON COUNTY	562,704	49,349	8.77%	-	-	N/A
6474	State Proportionate Share						
6475	MCCONE COUNTY	61,272	5,374	8.77%	-	-	N/A
6475	State Proportionate Share						
6476	MEAGHER COUNTY	4,981	437	8.77%	-	-	N/A
6476	State Proportionate Share						
6477	MINERAL COUNTY	90,599	7,946	8.77%	-	-	N/A
6477	State Proportionate Share						
6478	MISSOULA COUNTY	6,688,983	586,624	8.77%	-	-	N/A
6478	State Proportionate Share						
6479	MUSSELSHELL COUNTY	178,258	15,633	8.77%	-	-	N/A
6479	State Proportionate Share						
6480	PARK COUNTY	523,586	45,918	8.77%	-	-	N/A
6480	State Proportionate Share						
6481	PETROLEUM COUNTY	20,879	1,831	8.77%	-	-	N/A
6481	State Proportionate Share						
6482	PHILLIPS COUNTY	73,502	6,446	8.77%	-	-	N/A
6482	State Proportionate Share						
6483	PONDERA COUNTY	53,351	4,679	8.77%	-	-	N/A
6483	State Proportionate Share						
6485	POWDER RIVER COUNTY	273,627	23,997	8.77%	-	-	N/A
6485	State Proportionate Share						
6484	POWELL COUNTY	274,110	24,039	8.77%	-	-	N/A
6484	State Proportionate Share						
6486	PRAIRIE COUNTY	90,068	7,899	8.77%	-	-	N/A
6486	State Proportionate Share						
6487	RAVALLI COUNTY	319,926	28,058	8.77%	-	-	N/A
6487	State Proportionate Share						
6488	RICHLAND COUNTY	944,005	82,789	8.77%	-	-	N/A
6488	State Proportionate Share						
6489	ROOSEVELT COUNTY	311,716	27,338	8.77%	-	-	N/A
6489	State Proportionate Share						
6490	ROSEBUD COUNTY	413,058	36,225	8.77%	-	-	N/A
6490	State Proportionate Share						
6491	SANDERS COUNTY	113,468	9,951	8.77%	-	-	N/A
6491	State Proportionate Share						
6492	SHERIDAN COUNTY	68,843	6,038	8.77%	-	-	N/A
6492	State Proportionate Share						
6494	STILLWATER COUNTY	435,575	38,200	8.77%	-	-	N/A
6494	State Proportionate Share						
6495	SWEET GRASS COUNTY	270,137	23,691	8.77%	-	-	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, 2021					
		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		\$ 188,485,573	\$ 16,609,339	8.81%	\$ 20,551,955	\$ 8,217	0.04%
State (Non-Employer Contributing Entity)							
Employer							
6496	TETON COUNTY	59,226	5,194	8.77%	-	-	N/A
6496	State Proportionate Share						
6497	TOOLE COUNTY	371,609	32,590	8.77%	-	-	N/A
6497	State Proportionate Share						
6498	TREASURE COUNTY	36,898	3,236	8.77%	-	-	N/A
6498	State Proportionate Share						
6499	VALLEY COUNTY	127,548	11,186	8.77%	-	-	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	1,907,045	167,248	8.77%	-	-	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	33,222	2,914	8.77%	-	-	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	528,708	46,368	8.77%	-	-	N/A
6348	State Proportionate Share						
6739	BIG SKY ECONOMIC DEVELOPMENT AUTH	985,984	86,471	8.77%	-	-	N/A
6739	State Proportionate Share						
6347	BIG SKY FIRE DEPARTMENT	155,669	13,652	8.77%	-	-	N/A
6347	State Proportionate Share						
6741	BIG SKY SPECIAL EDUCATION COOP	-	-	N/A	-	-	N/A
6741	State Proportionate Share						
6697	BILLINGS HOUSING AUTHORITY	210,156	18,431	8.77%	-	-	N/A
6697	State Proportionate Share						
7699	BITTERROOT PUBLIC LIBRARY	55,386	4,857	8.77%	-	-	N/A
7699	State Proportionate Share						
6634	BITTERROOT CONSERVATION DISTRICT	-	-	N/A	-	-	N/A
6634	State Proportionate Share						
6350	BITTERROOT VALLEY SEC	53,453	4,688	8.77%	-	-	N/A
6350	State Proportionate Share						
10565	BROADWATER CONSERVATION DISTRICT	-	-	N/A	-	-	N/A
10565	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						
6711	CABINET MOUNTAIN COOPERATIVE	-	-	N/A	-	-	N/A
6711	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, 2021					
		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		\$ 188,485,573	\$ 16,609,339	8.81%	\$ 20,551,955	\$ 8,217	0.04%
State (Non-Employer Contributing Entity)							
Employer							
6727	CASCADE CONSERVATION DISTRICT	35,426	3,107	8.77%	-	-	N/A
6727	State Proportionate Share						
6662	CENTER FOR MENTAL HEALTH	-	-	N/A	-	-	N/A
6662	State Proportionate Share						
6703	CENTRAL MONTANA LEARNING RESOURCE CTR	47,796	4,192	8.77%	-	-	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						
6428	COLUMBUS RURAL FIRE DISTRICT #3	-	-	N/A	-	-	N/A
6428	State Proportionate Share						
6433	CORVALLIS COUNTY SEWER DISTRICT	-	-	N/A	-	-	N/A
6433	State Proportionate Share						
10644	CRAIG WATER & SEWER DISTRICT	-	-	N/A	-	-	N/A
10644	State Proportionate Share						
6707	Crown Hill	-	-	N/A	-	-	N/A
6707	State Proportionate Share						
6394	DALY DITCHES IRRIGATION DISTRICT	131,448	11,528	8.77%	-	-	N/A
6394	State Proportionate Share						
6677	DAWSON COMMUNITY COLLEGE	295,565	25,921	8.77%	-	-	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	128,890	11,304	8.77%	-	-	N/A
6716	State Proportionate Share						
6423	FLATHEAD EMERGENCY COMM CENTER	-	-	N/A	-	-	N/A
6423	State Proportionate Share						
6708	FLATHEAD MUNICIPAL AIRPORT AUTHORITY	302,261	26,508	8.77%	-	-	N/A
6708	State Proportionate Share						
6699	FLATHEAD SPECIAL EDUC COOP	-	-	N/A	-	-	N/A
6699	State Proportionate Share						
6676	FLATHEAD VALLEY COMMUNITY COLLEGE	277,273	24,317	8.77%	-	-	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						

**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, 2021					
		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		\$ 188,485,573	\$ 16,609,339	8.81%	\$ 20,551,955	\$ 8,217	0.04%
State (Non-Employer Contributing Entity)							
Employer							
6682	GALLATIN AIRPORT AUTHORITY	841,307	73,783	8.77%	-	-	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						
6691	GLASGOW IRRIGATION DISTRICT	31,451	2,758	8.77%	-	-	N/A
6691	State Proportionate Share						
7276	GRANITE CO HOSPITAL & NURSING HOME	434,930	38,143	8.77%	-	-	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	285,556	25,043	8.77%	-	-	N/A
6660	State Proportionate Share						
6641	GREENFIELDS IRRIGATION DIST	49,087	4,305	8.77%	-	-	N/A
6641	State Proportionate Share						
6417	HEBGEN BASIN RURAL FD	-	-	N/A	-	-	N/A
6417	State Proportionate Share						
6663	HELENA HOUSING AUTHORITY	204,516	17,936	8.77%	-	-	N/A
6663	State Proportionate Share						
6632	HELENA REGIONAL AIRPORT AUTH	237,009	20,786	8.77%	-	-	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	36,958	3,241	8.77%	-	-	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	34,025	2,984	8.77%	-	-	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	215,373	18,888	8.77%	-	-	N/A
6746	State Proportionate Share						
6635	HUMAN RESOURCES COUNCIL DIST XII	106,497	9,340	8.77%	-	-	N/A
6635	State Proportionate Share						
6425	HYALITE RFD	-	-	N/A	-	-	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						

**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, 2021					
		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		\$ 188,485,573	\$ 16,609,339	8.81%	\$ 20,551,955	\$ 8,217	0.04%
State (Non-Employer Contributing Entity)							
Employer							
6358	LEWIS & CLARK CONSERVATION DIST	25,893	2,271	8.77%	-	-	N/A
6358	State Proportionate Share						
6694	LEWIS & CLARK LIBRARY	255,332	22,393	8.77%	-	-	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						
6729	LINCOLN COUNTY RURAL FIRE DIST	-	-	N/A	-	-	N/A
6729	State Proportionate Share						
6730	LOCKWOOD RURAL FIRE DIST 8	-	-	N/A	-	-	N/A
6730	State Proportionate Share						
6391	LOCKWOOD WATER & SEWER DISTRICT	133,441	11,703	8.77%	-	-	N/A
6391	State Proportionate Share						
6430	MADISON CONSERVATION DISTRICT	47,250	4,144	8.77%	-	-	N/A
6430	State Proportionate Share						
6355	MALTA CEMETERY DISTRICT	-	-	N/A	-	-	N/A
6355	State Proportionate Share						
6672	MALTA IRRIGATION DISTRICT	-	-	N/A	-	-	N/A
6672	State Proportionate Share						
9111	Meagher County Conservation District	18,780	1,647	8.77%	-	-	N/A
9111	State Proportionate Share						
6671	MILES COMMUNITY COLLEGE	267,981	23,502	8.77%	-	-	N/A
6671	State Proportionate Share						
6419	MILK RIVER JBC	-	-	N/A	-	-	N/A
6419	State Proportionate Share						
6706	MISSOULA AREA SEC	-	-	N/A	-	-	N/A
6706	State Proportionate Share						
6700	MISSOULA COUNTY AIRPORT	383,443	33,628	8.77%	-	-	N/A
6700	State Proportionate Share						
6661	MISSOULA RURAL FIRE DISTRICT	41,312	3,623	8.77%	-	-	N/A
6661	State Proportionate Share						
6749	NO MONTANA JOINT REFUSE DISPOSAL DIST	34,259	3,005	8.77%	-	-	N/A
6749	State Proportionate Share						
6714	NORTH CENTRAL LEARNING SEC	-	-	N/A	-	-	N/A
6714	State Proportionate Share						
6424	NORTH LAKE CO PUBLIC LIBRARY DIST	52,031	4,563	8.77%	-	-	N/A
6424	State Proportionate Share						
6398	NORTH VALLEY PUBLIC LIBRARY	-	-	N/A	-	-	N/A
6398	State Proportionate Share						
6411	NORTHWEST MT EDUC COOP	-	-	N/A	-	-	N/A
6411	State Proportionate Share						
6393	PABLO-LAKE COUNTY WATER & SEWER	-	-	N/A	-	-	N/A
6393	State Proportionate Share						
6386	PARK CO RURAL FIRE DISTRICT 1	75,481	6,620	8.77%	-	-	N/A
6386	State Proportionate Share						
6407	PARK COUNTY SEC	-	-	N/A	-	-	N/A
6407	State Proportionate Share						
6383	PETROLEUM CO CONSERVATION DIST	51,704	4,534	8.77%	-	-	N/A
6383	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, 2021					
		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		\$ 188,485,573	\$ 16,609,339	8.81%	\$ 20,551,955	\$ 8,217	0.04%
State (Non-Employer Contributing Entity)							
Employer							
10576	PHILIPSBURG AREA COMMUNITY LIBRARY	-	-	N/A	-	-	N/A
10576	State Proportionate Share						
6404	PHILLIPS CONSERVATION DISTRICT	15,008	1,316	8.77%	-	-	N/A
6404	State Proportionate Share						
6674	PONDERA CO CANAL & RESERVOIR	105,738	9,273	8.77%	-	-	N/A
6674	State Proportionate Share						
6723	PONDERA COUNTY CEMETERY DIST 2	-	-	N/A	-	-	N/A
6723	State Proportionate Share						
9854	PONDERA REGIONAL PORT AUTHORITY	-	-	N/A	-	-	N/A
9854	State Proportionate Share						
6733	PORT OF MONTANA - PORT AUTHORITY	45,540	3,994	8.77%	-	-	N/A
6733	State Proportionate Share						
6679	PRAIRIE COUNTY HOSPITAL DISTRICT	156,872	13,758	8.77%	-	-	N/A
6679	State Proportionate Share						
6737	PRAIRIE VIEW SPECIAL SERVICES COOP	57,637	5,055	8.77%	-	-	N/A
6737	State Proportionate Share						
7277	PRICKLY PEAR SPECIAL SVCS COOP	38,250	3,354	8.77%	-	-	N/A
7277	State Proportionate Share						
6415	RAE WATER AND SEWER DISTRICT	-	-	N/A	-	-	N/A
6415	State Proportionate Share						
7688	RED LODGE RURAL FIRE DISTRICT 7	1,734	152	8.77%	-	-	N/A
7688	State Proportionate Share						
6673	RICHLAND CO HOUSING AUTHORITY	84,362	7,399	8.77%	-	-	N/A
6673	State Proportionate Share						
9214	Riverside County Water and Sewer District No. 310	-	-	N/A	-	-	N/A
9214	State Proportionate Share						
7682	RONAN LIBRARY DISTRICT	-	-	N/A	-	-	N/A
7682	State Proportionate Share						
6352	ROUNDUP COMMUNITY LIBRARY	-	-	N/A	-	-	N/A
6352	State Proportionate Share						
6388	SEELEY LAKE MISSOULA CO WATER DISTRICT	42,257	3,706	8.77%	-	-	N/A
6388	State Proportionate Share						
7694	SEELEY LAKE RURAL FIRE DISTRICT	-	-	N/A	-	-	N/A
7694	State Proportionate Share						
6413	SHERIDAN DANIELS SEC	6,000	526	8.77%	-	-	N/A
6413	State Proportionate Share						
6735	SIDNEY RICHLAND AIRPORT AUTHORITY	54,349	4,766	8.77%	-	-	N/A
6735	State Proportionate Share						
9213	SOMERS COUNTY WATER & SEWER DISTRICT	61,000	5,350	8.77%	-	-	N/A
9213	State Proportionate Share						
6734	TETON COUNTY CONSERVATION DIST	-	-	N/A	-	-	N/A
6734	State Proportionate Share						
6429	THOMPSON FALLS PUBLIC LIBRARY	3,672	322	8.77%	-	-	N/A
6429	State Proportionate Share						
6344	UPPER MUSSELSHELL CONSERVATION DIST	-	-	N/A	-	-	N/A
6344	State Proportionate Share						
6345	URBAN TRANS DIST/DAWSON CO	-	-	N/A	-	-	N/A
6345	State Proportionate Share						
6387	VALLEY COUNTY CONSERVATION DISTRICT	-	-	N/A	-	-	N/A
6387	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, 2021					
		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		\$ 188,485,573	\$ 16,609,339	8.81%	\$ 20,551,955	\$ 8,217	0.04%
State (Non-Employer Contributing Entity)							
Employer							
6726	VICTOR WATER & SEWER	-	-	N/A	-	-	N/A
6726	State Proportionate Share						
6669	WHITEFISH HOUSING AUTHORITY	-	-	N/A	-	-	N/A
6669	State Proportionate Share						
6361	YELLOWSTONE CITY-COUNTY HEALTH DEPT	7,275,562	637,370	8.76%	-	-	N/A
6361	State Proportionate Share						
6698	YELLOWSTONE WEST CARBON SEC	-	-	N/A	-	-	N/A
6698	State Proportionate Share						
6608	BEAVERHEAD COUNTY HIGH SCHOOL	15,639	1,329	8.50%	-	-	N/A
6608	State Proportionate Share						
6354	BIG SKY SCHOOL DISTRICT #72	62,744	5,333	8.50%	-	-	N/A
6354	State Proportionate Share						
6760	GREAT FALLS PUBLIC SCHOOLS	152,544	12,966	8.50%	-	-	N/A
6760	State Proportionate Share						
6910	HAVRE PUBLIC SCHOOLS	195,477	16,616	8.50%	-	-	N/A
6910	State Proportionate Share						
6625	JEFFERSON COUNTY HIGH SCHOOL	16,521	1,404	8.50%	-	-	N/A
6625	State Proportionate Share						
6624	JORDAN PUBLIC SCHOOLS	-	-	N/A	-	-	N/A
6624	State Proportionate Share						
6375	JUDITH GAP SCHOOL	-	-	N/A	-	-	N/A
6375	State Proportionate Share						
10734	KINSEY SCHOOL DISTRICT #63	-	-	N/A	-	-	N/A
10734	State Proportionate Share						
6944	LAVINA K-12	-	-	N/A	-	-	N/A
6944	State Proportionate Share						
10132	LIBERTY SCHOOL DISTRICT 10	-	-	N/A	-	-	N/A
10132	State Proportionate Share						
7692	OVANDO ELEMENTARY SCHOOL DISTRICT 11	-	-	N/A	-	-	N/A
7692	State Proportionate Share						
6628	POWDER RIVER COUNTY HIGH SCHOOL	-	-	N/A	-	-	N/A
6628	State Proportionate Share						
6629	POWELL COUNTY HIGH SCHOOL	76,140	6,472	8.50%	-	-	N/A
6629	State Proportionate Share						
6781	SCHOOL DISTRICT 1 & 7 - HYSHAM	31,040	2,638	8.50%	-	-	N/A
6781	State Proportionate Share						
6861	SCHOOL DISTRICT 1 & 7 - TOWNSEND	38,559	3,277	8.50%	-	-	N/A
6861	State Proportionate Share						
6751	SCHOOL DISTRICT 1 - BIG TIMBER	53,401	4,539	8.50%	-	-	N/A
6751	State Proportionate Share						
6752	SCHOOL DISTRICT 1 - BUTTE	600,754	51,064	8.50%	-	-	N/A
6752	State Proportionate Share						
6753	SCHOOL DISTRICT 1 - CHOTEAU	1,490	127	8.50%	-	-	N/A
6753	State Proportionate Share						
6754	SCHOOL DISTRICT 1 - CIRCLE	-	-	N/A	-	-	N/A
6754	State Proportionate Share						
6755	SCHOOL DISTRICT 1 - CLANCY	69,898	5,941	8.50%	-	-	N/A
6755	State Proportionate Share						
6756	SCHOOL DISTRICT 1 - CORVALLIS	58,186	4,946	8.50%	-	-	N/A
6756	State Proportionate Share						

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

		Schedule of PERS-DC and MUS-RP Employer Contributions as of June 30, 2021					
		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		\$ 188,485,573	\$ 16,609,339	8.81%	\$ 20,551,955	\$ 8,217	0.04%
State (Non-Employer Contributing Entity)							
Employer							
6757	SCHOOL DISTRICT 1 - DEER LODGE	27,364	2,326	8.50%	-	-	N/A
6757	State Proportionate Share						
6342	SCHOOL DISTRICT 1 - FORT BENTON	3,545	301	8.50%	-	-	N/A
6342	State Proportionate Share						
6758	SCHOOL DISTRICT 1 - GLASGOW	40,586	3,450	8.50%	-	-	N/A
6758	State Proportionate Share						
6759	SCHOOL DISTRICT 1 - GLENDIVE	115,442	9,812	8.50%	-	-	N/A
6759	State Proportionate Share						
6778	SCHOOL DISTRICT 1 - HEART BUTTE	56,835	4,831	8.50%	-	-	N/A
6778	State Proportionate Share						
6761	SCHOOL DISTRICT 1 - HELENA	369,467	31,405	8.50%	-	-	N/A
6761	State Proportionate Share						
6771	SCHOOL DISTRICT 1 - LEWISTOWN	133,687	11,363	8.50%	-	-	N/A
6771	State Proportionate Share						
6772	SCHOOL DISTRICT 1 - MILES CITY	61,515	5,229	8.50%	-	-	N/A
6772	State Proportionate Share						
6773	SCHOOL DISTRICT 1 - MISSOULA	423,059	35,960	8.50%	-	-	N/A
6773	State Proportionate Share						
6775	SCHOOL DISTRICT 1 - PHILIPSBURG	-	-	N/A	-	-	N/A
6775	State Proportionate Share						
6774	SCHOOL DISTRICT 1 - PLAINS	-	-	N/A	-	-	N/A
6774	State Proportionate Share						
6776	SCHOOL DISTRICT 1 - RED LODGE	44,561	3,788	8.50%	-	-	N/A
6776	State Proportionate Share						
6777	SCHOOL DISTRICT 1 - SCOBEEY	189,539	16,111	8.50%	-	-	N/A
6777	State Proportionate Share						
6983	SCHOOL DISTRICT 1 - TROY	18,532	1,575	8.50%	-	-	N/A
6983	State Proportionate Share						
6883	SCHOOL DISTRICT 10 - ANACONDA	6,474	550	8.50%	-	-	N/A
6883	State Proportionate Share						
6995	SCHOOL DISTRICT 10 - CAYUSE	41,400	3,519	8.50%	-	-	N/A
6995	State Proportionate Share						
6884	SCHOOL DISTRICT 10 - CHINOOK	-	-	N/A	-	-	N/A
6884	State Proportionate Share						
6885	SCHOOL DISTRICT 10 - CONRAD	14,427	1,226	8.50%	-	-	N/A
6885	State Proportionate Share						
6886	SCHOOL DISTRICT 10 - DILLON	96,484	8,201	8.50%	-	-	N/A
6886	State Proportionate Share						
6887	SCHOOL DISTRICT 10 - NOXON	28,312	2,407	8.50%	-	-	N/A
6887	State Proportionate Share						
6363	SCHOOL DISTRICT 104 - SPRING CREEK	-	-	N/A	-	-	N/A
6363	State Proportionate Share						
6982	SCHOOL DISTRICT 11 & 2 - DRUMMOND	-	-	N/A	-	-	N/A
6982	State Proportionate Share						
6362	SCHOOL DISTRICT 11 - BRORSON	-	-	N/A	-	-	N/A
6362	State Proportionate Share						
6889	SCHOOL DISTRICT 11 - POTOMAC	-	-	N/A	-	-	N/A
6889	State Proportionate Share						
6412	SCHOOL DISTRICT 11 - WISE RIVER	-	-	N/A	-	-	N/A
6412	State Proportionate Share						

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

		Schedule of PERS-DC and MUS-RP Employer Contributions as of June 30, 2021					
		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		\$ 188,485,573	\$ 16,609,339	8.81%	\$ 20,551,955	\$ 8,217	0.04%
State (Non-Employer Contributing Entity)							
Employer							
7026	SCHOOL DISTRICT 115 - WINIFRED	-	-	N/A	-	-	N/A
7026	State Proportionate Share						
6891	SCHOOL DISTRICT 12 - BAKER	37,476	3,185	8.50%	-	-	N/A
6891	State Proportionate Share						
6893	SCHOOL DISTRICT 12 - HARLEM	42,104	3,579	8.50%	-	-	N/A
6893	State Proportionate Share						
6406	SCHOOL DISTRICT 12 - HAVRE	-	-	N/A	-	-	N/A
6406	State Proportionate Share						
6890	SCHOOL DISTRICT 12 - LIMA	54,916	4,668	8.50%	-	-	N/A
6890	State Proportionate Share						
6895	SCHOOL DISTRICT 12 - ROSEBUD	-	-	N/A	-	-	N/A
6895	State Proportionate Share						
6896	SCHOOL DISTRICT 12 - SACO	15,391	1,308	8.50%	-	-	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	42,694	3,629	8.50%	-	-	N/A
6892	State Proportionate Share						
6901	SCHOOL DISTRICT 13 - EUREKA	18,623	1,583	8.50%	-	-	N/A
6901	State Proportionate Share						
6349	SCHOOL DISTRICT 13 - FISHTAIL	19,106	1,624	8.50%	-	-	N/A
6349	State Proportionate Share						
6894	SCHOOL DISTRICT 13 - LONE ROCK	57,789	4,912	8.50%	-	-	N/A
6894	State Proportionate Share						
6903	SCHOOL DISTRICT 13 - NASHUA	12,545	1,066	8.50%	-	-	N/A
6903	State Proportionate Share						
6898	SCHOOL DISTRICT 14 - BONNER	89,465	7,605	8.50%	-	-	N/A
6898	State Proportionate Share						
7273	SCHOOL DISTRICT 14 - FORTINE	-	-	N/A	-	-	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	24,413	2,075	8.50%	-	-	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	-	-	N/A	-	-	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	60,463	5,139	8.50%	-	-	N/A
6905	State Proportionate Share						
6907	SCHOOL DISTRICT 15 - CUSTER	69,804	5,933	8.50%	-	-	N/A
6907	State Proportionate Share						
6908	SCHOOL DISTRICT 15 - CUT BANK	296,427	25,196	8.50%	-	-	N/A
6908	State Proportionate Share						
6909	SCHOOL DISTRICT 15 - EKALAKA	133,571	11,354	8.50%	-	-	N/A
6909	State Proportionate Share						

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

		Schedule of PERS-DC and MUS-RP Employer Contributions as of June 30, 2021					
		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		\$ 188,485,573	\$ 16,609,339	8.81%	\$ 20,551,955	\$ 8,217	0.04%
State (Non-Employer Contributing Entity)							
Employer							
6973	SCHOOL DISTRICT 159 - WINNETT	1,560	133	8.50%	-	-	N/A
6973	State Proportionate Share						
6882	SCHOOL DISTRICT 16 - HARLOWTON	16,900	1,437	8.50%	-	-	N/A
6882	State Proportionate Share						
6911	SCHOOL DISTRICT 17 - CULBERTSON	-	-	N/A	-	-	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	112,508	9,563	8.50%	-	-	N/A
6912	State Proportionate Share						
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	58,506	4,973	8.50%	-	-	N/A
6977	State Proportionate Share						
6787	SCHOOL DISTRICT 2 - BRIDGER	9,421	801	8.50%	-	-	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	7,574	644	8.50%	-	-	N/A
6785	State Proportionate Share						
6782	SCHOOL DISTRICT 2 - ALDER	-	-	N/A	-	-	N/A
6782	State Proportionate Share						
6786	SCHOOL DISTRICT 2 - BILLINGS	1,126,167	95,721	8.50%	-	-	N/A
6786	State Proportionate Share						
6796	SCHOOL DISTRICT 2 - DEER PARK	-	-	N/A	-	-	N/A
6796	State Proportionate Share						
6789	SCHOOL DISTRICT 2 - DODSON	34,927	2,969	8.50%	-	-	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	14,657	1,246	8.50%	-	-	N/A
6794	State Proportionate Share						
6792	SCHOOL DISTRICT 2 - SUNBURST	87,102	7,404	8.50%	-	-	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	157,169	13,359	8.50%	-	-	N/A
6916	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, 2021					
		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		\$ 188,485,573	\$ 16,609,339	8.81%	\$ 20,551,955	\$ 8,217	0.04%
State (Non-Employer Contributing Entity)							
Employer							
6930	SCHOOL DISTRICT 20 - WHITEWATER	-	-	N/A	-	-	N/A
6930	State Proportionate Share						
9853	SCHOOL DISTRICT 20-DeSmet	51,487	4,376	8.50%	-	-	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	13,208	1,123	8.50%	-	-	N/A
7275	State Proportionate Share						
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	2,570	218	8.50%	-	-	N/A
6920	State Proportionate Share						
6921	SCHOOL DISTRICT 23 - POLSON	84,985	7,224	8.50%	-	-	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	8,589	730	8.50%	-	-	N/A
6899	State Proportionate Share						
6923	SCHOOL DISTRICT 24 - THREE FORKS	28,257	2,402	8.50%	-	-	N/A
6923	State Proportionate Share						
6924	SCHOOL DISTRICT 25 - HOBSON	49,045	4,169	8.50%	-	-	N/A
6924	State Proportionate Share						
6925	SCHOOL DISTRICT 26 - LOCKWOOD	29,398	2,499	8.50%	-	-	N/A
6925	State Proportionate Share						
7094	SCHOOL DISTRICT 26 - REICHLE	-	-	N/A	-	-	N/A
7094	State Proportionate Share						
6395	SCHOOL DISTRICT 27 - ELLISTON	6,108	519	8.50%	-	-	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	29,446	2,503	8.50%	-	-	N/A
6927	State Proportionate Share						
6401	SCHOOL DISTRICT 28C	-	-	N/A	-	-	N/A
6401	State Proportionate Share						
6929	SCHOOL DISTRICT 29 - BELT	1,557	132	8.50%	-	-	N/A
6929	State Proportionate Share						
6928	SCHOOL DISTRICT 29 - SOMERS	-	-	N/A	-	-	N/A
6928	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, 2021					
		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		\$ 188,485,573	\$ 16,609,339	8.81%	\$ 20,551,955	\$ 8,217	0.04%
State (Non-Employer Contributing Entity)							
Employer							
7048	SCHOOL DISTRICT 29 - WYOLA	-	-	N/A	-	-	N/A
7048	State Proportionate Share						
6902	SCHOOL DISTRICT 3 & 13 - FAIRVIEW	27,877	2,370	8.50%	-	-	N/A
6902	State Proportionate Share						
6941	SCHOOL DISTRICT 3 - BELFRY	39,866	3,389	8.50%	-	-	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						
6799	SCHOOL DISTRICT 3 - FAIR MONT EGAN	-	-	N/A	-	-	N/A
6799	State Proportionate Share						
6819	SCHOOL DISTRICT 3 - HAMILTON	30,040	2,553	8.50%	-	-	N/A
6819	State Proportionate Share						
6801	SCHOOL DISTRICT 3 - MANHATTAN	-	-	N/A	-	-	N/A
6801	State Proportionate Share						
6811	SCHOOL DISTRICT 3 - RAMSAY	-	-	N/A	-	-	N/A
6811	State Proportionate Share						
6818	SCHOOL DISTRICT 3 - SUPERIOR	54,778	4,656	8.50%	-	-	N/A
6818	State Proportionate Share						
6821	SCHOOL DISTRICT 3 - WESTBY	1,604	136	8.50%	-	-	N/A
6821	State Proportionate Share						
6820	SCHOOL DISTRICT 3 - WOLF POINT	128,246	10,902	8.50%	-	-	N/A
6820	State Proportionate Share						
6940	SCHOOL DISTRICT 30 & 6 - FROMBERG	5,592	475	8.50%	-	-	N/A
6940	State Proportionate Share						
6935	SCHOOL DISTRICT 30 - POWER	-	-	N/A	-	-	N/A
6935	State Proportionate Share						
6936	SCHOOL DISTRICT 30 - RONAN	127,857	10,868	8.50%	-	-	N/A
6936	State Proportionate Share						
10061	SCHOOL DISTRICT 31-MIAMI ELEMENTARY	-	-	N/A	-	-	N/A
10061	State Proportionate Share						
6933	SCHOOL DISTRICT 32 - CLINTON	59,091	5,023	8.50%	-	-	N/A
6933	State Proportionate Share						
7022	SCHOOL DISTRICT 32 - RAPELJE	20,688	1,759	8.50%	-	-	N/A
7022	State Proportionate Share						
6938	SCHOOL DISTRICT 32 J - ASHLAND	2,150	183	8.50%	-	-	N/A
6938	State Proportionate Share						
6932	SCHOOL DISTRICT 33 - GOLD CREEK	-	-	N/A	-	-	N/A
6932	State Proportionate Share						
7066	SCHOOL DISTRICT 33 - SWAN VALLEY ELEM	-	-	N/A	-	-	N/A
7066	State Proportionate Share						
10171	SCHOOL DISTRICT 33-UPPER WEST SHORE	-	-	N/A	-	-	N/A
10171	State Proportionate Share						
7082	SCHOOL DISTRICT 34 - SEELEY LAKE	-	-	N/A	-	-	N/A
7082	State Proportionate Share						
7036	SCHOOL DISTRICT 35 - GALLATIN GATEWAY	-	-	N/A	-	-	N/A
7036	State Proportionate Share						
6976	SCHOOL DISTRICT 37 - SHEPHERD	119,730	10,177	8.50%	-	-	N/A
6976	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, 2021					
		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		\$ 188,485,573	\$ 16,609,339	8.81%	\$ 20,551,955	\$ 8,217	0.04%
State (Non-Employer Contributing Entity)							
Employer							
6939	SCHOOL DISTRICT 38 - BIG FORK	181,095	15,393	8.50%	-	-	N/A
6939	State Proportionate Share						
6341	SCHOOL DISTRICT 38 - LINCOLN	47,556	4,042	8.50%	-	-	N/A
6341	State Proportionate Share						
6829	SCHOOL DISTRICT 4 & 28 - HIGHWOOD	30,091	2,558	8.50%	-	-	N/A
6829	State Proportionate Share						
6828	SCHOOL DISTRICT 4 & 47 - WHITEHALL	24,295	2,065	8.50%	-	-	N/A
6828	State Proportionate Share						
6346	SCHOOL DISTRICT 4 - CANYON CREEK	10,562	898	8.50%	-	-	N/A
6346	State Proportionate Share						
6385	SCHOOL DISTRICT 4 - DIVIDE	-	-	N/A	-	-	N/A
6385	State Proportionate Share						
6822	SCHOOL DISTRICT 4 - FORSYTH	-	-	N/A	-	-	N/A
6822	State Proportionate Share						
6823	SCHOOL DISTRICT 4 - HELLGATE	2,381	202	8.50%	-	-	N/A
6823	State Proportionate Share						
6824	SCHOOL DISTRICT 4 - LIBBY	24,380	2,072	8.50%	-	-	N/A
6824	State Proportionate Share						
6827	SCHOOL DISTRICT 4 - LIVINGSTON	235,955	20,056	8.50%	-	-	N/A
6827	State Proportionate Share						
6830	SCHOOL DISTRICT 4 - SWAN RIVER	270	23	8.50%	-	-	N/A
6830	State Proportionate Share						
6943	SCHOOL DISTRICT 40 - FRENCHTOWN	121,011	10,286	8.50%	-	-	N/A
6943	State Proportionate Share						
7077	SCHOOL DISTRICT 41 - ANDERSON	68,620	5,833	8.50%	-	-	N/A
7077	State Proportionate Share						
6974	SCHOOL DISTRICT 41 - PIONEER	-	-	N/A	-	-	N/A
6974	State Proportionate Share						
6360	SCHOOL DISTRICT 43 - LAMOTTE	-	-	N/A	-	-	N/A
6360	State Proportionate Share						
6942	SCHOOL DISTRICT 43 - TURNER	760	65	8.50%	-	-	N/A
6942	State Proportionate Share						
6945	SCHOOL DISTRICT 44 - BELGRADE	246,382	20,942	8.50%	-	-	N/A
6945	State Proportionate Share						
6950	SCHOOL DISTRICT 44 - GERALDINE	31,224	2,654	8.50%	-	-	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	751	64	8.50%	-	-	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						

**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, 2021					
		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		\$ 188,485,573	\$ 16,609,339	8.81%	\$ 20,551,955	\$ 8,217	0.04%
State (Non-Employer Contributing Entity)							
Employer							
6832	SCHOOL DISTRICT 5 - BASIN	-	-	N/A	-	-	N/A
6832	State Proportionate Share						
6833	SCHOOL DISTRICT 5 - KALISPELL	428,807	36,449	8.50%	-	-	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	-	-	N/A	-	-	N/A
6834	State Proportionate Share						
6835	SCHOOL DISTRICT 5 - SAND COULEE	135,209	11,493	8.50%	-	-	N/A
6835	State Proportionate Share						
6836	SCHOOL DISTRICT 5 - SHERIDAN	14,121	1,200	8.50%	-	-	N/A
6836	State Proportionate Share						
6840	SCHOOL DISTRICT 5 - SIDNEY	79,268	6,738	8.50%	-	-	N/A
6840	State Proportionate Share						
6841	SCHOOL DISTRICT 5 - TERRY	55,595	4,726	8.50%	-	-	N/A
6841	State Proportionate Share						
6954	SCHOOL DISTRICT 50 - EAST GLACIER	80,452	6,838	8.50%	-	-	N/A
6954	State Proportionate Share						
6975	SCHOOL DISTRICT 50 - EVERGREEN	164,507	13,983	8.50%	-	-	N/A
6975	State Proportionate Share						
6955	SCHOOL DISTRICT 50 - HAYS	-	-	N/A	-	-	N/A
6955	State Proportionate Share						
6956	SCHOOL DISTRICT 52 - ABSAROKEE	24,147	2,053	8.50%	-	-	N/A
6956	State Proportionate Share						
6957	SCHOOL DISTRICT 52 - ENNIS	81,671	6,942	8.50%	-	-	N/A
6957	State Proportionate Share						
7003	SCHOOL DISTRICT 52 - INDEPENDENT	30,607	2,602	8.50%	-	-	N/A
7003	State Proportionate Share						
10056	SCHOOL DISTRICT 54-MARION	-	-	N/A	-	-	N/A
10056	State Proportionate Share						
6959	SCHOOL DISTRICT 55 - BROCKTON	-	-	N/A	-	-	N/A
6959	State Proportionate Share						
6953	SCHOOL DISTRICT 55 - PLEVNA	19,243	1,636	8.50%	-	-	N/A
6953	State Proportionate Share						
6960	SCHOOL DISTRICT 55 - ROUNDUP	18,032	1,533	8.50%	-	-	N/A
6960	State Proportionate Share						
6848	SCHOOL DISTRICT 55F - SUN RIVER VALLEY	44,404	3,774	8.50%	-	-	N/A
6848	State Proportionate Share						
6961	SCHOOL DISTRICT 57 - HAVRE	-	-	N/A	-	-	N/A
6961	State Proportionate Share						
6962	SCHOOL DISTRICT 58 - GEYSER	1,585	135	8.50%	-	-	N/A
6962	State Proportionate Share						
7044	SCHOOL DISTRICT 58 - WHITEFISH	-	-	N/A	-	-	N/A
7044	State Proportionate Share						
6963	SCHOOL DISTRICT 58 - YELLOWSTONE	-	-	N/A	-	-	N/A
6963	State Proportionate Share						
6849	SCHOOL DISTRICT 6 & 1 - ST REGIS	52,062	4,425	8.50%	-	-	N/A
6849	State Proportionate Share						
6846	SCHOOL DISTRICT 6 - COLUMBIA FALLS	176,142	14,972	8.50%	-	-	N/A
6846	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, 2021					
		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		\$ 188,485,573	\$ 16,609,339	8.81%	\$ 20,551,955	\$ 8,217	0.04%
State (Non-Employer Contributing Entity)							
Employer							
6844	SCHOOL DISTRICT 6 - COLUMBUS	46,236	3,930	8.50%	-	-	N/A
6844	State Proportionate Share						
6843	SCHOOL DISTRICT 6 - LAME DEER	86,916	7,388	8.50%	-	-	N/A
6843	State Proportionate Share						
6847	SCHOOL DISTRICT 6 - RYEGATE	37,195	3,162	8.50%	-	-	N/A
6847	State Proportionate Share						
6845	SCHOOL DISTRICT 6 - TROUT CREEK	-	-	N/A	-	-	N/A
6845	State Proportionate Share						
6853	SCHOOL DISTRICT 6 - WIBAUX	-	-	N/A	-	-	N/A
6853	State Proportionate Share						
7054	SCHOOL DISTRICT 64 - BAINVILLE	8,793	747	8.50%	-	-	N/A
7054	State Proportionate Share						
6964	SCHOOL DISTRICT 64J - MELSTONE	-	-	N/A	-	-	N/A
6964	State Proportionate Share						
6952	SCHOOL DISTRICT 65 - FROID	-	-	N/A	-	-	N/A
6952	State Proportionate Share						
6981	SCHOOL DISTRICT 69 - WEST YELLOWSTONE	41,965	3,567	8.50%	-	-	N/A
6981	State Proportionate Share						
6867	SCHOOL DISTRICT 7 & 2 - SAVAGE	20,746	1,763	8.50%	-	-	N/A
6867	State Proportionate Share						
6859	SCHOOL DISTRICT 7 & 70 - LAUREL	162,817	13,839	8.50%	-	-	N/A
6859	State Proportionate Share						
6854	SCHOOL DISTRICT 7 - BOULDER	-	-	N/A	-	-	N/A
6854	State Proportionate Share						
6855	SCHOOL DISTRICT 7 - BOZEMAN	976,845	83,032	8.50%	-	-	N/A
6855	State Proportionate Share						
6856	SCHOOL DISTRICT 7 - CHARLO	886	75	8.50%	-	-	N/A
6856	State Proportionate Share						
6857	SCHOOL DISTRICT 7 - GARDINER	67,362	5,726	8.50%	-	-	N/A
6857	State Proportionate Share						
6368	SCHOOL DISTRICT 7 - GRANT	-	-	N/A	-	-	N/A
6368	State Proportionate Share						
6858	SCHOOL DISTRICT 7 - HINSDALE	57,078	4,852	8.50%	-	-	N/A
6858	State Proportionate Share						
6866	SCHOOL DISTRICT 7 - JOLIET	63,718	5,416	8.50%	-	-	N/A
6866	State Proportionate Share						
6860	SCHOOL DISTRICT 7 - LOLO	37,126	3,156	8.50%	-	-	N/A
6860	State Proportionate Share						
6863	SCHOOL DISTRICT 7 - MEDICINE LAKE	-	-	N/A	-	-	N/A
6863	State Proportionate Share						
6864	SCHOOL DISTRICT 7 - TWIN BRIDGES	13,232	1,125	8.50%	-	-	N/A
6864	State Proportionate Share						
6862	SCHOOL DISTRICT 7 - VICTOR	-	-	N/A	-	-	N/A
6862	State Proportionate Share						
6965	SCHOOL DISTRICT 73 - SWAN LAKE	-	-	N/A	-	-	N/A
6965	State Proportionate Share						
6970	SCHOOL DISTRICT 74 - ROY	4,635	394	8.50%	-	-	N/A
6970	State Proportionate Share						
6971	SCHOOL DISTRICT 74 - VAUGHN	-	-	N/A	-	-	N/A
6971	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, 2021					
		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		\$ 188,485,573	\$ 16,609,339	8.81%	\$ 20,551,955	\$ 8,217	0.04%
State (Non-Employer Contributing Entity)							
Employer							
6381	SCHOOL DISTRICT 75 - AMSTERDAM	-	-	N/A	-	-	N/A
6381	State Proportionate Share						
6364	SCHOOL DISTRICT 75 - ARROWHEAD	-	-	N/A	-	-	N/A
6364	State Proportionate Share						
7028	SCHOOL DISTRICT 78J & 2 - RICHEY	-	-	N/A	-	-	N/A
7028	State Proportionate Share						
6868	SCHOOL DISTRICT 8 - ARLEE	161,095	13,693	8.50%	-	-	N/A
6868	State Proportionate Share						
6870	SCHOOL DISTRICT 8 - ELDER GROVE	131,192	11,151	8.50%	-	-	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	21,171	1,800	8.50%	-	-	N/A
6969	State Proportionate Share						
6989	SCHOOL DISTRICT 85 - ULM	57,529	4,890	8.50%	-	-	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	36,645	3,115	8.50%	-	-	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	30,326	2,578	8.50%	-	-	N/A
6871	State Proportionate Share						
6873	SCHOOL DISTRICT 9 - DARBY	32,258	2,742	8.50%	-	-	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	183,341	15,584	8.50%	-	-	N/A
6876	State Proportionate Share						
6878	SCHOOL DISTRICT 9 - OPHEIM	43,663	3,711	8.50%	-	-	N/A
6878	State Proportionate Share						
6879	SCHOOL DISTRICT 9 - POPLAR	90,123	7,660	8.50%	-	-	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	40,317	3,427	8.50%	-	-	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	2,055	175	8.50%	-	-	N/A
6966	State Proportionate Share						
6958	SHEIELDS VALLEY	-	-	N/A	-	-	N/A
6958	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, 2021					
		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		\$ 188,485,573	\$ 16,609,339	8.81%	\$ 20,551,955	\$ 8,217	0.04%
State (Non-Employer Contributing Entity)							
Employer							
6630	SWEET GRASS COUNTY HIGH SCHOOL	14,148	1,203	8.50%	-	-	N/A
6630	State Proportionate Share						
6642	BOARD OF PUBLIC EDUCATION	16,467	1,461	8.87%	-	-	N/A
6642	State Proportionate Share						
6643	COMM OF HIGHER EDUCATION	259,471	23,015	8.87%	84,715	34	0.04%
6643	State Proportionate Share						
6530	COMM OF POLITICAL PRACTICES	41,699	3,699	8.87%	-	-	N/A
6530	State Proportionate Share						
6443	CONSUMER COUNSEL	154,102	13,669	8.87%	-	-	N/A
6443	State Proportionate Share						
6762	DEPARTMENT OF ADMINISTRATION	5,237,197	464,539	8.87%	-	-	N/A
6762	State Proportionate Share						
6780	DEPARTMENT OF AGRICULTURE	1,389,789	123,274	8.87%	-	-	N/A
6780	State Proportionate Share						
6825	DEPARTMENT OF COMMERCE	1,993,748	176,845	8.87%	-	-	N/A
6825	State Proportionate Share						
6802	DEPARTMENT OF CORRECTIONS	3,113,872	276,200	8.87%	-	-	N/A
6802	State Proportionate Share						
6667	DEPARTMENT OF FISH, WILDLIFE & PARKS	5,561,260	493,284	8.87%	-	-	N/A
6667	State Proportionate Share						
6620	DEPARTMENT OF JUSTICE	5,926,511	525,681	8.87%	-	-	N/A
6620	State Proportionate Share						
6838	DEPARTMENT OF LABOR & INDUSTRY	8,027,747	712,062	8.87%	-	-	N/A
6838	State Proportionate Share						
6712	DEPARTMENT OF LIVESTOCK	1,696,252	150,458	8.87%	-	-	N/A
6712	State Proportionate Share						
6850	DEPARTMENT OF MILITARY AFFAIRS	1,102,858	97,824	8.87%	-	-	N/A
6850	State Proportionate Share						
7685	DEPARTMENT OF REVENUE	7,120,998	631,633	8.87%	-	-	N/A
7685	State Proportionate Share						
6689	DEPARTMENT OF TRANSPORTATION	14,452,655	1,281,952	8.87%	-	-	N/A
6689	State Proportionate Share						
6678	DEPT OF ENVIRONMENTAL QUALITY	4,905,034	435,077	8.87%	-	-	N/A
6678	State Proportionate Share						
6721	DEPT OF NATURAL RESOURCES & CONSERVATION	6,683,366	592,829	8.87%	-	-	N/A
6721	State Proportionate Share						
6872	DEPT OF PUBLIC HEALTH & HUMAN SERVICES	20,481,020	1,816,683	8.87%	-	-	N/A
6872	State Proportionate Share						
6514	GOVERNORS OFFICE	740,943	65,722	8.87%	-	-	N/A
6514	State Proportionate Share						
6439	LEGISLATIVE COUNCIL	1,103,696	97,898	8.87%	-	-	N/A
6439	State Proportionate Share						
6652	MONTANA ARTS COUNCIL	40,155	3,562	8.87%	-	-	N/A
6652	State Proportionate Share						
6655	MONTANA HISTORICAL SOCIETY	382,386	33,918	8.87%	-	-	N/A
6655	State Proportionate Share						
6764	MONTANA STATE FUND	3,818,413	338,693	8.87%	-	-	N/A
6764	State Proportionate Share						
6653	MONTANA STATE LIBRARY	898,382	79,687	8.87%	-	-	N/A
6653	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, 2021					
		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		\$ 188,485,573	\$ 16,609,339	8.81%	\$ 20,551,955	\$ 8,217	0.04%
State (Non-Employer Contributing Entity)							
Employer							
6769	OFFICE OF PUBLIC DEFENDER	3,201,684	283,990	8.87%	-	-	N/A
6769	State Proportionate Share						
6623	PUBLIC SERVICE COMMISSION	644,693	57,184	8.87%	-	-	N/A
6623	State Proportionate Share						
6651	SCHOOL FOR THE DEAF & BLIND	62,555	5,549	8.87%	-	-	N/A
6651	State Proportionate Share						
6529	SECRETARY OF STATE	675,633	59,929	8.87%	-	-	N/A
6529	State Proportionate Share						
6552	STATE AUDITOR'S OFFICE	547,437	48,558	8.87%	-	-	N/A
6552	State Proportionate Share						
6457	SUPREME COURT	2,238,285	198,536	8.87%	-	-	N/A
6457	State Proportionate Share						
6563	SUPT OF PUBLIC INSTRUCTION	927,202	82,243	8.87%	-	-	N/A
6563	State Proportionate Share						
6766	TEACHERS' RETIREMENT SYSTEM	101,698	9,021	8.87%	-	-	N/A
6766	State Proportionate Share						
6567	GREAT FALLS COLLEGE MSU	74,974	6,650	8.87%	264,795	106	0.04%
6567	State Proportionate Share						
6647	MONTANA STATE UNIVERSITY - BILLINGS	259,617	23,028	8.87%	581,134	232	0.04%
6647	State Proportionate Share						
6645	MONTANA STATE UNIVERSITY - BOZEMAN	3,341,460	296,387	8.87%	12,519,637	5,008	0.04%
6645	State Proportionate Share						
6648	MONTANA STATE UNIVERSITY - NORTHERN	116,954	10,374	8.87%	140,039	56	0.04%
6648	State Proportionate Share						
6644	UNIVERSITY OF MONTANA	3,413,452	302,774	8.87%	6,961,635	2,780	0.04%
6644	State Proportionate Share						
6546	TOWN OF GRASS RANGE	-	-	N/A	-	-	N/A
6546	State Proportionate Share						
6405	SCHOOL DISTRICT 4 - TRINITY	-	-	N/A	-	-	N/A
6405	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						
6426	LIBERTY CO CEMETERY DIST	-	-	N/A	-	-	N/A
6426	State Proportionate Share						
7683	FLATHEAD JOINT BOARD OF CONTROL	-	-	N/A	-	-	N/A
7683	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, 2022

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 2022 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, 2021 measurement date for their 2022 reporting. If an employer's fiscal year end is after June 30th, the employer will not use the measurements shown in this report but will need to wait for the measurement date as of June 30, 2022.

As allowed by GASB Statement 68, the basis for the total pension liability as of June 30, 2021, was determined by taking the results of the June 30, 2020 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 *Annual Comprehensive Financial Report* (ACFR) and the GASB 68 Report disclose the Plan's fiduciary net position. Both reports are available on the MPERA website at: <https://mpera.mt.gov/about/annualreports1/annualreports>.

Assumptions

The calculations in the GASB 68 Report used the same facts and assumptions found in the FY2020 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: <https://mpera.mt.gov/about/annualreports1/valuations>.

Change in actuarial assumptions

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

- The discount rate was lowered from 7.34% to 7.06%.
- The investment rate of return was lowered from 7.34% to 7.06%.

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 1-23. The employers should recognize revenue for support provided by the non-employer contributing entity as shown on pages 1-23.

Not Special Funding

Per Montana law, State agencies and Universities pay their own additional contributions. These employers 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 six new employers and seven employers that did not contribute. Broadwater Conservation District, Philipsburg Area Community Library and Columbus Rural Fire District #3 began contributing July 2020. The Craig Water and Sewer District began contributing September 2020; Kinsey School District #63 began contributing November 2020; and Town of Whitehall began contributing February 15, 2021. Since these employers did not contribute for a full 12 months, the liability was calculated using the actual contributions received grossed up to 12 months per the GASB standards; see question 129 of the GASB 68 Implementation Guide. The seven employers that did not contribute, Town of Grass Range, School District 4 – Trinity, Liberty County Cemetery District, Flathead Joint Board of Control, Lakeview Cemetery District, Miles City Housing Authority and Board of Crime Control, show no liability for the measurement date. Meagher County Conservation District, Phillips Conservation District, Prairie View Special Services Co-op, and Sheridan Daniels SEC had only DC Employer contributions, therefore, also show no pension liability.

Effective July 1, 2020, Sanders Special Education Coop changed their name to Cabinet Mountain Cooperative. On December 31, 2020, Fallon Medical Complex paid off their Net Pension Liability and are no longer a contributing employer.

Employer and Non-Employer Proportionate Share Allocations - Contributions

The schedule, on pages 1-23, provides information on the measurement date (FY2021) 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.

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

The schedule, on pages 1-23, provides the proportionate share and the net pension liability for the employers and the State for fiscal years 2020 and 2021. The calculation of proportionate share used actual contributions made to the Plan during the measurement period (FY2021). 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 24-46 and pages 47-69, 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 FY2022 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 47-69 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 FY2022 reporting, there was a total actuarial experience gain. This total gain is a result of a gain in the financial experience and the assumption change in the discount rate from 7.34% to 7.06%. There were no benefit or method changes since the previous valuation. Detailed below is the contribution change for FY2022 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, 2020 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 70-115 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 70-92; the Sensitivity of Employer's Proportionate Share of the Net Pension Liability on pages 70-92 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 93-115, the Schedule of Employer's Proportionate Share of the Net Pension Liability for 2021 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 93-115, 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 116-138, 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.