

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:

Opinions

We have audited the Contribution and Employer Proportion based on Employer Contributions columns (specified columns) for the fiscal year ended June 30, 2022, 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 totals as outlined in table below) reported as Collective Pension Amounts, on the accompanying Schedule of Employer and Non-Employer Proportionate Share Allocations of the Public Employees' Retirement System-Cost Sharing Plan as of and for the fiscal year ended June 30, 2022, for the purpose of employer financial reporting for fiscal year 2023. In addition, we have audited the related notes to the schedule.

In our opinion, the schedule referred to above presents fairly, in all material respects, the Contributions and Employer Proportion based on Employer contributions columns (specified columns) (pages 1-23) and the specified total amounts summarized in table below as of and for the fiscal year ended June 30, 2022, for the purpose of employer financial reporting for fiscal year 2023, in accordance with accounting principles generally accepted in the United States of America.

Specified totals from the Schedule of Employer and Non-Employer Proportionate Share Allocations for the Public Employees' Retirement System as of the June 30, 2022, Measurement Date	Total	Page Number
Net Pension Liability-Employer	\$2,377,885,194	1
Total Collective Deferred Outflows	\$ 188,812,786	24
Total Collective Deferred Inflows	\$ 174,083,091	47
Proportionate Share of Plan Pension Expense	\$ 246,469,356	47

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Pension Schedule section of our report. We are required to be independent of the Public Employee's Retirement Board (board) and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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, 2022, and our report thereon, dated January 4, 2023, expressed an unmodified opinion on those financial statements. The Montana 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 Montana Public Employees' Retirement System - Cost Sharing Plan, as of and for the fiscal year ended June 30, 2022, for the purpose of employer financial reporting for fiscal year 2023, 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 Montana Public Employees' Retirement System - Cost Sharing Plan for the fiscal year ended June 30, 2021, for the purposes of employer financial reporting for 2022, from which such partial information was derived.

Responsibilities of Management for the Pension Schedule

Management is responsible for the preparation and fair presentation of this pension schedule in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Pension Schedule

Our objectives are to obtain reasonable assurance about whether the specified columns and specified total amounts included in the pension schedule noted above as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the specified columns and totals included in the pension schedule.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the pension schedule, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the specified columns and specified totals included in the pension schedule.
- Obtain an understanding of internal control relevant to the audit 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. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the specified columns and specified totals in the pension schedule.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit. 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 (23-08).

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, Montana 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 8, 2023

Employer 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, 2022					Net Pension Liability as of June 30, 2022		Net Pension Liability as of June 30, 2021		
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			\$ 156,295,392	\$ 2,377,885,194	100.000000%	\$ 1,813,221,704	100.000000%		
State (Non-Employer Contributing Entity)			\$ 35,760,951	\$ 544,068,737	22.880362%	\$ 409,955,675	22.609242%		
Employer									
6532	CITY OF BAKER	7.90%	8.87%	0.10%	51,536	784,070	0.032973%	633,304	0.034927%
6532	State Proportionate Share			0.10%	15,334	233,293	0.009811%	185,827	0.010248%
6533	CITY OF BELGRADE	7.90%	8.87%	0.10%	214,691	3,266,325	0.137363%	2,148,046	0.118466%
6533	State Proportionate Share			0.10%	64,109	975,360	0.041018%	632,732	0.034895%
6506	CITY OF BELT	7.90%	8.87%	0.10%	6,910	105,136	0.004421%	75,966	0.004190%
6506	State Proportionate Share			0.10%	2,121	32,276	0.001357%	22,862	0.001261%
6505	CITY OF BIG TIMBER	7.90%	8.87%	0.10%	19,366	294,629	0.012390%	189,112	0.010430%
6505	State Proportionate Share			0.10%	5,947	90,485	0.003805%	57,466	0.003169%
6508	CITY OF BILLINGS	7.90%	8.87%	0.10%	3,380,560	51,431,998	2.162930%	36,767,047	2.027719%
6508	State Proportionate Share			0.10%	1,011,222	15,384,782	0.646994%	10,850,534	0.598412%
6512	CITY OF BOULDER	7.90%	8.87%	0.10%	21,687	329,950	0.013876%	396,287	0.021855%
6512	State Proportionate Share			0.10%	6,453	98,170	0.004128%	116,281	0.006413%
6509	CITY OF BOZEMAN	7.90%	8.87%	0.10%	1,414,999	21,527,855	0.905336%	15,249,847	0.841036%
6509	State Proportionate Share			0.10%	424,231	6,454,277	0.271429%	4,507,680	0.248601%
6519	CITY OF CHINOOK	7.90%	8.87%	0.10%	52,346	796,402	0.033492%	594,466	0.032785%
6519	State Proportionate Share			0.10%	15,722	239,201	0.010059%	176,150	0.009715%
6520	CITY OF CHOTEAU	7.90%	8.87%	0.10%	44,154	671,766	0.028251%	463,786	0.025578%
6520	State Proportionate Share			0.10%	13,180	200,517	0.008433%	136,565	0.007532%
6371	CITY OF COLSTRIP	7.90%	8.87%	0.10%	138,338	2,104,676	0.088510%	1,488,010	0.082064%
6371	State Proportionate Share			0.10%	41,291	628,208	0.026419%	438,174	0.024165%
6522	CITY OF COLUMBIA FALLS	7.90%	8.87%	0.10%	89,121	1,355,892	0.057021%	991,951	0.054707%
6522	State Proportionate Share			0.10%	26,634	405,216	0.017041%	292,321	0.016122%
6534	CITY OF COLUMBUS	7.90%	8.87%	0.10%	31,886	485,109	0.020401%	382,808	0.021112%
6534	State Proportionate Share			0.10%	9,556	145,385	0.006114%	112,979	0.006231%
6523	CITY OF CONRAD	7.90%	8.87%	0.10%	83,888	1,276,272	0.053673%	874,310	0.048219%
6523	State Proportionate Share			0.10%	24,971	379,914	0.015977%	256,868	0.014166%
6525	CITY OF CUT BANK	7.90%	8.87%	0.10%	97,551	1,484,141	0.062414%	1,093,863	0.060327%
6525	State Proportionate Share			0.10%	29,020	441,517	0.018568%	320,964	0.017701%
6528	CITY OF DEER LODGE	7.90%	8.87%	0.10%	74,185	1,128,655	0.047465%	1,046,145	0.057695%
6528	State Proportionate Share			0.10%	22,094	336,141	0.014136%	307,435	0.016955%
6531	CITY OF DILLON	7.90%	8.87%	0.10%	76,806	1,168,537	0.049142%	832,420	0.045908%
6531	State Proportionate Share			0.10%	22,922	348,735	0.014666%	245,387	0.013533%
6535	CITY OF EAST HELENA	7.90%	8.87%	0.10%	38,251	581,952	0.024474%	450,300	0.024834%
6535	State Proportionate Share			0.10%	11,470	174,509	0.007339%	132,718	0.007319%
6538	CITY OF FAIRVIEW	7.90%	8.87%	0.10%	32,956	501,389	0.021086%	378,765	0.020889%
6538	State Proportionate Share			0.10%	9,881	150,329	0.006322%	112,024	0.006178%
6539	CITY OF FORSYTH	7.90%	8.87%	0.10%	58,262	886,401	0.037277%	645,862	0.035620%
6539	State Proportionate Share			0.10%	17,345	263,882	0.011097%	189,649	0.010459%
6540	CITY OF FORT BENTON	7.90%	8.87%	0.10%	28,997	441,159	0.018553%	354,544	0.019553%
6540	State Proportionate Share			0.10%	8,626	131,240	0.005519%	104,031	0.005737%
6543	CITY OF GLASGOW	7.90%	8.87%	0.10%	93,808	1,427,192	0.060019%	1,123,223	0.061946%
6543	State Proportionate Share			0.10%	28,005	426,063	0.017918%	330,104	0.018205%

**Employer 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, 2022					Net Pension Liability as of June 30, 2022		Net Pension Liability as of June 30, 2021		
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				\$ 156,295,392	\$ 2,377,885,194	100.000000%	\$ 1,813,221,704	100.000000%	
State (Non-Employer Contributing Entity)				\$ 35,760,951	\$ 544,068,737	22.880362%	\$ 409,955,675	22.609242%	
Employer									
6544	CITY OF GLENDIVE	7.90%	8.87%	0.10%	169,176	2,573,851	0.108241%	1,964,030	0.108317%
6544	State Proportionate Share		0.10%	0.10%	50,476	767,938	0.032295%	577,652	0.031858%
6545	CITY OF GREAT FALLS	7.90%	8.87%	0.10%	1,688,068	25,682,348	1.080050%	18,775,959	1.035503%
6545	State Proportionate Share		0.10%	0.10%	503,528	7,660,700	0.322164%	5,522,480	0.304567%
6548	CITY OF HAMILTON	7.90%	8.87%	0.10%	140,717	2,140,879	0.090033%	1,578,857	0.087075%
6548	State Proportionate Share		0.10%	0.10%	41,985	638,758	0.026862%	464,186	0.025600%
6549	CITY OF HARDIN	7.90%	8.87%	0.10%	125,448	1,908,573	0.080263%	1,187,350	0.065483%
6549	State Proportionate Share		0.10%	0.10%	37,361	568,419	0.023904%	348,875	0.019241%
6547	CITY OF HARLEM	7.90%	8.87%	0.10%	28,508	433,724	0.018240%	299,428	0.016514%
6547	State Proportionate Share		0.10%	0.10%	8,481	129,029	0.005426%	87,859	0.004845%
6606	CITY OF HARLOWTON	7.90%	8.87%	0.10%	27,626	420,305	0.017676%	292,728	0.016144%
6606	State Proportionate Share		0.10%	0.10%	8,218	125,036	0.005258%	86,031	0.004745%
6550	CITY OF HAVRE	7.90%	8.87%	0.10%	213,159	3,243,012	0.136382%	2,404,549	0.132612%
6550	State Proportionate Share		0.10%	0.10%	63,664	968,582	0.040733%	708,797	0.039090%
6551	CITY OF HELENA	7.90%	8.87%	0.10%	1,142,612	17,383,754	0.731059%	12,232,594	0.674633%
6551	State Proportionate Share		0.10%	0.10%	341,277	5,192,198	0.218354%	3,603,510	0.198735%
6555	CITY OF KALISPELL	7.90%	8.87%	0.10%	604,638	9,198,996	0.386856%	6,193,855	0.341594%
6555	State Proportionate Share		0.10%	0.10%	180,568	2,747,175	0.115530%	1,825,504	0.106677%
6557	CITY OF LAUREL	7.90%	8.87%	0.10%	234,654	3,570,030	0.150135%	2,640,269	0.145612%
6557	State Proportionate Share		0.10%	0.10%	69,869	1,062,997	0.044703%	775,427	0.042765%
6559	CITY OF LEWISTOWN	7.90%	8.87%	0.10%	154,493	2,350,460	0.098847%	1,845,079	0.101757%
6559	State Proportionate Share		0.10%	0.10%	46,079	701,046	0.029482%	542,857	0.029939%
6560	CITY OF LIBBY	7.90%	8.87%	0.10%	63,576	967,245	0.040677%	638,496	0.035213%
6560	State Proportionate Share		0.10%	0.10%	19,011	289,238	0.012164%	188,607	0.010402%
6561	CITY OF LIVINGSTON	7.90%	8.87%	0.10%	269,923	4,106,617	0.172700%	2,871,948	0.158389%
6561	State Proportionate Share		0.10%	0.10%	80,839	1,229,885	0.051722%	848,589	0.046800%
6570	CITY OF MALTA	7.90%	8.87%	0.10%	45,085	685,925	0.028846%	482,336	0.026601%
6570	State Proportionate Share		0.10%	0.10%	13,412	204,056	0.008581%	141,530	0.007805%
6571	CITY OF MILES CITY	7.90%	8.87%	0.10%	209,401	3,185,833	0.133978%	2,432,946	0.134178%
6571	State Proportionate Share		0.10%	0.10%	62,477	950,523	0.039973%	715,915	0.039483%
6572	City of Missoula	7.90%	8.87%	0.10%	2,043,431	31,088,857	1.307416%	21,537,097	1.187781%
6572	State Proportionate Share		0.10%	0.10%	611,665	9,305,905	0.391352%	6,354,746	0.350467%
6576	CITY OF PLAINS	7.90%	8.87%	0.10%	16,490	250,880	0.010551%	204,395	0.011272%
6576	State Proportionate Share		0.10%	0.10%	4,906	74,634	0.003139%	59,998	0.003309%
6577	CITY OF PLENTYWOOD	7.90%	8.87%	0.10%	34,448	524,097	0.022040%	383,664	0.021159%
6577	State Proportionate Share		0.10%	0.10%	10,287	156,513	0.006582%	113,008	0.006232%
6578	CITY OF POLSON	7.90%	8.87%	0.10%	141,069	2,146,238	0.090258%	1,424,718	0.078574%
6578	State Proportionate Share		0.10%	0.10%	41,998	638,953	0.026871%	418,548	0.023083%
6579	CITY OF POPLAR	7.90%	8.87%	0.10%	19,281	293,346	0.012336%	215,212	0.011869%
6579	State Proportionate Share		0.10%	0.10%	5,878	89,430	0.003761%	64,938	0.003581%
6603	CITY OF RED LODGE	7.90%	8.87%	0.10%	59,813	910,005	0.038270%	635,097	0.035026%
6603	State Proportionate Share		0.10%	0.10%	18,064	274,822	0.011557%	189,067	0.010427%
6581	CITY OF RONAN	7.90%	8.87%	0.10%	41,850	636,714	0.026776%	541,870	0.029884%
6581	State Proportionate Share		0.10%	0.10%	12,499	190,155	0.007997%	159,837	0.008815%
6582	CITY OF ROUNDUP	7.90%	8.87%	0.10%	32,452	493,731	0.020763%	377,194	0.020802%
6582	State Proportionate Share		0.10%	0.10%	9,654	146,881	0.006177%	110,677	0.006104%
6599	CITY OF SCOBEE	7.90%	8.87%	0.10%	22,209	337,892	0.014210%	266,068	0.014674%
6599	State Proportionate Share		0.10%	0.10%	6,614	100,628	0.004232%	78,146	0.004310%
6585	CITY OF SHELBY	7.90%	8.87%	0.10%	65,269	993,012	0.041760%	630,986	0.034799%
6585	State Proportionate Share		0.10%	0.10%	19,639	298,795	0.012566%	188,142	0.010376%

**Employer 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, 2022				Net Pension Liability as of June 30, 2022		Net Pension Liability as of June 30, 2021	
	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				\$ 156,295,392	\$ 2,377,885,194	100.000000%	\$ 1,813,221,704	100.000000%
State (Non-Employer Contributing Entity)				\$ 35,760,951	\$ 544,068,737	22.880362%	\$ 409,955,675	22.609242%
Employer								
6586 CITY OF SIDNEY	7.90%	8.87%	0.10%	109,495	1,665,856	0.070056%	1,674,314	0.092339%
6586 State Proportionate Share		0.10%	0.10%	32,725	497,885	0.020938%	493,220	0.027201%
6379 CITY OF THREE FORKS	7.90%	8.87%	0.10%	32,637	496,533	0.020881%	352,877	0.019461%
6379 State Proportionate Share		0.10%	0.10%	9,709	147,714	0.006212%	103,543	0.005710%
6590 CITY OF TOWNSEND	7.90%	8.87%	0.10%	24,026	365,532	0.015372%	249,064	0.013736%
6590 State Proportionate Share		0.10%	0.10%	7,198	109,516	0.004606%	73,648	0.004062%
6574 CITY OF TROY	7.90%	8.87%	0.10%	44,456	676,355	0.028444%	469,563	0.025897%
6574 State Proportionate Share		0.10%	0.10%	13,225	201,209	0.008462%	137,782	0.007599%
6592 CITY OF WHITE SULPHUR SPRINGS	7.90%	8.87%	0.10%	14,378	218,749	0.009199%	173,005	0.009541%
6592 State Proportionate Share		0.10%	0.10%	4,310	65,573	0.002758%	51,321	0.002830%
6594 CITY OF WHITEFISH	7.90%	8.87%	0.10%	351,528	5,348,157	0.224912%	3,918,800	0.216124%
6594 State Proportionate Share		0.10%	0.10%	105,139	1,599,592	0.067270%	1,156,490	0.063781%
6598 CITY OF WIBAUX	7.90%	8.87%	0.10%	12,911	196,429	0.008261%	167,615	0.009244%
6598 State Proportionate Share		0.10%	0.10%	3,841	58,438	0.002458%	49,183	0.002712%
6596 CITY OF WOLF POINT	7.90%	8.87%	0.10%	77,488	1,178,908	0.049578%	853,235	0.047056%
6596 State Proportionate Share		0.10%	0.10%	23,095	351,368	0.014777%	250,830	0.013833%
6399 TOWN OF ALBERTON	7.90%	8.87%	0.10%	3,397	51,683	0.002174%	27,430	0.001513%
6399 State Proportionate Share		0.10%	0.10%	1,050	15,969	0.000672%	8,338	0.000460%
6507 TOWN OF BIG SANDY	7.90%	8.87%	0.10%	9,249	140,720	0.005918%	104,872	0.005784%
6507 State Proportionate Share		0.10%	0.10%	2,752	41,864	0.001761%	30,773	0.001697%
7274 TOWN OF BRIDGER	7.90%	8.87%	0.10%	26,449	402,392	0.016922%	262,164	0.014458%
7274 State Proportionate Share		0.10%	0.10%	7,907	120,292	0.005059%	77,374	0.004267%
6511 TOWN OF BROADUS	7.90%	8.87%	0.10%	19,176	291,747	0.012269%	212,989	0.011746%
6511 State Proportionate Share		0.10%	0.10%	5,705	86,793	0.003650%	62,496	0.003447%
6513 TOWN OF CASCADE	7.90%	8.87%	0.10%	15,782	240,116	0.010098%	178,299	0.009833%
6513 State Proportionate Share		0.10%	0.10%	4,695	71,434	0.003004%	52,320	0.002885%
6526 TOWN OF CHESTER	7.90%	8.87%	0.10%	16,348	248,726	0.010460%	283,205	0.015619%
6526 State Proportionate Share		0.10%	0.10%	4,898	74,518	0.003134%	83,131	0.004585%
6521 TOWN OF CIRCLE	7.90%	8.87%	0.10%	16,522	251,361	0.010571%	175,511	0.009680%
6521 State Proportionate Share		0.10%	0.10%	4,921	74,875	0.003149%	51,890	0.002862%
6524 TOWN OF CULBERTSON	7.90%	8.87%	0.10%	15,421	234,609	0.009866%	156,750	0.008645%
6524 State Proportionate Share		0.10%	0.10%	4,587	69,793	0.002935%	45,994	0.002537%
6432 TOWN OF DENTON	7.90%	8.87%	0.10%	1,506	22,915	0.000964%	12,307	0.000679%
6432 State Proportionate Share		0.10%	0.10%	500	7,606	0.000320%	4,172	0.000230%
6558 TOWN OF DRUMMOND	7.90%	8.87%	0.10%	6,057	92,150	0.003875%	75,144	0.004144%
6558 State Proportionate Share		0.10%	0.10%	1,802	27,413	0.001153%	22,049	0.001216%
6607 TOWN OF EKALAKA	7.90%	8.87%	0.10%	13,357	203,213	0.008546%	149,621	0.008252%
6607 State Proportionate Share		0.10%	0.10%	3,974	60,453	0.002542%	43,902	0.002421%
6536 TOWN OF ENNIS	7.90%	8.87%	0.10%	42,139	641,098	0.026961%	376,622	0.020771%
6536 State Proportionate Share		0.10%	0.10%	12,613	191,893	0.008070%	111,598	0.006155%
6382 TOWN OF EUREKA	7.90%	8.87%	0.10%	24,226	368,575	0.015500%	331,444	0.018279%
6382 State Proportionate Share		0.10%	0.10%	7,276	110,694	0.004655%	97,675	0.005387%
6537 TOWN OF FAIRFIELD	7.90%	8.87%	0.10%	10,604	161,327	0.006784%	112,344	0.006196%
6537 State Proportionate Share		0.10%	0.10%	3,200	48,686	0.002047%	33,477	0.001846%
6605 TOWN OF FORT PECK	7.90%	8.87%	0.10%	15,899	241,890	0.010172%	177,470	0.009788%
6605 State Proportionate Share		0.10%	0.10%	4,730	71,959	0.003026%	52,074	0.002872%
6410 TOWN OF FROID	7.90%	8.87%	0.10%	4,486	68,248	0.002870%	47,522	0.002621%
6410 State Proportionate Share		0.10%	0.10%	1,335	20,303	0.000854%	13,944	0.000769%
6542 TOWN OF GERALDINE	7.90%	8.87%	0.10%	3,604	54,827	0.002306%	42,181	0.002326%
6542 State Proportionate Share		0.10%	0.10%	1,072	16,311	0.000686%	12,377	0.000683%

**Employer 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, 2022					Net Pension Liability as of June 30, 2022		Net Pension Liability as of June 30, 2021		
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			\$ 156,295,392	\$ 2,377,885,194	100.000000%	\$ 1,813,221,704	100.000000%		
State (Non-Employer Contributing Entity)			\$ 35,760,951	\$ 544,068,737	22.880362%	\$ 409,955,675	22.609242%		
Employer									
6546	TOWN OF GRASS RANGE	7.90%	8.87%	0.10%	37	558	0.000023%	-	0.000000%
6546	State Proportionate Share		0.10%	0.10%	11	166	0.000007%	-	0.000000%
6553	TOWN OF HOT SPRINGS	7.90%	8.87%	0.10%	23,327	354,902	0.014925%	248,134	0.013685%
6553	State Proportionate Share		0.10%	0.10%	6,940	105,581	0.004440%	72,809	0.004015%
6434	TOWN OF HYSHAM	7.90%	8.87%	0.10%	7,839	119,267	0.005016%	42,242	0.002330%
6434	State Proportionate Share		0.10%	0.10%	2,332	35,481	0.001492%	12,395	0.000684%
6562	TOWN OF LIMA	7.90%	8.87%	0.10%	995	15,132	0.000636%	55,215	0.003045%
6562	State Proportionate Share		0.10%	0.10%	315	4,793	0.000202%	16,318	0.000900%
6601	TOWN OF MANHATTAN	7.90%	8.87%	0.10%	88,163	1,341,320	0.056408%	982,260	0.054172%
6601	State Proportionate Share		0.10%	0.10%	26,233	399,114	0.016784%	288,297	0.015900%
6564	TOWN OF MEDICINE LAKE	7.90%	8.87%	0.10%	7,428	113,009	0.004752%	82,700	0.004561%
6564	State Proportionate Share		0.10%	0.10%	2,210	33,618	0.001414%	24,267	0.001338%
6554	TOWN OF MELSTONE	7.90%	8.87%	0.10%	3,803	57,862	0.002433%	42,816	0.002361%
6554	State Proportionate Share		0.10%	0.10%	1,131	17,213	0.000724%	12,563	0.000693%
6390	TOWN OF MOORE	7.90%	8.87%	0.10%	2,214	33,677	0.001416%	27,845	0.001536%
6390	State Proportionate Share		0.10%	0.10%	665	10,121	0.000426%	8,216	0.000453%
6556	TOWN OF NASHUA	7.90%	8.87%	0.10%	5,471	83,233	0.003500%	55,947	0.003085%
6556	State Proportionate Share		0.10%	0.10%	1,645	25,031	0.001053%	16,620	0.000917%
6575	TOWN OF PHILIPSBURG	7.90%	8.87%	0.10%	31,411	477,883	0.020097%	357,816	0.019734%
6575	State Proportionate Share		0.10%	0.10%	9,344	142,167	0.005979%	105,001	0.005791%
6573	TOWN OF RICHEY	7.90%	8.87%	0.10%	5,907	89,863	0.003779%	69,897	0.003855%
6573	State Proportionate Share		0.10%	0.10%	1,759	26,768	0.001126%	20,510	0.001131%
6583	TOWN OF RYEGATE	7.90%	8.87%	0.10%	3,071	46,725	0.001965%	44,675	0.002464%
6583	State Proportionate Share		0.10%	0.10%	914	13,901	0.000585%	13,108	0.000723%
6353	TOWN OF SACO	7.90%	8.87%	0.10%	10,112	153,846	0.006470%	120,107	0.006624%
6353	State Proportionate Share		0.10%	0.10%	3,008	45,768	0.001925%	35,243	0.001944%
6584	TOWN OF SHERIDAN	7.90%	8.87%	0.10%	12,003	182,610	0.007680%	134,434	0.007414%
6584	State Proportionate Share		0.10%	0.10%	3,571	54,325	0.002285%	39,446	0.002175%
6366	TOWN OF ST IGNATIUS	7.90%	8.87%	0.10%	12,740	193,820	0.008151%	158,475	0.008740%
6366	State Proportionate Share		0.10%	0.10%	3,790	57,659	0.002425%	46,501	0.002565%
6587	TOWN OF STANFORD	7.90%	8.87%	0.10%	5,104	77,650	0.003265%	64,594	0.003562%
6587	State Proportionate Share		0.10%	0.10%	1,518	23,099	0.000971%	18,953	0.001045%
6604	TOWN OF STEVENSVILLE	7.90%	8.87%	0.10%	51,285	780,245	0.032813%	524,340	0.028918%
6604	State Proportionate Share		0.10%	0.10%	15,356	233,625	0.009825%	155,380	0.008569%
6588	TOWN OF SUNBURST	7.90%	8.87%	0.10%	12,434	189,167	0.007955%	121,510	0.006701%
6588	State Proportionate Share		0.10%	0.10%	3,699	56,276	0.002367%	35,654	0.001966%
6589	TOWN OF SUPERIOR	7.90%	8.87%	0.10%	13,975	212,609	0.008941%	155,866	0.008596%
6589	State Proportionate Share		0.10%	0.10%	4,157	63,249	0.002660%	45,734	0.002522%
6580	TOWN OF TERRY	7.90%	8.87%	0.10%	17,015	258,867	0.010886%	184,919	0.010198%
6580	State Proportionate Share		0.10%	0.10%	5,062	77,010	0.003239%	54,260	0.002992%
6597	TOWN OF THOMPSON FALLS	7.90%	8.87%	0.10%	23,641	359,677	0.015126%	253,137	0.013961%
6597	State Proportionate Share		0.10%	0.10%	7,072	107,594	0.004525%	74,723	0.004121%
6600	TOWN OF TWIN BRIDGES	7.90%	8.87%	0.10%	15,389	234,132	0.009846%	165,769	0.009142%
6600	State Proportionate Share		0.10%	0.10%	4,579	69,659	0.002929%	48,654	0.002683%
6591	TOWN OF VALIER	7.90%	8.87%	0.10%	17,650	268,534	0.011293%	176,811	0.009751%
6591	State Proportionate Share		0.10%	0.10%	5,251	79,883	0.003359%	51,880	0.002861%
6408	TOWN OF WEST YELLOWSTONE	7.90%	8.87%	0.10%	109,752	1,669,772	0.070221%	1,288,470	0.071060%
6408	State Proportionate Share		0.10%	0.10%	32,811	499,181	0.020993%	379,456	0.020927%
6356	TOWN OF WESTBY	7.90%	8.87%	0.10%	4,995	75,988	0.003196%	55,350	0.003053%
6356	State Proportionate Share		0.10%	0.10%	1,486	22,606	0.000951%	16,241	0.000896%

**Employer 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, 2022				Net Pension Liability as of June 30, 2022		Net Pension Liability as of June 30, 2021	
	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				\$ 156,295,392	\$ 2,377,885,194	100.000000%	\$ 1,813,221,704	100.000000%
State (Non-Employer Contributing Entity)				\$ 35,760,951	\$ 544,068,737	22.880362%	\$ 409,955,675	22.609242%
Employer								
6409 TOWN OF WHITEHALL	7.90%	8.87%	0.10%	19,679	299,396	0.012591%	129,760	0.007156%
6409 State Proportionate Share		0.10%	0.10%	5,903	89,815	0.003777%	38,508	0.002124%
6595 TOWN OF WINNETT	7.90%	8.87%	0.10%	4,045	61,548	0.002588%	32,037	0.001767%
6595 State Proportionate Share		0.10%	0.10%	1,207	18,368	0.000772%	9,636	0.000531%
6458 ANACONDA-DEER LODGE COUNTY	7.90%	8.87%	0.10%	368,362	5,604,273	0.235683%	3,967,349	0.218801%
6458 State Proportionate Share		0.10%	0.10%	109,713	1,669,181	0.070196%	1,165,844	0.064297%
6510 BUTTE SILVER BOW	7.90%	8.87%	0.10%	1,723,487	26,221,213	1.102711%	18,944,598	1.044803%
6510 State Proportionate Share		0.10%	0.10%	513,974	7,819,630	0.328848%	5,572,265	0.307313%
6444 BEAVERHEAD COUNTY	7.90%	8.87%	0.10%	221,697	3,372,905	0.141845%	2,524,309	0.139217%
6444 State Proportionate Share		0.10%	0.10%	66,483	1,011,473	0.042537%	746,377	0.041163%
6445 BIG HORN COUNTY	7.90%	8.87%	0.10%	422,573	6,429,051	0.270368%	4,978,734	0.274579%
6445 State Proportionate Share		0.10%	0.10%	126,205	1,920,082	0.080747%	1,467,019	0.080907%
6446 BLAINE COUNTY	7.90%	8.87%	0.10%	233,580	3,553,692	0.149448%	2,759,556	0.152191%
6446 State Proportionate Share		0.10%	0.10%	69,702	1,060,444	0.044596%	812,947	0.044834%
6447 BROADWATER COUNTY	7.90%	8.87%	0.10%	175,446	2,669,240	0.112253%	1,810,596	0.099855%
6447 State Proportionate Share		0.10%	0.10%	52,364	796,675	0.033503%	532,509	0.029368%
6448 CARBON COUNTY	7.90%	8.87%	0.10%	299,225	4,552,425	0.191448%	3,177,614	0.175247%
6448 State Proportionate Share		0.10%	0.10%	89,294	1,358,519	0.057131%	936,186	0.051631%
6449 CARTER COUNTY	7.90%	8.87%	0.10%	117,255	1,783,917	0.075021%	1,275,132	0.070324%
6449 State Proportionate Share		0.10%	0.10%	35,114	534,221	0.022466%	376,358	0.020756%
6450 CASCADE COUNTY	7.90%	8.87%	0.10%	1,140,523	17,351,967	0.729723%	12,857,368	0.709090%
6450 State Proportionate Share		0.10%	0.10%	340,169	5,175,340	0.217645%	3,782,796	0.208623%
6451 CHOUTEAU COUNTY	7.90%	8.87%	0.10%	183,888	2,797,680	0.117654%	2,002,598	0.110444%
6451 State Proportionate Share		0.10%	0.10%	54,758	833,083	0.035035%	588,373	0.032449%
6452 CUSTER COUNTY	7.90%	8.87%	0.10%	231,948	3,528,873	0.148404%	2,524,384	0.139221%
6452 State Proportionate Share		0.10%	0.10%	69,176	1,052,444	0.044260%	742,907	0.040972%
6453 DANIELS COUNTY	7.90%	8.87%	0.10%	95,582	1,454,182	0.061154%	1,127,603	0.062188%
6453 State Proportionate Share		0.10%	0.10%	28,572	434,689	0.018281%	331,751	0.018296%
6456 DAWSON COUNTY	7.90%	8.87%	0.10%	294,873	4,486,216	0.188664%	3,472,105	0.191488%
6456 State Proportionate Share		0.10%	0.10%	88,096	1,340,292	0.056365%	1,023,326	0.056437%
6459 FALLON COUNTY	7.90%	8.87%	0.10%	270,540	4,116,010	0.173095%	3,446,764	0.190091%
6459 State Proportionate Share		0.10%	0.10%	81,297	1,236,857	0.052015%	1,017,781	0.056131%
6460 FERGUS COUNTY	7.90%	8.87%	0.10%	228,478	3,476,070	0.146183%	2,726,574	0.150372%
6460 State Proportionate Share		0.10%	0.10%	68,569	1,043,218	0.043872%	806,693	0.044490%
6461 FLATHEAD COUNTY	7.90%	8.87%	0.10%	1,760,114	26,778,457	1.126146%	20,890,306	1.152110%
6461 State Proportionate Share		0.10%	0.10%	525,064	7,988,344	0.335943%	6,154,885	0.339445%
6462 GALLATIN COUNTY	7.90%	8.87%	0.10%	1,655,336	25,184,364	1.059108%	17,804,717	0.981938%
6462 State Proportionate Share		0.10%	0.10%	495,076	7,532,106	0.316757%	5,254,663	0.289797%
6463 GARFIELD COUNTY	7.90%	8.87%	0.10%	132,951	2,022,722	0.085064%	1,371,443	0.075636%
6463 State Proportionate Share		0.10%	0.10%	39,751	604,768	0.025433%	404,371	0.022301%
6464 GLACIER COUNTY	7.90%	8.87%	0.10%	211,753	3,221,622	0.135483%	2,438,811	0.134502%
6464 State Proportionate Share		0.10%	0.10%	63,231	961,996	0.040456%	717,642	0.039578%
6465 GOLDEN VALLEY COUNTY	7.90%	8.87%	0.10%	22,562	343,265	0.014436%	296,019	0.016326%
6465 State Proportionate Share		0.10%	0.10%	6,762	102,880	0.004327%	87,421	0.004821%
6466 GRANITE COUNTY	7.90%	8.87%	0.10%	117,305	1,784,679	0.075053%	1,410,219	0.077774%
6466 State Proportionate Share		0.10%	0.10%	35,047	533,213	0.022424%	415,187	0.022898%
6467 HILL COUNTY	7.90%	8.87%	0.10%	285,645	4,345,813	0.182760%	3,388,263	0.186864%
6467 State Proportionate Share		0.10%	0.10%	85,482	1,300,521	0.054692%	999,375	0.055116%
6468 JEFFERSON COUNTY	7.90%	8.87%	0.10%	360,073	5,478,162	0.230380%	3,961,609	0.218485%
6468 State Proportionate Share		0.10%	0.10%	107,428	1,634,409	0.068734%	1,165,558	0.064281%

**Employer 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, 2022					Net Pension Liability as of June 30, 2022		Net Pension Liability as of June 30, 2021		
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			\$ 156,295,392	\$ 2,377,885,194	100.000000%	\$ 1,813,221,704	100.000000%		
State (Non-Employer Contributing Entity)			\$ 35,760,951	\$ 544,068,737	22.880362%	\$ 409,955,675	22.609242%		
Employer									
6469	JUDITH BASIN COUNTY	7.90%	8.87%	0.10%	103,752	1,578,488	0.066382%	1,197,319	0.066033%
6469	State Proportionate Share			0.10%	30,865	469,584	0.019748%	351,322	0.019376%
6470	LAKE COUNTY	7.90%	8.87%	0.10%	565,029	8,596,378	0.361514%	6,166,490	0.340085%
6470	State Proportionate Share			0.10%	168,558	2,564,451	0.107846%	1,814,125	0.100050%
6471	LEWIS & CLARK COUNTY	7.90%	8.87%	0.10%	1,283,247	19,523,377	0.821040%	13,364,531	0.737060%
6471	State Proportionate Share			0.10%	383,122	5,828,838	0.245127%	3,935,344	0.217036%
6472	LIBERTY COUNTY	7.90%	8.87%	0.10%	121,223	1,844,293	0.077560%	1,414,382	0.078004%
6472	State Proportionate Share			0.10%	36,273	551,863	0.023208%	417,189	0.023008%
6473	LINCOLN COUNTY	7.90%	8.87%	0.10%	406,142	6,179,059	0.259855%	4,619,400	0.254762%
6473	State Proportionate Share			0.10%	121,505	1,848,588	0.077741%	1,362,145	0.075123%
6474	MADISON COUNTY	7.90%	8.87%	0.10%	637,648	9,701,206	0.407976%	7,881,730	0.434681%
6474	State Proportionate Share			0.10%	190,235	2,894,239	0.121715%	2,318,660	0.127875%
6475	MCCONE COUNTY	7.90%	8.87%	0.10%	117,348	1,785,334	0.075081%	1,348,950	0.074395%
6475	State Proportionate Share			0.10%	35,003	532,531	0.022395%	396,462	0.021865%
6476	MEAGHER COUNTY	7.90%	8.87%	0.10%	104,511	1,590,030	0.066867%	1,149,427	0.063391%
6476	State Proportionate Share			0.10%	31,103	473,197	0.019900%	337,322	0.018603%
6477	MINERAL COUNTY	7.90%	8.87%	0.10%	164,950	2,509,559	0.105537%	1,738,180	0.095861%
6477	State Proportionate Share			0.10%	49,197	748,484	0.031477%	510,983	0.028181%
6478	MISSOULA COUNTY	7.90%	8.87%	0.10%	3,788,477	57,638,062	2.423921%	41,157,743	2.269868%
6478	State Proportionate Share			0.10%	1,133,860	17,250,594	0.725459%	12,147,653	0.669949%
6479	MUSSELSHELL COUNTY	7.90%	8.87%	0.10%	146,764	2,232,873	0.093902%	1,531,455	0.084460%
6479	State Proportionate Share			0.10%	43,833	666,872	0.028045%	451,256	0.024887%
6480	PARK COUNTY	7.90%	8.87%	0.10%	314,196	4,780,185	0.201027%	3,456,697	0.190638%
6480	State Proportionate Share			0.10%	94,101	1,431,652	0.060207%	1,019,827	0.056244%
6481	PETROLEUM COUNTY	7.90%	8.87%	0.10%	22,319	339,557	0.014280%	223,058	0.012302%
6481	State Proportionate Share			0.10%	6,654	101,241	0.004258%	65,672	0.003622%
6482	PHILLIPS COUNTY	7.90%	8.87%	0.10%	162,385	2,470,538	0.103896%	1,813,853	0.100035%
6482	State Proportionate Share			0.10%	48,369	735,889	0.030947%	533,009	0.029396%
6483	PONDERA COUNTY	7.90%	8.87%	0.10%	159,415	2,425,354	0.101996%	1,733,009	0.095576%
6483	State Proportionate Share			0.10%	47,474	722,276	0.030375%	509,071	0.028075%
6485	POWDER RIVER COUNTY	7.90%	8.87%	0.10%	332,698	5,061,678	0.212865%	3,508,313	0.193485%
6485	State Proportionate Share			0.10%	99,213	1,509,432	0.063478%	1,032,329	0.056933%
6484	POWELL COUNTY	7.90%	8.87%	0.10%	141,042	2,145,814	0.090240%	1,420,576	0.078345%
6484	State Proportionate Share			0.10%	42,221	642,347	0.027013%	419,741	0.023149%
6486	PRAIRIE COUNTY	7.90%	8.87%	0.10%	71,313	1,084,955	0.045627%	776,162	0.042806%
6486	State Proportionate Share			0.10%	21,297	324,017	0.013626%	228,701	0.012613%
6487	RAVALLI COUNTY	7.90%	8.87%	0.10%	586,219	8,918,767	0.375071%	6,442,227	0.355292%
6487	State Proportionate Share			0.10%	174,830	2,659,872	0.111859%	1,893,693	0.104438%
6488	RICHLAND COUNTY	7.90%	8.87%	0.10%	519,313	7,900,851	0.332264%	6,283,419	0.346533%
6488	State Proportionate Share			0.10%	155,397	2,364,216	0.099425%	1,853,724	0.102234%
6489	ROOSEVELT COUNTY	7.90%	8.87%	0.10%	345,865	5,262,002	0.221289%	3,953,947	0.218062%
6489	State Proportionate Share			0.10%	103,228	1,570,520	0.066047%	1,163,500	0.064168%
6490	ROSEBUD COUNTY	7.90%	8.87%	0.10%	279,383	4,250,545	0.178753%	3,101,394	0.171043%
6490	State Proportionate Share			0.10%	83,487	1,270,179	0.053416%	914,401	0.050430%
6491	SANDERS COUNTY	7.90%	8.87%	0.10%	301,855	4,592,442	0.193131%	3,270,540	0.180372%
6491	State Proportionate Share			0.10%	89,937	1,368,302	0.057543%	960,857	0.052992%
6492	SHERIDAN COUNTY	7.90%	8.87%	0.10%	237,520	3,613,641	0.151969%	2,791,748	0.153966%
6492	State Proportionate Share			0.10%	70,714	1,075,849	0.045244%	819,896	0.045218%
6494	STILLWATER COUNTY	7.90%	8.87%	0.10%	279,772	4,256,457	0.179002%	3,329,549	0.183626%
6494	State Proportionate Share			0.10%	83,792	1,274,812	0.053611%	981,584	0.054135%

**Employer 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, 2022				Net Pension Liability as of June 30, 2022		Net Pension Liability as of June 30, 2021	
	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				\$ 156,295,392	\$ 2,377,885,194	100.000000%	\$ 1,813,221,704	100.000000%
State (Non-Employer Contributing Entity)				\$ 35,760,951	\$ 544,068,737	22.880362%	\$ 409,955,675	22.609242%
Employer								
6495 SWEET GRASS COUNTY	7.90%	8.87%	0.10%	137,601	2,093,471	0.088039%	1,497,635	0.082595%
6495 State Proportionate Share		0.10%	0.10%	41,156	626,154	0.026332%	442,317	0.024394%
6496 TETON COUNTY	7.90%	8.87%	0.10%	190,314	2,895,453	0.121766%	2,206,757	0.121704%
6496 State Proportionate Share		0.10%	0.10%	56,757	863,499	0.036314%	648,145	0.035746%
6497 TOOLE COUNTY	7.90%	8.87%	0.10%	196,301	2,986,531	0.125596%	4,945,834	0.272765%
6497 State Proportionate Share		0.10%	0.10%	58,744	893,736	0.037585%	1,455,167	0.080253%
6498 TREASURE COUNTY	7.90%	8.87%	0.10%	46,992	714,932	0.030066%	514,659	0.028384%
6498 State Proportionate Share		0.10%	0.10%	14,013	213,191	0.008966%	151,406	0.008350%
6499 VALLEY COUNTY	7.90%	8.87%	0.10%	263,643	4,011,078	0.168683%	3,260,048	0.179793%
6499 State Proportionate Share		0.10%	0.10%	78,593	1,195,721	0.050285%	957,924	0.052830%
6500 WHEATLAND COUNTY	7.90%	8.87%	0.10%	78,454	1,193,595	0.050196%	852,681	0.047026%
6500 State Proportionate Share		0.10%	0.10%	23,363	355,443	0.014948%	250,196	0.013798%
6501 WIBAUX COUNTY	7.90%	8.87%	0.10%	131,772	2,004,786	0.084310%	1,442,310	0.079544%
6501 State Proportionate Share		0.10%	0.10%	39,201	596,399	0.025081%	423,205	0.023340%
6502 YELLOWSTONE COUNTY	7.90%	8.87%	0.10%	1,406,436	21,397,574	0.899857%	15,495,944	0.854608%
6502 State Proportionate Share		0.10%	0.10%	420,145	6,392,110	0.268815%	4,567,121	0.251879%
6435 ARLEE-LAKE COUNTY WATER & SEWER DISTRICT	7.90%	8.87%	0.10%	1,835	27,921	0.001174%	11,563	0.000638%
6435 State Proportionate Share		0.10%	0.10%	546	8,306	0.000349%	3,393	0.000187%
6720 BEAR PAW COOPERATIVE	7.90%	8.87%	0.10%	3,398	51,692	0.002174%	38,667	0.002132%
6720 State Proportionate Share		0.10%	0.10%	1,011	15,378	0.000647%	11,346	0.000626%
6725 BERT MOONEY AIRPORT AUTHORITY	7.90%	8.87%	0.10%	20,642	314,044	0.013207%	232,375	0.012816%
6725 State Proportionate Share		0.10%	0.10%	6,180	94,026	0.003954%	68,538	0.003780%
6740 BIG COUNTRY EDUCATIONAL COOP	7.90%	8.87%	0.10%	2,893	44,015	0.001851%	34,776	0.001918%
6740 State Proportionate Share		0.10%	0.10%	861	13,094	0.000551%	10,204	0.000563%
6709 BIG FORK CO WATER & SEWER	7.90%	8.87%	0.10%	37,484	570,281	0.023983%	392,576	0.021651%
6709 State Proportionate Share		0.10%	0.10%	11,151	169,654	0.007135%	115,192	0.006353%
7689 BIG HORN COUNTY CEMETERY DISTRICT #1	7.90%	8.87%	0.10%	3,468	52,761	0.002219%	63,568	0.003506%
7689 State Proportionate Share		0.10%	0.10%	1,032	15,696	0.000660%	18,653	0.001029%
6348 BIG SKY CO WATER & SEWER DIST #363	7.90%	8.87%	0.10%	20,601	313,424	0.013181%	224,637	0.012389%
6348 State Proportionate Share		0.10%	0.10%	6,694	101,846	0.004283%	71,529	0.003945%
6739 BIG SKY ECONOMIC DEVELOPMENT AUTH	7.90%	8.87%	0.10%	41,278	628,001	0.026410%	563,223	0.031062%
6739 State Proportionate Share		0.10%	0.10%	13,303	202,386	0.008511%	175,736	0.009692%
6347 BIG SKY FIRE DEPARTMENT	7.90%	8.87%	0.10%	31	475	0.000020%	1,566	0.000086%
6347 State Proportionate Share		0.10%	0.10%	166	2,529	0.000106%	2,114	0.000117%
6741 BIG SKY SPECIAL EDUCATION COOP	7.90%	8.87%	0.10%	4,179	63,574	0.002674%	69,736	0.003846%
6741 State Proportionate Share		0.10%	0.10%	1,243	18,913	0.000795%	20,462	0.001128%
6697 BILLINGS HOUSING AUTHORITY	7.90%	8.87%	0.10%	116,245	1,768,563	0.074375%	1,363,298	0.075187%
6697 State Proportionate Share		0.10%	0.10%	34,749	528,666	0.022233%	402,251	0.022184%
7699 BITTERROOT PUBLIC LIBRARY	7.90%	8.87%	0.10%	24,254	368,997	0.015518%	246,260	0.013581%
7699 State Proportionate Share		0.10%	0.10%	7,268	110,569	0.004650%	72,846	0.004017%
6634 BITTERROOT CONSERVATION DISTRICT	7.90%	8.87%	0.10%	5,277	80,283	0.003376%	59,144	0.003262%
6634 State Proportionate Share		0.10%	0.10%	1,570	23,884	0.001004%	17,354	0.000957%
6350 BITTERROOT VALLEY SEC	7.90%	8.87%	0.10%	1,974	30,036	0.001263%	18,885	0.001042%
6350 State Proportionate Share		0.10%	0.10%	635	9,659	0.000406%	6,109	0.000337%
10565 BROADWATER CONSERVATION DISTRICT	7.90%	8.87%	0.10%	3,220	48,986	0.002060%	40,969	0.002259%
10565 State Proportionate Share		0.10%	0.10%	958	14,574	0.000613%	12,023	0.000663%
6421 BUFFALO RAPIDS IRR1 PROJECT 1	7.90%	8.87%	0.10%	18,271	277,974	0.011690%	210,279	0.011597%
6421 State Proportionate Share		0.10%	0.10%	5,435	82,695	0.003478%	61,703	0.003403%
6422 BUFFALO RAPIDS IRR1 PROJECT 2	7.90%	8.87%	0.10%	24,705	375,856	0.015806%	272,321	0.015019%
6422 State Proportionate Share		0.10%	0.10%	7,364	112,033	0.004711%	79,906	0.004407%

**Employer 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, 2022				Net Pension Liability as of June 30, 2022		Net Pension Liability as of June 30, 2021	
	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				\$ 156,295,392	\$ 2,377,885,194	100.000000%	\$ 1,813,221,704	100.000000%
State (Non-Employer Contributing Entity)				\$ 35,760,951	\$ 544,068,737	22.880362%	\$ 409,955,675	22.609242%
Employer								
6711 CABINET MOUNTAIN COOPERATIVE	7.90%	8.87%	0.10%	4,472	68,043	0.002861%	42,126	0.002323%
6711 State Proportionate Share			0.10%	1,330	20,242	0.000851%	12,361	0.000682%
6727 CASCADE CONSERVATION DISTRICT	7.90%	8.87%	0.10%	6,967	105,993	0.004457%	65,049	0.003587%
6727 State Proportionate Share			0.10%	2,107	32,059	0.001348%	19,463	0.001073%
6662 CENTER FOR MENTAL HEALTH	7.90%	8.87%	0.10%	3,811	57,978	0.002438%	39,818	0.002196%
6662 State Proportionate Share			0.10%	1,134	17,248	0.000725%	11,683	0.000644%
6703 CENTRAL MONTANA LEARNING RESOURCE CTR	7.90%	8.87%	0.10%	2,291	34,858	0.001466%	25,227	0.001391%
6703 State Proportionate Share			0.10%	723	10,994	0.000462%	7,911	0.000436%
6719 CENTRAL VALLEY FIRE DISTRICT	7.90%	8.87%	0.10%	21,133	321,524	0.013521%	116,301	0.006414%
6719 State Proportionate Share			0.10%	6,287	95,650	0.004022%	34,125	0.001882%
6650 CHOUTEAU COUNTY CONSERVATION DIST	7.90%	8.87%	0.10%	1,618	24,616	0.001035%	16,836	0.000929%
6650 State Proportionate Share			0.10%	481	7,324	0.000308%	4,941	0.000272%
6428 COLUMBUS RURAL FIRE DISTRICT #3	7.90%	8.87%	0.10%	18,198	276,867	0.011643%	136,197	0.007511%
6428 State Proportionate Share			0.10%	5,414	82,363	0.003464%	39,963	0.002204%
6433 CORVALLIS COUNTY SEWER DISTRICT	7.90%	8.87%	0.10%	3,800	57,811	0.002431%	41,336	0.002280%
6433 State Proportionate Share			0.10%	1,130	17,198	0.000723%	12,129	0.000669%
10644 CRAIG WATER & SEWER DISTRICT	7.90%	8.87%	0.10%	-	-	0.000000%	6,652	0.000367%
10644 State Proportionate Share			0.10%	-	-	0.000000%	1,952	0.000108%
6707 Crown Hill	7.90%	8.87%	0.10%	5,139	78,180	0.003288%	43,746	0.002413%
6707 State Proportionate Share			0.10%	1,529	23,256	0.000978%	12,836	0.000708%
6394 DALY DITCHES IRRIGATION DISTRICT	7.90%	8.87%	0.10%	3,133	47,671	0.002005%	44,894	0.002476%
6394 State Proportionate Share			0.10%	1,072	16,305	0.000686%	14,569	0.000803%
6677 DAWSON COMMUNITY COLLEGE	7.90%	8.87%	0.10%	101,831	1,549,259	0.065153%	1,392,859	0.076817%
6677 State Proportionate Share			0.10%	30,580	465,246	0.019566%	411,837	0.022713%
6686 DEER LODGE COUNTY HEAD START PROGRAM	7.90%	8.87%	0.10%	37,568	571,560	0.024036%	507,965	0.028014%
6686 State Proportionate Share			0.10%	11,176	170,033	0.007151%	149,049	0.008220%
8514 Drummond School and Community Library District	7.90%	8.87%	0.10%	1,812	27,561	0.001159%	19,710	0.001087%
8514 State Proportionate Share			0.10%	539	8,199	0.000345%	5,783	0.000319%
6389 DRY PRAIRIE RURAL WATER	7.90%	8.87%	0.10%	90,391	1,375,220	0.057834%	1,045,912	0.057683%
6389 State Proportionate Share			0.10%	26,891	409,115	0.017205%	306,889	0.016925%
8715 DRY REDWATER REGIONAL WATER AUTHORITY	7.90%	8.87%	0.10%	8,043	122,370	0.005146%	85,982	0.004742%
8715 State Proportionate Share			0.10%	2,393	36,404	0.001531%	25,229	0.001391%
6705 EASTERN YELLOWSTONE COUNTY SEC	7.90%	8.87%	0.10%	1,679	25,545	0.001074%	18,830	0.001039%
6705 State Proportionate Share			0.10%	499	7,599	0.000320%	5,525	0.000305%
6750 FERGUS COUNTY CONSERVATION DIST	7.90%	8.87%	0.10%	2,593	39,457	0.001659%	33,217	0.001832%
6750 State Proportionate Share			0.10%	772	11,739	0.000494%	9,747	0.000538%
6716 FLATHEAD CONSERVATION DISTRICT	7.90%	8.87%	0.10%	8,933	135,903	0.005715%	60,847	0.003356%
6716 State Proportionate Share			0.10%	2,753	41,882	0.001761%	19,222	0.001060%
6708 FLATHEAD MUNICIPAL AIRPORT AUTHORITY	7.90%	8.87%	0.10%	160,642	2,444,017	0.102781%	1,502,216	0.082848%
6708 State Proportionate Share			0.10%	48,141	732,413	0.030801%	443,991	0.024486%
6699 FLATHEAD SPECIAL EDUC COOP	7.90%	8.87%	0.10%	3,231	49,160	0.002067%	35,735	0.001971%
6699 State Proportionate Share			0.10%	961	14,625	0.000615%	10,485	0.000578%
6676 FLATHEAD VALLEY COMMUNITY COLLEGE	7.90%	8.87%	0.10%	400,472	6,092,796	0.256228%	4,336,561	0.239163%
6676 State Proportionate Share			0.10%	119,401	1,816,572	0.076394%	1,275,390	0.070338%
6638 FORT SHAW IRRIGATION DIST	7.90%	8.87%	0.10%	11,985	182,344	0.007668%	101,219	0.005582%
6638 State Proportionate Share			0.10%	3,566	54,247	0.002281%	29,700	0.001638%
6414 FRENCHTOWN RURAL FIRE DISTRICT	7.90%	8.87%	0.10%	3,881	59,052	0.002483%	41,486	0.002288%
6414 State Proportionate Share			0.10%	1,155	17,566	0.000739%	12,172	0.000671%
6682 GALLATIN AIRPORT AUTHORITY	7.90%	8.87%	0.10%	253,479	3,856,443	0.162180%	2,246,159	0.123877%
6682 State Proportionate Share			0.10%	76,398	1,162,325	0.048881%	668,011	0.036841%

**Employer 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, 2022				Net Pension Liability as of June 30, 2022		Net Pension Liability as of June 30, 2021	
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Total ALL Employers & State				\$ 156,295,392	\$ 2,377,885,194	100.000000%	\$ 1,813,221,704	100.000000%
State (Non-Employer Contributing Entity)				\$ 35,760,951	\$ 544,068,737	22.880362%	\$ 409,955,675	22.609242%
Employer								
6736 GALLATIN CONSERVATION DISTRICT	7.90%	8.87%	0.10%	12,054	183,389	0.007712%	88,550	0.004884%
6736 State Proportionate Share		0.10%	0.10%	3,586	54,558	0.002294%	25,982	0.001433%
6702 GALLATIN-MADISON SEC	7.90%	8.87%	0.10%	5,518	83,951	0.003531%	58,013	0.003199%
6702 State Proportionate Share		0.10%	0.10%	1,642	24,975	0.001050%	17,023	0.000939%
6718 GARDINER - PARK COUNTY WATER DIST	7.90%	8.87%	0.10%	14,868	226,205	0.009513%	162,668	0.008971%
6718 State Proportionate Share		0.10%	0.10%	4,423	67,294	0.002830%	47,732	0.002632%
6691 GLASGOW IRRIGATION DISTRICT	7.90%	8.87%	0.10%	8,819	134,172	0.005642%	117,313	0.006470%
6691 State Proportionate Share		0.10%	0.10%	2,653	40,363	0.001697%	34,758	0.001917%
7276 GRANITE CO HOSPITAL & NURSING HOME	7.90%	8.87%	0.10%	153,483	2,335,101	0.098201%	1,531,337	0.084454%
7276 State Proportionate Share		0.10%	0.10%	45,943	698,977	0.029395%	453,948	0.025035%
6373 GRANITE CONSERVATION DISTRICT	7.90%	8.87%	0.10%	2,462	37,452	0.001575%	22,238	0.001226%
6373 State Proportionate Share		0.10%	0.10%	732	11,142	0.000469%	6,525	0.000360%
6717 GREAT DIVIDE EDUCATION SERVICES	7.90%	8.87%	0.10%	4,542	69,102	0.002906%	51,099	0.002818%
6717 State Proportionate Share		0.10%	0.10%	1,351	20,557	0.000865%	14,994	0.000827%
6660 GREAT FALLS INT AIRPORT	7.90%	8.87%	0.10%	46,788	711,827	0.029935%	497,937	0.027461%
6660 State Proportionate Share		0.10%	0.10%	14,200	216,036	0.009085%	149,142	0.008225%
6641 GREENFIELDS IRRIGATION DIST	7.90%	8.87%	0.10%	90,478	1,376,542	0.057889%	978,458	0.053962%
6641 State Proportionate Share		0.10%	0.10%	26,932	409,739	0.017231%	287,627	0.015863%
6417 HEBGEN BASIN RURAL FD	7.90%	8.87%	0.10%	3,718	56,560	0.002379%	41,428	0.002285%
6417 State Proportionate Share		0.10%	0.10%	1,106	16,827	0.000708%	12,156	0.000670%
6663 HELENA HOUSING AUTHORITY	7.90%	8.87%	0.10%	91,187	1,387,328	0.058343%	925,584	0.051046%
6663 State Proportionate Share		0.10%	0.10%	27,340	415,959	0.017493%	273,760	0.015098%
6632 HELENA REGIONAL AIRPORT AUTH	7.90%	8.87%	0.10%	102,590	1,560,813	0.065639%	1,141,208	0.062938%
6632 State Proportionate Share		0.10%	0.10%	30,791	468,450	0.019700%	337,371	0.018606%
6685 HELENA VALLEY IRRIGATION DIST	7.90%	8.87%	0.10%	24,668	375,307	0.015783%	241,600	0.013324%
6685 State Proportionate Share		0.10%	0.10%	7,339	111,651	0.004695%	70,892	0.003910%
6664 HILL CO PUBLIC CEMETERY DIST	7.90%	8.87%	0.10%	5,304	80,695	0.003394%	49,367	0.002723%
6664 State Proportionate Share		0.10%	0.10%	1,617	24,596	0.001034%	14,878	0.000821%
6377 HINSDALE WATER & SEWER DISTRICT	7.90%	8.87%	0.10%	1,352	20,568	0.000865%	22,450	0.001238%
6377 State Proportionate Share		0.10%	0.10%	402	6,119	0.000257%	6,588	0.000363%
6631 HOUSING AUTHORITY OF ANACONDA	7.90%	8.87%	0.10%	33,597	511,139	0.021496%	383,783	0.021166%
6631 State Proportionate Share		0.10%	0.10%	9,995	152,060	0.006395%	112,609	0.006210%
6637 HOUSING AUTHORITY OF BUTTE	7.90%	8.87%	0.10%	70,143	1,067,161	0.044879%	820,869	0.045271%
6637 State Proportionate Share		0.10%	0.10%	20,898	317,942	0.013371%	241,220	0.013303%
6640 HOUSING AUTHORITY OF GLASGOW	7.90%	8.87%	0.10%	17,159	261,063	0.010979%	182,791	0.010081%
6640 State Proportionate Share		0.10%	0.10%	5,105	77,664	0.003266%	53,636	0.002958%
6746 HUMAN RESOURCES COUNCIL DIST XI	7.90%	8.87%	0.10%	108,167	1,645,658	0.069207%	1,329,063	0.073298%
6746 State Proportionate Share		0.10%	0.10%	32,405	493,011	0.020733%	392,266	0.021634%
6635 HUMAN RESOURCES COUNCIL DIST XII	7.90%	8.87%	0.10%	242,103	3,683,361	0.154901%	2,848,329	0.157087%
6635 State Proportionate Share		0.10%	0.10%	72,100	1,096,935	0.046131%	836,888	0.046155%
6425 HYALITE RFD	7.90%	8.87%	0.10%	2,120	32,253	0.001356%	32,723	0.001805%
6425 State Proportionate Share		0.10%	0.10%	631	9,595	0.000404%	9,602	0.000530%
6722 JUDITH BASIN CONSERVATION DIST	7.90%	8.87%	0.10%	1,723	26,208	0.001102%	18,524	0.001022%
6722 State Proportionate Share		0.10%	0.10%	512	7,797	0.000328%	5,436	0.000300%
6738 LAKESIDE CO WATER & SEWER	7.90%	8.87%	0.10%	26,993	410,678	0.017271%	279,169	0.015396%
6738 State Proportionate Share		0.10%	0.10%	8,030	122,172	0.005138%	81,914	0.004518%
6357 LARCHMONT GOLF COURSE	7.90%	8.87%	0.10%	18,288	278,233	0.011701%	200,284	0.011046%
6357 State Proportionate Share		0.10%	0.10%	5,450	82,918	0.003487%	58,766	0.003241%
6358 LEWIS & CLARK CONSERVATION DIST	7.90%	8.87%	0.10%	5,176	78,743	0.003311%	75,961	0.004189%
6358 State Proportionate Share		0.10%	0.10%	1,579	24,028	0.001010%	22,564	0.001244%

**Employer 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, 2022				Net Pension Liability as of June 30, 2022		Net Pension Liability as of June 30, 2021	
	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				\$ 156,295,392	\$ 2,377,885,194	100.000000%	\$ 1,813,221,704	100.000000%
State (Non-Employer Contributing Entity)				\$ 35,760,951	\$ 544,068,737	22.880362%	\$ 409,955,675	22.609242%
Employer								
6694 LEWIS & CLARK LIBRARY	7.90%	8.87%	0.10%	126,794	1,929,057	0.081125%	1,396,824	0.077035%
6694 State Proportionate Share		0.10%	0.10%	38,032	578,623	0.024334%	412,573	0.022754%
6372 LIBERTY CO CONSERVATION DISTRICT	7.90%	8.87%	0.10%	1,638	24,924	0.001048%	16,186	0.000893%
6372 State Proportionate Share		0.10%	0.10%	487	7,415	0.000312%	4,749	0.000262%
6397 LINCOLN CONSERVATION DISTRICT	7.90%	8.87%	0.10%	2,116	32,194	0.001354%	30,256	0.001669%
6397 State Proportionate Share		0.10%	0.10%	630	9,578	0.000403%	8,878	0.000490%
6729 LINCOLN COUNTY RURAL FIRE DIST	7.90%	8.87%	0.10%	10,987	167,150	0.007029%	123,447	0.006808%
6729 State Proportionate Share		0.10%	0.10%	3,269	49,727	0.002091%	36,223	0.001998%
6730 LOCKWOOD RURAL FIRE DIST 8	7.90%	8.87%	0.10%	5,763	87,681	0.003687%	63,561	0.003505%
6730 State Proportionate Share		0.10%	0.10%	1,714	26,084	0.001097%	18,650	0.001029%
6391 LOCKWOOD WATER & SEWER DISTRICT	7.90%	8.87%	0.10%	25,446	387,143	0.016281%	277,640	0.015312%
6391 State Proportionate Share		0.10%	0.10%	7,692	117,028	0.004922%	82,884	0.004571%
6430 MADISON CONSERVATION DISTRICT	7.90%	8.87%	0.10%	2,154	32,776	0.001378%	20,429	0.001127%
6430 State Proportionate Share		0.10%	0.10%	689	10,489	0.000441%	6,496	0.000358%
6355 MALTA CEMETERY DISTRICT	7.90%	8.87%	0.10%	3,688	56,107	0.002360%	42,201	0.002327%
6355 State Proportionate Share		0.10%	0.10%	1,097	16,691	0.000702%	12,383	0.000683%
6672 MALTA IRRIGATION DISTRICT	7.90%	8.87%	0.10%	41,071	624,864	0.026278%	432,305	0.023842%
6672 State Proportionate Share		0.10%	0.10%	12,218	185,893	0.007818%	126,852	0.006996%
9111 Meagher County Conservation District	7.90%	8.87%	0.10%	-	-	0.000000%	-	0.000000%
9111 State Proportionate Share		0.10%	0.10%	-	-	0.000000%	-	0.000000%
6671 MILES COMMUNITY COLLEGE	7.90%	8.87%	0.10%	98,340	1,496,153	0.062919%	1,113,782	0.061426%
6671 State Proportionate Share		0.10%	0.10%	29,495	448,733	0.018871%	329,657	0.018181%
6419 MILK RIVER JBC	7.90%	8.87%	0.10%	9,648	146,781	0.006173%	85,782	0.004731%
6419 State Proportionate Share		0.10%	0.10%	2,870	43,666	0.001836%	25,170	0.001388%
6706 MISSOULA AREA SEC	7.90%	8.87%	0.10%	6,111	92,970	0.003910%	67,767	0.003737%
6706 State Proportionate Share		0.10%	0.10%	1,818	27,657	0.001163%	19,884	0.001097%
6700 MISSOULA COUNTY AIRPORT	7.90%	8.87%	0.10%	232,285	3,533,992	0.148619%	2,659,824	0.146690%
6700 State Proportionate Share		0.10%	0.10%	69,513	1,057,576	0.044475%	784,526	0.043267%
6661 MISSOULA RURAL FIRE DISTRICT	7.90%	8.87%	0.10%	39,621	602,799	0.025350%	262,301	0.014466%
6661 State Proportionate Share		0.10%	0.10%	11,787	179,326	0.007541%	77,404	0.004269%
6749 NO MONTANA JOINT REFUSE DISPOSAL DIST	7.90%	8.87%	0.10%	35,682	542,866	0.022830%	393,466	0.021700%
6749 State Proportionate Share		0.10%	0.10%	10,647	161,977	0.006812%	115,815	0.006387%
6714 NORTH CENTRAL LEARNING SEC	7.90%	8.87%	0.10%	3,990	60,709	0.002553%	43,180	0.002381%
6714 State Proportionate Share		0.10%	0.10%	1,187	18,061	0.000760%	12,670	0.000699%
6424 NORTH LAKE CO PUBLIC LIBRARY DIST	7.90%	8.87%	0.10%	13,776	209,592	0.008814%	153,138	0.008446%
6424 State Proportionate Share		0.10%	0.10%	4,176	63,533	0.002672%	45,485	0.002509%
6398 NORTH VALLEY PUBLIC LIBRARY	7.90%	8.87%	0.10%	17,989	273,692	0.011510%	196,123	0.010816%
6398 State Proportionate Share		0.10%	0.10%	5,352	81,424	0.003424%	57,548	0.003174%
6411 NORTHWEST MT EDUC COOP	7.90%	8.87%	0.10%	4,101	62,390	0.002624%	28,790	0.001588%
6411 State Proportionate Share		0.10%	0.10%	1,220	18,560	0.000781%	8,448	0.000466%
6393 PABLO-LAKE COUNTY WATER & SEWER	7.90%	8.87%	0.10%	14,311	217,733	0.009157%	158,517	0.008742%
6393 State Proportionate Share		0.10%	0.10%	4,258	64,775	0.002724%	46,513	0.002565%
6386 PARK CO RURAL FIRE DISTRICT 1	7.90%	8.87%	0.10%	21,125	321,401	0.013516%	120,978	0.006672%
6386 State Proportionate Share		0.10%	0.10%	6,286	95,630	0.004022%	36,301	0.002002%
6407 PARK COUNTY SEC	7.90%	8.87%	0.10%	-	-	0.000000%	19,800	0.001092%
6407 State Proportionate Share		0.10%	0.10%	-	-	0.000000%	5,810	0.000320%
6383 PETROLEUM CO CONSERVATION DIST	7.90%	8.87%	0.10%	12,027	182,982	0.007695%	97,900	0.005399%
6383 State Proportionate Share		0.10%	0.10%	3,578	54,436	0.002289%	29,276	0.001615%
10576 PHILIPSBURG AREA COMMUNITY LIBRARY	7.90%	8.87%	0.10%	1,311	19,941	0.000839%	13,897	0.000766%
10576 State Proportionate Share		0.10%	0.10%	390	5,932	0.000249%	4,078	0.000225%

**Employer 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, 2022				Net Pension Liability as of June 30, 2022		Net Pension Liability as of June 30, 2021	
	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				\$ 156,295,392	\$ 2,377,885,194	100.000000%	\$ 1,813,221,704	100.000000%
State (Non-Employer Contributing Entity)				\$ 35,760,951	\$ 544,068,737	22.880362%	\$ 409,955,675	22.609242%
Employer								
6404 PHILLIPS CONSERVATION DISTRICT	7.90%	8.87%	0.10%	302	4,590	0.000193%	-	0.000000%
6404 State Proportionate Share		0.10%	0.10%	103	1,560	0.000066%	-	0.000000%
6674 PONDERA CO CANAL & RESERVOIR	7.90%	8.87%	0.10%	44,307	674,085	0.028348%	514,867	0.028395%
6674 State Proportionate Share		0.10%	0.10%	13,281	202,060	0.008497%	152,197	0.008394%
6723 PONDERA COUNTY CEMETERY DIST 2	7.90%	8.87%	0.10%	3,629	55,206	0.002322%	41,882	0.002310%
6723 State Proportionate Share		0.10%	0.10%	1,079	16,423	0.000691%	12,289	0.000678%
9854 PONDERA REGIONAL PORT AUTHORITY	7.90%	8.87%	0.10%	2,740	41,689	0.001753%	31,532	0.001739%
9854 State Proportionate Share		0.10%	0.10%	815	12,402	0.000522%	9,252	0.000510%
6733 PORT OF MONTANA - PORT AUTHORITY	7.90%	8.87%	0.10%	17,576	267,397	0.011245%	196,737	0.010850%
6733 State Proportionate Share		0.10%	0.10%	5,253	79,919	0.003361%	58,210	0.003210%
6679 PRAIRIE COUNTY HOSPITAL DISTRICT	7.90%	8.87%	0.10%	97,193	1,478,704	0.062186%	1,034,636	0.057061%
6679 State Proportionate Share		0.10%	0.10%	29,033	441,712	0.018576%	305,254	0.016835%
6737 PRAIRIE VIEW SPECIAL SERVICES COOP	7.90%	8.87%	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%	8.87%	0.10%	3,189	48,517	0.002040%	32,873	0.001813%
7277 State Proportionate Share		0.10%	0.10%	984	14,971	0.000630%	10,052	0.000554%
6415 RAE WATER AND SEWER DISTRICT	7.90%	8.87%	0.10%	29,187	444,051	0.018674%	317,984	0.017537%
6415 State Proportionate Share		0.10%	0.10%	8,683	132,099	0.005555%	93,304	0.005146%
7688 RED LODGE RURAL FIRE DISTRICT 7	7.90%	8.87%	0.10%	26,698	406,191	0.017082%	336,228	0.018543%
7688 State Proportionate Share		0.10%	0.10%	7,942	120,837	0.005082%	98,675	0.005442%
6673 RICHLAND CO HOUSING AUTHORITY	7.90%	8.87%	0.10%	40,109	610,219	0.025662%	399,554	0.022036%
6673 State Proportionate Share		0.10%	0.10%	12,021	182,885	0.007691%	118,133	0.006515%
9214 Riverside County Water and Sewer District No. 310	7.90%	8.87%	0.10%	3,206	48,780	0.002051%	35,909	0.001980%
9214 State Proportionate Share		0.10%	0.10%	954	14,513	0.000610%	10,537	0.000581%
7682 RONAN LIBRARY DISTRICT	7.90%	8.87%	0.10%	11,006	167,452	0.007042%	128,577	0.007091%
7682 State Proportionate Share		0.10%	0.10%	3,274	49,816	0.002095%	37,729	0.002081%
6352 ROUNDUP COMMUNITY LIBRARY	7.90%	8.87%	0.10%	1,139	17,326	0.000729%	12,364	0.000682%
6352 State Proportionate Share		0.10%	0.10%	339	5,154	0.000217%	3,628	0.000200%
6388 SEELEY LAKE MISSOULA CO WATER DISTRICT	7.90%	8.87%	0.10%	10,554	160,574	0.006753%	118,905	0.006558%
6388 State Proportionate Share		0.10%	0.10%	3,180	48,379	0.002035%	35,338	0.001949%
7694 SEELEY LAKE RURAL FIRE DISTRICT	7.90%	8.87%	0.10%	982	14,945	0.000628%	42,614	0.002350%
7694 State Proportionate Share		0.10%	0.10%	310	4,716	0.000198%	12,504	0.000690%
6413 SHERIDAN DANIELS SEC	7.90%	8.87%	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%	8.87%	0.10%	15,113	229,930	0.009670%	134,279	0.007406%
6735 State Proportionate Share		0.10%	0.10%	4,550	69,228	0.002911%	39,978	0.002205%
9213 SOMERS COUNTY WATER & SEWER DISTRICT	7.90%	8.87%	0.10%	2,305	35,073	0.001475%	24,636	0.001359%
9213 State Proportionate Share		0.10%	0.10%	745	11,337	0.000477%	7,876	0.000434%
6734 TETON COUNTY CONSERVATION DIST	7.90%	8.87%	0.10%	1,387	21,106	0.000888%	16,718	0.000922%
6734 State Proportionate Share		0.10%	0.10%	413	6,279	0.000264%	4,906	0.000271%
6429 THOMPSON FALLS PUBLIC LIBRARY	7.90%	8.87%	0.10%	3,586	54,558	0.002294%	51,209	0.002824%
6429 State Proportionate Share		0.10%	0.10%	1,074	16,347	0.000687%	15,065	0.000831%
6344 UPPER MUSSELSHELL CONSERVATION DIST	7.90%	8.87%	0.10%	1,278	19,451	0.000818%	14,859	0.000819%
6344 State Proportionate Share		0.10%	0.10%	380	5,787	0.000243%	4,360	0.000240%
6345 URBAN TRANS DIST/DAWSON CO	7.90%	8.87%	0.10%	12,346	187,825	0.007899%	146,457	0.008077%
6345 State Proportionate Share		0.10%	0.10%	3,673	55,877	0.002350%	42,974	0.002370%
6387 VALLEY COUNTY CONSERVATION DISTRICT	7.90%	8.87%	0.10%	103	1,563	0.000066%	53,505	0.002951%
6387 State Proportionate Share		0.10%	0.10%	52	790	0.000033%	15,699	0.000866%
6726 VICTOR WATER & SEWER	7.90%	8.87%	0.10%	3,955	60,168	0.002530%	38,758	0.002138%
6726 State Proportionate Share		0.10%	0.10%	1,177	17,900	0.000753%	11,373	0.000627%

**Employer 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, 2022				Net Pension Liability as of June 30, 2022		Net Pension Liability as of June 30, 2021			
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			\$ 156,295,392	\$ 2,377,885,194	100.000000%	\$ 1,813,221,704	100.000000%		
State (Non-Employer Contributing Entity)			\$ 35,760,951	\$ 544,068,737	22.880362%	\$ 409,955,675	22.609242%		
Employer									
6669	WHITEFISH HOUSING AUTHORITY	7.90%	8.87%	0.10%	12,595	191,615	0.008058%	136,953	0.007553%
6669	State Proportionate Share		0.10%	0.10%	3,747	57,005	0.002397%	40,187	0.002216%
6361	YELLOWSTONE CITY-COUNTY HEALTH DEPT	7.90%	8.87%	0.10%	1,497,051	22,776,201	0.957834%	15,932,514	0.878685%
6361	State Proportionate Share		0.10%	0.10%	452,205	6,879,873	0.289327%	4,752,136	0.262028%
6698	YELLOWSTONE WEST CARBON SEC	7.90%	8.87%	0.10%	8,758	133,238	0.005603%	94,318	0.005202%
6698	State Proportionate Share		0.10%	0.10%	2,605	39,638	0.001667%	27,674	0.001526%
6608	BEAVERHEAD COUNTY HIGH SCHOOL	7.90%	8.50%	0.37%	61,897	941,705	0.039603%	726,742	0.040080%
6608	State Proportionate Share		0.37%	0.37%	20,236	307,868	0.012947%	235,043	0.012963%
6354	BIG SKY SCHOOL DISTRICT #72	7.90%	8.50%	0.37%	44,531	677,490	0.028491%	546,698	0.030151%
6354	State Proportionate Share		0.37%	0.37%	14,739	224,236	0.009430%	178,816	0.009862%
11464	CARDWELL SCHOOL DISTRICT	7.90%	8.50%	0.37%	2,197	33,432	0.001406%	-	0.000000%
11464	State Proportionate Share		0.37%	0.37%	717	10,902	0.000458%	-	0.000000%
6760	GREAT FALLS PUBLIC SCHOOLS	7.90%	8.50%	0.37%	844,887	12,854,155	0.540571%	9,652,837	0.532358%
6760	State Proportionate Share		0.37%	0.37%	276,049	4,199,824	0.176620%	3,119,763	0.172056%
6910	HAVRE PUBLIC SCHOOLS	7.90%	8.50%	0.37%	211,106	3,211,769	0.135068%	2,340,493	0.129079%
6910	State Proportionate Share		0.37%	0.37%	69,471	1,056,936	0.044449%	762,660	0.042061%
6625	JEFFERSON COUNTY HIGH SCHOOL	7.90%	8.50%	0.37%	14,087	214,322	0.009013%	238,926	0.013177%
6625	State Proportionate Share		0.37%	0.37%	4,752	72,296	0.003040%	77,720	0.004286%
6624	JORDAN PUBLIC SCHOOLS	7.90%	8.50%	0.37%	16,582	252,284	0.010610%	180,687	0.009965%
6624	State Proportionate Share		0.37%	0.37%	5,407	82,266	0.003460%	58,285	0.003214%
6375	JUDITH GAP SCHOOL	7.90%	8.50%	0.37%	10,535	160,283	0.006741%	113,480	0.006258%
6375	State Proportionate Share		0.37%	0.37%	3,435	52,265	0.002198%	36,605	0.002019%
10734	KINSEY SCHOOL DISTRICT #63	7.90%	8.50%	0.37%	3,084	46,913	0.001973%	33,429	0.001844%
10734	State Proportionate Share		0.37%	0.37%	1,006	15,298	0.000643%	10,783	0.000595%
6944	LAVINA K-12	7.90%	8.50%	0.37%	15,365	233,767	0.009831%	136,788	0.007544%
6944	State Proportionate Share		0.37%	0.37%	5,010	76,228	0.003206%	44,124	0.002433%
10132	LIBERTY SCHOOL DISTRICT 10	7.90%	8.50%	0.37%	1,078	16,399	0.000690%	20,296	0.001119%
10132	State Proportionate Share		0.37%	0.37%	351	5,347	0.000225%	6,547	0.000361%
7692	OVANDO ELEMENTARY SCHOOL DISTRICT 11	7.90%	8.50%	0.37%	1,555	23,663	0.000995%	15,818	0.000872%
7692	State Proportionate Share		0.37%	0.37%	507	7,717	0.000325%	5,103	0.000281%
6628	POWDER RIVER COUNTY HIGH SCHOOL	7.90%	8.50%	0.37%	30,509	464,160	0.019520%	339,541	0.018726%
6628	State Proportionate Share		0.37%	0.37%	9,948	151,355	0.006365%	109,527	0.006040%
6629	POWELL COUNTY HIGH SCHOOL	7.90%	8.50%	0.37%	11,874	180,646	0.007597%	128,753	0.007101%
6629	State Proportionate Share		0.37%	0.37%	4,131	62,846	0.002643%	44,524	0.002456%
6781	SCHOOL DISTRICT 1 & 7 - HYSHAM	7.90%	8.50%	0.37%	7,711	117,311	0.004933%	84,297	0.004649%
6781	State Proportionate Share		0.37%	0.37%	2,650	40,319	0.001696%	28,411	0.001567%
6861	SCHOOL DISTRICT 1 & 7 - TOWNSEND	7.90%	8.50%	0.37%	54,436	828,196	0.034829%	610,130	0.033649%
6861	State Proportionate Share		0.37%	0.37%	17,879	272,019	0.011440%	198,327	0.010938%
6751	SCHOOL DISTRICT 1 - BIG TIMBER	7.90%	8.50%	0.37%	14,123	214,868	0.009036%	162,297	0.008951%
6751	State Proportionate Share		0.37%	0.37%	4,805	73,100	0.003074%	54,542	0.003003%
6752	SCHOOL DISTRICT 1 - BUTTE	7.90%	8.50%	0.37%	395,225	6,012,967	0.252870%	4,243,761	0.234045%
6752	State Proportionate Share		0.37%	0.37%	131,227	1,996,497	0.083961%	1,392,533	0.076799%
6753	SCHOOL DISTRICT 1 - CHOTEAU	7.90%	8.50%	0.37%	43,101	655,743	0.027577%	460,430	0.025393%
6753	State Proportionate Share		0.37%	0.37%	14,066	214,004	0.009000%	148,580	0.008194%
6754	SCHOOL DISTRICT 1 - CIRCLE	7.90%	8.50%	0.37%	27,583	419,654	0.017648%	301,013	0.016601%
6754	State Proportionate Share		0.37%	0.37%	8,994	136,842	0.005755%	97,099	0.005355%
6755	SCHOOL DISTRICT 1 - CLANCY	7.90%	8.50%	0.37%	30,292	460,859	0.019381%	319,414	0.017616%
6755	State Proportionate Share		0.37%	0.37%	10,064	153,110	0.006439%	105,781	0.005834%
6756	SCHOOL DISTRICT 1 - CORVALLIS	7.90%	8.50%	0.37%	113,389	1,725,111	0.072548%	1,304,785	0.071959%
6756	State Proportionate Share		0.37%	0.37%	37,330	567,942	0.023884%	423,176	0.023338%

**Employer 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, 2022				Net Pension Liability as of June 30, 2022		Net Pension Liability as of June 30, 2021			
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			\$ 156,295,392	\$ 2,377,885,194	100.000000%	\$ 1,813,221,704	100.000000%		
State (Non-Employer Contributing Entity)			\$ 35,760,951	\$ 544,068,737	22.880362%	\$ 409,955,675	22.609242%		
Employer									
6757	SCHOOL DISTRICT 1 - DEER LODGE	7.90%	8.50%	0.37%	42,418	645,351	0.027140%	534,856	0.029498%
6757	State Proportionate Share			0.37%	13,959	212,371	0.008931%	173,605	0.009574%
6342	SCHOOL DISTRICT 1 - FORT BENTON	7.90%	8.50%	0.37%	44,127	671,357	0.028233%	447,005	0.024653%
6342	State Proportionate Share			0.37%	14,407	219,190	0.009218%	144,330	0.007960%
6758	SCHOOL DISTRICT 1 - GLASGOW	7.90%	8.50%	0.37%	103,304	1,571,671	0.066095%	1,049,536	0.057882%
6758	State Proportionate Share			0.37%	33,842	514,881	0.021653%	340,148	0.018759%
6759	SCHOOL DISTRICT 1 - GLENDIVE	7.90%	8.50%	0.37%	111,409	1,694,980	0.071281%	1,213,836	0.066944%
6759	State Proportionate Share			0.37%	36,689	558,181	0.023474%	396,089	0.021844%
6778	SCHOOL DISTRICT 1 - HEART BUTTE	7.90%	8.50%	0.37%	34,965	531,964	0.022371%	467,949	0.025808%
6778	State Proportionate Share			0.37%	11,614	176,699	0.007431%	153,182	0.008448%
6761	SCHOOL DISTRICT 1 - HELENA	7.90%	8.50%	0.37%	671,037	10,209,193	0.429339%	7,534,389	0.415525%
6761	State Proportionate Share			0.37%	220,074	3,348,209	0.140806%	2,444,924	0.134839%
6771	SCHOOL DISTRICT 1 - LEWISTOWN	7.90%	8.50%	0.37%	148,027	2,252,092	0.094710%	1,621,057	0.089402%
6771	State Proportionate Share			0.37%	48,854	743,271	0.031258%	528,167	0.029129%
6772	SCHOOL DISTRICT 1 - MILES CITY	7.90%	8.50%	0.37%	110,944	1,687,912	0.070984%	1,179,200	0.065033%
6772	State Proportionate Share			0.37%	36,446	554,492	0.023319%	382,799	0.021112%
6773	SCHOOL DISTRICT 1 - MISSOULA	7.90%	8.50%	0.37%	839,453	12,771,472	0.537094%	9,187,328	0.506685%
6773	State Proportionate Share			0.37%	275,476	4,191,111	0.176254%	2,980,209	0.164360%
6775	SCHOOL DISTRICT 1 - PHILIPSBURG	7.90%	8.50%	0.37%	26,740	406,816	0.017108%	259,289	0.014300%
6775	State Proportionate Share			0.37%	8,802	133,907	0.005631%	83,640	0.004613%
6774	SCHOOL DISTRICT 1 - PLAINS	7.90%	8.50%	0.37%	37,084	564,194	0.023727%	349,593	0.019280%
6774	State Proportionate Share			0.37%	12,092	183,976	0.007737%	112,768	0.006219%
6776	SCHOOL DISTRICT 1 - RED LODGE	7.90%	8.50%	0.37%	39,632	602,965	0.025357%	498,264	0.027479%
6776	State Proportionate Share			0.37%	13,049	198,523	0.008349%	162,469	0.008960%
6777	SCHOOL DISTRICT 1 - SCOBEEY	7.90%	8.50%	0.37%	17,199	261,666	0.011004%	212,679	0.011729%
6777	State Proportionate Share			0.37%	6,282	95,574	0.004019%	76,053	0.004194%
6983	SCHOOL DISTRICT 1 - TROY	7.90%	8.50%	0.37%	36,951	562,179	0.023642%	415,090	0.022892%
6983	State Proportionate Share			0.37%	12,113	184,291	0.007750%	134,625	0.007425%
6883	SCHOOL DISTRICT 10 - ANACONDA	7.90%	8.50%	0.37%	91,261	1,388,456	0.058390%	991,720	0.054694%
6883	State Proportionate Share			0.37%	29,785	453,143	0.019057%	320,157	0.017657%
6995	SCHOOL DISTRICT 10 - CAYUSE	7.90%	8.50%	0.37%	20,723	315,276	0.013259%	227,146	0.012527%
6995	State Proportionate Share			0.37%	6,909	105,116	0.004211%	74,898	0.004131%
6884	SCHOOL DISTRICT 10 - CHINOOK	7.90%	8.50%	0.37%	35,363	538,010	0.022626%	430,354	0.023734%
6884	State Proportionate Share			0.37%	11,536	175,510	0.007381%	138,822	0.007656%
6885	SCHOOL DISTRICT 10 - CONRAD	7.90%	8.50%	0.37%	43,754	665,675	0.027994%	612,748	0.033793%
6885	State Proportionate Share			0.37%	14,324	217,927	0.009165%	198,223	0.010932%
6886	SCHOOL DISTRICT 10 - DILLON	7.90%	8.50%	0.37%	40,561	617,098	0.025952%	449,190	0.024773%
6886	State Proportionate Share			0.37%	13,561	206,315	0.008676%	148,686	0.008200%
6887	SCHOOL DISTRICT 10 - NOXON	7.90%	8.50%	0.37%	18,980	288,764	0.012144%	201,466	0.011111%
6887	State Proportionate Share			0.37%	6,250	95,092	0.003999%	66,100	0.003645%
6363	SCHOOL DISTRICT 104 - SPRING CREEK	7.90%	8.50%	0.37%	569	8,658	0.000364%	6,566	0.000362%
6363	State Proportionate Share			0.37%	186	2,824	0.000119%	2,119	0.000117%
6982	SCHOOL DISTRICT 11 & 2 - DRUMMOND	7.90%	8.50%	0.37%	22,541	342,936	0.014422%	228,587	0.012607%
6982	State Proportionate Share			0.37%	7,350	111,825	0.004703%	73,736	0.004067%
6362	SCHOOL DISTRICT 11 - BRORSON	7.90%	8.50%	0.37%	2,133	32,457	0.001365%	23,727	0.001309%
6362	State Proportionate Share			0.37%	696	10,584	0.000445%	7,654	0.000422%
6889	SCHOOL DISTRICT 11 - POTOMAC	7.90%	8.50%	0.37%	9,656	146,900	0.006178%	103,402	0.005703%
6889	State Proportionate Share			0.37%	3,149	47,902	0.002014%	33,355	0.001840%
6412	SCHOOL DISTRICT 11 - WISE RIVER	7.90%	8.50%	0.37%	1,337	20,349	0.000856%	12,934	0.000713%
6412	State Proportionate Share			0.37%	436	6,635	0.000279%	4,172	0.000230%

**Employer 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, 2022				Net Pension Liability as of June 30, 2022		Net Pension Liability as of June 30, 2021	
	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				\$ 156,295,392	\$ 2,377,885,194	100.000000%	\$ 1,813,221,704	100.000000%
State (Non-Employer Contributing Entity)				\$ 35,760,951	\$ 544,068,737	22.880362%	\$ 409,955,675	22.609242%
Employer								
7026 SCHOOL DISTRICT 115 - WINIFRED	7.90%	8.50%	0.37%	17,695	269,216	0.011322%	177,037	0.009764%
7026 State Proportionate Share			0.37%	5,770	87,788	0.003692%	57,108	0.003150%
6891 SCHOOL DISTRICT 12 - BAKER	7.90%	8.50%	0.37%	58,341	887,605	0.037327%	664,341	0.036639%
6891 State Proportionate Share			0.37%	19,157	291,460	0.012257%	215,772	0.011900%
6893 SCHOOL DISTRICT 12 - HARLEM	7.90%	8.50%	0.37%	85,116	1,294,952	0.054458%	890,052	0.049087%
6893 State Proportionate Share			0.37%	27,918	424,749	0.017862%	288,760	0.015925%
6406 SCHOOL DISTRICT 12 - HAVRE	7.90%	8.50%	0.37%	2,586	39,351	0.001655%	19,330	0.001066%
6406 State Proportionate Share			0.37%	843	12,832	0.000540%	6,235	0.000344%
6890 SCHOOL DISTRICT 12 - LIMA	7.90%	8.50%	0.37%	7,109	108,160	0.004549%	76,707	0.004230%
6890 State Proportionate Share			0.37%	2,515	38,266	0.001609%	26,902	0.001484%
6895 SCHOOL DISTRICT 12 - ROSEBUD	7.90%	8.50%	0.37%	9,598	146,018	0.006141%	181,866	0.010030%
6895 State Proportionate Share			0.37%	3,278	49,872	0.002097%	58,665	0.003235%
6896 SCHOOL DISTRICT 12 - SACO	7.90%	8.50%	0.37%	17,561	267,175	0.011236%	193,970	0.010698%
6896 State Proportionate Share			0.37%	5,738	87,293	0.003671%	63,174	0.003484%
6897 SCHOOL DISTRICT 12 - STANFORD	7.90%	8.50%	0.37%	20,491	311,747	0.013110%	259,032	0.014286%
6897 State Proportionate Share			0.37%	6,682	101,655	0.004275%	83,558	0.004608%
6340 SCHOOL DISTRICT 12 12 - MOLT	7.90%	8.50%	0.37%	444	6,753	0.000284%	5,084	0.000280%
6340 State Proportionate Share			0.37%	145	2,202	0.000093%	1,640	0.000090%
6892 SCHOOL DISTRICT 13 - BOX ELDER	7.90%	8.50%	0.37%	92,518	1,407,570	0.059194%	927,031	0.051126%
6892 State Proportionate Share			0.37%	30,337	461,544	0.019410%	300,711	0.016584%
6901 SCHOOL DISTRICT 13 - EUREKA	7.90%	8.50%	0.37%	70,533	1,073,248	0.045135%	628,505	0.034662%
6901 State Proportionate Share			0.37%	23,156	352,294	0.014815%	203,470	0.011221%
6349 SCHOOL DISTRICT 13 - FISHTAIL	7.90%	8.50%	0.37%	1,204	18,318	0.000770%	12,072	0.000666%
6349 State Proportionate Share			0.37%	460	7,002	0.000294%	4,645	0.000256%
6894 SCHOOL DISTRICT 13 - LONE ROCK	7.90%	8.50%	0.37%	14,214	216,245	0.009094%	215,769	0.011900%
6894 State Proportionate Share			0.37%	4,816	73,272	0.003081%	71,872	0.003964%
6903 SCHOOL DISTRICT 13 - NASHUA	7.90%	8.50%	0.37%	15,921	242,216	0.010186%	177,822	0.009807%
6903 State Proportionate Share			0.37%	5,318	80,910	0.003403%	57,854	0.003191%
6898 SCHOOL DISTRICT 14 - BONNER	7.90%	8.50%	0.37%	28,834	438,682	0.018448%	304,531	0.016795%
6898 State Proportionate Share			0.37%	9,660	146,972	0.006181%	101,749	0.005612%
7273 SCHOOL DISTRICT 14 - FORTINE	7.90%	8.50%	0.37%	9,042	137,559	0.005785%	89,878	0.004957%
7273 State Proportionate Share			0.37%	2,948	44,855	0.001886%	28,991	0.001599%
6900 SCHOOL DISTRICT 14 - HOT SPRINGS	7.90%	8.50%	0.37%	24,624	374,637	0.015755%	237,786	0.013114%
6900 State Proportionate Share			0.37%	8,030	122,163	0.005137%	76,704	0.004230%
6906 SCHOOL DISTRICT 14 - MALTA	7.90%	8.50%	0.37%	37,900	576,616	0.024249%	474,661	0.026178%
6906 State Proportionate Share			0.37%	12,440	189,259	0.007959%	154,073	0.008497%
6992 SCHOOL DISTRICT 14 - SHELBY	7.90%	8.50%	0.37%	69,845	1,062,626	0.044688%	733,420	0.040448%
6992 State Proportionate Share			0.37%	22,810	347,026	0.014594%	236,583	0.013048%
6881 SCHOOL DISTRICT 15 HELENA FLATS- KALISPELL	7.90%	8.50%	0.37%	16,301	247,997	0.010429%	179,477	0.009898%
6881 State Proportionate Share			0.37%	5,315	80,867	0.003401%	57,894	0.003193%
6904 SCHOOL DISTRICT 15 & 17 - WILLOW CREEK	7.90%	8.50%	0.37%	10,335	157,238	0.006613%	113,588	0.006264%
6904 State Proportionate Share			0.37%	3,370	51,273	0.002156%	36,641	0.002021%
6905 SCHOOL DISTRICT 15 & 6 - FLO-CARLTON	7.90%	8.50%	0.37%	55,993	851,885	0.035825%	593,294	0.032720%
6905 State Proportionate Share			0.37%	18,477	281,105	0.011822%	193,757	0.010686%
6907 SCHOOL DISTRICT 15 - CUSTER	7.90%	8.50%	0.37%	9,460	143,926	0.006053%	105,866	0.005839%
6907 State Proportionate Share			0.37%	3,335	50,738	0.002134%	36,893	0.002035%
6908 SCHOOL DISTRICT 15 - CUT BANK	7.90%	8.50%	0.37%	96,827	1,473,123	0.061951%	1,099,416	0.060633%
6908 State Proportionate Share			0.37%	32,750	498,264	0.020954%	366,291	0.020201%
6909 SCHOOL DISTRICT 15 - EKALAKA	7.90%	8.50%	0.37%	26,252	399,402	0.016797%	263,807	0.014549%
6909 State Proportionate Share			0.37%	9,000	136,931	0.005759%	90,346	0.004983%

**Employer 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, 2022				Net Pension Liability as of June 30, 2022		Net Pension Liability as of June 30, 2021			
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Total ALL Employers & State			\$ 156,295,392	\$ 2,377,885,194	100.000000%	\$ 1,813,221,704	100.000000%		
State (Non-Employer Contributing Entity)			\$ 35,760,951	\$ 544,068,737	22.880362%	\$ 409,955,675	22.609242%		
Employer									
6973	SCHOOL DISTRICT 159 - WINNETT	7.90%	8.50%	0.37%	14,184	215,794	0.009075%	180,828	0.009973%
6973	State Proportionate Share			0.37%	4,677	71,161	0.002993%	58,391	0.003220%
6882	SCHOOL DISTRICT 16 - HARLOWTON	7.90%	8.50%	0.37%	32,881	500,256	0.021038%	392,262	0.021633%
6882	State Proportionate Share			0.37%	10,821	164,627	0.006923%	127,198	0.007015%
6911	SCHOOL DISTRICT 17 - CULBERTSON	7.90%	8.50%	0.37%	38,280	582,397	0.024492%	420,196	0.023174%
6911	State Proportionate Share			0.37%	12,483	189,911	0.007987%	135,544	0.007475%
6365	SCHOOL DISTRICT 17 - MORIN	7.90%	8.50%	0.37%	2,931	44,598	0.001876%	108,921	0.006007%
6365	State Proportionate Share			0.37%	1,128	17,160	0.000722%	35,136	0.001938%
6912	SCHOOL DISTRICT 17 H - HARDIN	7.90%	8.50%	0.37%	231,250	3,518,248	0.147957%	2,507,022	0.138263%
6912	State Proportionate Share			0.37%	75,749	1,152,442	0.048465%	813,119	0.044844%
6913	SCHOOL DISTRICT 18 - VALIER	7.90%	8.50%	0.37%	24,837	377,874	0.015891%	270,634	0.014926%
6913	State Proportionate Share			0.37%	8,099	123,218	0.005182%	87,298	0.004815%
6380	SCHOOL DISTRICT 18 - WOODMAN	7.90%	8.50%	0.37%	4,122	62,712	0.002637%	46,672	0.002574%
6380	State Proportionate Share			0.37%	1,344	20,449	0.000860%	15,056	0.000830%
6977	SCHOOL DISTRICT 19 - COLSTRIP	7.90%	8.50%	0.37%	114,742	1,745,694	0.073414%	1,169,807	0.064515%
6977	State Proportionate Share			0.37%	37,598	572,024	0.024056%	379,650	0.020938%
6787	SCHOOL DISTRICT 2 - BRIDGER	7.90%	8.50%	0.37%	27,331	415,819	0.017487%	325,375	0.017945%
6787	State Proportionate Share			0.37%	9,018	137,197	0.005770%	105,328	0.005809%
6784	SCHOOL DISTRICT 2 & 11 - BIG SANDY	7.90%	8.50%	0.37%	28,835	438,702	0.018449%	310,028	0.017098%
6784	State Proportionate Share			0.37%	9,403	143,054	0.006016%	100,006	0.005515%
6979	SCHOOL DISTRICT 2 & 3 - PRYOR	7.90%	8.50%	0.37%	47,009	715,201	0.030077%	561,726	0.030979%
6979	State Proportionate Share			0.37%	15,329	233,214	0.009808%	181,196	0.009993%
6785	SCHOOL DISTRICT 2 - ALBERTON	7.90%	8.50%	0.37%	18,919	287,841	0.012105%	206,465	0.011387%
6785	State Proportionate Share			0.37%	6,181	94,039	0.003955%	66,897	0.003689%
6782	SCHOOL DISTRICT 2 - ALDER	7.90%	8.50%	0.37%	2,623	39,905	0.001678%	38,470	0.002122%
6782	State Proportionate Share			0.37%	855	13,012	0.000547%	12,409	0.000684%
6786	SCHOOL DISTRICT 2 - BILLINGS	7.90%	8.50%	0.37%	1,261,790	19,196,931	0.807311%	14,786,325	0.815473%
6786	State Proportionate Share			0.37%	415,653	6,323,761	0.265941%	4,813,958	0.265492%
6796	SCHOOL DISTRICT 2 - DEER PARK	7.90%	8.50%	0.37%	9,172	139,542	0.005868%	100,908	0.005565%
6796	State Proportionate Share			0.37%	2,991	45,502	0.001914%	32,550	0.001795%
6789	SCHOOL DISTRICT 2 - DODSON	7.90%	8.50%	0.37%	17,953	273,140	0.011487%	236,851	0.013062%
6789	State Proportionate Share			0.37%	5,969	90,816	0.003819%	77,775	0.004289%
7059	SCHOOL DISTRICT 2 - DUPUYER	7.90%	8.50%	0.37%	3,122	47,500	0.001998%	58,906	0.003249%
7059	State Proportionate Share			0.37%	1,109	16,877	0.000710%	19,001	0.001048%
6783	SCHOOL DISTRICT 2 - FRAZER	7.90%	8.50%	0.37%	32,347	492,127	0.020696%	343,055	0.018920%
6783	State Proportionate Share			0.37%	10,548	160,474	0.006749%	110,660	0.006103%
6794	SCHOOL DISTRICT 2 - STEVENSVILLE	7.90%	8.50%	0.37%	98,483	1,498,328	0.063011%	1,104,812	0.060931%
6794	State Proportionate Share			0.37%	32,176	489,526	0.020587%	356,958	0.019686%
6792	SCHOOL DISTRICT 2 - SUNBURST	7.90%	8.50%	0.37%	19,967	303,782	0.012775%	213,833	0.011793%
6792	State Proportionate Share			0.37%	6,662	101,353	0.004262%	72,400	0.003993%
6793	SCHOOL DISTRICT 2 - THOMPSON FALLS	7.90%	8.50%	0.37%	38,305	582,771	0.024508%	463,364	0.025555%
6793	State Proportionate Share			0.37%	12,491	190,031	0.007992%	149,469	0.008243%
7063	SCHOOL DISTRICT 2-27 - LODGE GRASS	7.90%	8.50%	0.37%	92,662	1,409,757	0.059286%	869,966	0.047979%
7063	State Proportionate Share			0.37%	30,216	459,701	0.019332%	280,627	0.015477%
6915	SCHOOL DISTRICT 20 - GARRISON	7.90%	8.50%	0.37%	2,121	32,269	0.001357%	25,125	0.001386%
6915	State Proportionate Share			0.37%	692	10,522	0.000442%	8,105	0.000447%
6369	SCHOOL DISTRICT 20 - KILA	7.90%	8.50%	0.37%	15,864	241,362	0.010150%	198,266	0.010934%
6369	State Proportionate Share			0.37%	5,173	78,705	0.003310%	63,956	0.003527%
6916	SCHOOL DISTRICT 20 - PLENTYWOOD	7.90%	8.50%	0.37%	33,827	514,650	0.021643%	396,237	0.021853%
6916	State Proportionate Share			0.37%	11,377	173,096	0.007279%	133,992	0.007390%

**Employer 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, 2022				Net Pension Liability as of June 30, 2022		Net Pension Liability as of June 30, 2021			
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			\$ 156,295,392	\$ 2,377,885,194	100.000000%	\$ 1,813,221,704	100.000000%		
State (Non-Employer Contributing Entity)			\$ 35,760,951	\$ 544,068,737	22.880362%	\$ 409,955,675	22.609242%		
Employer									
6930	SCHOOL DISTRICT 20 - WHITEWATER	7.90%	8.50%	0.37%	9,793	148,991	0.006266%	113,465	0.006258%
6930	State Proportionate Share			0.37%	3,193	48,584	0.002043%	36,601	0.002019%
9853	SCHOOL DISTRICT 20-DeSmet	7.90%	8.50%	0.37%	6,803	103,498	0.004353%	95,207	0.005251%
9853	State Proportionate Share			0.37%	2,391	36,383	0.001530%	32,733	0.001805%
6918	SCHOOL DISTRICT 21 - BROADVIEW	7.90%	8.50%	0.37%	14,366	218,564	0.009192%	193,148	0.010652%
6918	State Proportionate Share			0.37%	4,685	71,270	0.002997%	62,305	0.003436%
6951	SCHOOL DISTRICT 21 - FAIRFIELD	7.90%	8.50%	0.37%	50,346	765,959	0.032212%	499,435	0.027544%
6951	State Proportionate Share			0.37%	16,416	249,748	0.010503%	161,105	0.008885%
7275	SCHOOL DISTRICT 21 - GALATA	7.90%	8.50%	0.37%	1,483	22,565	0.000949%	16,511	0.000911%
7275	State Proportionate Share			0.37%	529	8,050	0.000339%	5,845	0.000322%
9220	SCHOOL DISTRICT 22-COTTONWOOD	7.90%	8.50%	0.37%	476	7,237	0.000304%	4,838	0.000267%
9220	State Proportionate Share			0.37%	155	2,360	0.000099%	1,561	0.000086%
7040	SCHOOL DISTRICT 23 - BILLINGS	7.90%	8.50%	0.37%	24,444	371,889	0.015639%	311,064	0.017155%
7040	State Proportionate Share			0.37%	7,971	121,267	0.005100%	100,341	0.005534%
7007	SCHOOL DISTRICT 23 - HARRISON	7.90%	8.50%	0.37%	15,308	232,890	0.009794%	137,556	0.007586%
7007	State Proportionate Share			0.37%	4,992	75,941	0.003194%	44,372	0.002447%
7073	SCHOOL DISTRICT 23 - LUSTRE	7.90%	8.50%	0.37%	4,793	72,920	0.003067%	66,743	0.003681%
7073	State Proportionate Share			0.37%	1,563	23,778	0.001000%	21,530	0.001187%
6920	SCHOOL DISTRICT 23 - MISSOULA	7.90%	8.50%	0.37%	43,706	664,940	0.027964%	511,908	0.028232%
6920	State Proportionate Share			0.37%	14,252	216,826	0.009118%	165,230	0.009112%
6921	SCHOOL DISTRICT 23 - POLSON	7.90%	8.50%	0.37%	150,877	2,295,443	0.096533%	1,696,257	0.093549%
6921	State Proportionate Share			0.37%	49,596	754,553	0.031732%	550,507	0.030361%
6922	SCHOOL DISTRICT 23 - ROBERTS	7.90%	8.50%	0.37%	17,924	272,696	0.011468%	188,327	0.010386%
6922	State Proportionate Share			0.37%	5,845	88,922	0.003740%	60,749	0.003505%
6899	SCHOOL DISTRICT 24 - HUNTLEY PROJECT	7.90%	8.50%	0.37%	102,648	1,561,694	0.065676%	1,068,004	0.058901%
6899	State Proportionate Share			0.37%	33,651	511,962	0.021530%	344,849	0.019019%
6923	SCHOOL DISTRICT 24 - THREE FORKS	7.90%	8.50%	0.37%	39,053	594,147	0.024986%	482,680	0.026620%
6923	State Proportionate Share			0.37%	12,835	195,275	0.008212%	156,809	0.008648%
6924	SCHOOL DISTRICT 25 - HOBSON	7.90%	8.50%	0.37%	18,031	274,321	0.011536%	183,408	0.010115%
6924	State Proportionate Share			0.37%	6,091	92,669	0.003897%	61,090	0.003369%
6925	SCHOOL DISTRICT 26 - LOCKWOOD	7.90%	8.50%	0.37%	78,065	1,187,691	0.049947%	886,479	0.048890%
6925	State Proportionate Share			0.37%	25,575	389,105	0.016364%	287,108	0.015834%
7094	SCHOOL DISTRICT 26 - REICHLER	7.90%	8.50%	0.37%	1,035	15,743	0.000662%	11,641	0.000642%
7094	State Proportionate Share			0.37%	337	5,133	0.000216%	3,755	0.000207%
6395	SCHOOL DISTRICT 27 - ELLISTON	7.90%	8.50%	0.37%	2,770	42,137	0.001772%	28,671	0.001581%
6395	State Proportionate Share			0.37%	913	13,890	0.000584%	9,489	0.000523%
7010	SCHOOL DISTRICT 27 - GRASS RANGE	7.90%	8.50%	0.37%	11,071	168,435	0.007083%	145,823	0.008042%
7010	State Proportionate Share			0.37%	3,699	56,279	0.002367%	47,038	0.002594%
7032	SCHOOL DISTRICT 27 - MONFORTON	7.90%	8.50%	0.37%	22,068	335,743	0.014119%	278,926	0.015383%
7032	State Proportionate Share			0.37%	7,196	109,481	0.004604%	89,975	0.004962%
6926	SCHOOL DISTRICT 27 - MONTANA CITY	7.90%	8.50%	0.37%	24,510	372,893	0.015682%	313,912	0.017312%
6926	State Proportionate Share			0.37%	7,992	121,592	0.005113%	101,260	0.005585%
6927	SCHOOL DISTRICT 28 - ST IGNATIUS	7.90%	8.50%	0.37%	62,516	951,121	0.039999%	623,786	0.034402%
6927	State Proportionate Share			0.37%	20,497	311,839	0.013114%	202,375	0.011161%
6401	SCHOOL DISTRICT 28C	7.90%	8.50%	0.37%	24,434	371,738	0.015633%	275,749	0.015208%
6401	State Proportionate Share			0.37%	7,968	121,218	0.005098%	88,948	0.004906%
6929	SCHOOL DISTRICT 29 - BELT	7.90%	8.50%	0.37%	43,199	657,229	0.027639%	462,244	0.025493%
6929	State Proportionate Share			0.37%	14,087	214,313	0.009013%	149,171	0.008227%
6928	SCHOOL DISTRICT 29 - SOMERS	7.90%	8.50%	0.37%	42,586	647,901	0.027247%	436,494	0.024073%
6928	State Proportionate Share			0.37%	13,887	211,272	0.008885%	140,802	0.007765%

**Employer 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, 2022					Net Pension Liability as of June 30, 2022		Net Pension Liability as of June 30, 2021		
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				\$ 156,295,392	\$ 2,377,885,194	100.000000%	\$ 1,813,221,704	100.000000%	
State (Non-Employer Contributing Entity)				\$ 35,760,951	\$ 544,068,737	22.880362%	\$ 409,955,675	22.609242%	
Employer									
7048	SCHOOL DISTRICT 29 - WYOLA	7.90%	8.50%	0.37%	42,211	642,201	0.027007%	423,508	0.023357%
7048	State Proportionate Share			0.37%	13,764	209,412	0.008807%	136,610	0.007534%
6902	SCHOOL DISTRICT 3 & 13 - FAIRVIEW	7.90%	8.50%	0.37%	37,056	563,770	0.023709%	445,889	0.024591%
6902	State Proportionate Share			0.37%	12,272	186,703	0.007852%	144,928	0.007993%
6941	SCHOOL DISTRICT 3 - BELFRY	7.90%	8.50%	0.37%	9,085	138,226	0.005813%	110,638	0.006102%
6941	State Proportionate Share			0.37%	3,105	47,245	0.001987%	37,256	0.002055%
6403	SCHOOL DISTRICT 3 - BILLINGS	7.90%	8.50%	0.37%	8,035	122,252	0.005141%	89,823	0.004954%
6403	State Proportionate Share			0.37%	2,620	39,865	0.001676%	28,974	0.001598%
6798	SCHOOL DISTRICT 3 - CASCADE	7.90%	8.50%	0.37%	32,618	496,253	0.020870%	360,527	0.019883%
6798	State Proportionate Share			0.37%	10,654	162,086	0.006816%	116,296	0.006414%
6799	SCHOOL DISTRICT 3 - FAIR MONT EGAN	7.90%	8.50%	0.37%	14,095	214,444	0.009018%	176,567	0.009738%
6799	State Proportionate Share			0.37%	4,677	71,155	0.002992%	56,956	0.003141%
6819	SCHOOL DISTRICT 3 - HAMILTON	7.90%	8.50%	0.37%	136,972	2,083,899	0.087637%	1,545,053	0.085210%
6819	State Proportionate Share			0.37%	44,753	680,867	0.028633%	499,574	0.027552%
6801	SCHOOL DISTRICT 3 - MANHATTAN	7.90%	8.50%	0.37%	51,363	781,432	0.032862%	632,724	0.034895%
6801	State Proportionate Share			0.37%	16,749	254,814	0.010716%	204,100	0.011256%
6811	SCHOOL DISTRICT 3 - RAMSAY	7.90%	8.50%	0.37%	17,064	259,614	0.010918%	196,884	0.010858%
6811	State Proportionate Share			0.37%	5,564	84,657	0.003560%	63,510	0.003503%
6818	SCHOOL DISTRICT 3 - SUPERIOR	7.90%	8.50%	0.37%	34,378	523,028	0.021996%	397,360	0.021915%
6818	State Proportionate Share			0.37%	11,323	172,273	0.007245%	130,330	0.007188%
6821	SCHOOL DISTRICT 3 - WESTBY	7.90%	8.50%	0.37%	14,602	222,161	0.009343%	202,780	0.011183%
6821	State Proportionate Share			0.37%	4,779	72,715	0.003058%	65,475	0.003611%
6820	SCHOOL DISTRICT 3 - WOLF POINT	7.90%	8.50%	0.37%	16,363	248,953	0.010470%	163,647	0.009025%
6820	State Proportionate Share			0.37%	5,760	87,626	0.003685%	57,826	0.003189%
6940	SCHOOL DISTRICT 30 & 6 - FROMBERG	7.90%	8.50%	0.37%	21,573	328,213	0.013803%	301,486	0.016627%
6940	State Proportionate Share			0.37%	7,035	107,025	0.004501%	97,471	0.005376%
6935	SCHOOL DISTRICT 30 - POWER	7.90%	8.50%	0.37%	15,511	235,981	0.009924%	157,875	0.008707%
6935	State Proportionate Share			0.37%	5,058	76,946	0.003236%	50,926	0.002809%
6936	SCHOOL DISTRICT 30 - RONAN	7.90%	8.50%	0.37%	144,171	2,193,425	0.092243%	1,685,350	0.092948%
6936	State Proportionate Share			0.37%	47,642	724,824	0.030482%	548,674	0.030260%
10061	SCHOOL DISTRICT 31-MIAMI ELEMENTARY	7.90%	8.50%	0.37%	1,973	30,015	0.001262%	15,043	0.000830%
10061	State Proportionate Share			0.37%	643	9,787	0.000412%	4,853	0.000268%
6933	SCHOOL DISTRICT 32 - CLINTON	7.90%	8.50%	0.37%	12,198	185,584	0.007805%	157,212	0.008670%
6933	State Proportionate Share			0.37%	4,178	63,565	0.002673%	53,033	0.002925%
7022	SCHOOL DISTRICT 32 - RAPELJE	7.90%	8.50%	0.37%	16,156	245,793	0.010337%	154,313	0.008510%
7022	State Proportionate Share			0.37%	5,312	80,815	0.003399%	50,590	0.002790%
6938	SCHOOL DISTRICT 32 J - ASHLAND	7.90%	8.50%	0.37%	16,634	253,065	0.010642%	188,784	0.010412%
6938	State Proportionate Share			0.37%	5,425	82,536	0.003471%	60,980	0.003363%
6932	SCHOOL DISTRICT 33 - GOLD CREEK	7.90%	8.50%	0.37%	1,083	16,471	0.000693%	18,872	0.001041%
6932	State Proportionate Share			0.37%	353	5,371	0.000226%	6,088	0.000336%
7066	SCHOOL DISTRICT 33 - SWAN VALLEY ELEM	7.90%	8.50%	0.37%	2,447	37,226	0.001566%	29,350	0.001619%
7066	State Proportionate Share			0.37%	798	12,139	0.000510%	9,468	0.000522%
10171	SCHOOL DISTRICT 33-UPPER WEST SHORE	7.90%	8.50%	0.37%	3,797	57,774	0.002430%	30,283	0.001670%
10171	State Proportionate Share			0.37%	1,238	18,839	0.000792%	9,769	0.000539%
7082	SCHOOL DISTRICT 34 - SEELEY LAKE	7.90%	8.50%	0.37%	17,605	267,842	0.011264%	191,167	0.010543%
7082	State Proportionate Share			0.37%	5,741	87,340	0.003673%	61,665	0.003401%
7036	SCHOOL DISTRICT 35 - GALLATIN GATEWAY	7.90%	8.50%	0.37%	13,559	206,280	0.008675%	170,256	0.009390%
7036	State Proportionate Share			0.37%	4,493	68,357	0.002875%	54,920	0.003029%
6976	SCHOOL DISTRICT 37 - SHEPHERD	7.90%	8.50%	0.37%	69,576	1,058,531	0.044516%	702,485	0.038742%
6976	State Proportionate Share			0.37%	23,076	351,080	0.014764%	231,308	0.012757%

**Employer 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, 2022				Net Pension Liability as of June 30, 2022		Net Pension Liability as of June 30, 2021	
	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				\$ 156,295,392	\$ 2,377,885,194	100.000000%	\$ 1,813,221,704	100.000000%
State (Non-Employer Contributing Entity)				\$ 35,760,951	\$ 544,068,737	22.880362%	\$ 409,955,675	22.609242%
Employer								
6939 SCHOOL DISTRICT 38 - BIG FORK	7.90%	8.50%	0.37%	84,444	1,284,734	0.054028%	877,331	0.048385%
6939 State Proportionate Share			0.37%	27,759	422,325	0.017761%	290,120	0.016000%
6341 SCHOOL DISTRICT 38 - LINCOLN	7.90%	8.50%	0.37%	13,918	211,742	0.008905%	111,393	0.006143%
6341 State Proportionate Share			0.37%	4,744	72,172	0.003035%	37,801	0.002085%
6829 SCHOOL DISTRICT 4 & 28 - HIGHWOOD	7.90%	8.50%	0.37%	15,911	242,071	0.010180%	165,202	0.009111%
6829 State Proportionate Share			0.37%	5,286	80,426	0.003382%	54,472	0.003004%
6828 SCHOOL DISTRICT 4 & 47 - WHITEHALL	7.90%	8.50%	0.37%	42,084	640,271	0.026926%	417,065	0.023001%
6828 State Proportionate Share			0.37%	13,727	208,847	0.008783%	135,489	0.007472%
6346 SCHOOL DISTRICT 4 - CANYON CREEK	7.90%	8.50%	0.37%	21,281	323,767	0.013616%	272,087	0.015006%
6346 State Proportionate Share			0.37%	6,971	106,062	0.004460%	88,183	0.004863%
6385 SCHOOL DISTRICT 4 - DIVIDE	7.90%	8.50%	0.37%	1,345	20,466	0.000861%	15,521	0.000856%
6385 State Proportionate Share			0.37%	439	6,673	0.000281%	5,007	0.000276%
6822 SCHOOL DISTRICT 4 - FORSYTH	7.90%	8.50%	0.37%	49,192	748,409	0.031474%	510,397	0.028149%
6822 State Proportionate Share			0.37%	16,069	244,478	0.010281%	164,641	0.009080%
6823 SCHOOL DISTRICT 4 - HELLGATE	7.90%	8.50%	0.37%	129,806	1,974,874	0.083052%	1,549,617	0.085462%
6823 State Proportionate Share			0.37%	42,328	643,974	0.027082%	499,958	0.027573%
6824 SCHOOL DISTRICT 4 - LIBBY	7.90%	8.50%	0.37%	81,637	1,242,036	0.052233%	890,032	0.049086%
6824 State Proportionate Share			0.37%	26,708	406,340	0.017088%	288,060	0.015887%
6827 SCHOOL DISTRICT 4 - LIVINGSTON	7.90%	8.50%	0.37%	134,889	2,052,212	0.086304%	1,468,668	0.080998%
6827 State Proportionate Share			0.37%	44,831	682,054	0.028683%	483,028	0.026639%
6830 SCHOOL DISTRICT 4 - SWAN RIVER	7.90%	8.50%	0.37%	14,689	223,482	0.009398%	179,078	0.009876%
6830 State Proportionate Share			0.37%	4,790	72,875	0.003065%	57,777	0.003186%
6943 SCHOOL DISTRICT 40 - FRENCHTOWN	7.90%	8.50%	0.37%	126,194	1,919,916	0.080740%	1,431,997	0.078975%
6943 State Proportionate Share			0.37%	41,703	634,476	0.026682%	466,681	0.025738%
7077 SCHOOL DISTRICT 41 - ANDERSON	7.90%	8.50%	0.37%	10,521	160,072	0.006732%	118,322	0.006526%
7077 State Proportionate Share			0.37%	3,693	56,186	0.002363%	40,864	0.002254%
6974 SCHOOL DISTRICT 41 - PIONEER	7.90%	8.50%	0.37%	5,029	76,509	0.003218%	55,481	0.003060%
6974 State Proportionate Share			0.37%	1,640	24,948	0.001049%	17,896	0.000987%
6360 SCHOOL DISTRICT 43 - LAMOTTE	7.90%	8.50%	0.37%	9,143	139,102	0.005850%	89,331	0.004927%
6360 State Proportionate Share			0.37%	2,981	45,358	0.001908%	28,815	0.001589%
6942 SCHOOL DISTRICT 43 - TURNER	7.90%	8.50%	0.37%	12,029	183,015	0.007697%	119,909	0.006613%
6942 State Proportionate Share			0.37%	3,925	59,712	0.002511%	38,709	0.002135%
6945 SCHOOL DISTRICT 44 - BELGRADE	7.90%	8.50%	0.37%	358,543	5,454,882	0.229401%	3,892,310	0.214663%
6945 State Proportionate Share			0.37%	118,029	1,795,697	0.075517%	1,265,235	0.069778%
6950 SCHOOL DISTRICT 44 - GERALDINE	7.90%	8.50%	0.37%	18,889	287,380	0.012086%	165,167	0.009109%
6950 State Proportionate Share			0.37%	6,198	94,291	0.003965%	54,506	0.003006%
6946 SCHOOL DISTRICT 44 - MOORE	7.90%	8.50%	0.37%	14,878	226,353	0.009519%	137,110	0.007562%
6946 State Proportionate Share			0.37%	4,851	73,810	0.003104%	44,228	0.002439%
6947 SCHOOL DISTRICT 44 - WHITEFISH	7.90%	8.50%	0.37%	158,418	2,410,176	0.101358%	1,793,383	0.098906%
6947 State Proportionate Share			0.37%	51,850	788,842	0.033174%	578,499	0.031904%
6948 SCHOOL DISTRICT 45 - AUGUSTA	7.90%	8.50%	0.37%	15,381	234,002	0.009841%	181,950	0.010035%
6948 State Proportionate Share			0.37%	5,015	76,304	0.003209%	58,692	0.003237%
7092 SCHOOL DISTRICT 45 - GOLDEN RIDGE	7.90%	8.50%	0.37%	2,378	36,185	0.001522%	25,348	0.001398%
7092 State Proportionate Share			0.37%	776	11,799	0.000496%	8,177	0.000451%
6949 SCHOOL DISTRICT 45 - WOLF POINT	7.90%	8.50%	0.37%	108,896	1,656,747	0.069673%	1,172,270	0.064651%
6949 State Proportionate Share			0.37%	35,513	540,295	0.022722%	378,172	0.020856%
9221 SCHOOL DISTRICT 47-MALMBORG	7.90%	8.50%	0.37%	382	5,816	0.000245%	3,165	0.000175%
9221 State Proportionate Share			0.37%	125	1,896	0.000080%	1,021	0.000056%
6402 SCHOOL DISTRICT 48-1J & 48-2J	7.90%	8.50%	0.37%	27,086	412,093	0.017330%	306,825	0.016922%
6402 State Proportionate Share			0.37%	8,851	134,660	0.005663%	98,974	0.005458%

**Employer 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, 2022				Net Pension Liability as of June 30, 2022		Net Pension Liability as of June 30, 2021	
	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				\$ 156,295,392	\$ 2,377,885,194	100.000000%	\$ 1,813,221,704	100.000000%
State (Non-Employer Contributing Entity)				\$ 35,760,951	\$ 544,068,737	22.880362%	\$ 409,955,675	22.609242%
Employer								
6832 SCHOOL DISTRICT 5 - BASIN	7.90%	8.50%	0.37%	3,295	50,137	0.002108%	25,721	0.001419%
6832 State Proportionate Share			0.37%	1,075	16,348	0.000688%	8,296	0.000458%
6833 SCHOOL DISTRICT 5 - KALISPELL	7.90%	8.50%	0.37%	501,702	7,632,921	0.320996%	5,554,707	0.306345%
6833 State Proportionate Share			0.37%	165,076	2,511,476	0.105618%	1,808,648	0.099748%
7086 SCHOOL DISTRICT 5 - MELROSE	7.90%	8.50%	0.37%	1,802	27,419	0.001153%	19,699	0.001086%
7086 State Proportionate Share			0.37%	588	8,942	0.000376%	6,355	0.000350%
6834 SCHOOL DISTRICT 5 - PARK CITY	7.90%	8.50%	0.37%	22,858	347,768	0.014625%	258,958	0.014282%
6834 State Proportionate Share			0.37%	7,454	113,402	0.004769%	83,533	0.004607%
6835 SCHOOL DISTRICT 5 - SAND COULEE	7.90%	8.50%	0.37%	25,037	380,915	0.016019%	246,244	0.013580%
6835 State Proportionate Share			0.37%	8,532	129,811	0.005459%	84,746	0.004674%
6836 SCHOOL DISTRICT 5 - SHERIDAN	7.90%	8.50%	0.37%	24,470	372,286	0.015656%	268,214	0.014792%
6836 State Proportionate Share			0.37%	8,036	122,255	0.005141%	87,074	0.004802%
6840 SCHOOL DISTRICT 5 - SIDNEY	7.90%	8.50%	0.37%	143,870	2,188,851	0.092050%	1,573,807	0.086796%
6840 State Proportionate Share			0.37%	47,495	722,587	0.030388%	510,767	0.028169%
6841 SCHOOL DISTRICT 5 - TERRY	7.90%	8.50%	0.37%	11,555	175,792	0.007393%	177,124	0.009768%
6841 State Proportionate Share			0.37%	3,849	58,566	0.002463%	59,320	0.003272%
6954 SCHOOL DISTRICT 50 - EAST GLACIER	7.90%	8.50%	0.37%	10,743	163,440	0.006873%	92,784	0.005117%
6954 State Proportionate Share			0.37%	3,775	57,438	0.002416%	33,091	0.001825%
6975 SCHOOL DISTRICT 50 - EVERGREEN	7.90%	8.50%	0.37%	65,578	997,714	0.041958%	720,774	0.039751%
6975 State Proportionate Share			0.37%	21,783	331,414	0.013937%	238,968	0.013179%
6955 SCHOOL DISTRICT 50 - HAYS	7.90%	8.50%	0.37%	80,906	1,230,905	0.051765%	727,349	0.040114%
6955 State Proportionate Share			0.37%	26,475	402,789	0.016939%	234,623	0.012940%
6956 SCHOOL DISTRICT 52 - ABSAROKEE	7.90%	8.50%	0.37%	33,466	509,149	0.021412%	395,547	0.021815%
6956 State Proportionate Share			0.37%	10,994	167,259	0.007034%	128,542	0.007089%
6957 SCHOOL DISTRICT 52 - ENNIS	7.90%	8.50%	0.37%	46,467	706,948	0.029730%	469,377	0.025886%
6957 State Proportionate Share			0.37%	15,429	234,740	0.009872%	154,619	0.008527%
7003 SCHOOL DISTRICT 52 - INDEPENDENT	7.90%	8.50%	0.37%	15,076	229,370	0.009646%	166,049	0.009158%
7003 State Proportionate Share			0.37%	4,989	75,899	0.003192%	54,765	0.003020%
10056 SCHOOL DISTRICT 54-MARION	7.90%	8.50%	0.37%	9,883	150,354	0.006323%	114,039	0.006289%
10056 State Proportionate Share			0.37%	3,223	49,029	0.002062%	36,785	0.002029%
6959 SCHOOL DISTRICT 55 - BROCKTON	7.90%	8.50%	0.37%	39,260	597,297	0.025119%	368,737	0.020336%
6959 State Proportionate Share			0.37%	12,802	194,770	0.008191%	118,947	0.006560%
6953 SCHOOL DISTRICT 55 - PLEVNA	7.90%	8.50%	0.37%	27,622	420,237	0.017673%	289,900	0.015988%
6953 State Proportionate Share			0.37%	9,021	137,250	0.005772%	94,269	0.005199%
6960 SCHOOL DISTRICT 55 - ROUNDUP	7.90%	8.50%	0.37%	64,124	975,582	0.041027%	752,412	0.041496%
6960 State Proportionate Share			0.37%	20,971	319,050	0.013417%	243,417	0.013425%
6848 SCHOOL DISTRICT 55F - SUN RIVER VALLEY	7.90%	8.50%	0.37%	45,078	685,817	0.028841%	481,964	0.026581%
6848 State Proportionate Share			0.37%	14,764	224,617	0.009446%	157,213	0.008670%
6961 SCHOOL DISTRICT 57 - HAVRE	7.90%	8.50%	0.37%	2,455	37,357	0.001571%	27,515	0.001517%
6961 State Proportionate Share			0.37%	801	12,181	0.000512%	8,876	0.000490%
6962 SCHOOL DISTRICT 58 - GEYSER	7.90%	8.50%	0.37%	15,991	243,284	0.010231%	182,010	0.010038%
6962 State Proportionate Share			0.37%	5,272	80,209	0.003373%	58,774	0.003241%
7044 SCHOOL DISTRICT 58 - WHITEFISH	7.90%	8.50%	0.37%	7,568	115,140	0.004842%	74,398	0.004103%
7044 State Proportionate Share			0.37%	2,468	37,546	0.001579%	23,999	0.001324%
6963 SCHOOL DISTRICT 58 - YELLOWSTONE	7.90%	8.50%	0.37%	12,243	186,258	0.007833%	120,574	0.006650%
6963 State Proportionate Share			0.37%	3,992	60,736	0.002554%	38,894	0.002145%
6849 SCHOOL DISTRICT 6 & 1 - ST REGIS	7.90%	8.50%	0.37%	18,498	281,424	0.011835%	198,330	0.010938%
6849 State Proportionate Share			0.37%	6,228	94,749	0.003985%	66,021	0.003641%
6846 SCHOOL DISTRICT 6 - COLUMBIA FALLS	7.90%	8.50%	0.37%	226,200	3,441,418	0.144726%	2,485,717	0.137088%
6846 State Proportionate Share			0.37%	74,325	1,130,790	0.047554%	808,748	0.044603%

**Employer 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, 2022				Net Pension Liability as of June 30, 2022		Net Pension Liability as of June 30, 2021			
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			\$ 156,295,392	\$ 2,377,885,194	100.000000%	\$ 1,813,221,704	100.000000%		
State (Non-Employer Contributing Entity)			\$ 35,760,951	\$ 544,068,737	22.880362%	\$ 409,955,675	22.609242%		
Employer									
6844	SCHOOL DISTRICT 6 - COLUMBUS	7.90%	8.50%	0.37%	57,267	871,270	0.036641%	679,468	0.037473%
6844	State Proportionate Share			0.37%	18,934	288,064	0.012114%	220,995	0.012188%
6843	SCHOOL DISTRICT 6 - LAME DEER	7.90%	8.50%	0.37%	127,204	1,935,286	0.081387%	1,692,652	0.093351%
6843	State Proportionate Share			0.37%	41,578	632,562	0.026602%	549,418	0.030301%
6847	SCHOOL DISTRICT 6 - RYEGATE	7.90%	8.50%	0.37%	13,485	205,154	0.008628%	110,356	0.006086%
6847	State Proportionate Share			0.37%	4,527	68,879	0.002897%	37,051	0.002043%
6845	SCHOOL DISTRICT 6 - TROUT CREEK	7.90%	8.50%	0.37%	11,181	170,101	0.007153%	123,530	0.006813%
6845	State Proportionate Share			0.37%	3,646	55,464	0.002332%	39,847	0.002198%
6853	SCHOOL DISTRICT 6 - WIBAUX	7.90%	8.50%	0.37%	28,478	433,266	0.018221%	293,219	0.016171%
6853	State Proportionate Share			0.37%	9,286	141,278	0.005941%	94,584	0.005216%
7054	SCHOOL DISTRICT 64 - BAINVILLE	7.90%	8.50%	0.37%	41,689	634,263	0.026673%	465,983	0.025699%
7054	State Proportionate Share			0.37%	13,603	206,953	0.008703%	150,660	0.008309%
6964	SCHOOL DISTRICT 64J - MELSTONE	7.90%	8.50%	0.37%	13,478	205,048	0.008623%	149,735	0.008258%
6964	State Proportionate Share			0.37%	4,395	66,863	0.002812%	48,301	0.002664%
6952	SCHOOL DISTRICT 65 - FROID	7.90%	8.50%	0.37%	18,333	278,915	0.011730%	221,999	0.012243%
6952	State Proportionate Share			0.37%	5,978	90,951	0.003825%	71,610	0.003949%
6981	SCHOOL DISTRICT 69 - WEST YELLOWSTONE	7.90%	8.50%	0.37%	25,121	382,194	0.016073%	285,765	0.015760%
6981	State Proportionate Share			0.37%	8,338	126,854	0.005335%	93,829	0.005175%
6867	SCHOOL DISTRICT 7 & 2 - SAVAGE	7.90%	8.50%	0.37%	12,508	190,294	0.008003%	159,992	0.008824%
6867	State Proportionate Share			0.37%	4,204	63,956	0.002690%	52,425	0.002891%
6859	SCHOOL DISTRICT 7 & 70 - LAUREL	7.90%	8.50%	0.37%	176,646	2,687,497	0.113020%	1,868,559	0.103052%
6859	State Proportionate Share			0.37%	58,060	883,322	0.037147%	609,148	0.033595%
6854	SCHOOL DISTRICT 7 - BOULDER	7.90%	8.50%	0.37%	30,121	458,263	0.019272%	373,732	0.020611%
6854	State Proportionate Share			0.37%	9,822	149,429	0.006284%	120,556	0.006649%
6855	SCHOOL DISTRICT 7 - BOZEMAN	7.90%	8.50%	0.37%	599,568	9,121,858	0.383612%	6,343,968	0.349873%
6855	State Proportionate Share			0.37%	198,867	3,025,571	0.127238%	2,084,792	0.114977%
6856	SCHOOL DISTRICT 7 - CHARLO	7.90%	8.50%	0.37%	28,416	432,321	0.018181%	321,730	0.017744%
6856	State Proportionate Share			0.37%	9,271	141,043	0.005931%	103,815	0.005725%
6857	SCHOOL DISTRICT 7 - GARDINER	7.90%	8.50%	0.37%	21,769	331,197	0.013928%	249,738	0.013773%
6857	State Proportionate Share			0.37%	7,301	111,075	0.004671%	83,207	0.004589%
6368	SCHOOL DISTRICT 7 - GRANT	7.90%	8.50%	0.37%	1,282	19,511	0.000821%	8,573	0.000473%
6368	State Proportionate Share			0.37%	418	6,361	0.000268%	2,765	0.000153%
6858	SCHOOL DISTRICT 7 - HINSDALE	7.90%	8.50%	0.37%	14,847	225,882	0.009499%	149,304	0.008234%
6858	State Proportionate Share			0.37%	5,007	76,177	0.003204%	50,404	0.002780%
6866	SCHOOL DISTRICT 7 - JOLIET	7.90%	8.50%	0.37%	38,779	589,988	0.024811%	419,951	0.023160%
6866	State Proportionate Share			0.37%	12,847	195,448	0.008219%	137,969	0.007609%
6860	SCHOOL DISTRICT 7 - LOLO	7.90%	8.50%	0.37%	49,122	747,345	0.031429%	543,813	0.029992%
6860	State Proportionate Share			0.37%	16,092	244,830	0.010296%	176,878	0.009755%
6863	SCHOOL DISTRICT 7 - MEDICINE LAKE	7.90%	8.50%	0.37%	29,467	448,317	0.018854%	330,181	0.018210%
6863	State Proportionate Share			0.37%	9,609	146,190	0.006148%	106,508	0.005874%
6864	SCHOOL DISTRICT 7 - TWIN BRIDGES	7.90%	8.50%	0.37%	28,332	431,041	0.018127%	284,733	0.015703%
6864	State Proportionate Share			0.37%	9,284	141,245	0.005940%	92,367	0.005094%
6862	SCHOOL DISTRICT 7 - VICTOR	7.90%	8.50%	0.37%	17,115	260,392	0.010951%	251,832	0.013889%
6862	State Proportionate Share			0.37%	5,581	84,909	0.003571%	81,233	0.004480%
6965	SCHOOL DISTRICT 73 - SWAN LAKE	7.90%	8.50%	0.37%	569	8,658	0.000364%	6,566	0.000362%
6965	State Proportionate Share			0.37%	186	2,824	0.000119%	2,119	0.000117%
6970	SCHOOL DISTRICT 74 - ROY	7.90%	8.50%	0.37%	8,753	133,175	0.005601%	111,539	0.006151%
6970	State Proportionate Share			0.37%	2,854	43,427	0.001826%	36,162	0.001994%
6971	SCHOOL DISTRICT 74 - VAUGHN	7.90%	8.50%	0.37%	21,840	332,272	0.013973%	265,472	0.014641%
6971	State Proportionate Share			0.37%	7,139	108,613	0.004568%	85,634	0.004723%

**Employer 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, 2022				Net Pension Liability as of June 30, 2022		Net Pension Liability as of June 30, 2021			
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			\$ 156,295,392	\$ 2,377,885,194	100.000000%	\$ 1,813,221,704	100.000000%		
State (Non-Employer Contributing Entity)			\$ 35,760,951	\$ 544,068,737	22.880362%	\$ 409,955,675	22.609242%		
Employer									
6381	SCHOOL DISTRICT 75 - AMSTERDAM	7.90%	8.50%	0.37%	7,258	110,431	0.004644%	75,812	0.004181%
6381	State Proportionate Share			0.37%	2,367	36,010	0.001514%	24,455	0.001349%
6364	SCHOOL DISTRICT 75 - ARROWHEAD	7.90%	8.50%	0.37%	8,539	129,907	0.005463%	99,777	0.005503%
6364	State Proportionate Share			0.37%	2,784	42,361	0.001781%	32,186	0.001775%
7028	SCHOOL DISTRICT 78J & 2 - RICHEY	7.90%	8.50%	0.37%	21,278	323,721	0.013614%	225,940	0.012461%
7028	State Proportionate Share			0.37%	6,938	105,560	0.004439%	72,881	0.004019%
6868	SCHOOL DISTRICT 8 - ARLEE	7.90%	8.50%	0.37%	56,789	863,989	0.036334%	601,753	0.033187%
6868	State Proportionate Share			0.37%	19,112	290,764	0.012228%	200,441	0.011054%
6870	SCHOOL DISTRICT 8 - ELDER GROVE	7.90%	8.50%	0.37%	22,830	347,342	0.014607%	273,437	0.015080%
6870	State Proportionate Share			0.37%	7,781	118,385	0.004979%	93,359	0.005149%
6384	SCHOOL DISTRICT 8 - WEST GLACIER	7.90%	8.50%	0.37%	5,572	84,771	0.003565%	73,286	0.004042%
6384	State Proportionate Share			0.37%	1,817	27,642	0.001162%	23,640	0.001304%
6869	SCHOOL DISTRICT 8-WHITE SULPHUR SPRINGS	7.90%	8.50%	0.37%	30,136	458,484	0.019281%	311,865	0.017200%
6869	State Proportionate Share			0.37%	9,884	150,373	0.006324%	100,599	0.005548%
6969	SCHOOL DISTRICT 84 - DENTON	7.90%	8.50%	0.37%	15,138	230,303	0.009685%	176,506	0.009734%
6969	State Proportionate Share			0.37%	4,936	75,098	0.003158%	57,768	0.003186%
6989	SCHOOL DISTRICT 85 - ULM	7.90%	8.50%	0.37%	12,343	187,790	0.007897%	98,681	0.005442%
6989	State Proportionate Share			0.37%	4,237	64,466	0.002711%	34,092	0.001880%
6378	SCHOOL DISTRICT 86 & 4 - LAMBERT	7.90%	8.50%	0.37%	28,622	435,451	0.018313%	313,381	0.017283%
6378	State Proportionate Share			0.37%	9,333	141,993	0.005971%	101,088	0.005575%
6967	SCHOOL DISTRICT 87 - ROCKY BOY	7.90%	8.50%	0.37%	141,764	2,156,810	0.090703%	1,684,923	0.092924%
6967	State Proportionate Share			0.37%	46,227	703,295	0.029577%	543,513	0.029975%
6392	SCHOOL DISTRICT 89 - SMITH VALLEY	7.90%	8.50%	0.37%	16,593	252,445	0.010616%	149,596	0.008250%
6392	State Proportionate Share			0.37%	5,430	82,618	0.003474%	49,696	0.002741%
6880	SCHOOL DISTRICT 9 & 9 - REED POINT	7.90%	8.50%	0.37%	18,881	287,263	0.012081%	208,300	0.011488%
6880	State Proportionate Share			0.37%	6,157	93,672	0.003939%	67,193	0.003706%
6871	SCHOOL DISTRICT 9 - BROWNING	7.90%	8.50%	0.37%	461,019	7,013,967	0.294967%	5,011,407	0.276381%
6871	State Proportionate Share			0.37%	150,438	2,288,768	0.096252%	1,617,746	0.089219%
6873	SCHOOL DISTRICT 9 - DARBY	7.90%	8.50%	0.37%	45,628	694,183	0.029193%	516,783	0.028501%
6873	State Proportionate Share			0.37%	15,070	229,279	0.009642%	167,968	0.009264%
6875	SCHOOL DISTRICT 9 - DIXON	7.90%	8.50%	0.37%	13,802	209,987	0.008831%	157,731	0.008699%
6875	State Proportionate Share			0.37%	4,501	68,472	0.002880%	50,880	0.002806%
6876	SCHOOL DISTRICT 9 - EAST HELENA	7.90%	8.50%	0.37%	90,087	1,370,584	0.057639%	1,039,620	0.057336%
6876	State Proportionate Share			0.37%	29,994	456,328	0.019191%	342,557	0.018892%
6878	SCHOOL DISTRICT 9 - OPHEIM	7.90%	8.50%	0.37%	12,671	192,784	0.008107%	126,565	0.006980%
6878	State Proportionate Share			0.37%	4,185	63,665	0.002677%	42,543	0.002346%
6879	SCHOOL DISTRICT 9 - POPLAR	7.90%	8.50%	0.37%	129,731	1,973,732	0.083004%	1,530,354	0.084400%
6879	State Proportionate Share			0.37%	42,552	647,394	0.027226%	497,178	0.027420%
9921	SCHOOL DISTRICT 9-CRESTON	7.90%	8.50%	0.37%	5,616	85,446	0.003593%	67,466	0.003721%
9921	State Proportionate Share			0.37%	1,831	27,862	0.001172%	21,762	0.001200%
6400	SCHOOL DISTRICT 99 M North Star Schools	7.90%	8.50%	0.37%	35,013	532,682	0.022402%	345,305	0.019044%
6400	State Proportionate Share			0.37%	11,527	175,377	0.007375%	112,970	0.006230%
9989	SCHOOL DISTRICT NO. 31-STILLWATER COUNTY-NYE	7.90%	8.50%	0.37%	692	10,524	0.000443%	7,602	0.000419%
9989	State Proportionate Share			0.37%	226	3,431	0.000144%	2,453	0.000135%
6779	SD 1- West Valley School	7.90%	8.50%	0.37%	31,628	481,195	0.020236%	410,617	0.022646%
6779	State Proportionate Share			0.37%	10,313	156,910	0.006599%	132,454	0.007305%
6966	SD 75 GREENFIELD	7.90%	8.50%	0.37%	15,651	238,119	0.010014%	164,626	0.009079%
6966	State Proportionate Share			0.37%	5,104	77,650	0.003266%	53,185	0.002933%
6958	SHIELDS VALLEY	7.90%	8.50%	0.37%	19,804	301,293	0.012671%	223,776	0.012341%
6958	State Proportionate Share			0.37%	6,458	98,247	0.004132%	72,185	0.003981%

**Employer 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, 2022				Net Pension Liability as of June 30, 2022		Net Pension Liability as of June 30, 2021			
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			\$ 156,295,392	\$ 2,377,885,194	100.000000%	\$ 1,813,221,704	100.000000%		
State (Non-Employer Contributing Entity)			\$ 35,760,951	\$ 544,068,737	22.880362%	\$ 409,955,675	22.609242%		
Employer									
6630	SWEET GRASS COUNTY HIGH SCHOOL	7.90%	8.50%	0.37%	45,937	698,891	0.029391%	443,783	0.024475%
6630	State Proportionate Share			0.37%	14,987	228,013	0.009589%	143,709	0.007926%
6642	BOARD OF PUBLIC EDUCATION	7.90%	8.97%	0.00%	4,615	70,212	0.002953%	54,232	0.002991%
6642	State Proportionate Share			0.00%	1,326	20,175	0.000848%	15,352	0.000847%
6643	COMM OF HIGHER EDUCATION	7.90%	8.97%	0.00%	236,712	3,601,347	0.151452%	2,727,346	0.150414%
6643	State Proportionate Share			0.00%	68,016	1,034,797	0.043518%	772,047	0.042579%
6530	COMM OF POLITICAL PRACTICES	7.90%	8.97%	0.00%	30,569	465,075	0.019558%	359,804	0.019843%
6530	State Proportionate Share			0.00%	8,784	133,633	0.005620%	101,852	0.005617%
6443	CONSUMER COUNSEL	7.90%	8.97%	0.00%	19,459	296,047	0.012450%	367,513	0.020268%
6443	State Proportionate Share			0.00%	5,591	85,065	0.003577%	104,034	0.005738%
6762	DEPARTMENT OF ADMINISTRATION	7.90%	8.97%	0.00%	2,640,341	40,170,262	1.689327%	32,430,387	1.788551%
6762	State Proportionate Share			0.00%	758,665	11,542,363	0.485405%	9,180,276	0.506296%
6780	DEPARTMENT OF AGRICULTURE	7.90%	8.97%	0.00%	432,814	6,584,856	0.276921%	5,304,023	0.292519%
6780	State Proportionate Share			0.00%	124,363	1,892,066	0.079569%	1,501,444	0.082805%
6825	DEPARTMENT OF COMMERCE	7.90%	8.97%	0.00%	1,113,600	16,942,359	0.712497%	12,493,179	0.689004%
6825	State Proportionate Share			0.00%	319,977	4,868,150	0.204726%	3,536,524	0.195041%
6802	DEPARTMENT OF CORRECTIONS	7.90%	8.97%	0.00%	2,280,040	34,688,631	1.458802%	31,010,073	1.710220%
6802	State Proportionate Share			0.00%	655,138	9,967,293	0.419166%	8,778,219	0.484123%
6667	DEPARTMENT OF FISH, WILDLIFE & PARKS	7.90%	8.97%	0.00%	2,736,041	41,626,251	1.750558%	32,652,336	1.800791%
6667	State Proportionate Share			0.00%	786,163	11,960,721	0.502998%	9,243,105	0.509761%
6620	DEPARTMENT OF JUSTICE	7.90%	8.97%	0.00%	2,447,870	37,242,000	1.566182%	28,570,307	1.575665%
6620	State Proportionate Share			0.00%	703,361	10,700,968	0.450020%	8,087,579	0.446034%
6838	DEPARTMENT OF LABOR & INDUSTRY	7.90%	8.97%	0.00%	3,195,139	48,610,997	2.044295%	40,062,841	2.209484%
6838	State Proportionate Share			0.00%	918,079	13,967,690	0.587400%	11,340,844	0.625453%
6712	DEPARTMENT OF LIVESTOCK	7.90%	8.97%	0.00%	306,098	4,656,993	0.195846%	3,692,056	0.203619%
6712	State Proportionate Share			0.00%	87,953	1,338,122	0.056274%	1,045,134	0.057640%
6850	DEPARTMENT OF MILITARY AFFAIRS	7.90%	8.97%	0.00%	863,369	13,135,339	0.552396%	10,015,741	0.552373%
6850	State Proportionate Share			0.00%	248,077	3,774,256	0.158723%	2,835,220	0.156364%
7685	DEPARTMENT OF REVENUE	7.90%	8.97%	0.00%	2,453,414	37,326,348	1.569729%	28,682,397	1.581847%
7685	State Proportionate Share			0.00%	704,954	10,725,204	0.451040%	8,119,309	0.447784%
6689	DEPARTMENT OF TRANSPORTATION	7.90%	8.97%	0.00%	9,345,579	142,184,062	5.979433%	112,996,017	6.231782%
6689	State Proportionate Share			0.00%	2,685,321	40,854,602	1.718107%	31,986,503	1.764070%
6678	DEPT OF ENVIRONMENTAL QUALITY	7.90%	8.97%	0.00%	1,695,962	25,802,441	1.085100%	20,964,563	1.156205%
6678	State Proportionate Share			0.00%	487,311	7,413,970	0.311788%	5,934,572	0.327294%
6721	DEPT OF NATURAL RESOURCES & CONSERVATION	7.90%	8.97%	0.00%	2,905,745	44,208,130	1.859136%	33,957,338	1.872763%
6721	State Proportionate Share			0.00%	834,925	12,702,588	0.534197%	9,612,520	0.530135%
6872	DEPT OF PUBLIC HEALTH & HUMAN SERVICES	7.90%	8.97%	0.00%	10,675,983	162,424,894	6.830645%	137,565,650	7.586808%
6872	State Proportionate Share			0.00%	3,067,594	46,670,521	1.962690%	38,941,586	2.147646%
6514	GOVERNORS OFFICE	7.90%	8.97%	0.00%	227,857	3,466,630	0.145786%	3,381,976	0.186518%
6514	State Proportionate Share			0.00%	65,472	996,088	0.041890%	957,358	0.052799%
6439	LEGISLATIVE COUNCIL	7.90%	8.97%	0.00%	817,582	12,438,735	0.523101%	10,812,075	0.596291%
6439	State Proportionate Share			0.00%	234,921	3,574,096	0.150306%	3,060,643	0.168796%
6652	MONTANA ARTS COUNCIL	7.90%	8.97%	0.00%	41,317	628,597	0.026435%	485,536	0.026778%
6652	State Proportionate Share			0.00%	11,872	180,618	0.007596%	137,444	0.007580%
6655	MONTANA HISTORICAL SOCIETY	7.90%	8.97%	0.00%	217,234	3,305,012	0.138990%	2,652,948	0.146311%
6655	State Proportionate Share			0.00%	62,419	949,649	0.039937%	750,987	0.041479%
6764	MONTANA STATE FUND	7.90%	8.97%	0.00%	1,800,548	27,393,619	1.152016%	20,854,555	1.150138%
6764	State Proportionate Share			0.00%	517,362	7,871,173	0.331016%	5,903,432	0.325577%
6653	MONTANA STATE LIBRARY	7.90%	8.97%	0.00%	220,333	3,352,159	0.140972%	1,906,454	0.105142%
6653	State Proportionate Share			0.00%	63,310	963,196	0.040506%	539,672	0.029763%

Employer 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, 2022					Net Pension Liability as of June 30, 2022		Net Pension Liability as of June 30, 2021		
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			\$ 156,295,392	\$ 2,377,885,194	100.000000%	\$ 1,813,221,704	100.000000%		
State (Non-Employer Contributing Entity)			\$ 35,760,951	\$ 544,068,737	22.880362%	\$ 409,955,675	22.609242%		
Employer									
6769	OFFICE OF PUBLIC DEFENDER	7.90%	8.97%	0.00%	1,525,094	23,202,844	0.975776%	18,042,513	0.995053%
6769	State Proportionate Share		0.00%	0.00%	438,214	6,667,013	0.280376%	5,107,409	0.281676%
6623	PUBLIC SERVICE COMMISSION	7.90%	8.97%	0.00%	179,670	2,733,505	0.114955%	2,133,049	0.117639%
6623	State Proportionate Share		0.00%	0.00%	51,626	785,434	0.033031%	603,816	0.033301%
6651	SCHOOL FOR THE DEAF & BLIND	7.90%	8.97%	0.00%	168,007	2,556,066	0.107493%	1,939,308	0.106954%
6651	State Proportionate Share		0.00%	0.00%	48,274	734,450	0.030887%	548,972	0.030276%
6529	SECRETARY OF STATE	7.90%	8.97%	0.00%	156,499	2,380,980	0.100130%	1,937,503	0.106854%
6529	State Proportionate Share		0.00%	0.00%	44,968	684,141	0.028771%	548,461	0.030248%
6552	STATE AUDITOR'S OFFICE	7.90%	8.97%	0.00%	345,748	5,260,230	0.221215%	3,983,363	0.219684%
6552	State Proportionate Share		0.00%	0.00%	99,346	1,511,453	0.063563%	1,127,596	0.062187%
6457	SUPREME COURT	7.90%	8.97%	0.00%	1,508,978	22,957,664	0.965466%	18,226,989	1.005227%
6457	State Proportionate Share		0.00%	0.00%	433,584	6,596,564	0.277413%	5,159,630	0.284556%
6563	SUPT OF PUBLIC INSTRUCTION	7.90%	8.97%	0.00%	543,075	8,262,362	0.347467%	6,706,872	0.369887%
6563	State Proportionate Share		0.00%	0.00%	156,045	2,374,074	0.099840%	1,898,557	0.104706%
6766	TEACHERS' RETIREMENT SYSTEM	7.90%	8.97%	0.00%	121,685	1,851,315	0.077856%	1,394,112	0.076886%
6766	State Proportionate Share		0.00%	0.00%	34,964	531,950	0.022371%	394,640	0.021765%
6567	GREAT FALLS COLLEGE MSU	7.90%	8.97%	0.00%	149,582	2,275,750	0.095705%	1,835,269	0.101216%
6567	State Proportionate Share		0.00%	0.00%	42,980	653,905	0.027499%	519,521	0.028652%
6647	MONTANA STATE UNIVERSITY - BILLINGS	7.90%	8.97%	0.00%	665,894	10,130,943	0.426048%	7,932,858	0.437501%
6647	State Proportionate Share		0.00%	0.00%	191,335	2,910,985	0.122419%	2,245,605	0.123846%
6645	MONTANA STATE UNIVERSITY - BOZEMAN	7.90%	8.97%	0.00%	4,403,820	66,999,910	2.817626%	49,856,510	2.749609%
6645	State Proportionate Share		0.00%	0.00%	1,265,376	19,251,487	0.809605%	14,113,200	0.778349%
6648	MONTANA STATE UNIVERSITY - NORTHERN	7.90%	8.97%	0.00%	235,201	3,578,357	0.150485%	2,730,083	0.150565%
6648	State Proportionate Share		0.00%	0.00%	67,582	1,028,191	0.043240%	772,822	0.042621%
6644	UNIVERSITY OF MONTANA	7.90%	8.97%	0.00%	4,699,972	71,505,594	3.007109%	55,019,493	3.034350%
6644	State Proportionate Share		0.00%	0.00%	1,350,471	20,546,132	0.864051%	15,574,719	0.858953%
6744	FALLON MEDICAL COMPLEX	7.90%	8.87%	0.10%	-	-	0.000000%	-	0.000000%
6744	State Proportionate Share		0.10%	0.10%	-	-	0.000000%	-	0.000000%
6423	FLATHEAD EMERGENCY COMM CENTER	7.90%	8.87%	0.10%	-	-	0.000000%	876,170	0.048321%
6423	State Proportionate Share		0.10%	0.10%	-	-	0.000000%	257,086	0.014178%
6405	SCHOOL DISTRICT 4 - TRINITY	7.90%	8.50%	0.37%	-	-	0.000000%	-	0.000000%
6405	State Proportionate Share		0.37%	0.37%	-	-	0.000000%	-	0.000000%
6420	LAKEVIEW CEMETERY DISTRICT	7.90%	8.87%	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%	8.87%	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%	8.97%	0.00%	-	-	0.000000%	-	0.000000%
6618	State Proportionate Share		0.00%	0.00%	-	-	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, 2022							
	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	\$ 30,313,210	\$ 69,885,139	\$ 88,614,437	\$ 188,812,786	\$ 43,426,883	\$ 232,239,669	
State (Non-Employer Contributing Entity)	\$ 6,935,772	\$ 15,989,973	\$ 20,275,307	\$ 43,201,052	\$ 7,476,307	\$ 50,677,359	
Employer							
6532 CITY OF BAKER	9,995	23,044	29,219	62,258	-	62,258	#
6532 State Proportionate Share	2,974	6,856	8,694	18,524	-	18,524	#
6533 CITY OF BELGRADE	41,639	95,996	121,723	259,358	318,490	577,848	#
6533 State Proportionate Share	12,434	28,665	36,348	77,447	85,029	162,477	#
6506 CITY OF BELT	1,340	3,090	3,918	8,348	-	8,348	#
6506 State Proportionate Share	411	949	1,203	2,563	-	2,563	#
6505 CITY OF BIG TIMBER	3,756	8,659	10,980	23,395	14,172	37,567	#
6505 State Proportionate Share	1,153	2,659	3,372	7,185	3,115	10,300	#
6508 CITY OF BILLINGS	655,654	1,511,567	1,916,668	4,083,889	1,289,263	5,373,152	#
6508 State Proportionate Share	196,125	452,153	573,330	1,221,608	188,810	1,410,418	#
6512 CITY OF BOULDER	4,206	9,697	12,296	26,199	-	26,199	#
6512 State Proportionate Share	1,251	2,885	3,658	7,795	-	7,795	#
6509 CITY OF BOZEMAN	274,436	632,695	802,259	1,709,390	890,101	2,599,492	#
6509 State Proportionate Share	82,279	189,689	240,526	512,493	192,407	704,901	#
6519 CITY OF CHINOOK	10,153	23,406	29,679	63,237	15,986	79,223	#
6519 State Proportionate Share	3,049	7,030	8,914	18,993	1,719	20,713	#
6520 CITY OF CHOTEAU	8,564	19,743	25,034	53,341	30,058	83,399	#
6520 State Proportionate Share	2,556	5,893	7,472	15,922	6,451	22,373	#
6371 CITY OF COLSTRIP	26,830	61,856	78,433	167,119	61,880	228,999	#
6371 State Proportionate Share	8,008	18,463	23,411	49,882	10,338	60,221	#
6522 CITY OF COLUMBIA FALLS	17,285	39,849	50,529	107,663	-	107,663	#
6522 State Proportionate Share	5,166	11,909	15,101	32,176	-	32,176	#
6534 CITY OF COLUMBUS	6,184	14,257	18,078	38,519	-	38,519	#
6534 State Proportionate Share	1,853	4,273	5,418	11,544	-	11,544	#
6523 CITY OF CONRAD	16,270	37,509	47,562	101,341	70,806	172,147	#
6523 State Proportionate Share	4,843	11,166	14,158	30,167	16,243	46,410	#
6525 CITY OF CUT BANK	18,920	43,618	55,308	117,846	2,650	120,497	#
6525 State Proportionate Share	5,628	12,976	16,454	35,058	-	35,058	#
6528 CITY OF DEER LODGE	14,388	33,171	42,061	89,619	-	89,619	#
6528 State Proportionate Share	4,285	9,879	12,527	26,691	-	26,691	#
6531 CITY OF DILLON	14,896	34,343	43,547	92,786	62,443	155,229	#
6531 State Proportionate Share	4,446	10,249	12,996	27,691	14,335	42,025	#
6535 CITY OF EAST HELENA	7,419	17,103	21,687	46,209	12,008	58,218	#
6535 State Proportionate Share	2,225	5,129	6,503	13,857	2,000	15,856	#
6538 CITY OF FAIRVIEW	6,392	14,736	18,685	39,812	-	39,812	#
6538 State Proportionate Share	1,916	4,418	5,602	11,937	-	11,937	#
6539 CITY OF FORSYTH	11,300	26,051	33,033	70,383	23,805	94,189	#
6539 State Proportionate Share	3,364	7,755	9,834	20,953	3,817	24,770	#
6540 CITY OF FORT BENTON	5,624	12,966	16,440	35,030	-	35,030	#
6540 State Proportionate Share	1,673	3,857	4,891	10,421	-	10,421	#
6543 CITY OF GLASGOW	18,194	41,945	53,186	113,324	-	113,324	#
6543 State Proportionate Share	5,431	12,522	15,878	33,831	-	33,831	#

**Employer 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, 2022							
	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	\$ 30,313,210	\$ 69,885,139	\$ 88,614,437	\$ 188,812,786	\$ 43,426,883	\$ 232,239,669	
State (Non-Employer Contributing Entity)	\$ 6,935,772	\$ 15,989,973	\$ 20,275,307	\$ 43,201,052	\$ 7,476,307	\$ 50,677,359	
Employer							
6544 CITY OF GLENDIVE	32,811	75,644	95,917	204,373	-	204,373	#
6544 State Proportionate Share	9,790	22,569	28,618	60,977	-	60,977	#
6545 CITY OF GREAT FALLS	327,398	754,794	957,080	2,039,272	438,215	2,477,488	#
6545 State Proportionate Share	97,658	225,145	285,484	608,288	33,633	641,921	#
6548 CITY OF HAMILTON	27,292	62,920	79,782	169,994	67,952	237,946	#
6548 State Proportionate Share	8,143	18,773	23,804	50,720	12,957	63,677	#
6549 CITY OF HARDIN	24,330	56,092	71,125	151,548	234,880	386,428	#
6549 State Proportionate Share	7,246	16,706	21,183	45,135	64,070	109,204	#
6547 CITY OF HARLEM	5,529	12,747	16,163	34,439	28,984	63,423	#
6547 State Proportionate Share	1,645	3,792	4,808	10,245	7,161	17,406	#
6606 CITY OF HARLOWTON	5,358	12,353	15,663	33,374	44,160	77,533	#
6606 State Proportionate Share	1,594	3,675	4,660	9,928	11,780	21,708	#
6550 CITY OF HAVRE	41,342	95,311	120,854	257,507	38,145	295,652	#
6550 State Proportionate Share	12,347	28,466	36,095	76,909	-	76,909	#
6551 CITY OF HELENA	221,608	510,902	647,824	1,380,334	851,216	2,231,549	#
6551 State Proportionate Share	66,190	152,597	193,493	412,280	193,216	605,496	#
6555 CITY OF KALISPELL	117,269	270,355	342,810	730,434	670,115	1,400,549	#
6555 State Proportionate Share	35,021	80,738	102,376	218,136	167,775	385,911	#
6557 CITY OF LAUREL	45,511	104,922	133,041	283,473	29,257	312,731	#
6557 State Proportionate Share	13,551	31,241	39,614	84,406	-	84,406	#
6559 CITY OF LEWISTOWN	29,964	69,079	87,592	186,635	-	186,635	#
6559 State Proportionate Share	8,937	20,603	26,125	55,666	-	55,666	#
6560 CITY OF LIBBY	12,330	28,427	36,045	76,803	53,946	130,749	#
6560 State Proportionate Share	3,687	8,501	10,779	22,967	12,256	35,223	#
6561 CITY OF LIVINGSTON	52,351	120,692	153,037	326,080	180,206	506,286	#
6561 State Proportionate Share	15,679	36,146	45,833	97,657	39,407	137,064	#
6570 CITY OF MALTA	8,744	20,159	25,562	54,465	34,136	88,601	#
6570 State Proportionate Share	2,601	5,997	7,604	16,203	7,728	23,931	#
6571 CITY OF MILES CITY	40,613	93,630	118,723	252,967	-	252,967	#
6571 State Proportionate Share	12,117	27,936	35,422	75,475	-	75,475	#
6572 City of Missoula	396,320	913,690	1,158,560	2,468,569	2,219,460	4,688,029	#
6572 State Proportionate Share	118,631	273,497	346,795	738,923	566,960	1,305,883	#
6576 CITY OF PLAINS	3,198	7,373	9,349	19,921	-	19,921	#
6576 State Proportionate Share	951	2,193	2,781	5,926	-	5,926	#
6577 CITY OF PLENTYWOOD	6,681	15,403	19,531	41,615	19,193	60,808	#
6577 State Proportionate Share	1,995	4,600	5,833	12,428	3,887	16,315	#
6578 CITY OF POLSON	27,360	63,077	79,982	170,419	214,325	384,744	#
6578 State Proportionate Share	8,145	18,779	23,811	50,735	57,033	107,768	#
6579 CITY OF POPLAR	3,740	8,621	10,932	23,293	5,356	28,649	#
6579 State Proportionate Share	1,140	2,628	3,333	7,101	215	7,316	#
6603 CITY OF RED LODGE	11,601	26,745	33,912	72,258	16,742	89,000	#
6603 State Proportionate Share	3,503	8,077	10,242	21,822	1,514	23,336	#
6581 CITY OF RONAN	8,117	18,713	23,728	50,557	-	50,557	#
6581 State Proportionate Share	2,424	5,589	7,086	15,099	-	15,099	#
6582 CITY OF ROUNDUP	6,294	14,511	18,399	39,204	-	39,204	#
6582 State Proportionate Share	1,872	4,317	5,474	11,663	-	11,663	#
6599 CITY OF SCOBEE	4,307	9,931	12,592	26,830	-	26,830	#
6599 State Proportionate Share	1,283	2,957	3,750	7,990	-	7,990	#
6585 CITY OF SHELBY	12,659	29,184	37,006	78,849	95,855	174,704	#
6585 State Proportionate Share	3,809	8,781	11,135	23,725	24,836	48,561	#

**Employer 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, 2022							
	Difference Between Expected and Actual Experience	Net Difference Between Projected 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	\$ 30,313,210	\$ 69,885,139	\$ 88,614,437	\$ 188,812,786	\$ 43,426,883	\$ 232,239,669	
State (Non-Employer Contributing Entity)	\$ 6,935,772	\$ 15,989,973	\$ 20,275,307	\$ 43,201,052	\$ 7,476,307	\$ 50,677,359	
Employer							
6586 CITY OF SIDNEY	21,236	48,959	62,080	132,275	-	132,275	#
6586 State Proportionate Share	6,347	14,633	18,554	39,534	-	39,534	#
6379 CITY OF THREE FORKS	6,330	14,593	18,504	39,427	25,081	64,507	#
6379 State Proportionate Share	1,883	4,341	5,505	11,729	5,742	17,471	#
6590 CITY OF TOWNSEND	4,660	10,743	13,622	29,025	14,096	43,121	#
6590 State Proportionate Share	1,396	3,219	4,081	8,696	2,768	11,464	#
6574 CITY OF TROY	8,622	19,878	25,205	53,705	31,308	85,013	#
6574 State Proportionate Share	2,565	5,913	7,498	15,977	6,831	22,808	#
6592 CITY OF WHITE SULPHUR SPRINGS	2,789	6,429	8,152	17,369	1,621	18,990	#
6592 State Proportionate Share	836	1,927	2,444	5,207	-	5,207	#
6594 CITY OF WHITEFISH	68,178	157,180	199,305	424,663	9,189	433,852	#
6594 State Proportionate Share	20,392	47,011	59,611	127,013	-	127,013	#
6598 CITY OF WIBAUX	2,504	5,773	7,320	15,597	-	15,597	#
6598 State Proportionate Share	745	1,717	2,178	4,640	-	4,640	#
6596 CITY OF WOLF POINT	15,029	34,648	43,933	93,610	24,593	118,202	#
6596 State Proportionate Share	4,479	10,327	13,094	27,900	2,826	30,726	#
6399 TOWN OF ALBERTON	659	1,519	1,926	4,104	9,362	13,466	#
6399 State Proportionate Share	204	469	595	1,268	2,756	4,024	#
6507 TOWN OF BIG SANDY	1,794	4,136	5,244	11,174	4,268	15,442	#
6507 State Proportionate Share	534	1,230	1,560	3,324	778	4,102	#
7274 TOWN OF BRIDGER	5,130	11,826	14,996	31,951	22,018	53,970	#
7274 State Proportionate Share	1,533	3,535	4,483	9,552	4,972	14,523	#
6511 TOWN OF BROADUS	3,719	8,574	10,872	23,166	6,989	30,155	#
6511 State Proportionate Share	1,106	2,551	3,234	6,892	992	7,884	#
6513 TOWN OF CASCADE	3,061	7,057	8,948	19,066	2,701	21,767	#
6513 State Proportionate Share	911	2,099	2,662	5,672	-	5,672	#
6526 TOWN OF CHESTER	3,171	7,310	9,269	19,750	-	19,750	#
6526 State Proportionate Share	950	2,190	2,777	5,917	-	5,917	#
6521 TOWN OF CIRCLE	3,204	7,387	9,367	19,959	17,842	37,801	#
6521 State Proportionate Share	955	2,201	2,790	5,945	4,221	10,166	#
6524 TOWN OF CULBERTSON	2,991	6,895	8,743	18,629	8,738	27,367	#
6524 State Proportionate Share	890	2,051	2,601	5,542	1,652	7,194	#
6432 TOWN OF DENTON	292	673	854	1,820	-	1,820	#
6432 State Proportionate Share	97	224	283	604	-	604	#
6558 TOWN OF DRUMMOND	1,175	2,708	3,434	7,317	-	7,317	#
6558 State Proportionate Share	349	806	1,022	2,177	-	2,177	#
6607 TOWN OF EKALAKA	2,591	5,972	7,573	16,136	23,890	40,026	#
6607 State Proportionate Share	771	1,777	2,253	4,800	6,669	11,469	#
6536 TOWN OF ENNIS	8,173	18,842	23,891	50,906	81,252	132,157	#
6536 State Proportionate Share	2,446	5,640	7,151	15,237	22,068	37,305	#
6382 TOWN OF EUREKA	4,699	10,832	13,735	29,266	-	29,266	#
6382 State Proportionate Share	1,411	3,253	4,125	8,789	-	8,789	#
6537 TOWN OF FAIRFIELD	2,057	4,741	6,012	12,810	17,141	29,951	#
6537 State Proportionate Share	621	1,431	1,814	3,866	4,669	8,534	#
6605 TOWN OF FORT PECK	3,084	7,109	9,014	19,207	13,163	32,370	#
6605 State Proportionate Share	917	2,115	2,682	5,714	3,141	8,854	#
6410 TOWN OF FROID	870	2,006	2,543	5,419	2,594	8,013	#
6410 State Proportionate Share	259	597	757	1,612	513	2,125	#
6542 TOWN OF GERALDINE	699	1,611	2,043	4,353	-	4,353	#
6542 State Proportionate Share	208	479	608	1,295	-	1,295	#

**Employer 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, 2022								
	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	\$ 30,313,210	\$ 69,885,139	\$ 88,614,437	\$ 188,812,786	\$ 43,426,883	\$ 232,239,669		
State (Non-Employer Contributing Entity)	\$ 6,935,772	\$ 15,989,973	\$ 20,275,307	\$ 43,201,052	\$ 7,476,307	\$ 50,677,359		
Employer								
6546 TOWN OF GRASS RANGE	7	16	21	44	-	44	#	#
6546 State Proportionate Share	2	5	6	13	-	13	#	#
6553 TOWN OF HOT SPRINGS	4,524	10,430	13,226	28,181	31,252	59,433	#	#
6553 State Proportionate Share	1,346	3,103	3,935	8,384	8,127	16,511	#	#
6434 TOWN OF HYSHAM	1,520	3,505	4,445	9,470	36,991	46,462	#	#
6434 State Proportionate Share	452	1,043	1,322	2,817	10,731	13,549	#	#
6562 TOWN OF LIMA	193	445	564	1,202	-	1,202	#	#
6562 State Proportionate Share	61	141	179	381	-	381	#	#
6601 TOWN OF MANHATTAN	17,099	39,421	49,986	106,506	18,646	125,151	#	#
6601 State Proportionate Share	5,088	11,730	14,873	31,691	339	32,030	#	#
6564 TOWN OF MEDICINE LAKE	1,441	3,321	4,211	8,973	1,863	10,836	#	#
6564 State Proportionate Share	429	988	1,253	2,669	120	2,790	#	#
6554 TOWN OF MELSTONE	738	1,701	2,156	4,594	-	4,594	#	#
6554 State Proportionate Share	219	506	641	1,367	-	1,367	#	#
6390 TOWN OF MOORE	429	990	1,255	2,674	-	2,674	#	#
6390 State Proportionate Share	129	297	377	804	-	804	#	#
6556 TOWN OF NASHUA	1,061	2,446	3,102	6,609	-	6,609	#	#
6556 State Proportionate Share	319	736	933	1,988	-	1,988	#	#
6575 TOWN OF PHILIPSBURG	6,092	14,045	17,809	37,946	7,961	45,907	#	#
6575 State Proportionate Share	1,812	4,178	5,298	11,289	592	11,880	#	#
6573 TOWN OF RICHEY	1,146	2,641	3,349	7,135	-	7,135	#	#
6573 State Proportionate Share	341	787	998	2,126	-	2,126	#	#
6583 TOWN OF RYEGATE	596	1,373	1,741	3,710	-	3,710	#	#
6583 State Proportionate Share	177	409	518	1,104	-	1,104	#	#
6353 TOWN OF SACO	1,961	4,521	5,733	12,216	-	12,216	#	#
6353 State Proportionate Share	583	1,345	1,706	3,634	-	3,634	#	#
6584 TOWN OF SHERIDAN	2,328	5,367	6,805	14,500	-	14,500	#	#
6584 State Proportionate Share	693	1,597	2,024	4,314	-	4,314	#	#
6366 TOWN OF ST IGNATIUS	2,471	5,696	7,223	15,390	-	15,390	#	#
6366 State Proportionate Share	735	1,695	2,149	4,578	-	4,578	#	#
6587 TOWN OF STANFORD	990	2,282	2,894	6,166	-	6,166	#	#
6587 State Proportionate Share	294	679	861	1,834	-	1,834	#	#
6604 TOWN OF STEVENSVILLE	9,947	22,931	29,077	61,954	63,909	125,863	#	#
6604 State Proportionate Share	2,978	6,866	8,706	18,551	16,573	35,123	#	#
6588 TOWN OF SUNBURST	2,411	5,560	7,050	15,021	16,348	31,369	#	#
6588 State Proportionate Share	717	1,654	2,097	4,469	4,209	8,677	#	#
6589 TOWN OF SUPERIOR	2,710	6,249	7,923	16,882	3,268	20,149	#	#
6589 State Proportionate Share	806	1,859	2,357	5,022	156	5,178	#	#
6580 TOWN OF TERRY	3,300	7,608	9,647	20,555	17,858	38,413	#	#
6580 State Proportionate Share	982	2,263	2,870	6,115	4,495	10,610	#	#
6597 TOWN OF THOMPSON FALLS	4,585	10,571	13,404	28,560	9,210	37,770	#	#
6597 State Proportionate Share	1,372	3,162	4,010	8,543	1,352	9,896	#	#
6600 TOWN OF TWIN BRIDGES	2,985	6,881	8,725	18,591	6,870	25,461	#	#
6600 State Proportionate Share	888	2,047	2,596	5,531	1,140	6,671	#	#
6591 TOWN OF VALIER	3,423	7,892	10,007	21,323	24,080	45,403	#	#
6591 State Proportionate Share	1,018	2,348	2,977	6,343	6,283	12,626	#	#
6408 TOWN OF WEST YELLOWSTONE	21,286	49,074	62,226	132,586	-	132,586	#	#
6408 State Proportionate Share	6,364	14,671	18,602	39,637	-	39,637	#	#
6356 TOWN OF WESTBY	969	2,233	2,832	6,034	-	6,034	#	#
6356 State Proportionate Share	288	664	842	1,795	-	1,795	#	#

**Employer 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, 2022							
		Difference Between Expected and Actual Experience	Net Difference Between Projected 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		\$ 30,313,210	\$ 69,885,139	\$ 88,614,437	\$ 188,812,786	\$ 43,426,883	\$ 232,239,669								
State (Non-Employer Contributing Entity)		\$ 6,935,772	\$ 15,989,973	\$ 20,275,307	\$ 43,201,052	\$ 7,476,307	\$ 50,677,359								
Employer															
6409	TOWN OF WHITEHALL	3,817	8,799	11,157	23,773	133,926	157,699				#				
6409	State Proportionate Share	1,145	2,640	3,347	7,132	40,359	47,491				#				
6595	TOWN OF WINNETT	785	1,809	2,294	4,887	3,112	7,999				#				
6595	State Proportionate Share	234	540	685	1,459	467	1,926				#				
6458	ANACONDA-DEER LODGE COUNTY	71,443	164,707	208,849	445,000	682,351	1,127,351				#				
6458	State Proportionate Share	21,279	49,057	62,204	132,539	188,101	320,640				#				
6510	BUTTE SILVER BOW	334,267	770,631	977,162	2,082,060	533,532	2,615,592				#				
6510	State Proportionate Share	99,684	229,816	291,407	620,907	58,043	678,951				#				
6444	BEAVERHEAD COUNTY	42,998	99,128	125,695	267,821	-	267,821				#				
6444	State Proportionate Share	12,894	29,727	37,694	80,315	-	80,315				#				
6445	BIG HORN COUNTY	81,957	188,947	239,585	510,490	-	510,490				#				
6445	State Proportionate Share	24,477	56,430	71,554	152,462	-	152,462				#				
6446	BLAINE COUNTY	45,302	104,442	132,432	282,176	-	282,176				#				
6446	State Proportionate Share	13,519	31,166	39,519	84,203	-	84,203				#				
6447	BROADWATER COUNTY	34,027	78,448	99,472	211,947	183,743	395,691				#				
6447	State Proportionate Share	10,156	23,414	29,689	63,259	46,089	109,348				#				
6448	CARBON COUNTY	58,034	133,794	169,651	361,479	212,829	574,308				#				
6448	State Proportionate Share	17,318	39,926	50,627	107,871	46,335	154,207				#				
6449	CARTER COUNTY	22,741	52,429	66,480	141,650	76,166	217,816				#				
6449	State Proportionate Share	6,810	15,701	19,908	42,419	17,132	59,551				#				
6450	CASCADE COUNTY	221,202	509,968	646,640	1,377,810	281,843	1,659,653				#				
6450	State Proportionate Share	65,975	152,101	192,865	410,941	19,046	429,987				#				
6451	CHOUTEAU COUNTY	35,665	82,223	104,259	222,146	66,129	288,275				#				
6451	State Proportionate Share	10,620	24,484	31,046	66,150	8,843	74,993				#				
6452	CUSTER COUNTY	44,986	103,712	131,507	280,205	119,036	399,242				#				
6452	State Proportionate Share	13,417	30,931	39,220	83,568	22,268	105,836				#				
6453	DANIELS COUNTY	18,538	42,738	54,192	115,467	-	115,467				#				
6453	State Proportionate Share	5,541	12,775	16,199	34,516	-	34,516				#				
6456	DAWSON COUNTY	57,190	131,848	167,184	356,222	-	356,222				#				
6456	State Proportionate Share	17,086	39,391	49,947	106,424	-	106,424				#				
6459	FALLON COUNTY	52,471	120,968	153,388	326,826	-	326,826				#				
6459	State Proportionate Share	15,767	36,351	46,093	98,211	-	98,211				#				
6460	FERGUS COUNTY	44,313	102,160	129,539	276,013	-	276,013				#				
6460	State Proportionate Share	13,299	30,660	38,877	82,835	-	82,835				#				
6461	FLATHEAD COUNTY	341,371	787,009	997,928	2,126,307	-	2,126,307				#				
6461	State Proportionate Share	101,835	234,774	297,694	634,304	-	634,304				#				
6462	GALLATIN COUNTY	321,050	740,159	938,522	1,999,731	792,185	2,791,915				#				
6462	State Proportionate Share	96,019	221,366	280,692	598,077	141,079	739,155				#				
6463	GARFIELD COUNTY	25,786	59,447	75,379	160,611	168,717	329,328				#				
6463	State Proportionate Share	7,710	17,774	22,537	48,021	44,089	92,110				#				
6464	GLACIER COUNTY	41,069	94,682	120,057	255,809	-	255,809				#				
6464	State Proportionate Share	12,264	28,273	35,850	76,386	-	76,386				#				
6465	GOLDEN VALLEY COUNTY	4,376	10,088	12,792	27,257	-	27,257				#				
6465	State Proportionate Share	1,312	3,024	3,834	8,169	-	8,169				#				
6466	GRANITE COUNTY	22,751	52,451	66,508	141,710	-	141,710				#				
6466	State Proportionate Share	6,797	15,671	19,871	42,339	-	42,339				#				
6467	HILL COUNTY	55,400	127,722	161,951	345,073	-	345,073				#				
6467	State Proportionate Share	16,579	38,222	48,465	103,266	-	103,266				#				
6468	JEFFERSON COUNTY	69,835	161,001	204,150	434,986	228,899	663,885				#				
6468	State Proportionate Share	20,835	48,035	60,908	129,778	49,278	179,056				#				

**Employer 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, 2022						
	Difference Between Expected and Actual Experience	Net Difference Between Projected 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	\$ 30,313,210	\$ 69,885,139	\$ 88,614,437	\$ 188,812,786	\$ 43,426,883	\$ 232,239,669	
State (Non-Employer Contributing Entity)	\$ 6,935,772	\$ 15,989,973	\$ 20,275,307	\$ 43,201,052	\$ 7,476,307	\$ 50,677,359	
Employer							
6469 JUDITH BASIN COUNTY	20,123	46,391	58,824	125,338	4,317	129,654	#
6469 State Proportionate Share	5,986	13,801	17,500	37,287	-	37,287	#
6470 LAKE COUNTY	109,586	252,644	320,353	682,584	340,230	1,022,814	#
6470 State Proportionate Share	32,692	75,368	95,567	203,627	71,010	274,636	#
6471 LEWIS & CLARK COUNTY	248,883	573,785	727,560	1,550,228	234,678	1,784,906	#
6471 State Proportionate Share	74,306	171,307	217,218	462,831	-	462,831	#
6472 LIBERTY COUNTY	23,511	54,203	68,730	146,444	6,446	152,890	#
6472 State Proportionate Share	7,035	16,219	20,566	43,820	-	43,820	#
6473 LINCOLN COUNTY	78,770	181,600	230,269	490,640	79,201	569,841	#
6473 State Proportionate Share	23,566	54,329	68,890	146,785	1,623	148,408	#
6474 MADISON COUNTY	123,671	285,115	361,526	770,311	-	770,311	#
6474 State Proportionate Share	36,896	85,061	107,857	229,813	-	229,813	#
6475 MCCONE COUNTY	22,759	52,470	66,532	141,762	-	141,762	#
6475 State Proportionate Share	6,789	15,651	19,845	42,285	-	42,285	#
6476 MEAGHER COUNTY	20,270	46,730	59,254	126,254	46,419	172,673	#
6476 State Proportionate Share	6,032	13,907	17,634	37,574	7,994	45,567	#
6477 MINERAL COUNTY	31,992	73,755	93,521	199,268	193,935	393,203	#
6477 State Proportionate Share	9,542	21,998	27,893	59,432	50,134	109,566	#
6478 MISSOULA COUNTY	734,768	1,693,961	2,147,944	4,576,673	3,473,075	8,049,748	#
6478 State Proportionate Share	219,910	506,988	642,862	1,369,760	858,050	2,227,810	#
6479 MUSSELSHELL COUNTY	28,465	65,623	83,210	177,298	142,455	319,753	#
6479 State Proportionate Share	8,501	19,599	24,852	52,952	34,895	87,847	#
6480 PARK COUNTY	60,938	140,488	178,139	379,564	276,328	655,892	#
6480 State Proportionate Share	18,251	42,076	53,352	113,678	67,983	181,661	#
6481 PETROLEUM COUNTY	4,329	9,979	12,654	26,962	25,327	52,290	#
6481 State Proportionate Share	1,291	2,975	3,773	8,039	6,296	14,335	#
6482 PHILLIPS COUNTY	31,494	72,608	92,067	196,170	56,115	252,285	#
6482 State Proportionate Share	9,381	21,627	27,424	58,432	7,063	65,495	#
6483 PONDERA COUNTY	30,918	71,280	90,383	192,582	86,036	278,618	#
6483 State Proportionate Share	9,208	21,227	26,916	57,351	16,683	74,034	#
6485 POWDER RIVER COUNTY	64,526	148,761	188,629	401,916	279,573	681,489	#
6485 State Proportionate Share	19,242	44,362	56,251	119,854	64,750	184,604	#
6484 POWELL COUNTY	27,355	63,065	79,966	170,385	139,572	309,957	#
6484 State Proportionate Share	8,189	18,878	23,938	51,005	33,855	84,859	#
6486 PRAIRIE COUNTY	13,831	31,886	40,432	86,149	27,754	113,904	#
6486 State Proportionate Share	4,131	9,523	12,075	25,728	4,066	29,794	#
6487 RAVALLI COUNTY	113,696	262,119	332,367	708,183	218,201	926,384	#
6487 State Proportionate Share	33,908	78,173	99,123	211,204	33,095	244,298	#
6488 RICHLAND COUNTY	100,720	232,203	294,434	627,356	-	627,356	#
6488 State Proportionate Share	30,139	69,483	88,105	187,727	-	187,727	#
6489 ROOSEVELT COUNTY	67,080	154,648	196,094	417,822	-	417,822	#
6489 State Proportionate Share	20,021	46,157	58,527	124,705	-	124,705	#
6490 ROSEBUD COUNTY	54,186	124,922	158,401	337,509	78,893	416,402	#
6490 State Proportionate Share	16,192	37,330	47,335	100,857	7,055	107,912	#
6491 SANDERS COUNTY	58,544	134,970	171,142	364,657	198,699	563,356	#
6491 State Proportionate Share	17,443	40,214	50,991	108,648	43,056	151,704	#
6492 SHERIDAN COUNTY	46,067	106,204	134,666	286,936	-	286,936	#
6492 State Proportionate Share	13,715	31,619	40,093	85,426	-	85,426	#
6494 STILLWATER COUNTY	54,261	125,096	158,621	337,978	-	337,978	#
6494 State Proportionate Share	16,251	37,466	47,507	101,225	-	101,225	#

**Employer 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, 2022							
	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	\$ 30,313,210	\$ 69,885,139	\$ 88,614,437	\$ 188,812,786	\$ 43,426,883	\$ 232,239,669	
State (Non-Employer Contributing Entity)	\$ 6,935,772	\$ 15,989,973	\$ 20,275,307	\$ 43,201,052	\$ 7,476,307	\$ 50,677,359	
Employer							
6495 SWEET GRASS COUNTY	26,688	61,526	78,015	166,229	48,927	215,156	#
6495 State Proportionate Share	7,982	18,402	23,334	49,719	6,372	56,091	#
6496 TETON COUNTY	36,911	85,096	107,902	229,910	7,579	237,489	#
6496 State Proportionate Share	11,008	25,378	32,179	68,565	-	68,565	#
6497 TOOLE COUNTY	38,072	87,773	111,296	237,142	-	237,142	#
6497 State Proportionate Share	11,393	26,267	33,306	70,966	-	70,966	#
6498 TREASURE COUNTY	9,114	21,012	26,643	56,768	21,272	78,040	#
6498 State Proportionate Share	2,718	6,266	7,945	16,928	3,650	20,578	#
6499 VALLEY COUNTY	51,133	117,884	149,477	318,494	-	318,494	#
6499 State Proportionate Share	15,243	35,142	44,560	94,945	-	94,945	#
6500 WHEATLAND COUNTY	15,216	35,079	44,481	94,776	39,955	134,731	#
6500 State Proportionate Share	4,531	10,446	13,246	28,223	7,692	35,916	#
6501 WIBAUX COUNTY	25,557	58,920	74,710	159,187	81,341	240,528	#
6501 State Proportionate Share	7,603	17,528	22,225	47,356	17,081	64,437	#
6502 YELLOWSTONE COUNTY	272,776	628,867	797,403	1,699,046	205,078	1,904,123	#
6502 State Proportionate Share	81,486	187,862	238,209	507,557	-	507,557	#
6435 ARLEE-LAKE COUNTY WATER & SEWER DISTRICT	356	821	1,040	2,217	8,236	10,453	#
6435 State Proportionate Share	106	244	310	660	2,394	3,053	#
6720 BEAR PAW COOPERATIVE	659	1,519	1,926	4,105	172	4,277	#
6720 State Proportionate Share	196	452	573	1,221	-	1,221	#
6725 BERT MOONEY AIRPORT AUTHORITY	4,003	9,230	11,703	24,936	-	24,936	#
6725 State Proportionate Share	1,199	2,763	3,504	7,466	-	7,466	#
6740 BIG COUNTRY EDUCATIONAL COOP	561	1,294	1,640	3,495	-	3,495	#
6740 State Proportionate Share	167	385	488	1,040	-	1,040	#
6709 BIG FORK CO WATER & SEWER	7,270	16,760	21,252	45,282	48,942	94,224	#
6709 State Proportionate Share	2,163	4,986	6,322	13,471	12,804	26,275	#
7689 BIG HORN COUNTY CEMETERY DISTRICT #1	673	1,551	1,966	4,189	-	4,189	#
7689 State Proportionate Share	200	461	585	1,246	-	1,246	#
6348 BIG SKY CO WATER & SEWER DIST #363	3,996	9,211	11,680	24,887	9,191	34,078	#
6348 State Proportionate Share	1,298	2,993	3,795	8,087	1,994	10,081	#
6739 BIG SKY ECONOMIC DEVELOPMENT AUTH	8,006	18,457	23,403	49,866	-	49,866	#
6739 State Proportionate Share	2,580	5,948	7,542	16,070	-	16,070	#
6347 BIG SKY FIRE DEPARTMENT	6	14	18	38	-	38	#
6347 State Proportionate Share	32	74	94	201	-	201	#
6741 BIG SKY SPECIAL EDUCATION COOP	810	1,868	2,369	5,048	-	5,048	#
6741 State Proportionate Share	241	556	705	1,502	-	1,502	#
6697 BILLINGS HOUSING AUTHORITY	22,546	51,977	65,907	140,430	-	140,430	#
6697 State Proportionate Share	6,739	15,537	19,701	41,978	-	41,978	#
7699 BITTERROOT PUBLIC LIBRARY	4,704	10,845	13,751	29,300	27,114	56,414	#
7699 State Proportionate Share	1,410	3,250	4,120	8,780	6,797	15,576	#
6634 BITTERROOT CONSERVATION DISTRICT	1,023	2,359	2,992	6,375	1,100	7,475	#
6634 State Proportionate Share	304	702	890	1,896	19	1,916	#
6350 BITTERROOT VALLEY SEC	383	883	1,119	2,385	6,409	8,794	#
6350 State Proportionate Share	123	284	360	767	1,852	2,619	#
10565 BROADWATER CONSERVATION DISTRICT	624	1,440	1,826	3,890	14,000	17,889	#
10565 State Proportionate Share	186	428	543	1,157	4,234	5,392	#
6421 BUFFALO RAPIDS IRR1 PROJECT 1	3,544	8,170	10,359	22,072	6,999	29,071	#
6421 State Proportionate Share	1,054	2,430	3,082	6,566	1,112	7,679	#
6422 BUFFALO RAPIDS IRR1 PROJECT 2	4,791	11,046	14,007	29,844	5,299	35,143	#
6422 State Proportionate Share	1,428	3,293	4,175	8,896	237	9,133	#

**Employer 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, 2022						
	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	\$ 30,313,210	\$ 69,885,139	\$ 88,614,437	\$ 188,812,786	\$ 43,426,883	\$ 232,239,669	
State (Non-Employer Contributing Entity)	\$ 6,935,772	\$ 15,989,973	\$ 20,275,307	\$ 43,201,052	\$ 7,476,307	\$ 50,677,359	
Employer							
6711 CABINET MOUNTAIN COOPERATIVE	867	2,000	2,536	5,403	7,998	13,401	#
6711 State Proportionate Share	258	595	754	1,607	2,164	3,772	#
6727 CASCADE CONSERVATION DISTRICT	1,351	3,115	3,950	8,416	19,276	27,693	#
6727 State Proportionate Share	409	942	1,195	2,546	5,529	8,075	#
6662 CENTER FOR MENTAL HEALTH	739	1,704	2,161	4,604	-	4,604	#
6662 State Proportionate Share	220	507	643	1,370	-	1,370	#
6703 CENTRAL MONTANA LEARNING RESOURCE CTR	444	1,024	1,299	2,768	-	2,768	#
6703 State Proportionate Share	140	323	410	873	-	873	#
6719 CENTRAL VALLEY FIRE DISTRICT	4,099	9,449	11,982	25,530	133,038	158,568	#
6719 State Proportionate Share	1,219	2,811	3,564	7,595	39,403	46,998	#
6650 CHOUTEAU COUNTY CONSERVATION DIST	314	723	917	1,955	1,280	3,235	#
6650 State Proportionate Share	93	215	273	582	291	872	#
6428 COLUMBUS RURAL FIRE DISTRICT #3	3,529	8,137	10,318	21,984	119,198	141,182	#
6428 State Proportionate Share	1,050	2,421	3,069	6,540	35,692	42,232	#
6433 CORVALLIS COUNTY SEWER DISTRICT	737	1,699	2,154	4,590	2,676	7,266	#
6433 State Proportionate Share	219	505	641	1,366	594	1,960	#
10644 CRAIG WATER & SEWER DISTRICT	-	-	-	-	-	-	#
10644 State Proportionate Share	-	-	-	-	-	-	#
6707 Crown Hill	997	2,298	2,913	6,208	13,280	19,488	#
6707 State Proportionate Share	296	683	867	1,847	3,729	5,576	#
6394 DALY DITCHES IRRIGATION DISTRICT	608	1,401	1,777	3,785	-	3,785	#
6394 State Proportionate Share	208	479	608	1,295	-	1,295	#
6677 DAWSON COMMUNITY COLLEGE	19,750	45,532	57,735	123,017	-	123,017	#
6677 State Proportionate Share	5,931	13,673	17,338	36,942	-	36,942	#
6686 DEER LODGE COUNTY HEAD START PROGRAM	7,286	16,798	21,300	45,384	-	45,384	#
6686 State Proportionate Share	2,168	4,997	6,336	13,501	-	13,501	#
8514 Drummond School and Community Library District	351	810	1,027	2,188	898	3,087	#
8514 State Proportionate Share	105	241	306	651	165	816	#
6389 DRY PRAIRIE RURAL WATER	17,531	40,417	51,249	109,198	43,045	152,243	#
6389 State Proportionate Share	5,215	12,024	15,246	32,485	8,204	40,689	#
8715 DRY REDWATER REGIONAL WATER AUTHORITY	1,560	3,596	4,560	9,717	5,511	15,228	#
8715 State Proportionate Share	464	1,070	1,357	2,891	1,197	4,087	#
6705 EASTERN YELLOWSTONE COUNTY SEC	326	751	952	2,028	-	2,028	#
6705 State Proportionate Share	97	223	283	603	-	603	#
6750 FERGUS COUNTY CONSERVATION DIST	503	1,160	1,470	3,133	-	3,133	#
6750 State Proportionate Share	150	345	437	932	-	932	#
6716 FLATHEAD CONSERVATION DISTRICT	1,732	3,994	5,065	10,791	35,200	45,991	#
6716 State Proportionate Share	534	1,231	1,561	3,326	9,986	13,312	#
6708 FLATHEAD MUNICIPAL AIRPORT AUTHORITY	31,156	71,829	91,079	194,064	286,744	480,808	#
6708 State Proportionate Share	9,337	21,525	27,294	58,156	78,345	136,501	#
6699 FLATHEAD SPECIAL EDUC COOP	627	1,445	1,832	3,903	14,984	18,887	#
6699 State Proportionate Share	186	430	545	1,161	4,347	5,508	#
6676 FLATHEAD VALLEY COMMUNITY COLLEGE	77,671	179,065	227,055	483,790	47,179	530,969	#
6676 State Proportionate Share	23,158	53,388	67,696	144,242	-	144,242	#
6638 FORT SHAW IRRIGATION DIST	2,325	5,359	6,795	14,479	22,414	36,892	#
6638 State Proportionate Share	692	1,594	2,022	4,307	6,009	10,316	#
6414 FRENCHTOWN RURAL FIRE DISTRICT	753	1,736	2,201	4,689	1,777	6,466	#
6414 State Proportionate Share	224	516	655	1,395	301	1,696	#
6682 GALLATIN AIRPORT AUTHORITY	49,162	113,339	143,714	306,216	514,243	820,458	#
6682 State Proportionate Share	14,817	34,160	43,315	92,293	143,306	235,599	#

**Employer 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, 2022							
	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	\$ 30,313,210	\$ 69,885,139	\$ 88,614,437	\$ 188,812,786	\$ 43,426,883	\$ 232,239,669	
State (Non-Employer Contributing Entity)	\$ 6,935,772	\$ 15,989,973	\$ 20,275,307	\$ 43,201,052	\$ 7,476,307	\$ 50,677,359	
Employer							
6736 GALLATIN CONSERVATION DISTRICT	2,338	5,390	6,834	14,562	45,178	59,740	#
6736 State Proportionate Share	695	1,603	2,033	4,332	13,033	17,365	#
6702 GALLATIN-MADISON SEC	1,070	2,467	3,129	6,666	14,391	21,057	#
6702 State Proportionate Share	318	734	931	1,983	4,141	6,124	#
6718 GARDINER - PARK COUNTY WATER DIST	2,884	6,648	8,430	17,962	4,652	22,614	#
6718 State Proportionate Share	858	1,978	2,508	5,343	506	5,850	#
6691 GLASGOW IRRIGATION DISTRICT	1,710	3,943	5,000	10,654	-	10,654	#
6691 State Proportionate Share	515	1,186	1,504	3,205	-	3,205	#
7276 GRANITE CO HOSPITAL & NURSING HOME	29,768	68,628	87,020	185,416	324,918	510,334	#
7276 State Proportionate Share	8,911	20,543	26,048	55,501	89,848	145,350	#
6373 GRANITE CONSERVATION DISTRICT	477	1,101	1,396	2,974	5,777	8,751	#
6373 State Proportionate Share	142	327	415	885	1,615	2,499	#
6717 GREAT DIVIDE EDUCATION SERVICES	881	2,031	2,575	5,487	2,750	8,237	#
6717 State Proportionate Share	262	604	766	1,632	584	2,216	#
6660 GREAT FALLS INT AIRPORT	9,074	20,920	26,527	56,522	-	56,522	#
6660 State Proportionate Share	2,754	6,349	8,051	17,154	-	17,154	#
6641 GREENFIELDS IRRIGATION DIST	17,548	40,456	51,298	109,302	8,105	117,408	#
6641 State Proportionate Share	5,223	12,042	15,269	32,535	-	32,535	#
6417 HEBGEN BASIN RURAL FD	721	1,662	2,108	4,491	1,239	5,731	#
6417 State Proportionate Share	215	495	627	1,336	158	1,494	#
6663 HELENA HOUSING AUTHORITY	17,686	40,773	51,700	110,159	85,190	195,349	#
6663 State Proportionate Share	5,303	12,225	15,501	33,029	20,478	53,507	#
6632 HELENA REGIONAL AIRPORT AUTH	19,897	45,872	58,165	123,934	18,367	142,302	#
6632 State Proportionate Share	5,972	13,768	17,457	37,197	-	37,197	#
6685 HELENA VALLEY IRRIGATION DIST	4,784	11,030	13,986	29,801	35,274	65,075	#
6685 State Proportionate Share	1,423	3,281	4,161	8,866	9,245	18,110	#
6664 HILL CO PUBLIC CEMETERY DIST	1,029	2,372	3,007	6,407	11,420	17,828	#
6664 State Proportionate Share	314	723	917	1,953	3,210	5,163	#
6377 HINSDALE WATER & SEWER DISTRICT	262	604	766	1,633	-	1,633	#
6377 State Proportionate Share	78	180	228	486	-	486	#
6631 HOUSING AUTHORITY OF ANACONDA	6,516	15,022	19,048	40,586	-	40,586	#
6631 State Proportionate Share	1,938	4,469	5,667	12,074	-	12,074	#
6637 HOUSING AUTHORITY OF BUTTE	13,604	31,363	39,769	84,736	-	84,736	#
6637 State Proportionate Share	4,053	9,344	11,848	25,246	-	25,246	#
6640 HOUSING AUTHORITY OF GLASGOW	3,328	7,673	9,729	20,729	19,372	40,101	#
6640 State Proportionate Share	990	2,283	2,894	6,167	4,936	11,103	#
6746 HUMAN RESOURCES COUNCIL DIST XI	20,979	48,365	61,327	130,671	-	130,671	#
6746 State Proportionate Share	6,285	14,489	18,373	39,147	-	39,147	#
6635 HUMAN RESOURCES COUNCIL DIST XII	46,955	108,253	137,264	292,472	26,881	319,353	#
6635 State Proportionate Share	13,984	32,239	40,878	87,101	-	87,101	#
6425 HYALITE RFD	411	948	1,202	2,561	-	2,561	#
6425 State Proportionate Share	122	282	358	762	-	762	#
6722 JUDITH BASIN CONSERVATION DIST	334	770	977	2,081	-	2,081	#
6722 State Proportionate Share	99	229	291	619	-	619	#
6738 LAKESIDE CO WATER & SEWER	5,235	12,070	15,304	32,609	8,639	41,249	#
6738 State Proportionate Share	1,557	3,591	4,553	9,701	843	10,544	#
6357 LARCHMONT GOLF COURSE	3,547	8,177	10,369	22,093	4,040	26,133	#
6357 State Proportionate Share	1,057	2,437	3,090	6,584	192	6,776	#
6358 LEWIS & CLARK CONSERVATION DIST	1,004	2,314	2,934	6,252	-	6,252	#
6358 State Proportionate Share	306	706	895	1,908	-	1,908	#

**Employer 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, 2022							
	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	\$ 30,313,210	\$ 69,885,139	\$ 88,614,437	\$ 188,812,786	\$ 43,426,883	\$ 232,239,669	
State (Non-Employer Contributing Entity)	\$ 6,935,772	\$ 15,989,973	\$ 20,275,307	\$ 43,201,052	\$ 7,476,307	\$ 50,677,359	
Employer							
6694 LEWIS & CLARK LIBRARY	24,592	56,694	71,888	153,174	-	153,174	#
6694 State Proportionate Share	7,376	17,006	21,563	45,945	-	45,945	#
6372 LIBERTY CO CONSERVATION DISTRICT	318	733	929	1,979	2,400	4,379	#
6372 State Proportionate Share	95	218	276	589	633	1,222	#
6397 LINCOLN CONSERVATION DISTRICT	410	946	1,200	2,556	-	2,556	#
6397 State Proportionate Share	122	281	357	761	-	761	#
6729 LINCOLN COUNTY RURAL FIRE DIST	2,131	4,912	6,229	13,272	645	13,917	#
6729 State Proportionate Share	634	1,461	1,853	3,949	-	3,949	#
6730 LOCKWOOD RURAL FIRE DIST 8	1,118	2,577	3,268	6,962	2,601	9,563	#
6730 State Proportionate Share	333	767	972	2,071	451	2,523	#
6391 LOCKWOOD WATER & SEWER DISTRICT	4,935	11,378	14,427	30,741	11,065	41,805	#
6391 State Proportionate Share	1,492	3,439	4,361	9,292	1,800	11,092	#
6430 MADISON CONSERVATION DISTRICT	418	963	1,221	2,603	1,819	4,422	#
6430 State Proportionate Share	134	308	391	833	522	1,355	#
6355 MALTA CEMETERY DISTRICT	715	1,649	2,091	4,455	-	4,455	#
6355 State Proportionate Share	213	491	622	1,325	-	1,325	#
6672 MALTA IRRIGATION DISTRICT	7,966	18,365	23,286	49,616	46,514	96,131	#
6672 State Proportionate Share	2,370	5,463	6,927	14,761	11,818	26,578	#
9111 Meagher County Conservation District	-	-	-	-	-	-	#
9111 State Proportionate Share	-	-	-	-	-	-	#
6671 MILES COMMUNITY COLLEGE	19,073	43,971	55,756	118,800	18,933	137,733	#
6671 State Proportionate Share	5,720	13,188	16,723	35,631	-	35,631	#
6419 MILK RIVER JBC	1,871	4,314	5,470	11,655	21,060	32,715	#
6419 State Proportionate Share	557	1,283	1,627	3,467	5,821	9,288	#
6706 MISSOULA AREA SEC	1,185	2,732	3,465	7,382	2,560	9,942	#
6706 State Proportionate Share	353	813	1,031	2,196	419	2,615	#
6700 MISSOULA COUNTY AIRPORT	45,051	103,863	131,698	280,612	-	280,612	#
6700 State Proportionate Share	13,482	31,082	39,412	83,975	-	83,975	#
6661 MISSOULA RURAL FIRE DISTRICT	7,684	17,716	22,464	47,864	158,972	206,837	#
6661 State Proportionate Share	2,286	5,270	6,683	14,239	45,449	59,688	#
6749 NO MONTANA JOINT REFUSE DISPOSAL DIST	6,920	15,955	20,231	43,106	-	43,106	#
6749 State Proportionate Share	2,065	4,760	6,036	12,862	-	12,862	#
6714 NORTH CENTRAL LEARNING SEC	774	1,784	2,262	4,821	8,598	13,418	#
6714 State Proportionate Share	230	531	673	1,434	2,438	3,872	#
6424 NORTH LAKE CO PUBLIC LIBRARY DIST	2,672	6,160	7,811	16,642	-	16,642	#
6424 State Proportionate Share	810	1,867	2,368	5,045	-	5,045	#
6398 NORTH VALLEY PUBLIC LIBRARY	3,489	8,044	10,199	21,732	12,750	34,482	#
6398 State Proportionate Share	1,038	2,393	3,034	6,465	2,843	9,309	#
6411 NORTHWEST MT EDUC COOP	795	1,834	2,325	4,954	15,661	20,615	#
6411 State Proportionate Share	237	545	692	1,474	4,513	5,987	#
6393 PABLO-LAKE COUNTY WATER & SEWER	2,776	6,399	8,114	17,289	-	17,289	#
6393 State Proportionate Share	826	1,904	2,414	5,143	-	5,143	#
6386 PARK CO RURAL FIRE DISTRICT 1	4,097	9,446	11,977	25,520	133,033	158,554	#
6386 State Proportionate Share	1,219	2,811	3,564	7,593	38,582	46,176	#
6407 PARK COUNTY SEC	-	-	-	-	-	-	#
6407 State Proportionate Share	-	-	-	-	-	-	#
6383 PETROLEUM CO CONSERVATION DIST	2,333	5,378	6,819	14,529	27,926	42,455	#
6383 State Proportionate Share	694	1,600	2,029	4,322	7,472	11,795	#
10576 PHILIPSBURG AREA COMMUNITY LIBRARY	254	586	743	1,583	6,868	8,451	#
10576 State Proportionate Share	76	174	221	471	2,067	2,538	#

**Employer 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, 2022						
	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	\$ 30,313,210	\$ 69,885,139	\$ 88,614,437	\$ 188,812,786	\$ 43,426,883	\$ 232,239,669	
State (Non-Employer Contributing Entity)	\$ 6,935,772	\$ 15,989,973	\$ 20,275,307	\$ 43,201,052	\$ 7,476,307	\$ 50,677,359	
Employer							
6404 PHILLIPS CONSERVATION DISTRICT	59	135	171	364	-	364	#
6404 State Proportionate Share	20	46	58	124	-	124	#
6674 PONDERA CO CANAL & RESERVOIR	8,593	19,811	25,121	53,525	-	53,525	#
6674 State Proportionate Share	2,576	5,938	7,530	16,044	-	16,044	#
6723 PONDERA COUNTY CEMETERY DIST 2	704	1,622	2,057	4,384	-	4,384	#
6723 State Proportionate Share	209	483	612	1,304	-	1,304	#
9854 PONDERA REGIONAL PORT AUTHORITY	531	1,225	1,554	3,310	-	3,310	#
9854 State Proportionate Share	158	364	462	985	-	985	#
6733 PORT OF MONTANA - PORT AUTHORITY	3,409	7,859	9,965	21,232	-	21,232	#
6733 State Proportionate Share	1,019	2,349	2,978	6,346	-	6,346	#
6679 PRAIRIE COUNTY HOSPITAL DISTRICT	18,850	43,459	55,105	117,414	88,183	205,597	#
6679 State Proportionate Share	5,631	12,982	16,461	35,074	20,858	55,931	#
6737 PRAIRIE VIEW SPECIAL SERVICES COOP	-	-	-	-	-	-	#
6737 State Proportionate Share	-	-	-	-	-	-	#
7277 PRICKLY PEAR SPECIAL SVCS COOP	618	1,426	1,808	3,852	1,392	5,245	#
7277 State Proportionate Share	191	440	558	1,189	240	1,428	#
6415 RAE WATER AND SEWER DISTRICT	5,661	13,050	16,548	35,259	28,339	63,598	#
6415 State Proportionate Share	1,684	3,882	4,923	10,489	7,009	17,498	#
7688 RED LODGE RURAL FIRE DISTRICT 7	5,178	11,938	15,137	32,253	-	32,253	#
7688 State Proportionate Share	1,540	3,551	4,503	9,595	-	9,595	#
6673 RICHLAND CO HOUSING AUTHORITY	7,779	17,934	22,740	48,454	50,726	99,180	#
6673 State Proportionate Share	2,331	5,375	6,815	14,522	13,126	27,648	#
9214 Riverside County Water and Sewer District No. 310	622	1,434	1,818	3,873	247	4,120	#
9214 State Proportionate Share	185	427	541	1,152	-	1,152	#
7682 RONAN LIBRARY DISTRICT	2,135	4,921	6,240	13,296	-	13,296	#
7682 State Proportionate Share	635	1,464	1,856	3,956	-	3,956	#
6352 ROUNDUP COMMUNITY LIBRARY	221	509	646	1,376	334	1,710	#
6352 State Proportionate Share	66	151	192	409	31	440	#
6388 SEELEY LAKE MISSOULA CO WATER DISTRICT	2,047	4,719	5,984	12,750	1,249	13,999	#
6388 State Proportionate Share	617	1,422	1,803	3,841	-	3,841	#
7694 SEELEY LAKE RURAL FIRE DISTRICT	191	439	557	1,187	-	1,187	#
7694 State Proportionate Share	60	139	176	374	-	374	#
6413 SHERIDAN DANIELS SEC	-	-	-	-	-	-	#
6413 State Proportionate Share	-	-	-	-	-	-	#
6735 SIDNEY RICHLAND AIRPORT AUTHORITY	2,931	6,758	8,569	18,257	28,345	46,602	#
6735 State Proportionate Share	883	2,035	2,580	5,497	7,753	13,250	#
9213 SOMERS COUNTY WATER & SEWER DISTRICT	447	1,031	1,307	2,785	1,222	4,007	#
9213 State Proportionate Share	145	333	422	900	245	1,145	#
6734 TETON COUNTY CONSERVATION DIST	269	620	787	1,676	156	1,832	#
6734 State Proportionate Share	80	185	234	499	-	499	#
6429 THOMPSON FALLS PUBLIC LIBRARY	696	1,603	2,033	4,332	-	4,332	#
6429 State Proportionate Share	208	480	609	1,298	-	1,298	#
6344 UPPER MUSSELSHELL CONSERVATION DIST	248	572	725	1,544	-	1,544	#
6344 State Proportionate Share	74	170	216	460	-	460	#
6345 URBAN TRANS DIST/DAWSON CO	2,394	5,520	7,000	14,914	-	14,914	#
6345 State Proportionate Share	712	1,642	2,082	4,437	-	4,437	#
6387 VALLEY COUNTY CONSERVATION DISTRICT	20	46	58	124	-	124	#
6387 State Proportionate Share	10	23	29	63	-	63	#
6726 VICTOR WATER & SEWER	767	1,768	2,242	4,778	5,382	10,160	#
6726 State Proportionate Share	228	526	667	1,421	1,397	2,819	#

**Employer 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, 2022							
	Difference Between Expected and Actual Experience	Net Difference Between Projected 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	\$ 30,313,210	\$ 69,885,139	\$ 88,614,437	\$ 188,812,786	\$ 43,426,883	\$ 232,239,669	
State (Non-Employer Contributing Entity)	\$ 6,935,772	\$ 15,989,973	\$ 20,275,307	\$ 43,201,052	\$ 7,476,307	\$ 50,677,359	
Employer							
6669 WHITEFISH HOUSING AUTHORITY	2,443	5,632	7,141	15,215	28,961	44,176	#
6669 State Proportionate Share	727	1,675	2,124	4,526	8,271	12,797	#
6361 YELLOWSTONE CITY-COUNTY HEALTH DEPT	290,350	669,384	848,780	1,808,514	1,259,255	3,067,769	#
6361 State Proportionate Share	87,704	202,197	256,386	546,287	298,939	845,226	#
6698 YELLOWSTONE WEST CARBON SEC	1,699	3,916	4,965	10,580	15,159	25,739	#
6698 State Proportionate Share	505	1,165	1,477	3,147	4,183	7,330	#
6608 BEAVERHEAD COUNTY HIGH SCHOOL	12,005	27,676	35,094	74,775	34,386	109,161	#
6608 State Proportionate Share	3,925	9,048	11,473	24,446	7,704	32,150	#
6354 BIG SKY SCHOOL DISTRICT #72	8,637	19,911	25,247	53,795	-	53,795	#
6354 State Proportionate Share	2,859	6,590	8,356	17,805	-	17,805	#
11464 CARDWELL SCHOOL DISTRICT	426	983	1,246	2,655	20,572	23,227	#
11464 State Proportionate Share	139	320	406	866	6,708	7,574	#
6760 GREAT FALLS PUBLIC SCHOOLS	163,864	377,779	479,024	1,020,667	171,719	1,192,386	#
6760 State Proportionate Share	53,539	123,431	156,511	333,481	252	333,733	#
6910 HAVRE PUBLIC SCHOOLS	40,944	94,393	119,690	255,026	37,741	292,768	#
6910 State Proportionate Share	13,474	31,063	39,388	83,925	-	83,925	#
6625 JEFFERSON COUNTY HIGH SCHOOL	2,732	6,299	7,987	17,018	-	17,018	#
6625 State Proportionate Share	922	2,125	2,694	5,741	-	5,741	#
6624 JORDAN PUBLIC SCHOOLS	3,216	7,415	9,402	20,032	10,859	30,891	#
6624 State Proportionate Share	1,049	2,418	3,066	6,532	2,518	9,051	#
6375 JUDITH GAP SCHOOL	2,043	4,711	5,973	12,727	11,211	23,938	#
6375 State Proportionate Share	666	1,536	1,948	4,150	3,069	7,219	#
10734 KINSEY SCHOOL DISTRICT #63	598	1,379	1,748	3,725	15,527	19,252	#
10734 State Proportionate Share	195	450	570	1,215	5,114	6,328	#
6944 LAVINA K-12	2,980	6,870	8,712	18,562	35,289	53,851	#
6944 State Proportionate Share	972	2,240	2,841	6,053	10,730	16,782	#
10132 LIBERTY SCHOOL DISTRICT 10	209	482	611	1,302	-	1,302	#
10132 State Proportionate Share	68	157	199	425	-	425	#
7692 OVANDO ELEMENTARY SCHOOL DISTRICT 11	302	695	882	1,879	4,782	6,661	#
7692 State Proportionate Share	98	227	288	613	1,519	2,132	#
6628 POWDER RIVER COUNTY HIGH SCHOOL	5,917	13,641	17,297	36,856	26,010	62,866	#
6628 State Proportionate Share	1,929	4,448	5,640	12,018	6,736	18,755	#
6629 POWELL COUNTY HIGH SCHOOL	2,303	5,309	6,732	14,344	188	14,532	#
6629 State Proportionate Share	801	1,847	2,342	4,990	-	4,990	#
6781 SCHOOL DISTRICT 1 & 7 - HYSHAM	1,495	3,448	4,372	9,315	9,316	18,631	#
6781 State Proportionate Share	514	1,185	1,503	3,201	2,899	6,100	#
6861 SCHOOL DISTRICT 1 & 7 - TOWNSEND	10,558	24,340	30,864	65,762	19,493	85,254	#
6861 State Proportionate Share	3,468	7,995	10,137	21,599	2,912	24,511	#
6751 SCHOOL DISTRICT 1 - BIG TIMBER	2,739	6,315	8,007	17,061	21,534	38,596	#
6751 State Proportionate Share	932	2,148	2,724	5,804	6,608	12,412	#
6752 SCHOOL DISTRICT 1 - BUTTE	76,653	176,719	224,080	477,452	271,383	748,834	#
6752 State Proportionate Share	25,451	58,676	74,402	158,529	65,534	224,063	#
6753 SCHOOL DISTRICT 1 - CHOTEAU	8,359	19,272	24,437	52,068	47,384	99,452	#
6753 State Proportionate Share	2,728	6,289	7,975	16,993	13,128	30,121	#
6754 SCHOOL DISTRICT 1 - CIRCLE	5,350	12,333	15,639	33,322	10,325	43,647	#
6754 State Proportionate Share	1,744	4,022	5,100	10,866	1,532	12,397	#
6755 SCHOOL DISTRICT 1 - CLANCY	5,875	13,544	17,174	36,594	47,225	83,818	#
6755 State Proportionate Share	1,952	4,500	5,706	12,157	13,891	26,049	#
6756 SCHOOL DISTRICT 1 - CORVALLIS	21,992	50,700	64,288	136,980	96,684	233,664	#
6756 State Proportionate Share	7,240	16,692	21,165	45,097	27,107	72,204	#

**Employer 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, 2022							
	Difference Between Expected and Actual Experience	Net Difference Between Projected 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	\$ 30,313,210	\$ 69,885,139	\$ 88,614,437	\$ 188,812,786	\$ 43,426,883	\$ 232,239,669	
State (Non-Employer Contributing Entity)	\$ 6,935,772	\$ 15,989,973	\$ 20,275,307	\$ 43,201,052	\$ 7,476,307	\$ 50,677,359	
Employer							
6757 SCHOOL DISTRICT 1 - DEER LODGE	8,227	18,967	24,050	51,243	-	51,243	#
6757 State Proportionate Share	2,707	6,241	7,914	16,863	-	16,863	#
6342 SCHOOL DISTRICT 1 - FORT BENTON	8,558	19,731	25,019	53,308	36,622	89,930	#
6342 State Proportionate Share	2,794	6,442	8,168	17,404	9,093	26,497	#
6758 SCHOOL DISTRICT 1 - GLASGOW	20,036	46,191	58,570	124,796	150,420	275,217	#
6758 State Proportionate Share	6,564	15,132	19,188	40,883	43,550	84,433	#
6759 SCHOOL DISTRICT 1 - GLENDIVE	21,608	49,815	63,165	134,588	69,932	204,520	#
6759 State Proportionate Share	7,116	16,405	20,801	44,322	15,319	59,641	#
6778 SCHOOL DISTRICT 1 - HEART BUTTE	6,781	15,634	19,824	42,240	-	42,240	#
6778 State Proportionate Share	2,253	5,193	6,585	14,031	-	14,031	#
6761 SCHOOL DISTRICT 1 - HELENA	130,146	300,044	380,457	810,647	434,730	1,245,377	#
6761 State Proportionate Share	42,683	98,403	124,775	265,860	102,636	368,496	#
6771 SCHOOL DISTRICT 1 - LEWISTOWN	28,710	66,188	83,927	178,824	34,894	213,719	#
6771 State Proportionate Share	9,475	21,844	27,699	59,018	2,613	61,631	#
6772 SCHOOL DISTRICT 1 - MILES CITY	21,517	49,607	62,902	134,026	53,230	187,257	#
6772 State Proportionate Share	7,069	16,296	20,664	44,029	10,228	54,257	#
6773 SCHOOL DISTRICT 1 - MISSOULA	162,810	375,349	475,943	1,014,102	340,940	1,355,042	#
6773 State Proportionate Share	53,428	123,175	156,186	332,790	60,672	393,462	#
6775 SCHOOL DISTRICT 1 - PHILIPSBURG	5,186	11,956	15,160	32,303	46,601	78,904	#
6775 State Proportionate Share	1,707	3,935	4,990	10,633	14,569	25,201	#
6774 SCHOOL DISTRICT 1 - PLAINS	7,192	16,581	21,025	44,799	43,969	88,768	#
6774 State Proportionate Share	2,345	5,407	6,856	14,608	11,915	26,524	#
6776 SCHOOL DISTRICT 1 - RED LODGE	7,687	17,721	22,470	47,878	-	47,878	#
6776 State Proportionate Share	2,531	5,835	7,398	15,763	-	15,763	#
6777 SCHOOL DISTRICT 1 - SCOBEEY	3,336	7,690	9,751	20,777	-	20,777	#
6777 State Proportionate Share	1,218	2,809	3,562	7,589	-	7,589	#
6983 SCHOOL DISTRICT 1 - TROY	7,167	16,522	20,950	44,639	-	44,639	#
6983 State Proportionate Share	2,349	5,416	6,868	14,633	-	14,633	#
6883 SCHOOL DISTRICT 10 - ANACONDA	17,700	40,806	51,742	110,249	94,381	204,629	#
6883 State Proportionate Share	5,777	13,318	16,887	35,981	25,685	61,666	#
6995 SCHOOL DISTRICT 10 - CAYUSE	4,019	9,266	11,749	25,034	20,866	45,900	#
6995 State Proportionate Share	1,340	3,089	3,917	8,347	6,453	14,799	#
6884 SCHOOL DISTRICT 10 - CHINOOK	6,859	15,812	20,050	42,720	-	42,720	#
6884 State Proportionate Share	2,237	5,158	6,541	13,936	-	13,936	#
6885 SCHOOL DISTRICT 10 - CONRAD	8,486	19,564	24,807	52,857	-	52,857	#
6885 State Proportionate Share	2,778	6,405	8,121	17,304	-	17,304	#
6886 SCHOOL DISTRICT 10 - DILLON	7,867	18,136	22,997	49,000	28,816	77,816	#
6886 State Proportionate Share	2,630	6,064	7,689	16,382	6,762	23,144	#
6887 SCHOOL DISTRICT 10 - NOXON	3,681	8,487	10,761	22,929	25,920	48,848	#
6887 State Proportionate Share	1,212	2,795	3,544	7,551	6,852	14,402	#
6363 SCHOOL DISTRICT 104 - SPRING CREEK	110	254	323	688	-	688	#
6363 State Proportionate Share	36	83	105	224	-	224	#
6982 SCHOOL DISTRICT 11 & 2 - DRUMMOND	4,372	10,079	12,780	27,230	23,726	50,956	#
6982 State Proportionate Share	1,426	3,287	4,167	8,879	6,352	15,232	#
6362 SCHOOL DISTRICT 11 - BRORSON	414	954	1,210	2,577	808	3,385	#
6362 State Proportionate Share	135	311	394	840	126	966	#
6889 SCHOOL DISTRICT 11 - POTOMAC	1,873	4,317	5,474	11,664	1,924	13,589	#
6889 State Proportionate Share	611	1,408	1,785	3,804	-	3,804	#
6412 SCHOOL DISTRICT 11 - WISE RIVER	259	598	758	1,616	3,117	4,732	#
6412 State Proportionate Share	85	195	247	527	958	1,484	#

**Employer 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, 2022							
	Difference Between Expected and Actual Experience	Net Difference Between Projected 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	\$ 30,313,210	\$ 69,885,139	\$ 88,614,437	\$ 188,812,786	\$ 43,426,883	\$ 232,239,669	
State (Non-Employer Contributing Entity)	\$ 6,935,772	\$ 15,989,973	\$ 20,275,307	\$ 43,201,052	\$ 7,476,307	\$ 50,677,359	
Employer							
7026 SCHOOL DISTRICT 115 - WINIFRED	3,432	7,912	10,033	21,377	8,270	29,646	#
7026 State Proportionate Share	1,119	2,580	3,272	6,971	1,409	8,380	#
6891 SCHOOL DISTRICT 12 - BAKER	11,315	26,086	33,078	70,479	-	70,479	#
6891 State Proportionate Share	3,716	8,566	10,862	23,143	-	23,143	#
6893 SCHOOL DISTRICT 12 - HARLEM	16,508	38,058	48,258	102,824	113,209	216,033	#
6893 State Proportionate Share	5,415	12,483	15,829	33,727	31,896	65,623	#
6406 SCHOOL DISTRICT 12 - HAVRE	502	1,157	1,466	3,125	7,318	10,443	#
6406 State Proportionate Share	164	377	478	1,019	2,247	3,266	#
6890 SCHOOL DISTRICT 12 - LIMA	1,379	3,179	4,031	8,588	-	8,588	#
6890 State Proportionate Share	488	1,125	1,426	3,038	-	3,038	#
6895 SCHOOL DISTRICT 12 - ROSEBUD	1,861	4,291	5,442	11,594	-	11,594	#
6895 State Proportionate Share	636	1,466	1,859	3,960	-	3,960	#
6896 SCHOOL DISTRICT 12 - SACO	3,406	7,852	9,957	21,215	4,031	25,245	#
6896 State Proportionate Share	1,113	2,565	3,253	6,931	-	6,931	#
6897 SCHOOL DISTRICT 12 - STANFORD	3,974	9,162	11,618	24,754	-	24,754	#
6897 State Proportionate Share	1,296	2,988	3,788	8,072	-	8,072	#
6340 SCHOOL DISTRICT 12 12 - MOLT	86	198	252	536	131	667	#
6340 State Proportionate Share	28	65	82	175	15	190	#
6892 SCHOOL DISTRICT 13 - BOX ELDER	17,944	41,368	52,455	111,766	36,476	148,242	#
6892 State Proportionate Share	5,884	13,565	17,200	36,648	5,210	41,858	#
6901 SCHOOL DISTRICT 13 - EUREKA	13,682	31,542	39,996	85,220	175,917	261,137	#
6901 State Proportionate Share	4,491	10,354	13,129	27,973	54,602	82,576	#
6349 SCHOOL DISTRICT 13 - FISHTAIL	234	538	683	1,455	-	1,455	#
6349 State Proportionate Share	89	206	261	556	-	556	#
6894 SCHOOL DISTRICT 13 - LONE ROCK	2,757	6,355	8,059	17,171	-	17,171	#
6894 State Proportionate Share	934	2,153	2,731	5,818	-	5,818	#
6903 SCHOOL DISTRICT 13 - NASHUA	3,088	7,119	9,026	19,233	6,884	26,117	#
6903 State Proportionate Share	1,031	2,378	3,015	6,425	2,261	8,685	#
6898 SCHOOL DISTRICT 14 - BONNER	5,592	12,893	16,348	34,833	26,361	61,194	#
6898 State Proportionate Share	1,874	4,319	5,477	11,670	6,658	18,328	#
7273 SCHOOL DISTRICT 14 - FORTINE	1,754	4,043	5,126	10,923	5,272	16,194	#
7273 State Proportionate Share	572	1,318	1,672	3,562	1,056	4,618	#
6900 SCHOOL DISTRICT 14 - HOT SPRINGS	4,776	11,010	13,961	29,748	35,142	64,890	#
6900 State Proportionate Share	1,557	3,590	4,553	9,700	10,004	19,704	#
6906 SCHOOL DISTRICT 14 - MALTA	7,351	16,947	21,488	45,785	-	45,785	#
6906 State Proportionate Share	2,413	5,562	7,053	15,028	-	15,028	#
6992 SCHOOL DISTRICT 14 - SHELBY	13,546	31,230	39,600	84,376	69,391	153,767	#
6992 State Proportionate Share	4,424	10,199	12,932	27,555	18,820	46,375	#
6881 SCHOOL DISTRICT 15 HELENA FLATS- KALISPELL	3,161	7,289	9,242	19,692	13,582	33,274	#
6881 State Proportionate Share	1,031	2,377	3,014	6,421	3,338	9,759	#
6904 SCHOOL DISTRICT 15 & 17 - WILLOW CREEK	2,004	4,621	5,860	12,485	-	12,485	#
6904 State Proportionate Share	654	1,507	1,911	4,071	-	4,071	#
6905 SCHOOL DISTRICT 15 & 6 - FLO-CARLTON	10,860	25,037	31,746	67,643	50,641	118,283	#
6905 State Proportionate Share	3,584	8,262	10,476	22,321	13,264	35,585	#
6907 SCHOOL DISTRICT 15 - CUSTER	1,835	4,230	5,364	11,428	12,010	23,438	#
6907 State Proportionate Share	647	1,491	1,891	4,029	3,573	7,601	#
6908 SCHOOL DISTRICT 15 - CUT BANK	18,779	43,295	54,898	116,971	-	116,971	#
6908 State Proportionate Share	6,352	14,644	18,568	39,564	-	39,564	#
6909 SCHOOL DISTRICT 15 - EKALAKA	5,092	11,738	14,884	31,714	40,670	72,384	#
6909 State Proportionate Share	1,746	4,024	5,103	10,873	11,329	22,202	#

**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, 2022							
	Difference Between Expected and Actual Experience	Net Difference Between Projected 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	\$ 30,313,210	\$ 69,885,139	\$ 88,614,437	\$ 188,812,786	\$ 43,426,883	\$ 232,239,669	
State (Non-Employer Contributing Entity)	\$ 6,935,772	\$ 15,989,973	\$ 20,275,307	\$ 43,201,052	\$ 7,476,307	\$ 50,677,359	
Employer							
6973 SCHOOL DISTRICT 159 - WINNETT	2,751	6,342	8,042	17,135	-	17,135	#
6973 State Proportionate Share	907	2,091	2,652	5,650	-	5,650	#
6882 SCHOOL DISTRICT 16 - HARLOWTON	6,377	14,702	18,643	39,722	9,052	48,774	#
6882 State Proportionate Share	2,099	4,838	6,135	13,072	1,425	14,497	#
6911 SCHOOL DISTRICT 17 - CULBERTSON	7,424	17,116	21,704	46,244	17,910	64,155	#
6911 State Proportionate Share	2,421	5,581	7,077	15,080	2,918	17,998	#
6365 SCHOOL DISTRICT 17 - MORIN	569	1,311	1,662	3,541	-	3,541	#
6365 State Proportionate Share	219	504	639	1,363	-	1,363	#
6912 SCHOOL DISTRICT 17 H - HARDIN	44,851	103,400	131,111	279,362	82,927	362,288	#
6912 State Proportionate Share	14,691	33,870	42,947	91,508	10,021	101,529	#
6913 SCHOOL DISTRICT 18 - VALIER	4,817	11,106	14,082	30,005	4,641	34,646	#
6913 State Proportionate Share	1,571	3,621	4,592	9,784	-	9,784	#
6380 SCHOOL DISTRICT 18 - WOODMAN	799	1,843	2,337	4,980	-	4,980	#
6380 State Proportionate Share	261	601	762	1,624	-	1,624	#
6977 SCHOOL DISTRICT 19 - COLSTRIP	22,254	51,305	65,055	138,615	60,914	199,529	#
6977 State Proportionate Share	7,292	16,812	21,317	45,421	11,884	57,304	#
6787 SCHOOL DISTRICT 2 - BRIDGER	5,301	12,221	15,496	33,018	-	33,018	#
6787 State Proportionate Share	1,749	4,032	5,113	10,894	-	10,894	#
6784 SCHOOL DISTRICT 2 & 11 - BIG SANDY	5,593	12,893	16,349	34,835	25,227	60,062	#
6784 State Proportionate Share	1,824	4,204	5,331	11,359	6,522	17,881	#
6979 SCHOOL DISTRICT 2 & 3 - PRYOR	9,117	21,019	26,653	56,790	868	57,658	#
6979 State Proportionate Share	2,973	6,854	8,691	18,518	-	18,518	#
6785 SCHOOL DISTRICT 2 - ALBERTON	3,669	8,460	10,727	22,856	7,818	30,674	#
6785 State Proportionate Share	1,199	2,764	3,504	7,467	1,295	8,762	#
6782 SCHOOL DISTRICT 2 - ALDER	509	1,173	1,487	3,169	-	3,169	#
6782 State Proportionate Share	166	382	485	1,033	-	1,033	#
6786 SCHOOL DISTRICT 2 - BILLINGS	244,722	564,190	715,394	1,524,307	-	1,524,307	#
6786 State Proportionate Share	80,615	185,853	235,662	502,130	-	502,130	#
6796 SCHOOL DISTRICT 2 - DEER PARK	1,779	4,101	5,200	11,080	7,132	18,213	#
6796 State Proportionate Share	580	1,337	1,696	3,613	1,599	5,212	#
6789 SCHOOL DISTRICT 2 - DODSON	3,482	8,027	10,179	21,688	2,036	23,725	#
6789 State Proportionate Share	1,158	2,669	3,384	7,211	-	7,211	#
7059 SCHOOL DISTRICT 2 - DUPUYER	606	1,396	1,770	3,772	-	3,772	#
7059 State Proportionate Share	215	496	629	1,340	-	1,340	#
6783 SCHOOL DISTRICT 2 - FRAZER	6,274	14,463	18,340	39,077	17,156	56,233	#
6783 State Proportionate Share	2,046	4,716	5,980	12,742	3,447	16,189	#
6794 SCHOOL DISTRICT 2 - STEVENSVILLE	19,101	44,035	55,837	118,973	32,325	151,298	#
6794 State Proportionate Share	6,240	14,387	18,243	38,870	4,266	43,137	#
6792 SCHOOL DISTRICT 2 - SUNBURST	3,873	8,928	11,321	24,121	6,267	30,388	#
6792 State Proportionate Share	1,292	2,979	3,777	8,048	-	8,048	#
6793 SCHOOL DISTRICT 2 - THOMPSON FALLS	7,429	17,127	21,718	46,274	-	46,274	#
6793 State Proportionate Share	2,423	5,585	7,082	15,089	-	15,089	#
7063 SCHOOL DISTRICT 2-27 - LODGE GRASS	17,972	41,432	52,536	111,940	89,410	201,350	#
7063 State Proportionate Share	5,860	13,510	17,131	36,502	22,715	59,217	#
6915 SCHOOL DISTRICT 20 - GARRISON	411	948	1,203	2,562	358	2,920	#
6915 State Proportionate Share	134	309	392	835	-	835	#
6369 SCHOOL DISTRICT 20 - KILA	3,077	7,094	8,995	19,165	-	19,165	#
6369 State Proportionate Share	1,003	2,313	2,933	6,249	-	6,249	#
6916 SCHOOL DISTRICT 20 - PLENTYWOOD	6,561	15,125	19,179	40,865	-	40,865	#
6916 State Proportionate Share	2,207	5,087	6,451	13,744	-	13,744	#

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

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	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	\$ 30,313,210	\$ 69,885,139	\$ 88,614,437	\$ 188,812,786	\$ 43,426,883	\$ 232,239,669	
State (Non-Employer Contributing Entity)	\$ 6,935,772	\$ 15,989,973	\$ 20,275,307	\$ 43,201,052	\$ 7,476,307	\$ 50,677,359	
Employer							
6930 SCHOOL DISTRICT 20 - WHITEWATER	1,899	4,379	5,552	11,830	2,002	13,833	#
6930 State Proportionate Share	619	1,428	1,811	3,858	32	3,889	#
9853 SCHOOL DISTRICT 20-DeSmet	1,319	3,042	3,857	8,218	-	8,218	#
9853 State Proportionate Share	464	1,069	1,356	2,889	-	2,889	#
6918 SCHOOL DISTRICT 21 - BROADVIEW	2,786	6,424	8,145	17,355	-	17,355	#
6918 State Proportionate Share	909	2,095	2,656	5,659	-	5,659	#
6951 SCHOOL DISTRICT 21 - FAIRFIELD	9,764	22,511	28,544	60,820	58,826	119,646	#
6951 State Proportionate Share	3,184	7,340	9,307	19,831	16,083	35,914	#
7275 SCHOOL DISTRICT 21 - GALATA	288	663	841	1,792	842	2,633	#
7275 State Proportionate Share	103	237	300	639	183	822	#
9220 SCHOOL DISTRICT 22-COTTONWOOD	92	213	270	575	655	1,230	#
9220 State Proportionate Share	30	69	88	187	188	375	#
7040 SCHOOL DISTRICT 23 - BILLINGS	4,741	10,930	13,859	29,529	-	29,529	#
7040 State Proportionate Share	1,546	3,564	4,519	9,629	-	9,629	#
7007 SCHOOL DISTRICT 23 - HARRISON	2,969	6,845	8,679	18,492	47,682	66,174	#
7007 State Proportionate Share	968	2,232	2,830	6,030	15,003	21,033	#
7073 SCHOOL DISTRICT 23 - LUSTRE	930	2,143	2,717	5,790	-	5,790	#
7073 State Proportionate Share	303	699	886	1,888	-	1,888	#
6920 SCHOOL DISTRICT 23 - MISSOULA	8,477	19,542	24,780	52,799	7,740	60,539	#
6920 State Proportionate Share	2,764	6,372	8,080	17,217	-	17,217	#
6921 SCHOOL DISTRICT 23 - POLSON	29,262	67,462	85,542	182,267	29,926	212,193	#
6921 State Proportionate Share	9,619	22,176	28,119	59,914	-	59,914	#
6922 SCHOOL DISTRICT 23 - ROBERTS	3,476	8,014	10,162	21,653	16,569	38,222	#
6922 State Proportionate Share	1,134	2,613	3,314	7,061	4,320	11,381	#
6899 SCHOOL DISTRICT 24 - HUNTLEY PROJECT	19,908	45,898	58,198	124,004	89,871	213,875	#
6899 State Proportionate Share	6,526	15,046	19,079	40,652	24,312	64,964	#
6923 SCHOOL DISTRICT 24 - THREE FORKS	7,574	17,462	22,142	47,177	20,307	67,484	#
6923 State Proportionate Share	2,489	5,739	7,277	15,506	4,595	20,100	#
6924 SCHOOL DISTRICT 25 - HOBSON	3,497	8,062	10,223	21,782	9,456	31,238	#
6924 State Proportionate Share	1,181	2,724	3,453	7,358	2,178	9,536	#
6925 SCHOOL DISTRICT 26 - LOCKWOOD	15,141	34,906	44,261	94,307	71,016	165,323	#
6925 State Proportionate Share	4,960	11,436	14,500	30,896	19,264	50,160	#
7094 SCHOOL DISTRICT 26 - REICHLER	201	463	587	1,250	203	1,453	#
7094 State Proportionate Share	65	151	191	408	-	408	#
6395 SCHOOL DISTRICT 27 - ELLISTON	537	1,238	1,570	3,346	5,614	8,960	#
6395 State Proportionate Share	177	408	518	1,103	1,616	2,719	#
7010 SCHOOL DISTRICT 27 - GRASS RANGE	2,147	4,950	6,277	13,374	-	13,374	#
7010 State Proportionate Share	717	1,654	2,097	4,469	-	4,469	#
7032 SCHOOL DISTRICT 27 - MONFORTON	4,280	9,867	12,512	26,659	-	26,659	#
7032 State Proportionate Share	1,396	3,218	4,080	8,693	-	8,693	#
6926 SCHOOL DISTRICT 27 - MONTANA CITY	4,754	10,959	13,896	29,609	-	29,609	#
6926 State Proportionate Share	1,550	3,574	4,531	9,655	-	9,655	#
6927 SCHOOL DISTRICT 28 - ST IGNATIUS	12,125	27,953	35,445	75,522	88,474	163,996	#
6927 State Proportionate Share	3,975	9,165	11,621	24,761	25,412	50,173	#
6401 SCHOOL DISTRICT 28C	4,739	10,925	13,853	29,517	9,797	39,315	#
6401 State Proportionate Share	1,545	3,563	4,517	9,625	1,664	11,289	#
6929 SCHOOL DISTRICT 29 - BELT	8,378	19,316	24,492	52,186	41,695	93,881	#
6929 State Proportionate Share	2,732	6,299	7,987	17,017	11,065	28,082	#
6928 SCHOOL DISTRICT 29 - SOMERS	8,259	19,042	24,145	51,446	74,217	125,663	#
6928 State Proportionate Share	2,693	6,209	7,873	16,776	22,141	38,917	#

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w/a Special Funding Situation
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Total ALL Employers & State	\$ 30,313,210	\$ 69,885,139	\$ 88,614,437	\$ 188,812,786	\$ 43,426,883	\$ 232,239,669	
State (Non-Employer Contributing Entity)	\$ 6,935,772	\$ 15,989,973	\$ 20,275,307	\$ 43,201,052	\$ 7,476,307	\$ 50,677,359	
Employer							
7048 SCHOOL DISTRICT 29 - WYOLA	8,187	18,874	23,932	50,993	44,026	95,019	#
7048 State Proportionate Share	2,670	6,155	7,804	16,628	11,718	28,346	#
6902 SCHOOL DISTRICT 3 & 13 - FAIRVIEW	7,187	16,569	21,010	44,765	-	44,765	#
6902 State Proportionate Share	2,380	5,487	6,958	14,825	-	14,825	#
6941 SCHOOL DISTRICT 3 - BELFRY	1,762	4,062	5,151	10,976	1,748	12,724	#
6941 State Proportionate Share	602	1,389	1,761	3,751	83	3,834	#
6403 SCHOOL DISTRICT 3 - BILLINGS	1,558	3,593	4,556	9,707	3,107	12,815	#
6403 State Proportionate Share	508	1,172	1,486	3,165	500	3,666	#
6798 SCHOOL DISTRICT 3 - CASCADE	6,326	14,585	18,493	39,404	11,036	50,441	#
6798 State Proportionate Share	2,066	4,764	6,040	12,870	1,621	14,492	#
6799 SCHOOL DISTRICT 3 - FAIR MONT EGAN	2,734	6,302	7,991	17,028	-	17,028	#
6799 State Proportionate Share	907	2,091	2,652	5,650	-	5,650	#
6819 SCHOOL DISTRICT 3 - HAMILTON	26,565	61,245	77,659	165,469	66,825	232,295	#
6819 State Proportionate Share	8,680	20,010	25,373	54,063	12,597	66,660	#
6801 SCHOOL DISTRICT 3 - MANHATTAN	9,962	22,966	29,121	62,049	-	62,049	#
6801 State Proportionate Share	3,248	7,489	9,496	20,233	-	20,233	#
6811 SCHOOL DISTRICT 3 - RAMSAY	3,310	7,630	9,675	20,614	-	20,614	#
6811 State Proportionate Share	1,079	2,488	3,155	6,722	-	6,722	#
6818 SCHOOL DISTRICT 3 - SUPERIOR	6,668	15,372	19,491	41,530	27,891	69,421	#
6818 State Proportionate Share	2,196	5,063	6,420	13,679	6,384	20,063	#
6821 SCHOOL DISTRICT 3 - WESTBY	2,832	6,529	8,279	17,640	-	17,640	#
6821 State Proportionate Share	927	2,137	2,710	5,774	-	5,774	#
6820 SCHOOL DISTRICT 3 - WOLF POINT	3,174	7,317	9,278	19,768	-	19,768	#
6820 State Proportionate Share	1,117	2,575	3,265	6,958	-	6,958	#
6940 SCHOOL DISTRICT 30 & 6 - FROMBERG	4,184	9,646	12,231	26,061	-	26,061	#
6940 State Proportionate Share	1,364	3,145	3,988	8,498	-	8,498	#
6935 SCHOOL DISTRICT 30 - POWER	3,008	6,935	8,794	18,738	21,035	39,773	#
6935 State Proportionate Share	981	2,261	2,867	6,110	5,992	12,102	#
6936 SCHOOL DISTRICT 30 - RONAN	27,962	64,464	81,740	174,166	-	174,166	#
6936 State Proportionate Share	9,240	21,302	27,011	57,554	-	57,554	#
10061 SCHOOL DISTRICT 31-MIAMI ELEMENTARY	383	882	1,119	2,383	6,751	9,134	#
10061 State Proportionate Share	125	288	365	777	2,117	2,894	#
6933 SCHOOL DISTRICT 32 - CLINTON	2,366	5,454	6,916	14,736	-	14,736	#
6933 State Proportionate Share	810	1,868	2,369	5,047	-	5,047	#
7022 SCHOOL DISTRICT 32 - RAPELJE	3,133	7,224	9,160	19,517	29,115	48,632	#
7022 State Proportionate Share	1,030	2,375	3,012	6,417	8,370	14,787	#
6938 SCHOOL DISTRICT 32 J - ASHLAND	3,226	7,437	9,431	20,094	18,329	38,423	#
6938 State Proportionate Share	1,052	2,426	3,076	6,554	5,053	11,607	#
6932 SCHOOL DISTRICT 33 - GOLD CREEK	210	484	614	1,308	-	1,308	#
6932 State Proportionate Share	68	158	200	426	-	426	#
7066 SCHOOL DISTRICT 33 - SWAN VALLEY ELEM	475	1,094	1,387	2,956	-	2,956	#
7066 State Proportionate Share	155	357	452	964	-	964	#
10171 SCHOOL DISTRICT 33-UPPER WEST SHORE	736	1,698	2,153	4,587	9,686	14,273	#
10171 State Proportionate Share	240	554	702	1,496	2,952	4,448	#
7082 SCHOOL DISTRICT 34 - SEELEY LAKE	3,414	7,872	9,981	21,268	-	21,268	#
7082 State Proportionate Share	1,113	2,567	3,255	6,935	-	6,935	#
7036 SCHOOL DISTRICT 35 - GALLATIN GATEWAY	2,630	6,063	7,687	16,379	-	16,379	#
7036 State Proportionate Share	871	2,009	2,547	5,428	-	5,428	#
6976 SCHOOL DISTRICT 37 - SHEPHERD	13,494	31,110	39,447	84,051	62,550	146,601	#
6976 State Proportionate Share	4,476	10,318	13,083	27,877	15,646	43,523	#

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State (Non-Employer Contributing Entity)	\$ 6,935,772	\$ 15,989,973	\$ 20,275,307	\$ 43,201,052	\$ 7,476,307	\$ 50,677,359	
Employer							
6939 SCHOOL DISTRICT 38 - BIG FORK	16,378	37,758	47,877	102,013	112,926	214,938	#
6939 State Proportionate Share	5,384	12,412	15,738	33,534	28,542	62,076	#
6341 SCHOOL DISTRICT 38 - LINCOLN	2,699	6,223	7,891	16,813	43,325	60,139	#
6341 State Proportionate Share	920	2,121	2,690	5,731	13,908	19,638	#
6829 SCHOOL DISTRICT 4 & 28 - HIGHWOOD	3,086	7,114	9,021	19,221	12,071	31,293	#
6829 State Proportionate Share	1,025	2,364	2,997	6,386	2,886	9,272	#
6828 SCHOOL DISTRICT 4 & 47 - WHITEHALL	8,162	18,817	23,860	50,840	81,355	132,195	#
6828 State Proportionate Share	2,662	6,138	7,783	16,583	23,801	40,384	#
6346 SCHOOL DISTRICT 4 - CANYON CREEK	4,127	9,515	12,066	25,708	-	25,708	#
6346 State Proportionate Share	1,352	3,117	3,953	8,422	-	8,422	#
6385 SCHOOL DISTRICT 4 - DIVIDE	261	601	763	1,625	516	2,141	#
6385 State Proportionate Share	85	196	249	530	-	530	#
6822 SCHOOL DISTRICT 4 - FORSYTH	9,541	21,995	27,890	59,426	49,113	108,539	#
6822 State Proportionate Share	3,117	7,185	9,111	19,412	13,327	32,740	#
6823 SCHOOL DISTRICT 4 - HELLGATE	25,176	58,041	73,596	156,812	-	156,812	#
6823 State Proportionate Share	8,209	18,926	23,998	51,134	-	51,134	#
6824 SCHOOL DISTRICT 4 - LIBBY	15,833	36,503	46,286	98,622	22,835	121,457	#
6824 State Proportionate Share	5,180	11,942	15,143	32,265	2,328	34,593	#
6827 SCHOOL DISTRICT 4 - LIVINGSTON	26,162	60,314	76,478	162,953	69,355	232,309	#
6827 State Proportionate Share	8,695	20,045	25,417	54,158	14,104	68,262	#
6830 SCHOOL DISTRICT 4 - SWAN RIVER	2,849	6,568	8,328	17,745	10,011	27,757	#
6830 State Proportionate Share	929	2,142	2,716	5,787	2,524	8,311	#
6943 SCHOOL DISTRICT 40 - FRENCHTOWN	24,475	56,426	71,548	152,448	28,762	181,211	#
6943 State Proportionate Share	8,088	18,647	23,644	50,380	1,985	52,365	#
7077 SCHOOL DISTRICT 41 - ANDERSON	2,041	4,704	5,965	12,710	5,118	17,829	#
7077 State Proportionate Share	716	1,651	2,094	4,461	1,263	5,725	#
6974 SCHOOL DISTRICT 41 - PIONEER	975	2,249	2,851	6,075	1,734	7,809	#
6974 State Proportionate Share	318	733	930	1,981	234	2,215	#
6360 SCHOOL DISTRICT 43 - LAMOTTE	1,773	4,088	5,184	11,045	19,746	30,791	#
6360 State Proportionate Share	578	1,333	1,690	3,602	5,988	9,590	#
6942 SCHOOL DISTRICT 43 - TURNER	2,333	5,379	6,820	14,532	5,220	19,752	#
6942 State Proportionate Share	761	1,755	2,225	4,741	813	5,555	#
6945 SCHOOL DISTRICT 44 - BELGRADE	69,539	160,317	203,282	433,138	58,086	491,223	#
6945 State Proportionate Share	22,891	52,775	66,919	142,585	-	142,585	#
6950 SCHOOL DISTRICT 44 - GERALDINE	3,664	8,446	10,710	22,819	56,464	79,283	#
6950 State Proportionate Share	1,202	2,771	3,514	7,487	16,979	24,466	#
6946 SCHOOL DISTRICT 44 - MOORE	2,886	6,652	8,435	17,973	24,587	42,560	#
6946 State Proportionate Share	941	2,169	2,751	5,861	7,138	12,999	#
6947 SCHOOL DISTRICT 44 - WHITEFISH	30,725	70,834	89,818	191,377	117,454	308,831	#
6947 State Proportionate Share	10,056	23,184	29,397	62,637	31,222	93,859	#
6948 SCHOOL DISTRICT 45 - AUGUSTA	2,983	6,877	8,720	18,581	2,129	20,710	#
6948 State Proportionate Share	973	2,243	2,844	6,059	-	6,059	#
7092 SCHOOL DISTRICT 45 - GOLDEN RIDGE	461	1,063	1,348	2,873	-	2,873	#
7092 State Proportionate Share	150	347	440	937	-	937	#
6949 SCHOOL DISTRICT 45 - WOLF POINT	21,120	48,691	61,740	131,552	57,035	188,587	#
6949 State Proportionate Share	6,888	15,879	20,135	42,901	11,473	54,374	#
9221 SCHOOL DISTRICT 47-MALMBORG	74	171	217	462	-	462	#
9221 State Proportionate Share	24	56	71	151	-	151	#
6402 SCHOOL DISTRICT 48-1J & 48-2J	5,253	12,111	15,357	32,722	18,267	50,989	#
6402 State Proportionate Share	1,717	3,958	5,018	10,693	4,578	15,270	#

**Employer 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, 2022						
	Difference Between Expected and Actual Experience	Net Difference Between Projected 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	\$ 30,313,210	\$ 69,885,139	\$ 88,614,437	\$ 188,812,786	\$ 43,426,883	\$ 232,239,669		
State (Non-Employer Contributing Entity)	\$ 6,935,772	\$ 15,989,973	\$ 20,275,307	\$ 43,201,052	\$ 7,476,307	\$ 50,677,359		
Employer								
6832 SCHOOL DISTRICT 5 - BASIN	639	1,473	1,868	3,981	12,975	16,956	#	
6832 State Proportionate Share	208	480	609	1,298	4,127	5,425	#	
6833 SCHOOL DISTRICT 5 - KALISPELL	97,304	224,329	284,449	606,082	222,358	828,440	#	
6833 State Proportionate Share	32,016	73,811	93,593	199,420	40,632	240,052	#	
7086 SCHOOL DISTRICT 5 - MELROSE	350	806	1,022	2,177	6,062	8,239	#	
7086 State Proportionate Share	114	263	333	710	1,951	2,661	#	
6834 SCHOOL DISTRICT 5 - PARK CITY	4,433	10,221	12,960	27,614	7,218	34,832	#	
6834 State Proportionate Share	1,446	3,333	4,226	9,005	442	9,447	#	
6835 SCHOOL DISTRICT 5 - SAND COULEE	4,856	11,195	14,195	30,246	45,558	75,804	#	
6835 State Proportionate Share	1,655	3,815	4,838	10,307	12,825	23,132	#	
6836 SCHOOL DISTRICT 5 - SHERIDAN	4,746	10,941	13,874	29,561	12,896	42,457	#	
6836 State Proportionate Share	1,559	3,593	4,556	9,708	2,694	12,401	#	
6840 SCHOOL DISTRICT 5 - SIDNEY	27,903	64,330	81,570	173,803	89,398	263,200	#	
6840 State Proportionate Share	9,212	21,237	26,928	57,376	23,585	80,961	#	
6841 SCHOOL DISTRICT 5 - TERRY	2,241	5,166	6,551	13,959	-	13,959	#	
6841 State Proportionate Share	747	1,721	2,183	4,650	-	4,650	#	
6954 SCHOOL DISTRICT 50 - EAST GLACIER	2,084	4,803	6,091	12,978	27,481	40,458	#	
6954 State Proportionate Share	732	1,688	2,140	4,561	8,423	12,983	#	
6975 SCHOOL DISTRICT 50 - EVERGREEN	12,719	29,322	37,181	79,222	53,252	132,474	#	
6975 State Proportionate Share	4,225	9,740	12,350	26,315	10,951	37,266	#	
6955 SCHOOL DISTRICT 50 - HAYS	15,692	36,176	45,871	97,738	206,855	304,594	#	
6955 State Proportionate Share	5,135	11,838	15,010	31,983	64,686	96,669	#	
6956 SCHOOL DISTRICT 52 - ABSAROOKEE	6,491	14,964	18,974	40,428	421	40,849	#	
6956 State Proportionate Share	2,132	4,916	6,233	13,281	-	13,281	#	
6957 SCHOOL DISTRICT 52 - ENNIS	9,012	20,777	26,345	56,134	61,803	117,937	#	
6957 State Proportionate Share	2,992	6,899	8,748	18,639	17,414	36,053	#	
7003 SCHOOL DISTRICT 52 - INDEPENDENT	2,924	6,741	8,548	18,213	13,906	32,119	#	
7003 State Proportionate Share	968	2,231	2,828	6,027	3,219	9,246	#	
10056 SCHOOL DISTRICT 54-MARION	1,917	4,419	5,603	11,939	-	11,939	#	
10056 State Proportionate Share	625	1,441	1,827	3,893	-	3,893	#	
6959 SCHOOL DISTRICT 55 - BROCKTON	7,614	17,554	22,259	47,428	74,104	121,532	#	
6959 State Proportionate Share	2,483	5,724	7,258	15,465	22,066	37,532	#	
6953 SCHOOL DISTRICT 55 - PLEVNA	5,357	12,351	15,661	33,368	26,581	59,949	#	
6953 State Proportionate Share	1,750	4,034	5,115	10,898	6,649	17,547	#	
6960 SCHOOL DISTRICT 55 - ROUNDUP	12,437	28,672	36,356	77,465	-	77,465	#	
6960 State Proportionate Share	4,067	9,377	11,890	25,334	-	25,334	#	
6848 SCHOOL DISTRICT 55F - SUN RIVER VALLEY	8,743	20,156	25,558	54,456	33,207	87,663	#	
6848 State Proportionate Share	2,863	6,601	8,371	17,835	7,430	25,266	#	
6961 SCHOOL DISTRICT 57 - HAVRE	476	1,098	1,392	2,966	2,029	4,995	#	
6961 State Proportionate Share	155	358	454	967	524	1,491	#	
6962 SCHOOL DISTRICT 58 - GEYSER	3,101	7,150	9,066	19,318	3,739	23,057	#	
6962 State Proportionate Share	1,023	2,357	2,989	6,369	717	7,086	#	
7044 SCHOOL DISTRICT 58 - WHITEFISH	1,468	3,384	4,291	9,143	9,406	18,549	#	
7044 State Proportionate Share	479	1,103	1,399	2,981	2,607	5,588	#	
6963 SCHOOL DISTRICT 58 - YELLOWSTONE	2,374	5,474	6,941	14,790	20,184	34,973	#	
6963 State Proportionate Share	774	1,785	2,263	4,823	5,925	10,748	#	
6849 SCHOOL DISTRICT 6 & 1 - ST REGIS	3,588	8,271	10,488	22,346	18,281	40,628	#	
6849 State Proportionate Share	1,208	2,785	3,531	7,523	5,019	12,542	#	
6846 SCHOOL DISTRICT 6 - COLUMBIA FALLS	43,871	101,142	128,248	273,261	159,420	432,681	#	
6846 State Proportionate Share	14,415	33,233	42,140	89,789	37,810	127,598	#	

**Employer 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, 2022			
	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	\$ 30,313,210	\$ 69,885,139	\$ 88,614,437	\$ 188,812,786	\$ 43,426,883	\$ 232,239,669					
State (Non-Employer Contributing Entity)	\$ 6,935,772	\$ 15,989,973	\$ 20,275,307	\$ 43,201,052	\$ 7,476,307	\$ 50,677,359					
Employer											
6844 SCHOOL DISTRICT 6 - COLUMBUS	11,107	25,606	32,469	69,182	-	69,182	#				
6844 State Proportionate Share	3,672	8,466	10,735	22,873	-	22,873	#				
6843 SCHOOL DISTRICT 6 - LAME DEER	24,671	56,877	72,121	153,669	-	153,669	#				
6843 State Proportionate Share	8,064	18,591	23,573	50,228	-	50,228	#				
6847 SCHOOL DISTRICT 6 - RYEGATE	2,615	6,029	7,645	16,290	33,567	49,857	#				
6847 State Proportionate Share	878	2,024	2,567	5,469	10,341	15,811	#				
6845 SCHOOL DISTRICT 6 - TROUT CREEK	2,168	4,999	6,339	13,507	3,258	16,765	#				
6845 State Proportionate Share	707	1,630	2,067	4,404	315	4,719	#				
6853 SCHOOL DISTRICT 6 - WIBAUX	5,523	12,734	16,146	34,403	21,964	56,367	#				
6853 State Proportionate Share	1,801	4,152	5,265	11,218	5,311	16,529	#				
7054 SCHOOL DISTRICT 64 - BAINVILLE	8,086	18,641	23,636	50,363	30,366	80,729	#				
7054 State Proportionate Share	2,638	6,082	7,712	16,433	7,331	23,764	#				
6964 SCHOOL DISTRICT 64J - MELSTONE	2,614	6,026	7,641	16,282	-	16,282	#				
6964 State Proportionate Share	852	1,965	2,492	5,309	-	5,309	#				
6952 SCHOOL DISTRICT 65 - FROID	3,556	8,197	10,394	22,147	5,031	27,177	#				
6952 State Proportionate Share	1,159	2,673	3,389	7,222	585	7,807	#				
6981 SCHOOL DISTRICT 69 - WEST YELLOWSTONE	4,872	11,233	14,243	30,348	5,967	36,315	#				
6981 State Proportionate Share	1,617	3,728	4,727	10,073	415	10,487	#				
6867 SCHOOL DISTRICT 7 & 2 - SAVAGE	2,426	5,593	7,092	15,110	-	15,110	#				
6867 State Proportionate Share	815	1,880	2,383	5,078	-	5,078	#				
6859 SCHOOL DISTRICT 7 & 70 - LAUREL	34,260	78,985	100,152	213,397	148,656	362,053	#				
6859 State Proportionate Share	11,261	25,960	32,918	70,139	37,965	108,104	#				
6854 SCHOOL DISTRICT 7 - BOULDER	5,842	13,468	17,078	36,388	682	37,070	#				
6854 State Proportionate Share	1,905	4,392	5,569	11,865	-	11,865	#				
6855 SCHOOL DISTRICT 7 - BOZEMAN	116,285	268,088	339,936	724,309	553,642	1,277,951	#				
6855 State Proportionate Share	38,570	88,920	112,751	240,241	145,021	385,262	#				
6856 SCHOOL DISTRICT 7 - CHARLO	5,511	12,706	16,111	34,328	3,082	37,410	#				
6856 State Proportionate Share	1,798	4,145	5,256	11,199	-	11,199	#				
6857 SCHOOL DISTRICT 7 - GARDINER	4,222	9,734	12,342	26,298	18,158	44,456	#				
6857 State Proportionate Share	1,416	3,264	4,139	8,820	4,660	13,480	#				
6368 SCHOOL DISTRICT 7 - GRANT	249	573	727	1,549	4,111	5,660	#				
6368 State Proportionate Share	81	187	237	505	1,270	1,775	#				
6858 SCHOOL DISTRICT 7 - HINSDALE	2,880	6,639	8,418	17,936	8,833	26,768	#				
6858 State Proportionate Share	971	2,239	2,839	6,049	1,478	7,527	#				
6866 SCHOOL DISTRICT 7 - JOLIET	7,521	17,340	21,987	46,847	30,247	77,094	#				
6866 State Proportionate Share	2,492	5,744	7,284	15,519	7,369	22,889	#				
6860 SCHOOL DISTRICT 7 - LOLO	9,527	21,964	27,851	59,342	-	59,342	#				
6860 State Proportionate Share	3,121	7,195	9,124	19,440	-	19,440	#				
6863 SCHOOL DISTRICT 7 - MEDICINE LAKE	5,715	13,176	16,707	35,598	46,114	81,712	#				
6863 State Proportionate Share	1,864	4,296	5,448	11,608	13,265	24,873	#				
6864 SCHOOL DISTRICT 7 - TWIN BRIDGES	5,495	12,668	16,063	34,226	30,602	64,828	#				
6864 State Proportionate Share	1,801	4,151	5,264	11,215	8,041	19,257	#				
6862 SCHOOL DISTRICT 7 - VICTOR	3,319	7,653	9,704	20,676	-	20,676	#				
6862 State Proportionate Share	1,082	2,495	3,164	6,742	-	6,742	#				
6965 SCHOOL DISTRICT 73 - SWAN LAKE	110	254	323	688	-	688	#				
6965 State Proportionate Share	36	83	105	224	-	224	#				
6970 SCHOOL DISTRICT 74 - ROY	1,698	3,914	4,963	10,575	5,337	15,911	#				
6970 State Proportionate Share	554	1,276	1,618	3,448	826	4,274	#				
6971 SCHOOL DISTRICT 74 - VAUGHN	4,236	9,765	12,382	26,384	8,955	35,339	#				
6971 State Proportionate Share	1,385	3,192	4,048	8,624	1,885	10,510	#				

**Employer 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, 2022							
	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	\$ 30,313,210	\$ 69,885,139	\$ 88,614,437	\$ 188,812,786	\$ 43,426,883	\$ 232,239,669	
State (Non-Employer Contributing Entity)	\$ 6,935,772	\$ 15,989,973	\$ 20,275,307	\$ 43,201,052	\$ 7,476,307	\$ 50,677,359	
Employer							
6381 SCHOOL DISTRICT 75 - AMSTERDAM	1,408	3,246	4,115	8,769	5,810	14,578	#
6381 State Proportionate Share	459	1,058	1,342	2,859	1,436	4,296	#
6364 SCHOOL DISTRICT 75 - ARROWHEAD	1,656	3,818	4,841	10,315	5,082	15,397	#
6364 State Proportionate Share	540	1,245	1,579	3,364	1,181	4,545	#
7028 SCHOOL DISTRICT 78J & 2 - RICHEY	4,127	9,514	12,064	25,705	24,802	50,507	#
7028 State Proportionate Share	1,346	3,102	3,934	8,382	6,913	15,295	#
6868 SCHOOL DISTRICT 8 - ARLEE	11,014	25,392	32,197	68,604	30,072	98,676	#
6868 State Proportionate Share	3,707	8,545	10,836	23,088	6,767	29,855	#
6870 SCHOOL DISTRICT 8 - ELDER GROVE	4,428	10,208	12,944	27,580	27,561	55,142	#
6870 State Proportionate Share	1,509	3,479	4,412	9,400	7,519	16,920	#
6384 SCHOOL DISTRICT 8 - WEST GLACIER	1,081	2,491	3,159	6,731	-	6,731	#
6384 State Proportionate Share	352	812	1,030	2,195	-	2,195	#
6869 SCHOOL DISTRICT 8-WHITE SULPHUR SPRINGS	5,845	13,475	17,086	36,405	35,671	72,076	#
6869 State Proportionate Share	1,917	4,419	5,604	11,940	10,460	22,400	#
6969 SCHOOL DISTRICT 84 - DENTON	2,936	6,769	8,582	18,287	-	18,287	#
6969 State Proportionate Share	957	2,207	2,799	5,963	-	5,963	#
6989 SCHOOL DISTRICT 85 - ULM	2,394	5,519	6,998	14,911	44,460	59,371	#
6989 State Proportionate Share	822	1,895	2,402	5,119	14,618	19,737	#
6378 SCHOOL DISTRICT 86 & 4 - LAMBERT	5,551	12,798	16,228	34,576	9,472	44,049	#
6378 State Proportionate Share	1,810	4,173	5,292	11,275	1,175	12,450	#
6967 SCHOOL DISTRICT 87 - ROCKY BOY	27,495	63,388	80,376	171,259	-	171,259	#
6967 State Proportionate Share	8,966	20,670	26,209	55,844	-	55,844	#
6392 SCHOOL DISTRICT 89 - SMITH VALLEY	3,218	7,419	9,408	20,045	45,791	65,836	#
6392 State Proportionate Share	1,053	2,428	3,079	6,560	13,221	19,781	#
6880 SCHOOL DISTRICT 9 & 9 - REED POINT	3,662	8,443	10,705	22,810	8,828	31,638	#
6880 State Proportionate Share	1,194	2,753	3,491	7,438	1,675	9,113	#
6871 SCHOOL DISTRICT 9 - BROWNING	89,414	206,138	261,383	556,935	320,013	876,948	#
6871 State Proportionate Share	29,177	67,266	85,293	181,737	76,121	257,857	#
6873 SCHOOL DISTRICT 9 - DARBY	8,849	20,402	25,869	55,121	-	55,121	#
6873 State Proportionate Share	2,923	6,738	8,544	18,206	-	18,206	#
6875 SCHOOL DISTRICT 9 - DIXON	2,677	6,171	7,825	16,674	-	16,674	#
6875 State Proportionate Share	873	2,012	2,552	5,437	-	5,437	#
6876 SCHOOL DISTRICT 9 - EAST HELENA	17,472	40,281	51,076	108,829	43,957	152,787	#
6876 State Proportionate Share	5,817	13,411	17,006	36,234	9,645	45,879	#
6878 SCHOOL DISTRICT 9 - OPHEIM	2,458	5,666	7,184	15,308	6,408	21,715	#
6878 State Proportionate Share	812	1,871	2,373	5,055	319	5,374	#
6879 SCHOOL DISTRICT 9 - POPLAR	25,161	58,007	73,553	156,722	-	156,722	#
6879 State Proportionate Share	8,253	19,027	24,126	51,405	-	51,405	#
9921 SCHOOL DISTRICT 9-CRESTON	1,089	2,511	3,184	6,785	-	6,785	#
9921 State Proportionate Share	355	819	1,038	2,212	-	2,212	#
6400 SCHOOL DISTRICT 99 M North Star Schools	6,791	15,655	19,851	42,297	38,973	81,270	#
6400 State Proportionate Share	2,236	5,154	6,536	13,926	10,903	24,829	#
9989 SCHOOL DISTRICT NO. 31-STILLWATER COUNTY-NYE	134	309	392	836	346	1,182	#
9989 State Proportionate Share	44	101	128	272	69	341	#
6779 SD 1- West Valley School	6,134	14,142	17,932	38,209	-	38,209	#
6779 State Proportionate Share	2,000	4,612	5,847	12,459	-	12,459	#
6966 SD 75 GREENFIELD	3,036	6,998	8,874	18,908	15,720	34,628	#
6966 State Proportionate Share	990	2,282	2,894	6,166	4,167	10,332	#
6958 SHIELDS VALLEY	3,841	8,855	11,228	23,924	7,634	31,558	#
6958 State Proportionate Share	1,252	2,887	3,661	7,801	1,245	9,047	#

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Public Employees' Retirement System
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for the year ending June 30**

Deferred Outflows of Resources as of June 30, 2022							
	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	\$ 30,313,210	\$ 69,885,139	\$ 88,614,437	\$ 188,812,786	\$ 43,426,883	\$ 232,239,669	
State (Non-Employer Contributing Entity)	\$ 6,935,772	\$ 15,989,973	\$ 20,275,307	\$ 43,201,052	\$ 7,476,307	\$ 50,677,359	
Employer							
6630 SWEET GRASS COUNTY HIGH SCHOOL	8,909	20,540	26,045	55,495	55,868	111,363	#
6630 State Proportionate Share	2,907	6,701	8,497	18,105	14,915	33,020	#
6642 BOARD OF PUBLIC EDUCATION	895	2,064	2,617	5,575	-	5,575	#
6642 State Proportionate Share	257	593	752	1,602	-	1,602	#
6643 COMM OF HIGHER EDUCATION	45,910	105,842	134,208	285,960	38,572	324,532	#
6643 State Proportionate Share	13,192	30,412	38,563	82,167	-	82,167	#
6530 COMM OF POLITICAL PRACTICES	5,929	13,668	17,331	36,929	-	36,929	#
6530 State Proportionate Share	1,704	3,927	4,980	10,611	-	10,611	#
6443 CONSUMER COUNSEL	3,774	8,701	11,033	23,507	-	23,507	#
6443 State Proportionate Share	1,084	2,500	3,170	6,754	-	6,754	#
6762 DEPARTMENT OF ADMINISTRATION	512,089	1,180,589	1,496,988	3,189,666	-	3,189,666	#
6762 State Proportionate Share	147,142	339,226	430,139	916,506	-	916,506	#
6780 DEPARTMENT OF AGRICULTURE	83,944	193,526	245,392	522,862	34,700	557,562	#
6780 State Proportionate Share	24,120	55,607	70,510	150,237	-	150,237	#
6825 DEPARTMENT OF COMMERCE	215,981	497,929	631,375	1,345,285	783,563	2,128,848	#
6825 State Proportionate Share	62,059	143,073	181,417	386,549	172,151	558,700	#
6802 DEPARTMENT OF CORRECTIONS	442,210	1,019,486	1,292,709	2,754,404	-	2,754,404	#
6802 State Proportionate Share	127,063	292,935	371,442	791,440	-	791,440	#
6667 DEPARTMENT OF FISH, WILDLIFE & PARKS	530,650	1,223,380	1,551,247	3,305,277	-	3,305,277	#
6667 State Proportionate Share	152,475	351,521	445,729	949,725	-	949,725	#
6620 DEPARTMENT OF JUSTICE	474,760	1,094,528	1,387,863	2,957,151	592,322	3,549,474	#
6620 State Proportionate Share	136,416	314,497	398,783	849,696	45,177	894,873	#
6838 DEPARTMENT OF LABOR & INDUSTRY	619,692	1,428,659	1,811,541	3,859,891	-	3,859,891	#
6838 State Proportionate Share	178,060	410,505	520,521	1,109,086	-	1,109,086	#
6712 DEPARTMENT OF LIVESTOCK	59,367	136,867	173,548	369,782	-	369,782	#
6712 State Proportionate Share	17,058	39,327	49,867	106,252	-	106,252	#
6850 DEPARTMENT OF MILITARY AFFAIRS	167,449	386,043	489,502	1,042,994	180,888	1,223,882	#
6850 State Proportionate Share	48,114	110,924	140,652	299,690	6,922	306,612	#
7685 DEPARTMENT OF REVENUE	475,835	1,097,007	1,391,006	2,963,849	567,321	3,531,169	#
7685 State Proportionate Share	136,725	315,210	399,686	851,620	37,693	889,313	#
6689 DEPARTMENT OF TRANSPORTATION	1,812,558	4,178,735	5,298,641	11,289,935	-	11,289,935	#
6689 State Proportionate Share	520,813	1,200,701	1,522,490	3,244,005	-	3,244,005	#
6678 DEPT OF ENVIRONMENTAL QUALITY	328,929	758,324	961,556	2,048,808	-	2,048,808	#
6678 State Proportionate Share	94,513	217,894	276,290	588,696	-	588,696	#
6721 DEPT OF NATURAL RESOURCES & CONSERVATION	563,564	1,299,260	1,647,463	3,510,287	1,107,873	4,618,161	#
6721 State Proportionate Share	161,932	373,324	473,376	1,008,632	176,695	1,185,327	#
6872 DEPT OF PUBLIC HEALTH & HUMAN SERVICES	2,070,588	4,773,606	6,052,938	12,897,131	-	12,897,131	#
6872 State Proportionate Share	594,954	1,371,629	1,739,227	3,705,810	-	3,705,810	#
6514 GOVERNORS OFFICE	44,192	101,883	129,188	275,263	-	275,263	#
6514 State Proportionate Share	12,698	29,275	37,120	79,093	-	79,093	#
6439 LEGISLATIVE COUNCIL	158,569	365,570	463,543	987,681	-	987,681	#
6439 State Proportionate Share	45,562	105,041	133,193	283,796	-	283,796	#
6652 MONTANA ARTS COUNCIL	8,013	18,474	23,425	49,913	19,856	69,769	#
6652 State Proportionate Share	2,303	5,308	6,731	14,342	3,779	18,121	#
6655 MONTANA HISTORICAL SOCIETY	42,132	97,133	123,165	262,430	-	262,430	#
6655 State Proportionate Share	12,106	27,910	35,390	75,406	-	75,406	#
6764 MONTANA STATE FUND	349,213	805,088	1,020,853	2,175,154	244,465	2,419,618	#
6764 State Proportionate Share	100,341	231,331	293,328	625,000	-	625,000	#
6653 MONTANA STATE LIBRARY	42,733	98,519	124,922	266,174	696,102	962,276	#
6653 State Proportionate Share	12,279	28,308	35,895	76,481	193,319	269,800	#

Employer 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, 2022							
	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	\$ 30,313,210	\$ 69,885,139	\$ 88,614,437	\$ 188,812,786	\$ 43,426,883	\$ 232,239,669	
State (Non-Employer Contributing Entity)	\$ 6,935,772	\$ 15,989,973	\$ 20,275,307	\$ 43,201,052	\$ 7,476,307	\$ 50,677,359	
Employer							
6769 OFFICE OF PUBLIC DEFENDER	295,789	681,923	864,679	1,842,391	284,597	2,126,988	#
6769 State Proportionate Share	84,991	195,941	248,453	529,385	4,594	533,979	#
6623 PUBLIC SERVICE COMMISSION	34,847	80,337	101,867	217,050	-	217,050	#
6623 State Proportionate Share	10,013	23,084	29,270	62,366	-	62,366	#
6651 SCHOOL FOR THE DEAF & BLIND	32,585	75,122	95,255	202,961	-	202,961	#
6651 State Proportionate Share	9,363	21,585	27,370	58,318	-	58,318	#
6529 SECRETARY OF STATE	30,353	69,976	88,730	189,059	-	189,059	#
6529 State Proportionate Share	8,721	20,107	25,495	54,323	-	54,323	#
6552 STATE AUDITOR'S OFFICE	67,057	154,596	196,028	417,681	65,626	483,307	#
6552 State Proportionate Share	19,268	44,421	56,326	120,015	474	120,489	#
6457 SUPREME COURT	292,664	674,717	855,542	1,822,923	-	1,822,923	#
6457 State Proportionate Share	84,093	193,870	245,828	523,791	-	523,791	#
6563 SUPT OF PUBLIC INSTRUCTION	105,328	242,828	307,906	656,062	-	656,062	#
6563 State Proportionate Share	30,265	69,773	88,472	188,510	-	188,510	#
6766 TEACHERS' RETIREMENT SYSTEM	23,601	54,409	68,991	147,001	55,468	202,469	#
6766 State Proportionate Share	6,781	15,634	19,824	42,239	9,914	52,153	#
6567 GREAT FALLS COLLEGE MSU	29,011	66,883	84,808	180,703	-	180,703	#
6567 State Proportionate Share	8,336	19,218	24,368	51,922	-	51,922	#
6647 MONTANA STATE UNIVERSITY - BILLINGS	129,149	297,745	377,540	804,434	-	804,434	#
6647 State Proportionate Share	37,109	85,553	108,481	231,143	-	231,143	#
6645 MONTANA STATE UNIVERSITY - BOZEMAN	854,113	1,969,102	2,496,823	5,320,038	1,158,625	6,478,663	#
6645 State Proportionate Share	245,417	565,794	717,427	1,528,639	96,453	1,625,091	#
6648 MONTANA STATE UNIVERSITY - NORTHERN	45,617	105,167	133,351	284,135	8,909	293,043	#
6648 State Proportionate Share	13,107	30,218	38,317	81,642	-	81,642	#
6644 UNIVERSITY OF MONTANA	911,551	2,101,522	2,664,732	5,677,806	-	5,677,806	#
6644 State Proportionate Share	261,921	603,843	765,674	1,631,438	-	1,631,438	#
6744 FALLON MEDICAL COMPLEX	-	-	-	-	-	-	#
6744 State Proportionate Share	-	-	-	-	-	-	#
6423 FLATHEAD EMERGENCY COMM CENTER	-	-	-	-	-	-	#
6423 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	-	-	-	-	-	-	#

Employer 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, 2022							Pension Expense as of June 30, 2022		
	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	\$ -	\$ -	\$ 174,083,091	\$ 174,083,091	\$ 43,426,883	\$ 217,509,974	\$ 246,469,356	\$ (0)	\$ 246,469,356	
State (Non-Employer Contributing Entity)	\$ -	\$ -	\$ 39,830,841	\$ 39,830,841	\$ 12,454,956	\$ 52,285,797	\$ 56,393,081	\$ (10,957,524)	\$ 45,435,557	
Employer										
6532 CITY OF BAKER	-	-	57,401	57,401	99,194	156,595	81,269	(115,227)	(33,958)	
6532 State Proportionate Share	-	-	17,079	17,079	33,804	50,883	24,181	(43,527)	(19,346)	
6533 CITY OF BELGRADE	-	-	239,125	239,125	-	239,125	338,557	263,078	601,634	
6533 State Proportionate Share	-	-	71,405	71,405	-	71,405	101,097	59,116	160,213	
6506 CITY OF BELT	-	-	7,697	7,697	17,693	25,390	10,897	(15,329)	(4,431)	
6506 State Proportionate Share	-	-	2,363	2,363	5,595	7,958	3,345	(5,472)	(2,126)	
6505 CITY OF BIG TIMBER	-	-	21,570	21,570	-	21,570	30,538	(613)	29,925	
6505 State Proportionate Share	-	-	6,624	6,624	-	6,624	9,379	(2,540)	6,839	
6508 CITY OF BILLINGS	-	-	3,765,296	3,765,296	-	3,765,296	5,330,960	345,075	5,676,035	
6508 State Proportionate Share	-	-	1,126,308	1,126,308	-	1,126,308	1,594,643	(299,715)	1,294,927	
6512 CITY OF BOULDER	-	-	24,155	24,155	120,649	144,804	34,200	(38,053)	(3,854)	
6512 State Proportionate Share	-	-	7,187	7,187	37,875	45,062	10,175	(14,893)	(4,718)	
6509 CITY OF BOZEMAN	-	-	1,576,037	1,576,037	-	1,576,037	2,231,376	338,695	2,570,071	
6509 State Proportionate Share	-	-	472,513	472,513	-	472,513	668,990	(57,739)	611,251	
6519 CITY OF CHINOOK	-	-	58,304	58,304	-	58,304	82,548	25,377	107,925	
6519 State Proportionate Share	-	-	17,512	17,512	-	17,512	24,793	1,414	26,207	
6520 CITY OF CHOTEAU	-	-	49,179	49,179	-	49,179	69,629	22,445	92,074	
6520 State Proportionate Share	-	-	14,680	14,680	-	14,680	20,784	2,010	22,794	
6371 CITY OF COLSTRIP	-	-	154,082	154,082	-	154,082	218,151	(1,179)	216,972	
6371 State Proportionate Share	-	-	45,991	45,991	-	45,991	65,114	(17,093)	48,021	
6522 CITY OF COLUMBIA FALLS	-	-	99,264	99,264	9,454	108,718	140,539	(2,336)	138,203	
6522 State Proportionate Share	-	-	29,666	29,666	8,122	37,788	42,001	(11,336)	30,665	
6534 CITY OF COLUMBUS	-	-	35,514	35,514	25,949	61,463	50,282	(45,132)	5,150	
6534 State Proportionate Share	-	-	10,644	10,644	9,736	20,380	15,069	(18,376)	(3,306)	
6523 CITY OF CONRAD	-	-	93,435	93,435	-	93,435	132,286	23,882	156,168	
6523 State Proportionate Share	-	-	27,813	27,813	-	27,813	39,378	(2,598)	36,780	
6525 CITY OF CUT BANK	-	-	108,653	108,653	-	108,653	153,832	340	154,173	
6525 State Proportionate Share	-	-	32,323	32,323	5,191	37,514	45,764	(11,843)	33,921	
6528 CITY OF DEER LODGE	-	-	82,628	82,628	160,018	242,646	116,986	(27,618)	89,368	
6528 State Proportionate Share	-	-	24,609	24,609	53,254	77,863	34,841	(18,122)	16,719	
6531 CITY OF DILLON	-	-	85,548	85,548	-	85,548	121,120	49,446	170,566	
6531 State Proportionate Share	-	-	25,531	25,531	-	25,531	36,147	6,257	42,404	
6535 CITY OF EAST HELENA	-	-	42,604	42,604	-	42,604	60,320	16,374	76,694	
6535 State Proportionate Share	-	-	12,776	12,776	-	12,776	18,088	817	18,905	
6538 CITY OF FAIRVIEW	-	-	36,706	36,706	11,276	47,983	51,969	(20,953)	31,017	
6538 State Proportionate Share	-	-	11,005	11,005	5,529	16,534	15,582	(10,864)	4,718	
6539 CITY OF FORSYTH	-	-	64,893	64,893	-	64,893	91,876	384	92,260	
6539 State Proportionate Share	-	-	19,319	19,319	-	19,319	27,352	(7,005)	20,346	
6540 CITY OF FORT BENTON	-	-	32,297	32,297	10,586	42,883	45,726	(11,545)	34,182	
6540 State Proportionate Share	-	-	9,608	9,608	4,860	14,468	13,603	(7,281)	6,322	
6543 CITY OF GLASGOW	-	-	104,484	104,484	49,905	154,389	147,929	(36,208)	111,721	
6543 State Proportionate Share	-	-	31,192	31,192	20,136	51,328	44,162	(22,706)	21,455	

**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**

	Deferred Inflows of Resources as of June 30, 2022						Pension Expense as of June 30, 2022		
	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	\$ -	\$ -	\$ 174,083,091	\$ 174,083,091	\$ 43,426,883	\$ 217,509,974	\$ 246,469,356	\$ (0)	\$ 246,469,356
State (Non-Employer Contributing Entity)	\$ -	\$ -	\$ 39,830,841	\$ 39,830,841	\$ 12,454,956	\$ 52,285,797	\$ 56,393,081	\$ (10,957,524)	\$ 45,435,557
Employer									
6544 CITY OF GLENDIVE	-	-	188,430	188,430	2,334	190,763	266,781	50,007	316,788
6544 State Proportionate Share	-	-	56,220	56,220	10,351	66,572	79,597	(4,317)	75,280
6545 CITY OF GREAT FALLS	-	-	1,880,184	1,880,184	-	1,880,184	2,661,992	(150,610)	2,511,382
6545 State Proportionate Share	-	-	560,834	560,834	-	560,834	794,037	(254,321)	539,716
6548 CITY OF HAMILTON	-	-	156,732	156,732	-	156,732	221,904	34,245	256,149
6548 State Proportionate Share	-	-	46,763	46,763	-	46,763	66,208	(6,186)	60,022
6549 CITY OF HARDIN	-	-	139,725	139,725	-	139,725	197,825	161,980	359,805
6549 State Proportionate Share	-	-	41,613	41,613	-	41,613	58,917	36,997	95,914
6547 CITY OF HARLEM	-	-	31,753	31,753	-	31,753	44,956	12,961	57,916
6547 State Proportionate Share	-	-	9,446	9,446	-	9,446	13,374	695	14,069
6606 CITY OF HARLOWTON	-	-	30,770	30,770	-	30,770	43,565	28,595	72,160
6606 State Proportionate Share	-	-	9,154	9,154	-	9,154	12,960	5,695	18,655
6550 CITY OF HAVRE	-	-	237,418	237,418	-	237,418	336,140	5,258	341,398
6550 State Proportionate Share	-	-	70,909	70,909	1,378	72,287	100,394	(24,622)	75,773
6551 CITY OF HELENA	-	-	1,272,651	1,272,651	-	1,272,651	1,801,837	469,672	2,271,509
6551 State Proportionate Share	-	-	380,117	380,117	-	380,117	538,175	12,990	551,165
6555 CITY OF KALISPELL	-	-	673,451	673,451	-	673,451	953,482	299,702	1,253,184
6555 State Proportionate Share	-	-	201,118	201,118	-	201,118	284,746	23,050	307,796
6557 CITY OF LAUREL	-	-	261,359	261,359	-	261,359	370,036	35,540	405,576
6557 State Proportionate Share	-	-	77,821	77,821	5,200	83,021	110,180	(17,146)	93,035
6559 CITY OF LEWISTOWN	-	-	172,075	172,075	78,267	250,342	243,627	(15,812)	227,815
6559 State Proportionate Share	-	-	51,323	51,323	33,283	84,606	72,664	(24,015)	48,649
6560 CITY OF LIBBY	-	-	70,811	70,811	-	70,811	100,256	24,212	124,468
6560 State Proportionate Share	-	-	21,175	21,175	-	21,175	29,980	(127)	29,853
6561 CITY OF LIVINGSTON	-	-	300,642	300,642	-	300,642	425,653	86,651	512,305
6561 State Proportionate Share	-	-	90,039	90,039	-	90,039	127,478	(4,334)	123,144
6570 CITY OF MALTA	-	-	50,216	50,216	-	50,216	71,097	33,771	104,868
6570 State Proportionate Share	-	-	14,939	14,939	-	14,939	21,151	5,413	26,564
6571 CITY OF MILES CITY	-	-	233,232	233,232	60,304	293,536	330,214	(110,384)	219,830
6571 State Proportionate Share	-	-	69,587	69,587	30,940	100,527	98,522	(61,125)	37,398
6572 City of Missoula	-	-	2,275,991	2,275,991	-	2,275,991	3,222,380	1,688,912	4,911,292
6572 State Proportionate Share	-	-	681,278	681,278	-	681,278	964,563	301,146	1,265,709
6576 CITY OF PLAINS	-	-	18,367	18,367	33,020	51,387	26,004	(37,050)	(11,047)
6576 State Proportionate Share	-	-	5,464	5,464	11,221	16,685	7,736	(13,989)	(6,253)
6577 CITY OF PLENTYWOOD	-	-	38,369	38,369	-	38,369	54,323	(4,757)	49,566
6577 State Proportionate Share	-	-	11,458	11,458	-	11,458	16,223	(5,602)	10,621
6578 CITY OF POLSON	-	-	157,124	157,124	-	157,124	222,459	107,038	329,497
6578 State Proportionate Share	-	-	46,777	46,777	-	46,777	66,228	17,184	83,412
6579 CITY OF POPLAR	-	-	21,476	21,476	-	21,476	30,405	5,687	36,093
6579 State Proportionate Share	-	-	6,547	6,547	-	6,547	9,269	(599)	8,670
6603 CITY OF RED LODGE	-	-	66,621	66,621	-	66,621	94,323	17,000	111,323
6603 State Proportionate Share	-	-	20,119	20,119	-	20,119	28,485	(1,755)	26,730
6581 CITY OF RONAN	-	-	46,613	46,613	39,522	86,135	65,996	(27,890)	38,105
6581 State Proportionate Share	-	-	13,921	13,921	14,621	28,542	19,710	(14,275)	5,435
6582 CITY OF ROUNDUP	-	-	36,146	36,146	14,656	50,802	51,176	(10,554)	40,621
6582 State Proportionate Share	-	-	10,753	10,753	6,487	17,240	15,224	(7,368)	7,857
6599 CITY OF SCOBEEY	-	-	24,737	24,737	6,412	31,149	35,023	(3,630)	31,392
6599 State Proportionate Share	-	-	7,367	7,367	3,228	10,595	10,430	(3,881)	6,549
6585 CITY OF SHELBY	-	-	72,698	72,698	-	72,698	102,926	27,364	130,291
6585 State Proportionate Share	-	-	21,875	21,875	-	21,875	30,970	859	31,829

**Employer 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, 2022						Pension Expense as of June 30, 2022		
	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	\$ -	\$ -	\$ 174,083,091	\$ 174,083,091	\$ 43,426,883	\$ 217,509,974	\$ 246,469,356	\$ (0)	\$ 246,469,356
State (Non-Employer Contributing Entity)	\$ -	\$ -	\$ 39,830,841	\$ 39,830,841	\$ 12,454,956	\$ 52,285,797	\$ 56,393,081	\$ (10,957,524)	\$ 45,435,557
Employer									
6586 CITY OF SIDNEY	-	-	121,956	121,956	540,124	662,080	172,667	(351,535)	(178,868)
6586 State Proportionate Share	-	-	36,450	36,450	172,477	208,926	51,606	(126,856)	(75,250)
6379 CITY OF THREE FORKS	-	-	36,351	36,351	-	36,351	51,466	13,674	65,140
6379 State Proportionate Share	-	-	10,814	10,814	-	10,814	15,311	424	15,735
6590 CITY OF TOWNSEND	-	-	26,760	26,760	-	26,760	37,888	6,506	44,393
6590 State Proportionate Share	-	-	8,018	8,018	-	8,018	11,351	(839)	10,513
6574 CITY OF TROY	-	-	49,515	49,515	-	49,515	70,105	16,990	87,094
6574 State Proportionate Share	-	-	14,730	14,730	-	14,730	20,855	56	20,912
6592 CITY OF WHITE SULPHUR SPRINGS	-	-	16,014	16,014	-	16,014	22,673	(226)	22,448
6592 State Proportionate Share	-	-	4,801	4,801	429	5,229	6,797	(1,814)	4,982
6594 CITY OF WHITEFISH	-	-	391,534	391,534	-	391,534	554,340	20,142	574,482
6594 State Proportionate Share	-	-	117,105	117,105	18,668	135,773	165,799	(36,104)	129,695
6598 CITY OF WIBAUX	-	-	14,380	14,380	13,866	28,246	20,360	(5,947)	14,413
6598 State Proportionate Share	-	-	4,278	4,278	4,952	9,230	6,057	(3,495)	2,562
6596 CITY OF WOLF POINT	-	-	86,307	86,307	-	86,307	122,195	7,182	129,376
6596 State Proportionate Share	-	-	25,723	25,723	-	25,723	36,420	(7,128)	29,292
6399 TOWN OF ALBERTON	-	-	3,784	3,784	-	3,784	5,357	4,947	10,304
6399 State Proportionate Share	-	-	1,169	1,169	-	1,169	1,655	1,231	2,887
6507 TOWN OF BIG SANDY	-	-	10,302	10,302	-	10,302	14,586	3,348	17,934
6507 State Proportionate Share	-	-	3,065	3,065	-	3,065	4,339	(49)	4,290
7274 TOWN OF BRIDGER	-	-	29,459	29,459	-	29,459	41,708	7,814	49,522
7274 State Proportionate Share	-	-	8,806	8,806	-	8,806	12,468	(723)	11,745
6511 TOWN OF BROADUS	-	-	21,359	21,359	-	21,359	30,240	4,597	34,837
6511 State Proportionate Share	-	-	6,354	6,354	-	6,354	8,996	(857)	8,139
6513 TOWN OF CASCADE	-	-	17,579	17,579	-	17,579	24,888	6,437	31,326
6513 State Proportionate Share	-	-	5,230	5,230	117	5,346	7,404	156	7,561
6526 TOWN OF CHESTER	-	-	18,209	18,209	72,060	90,269	25,781	(32,011)	(6,231)
6526 State Proportionate Share	-	-	5,455	5,455	22,457	27,913	7,724	(12,173)	(4,449)
6521 TOWN OF CIRCLE	-	-	18,402	18,402	-	18,402	26,054	24,404	50,457
6521 State Proportionate Share	-	-	5,482	5,482	-	5,482	7,761	5,715	13,476
6524 TOWN OF CULBERTSON	-	-	17,176	17,176	-	17,176	24,317	(1,901)	22,417
6524 State Proportionate Share	-	-	5,110	5,110	-	5,110	7,234	(2,501)	4,733
6432 TOWN OF DENTON	-	-	1,678	1,678	4,933	6,611	2,375	(5,100)	(2,725)
6432 State Proportionate Share	-	-	557	557	1,527	2,084	788	(1,690)	(902)
6558 TOWN OF DRUMMOND	-	-	6,746	6,746	2,770	9,516	9,551	10,478	20,030
6558 State Proportionate Share	-	-	2,007	2,007	1,182	3,189	2,841	2,658	5,499
6607 TOWN OF EKALAKA	-	-	14,877	14,877	-	14,877	21,063	24,776	45,839
6607 State Proportionate Share	-	-	4,426	4,426	-	4,426	6,266	6,371	12,637
6536 TOWN OF ENNIS	-	-	46,934	46,934	-	46,934	66,450	37,057	103,507
6536 State Proportionate Share	-	-	14,048	14,048	-	14,048	19,890	6,925	26,815
6382 TOWN OF EUREKA	-	-	26,983	26,983	41,149	68,132	38,203	(24,461)	13,742
6382 State Proportionate Share	-	-	8,104	8,104	13,587	21,690	11,473	(10,708)	766
6537 TOWN OF FAIRFIELD	-	-	11,811	11,811	-	11,811	16,722	14,685	31,407
6537 State Proportionate Share	-	-	3,564	3,564	-	3,564	5,046	3,450	8,496
6605 TOWN OF FORT PECK	-	-	17,709	17,709	-	17,709	25,072	19,387	44,459
6605 State Proportionate Share	-	-	5,268	5,268	-	5,268	7,459	4,328	11,786
6410 TOWN OF FROID	-	-	4,996	4,996	-	4,996	7,074	(81)	6,992
6410 State Proportionate Share	-	-	1,486	1,486	-	1,486	2,104	(576)	1,529
6542 TOWN OF GERALDINE	-	-	4,014	4,014	698	4,712	5,683	(1,465)	4,218
6542 State Proportionate Share	-	-	1,194	1,194	427	1,621	1,691	(914)	776

**Employer 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, 2022						Pension Expense as of June 30, 2022			
	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	\$ -	\$ -	\$ 174,083,091	\$ 174,083,091	\$ 43,426,883	\$ 217,509,974	\$ 246,469,356	\$ (0)	\$ 246,469,356	
State (Non-Employer Contributing Entity)	\$ -	\$ -	\$ 39,830,841	\$ 39,830,841	\$ 12,454,956	\$ 52,285,797	\$ 56,393,081	\$ (10,957,524)	\$ 45,435,557	
Employer										
6546 TOWN OF GRASS RANGE	-	-	41	41	2,211	2,252	58	(7,329)	(7,271)	
6546 State Proportionate Share	-	-	12	12	699	712	17	(2,377)	(2,360)	
6553 TOWN OF HOT SPRINGS	-	-	25,982	25,982	-	25,982	36,786	34,410	71,196	
6553 State Proportionate Share	-	-	7,730	7,730	-	7,730	10,944	8,152	19,095	
6434 TOWN OF HYSHAM	-	-	8,731	8,731	-	8,731	12,362	7,439	19,801	
6434 State Proportionate Share	-	-	2,598	2,598	-	2,598	3,678	1,428	5,106	
6562 TOWN OF LIMA	-	-	1,108	1,108	36,708	37,816	1,568	(20,230)	(18,662)	
6562 State Proportionate Share	-	-	351	351	11,065	11,416	497	(6,560)	(6,063)	
6601 TOWN OF MANHATTAN	-	-	98,197	98,197	-	98,197	139,029	25,292	164,321	
6601 State Proportionate Share	-	-	29,219	29,219	-	29,219	41,368	(2,582)	38,786	
6564 TOWN OF MEDICINE LAKE	-	-	8,273	8,273	-	8,273	11,713	211	11,924	
6564 State Proportionate Share	-	-	2,461	2,461	-	2,461	3,485	(841)	2,644	
6554 TOWN OF MELSTONE	-	-	4,236	4,236	116	4,352	5,997	(423)	5,574	
6554 State Proportionate Share	-	-	1,260	1,260	270	1,784	(601)	(601)	1,183	
6390 TOWN OF MOORE	-	-	2,465	2,465	671	3,136	3,491	1,053	4,544	
6390 State Proportionate Share	-	-	741	741	275	1,016	1,049	103	1,152	
6556 TOWN OF NASHUA	-	-	6,093	6,093	2,329	8,422	8,627	(364)	8,263	
6556 State Proportionate Share	-	-	1,833	1,833	1,031	2,864	2,595	(695)	1,900	
6575 TOWN OF PHILIPSBURG	-	-	34,985	34,985	-	34,985	49,533	8,054	57,587	
6575 State Proportionate Share	-	-	10,408	10,408	-	10,408	14,736	(1,246)	13,490	
6573 TOWN OF RICHEY	-	-	6,579	6,579	1,030	7,609	9,314	(747)	8,568	
6573 State Proportionate Share	-	-	1,960	1,960	635	2,594	2,775	(952)	1,822	
6583 TOWN OF RYEGATE	-	-	3,421	3,421	9,875	13,296	4,843	(5,179)	(336)	
6583 State Proportionate Share	-	-	1,018	1,018	3,200	4,218	1,441	(2,045)	(604)	
6353 TOWN OF SACO	-	-	11,263	11,263	7,799	19,062	15,946	(5,594)	10,352	
6353 State Proportionate Share	-	-	3,351	3,351	3,014	6,364	4,744	(3,040)	1,704	
6584 TOWN OF SHERIDAN	-	-	13,369	13,369	18,145	31,514	18,928	(18,281)	647	
6584 State Proportionate Share	-	-	3,977	3,977	6,435	10,412	5,631	(7,367)	(1,736)	
6366 TOWN OF ST IGNATIUS	-	-	14,189	14,189	10,372	24,562	20,090	(12,360)	7,730	
6366 State Proportionate Share	-	-	4,221	4,221	3,908	8,130	5,976	(5,555)	421	
6587 TOWN OF STANFORD	-	-	5,685	5,685	5,346	11,031	8,048	(2,950)	5,098	
6587 State Proportionate Share	-	-	1,691	1,691	1,930	3,621	2,394	(1,576)	818	
6604 TOWN OF STEVENSVILLE	-	-	57,121	57,121	-	57,121	80,873	35,810	116,683	
6604 State Proportionate Share	-	-	17,104	17,104	-	17,104	24,215	5,660	29,876	
6588 TOWN OF SUNBURST	-	-	13,849	13,849	-	13,849	19,607	6,141	25,749	
6588 State Proportionate Share	-	-	4,120	4,120	-	4,120	5,833	461	6,294	
6589 TOWN OF SUPERIOR	-	-	15,565	15,565	-	15,565	22,037	(897)	21,140	
6589 State Proportionate Share	-	-	4,630	4,630	-	4,630	6,556	(2,000)	4,556	
6580 TOWN OF TERRY	-	-	18,951	18,951	-	18,951	26,832	10,402	37,234	
6580 State Proportionate Share	-	-	5,638	5,638	-	5,638	7,982	1,275	9,257	
6597 TOWN OF THOMPSON FALLS	-	-	26,332	26,332	-	26,332	37,281	6,482	43,762	
6597 State Proportionate Share	-	-	7,877	7,877	-	7,877	11,152	(776)	10,376	
6600 TOWN OF TWIN BRIDGES	-	-	17,141	17,141	-	17,141	24,268	5,395	29,662	
6600 State Proportionate Share	-	-	5,100	5,100	-	5,100	7,220	(138)	7,082	
6591 TOWN OF VALIER	-	-	19,659	19,659	-	19,659	27,834	19,050	46,884	
6591 State Proportionate Share	-	-	5,848	5,848	-	5,848	8,280	4,000	12,279	
6408 TOWN OF WEST YELLOWSTONE	-	-	122,243	122,243	77,949	200,192	173,073	(28,046)	145,027	
6408 State Proportionate Share	-	-	36,545	36,545	30,390	66,934	51,740	(22,257)	29,484	
6356 TOWN OF WESTBY	-	-	5,563	5,563	422	5,985	7,876	(1,554)	6,323	
6356 State Proportionate Share	-	-	1,655	1,655	446	2,101	2,343	(1,112)	1,231	

**Employer 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, 2022						Pension Expense as of June 30, 2022			
	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	\$ -	\$ -	\$ 174,083,091	\$ 174,083,091	\$ 43,426,883	\$ 217,509,974	\$ 246,469,356	\$ (0)	\$ 246,469,356	
State (Non-Employer Contributing Entity)	\$ -	\$ -	\$ 39,830,841	\$ 39,830,841	\$ 12,454,956	\$ 52,285,797	\$ 56,393,081	\$ (10,957,524)	\$ 45,435,557	
Employer										
6409 TOWN OF WHITEHALL	-	-	21,919	21,919	-	21,919	31,033	92,751	123,783	
6409 State Proportionate Share	-	-	6,575	6,575	-	6,575	9,309	27,833	37,142	
6595 TOWN OF WINNETT	-	-	4,506	4,506	-	4,506	6,379	(5,676)	704	
6595 State Proportionate Share	-	-	1,345	1,345	-	1,345	1,904	(2,324)	(420)	
6458 ANACONDA-DEER LODGE COUNTY	-	-	410,284	410,284	-	410,284	580,887	226,133	807,020	
6458 State Proportionate Share	-	-	122,199	122,199	-	122,199	173,012	27,195	200,207	
6510 BUTTE SILVER BOW	-	-	1,919,634	1,919,634	-	1,919,634	2,717,846	238,942	2,956,788	
6510 State Proportionate Share	-	-	572,469	572,469	-	572,469	810,510	(133,996)	676,514	
6444 BEAVERHEAD COUNTY	-	-	246,928	246,928	26,491	273,418	349,604	(39,604)	310,000	
6444 State Proportionate Share	-	-	74,049	74,049	20,997	95,046	104,840	(38,902)	65,937	
6445 BIG HORN COUNTY	-	-	470,666	470,666	60,319	530,985	666,375	497	666,872	
6445 State Proportionate Share	-	-	140,568	140,568	43,123	183,691	199,018	(51,300)	147,718	
6446 BLAINE COUNTY	-	-	260,163	260,163	40,111	300,274	368,342	(8,244)	360,098	
6446 State Proportionate Share	-	-	77,634	77,634	26,155	103,789	109,916	(31,022)	78,893	
6447 BROADWATER COUNTY	-	-	195,413	195,413	-	195,413	276,668	112,882	389,550	
6447 State Proportionate Share	-	-	58,324	58,324	-	58,324	82,576	15,209	97,785	
6448 CARBON COUNTY	-	-	333,279	333,279	-	333,279	471,862	78,017	549,879	
6448 State Proportionate Share	-	-	99,456	99,456	-	99,456	140,811	(11,679)	129,133	
6449 CARTER COUNTY	-	-	130,599	130,599	-	130,599	184,904	95,925	280,829	
6449 State Proportionate Share	-	-	39,110	39,110	-	39,110	55,372	17,191	72,563	
6450 CASCADE COUNTY	-	-	1,270,324	1,270,324	-	1,270,324	1,798,543	(480,288)	1,318,255	
6450 State Proportionate Share	-	-	378,883	378,883	-	378,883	536,427	(295,236)	241,192	
6451 CHOUTEAU COUNTY	-	-	204,816	204,816	-	204,816	289,981	1,737	291,718	
6451 State Proportionate Share	-	-	60,989	60,989	-	60,989	86,350	(21,913)	64,436	
6452 CUSTER COUNTY	-	-	258,346	258,346	-	258,346	365,770	79,694	445,464	
6452 State Proportionate Share	-	-	77,049	77,049	-	77,049	109,087	(2,654)	106,432	
6453 DANIELS COUNTY	-	-	106,459	106,459	13,971	120,431	150,727	(23,017)	127,710	
6453 State Proportionate Share	-	-	31,823	31,823	9,173	40,996	45,056	(18,762)	26,294	
6456 DAWSON COUNTY	-	-	328,432	328,432	304,945	633,378	464,999	(262,968)	202,031	
6456 State Proportionate Share	-	-	98,122	98,122	112,792	210,913	138,922	(120,899)	18,023	
6459 FALLON COUNTY	-	-	301,330	301,330	367,049	668,379	426,627	(184,581)	242,046	
6459 State Proportionate Share	-	-	90,549	90,549	125,774	216,324	128,201	(91,343)	36,858	
6460 FERGUS COUNTY	-	-	254,480	254,480	73,551	328,031	360,297	(93,968)	266,329	
6460 State Proportionate Share	-	-	76,373	76,373	35,652	112,025	108,130	(57,780)	50,350	
6461 FLATHEAD COUNTY	-	-	1,960,430	1,960,430	333,038	2,293,467	2,775,605	(84,385)	2,691,220	
6461 State Proportionate Share	-	-	584,820	584,820	209,394	794,215	827,997	(244,104)	583,893	
6462 GALLATIN COUNTY	-	-	1,843,727	1,843,727	-	1,843,727	2,610,376	425,268	3,035,643	
6462 State Proportionate Share	-	-	551,420	551,420	-	551,420	780,708	(61,680)	719,027	
6463 GARFIELD COUNTY	-	-	148,082	148,082	-	148,082	209,656	66,024	275,680	
6463 State Proportionate Share	-	-	44,275	44,275	-	44,275	62,685	5,192	67,877	
6464 GLACIER COUNTY	-	-	235,852	235,852	184,915	420,768	333,923	(353,114)	(19,191)	
6464 State Proportionate Share	-	-	70,427	70,427	70,022	140,448	99,712	(139,755)	(40,043)	
6465 GOLDEN VALLEY COUNTY	-	-	25,130	25,130	31,529	56,660	35,580	(13,761)	21,819	
6465 State Proportionate Share	-	-	7,532	7,532	10,907	18,438	10,664	(7,193)	3,471	
6466 GRANITE COUNTY	-	-	130,655	130,655	40,820	171,475	184,983	(33,975)	151,008	
6466 State Proportionate Share	-	-	39,036	39,036	18,947	57,983	55,268	(25,107)	30,161	
6467 HILL COUNTY	-	-	318,154	318,154	39,633	357,787	450,446	18,154	468,601	
6467 State Proportionate Share	-	-	95,210	95,210	28,125	123,336	134,800	(28,750)	106,050	
6468 JEFFERSON COUNTY	-	-	401,052	401,052	-	401,052	567,815	174,303	742,118	
6468 State Proportionate Share	-	-	119,654	119,654	-	119,654	169,408	12,462	181,870	

**Employer 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, 2022						Pension Expense as of June 30, 2022			
	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	\$ -	\$ -	\$ 174,083,091	\$ 174,083,091	\$ 43,426,883	\$ 217,509,974	\$ 246,469,356	\$ (0)	\$ 246,469,356	
State (Non-Employer Contributing Entity)	\$ -	\$ -	\$ 39,830,841	\$ 39,830,841	\$ 12,454,956	\$ 52,285,797	\$ 56,393,081	\$ (10,957,524)	\$ 45,435,557	
Employer										
6469 JUDITH BASIN COUNTY	-	-	115,560	115,560	-	115,560	163,611	12,422	176,033	
6469 State Proportionate Share	-	-	34,378	34,378	4,765	39,143	48,673	(8,734)	39,939	
6470 LAKE COUNTY	-	-	629,334	629,334	-	629,334	891,020	138,996	1,030,016	
6470 State Proportionate Share	-	-	187,741	187,741	-	187,741	265,807	(23,833)	241,974	
6471 LEWIS & CLARK COUNTY	-	-	1,429,291	1,429,291	-	1,429,291	2,023,611	(597,838)	1,425,773	
6471 State Proportionate Share	-	-	426,725	426,725	14,303	441,028	604,163	(350,754)	253,409	
6472 LIBERTY COUNTY	-	-	135,019	135,019	-	135,019	191,162	9,625	200,787	
6472 State Proportionate Share	-	-	40,401	40,401	4,648	45,049	57,201	(11,482)	45,719	
6473 LINCOLN COUNTY	-	-	452,364	452,364	-	452,364	640,464	222,348	862,811	
6473 State Proportionate Share	-	-	135,334	135,334	-	135,334	191,607	23,328	214,935	
6474 MADISON COUNTY	-	-	710,218	710,218	161,161	871,379	1,005,536	57,032	1,062,569	
6474 State Proportionate Share	-	-	211,885	211,885	83,410	295,295	299,990	(58,613)	241,377	
6475 MCCONE COUNTY	-	-	130,703	130,703	3,950	134,653	185,051	10,974	196,025	
6475 State Proportionate Share	-	-	38,986	38,986	7,861	46,847	55,197	(10,625)	44,572	
6476 MEAGHER COUNTY	-	-	116,405	116,405	-	116,405	164,808	62,487	227,295	
6476 State Proportionate Share	-	-	34,642	34,642	-	34,642	49,047	7,489	56,536	
6477 MINERAL COUNTY	-	-	183,723	183,723	-	183,723	260,117	111,715	371,832	
6477 State Proportionate Share	-	-	54,796	54,796	-	54,796	77,581	16,308	93,888	
6478 MISSOULA COUNTY	-	-	4,219,637	4,219,637	-	4,219,637	5,974,223	2,832,099	8,806,322	
6478 State Proportionate Share	-	-	1,262,902	1,262,902	-	1,262,902	1,788,035	463,511	2,251,546	
6479 MUSSELSHELL COUNTY	-	-	163,467	163,467	-	163,467	231,439	108,754	340,192	
6479 State Proportionate Share	-	-	48,821	48,821	-	48,821	69,122	17,275	86,397	
6480 PARK COUNTY	-	-	349,954	349,954	-	349,954	495,469	227,414	722,883	
6480 State Proportionate Share	-	-	104,810	104,810	-	104,810	148,392	35,238	183,629	
6481 PETROLEUM COUNTY	-	-	24,859	24,859	-	24,859	35,195	14,512	49,707	
6481 State Proportionate Share	-	-	7,412	7,412	-	7,412	10,494	1,979	12,473	
6482 PHILLIPS COUNTY	-	-	180,866	180,866	-	180,866	256,073	19,064	275,137	
6482 State Proportionate Share	-	-	53,874	53,874	-	53,874	76,275	(14,216)	62,059	
6483 PONDERA COUNTY	-	-	177,558	177,558	-	177,558	251,390	36,946	288,336	
6483 State Proportionate Share	-	-	52,877	52,877	-	52,877	74,864	(7,567)	67,298	
6485 POWDER RIVER COUNTY	-	-	370,561	370,561	-	370,561	524,646	228,094	752,740	
6485 State Proportionate Share	-	-	110,504	110,504	-	110,504	156,454	32,383	188,837	
6484 POWELL COUNTY	-	-	157,093	157,093	-	157,093	222,415	61,334	283,749	
6484 State Proportionate Share	-	-	47,026	47,026	-	47,026	66,580	2,746	69,326	
6486 PRAIRIE COUNTY	-	-	79,429	79,429	-	79,429	112,456	24,542	136,998	
6486 State Proportionate Share	-	-	23,721	23,721	-	23,721	33,585	(959)	32,626	
6487 RAVALLI COUNTY	-	-	652,936	652,936	-	652,936	924,436	62,632	987,068	
6487 State Proportionate Share	-	-	194,727	194,727	-	194,727	275,697	(49,993)	225,704	
6488 RICHLAND COUNTY	-	-	578,415	578,415	316,552	894,967	818,928	(182,646)	636,282	
6488 State Proportionate Share	-	-	173,082	173,082	127,241	300,323	245,053	(122,658)	122,394	
6489 ROOSEVELT COUNTY	-	-	385,227	385,227	104,425	489,652	545,410	(47,853)	497,557	
6489 State Proportionate Share	-	-	114,976	114,976	53,032	168,009	162,785	(57,217)	105,569	
6490 ROSEBUD COUNTY	-	-	311,179	311,179	-	311,179	440,572	61,999	502,570	
6490 State Proportionate Share	-	-	92,989	92,989	-	92,989	131,655	(14,235)	117,420	
6491 SANDERS COUNTY	-	-	336,209	336,209	-	336,209	476,010	167,285	643,295	
6491 State Proportionate Share	-	-	100,172	100,172	-	100,172	141,825	17,365	159,191	
6492 SHERIDAN COUNTY	-	-	264,552	264,552	54,842	319,394	374,556	(68,659)	305,897	
6492 State Proportionate Share	-	-	78,762	78,762	30,876	109,638	111,512	(51,140)	60,372	
6494 STILLWATER COUNTY	-	-	311,612	311,612	72,279	383,891	441,185	(28,356)	412,829	
6494 State Proportionate Share	-	-	93,328	93,328	36,536	129,864	132,135	(41,779)	90,356	

**Employer 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, 2022						Pension Expense as of June 30, 2022			
	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	\$ -	\$ -	\$ 174,083,091	\$ 174,083,091	\$ 43,426,883	\$ 217,509,974	\$ 246,469,356	\$ (0)	\$ 246,469,356	
State (Non-Employer Contributing Entity)	\$ -	\$ -	\$ 39,830,841	\$ 39,830,841	\$ 12,454,956	\$ 52,285,797	\$ 56,393,081	\$ (10,957,524)	\$ 45,435,557	
Employer										
6495 SWEET GRASS COUNTY	-	-	153,261	153,261	-	153,261	216,990	6,715	223,705	
6495 State Proportionate Share	-	-	45,840	45,840	-	45,840	64,901	(14,434)	50,468	
6496 TETON COUNTY	-	-	211,974	211,974	-	211,974	300,116	423	300,539	
6496 State Proportionate Share	-	-	63,216	63,216	7,999	71,215	89,502	(22,516)	66,986	
6497 TOOLE COUNTY	-	-	218,642	218,642	2,507,179	2,725,820	309,556	(1,189,496)	(879,940)	
6497 State Proportionate Share	-	-	65,430	65,430	775,492	840,921	92,636	(408,523)	(315,886)	
6498 TREASURE COUNTY	-	-	52,340	52,340	-	52,340	74,103	12,015	86,118	
6498 State Proportionate Share	-	-	15,608	15,608	-	15,608	22,097	(1,901)	20,197	
6499 VALLEY COUNTY	-	-	293,648	293,648	156,195	449,843	415,751	(62,107)	353,644	
6499 State Proportionate Share	-	-	87,538	87,538	62,801	150,338	123,937	(52,658)	71,280	
6500 WHEATLAND COUNTY	-	-	87,382	87,382	-	87,382	123,717	48,961	172,678	
6500 State Proportionate Share	-	-	26,022	26,022	-	26,022	36,842	6,350	43,192	
6501 WIBAUX COUNTY	-	-	146,769	146,769	-	146,769	207,797	72,511	280,309	
6501 State Proportionate Share	-	-	43,662	43,662	-	43,662	61,817	7,338	69,155	
6502 YELLOWSTONE COUNTY	-	-	1,566,499	1,566,499	-	1,566,499	2,217,873	(30,475)	2,187,397	
6502 State Proportionate Share	-	-	467,961	467,961	25,229	493,190	662,546	(181,577)	480,970	
6435 ARLEE-LAKE COUNTY WATER & SEWER DISTRICT	-	-	2,044	2,044	-	2,044	2,894	2,243	5,137	
6435 State Proportionate Share	-	-	608	608	-	608	861	497	1,358	
6720 BEAR PAW COOPERATIVE	-	-	3,784	3,784	-	3,784	5,358	(35)	5,323	
6720 State Proportionate Share	-	-	1,126	1,126	151	1,276	1,594	(426)	1,168	
6725 BERT MOONEY AIRPORT AUTHORITY	-	-	22,991	22,991	44,302	67,293	32,551	(49,488)	(16,938)	
6725 State Proportionate Share	-	-	6,884	6,884	15,124	22,007	9,746	(18,512)	(8,766)	
6740 BIG COUNTRY EDUCATIONAL COOP	-	-	3,222	3,222	979	4,202	4,562	(453)	4,109	
6740 State Proportionate Share	-	-	959	959	466	1,425	1,357	(500)	857	
6709 BIG FORK CO WATER & SEWER	-	-	41,750	41,750	-	41,750	59,110	33,442	92,552	
6709 State Proportionate Share	-	-	12,420	12,420	-	12,420	17,585	6,217	23,802	
7689 BIG HORN COUNTY CEMETERY DISTRICT #1	-	-	3,863	3,863	18,784	22,646	5,469	(9,586)	(4,117)	
7689 State Proportionate Share	-	-	1,149	1,149	5,896	7,046	1,627	(3,518)	(1,891)	
6348 BIG SKY CO WATER & SEWER DIST #363	-	-	22,946	22,946	-	22,946	32,487	(3,090)	29,397	
6348 State Proportionate Share	-	-	7,456	7,456	-	7,456	10,556	(3,306)	7,250	
6739 BIG SKY ECONOMIC DEVELOPMENT AUTH	-	-	45,975	45,975	158,449	204,425	65,093	(101,767)	(36,674)	
6739 State Proportionate Share	-	-	14,816	14,816	50,313	65,130	20,977	(37,141)	(16,164)	
6347 BIG SKY FIRE DEPARTMENT	-	-	35	35	905	940	49	(1,409)	(1,359)	
6347 State Proportionate Share	-	-	185	185	157	342	262	(404)	(142)	
6741 BIG SKY SPECIAL EDUCATION COOP	-	-	4,654	4,654	11,950	16,604	6,590	(778)	5,812	
6741 State Proportionate Share	-	-	1,385	1,385	3,812	5,196	1,960	(757)	1,203	
6697 BILLINGS HOUSING AUTHORITY	-	-	129,475	129,475	52,644	182,119	183,313	(1,164)	182,149	
6697 State Proportionate Share	-	-	38,703	38,703	23,300	62,003	54,797	(14,510)	40,287	
7699 BITTERROOT PUBLIC LIBRARY	-	-	27,014	27,014	-	27,014	38,247	16,484	54,731	
7699 State Proportionate Share	-	-	8,095	8,095	-	8,095	11,461	2,359	13,819	
6634 BITTERROOT CONSERVATION DISTRICT	-	-	5,877	5,877	-	5,877	8,321	902	9,223	
6634 State Proportionate Share	-	-	1,749	1,749	-	1,749	2,476	(353)	2,122	
6350 BITTERROOT VALLEY SEC	-	-	2,199	2,199	-	2,199	3,113	3,232	6,346	
6350 State Proportionate Share	-	-	707	707	-	707	1,001	795	1,797	
10565 BROADWATER CONSERVATION DISTRICT	-	-	3,586	3,586	-	3,586	5,077	15,510	20,588	
10565 State Proportionate Share	-	-	1,067	1,067	-	1,067	1,511	4,615	6,125	
6421 BUFFALO RAPIDS IRR1 PROJECT 1	-	-	20,350	20,350	-	20,350	28,812	31,118	59,930	
6421 State Proportionate Share	-	-	6,054	6,054	-	6,054	8,571	7,847	16,418	
6422 BUFFALO RAPIDS IRR1 PROJECT 2	-	-	27,516	27,516	-	27,516	38,958	6,684	45,642	
6422 State Proportionate Share	-	-	8,202	8,202	-	8,202	11,612	(782)	10,830	

**Employer 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, 2022						Pension Expense as of June 30, 2022			
	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	\$ -	\$ -	\$ 174,083,091	\$ 174,083,091	\$ 43,426,883	\$ 217,509,974	\$ 246,469,356	\$ (0)	\$ 246,469,356	
State (Non-Employer Contributing Entity)	\$ -	\$ -	\$ 39,830,841	\$ 39,830,841	\$ 12,454,956	\$ 52,285,797	\$ 56,393,081	\$ (10,957,524)	\$ 45,435,557	
Employer										
6711 CABINET MOUNTAIN COOPERATIVE	-	-	4,981	4,981	-	4,981	7,053	4,336	11,389	
6711 State Proportionate Share	-	-	1,482	1,482	-	1,482	2,098	853	2,951	
6727 CASCADE CONSERVATION DISTRICT	-	-	7,760	7,760	-	7,760	10,986	2,858	13,844	
6727 State Proportionate Share	-	-	2,347	2,347	-	2,347	3,323	205	3,528	
6662 CENTER FOR MENTAL HEALTH	-	-	4,245	4,245	11,916	16,161	6,009	(64,407)	(58,397)	
6662 State Proportionate Share	-	-	1,263	1,263	3,998	5,260	1,788	(21,328)	(19,540)	
6703 CENTRAL MONTANA LEARNING RESOURCE CTR	-	-	2,552	2,552	13,202	15,754	3,613	(12,313)	(8,700)	
6703 State Proportionate Share	-	-	805	805	4,287	5,092	1,140	(4,220)	(3,080)	
6719 CENTRAL VALLEY FIRE DISTRICT	-	-	23,539	23,539	-	23,539	33,326	84,796	118,122	
6719 State Proportionate Share	-	-	7,002	7,002	-	7,002	9,914	24,793	34,707	
6650 CHOUTEAU COUNTY CONSERVATION DIST	-	-	1,802	1,802	-	1,802	2,551	645	3,197	
6650 State Proportionate Share	-	-	536	536	-	536	759	11	770	
6428 COLUMBUS RURAL FIRE DISTRICT #3	-	-	20,269	20,269	-	20,269	28,697	87,891	116,588	
6428 State Proportionate Share	-	-	6,030	6,030	-	6,030	8,537	26,147	34,684	
6433 CORVALLIS COUNTY SEWER DISTRICT	-	-	4,232	4,232	-	4,232	5,992	953	6,946	
6433 State Proportionate Share	-	-	1,259	1,259	-	1,259	1,783	(157)	1,625	
10644 CRAIG WATER & SEWER DISTRICT	-	-	-	-	2,827	2,827	-	(48)	(48)	
10644 State Proportionate Share	-	-	-	-	830	830	-	(14)	(14)	
6707 Crown Hill	-	-	5,724	5,724	-	5,724	8,103	6,092	14,195	
6707 State Proportionate Share	-	-	1,703	1,703	-	1,703	2,410	1,336	3,747	
6394 DALY DITCHES IRRIGATION DISTRICT	-	-	3,490	3,490	3,110	6,600	4,941	(3,334)	1,607	
6394 State Proportionate Share	-	-	1,194	1,194	954	2,147	1,690	(1,408)	282	
6677 DAWSON COMMUNITY COLLEGE	-	-	113,420	113,420	195,492	308,912	160,582	(87,002)	73,580	
6677 State Proportionate Share	-	-	34,060	34,060	65,506	99,566	48,223	(40,633)	7,590	
6686 DEER LODGE COUNTY HEAD START PROGRAM	-	-	41,843	41,843	68,457	110,301	59,243	(39,929)	19,313	
6686 State Proportionate Share	-	-	12,448	12,448	23,058	35,506	17,624	(17,480)	144	
8514 Drummond School and Community Library District	-	-	2,018	2,018	-	2,018	2,857	545	3,402	
8514 State Proportionate Share	-	-	600	600	-	600	850	(45)	805	
6389 DRY PRAIRIE RURAL WATER	-	-	100,679	100,679	-	100,679	142,542	83,162	225,705	
6389 State Proportionate Share	-	-	29,951	29,951	-	29,951	42,405	15,859	58,264	
8715 DRY REDWATER REGIONAL WATER AUTHORITY	-	-	8,959	8,959	-	8,959	12,684	4,500	17,184	
8715 State Proportionate Share	-	-	2,665	2,665	-	2,665	3,773	472	4,245	
6705 EASTERN YELLOWSTONE COUNTY SEC	-	-	1,870	1,870	997	2,868	2,648	(1,328)	1,320	
6705 State Proportionate Share	-	-	556	556	417	973	788	(634)	154	
6750 FERGUS COUNTY CONSERVATION DIST	-	-	2,889	2,889	3,794	6,683	4,090	(2,220)	1,870	
6750 State Proportionate Share	-	-	859	859	1,315	2,174	1,217	(1,033)	184	
6716 FLATHEAD CONSERVATION DISTRICT	-	-	9,949	9,949	-	9,949	14,086	17,857	31,943	
6716 State Proportionate Share	-	-	3,066	3,066	-	3,066	4,341	4,634	8,975	
6708 FLATHEAD MUNICIPAL AIRPORT AUTHORITY	-	-	178,925	178,925	-	178,925	253,324	185,019	438,343	
6708 State Proportionate Share	-	-	53,619	53,619	-	53,619	75,915	40,550	116,465	
6699 FLATHEAD SPECIAL EDUC COOP	-	-	3,599	3,599	-	3,599	5,095	15,411	20,507	
6699 State Proportionate Share	-	-	1,071	1,071	-	1,071	1,516	4,563	6,079	
6676 FLATHEAD VALLEY COMMUNITY COLLEGE	-	-	446,049	446,049	-	446,049	631,522	(118,665)	512,857	
6676 State Proportionate Share	-	-	132,990	132,990	11,374	144,364	188,289	(87,688)	100,601	
6638 FORT SHAW IRRIGATION DIST	-	-	13,349	13,349	-	13,349	18,900	12,209	31,109	
6638 State Proportionate Share	-	-	3,971	3,971	-	3,971	5,623	2,424	8,047	
6414 FRENCHTOWN RURAL FIRE DISTRICT	-	-	4,323	4,323	-	4,323	6,121	891	7,012	
6414 State Proportionate Share	-	-	1,286	1,286	-	1,286	1,821	(186)	1,635	
6682 GALLATIN AIRPORT AUTHORITY	-	-	282,327	282,327	-	282,327	399,723	333,574	733,296	
6682 State Proportionate Share	-	-	85,093	85,093	-	85,093	120,476	78,299	198,775	

**Employer 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, 2022						Pension Expense as of June 30, 2022		
	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	\$ -	\$ -	\$ 174,083,091	\$ 174,083,091	\$ 43,426,883	\$ 217,509,974	\$ 246,469,356	\$ (0)	\$ 246,469,356
State (Non-Employer Contributing Entity)	\$ -	\$ -	\$ 39,830,841	\$ 39,830,841	\$ 12,454,956	\$ 52,285,797	\$ 56,393,081	\$ (10,957,524)	\$ 45,435,557
Employer									
6736 GALLATIN CONSERVATION DISTRICT	-	-	13,426	13,426	-	13,426	19,008	26,903	45,911
6736 State Proportionate Share	-	-	3,994	3,994	-	3,994	5,655	7,214	12,869
6702 GALLATIN-MADISON SEC	-	-	6,146	6,146	-	6,146	8,702	8,504	17,206
6702 State Proportionate Share	-	-	1,828	1,828	-	1,828	2,589	2,067	4,655
6718 GARDINER - PARK COUNTY WATER DIST	-	-	16,560	16,560	-	16,560	23,446	10,682	34,129
6718 State Proportionate Share	-	-	4,927	4,927	-	4,927	6,975	1,645	8,620
6691 GLASGOW IRRIGATION DISTRICT	-	-	9,823	9,823	8,701	18,523	13,907	(8,141)	5,766
6691 State Proportionate Share	-	-	2,955	2,955	3,119	6,074	4,184	(3,717)	467
7276 GRANITE CO HOSPITAL & NURSING HOME	-	-	170,951	170,951	-	170,951	242,035	239,135	481,170
7276 State Proportionate Share	-	-	51,172	51,172	-	51,172	72,449	58,105	130,554
6373 GRANITE CONSERVATION DISTRICT	-	-	2,742	2,742	-	2,742	3,882	2,411	6,292
6373 State Proportionate Share	-	-	816	816	-	816	1,155	476	1,631
6717 GREAT DIVIDE EDUCATION SERVICES	-	-	5,059	5,059	-	5,059	7,162	179	7,342
6717 State Proportionate Share	-	-	1,505	1,505	-	1,505	2,131	(500)	1,631
6660 GREAT FALLS INT AIRPORT	-	-	52,112	52,112	26,666	78,778	73,781	(53,267)	20,515
6660 State Proportionate Share	-	-	15,816	15,816	11,094	26,910	22,392	(22,643)	(251)
6641 GREENFIELDS IRRIGATION DIST	-	-	100,776	100,776	-	100,776	142,679	(18,314)	124,365
6641 State Proportionate Share	-	-	29,997	29,997	3,676	33,673	42,470	(17,139)	25,331
6417 HEBGEN BASIN RURAL FD	-	-	4,141	4,141	-	4,141	5,863	392	6,254
6417 State Proportionate Share	-	-	1,232	1,232	-	1,232	1,744	(328)	1,416
6663 HELENA HOUSING AUTHORITY	-	-	101,565	101,565	-	101,565	143,797	67,286	211,083
6663 State Proportionate Share	-	-	30,452	30,452	-	30,452	43,114	11,162	54,276
6632 HELENA REGIONAL AIRPORT AUTH	-	-	114,266	114,266	-	114,266	161,779	21,797	183,576
6632 State Proportionate Share	-	-	34,295	34,295	169	34,464	48,555	(5,409)	43,146
6685 HELENA VALLEY IRRIGATION DIST	-	-	27,476	27,476	-	27,476	38,901	15,990	54,891
6685 State Proportionate Share	-	-	8,174	8,174	-	8,174	11,573	2,145	13,718
6664 HILL CO PUBLIC CEMETERY DIST	-	-	5,908	5,908	-	5,908	8,364	6,649	15,013
6664 State Proportionate Share	-	-	1,801	1,801	-	1,801	2,549	1,517	4,066
6377 HINSDALE WATER & SEWER DISTRICT	-	-	1,506	1,506	4,212	5,718	2,132	(2,036)	96
6377 State Proportionate Share	-	-	448	448	1,343	1,791	634	(823)	(189)
6631 HOUSING AUTHORITY OF ANACONDA	-	-	37,420	37,420	1,625	39,045	52,980	(4,212)	48,768
6631 State Proportionate Share	-	-	11,132	11,132	2,523	13,655	15,761	(5,466)	10,295
6637 HOUSING AUTHORITY OF BUTTE	-	-	78,126	78,126	22,277	100,403	110,612	(21,079)	89,533
6637 State Proportionate Share	-	-	23,276	23,276	11,034	34,311	32,955	(15,386)	17,569
6640 HOUSING AUTHORITY OF GLASGOW	-	-	19,112	19,112	-	19,112	27,059	9,031	36,091
6640 State Proportionate Share	-	-	5,686	5,686	-	5,686	8,050	813	8,863
6746 HUMAN RESOURCES COUNCIL DIST XI	-	-	120,477	120,477	86,238	206,716	170,573	(74,268)	96,305
6746 State Proportionate Share	-	-	36,093	36,093	32,363	68,456	51,101	(36,763)	14,338
6635 HUMAN RESOURCES COUNCIL DIST XII	-	-	269,656	269,656	-	269,656	381,783	62,244	444,027
6635 State Proportionate Share	-	-	80,306	80,306	5,751	86,056	113,698	(9,940)	103,758
6425 HYALITE RFD	-	-	2,361	2,361	7,156	9,517	3,343	8,441	11,784
6425 State Proportionate Share	-	-	702	702	2,326	3,028	995	2,480	3,474
6722 JUDITH BASIN CONSERVATION DIST	-	-	1,919	1,919	187	2,105	2,716	(1,418)	1,298
6722 State Proportionate Share	-	-	571	571	171	742	808	(669)	139
6738 LAKESIDE CO WATER & SEWER	-	-	30,065	30,065	-	30,065	42,567	5,215	47,782
6738 State Proportionate Share	-	-	8,944	8,944	-	8,944	12,663	(1,603)	11,060
6357 LARCHMONT GOLF COURSE	-	-	20,369	20,369	-	20,369	28,839	5,059	33,898
6357 State Proportionate Share	-	-	6,070	6,070	-	6,070	8,594	(548)	8,046
6358 LEWIS & CLARK CONSERVATION DIST	-	-	5,765	5,765	5,773	11,538	8,162	1,466	9,628
6358 State Proportionate Share	-	-	1,759	1,759	1,710	3,469	2,490	34	2,525

**Employer 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, 2022						Pension Expense as of June 30, 2022			
	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	\$ -	\$ -	\$ 174,083,091	\$ 174,083,091	\$ 43,426,883	\$ 217,509,974	\$ 246,469,356	\$ (0)	\$ 246,469,356	
State (Non-Employer Contributing Entity)	\$ -	\$ -	\$ 39,830,841	\$ 39,830,841	\$ 12,454,956	\$ 52,285,797	\$ 56,393,081	\$ (10,957,524)	\$ 45,435,557	
Employer										
6694 LEWIS & CLARK LIBRARY	-	-	141,225	141,225	17,609	158,834	199,948	(44,656)	155,292	
6694 State Proportionate Share	-	-	42,361	42,361	12,598	54,958	59,975	(29,282)	30,693	
6372 LIBERTY CO CONSERVATION DISTRICT	-	-	1,825	1,825	-	1,825	2,583	967	3,551	
6372 State Proportionate Share	-	-	543	543	-	543	769	111	880	
6397 LINCOLN CONSERVATION DISTRICT	-	-	2,357	2,357	4,563	6,920	3,337	(1,954)	1,383	
6397 State Proportionate Share	-	-	701	701	1,506	2,208	993	(889)	104	
6729 LINCOLN COUNTY RURAL FIRE DIST	-	-	12,237	12,237	-	12,237	17,325	(1,827)	15,498	
6729 State Proportionate Share	-	-	3,640	3,640	474	4,114	5,154	(1,934)	3,220	
6730 LOCKWOOD RURAL FIRE DIST 8	-	-	6,419	6,419	-	6,419	9,088	10,161	19,249	
6730 State Proportionate Share	-	-	1,910	1,910	-	1,910	2,704	2,588	5,292	
6391 LOCKWOOD WATER & SEWER DISTRICT	-	-	28,342	28,342	-	28,342	40,128	5,764	45,892	
6391 State Proportionate Share	-	-	8,568	8,568	-	8,568	12,130	(1,279)	10,851	
6430 MADISON CONSERVATION DISTRICT	-	-	2,399	2,399	-	2,399	3,397	(14,924)	(11,526)	
6430 State Proportionate Share	-	-	768	768	-	768	1,087	(4,946)	(3,859)	
6355 MALTA CEMETERY DISTRICT	-	-	4,108	4,108	438	4,546	5,816	(995)	4,821	
6355 State Proportionate Share	-	-	1,222	1,222	358	1,580	1,730	(772)	958	
6672 MALTA IRRIGATION DISTRICT	-	-	45,746	45,746	-	45,746	64,768	23,295	88,063	
6672 State Proportionate Share	-	-	13,609	13,609	-	13,609	19,268	2,494	21,762	
9111 Meagher County Conservation District	-	-	-	-	-	-	-	(13,005)	(13,005)	
9111 State Proportionate Share	-	-	-	-	-	-	-	(4,298)	(4,298)	
6671 MILES COMMUNITY COLLEGE	-	-	109,532	109,532	-	109,532	155,077	(21,451)	133,626	
6671 State Proportionate Share	-	-	32,851	32,851	67	32,919	46,511	(18,784)	27,728	
6419 MILK RIVER JBC	-	-	10,746	10,746	-	10,746	15,214	-	25,756	
6419 State Proportionate Share	-	-	3,197	3,197	-	3,197	4,526	2,223	6,749	
6706 MISSOULA AREA SEC	-	-	6,806	6,806	-	6,806	9,636	298	9,934	
6706 State Proportionate Share	-	-	2,025	2,025	-	2,025	2,867	(652)	2,214	
6700 MISSOULA COUNTY AIRPORT	-	-	258,721	258,721	50,071	308,792	366,301	(42,263)	324,038	
6700 State Proportionate Share	-	-	77,424	77,424	28,723	106,147	109,618	(41,513)	68,105	
6661 MISSOULA RURAL FIRE DISTRICT	-	-	44,130	44,130	-	44,130	62,480	(951)	61,529	
6661 State Proportionate Share	-	-	13,128	13,128	-	13,128	18,587	(5,509)	13,078	
6749 NO MONTANA JOINT REFUSE DISPOSAL DIST	-	-	39,743	39,743	548	40,291	56,268	(7,354)	48,915	
6749 State Proportionate Share	-	-	11,858	11,858	2,439	14,297	16,789	(6,729)	10,060	
6714 NORTH CENTRAL LEARNING SEC	-	-	4,444	4,444	-	4,444	6,293	5,761	12,054	
6714 State Proportionate Share	-	-	1,322	1,322	-	1,322	1,872	1,370	3,242	
6424 NORTH LAKE CO PUBLIC LIBRARY DIST	-	-	15,344	15,344	6,641	21,985	21,724	1,392	23,116	
6424 State Proportionate Share	-	-	4,651	4,651	2,677	7,328	6,585	(1,107)	5,478	
6398 NORTH VALLEY PUBLIC LIBRARY	-	-	20,037	20,037	-	20,037	28,368	10,724	39,093	
6398 State Proportionate Share	-	-	5,961	5,961	-	5,961	8,440	1,269	9,708	
6411 NORTHWEST MT EDUC COOP	-	-	4,567	4,567	-	4,567	6,467	8,750	15,217	
6411 State Proportionate Share	-	-	1,359	1,359	-	1,359	1,924	2,324	4,248	
6393 PABLO-LAKE COUNTY WATER & SEWER	-	-	15,940	15,940	2,788	18,728	22,568	(20,343)	2,226	
6393 State Proportionate Share	-	-	4,742	4,742	1,774	6,517	6,714	(8,336)	(1,622)	
6386 PARK CO RURAL FIRE DISTRICT 1	-	-	23,530	23,530	-	23,530	33,313	55,766	89,079	
6386 State Proportionate Share	-	-	7,001	7,001	-	7,001	9,912	15,317	25,229	
6407 PARK COUNTY SEC	-	-	-	-	16,245	16,245	-	(16,346)	(16,346)	
6407 State Proportionate Share	-	-	-	-	4,927	4,927	-	(5,287)	(5,287)	
6383 PETROLEUM CO CONSERVATION DIST	-	-	13,396	13,396	-	13,396	18,966	17,119	36,085	
6383 State Proportionate Share	-	-	3,985	3,985	-	3,985	5,642	4,062	9,704	
10576 PHILIPSBURG AREA COMMUNITY LIBRARY	-	-	1,460	1,460	-	1,460	2,067	6,321	8,387	
10576 State Proportionate Share	-	-	434	434	-	434	615	1,880	2,495	

**Employer 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, 2022						Pension Expense as of June 30, 2022			
	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	\$ -	\$ -	\$ 174,083,091	\$ 174,083,091	\$ 43,426,883	\$ 217,509,974	\$ 246,469,356	\$ (0)	\$ 246,469,356	
State (Non-Employer Contributing Entity)	\$ -	\$ -	\$ 39,830,841	\$ 39,830,841	\$ 12,454,956	\$ 52,285,797	\$ 56,393,081	\$ (10,957,524)	\$ 45,435,557	
Employer										
6404 PHILLIPS CONSERVATION DISTRICT	-	-	336	336	1,264	1,601	476	(1,486)	(1,010)	
6404 State Proportionate Share	-	-	114	114	398	512	162	(523)	(362)	
6674 PONDERA CO CANAL & RESERVOIR	-	-	49,349	49,349	42,203	91,553	69,869	(23,640)	46,229	
6674 State Proportionate Share	-	-	14,793	14,793	15,773	30,566	20,944	(12,934)	8,010	
6723 PONDERA COUNTY CEMETERY DIST 2	-	-	4,042	4,042	739	4,781	5,722	(1,099)	4,623	
6723 State Proportionate Share	-	-	1,202	1,202	446	1,648	1,702	(799)	904	
9854 PONDERA REGIONAL PORT AUTHORITY	-	-	3,052	3,052	4,421	7,473	4,321	(513)	3,808	
9854 State Proportionate Share	-	-	908	908	1,550	2,458	1,285	1,305	2,590	
6733 PORT OF MONTANA - PORT AUTHORITY	-	-	19,576	19,576	8,020	27,596	27,716	(27,193)	523	
6733 State Proportionate Share	-	-	5,851	5,851	3,628	9,479	8,284	(10,840)	(2,556)	
6679 PRAIRIE COUNTY HOSPITAL DISTRICT	-	-	108,255	108,255	-	108,255	153,269	28,255	181,524	
6679 State Proportionate Share	-	-	32,337	32,337	-	32,337	45,784	(3,028)	42,756	
6737 PRAIRIE VIEW SPECIAL SERVICES COOP	-	-	-	-	-	-	-	-	-	
6737 State Proportionate Share	-	-	-	-	-	-	-	-	-	
7277 PRICKLY PEAR SPECIAL SVCS COOP	-	-	3,552	3,552	-	3,552	5,029	396	5,424	
7277 State Proportionate Share	-	-	1,096	1,096	-	1,096	1,552	(221)	1,331	
6415 RAE WATER AND SEWER DISTRICT	-	-	32,509	32,509	-	32,509	46,026	27,718	73,745	
6415 State Proportionate Share	-	-	9,671	9,671	-	9,671	13,692	5,392	19,084	
7688 RED LODGE RURAL FIRE DISTRICT 7	-	-	29,737	29,737	10,923	40,660	42,102	(13,067)	29,035	
7688 State Proportionate Share	-	-	8,846	8,846	4,840	13,687	12,525	(7,513)	5,012	
6673 RICHLAND CO HOUSING AUTHORITY	-	-	44,674	44,674	-	44,674	63,250	9,922	73,172	
6673 State Proportionate Share	-	-	13,389	13,389	-	13,389	18,956	(1,650)	17,306	
9214 Riverside County Water and Sewer District No. 310	-	-	3,571	3,571	-	3,571	5,056	34	5,091	
9214 State Proportionate Share	-	-	1,062	1,062	121	1,183	1,504	(380)	1,124	
7682 RONAN LIBRARY DISTRICT	-	-	12,259	12,259	801	13,060	17,356	3,403	20,759	
7682 State Proportionate Share	-	-	3,647	3,647	887	4,534	5,163	(241)	4,923	
6352 ROUNDUP COMMUNITY LIBRARY	-	-	1,268	1,268	-	1,268	1,796	(5)	1,791	
6352 State Proportionate Share	-	-	377	377	-	377	534	(141)	393	
6388 SEELEY LAKE MISSOULA CO WATER DISTRICT	-	-	11,755	11,755	-	11,755	16,644	17	16,661	
6388 State Proportionate Share	-	-	3,542	3,542	248	3,790	5,014	(1,284)	3,730	
7694 SEELEY LAKE RURAL FIRE DISTRICT	-	-	1,094	1,094	24,606	25,700	1,549	(11,539)	(9,990)	
7694 State Proportionate Share	-	-	345	345	7,338	7,683	489	(3,757)	(3,269)	
6413 SHERIDAN DANIELS SEC	-	-	-	-	-	-	-	-	-	
6413 State Proportionate Share	-	-	-	-	-	-	-	-	-	
6735 SIDNEY RICHLAND AIRPORT AUTHORITY	-	-	16,833	16,833	-	16,833	23,832	14,115	37,947	
6735 State Proportionate Share	-	-	5,068	5,068	-	5,068	7,176	2,949	10,125	
9213 SOMERS COUNTY WATER & SEWER DISTRICT	-	-	2,568	2,568	-	2,568	3,635	8,164	11,799	
9213 State Proportionate Share	-	-	830	830	-	830	1,175	2,378	3,553	
6734 TETON COUNTY CONSERVATION DIST	-	-	1,545	1,545	-	1,545	2,188	801	2,988	
6734 State Proportionate Share	-	-	460	460	27	486	651	89	740	
6429 THOMPSON FALLS PUBLIC LIBRARY	-	-	3,994	3,994	3,108	7,102	5,655	1,532	7,187	
6429 State Proportionate Share	-	-	1,197	1,197	1,095	2,292	1,694	43	1,738	
6344 UPPER MUSSELSHELL CONSERVATION DIST	-	-	1,424	1,424	483	1,907	2,016	(520)	1,496	
6344 State Proportionate Share	-	-	424	424	226	650	600	(324)	276	
6345 URBAN TRANS DIST/DAWSON CO	-	-	13,751	13,751	7,673	21,424	19,468	(4,312)	15,156	
6345 State Proportionate Share	-	-	4,091	4,091	3,101	7,192	5,792	(2,898)	2,894	
6387 VALLEY COUNTY CONSERVATION DISTRICT	-	-	114	114	22,356	22,471	162	(8,439)	(8,277)	
6387 State Proportionate Share	-	-	58	58	6,366	6,424	82	(2,640)	(2,558)	
6726 VICTOR WATER & SEWER	-	-	4,405	4,405	-	4,405	6,236	2,487	8,724	
6726 State Proportionate Share	-	-	1,310	1,310	-	1,310	1,855	320	2,175	

**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**

	Deferred Inflows of Resources as of June 30, 2022						Pension Expense as of June 30, 2022		
	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	\$ -	\$ -	\$ 174,083,091	\$ 174,083,091	\$ 43,426,883	\$ 217,509,974	\$ 246,469,356	\$ (0)	\$ 246,469,356
State (Non-Employer Contributing Entity)	\$ -	\$ -	\$ 39,830,841	\$ 39,830,841	\$ 12,454,956	\$ 52,285,797	\$ 56,393,081	\$ (10,957,524)	\$ 45,435,557
Employer									
6669 WHITEFISH HOUSING AUTHORITY	-	-	14,028	14,028	-	14,028	19,861	30,158	50,019
6669 State Proportionate Share	-	-	4,173	4,173	-	4,173	5,909	8,204	14,113
6361 YELLOWSTONE CITY-COUNTY HEALTH DEPT	-	-	1,667,428	1,667,428	-	1,667,428	2,360,768	896,877	3,257,645
6361 State Proportionate Share	-	-	503,670	503,670	-	503,670	713,103	110,982	824,085
6698 YELLOWSTONE WEST CARBON SEC	-	-	9,754	9,754	-	9,754	13,810	11,729	25,539
6698 State Proportionate Share	-	-	2,902	2,902	-	2,902	4,108	2,716	6,824
6608 BEAVERHEAD COUNTY HIGH SCHOOL	-	-	68,941	68,941	-	68,941	97,608	16,830	114,438
6608 State Proportionate Share	-	-	22,539	22,539	-	22,539	31,911	(1,952)	29,959
6354 BIG SKY SCHOOL DISTRICT #72	-	-	49,599	49,599	33,144	82,742	70,222	(32,398)	37,824
6354 State Proportionate Share	-	-	16,416	16,416	14,105	30,521	23,242	(17,291)	5,951
11464 CARDWELL SCHOOL DISTRICT	-	-	2,448	2,448	-	2,448	3,465	10,286	13,751
11464 State Proportionate Share	-	-	798	798	-	798	1,130	3,354	4,484
6760 GREAT FALLS PUBLIC SCHOOLS	-	-	941,043	941,043	-	941,043	1,332,342	112,589	1,444,931
6760 State Proportionate Share	-	-	307,466	307,466	-	307,466	435,315	(71,409)	363,905
6910 HAVRE PUBLIC SCHOOLS	-	-	235,131	235,131	-	235,131	332,902	(5,611)	327,291
6910 State Proportionate Share	-	-	77,377	77,377	2,286	79,663	109,552	(29,179)	80,373
6625 JEFFERSON COUNTY HIGH SCHOOL	-	-	15,690	15,690	72,501	88,191	22,215	(37,798)	(15,583)
6625 State Proportionate Share	-	-	5,293	5,293	24,083	29,376	7,494	(14,438)	(6,944)
6624 JORDAN PUBLIC SCHOOLS	-	-	18,470	18,470	-	18,470	26,149	1,429	27,578
6624 State Proportionate Share	-	-	6,023	6,023	-	6,023	8,527	(1,668)	6,859
6375 JUDITH GAP SCHOOL	-	-	11,734	11,734	-	11,734	16,613	10,189	26,803
6375 State Proportionate Share	-	-	3,826	3,826	-	3,826	5,417	2,071	7,489
10734 KINSEY SCHOOL DISTRICT #63	-	-	3,434	3,434	-	3,434	4,863	14,547	19,410
10734 State Proportionate Share	-	-	1,120	1,120	-	1,120	1,586	4,745	6,331
6944 LAVINA K-12	-	-	17,114	17,114	-	17,114	24,230	14,187	38,417
6944 State Proportionate Share	-	-	5,581	5,581	-	5,581	7,901	2,997	10,898
10132 LIBERTY SCHOOL DISTRICT 10	-	-	1,201	1,201	1,456	2,657	1,700	4,751	6,451
10132 State Proportionate Share	-	-	391	391	568	960	554	1,534	2,088
7692 OVANDO ELEMENTARY SCHOOL DISTRICT 11	-	-	1,732	1,732	-	1,732	2,453	3,739	6,192
7692 State Proportionate Share	-	-	565	565	-	565	800	1,118	1,917
6628 POWDER RIVER COUNTY HIGH SCHOOL	-	-	33,981	33,981	-	33,981	48,111	7,172	55,282
6628 State Proportionate Share	-	-	11,081	11,081	-	11,081	15,688	(1,687)	14,001
6629 POWELL COUNTY HIGH SCHOOL	-	-	13,225	13,225	-	13,225	18,724	(17,163)	1,561
6629 State Proportionate Share	-	-	4,601	4,601	837	5,438	6,514	(7,630)	(1,116)
6781 SCHOOL DISTRICT 1 & 7 - HYSHAM	-	-	8,588	8,588	-	8,588	12,159	8,949	21,108
6781 State Proportionate Share	-	-	2,952	2,952	-	2,952	4,179	2,290	6,469
6861 SCHOOL DISTRICT 1 & 7 - TOWNSEND	-	-	60,632	60,632	-	60,632	85,843	8,161	94,004
6861 State Proportionate Share	-	-	19,914	19,914	-	19,914	28,195	(4,187)	24,008
6751 SCHOOL DISTRICT 1 - BIG TIMBER	-	-	15,730	15,730	-	15,730	22,271	21,037	43,308
6751 State Proportionate Share	-	-	5,352	5,352	-	5,352	7,577	5,936	13,513
6752 SCHOOL DISTRICT 1 - BUTTE	-	-	440,205	440,205	-	440,205	623,248	121,473	744,721
6752 State Proportionate Share	-	-	146,162	146,162	-	146,162	206,938	(7,905)	199,034
6753 SCHOOL DISTRICT 1 - CHOTEAU	-	-	48,006	48,006	-	48,006	67,968	28,034	96,002
6753 State Proportionate Share	-	-	15,667	15,667	-	15,667	22,182	4,323	26,505
6754 SCHOOL DISTRICT 1 - CIRCLE	-	-	30,723	30,723	-	30,723	43,497	5,571	49,069
6754 State Proportionate Share	-	-	10,018	10,018	-	10,018	14,184	(1,640)	12,544
6755 SCHOOL DISTRICT 1 - CLANCY	-	-	33,739	33,739	-	33,739	47,768	30,014	77,782
6755 State Proportionate Share	-	-	11,209	11,209	-	11,209	15,870	7,018	22,888
6756 SCHOOL DISTRICT 1 - CORVALLIS	-	-	126,294	126,294	-	126,294	178,809	76,944	255,753
6756 State Proportionate Share	-	-	41,579	41,579	-	41,579	58,868	13,500	72,368

**Employer 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, 2022						Pension Expense as of June 30, 2022		
	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	\$ -	\$ -	\$ 174,083,091	\$ 174,083,091	\$ 43,426,883	\$ 217,509,974	\$ 246,469,356	\$ (0)	\$ 246,469,356
State (Non-Employer Contributing Entity)	\$ -	\$ -	\$ 39,830,841	\$ 39,830,841	\$ 12,454,956	\$ 52,285,797	\$ 56,393,081	\$ (10,957,524)	\$ 45,435,557
Employer									
6757 SCHOOL DISTRICT 1 - DEER LODGE	-	-	47,246	47,246	6,440	53,685	66,891	7,644	74,535
6757 State Proportionate Share	-	-	15,547	15,547	4,203	19,750	22,012	(3,023)	18,989
6342 SCHOOL DISTRICT 1 - FORT BENTON	-	-	49,150	49,150	-	49,150	69,587	29,623	99,209
6342 State Proportionate Share	-	-	16,047	16,047	-	16,047	22,719	4,714	27,433
6758 SCHOOL DISTRICT 1 - GLASGOW	-	-	115,061	115,061	-	115,061	162,905	66,635	229,540
6758 State Proportionate Share	-	-	37,694	37,694	-	37,694	53,368	10,027	63,395
6759 SCHOOL DISTRICT 1 - GLENDIVE	-	-	124,088	124,088	-	124,088	175,686	34,677	210,362
6759 State Proportionate Share	-	-	40,864	40,864	-	40,864	57,856	(2,936)	54,919
6778 SCHOOL DISTRICT 1 - HEART BUTTE	-	-	38,945	38,945	77,371	116,316	55,138	(904)	54,234
6778 State Proportionate Share	-	-	12,936	12,936	27,246	40,182	18,315	(3,784)	14,531
6761 SCHOOL DISTRICT 1 - HELENA	-	-	747,407	747,407	-	747,407	1,058,190	484,776	1,542,965
6761 State Proportionate Share	-	-	245,120	245,120	-	245,120	347,044	84,045	431,089
6771 SCHOOL DISTRICT 1 - LEWISTOWN	-	-	164,874	164,874	-	164,874	233,431	(28,753)	204,678
6771 State Proportionate Share	-	-	54,414	54,414	-	54,414	77,041	(28,380)	48,661
6772 SCHOOL DISTRICT 1 - MILES CITY	-	-	123,571	123,571	-	123,571	174,953	(5,521)	169,432
6772 State Proportionate Share	-	-	40,594	40,594	-	40,594	57,473	(16,374)	41,099
6773 SCHOOL DISTRICT 1 - MISSOULA	-	-	934,989	934,989	-	934,989	1,323,771	45,177	1,368,949
6773 State Proportionate Share	-	-	306,828	306,828	-	306,828	434,411	(92,205)	342,206
6775 SCHOOL DISTRICT 1 - PHILIPSBURG	-	-	29,783	29,783	-	29,783	42,167	31,866	74,033
6775 State Proportionate Share	-	-	9,803	9,803	-	9,803	13,880	8,168	22,047
6774 SCHOOL DISTRICT 1 - PLAINS	-	-	41,304	41,304	-	41,304	58,479	12,495	70,974
6774 State Proportionate Share	-	-	13,469	13,469	-	13,469	19,069	(431)	18,638
6776 SCHOOL DISTRICT 1 - RED LODGE	-	-	44,143	44,143	21,357	65,499	62,498	(22,340)	40,157
6776 State Proportionate Share	-	-	14,534	14,534	9,313	23,847	20,577	(12,502)	8,076
6777 SCHOOL DISTRICT 1 - SCOBEEY	-	-	19,156	19,156	2,650	21,806	27,122	(2,789)	24,332
6777 State Proportionate Share	-	-	6,997	6,997	1,883	8,880	9,906	(3,478)	6,428
6983 SCHOOL DISTRICT 1 - TROY	-	-	41,157	41,157	20,162	61,318	58,270	(33,274)	24,997
6983 State Proportionate Share	-	-	13,492	13,492	9,495	22,987	19,102	(16,317)	2,785
6883 SCHOOL DISTRICT 10 - ANACONDA	-	-	101,648	101,648	-	101,648	143,914	85,869	229,783
6883 State Proportionate Share	-	-	33,174	33,174	-	33,174	46,969	18,192	65,161
6995 SCHOOL DISTRICT 10 - CAYUSE	-	-	23,081	23,081	-	23,081	32,679	17,767	50,446
6995 State Proportionate Share	-	-	7,695	7,695	-	7,695	10,895	4,304	15,199
6884 SCHOOL DISTRICT 10 - CHINOOK	-	-	39,387	39,387	16,625	56,012	55,765	(42,502)	13,263
6884 State Proportionate Share	-	-	12,849	12,849	7,852	20,701	18,192	(19,651)	(1,460)
6885 SCHOOL DISTRICT 10 - CONRAD	-	-	48,734	48,734	62,483	111,217	68,998	(28,347)	40,651
6885 State Proportionate Share	-	-	15,954	15,954	23,444	39,398	22,588	(15,783)	6,805
6886 SCHOOL DISTRICT 10 - DILLON	-	-	45,177	45,177	-	45,177	63,963	2,728	66,691
6886 State Proportionate Share	-	-	15,104	15,104	-	15,104	21,385	(4,422)	16,963
6887 SCHOOL DISTRICT 10 - NOXON	-	-	21,140	21,140	-	21,140	29,931	5,892	35,823
6887 State Proportionate Share	-	-	6,962	6,962	-	6,962	9,856	(1,011)	8,846
6363 SCHOOL DISTRICT 104 - SPRING CREEK	-	-	634	634	113	747	897	179	1,076
6363 State Proportionate Share	-	-	207	207	77	284	293	(11)	282
6982 SCHOOL DISTRICT 11 & 2 - DRUMMOND	-	-	25,106	25,106	-	25,106	35,546	13,063	48,608
6982 State Proportionate Share	-	-	8,187	8,187	-	8,187	11,591	1,672	13,263
6362 SCHOOL DISTRICT 11 - BRORSON	-	-	2,376	2,376	-	2,376	3,364	(1,486)	1,878
6362 State Proportionate Share	-	-	775	775	-	775	1,097	(806)	291
6889 SCHOOL DISTRICT 11 - POTOMAC	-	-	10,754	10,754	-	10,754	15,226	(1,137)	14,089
6889 State Proportionate Share	-	-	3,507	3,507	60	3,567	4,965	(1,662)	3,303
6412 SCHOOL DISTRICT 11 - WISE RIVER	-	-	1,490	1,490	-	1,490	2,109	2,186	4,296
6412 State Proportionate Share	-	-	486	486	-	486	688	597	1,285

**Employer 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, 2022						Pension Expense as of June 30, 2022		
	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	\$ -	\$ -	\$ 174,083,091	\$ 174,083,091	\$ 43,426,883	\$ 217,509,974	\$ 246,469,356	\$ (0)	\$ 246,469,356
State (Non-Employer Contributing Entity)	\$ -	\$ -	\$ 39,830,841	\$ 39,830,841	\$ 12,454,956	\$ 52,285,797	\$ 56,393,081	\$ (10,957,524)	\$ 45,435,557
Employer									
7026 SCHOOL DISTRICT 115 - WINIFRED	-	-	19,709	19,709	-	19,709	27,904	(2,872)	25,032
7026 State Proportionate Share	-	-	6,427	6,427	-	6,427	9,099	(3,326)	5,774
6891 SCHOOL DISTRICT 12 - BAKER	-	-	64,981	64,981	12,205	77,186	92,001	(14,846)	77,155
6891 State Proportionate Share	-	-	21,338	21,338	7,532	28,870	30,210	(12,216)	17,994
6893 SCHOOL DISTRICT 12 - HARLEM	-	-	94,802	94,802	-	94,802	134,223	46,130	180,352
6893 State Proportionate Share	-	-	31,096	31,096	-	31,096	44,026	5,386	49,411
6406 SCHOOL DISTRICT 12 - HAVRE	-	-	2,881	2,881	-	2,881	4,079	2,933	7,012
6406 State Proportionate Share	-	-	939	939	-	939	1,330	698	2,028
6890 SCHOOL DISTRICT 12 - LIMA	-	-	7,918	7,918	2,257	10,176	11,211	(9,880)	1,331
6890 State Proportionate Share	-	-	2,801	2,801	1,216	4,018	3,966	(4,375)	(409)
6895 SCHOOL DISTRICT 12 - ROSEBUD	-	-	10,690	10,690	52,159	62,848	15,135	(16,917)	(1,782)
6895 State Proportionate Share	-	-	3,651	3,651	16,499	20,150	5,169	(6,495)	(1,325)
6896 SCHOOL DISTRICT 12 - SACO	-	-	19,560	19,560	-	19,560	27,693	4,365	32,058
6896 State Proportionate Share	-	-	6,391	6,391	286	6,676	9,048	(944)	8,104
6897 SCHOOL DISTRICT 12 - STANFORD	-	-	22,823	22,823	10,419	33,242	32,313	(3,161)	29,152
6897 State Proportionate Share	-	-	7,442	7,442	4,762	12,204	10,537	(3,793)	6,744
6340 SCHOOL DISTRICT 12 12 - MOLT	-	-	494	494	-	494	700	213	913
6340 State Proportionate Share	-	-	161	161	-	161	228	18	246
6892 SCHOOL DISTRICT 13 - BOX ELDER	-	-	103,047	103,047	-	103,047	145,896	(1,994)	143,902
6892 State Proportionate Share	-	-	33,789	33,789	-	33,789	47,839	(12,048)	35,792
6901 SCHOOL DISTRICT 13 - EUREKA	-	-	78,572	78,572	-	78,572	111,243	85,624	196,867
6901 State Proportionate Share	-	-	25,791	25,791	-	25,791	36,516	21,104	57,619
6349 SCHOOL DISTRICT 13 - FISHTAIL	-	-	1,341	1,341	3,478	4,819	1,899	(8,790)	(6,891)
6349 State Proportionate Share	-	-	513	513	952	1,464	726	(2,942)	(2,216)
6894 SCHOOL DISTRICT 13 - LONE ROCK	-	-	15,831	15,831	37,146	52,978	22,414	(15,288)	7,126
6894 State Proportionate Share	-	-	5,364	5,364	13,751	19,115	7,595	(7,898)	(303)
6903 SCHOOL DISTRICT 13 - NASHUA	-	-	17,732	17,732	-	17,732	25,106	11,359	36,465
6903 State Proportionate Share	-	-	5,923	5,923	-	5,923	8,386	2,556	10,943
6898 SCHOOL DISTRICT 14 - BONNER	-	-	32,116	32,116	-	32,116	45,470	16,114	61,584
6898 State Proportionate Share	-	-	10,760	10,760	-	10,760	15,234	1,900	17,134
7273 SCHOOL DISTRICT 14 - FORTINE	-	-	10,071	10,071	-	10,071	14,258	8,323	22,581
7273 State Proportionate Share	-	-	3,284	3,284	-	3,284	4,649	1,751	6,400
6900 SCHOOL DISTRICT 14 - HOT SPRINGS	-	-	27,427	27,427	-	27,427	38,831	(194)	38,637
6900 State Proportionate Share	-	-	8,943	8,943	-	8,943	12,662	(3,308)	9,354
6906 SCHOOL DISTRICT 14 - MALTA	-	-	42,214	42,214	40,316	82,529	59,767	(17,657)	42,110
6906 State Proportionate Share	-	-	13,856	13,856	16,117	29,972	19,617	(11,206)	8,411
6992 SCHOOL DISTRICT 14 - SHELBY	-	-	77,794	77,794	-	77,794	110,142	42,712	152,853
6992 State Proportionate Share	-	-	25,406	25,406	-	25,406	35,970	6,134	42,104
6881 SCHOOL DISTRICT 15 HELENA FLATS- KALISPELL	-	-	18,156	18,156	-	18,156	25,705	16,798	42,503
6881 State Proportionate Share	-	-	5,920	5,920	-	5,920	8,382	3,350	11,732
6904 SCHOOL DISTRICT 15 & 17 - WILLOW CREEK	-	-	11,511	11,511	3,933	15,444	16,298	(6,304)	9,994
6904 State Proportionate Share	-	-	3,754	3,754	2,098	5,852	5,314	(3,576)	1,739
6905 SCHOOL DISTRICT 15 & 6 - FLO-CARLTON	-	-	62,366	62,366	-	62,366	88,298	17,867	106,166
6905 State Proportionate Share	-	-	20,580	20,580	-	20,580	29,137	(972)	28,165
6907 SCHOOL DISTRICT 15 - CUSTER	-	-	10,537	10,537	-	10,537	14,918	(3,798)	11,119
6907 State Proportionate Share	-	-	3,715	3,715	-	3,715	5,259	(2,196)	3,063
6908 SCHOOL DISTRICT 15 - CUT BANK	-	-	107,846	107,846	45,371	153,217	152,690	(17,162)	135,528
6908 State Proportionate Share	-	-	36,477	36,477	20,783	57,260	51,645	(18,245)	33,400
6909 SCHOOL DISTRICT 15 - EKALAKA	-	-	29,240	29,240	-	29,240	41,398	33,972	75,370
6909 State Proportionate Share	-	-	10,025	10,025	-	10,025	14,193	8,349	22,542

**Employer 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, 2022						Pension Expense as of June 30, 2022			
	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	\$ -	\$ -	\$ 174,083,091	\$ 174,083,091	\$ 43,426,883	\$ 217,509,974	\$ 246,469,356	\$ (0)	\$ 246,469,356	
State (Non-Employer Contributing Entity)	\$ -	\$ -	\$ 39,830,841	\$ 39,830,841	\$ 12,454,956	\$ 52,285,797	\$ 56,393,081	\$ (10,957,524)	\$ 45,435,557	
Employer										
6973 SCHOOL DISTRICT 159 - WINNETT	-	-	15,798	15,798	26,861	42,659	22,367	(23,449)	(1,082)	
6973 State Proportionate Share	-	-	5,210	5,210	9,557	14,767	7,376	(9,885)	(2,509)	
6882 SCHOOL DISTRICT 16 - HARLOWTON	-	-	36,623	36,623	-	36,623	51,852	25,204	77,056	
6882 State Proportionate Share	-	-	12,052	12,052	-	12,052	17,064	4,848	21,912	
6911 SCHOOL DISTRICT 17 - CULBERTSON	-	-	42,637	42,637	-	42,637	60,366	10,957	71,323	
6911 State Proportionate Share	-	-	13,903	13,903	-	13,903	19,684	(1,732)	17,952	
6365 SCHOOL DISTRICT 17 - MORIN	-	-	3,265	3,265	55,488	58,753	4,623	(24,856)	(20,234)	
6365 State Proportionate Share	-	-	1,256	1,256	16,930	18,186	1,779	(8,323)	(6,544)	
6912 SCHOOL DISTRICT 17 H - HARDIN	-	-	257,568	257,568	-	257,568	364,669	49,181	413,850	
6912 State Proportionate Share	-	-	84,369	84,369	-	84,369	119,451	(14,369)	105,083	
6913 SCHOOL DISTRICT 18 - VALIER	-	-	27,664	27,664	-	27,664	39,167	(763)	38,403	
6913 State Proportionate Share	-	-	9,021	9,021	221	9,242	12,772	(3,511)	9,261	
6380 SCHOOL DISTRICT 18 - WOODMAN	-	-	4,591	4,591	9,723	14,314	6,500	(4,687)	1,813	
6380 State Proportionate Share	-	-	1,497	1,497	3,627	5,124	2,120	(2,187)	(68)	
6977 SCHOOL DISTRICT 19 - COLSTRIP	-	-	127,801	127,801	-	127,801	180,942	(18,771)	162,172	
6977 State Proportionate Share	-	-	41,877	41,877	-	41,877	59,291	(21,510)	37,780	
6787 SCHOOL DISTRICT 2 - BRIDGER	-	-	30,442	30,442	5,350	35,792	43,100	(2,939)	40,161	
6787 State Proportionate Share	-	-	10,044	10,044	2,726	12,770	14,221	(4,297)	9,924	
6784 SCHOOL DISTRICT 2 & 11 - BIG SANDY	-	-	32,117	32,117	-	32,117	45,472	14,712	60,183	
6784 State Proportionate Share	-	-	10,473	10,473	-	10,473	14,828	1,159	15,987	
6979 SCHOOL DISTRICT 2 & 3 - PRYOR	-	-	52,359	52,359	-	52,359	74,131	41,907	116,038	
6979 State Proportionate Share	-	-	17,073	17,073	2,702	19,775	24,173	8,711	32,884	
6785 SCHOOL DISTRICT 2 - ALBERTON	-	-	21,073	21,073	-	21,073	29,835	(9,801)	20,034	
6785 State Proportionate Share	-	-	6,885	6,885	-	6,885	9,747	(5,893)	3,854	
6782 SCHOOL DISTRICT 2 - ALDER	-	-	2,921	2,921	3,238	6,159	4,136	(167)	3,970	
6782 State Proportionate Share	-	-	953	953	1,217	2,169	1,349	(401)	948	
6786 SCHOOL DISTRICT 2 - BILLINGS	-	-	1,405,392	1,405,392	131,785	1,537,177	1,989,774	(156,950)	1,832,825	
6786 State Proportionate Share	-	-	462,957	462,957	123,932	586,890	655,462	(215,678)	439,784	
6796 SCHOOL DISTRICT 2 - DEER PARK	-	-	10,216	10,216	-	10,216	14,464	4,725	19,189	
6796 State Proportionate Share	-	-	3,331	3,331	-	3,331	4,716	282	4,998	
6789 SCHOOL DISTRICT 2 - DODSON	-	-	19,996	19,996	-	19,996	28,311	22,066	50,377	
6789 State Proportionate Share	-	-	6,649	6,649	298	6,946	9,413	5,506	14,919	
7059 SCHOOL DISTRICT 2 - DUPUYER	-	-	3,477	3,477	7,933	11,411	4,923	4,838	9,761	
7059 State Proportionate Share	-	-	1,236	1,236	1,849	3,085	1,749	1,750	3,499	
6783 SCHOOL DISTRICT 2 - FRAZER	-	-	36,028	36,028	-	36,028	51,009	7,086	58,096	
6783 State Proportionate Share	-	-	11,748	11,748	-	11,748	16,633	(1,718)	14,915	
6794 SCHOOL DISTRICT 2 - STEVENSVILLE	-	-	109,691	109,691	-	109,691	155,303	75,559	230,862	
6794 State Proportionate Share	-	-	35,838	35,838	-	35,838	50,740	13,948	64,687	
6792 SCHOOL DISTRICT 2 - SUNBURST	-	-	22,240	22,240	-	22,240	31,487	(6,634)	24,853	
6792 State Proportionate Share	-	-	7,420	7,420	1,344	8,764	10,505	(5,881)	4,625	
6793 SCHOOL DISTRICT 2 - THOMPSON FALLS	-	-	42,664	42,664	20,252	62,917	60,405	(9,040)	51,364	
6793 State Proportionate Share	-	-	13,912	13,912	9,352	23,264	19,697	(8,189)	11,508	
7063 SCHOOL DISTRICT 2-27 - LODGE GRASS	-	-	103,207	103,207	-	103,207	146,122	16,528	162,650	
7063 State Proportionate Share	-	-	33,654	33,654	-	33,654	47,648	(6,256)	41,392	
6915 SCHOOL DISTRICT 20 - GARRISON	-	-	2,362	2,362	-	2,362	3,345	2,162	5,507	
6915 State Proportionate Share	-	-	770	770	15	785	1,091	489	1,580	
6369 SCHOOL DISTRICT 20 - KILA	-	-	17,670	17,670	2,196	19,866	25,017	2,399	27,416	
6369 State Proportionate Share	-	-	5,762	5,762	1,690	7,452	8,158	(1,225)	6,933	
6916 SCHOOL DISTRICT 20 - PLENTYWOOD	-	-	37,677	37,677	19,037	56,714	53,344	(30,550)	22,794	
6916 State Proportionate Share	-	-	12,672	12,672	11,067	23,739	17,942	(16,186)	1,755	

**Employer 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, 2022						Pension Expense as of June 30, 2022		
	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	\$ -	\$ -	\$ 174,083,091	\$ 174,083,091	\$ 43,426,883	\$ 217,509,974	\$ 246,469,356	\$ (0)	\$ 246,469,356
State (Non-Employer Contributing Entity)	\$ -	\$ -	\$ 39,830,841	\$ 39,830,841	\$ 12,454,956	\$ 52,285,797	\$ 56,393,081	\$ (10,957,524)	\$ 45,435,557
Employer									
6930 SCHOOL DISTRICT 20 - WHITEWATER	-	-	10,908	10,908	-	10,908	15,443	(1,701)	13,742
6930 State Proportionate Share	-	-	3,557	3,557	-	3,557	5,036	(1,885)	3,151
9853 SCHOOL DISTRICT 20-DeSmet	-	-	7,577	7,577	10,462	18,039	10,728	(11,912)	(1,184)
9853 State Proportionate Share	-	-	2,664	2,664	3,947	6,610	3,771	1,397	5,168
6918 SCHOOL DISTRICT 21 - BROADVIEW	-	-	16,001	16,001	24,558	40,559	22,654	(14,204)	8,450
6918 State Proportionate Share	-	-	5,218	5,218	9,164	14,381	7,387	(6,891)	496
6951 SCHOOL DISTRICT 21 - FAIRFIELD	-	-	56,075	56,075	-	56,075	79,392	30,151	109,544
6951 State Proportionate Share	-	-	18,284	18,284	-	18,284	25,887	4,073	29,960
7275 SCHOOL DISTRICT 21 - GALATA	-	-	1,652	1,652	-	1,652	2,339	257	2,596
7275 State Proportionate Share	-	-	589	589	-	589	834	(107)	727
9220 SCHOOL DISTRICT 22-COTTONWOOD	-	-	530	530	-	530	750	6	756
9220 State Proportionate Share	-	-	173	173	-	173	245	(61)	184
7040 SCHOOL DISTRICT 23 - BILLINGS	-	-	27,226	27,226	20,022	47,247	38,547	(1,987)	36,560
7040 State Proportionate Share	-	-	8,878	8,878	8,271	17,149	12,569	(3,882)	8,688
7007 SCHOOL DISTRICT 23 - HARRISON	-	-	17,050	17,050	-	17,050	24,139	30,820	54,959
7007 State Proportionate Share	-	-	5,560	5,560	-	5,560	7,871	8,884	16,755
7073 SCHOOL DISTRICT 23 - LUSTRE	-	-	5,338	5,338	7,556	12,895	7,558	(5,285)	2,274
7073 State Proportionate Share	-	-	1,741	1,741	2,819	4,560	2,465	(2,495)	(31)
6920 SCHOOL DISTRICT 23 - MISSOULA	-	-	48,680	48,680	-	48,680	68,921	27,425	96,347
6920 State Proportionate Share	-	-	15,874	15,874	802	16,676	22,474	2,974	25,448
6921 SCHOOL DISTRICT 23 - POLSON	-	-	168,048	168,048	-	168,048	237,924	419	238,344
6921 State Proportionate Share	-	-	55,240	55,240	537	55,777	78,210	(20,334)	57,876
6922 SCHOOL DISTRICT 23 - ROBERTS	-	-	19,964	19,964	-	19,964	28,265	8,207	36,472
6922 State Proportionate Share	-	-	6,510	6,510	-	6,510	9,217	544	9,760
6899 SCHOOL DISTRICT 24 - HUNTLEY PROJECT	-	-	114,330	114,330	-	114,330	161,871	6,827	168,698
6899 State Proportionate Share	-	-	37,480	37,480	-	37,480	53,065	(10,408)	42,658
6923 SCHOOL DISTRICT 24 - THREE FORKS	-	-	43,497	43,497	-	43,497	61,584	36,423	98,006
6923 State Proportionate Share	-	-	14,296	14,296	-	14,296	20,240	7,737	27,977
6924 SCHOOL DISTRICT 25 - HOBSON	-	-	20,083	20,083	-	20,083	28,434	5,785	34,219
6924 State Proportionate Share	-	-	6,784	6,784	-	6,784	9,605	(111)	9,494
6925 SCHOOL DISTRICT 26 - LOCKWOOD	-	-	86,950	86,950	-	86,950	123,105	106,477	229,582
6925 State Proportionate Share	-	-	28,486	28,486	-	28,486	40,331	27,576	67,907
7094 SCHOOL DISTRICT 26 - REICHLER	-	-	1,153	1,153	-	1,153	1,632	161	1,793
7094 State Proportionate Share	-	-	376	376	3	379	532	(78)	454
6395 SCHOOL DISTRICT 27 - ELLISTON	-	-	3,085	3,085	-	3,085	4,368	5,415	9,783
6395 State Proportionate Share	-	-	1,017	1,017	-	1,017	1,440	1,509	2,949
7010 SCHOOL DISTRICT 27 - GRASS RANGE	-	-	12,331	12,331	15,983	28,314	17,458	(7,991)	9,467
7010 State Proportionate Share	-	-	4,120	4,120	5,214	9,334	5,833	(3,834)	2,000
7032 SCHOOL DISTRICT 27 - MONFORTON	-	-	24,580	24,580	31,305	55,885	34,800	(22,883)	11,917
7032 State Proportionate Share	-	-	8,015	8,015	12,028	20,043	11,348	(10,963)	385
6926 SCHOOL DISTRICT 27 - MONTANA CITY	-	-	27,299	27,299	26,124	53,423	38,651	(14,057)	24,594
6926 State Proportionate Share	-	-	8,902	8,902	10,355	19,256	12,603	(8,163)	4,440
6927 SCHOOL DISTRICT 28 - ST IGNATIUS	-	-	69,631	69,631	-	69,631	98,584	49,772	148,356
6927 State Proportionate Share	-	-	22,829	22,829	-	22,829	32,322	9,336	41,658
6401 SCHOOL DISTRICT 28C	-	-	27,215	27,215	-	27,215	38,531	19,171	57,702
6401 State Proportionate Share	-	-	8,874	8,874	-	8,874	12,564	3,599	16,163
6929 SCHOOL DISTRICT 29 - BELT	-	-	48,115	48,115	-	48,115	68,122	25,062	93,184
6929 State Proportionate Share	-	-	15,690	15,690	-	15,690	22,214	3,208	25,422
6928 SCHOOL DISTRICT 29 - SOMERS	-	-	47,432	47,432	-	47,432	67,155	55,292	122,447
6928 State Proportionate Share	-	-	15,467	15,467	-	15,467	21,898	13,972	35,870

**Employer 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, 2022						Pension Expense as of June 30, 2022		
	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	\$ -	\$ -	\$ 174,083,091	\$ 174,083,091	\$ 43,426,883	\$ 217,509,974	\$ 246,469,356	\$ (0)	\$ 246,469,356
State (Non-Employer Contributing Entity)	\$ -	\$ -	\$ 39,830,841	\$ 39,830,841	\$ 12,454,956	\$ 52,285,797	\$ 56,393,081	\$ (10,957,524)	\$ 45,435,557
Employer									
7048 SCHOOL DISTRICT 29 - WYOLA	-	-	47,015	47,015	-	47,015	66,565	28,821	95,385
7048 State Proportionate Share	-	-	15,331	15,331	-	15,331	21,706	4,680	26,386
6902 SCHOOL DISTRICT 3 & 13 - FAIRVIEW	-	-	41,273	41,273	12,996	54,269	58,435	16,436	74,871
6902 State Proportionate Share	-	-	13,668	13,668	6,034	19,702	19,352	1,404	20,756
6941 SCHOOL DISTRICT 3 - BELFRY	-	-	10,119	10,119	-	10,119	14,327	13,068	27,395
6941 State Proportionate Share	-	-	3,459	3,459	-	3,459	4,897	3,440	8,336
6403 SCHOOL DISTRICT 3 - BILLINGS	-	-	8,950	8,950	-	8,950	12,672	(3,826)	8,845
6403 State Proportionate Share	-	-	2,918	2,918	-	2,918	4,132	(2,408)	1,724
6798 SCHOOL DISTRICT 3 - CASCADE	-	-	36,330	36,330	-	36,330	51,437	5,499	56,936
6798 State Proportionate Share	-	-	11,866	11,866	-	11,866	16,800	(3,177)	13,623
6799 SCHOOL DISTRICT 3 - FAIR MONT EGAN	-	-	15,699	15,699	1,408	17,107	22,227	15,717	37,944
6799 State Proportionate Share	-	-	5,209	5,209	529	5,738	7,375	4,119	11,495
6819 SCHOOL DISTRICT 3 - HAMILTON	-	-	152,561	152,561	-	152,561	215,998	77,941	293,938
6819 State Proportionate Share	-	-	49,846	49,846	-	49,846	70,572	8,767	79,339
6801 SCHOOL DISTRICT 3 - MANHATTAN	-	-	57,208	57,208	25,329	82,537	80,996	(6,180)	74,816
6801 State Proportionate Share	-	-	18,655	18,655	11,811	30,466	26,412	(8,880)	17,532
6811 SCHOOL DISTRICT 3 - RAMSAY	-	-	19,006	19,006	289	19,296	26,909	9,281	36,191
6811 State Proportionate Share	-	-	6,198	6,198	1,250	7,448	8,775	1,064	9,839
6818 SCHOOL DISTRICT 3 - SUPERIOR	-	-	38,290	38,290	-	38,290	54,212	21,278	75,490
6818 State Proportionate Share	-	-	12,612	12,612	-	12,612	17,856	2,376	20,232
6821 SCHOOL DISTRICT 3 - WESTBY	-	-	16,264	16,264	34,872	51,136	23,027	(20,410)	2,617
6821 State Proportionate Share	-	-	5,323	5,323	12,584	17,907	7,537	(9,079)	(1,542)
6820 SCHOOL DISTRICT 3 - WOLF POINT	-	-	18,226	18,226	11,920	30,146	25,804	(42,071)	(16,267)
6820 State Proportionate Share	-	-	6,415	6,415	4,506	10,921	9,083	(15,317)	(6,234)
6940 SCHOOL DISTRICT 30 & 6 - FROMBERG	-	-	24,028	24,028	27,351	51,379	34,020	(14,443)	19,576
6940 State Proportionate Share	-	-	7,835	7,835	10,874	18,709	11,093	(8,372)	2,721
6935 SCHOOL DISTRICT 30 - POWER	-	-	17,276	17,276	-	17,276	24,460	7,203	31,662
6935 State Proportionate Share	-	-	5,633	5,633	-	5,633	7,975	510	8,485
6936 SCHOOL DISTRICT 30 - RONAN	-	-	160,579	160,579	58,628	219,207	227,350	(33,111)	194,239
6936 State Proportionate Share	-	-	53,064	53,064	27,511	80,574	75,128	(28,351)	46,777
10061 SCHOOL DISTRICT 31-MIAMI ELEMENTARY	-	-	2,197	2,197	-	2,197	3,111	8,766	11,877
10061 State Proportionate Share	-	-	716	716	-	716	1,014	2,845	3,859
6933 SCHOOL DISTRICT 32 - CLINTON	-	-	13,586	13,586	4,648	18,234	19,236	(3,657)	15,579
6933 State Proportionate Share	-	-	4,654	4,654	2,323	6,977	6,589	(2,941)	3,647
7022 SCHOOL DISTRICT 32 - RAPELJE	-	-	17,994	17,994	-	17,994	25,477	10,869	36,346
7022 State Proportionate Share	-	-	5,916	5,916	-	5,916	8,377	1,888	10,265
6938 SCHOOL DISTRICT 32 J - ASHLAND	-	-	18,527	18,527	-	18,527	26,230	21,039	47,270
6938 State Proportionate Share	-	-	6,042	6,042	-	6,042	8,555	5,198	13,753
6932 SCHOOL DISTRICT 33 - GOLD CREEK	-	-	1,206	1,206	7,695	8,901	1,707	1,608	3,315
6932 State Proportionate Share	-	-	393	393	2,660	3,054	557	436	993
7066 SCHOOL DISTRICT 33 - SWAN VALLEY ELEM	-	-	2,725	2,725	14,318	17,044	3,859	(16,649)	(12,790)
7066 State Proportionate Share	-	-	889	889	5,074	5,963	1,258	(6,204)	(4,945)
10171 SCHOOL DISTRICT 33-UPPER WEST SHORE	-	-	4,230	4,230	-	4,230	5,988	16,445	22,433
10171 State Proportionate Share	-	-	1,379	1,379	-	1,379	1,953	5,329	7,282
7082 SCHOOL DISTRICT 34 - SEELEY LAKE	-	-	19,609	19,609	7,367	26,976	27,762	(11,163)	16,599
7082 State Proportionate Share	-	-	6,394	6,394	3,823	10,217	9,053	(6,238)	2,815
7036 SCHOOL DISTRICT 35 - GALLATIN GATEWAY	-	-	15,102	15,102	13,427	28,529	21,381	(2,795)	18,586
7036 State Proportionate Share	-	-	5,004	5,004	4,710	9,714	7,085	(2,401)	4,684
6976 SCHOOL DISTRICT 37 - SHEPHERD	-	-	77,494	77,494	-	77,494	109,717	(8,268)	101,449
6976 State Proportionate Share	-	-	25,702	25,702	-	25,702	36,390	(12,145)	24,245

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

	Deferred Inflows of Resources as of June 30, 2022						Pension Expense as of June 30, 2022		
	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	\$ -	\$ -	\$ 174,083,091	\$ 174,083,091	\$ 43,426,883	\$ 217,509,974	\$ 246,469,356	\$ (0)	\$ 246,469,356
State (Non-Employer Contributing Entity)	\$ -	\$ -	\$ 39,830,841	\$ 39,830,841	\$ 12,454,956	\$ 52,285,797	\$ 56,393,081	\$ (10,957,524)	\$ 45,435,557
Employer									
6939 SCHOOL DISTRICT 38 - BIG FORK	-	-	94,054	94,054	-	94,054	133,164	51,770	184,933
6939 State Proportionate Share	-	-	30,918	30,918	-	30,918	43,774	5,713	49,487
6341 SCHOOL DISTRICT 38 - LINCOLN	-	-	15,501	15,501	-	15,501	21,947	16,717	38,665
6341 State Proportionate Share	-	-	5,284	5,284	-	5,284	7,481	4,169	11,650
6829 SCHOOL DISTRICT 4 & 28 - HIGHWOOD	-	-	17,722	17,722	-	17,722	25,091	5,264	30,355
6829 State Proportionate Share	-	-	5,888	5,888	-	5,888	8,336	(227)	8,109
6828 SCHOOL DISTRICT 4 & 47 - WHITEHALL	-	-	46,874	46,874	-	46,874	66,364	53,537	119,902
6828 State Proportionate Share	-	-	15,290	15,290	-	15,290	21,647	13,387	35,034
6346 SCHOOL DISTRICT 4 - CANYON CREEK	-	-	23,703	23,703	20,958	44,661	33,559	1,100	34,659
6346 State Proportionate Share	-	-	7,765	7,765	8,265	16,030	10,993	(2,217)	8,776
6385 SCHOOL DISTRICT 4 - DIVIDE	-	-	1,498	1,498	-	1,498	2,121	2,018	4,139
6385 State Proportionate Share	-	-	489	489	10	499	692	431	1,123
6822 SCHOOL DISTRICT 4 - FORSYTH	-	-	54,790	54,790	-	54,790	77,573	24,678	102,251
6822 State Proportionate Share	-	-	17,898	17,898	-	17,898	25,340	2,313	27,653
6823 SCHOOL DISTRICT 4 - HELLGATE	-	-	144,579	144,579	268	144,847	204,697	92,510	297,207
6823 State Proportionate Share	-	-	47,145	47,145	9,020	56,165	66,748	15,149	81,898
6824 SCHOOL DISTRICT 4 - LIBBY	-	-	90,928	90,928	-	90,928	128,738	4,813	133,551
6824 State Proportionate Share	-	-	29,748	29,748	-	29,748	42,117	(8,532)	33,585
6827 SCHOOL DISTRICT 4 - LIVINGSTON	-	-	150,241	150,241	-	150,241	212,713	14,528	227,241
6827 State Proportionate Share	-	-	49,933	49,933	-	49,933	70,695	(12,481)	58,214
6830 SCHOOL DISTRICT 4 - SWAN RIVER	-	-	16,361	16,361	-	16,361	23,164	20,568	43,732
6830 State Proportionate Share	-	-	5,335	5,335	-	5,335	7,554	5,132	12,685
6943 SCHOOL DISTRICT 40 - FRENCHTOWN	-	-	140,556	140,556	-	140,556	199,001	38,601	237,602
6943 State Proportionate Share	-	-	46,449	46,449	-	46,449	65,764	(2,947)	62,817
7077 SCHOOL DISTRICT 41 - ANDERSON	-	-	11,719	11,719	-	11,719	16,592	(1,422)	15,170
7077 State Proportionate Share	-	-	4,113	4,113	-	4,113	5,824	(1,789)	4,035
6974 SCHOOL DISTRICT 41 - PIONEER	-	-	5,601	5,601	-	5,601	7,930	633	8,563
6974 State Proportionate Share	-	-	1,826	1,826	-	1,826	2,586	(433)	2,153
6360 SCHOOL DISTRICT 43 - LAMOTTE	-	-	10,184	10,184	-	10,184	14,418	12,430	26,848
6360 State Proportionate Share	-	-	3,321	3,321	-	3,321	4,701	3,076	7,777
6942 SCHOOL DISTRICT 43 - TURNER	-	-	13,398	13,398	-	13,398	18,970	(1,642)	17,327
6942 State Proportionate Share	-	-	4,371	4,371	-	4,371	6,189	(2,148)	4,041
6945 SCHOOL DISTRICT 44 - BELGRADE	-	-	399,348	399,348	-	399,348	565,402	3,440	568,842
6945 State Proportionate Share	-	-	131,462	131,462	4,292	135,754	186,125	(44,863)	141,262
6950 SCHOOL DISTRICT 44 - GERALDINE	-	-	21,039	21,039	-	21,039	29,787	23,427	53,214
6950 State Proportionate Share	-	-	6,903	6,903	-	6,903	9,773	5,439	15,212
6946 SCHOOL DISTRICT 44 - MOORE	-	-	16,571	16,571	-	16,571	23,462	3,087	26,549
6946 State Proportionate Share	-	-	5,404	5,404	-	5,404	7,650	(864)	6,787
6947 SCHOOL DISTRICT 44 - WHITEFISH	-	-	176,447	176,447	-	176,447	249,816	154,641	404,457
6947 State Proportionate Share	-	-	57,751	57,751	-	57,751	81,764	34,941	116,705
6948 SCHOOL DISTRICT 45 - AUGUSTA	-	-	17,131	17,131	-	17,131	24,254	11,764	36,018
6948 State Proportionate Share	-	-	5,586	5,586	267	5,853	7,909	2,159	10,067
7092 SCHOOL DISTRICT 45 - GOLDEN RIDGE	-	-	2,649	2,649	1,980	4,629	3,751	(1,079)	2,672
7092 State Proportionate Share	-	-	864	864	859	1,723	1,223	(715)	508
6949 SCHOOL DISTRICT 45 - WOLF POINT	-	-	121,289	121,289	-	121,289	171,723	25,705	197,427
6949 State Proportionate Share	-	-	39,555	39,555	-	39,555	56,002	(5,193)	50,809
9221 SCHOOL DISTRICT 47-MALMBORG	-	-	426	426	926	1,352	603	(1,464)	(862)
9221 State Proportionate Share	-	-	139	139	355	494	197	(567)	(371)
6402 SCHOOL DISTRICT 48-1J & 48-2J	-	-	30,169	30,169	-	30,169	42,714	12,797	55,510
6402 State Proportionate Share	-	-	9,858	9,858	-	9,858	13,958	1,070	15,027

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Public Employees' Retirement System
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for the year ending June 30**

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State (Non-Employer Contributing Entity)	\$ -	\$ -	\$ 39,830,841	\$ 39,830,841	\$ 12,454,956	\$ 52,285,797	\$ 56,393,081	\$ (10,957,524)	\$ 45,435,557
Employer									
6832 SCHOOL DISTRICT 5 - BASIN	-	-	3,670	3,670	-	3,670	5,197	7,906	13,103
6832 State Proportionate Share	-	-	1,197	1,197	-	1,197	1,695	2,362	4,056
6833 SCHOOL DISTRICT 5 - KALISPELL	-	-	558,800	558,800	-	558,800	791,157	64,541	855,699
6833 State Proportionate Share	-	-	183,863	183,863	-	183,863	260,316	(42,613)	217,703
7086 SCHOOL DISTRICT 5 - MELROSE	-	-	2,007	2,007	-	2,007	2,842	6,208	9,050
7086 State Proportionate Share	-	-	655	655	-	655	927	1,958	2,885
6834 SCHOOL DISTRICT 5 - PARK CITY	-	-	25,460	25,460	-	25,460	36,046	1,331	37,377
6834 State Proportionate Share	-	-	8,302	8,302	-	8,302	11,754	(2,935)	8,819
6835 SCHOOL DISTRICT 5 - SAND COULEE	-	-	27,886	27,886	-	27,886	39,482	13,741	53,223
6835 State Proportionate Share	-	-	9,503	9,503	-	9,503	13,455	1,247	14,702
6836 SCHOOL DISTRICT 5 - SHERIDAN	-	-	27,255	27,255	-	27,255	38,588	9,549	48,136
6836 State Proportionate Share	-	-	8,950	8,950	-	8,950	12,672	156	12,828
6840 SCHOOL DISTRICT 5 - SIDNEY	-	-	160,244	160,244	-	160,244	226,876	16,834	243,710
6840 State Proportionate Share	-	-	52,900	52,900	-	52,900	74,897	(10,729)	64,168
6841 SCHOOL DISTRICT 5 - TERRY	-	-	12,870	12,870	52,570	65,440	18,221	(30,117)	(11,896)
6841 State Proportionate Share	-	-	4,288	4,288	19,410	23,697	6,070	(12,186)	(6,115)
6954 SCHOOL DISTRICT 50 - EAST GLACIER	-	-	11,965	11,965	-	11,965	16,941	10,903	27,844
6954 State Proportionate Share	-	-	4,205	4,205	-	4,205	5,954	2,517	8,471
6975 SCHOOL DISTRICT 50 - EVERGREEN	-	-	73,042	73,042	-	73,042	103,414	25,923	129,337
6975 State Proportionate Share	-	-	24,263	24,263	-	24,263	34,351	(469)	33,882
6955 SCHOOL DISTRICT 50 - HAYS	-	-	90,114	90,114	-	90,114	127,584	146,937	274,521
6955 State Proportionate Share	-	-	29,488	29,488	-	29,488	41,749	41,807	83,557
6956 SCHOOL DISTRICT 52 - ABSAROOKEE	-	-	37,274	37,274	-	37,274	52,774	(407)	52,367
6956 State Proportionate Share	-	-	12,245	12,245	2,061	14,306	17,337	(4,464)	12,872
6957 SCHOOL DISTRICT 52 - ENNIS	-	-	51,755	51,755	-	51,755	73,276	35,061	108,336
6957 State Proportionate Share	-	-	17,185	17,185	-	17,185	24,331	6,192	30,523
7003 SCHOOL DISTRICT 52 - INDEPENDENT	-	-	16,792	16,792	-	16,792	23,774	7,331	31,105
7003 State Proportionate Share	-	-	5,557	5,557	-	5,557	7,867	512	8,379
10056 SCHOOL DISTRICT 54-MARION	-	-	11,007	11,007	499	11,506	15,584	41,543	57,127
10056 State Proportionate Share	-	-	3,589	3,589	836	4,426	5,082	13,442	18,523
6959 SCHOOL DISTRICT 55 - BROCKTON	-	-	43,728	43,728	-	43,728	61,910	55,990	117,900
6959 State Proportionate Share	-	-	14,259	14,259	-	14,259	20,188	14,592	34,780
6953 SCHOOL DISTRICT 55 - PLEVNA	-	-	30,765	30,765	-	30,765	43,558	10,615	54,172
6953 State Proportionate Share	-	-	10,048	10,048	-	10,048	14,226	(260)	13,966
6960 SCHOOL DISTRICT 55 - ROUNDUP	-	-	71,422	71,422	16,112	87,533	101,120	(18,593)	82,527
6960 State Proportionate Share	-	-	23,357	23,357	9,767	33,125	33,070	(14,943)	18,127
6848 SCHOOL DISTRICT 55F - SUN RIVER VALLEY	-	-	50,208	50,208	-	50,208	71,085	2,728	73,814
6848 State Proportionate Share	-	-	16,444	16,444	-	16,444	23,282	(4,696)	18,586
6961 SCHOOL DISTRICT 57 - HAVRE	-	-	2,735	2,735	-	2,735	3,872	720	4,592
6961 State Proportionate Share	-	-	892	892	-	892	1,263	(68)	1,194
6962 SCHOOL DISTRICT 58 - GEYSER	-	-	17,811	17,811	-	17,811	25,217	(908)	24,309
6962 State Proportionate Share	-	-	5,872	5,872	-	5,872	8,314	(2,134)	6,180
7044 SCHOOL DISTRICT 58 - WHITEFISH	-	-	8,429	8,429	-	8,429	11,934	4,143	16,078
7044 State Proportionate Share	-	-	2,749	2,749	-	2,749	3,892	475	4,367
6963 SCHOOL DISTRICT 58 - YELLOWSTONE	-	-	13,636	13,636	-	13,636	19,306	7,631	26,936
6963 State Proportionate Share	-	-	4,446	4,446	-	4,446	6,295	1,090	7,385
6849 SCHOOL DISTRICT 6 & 1 - ST REGIS	-	-	20,603	20,603	-	20,603	29,170	9,958	39,127
6849 State Proportionate Share	-	-	6,936	6,936	-	6,936	9,821	1,096	10,917
6846 SCHOOL DISTRICT 6 - COLUMBIA FALLS	-	-	251,944	251,944	-	251,944	356,705	61,473	418,179
6846 State Proportionate Share	-	-	82,784	82,784	-	82,784	117,207	(8,019)	109,188

**Employer 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, 2022						Pension Expense as of June 30, 2022		
	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	\$ -	\$ -	\$ 174,083,091	\$ 174,083,091	\$ 43,426,883	\$ 217,509,974	\$ 246,469,356	\$ (0)	\$ 246,469,356
State (Non-Employer Contributing Entity)	\$ -	\$ -	\$ 39,830,841	\$ 39,830,841	\$ 12,454,956	\$ 52,285,797	\$ 56,393,081	\$ (10,957,524)	\$ 45,435,557
Employer									
6844 SCHOOL DISTRICT 6 - COLUMBUS	-	-	63,785	63,785	8,915	72,700	90,308	1,190	91,498
6844 State Proportionate Share	-	-	21,089	21,089	5,545	26,634	29,858	(6,319)	23,539
6843 SCHOOL DISTRICT 6 - LAME DEER	-	-	141,681	141,681	176,643	318,324	200,594	(32,643)	167,951
6843 State Proportionate Share	-	-	46,309	46,309	69,863	116,172	65,565	(30,238)	35,327
6847 SCHOOL DISTRICT 6 - RYEGATE	-	-	15,019	15,019	-	15,019	21,264	15,191	36,455
6847 State Proportionate Share	-	-	5,043	5,043	-	5,043	7,139	3,713	10,852
6845 SCHOOL DISTRICT 6 - TROUT CREEK	-	-	12,453	12,453	-	12,453	17,631	(6,349)	11,282
6845 State Proportionate Share	-	-	4,060	4,060	-	4,060	5,749	(3,713)	2,035
6853 SCHOOL DISTRICT 6 - WIBAUX	-	-	31,719	31,719	-	31,719	44,908	5,692	50,600
6853 State Proportionate Share	-	-	10,343	10,343	-	10,343	14,644	(1,712)	12,931
7054 SCHOOL DISTRICT 64 - BAINVILLE	-	-	46,434	46,434	-	46,434	65,742	21,866	87,608
7054 State Proportionate Share	-	-	15,151	15,151	-	15,151	21,451	1,931	23,381
6964 SCHOOL DISTRICT 64J - MELSTONE	-	-	15,011	15,011	5,910	20,922	21,253	(8,275)	12,979
6964 State Proportionate Share	-	-	4,895	4,895	2,990	7,885	6,930	(4,682)	2,249
6952 SCHOOL DISTRICT 65 - FROID	-	-	20,419	20,419	-	20,419	28,910	19,677	48,587
6952 State Proportionate Share	-	-	6,658	6,658	-	6,658	9,427	4,572	13,999
6981 SCHOOL DISTRICT 69 - WEST YELLOWSTONE	-	-	27,980	27,980	-	27,980	39,615	8,340	47,954
6981 State Proportionate Share	-	-	9,287	9,287	-	9,287	13,148	(90)	13,059
6867 SCHOOL DISTRICT 7 & 2 - SAVAGE	-	-	13,931	13,931	24,690	38,621	19,724	(9,576)	10,148
6867 State Proportionate Share	-	-	4,682	4,682	8,441	13,123	6,629	(4,892)	1,737
6859 SCHOOL DISTRICT 7 & 70 - LAUREL	-	-	196,750	196,750	-	196,750	278,561	90,199	368,760
6859 State Proportionate Share	-	-	64,667	64,667	-	64,667	91,557	10,399	101,956
6854 SCHOOL DISTRICT 7 - BOULDER	-	-	33,549	33,549	-	33,549	47,499	20,483	67,982
6854 State Proportionate Share	-	-	10,940	10,940	1,568	12,508	15,488	2,711	18,200
6855 SCHOOL DISTRICT 7 - BOZEMAN	-	-	667,804	667,804	-	667,804	945,487	346,786	1,292,272
6855 State Proportionate Share	-	-	221,500	221,500	-	221,500	313,602	44,914	358,516
6856 SCHOOL DISTRICT 7 - CHARLO	-	-	31,650	31,650	-	31,650	44,810	10,073	54,883
6856 State Proportionate Share	-	-	10,326	10,326	925	11,251	14,619	(351)	14,268
6857 SCHOOL DISTRICT 7 - GARDINER	-	-	24,247	24,247	-	24,247	34,329	27,908	62,237
6857 State Proportionate Share	-	-	8,132	8,132	-	8,132	11,513	7,126	18,639
6368 SCHOOL DISTRICT 7 - GRANT	-	-	1,428	1,428	-	1,428	2,022	1,428	3,450
6368 State Proportionate Share	-	-	466	466	-	466	659	336	995
6858 SCHOOL DISTRICT 7 - HINSDALE	-	-	16,537	16,537	-	16,537	23,413	(5,686)	17,727
6858 State Proportionate Share	-	-	5,577	5,577	-	5,577	7,896	(4,016)	3,880
6866 SCHOOL DISTRICT 7 - JOLIET	-	-	43,193	43,193	-	43,193	61,153	15,573	76,725
6866 State Proportionate Share	-	-	14,309	14,309	-	14,309	20,258	595	20,853
6860 SCHOOL DISTRICT 7 - LOLO	-	-	54,713	54,713	6,972	61,685	77,463	(38,268)	39,195
6860 State Proportionate Share	-	-	17,924	17,924	6,365	24,289	25,377	(20,197)	5,180
6863 SCHOOL DISTRICT 7 - MEDICINE LAKE	-	-	32,821	32,821	-	32,821	46,468	55,931	102,400
6863 State Proportionate Share	-	-	10,702	10,702	-	10,702	15,153	15,137	30,290
6864 SCHOOL DISTRICT 7 - TWIN BRIDGES	-	-	31,556	31,556	-	31,556	44,678	(8,087)	36,591
6864 State Proportionate Share	-	-	10,340	10,340	-	10,340	14,640	(6,543)	8,097
6862 SCHOOL DISTRICT 7 - VICTOR	-	-	19,063	19,063	44,842	63,905	26,990	(34,465)	(7,476)
6862 State Proportionate Share	-	-	6,216	6,216	16,079	22,296	8,801	(14,420)	(5,619)
6965 SCHOOL DISTRICT 73 - SWAN LAKE	-	-	634	634	113	747	897	(169)	728
6965 State Proportionate Share	-	-	207	207	77	284	293	(134)	159
6970 SCHOOL DISTRICT 74 - ROY	-	-	9,750	9,750	-	9,750	13,804	10,463	24,266
6970 State Proportionate Share	-	-	3,179	3,179	-	3,179	4,501	2,107	6,608
6971 SCHOOL DISTRICT 74 - VAUGHN	-	-	24,325	24,325	-	24,325	34,440	17,552	51,992
6971 State Proportionate Share	-	-	7,951	7,951	-	7,951	11,258	3,430	14,688

**Employer 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, 2022						Pension Expense as of June 30, 2022		
	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 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	\$ -	\$ -	\$ 174,083,091	\$ 174,083,091	\$ 43,426,883	\$ 217,509,974	\$ 246,469,356	\$ (0)	\$ 246,469,356
State (Non-Employer Contributing Entity)	\$ -	\$ -	\$ 39,830,841	\$ 39,830,841	\$ 12,454,956	\$ 52,285,797	\$ 56,393,081	\$ (10,957,524)	\$ 45,435,557
Employer									
6381 SCHOOL DISTRICT 75 - AMSTERDAM	-	-	8,085	8,085	-	8,085	11,446	2,058	13,504
6381 State Proportionate Share	-	-	2,636	2,636	-	2,636	3,732	(222)	3,511
6364 SCHOOL DISTRICT 75 - ARROWHEAD	-	-	9,510	9,510	-	9,510	13,465	8,501	21,966
6364 State Proportionate Share	-	-	3,101	3,101	-	3,101	4,391	1,892	6,283
7028 SCHOOL DISTRICT 78J & 2 - RICHEY	-	-	23,699	23,699	-	23,699	33,554	9,139	42,693
7028 State Proportionate Share	-	-	7,728	7,728	-	7,728	10,941	376	11,317
6868 SCHOOL DISTRICT 8 - ARLEE	-	-	63,252	63,252	-	63,252	89,553	28,073	117,626
6868 State Proportionate Share	-	-	21,287	21,287	-	21,287	30,138	3,037	33,174
6870 SCHOOL DISTRICT 8 - ELDER GROVE	-	-	25,429	25,429	-	25,429	36,002	32,958	68,960
6870 State Proportionate Share	-	-	8,667	8,667	-	8,667	12,271	9,469	21,740
6384 SCHOOL DISTRICT 8 - WEST GLACIER	-	-	6,206	6,206	1,213	7,419	8,787	7,958	16,744
6384 State Proportionate Share	-	-	2,024	2,024	-	2,737	2,865	2,091	4,957
6869 SCHOOL DISTRICT 8-WHITE SULPHUR SPRINGS	-	-	33,565	33,565	-	33,565	47,522	22,468	69,990
6869 State Proportionate Share	-	-	11,009	11,009	-	11,009	15,586	4,279	19,865
6969 SCHOOL DISTRICT 84 - DENTON	-	-	16,860	16,860	9,117	25,978	23,871	(10,531)	13,340
6969 State Proportionate Share	-	-	5,498	5,498	4,486	9,984	7,784	(5,694)	2,090
6989 SCHOOL DISTRICT 85 - ULM	-	-	13,748	13,748	-	13,748	19,465	27,855	47,319
6989 State Proportionate Share	-	-	4,720	4,720	-	4,720	6,682	8,700	15,382
6378 SCHOOL DISTRICT 86 & 4 - LAMBERT	-	-	31,879	31,879	-	31,879	45,135	11,081	56,216
6378 State Proportionate Share	-	-	10,395	10,395	-	10,395	14,718	188	14,906
6967 SCHOOL DISTRICT 87 - ROCKY BOY	-	-	157,898	157,898	149,066	306,964	223,555	(265,134)	(41,579)
6967 State Proportionate Share	-	-	51,488	51,488	60,332	111,820	72,897	(112,337)	(39,440)
6392 SCHOOL DISTRICT 89 - SMITH VALLEY	-	-	18,481	18,481	-	18,481	26,166	29,207	55,373
6392 State Proportionate Share	-	-	6,048	6,048	-	6,048	8,563	7,630	16,193
6880 SCHOOL DISTRICT 9 & 9 - REED POINT	-	-	21,030	21,030	-	21,030	29,775	3,378	33,153
6880 State Proportionate Share	-	-	6,858	6,858	-	6,858	9,709	(1,274)	8,435
6871 SCHOOL DISTRICT 9 - BROWNING	-	-	513,487	513,487	-	513,487	727,002	263,163	990,166
6871 State Proportionate Share	-	-	167,559	167,559	-	167,559	237,232	32,596	269,828
6873 SCHOOL DISTRICT 9 - DARBY	-	-	50,821	50,821	4,585	55,405	71,953	(18,182)	53,770
6873 State Proportionate Share	-	-	16,785	16,785	4,466	21,251	23,765	(12,038)	11,726
6875 SCHOOL DISTRICT 9 - DIXON	-	-	15,373	15,373	10,859	26,232	21,765	(35,349)	(13,583)
6875 State Proportionate Share	-	-	5,013	5,013	4,675	9,688	7,097	(14,320)	(7,223)
6876 SCHOOL DISTRICT 9 - EAST HELENA	-	-	100,339	100,339	-	100,339	142,062	79,230	221,292
6876 State Proportionate Share	-	-	33,407	33,407	-	33,407	47,299	18,284	65,583
6878 SCHOOL DISTRICT 9 - OPHEIM	-	-	14,114	14,114	-	14,114	19,982	(4,950)	15,033
6878 State Proportionate Share	-	-	4,661	4,661	-	4,661	6,599	(3,238)	3,361
6879 SCHOOL DISTRICT 9 - POPLAR	-	-	144,495	144,495	45,536	190,032	204,579	(83,053)	121,525
6879 State Proportionate Share	-	-	47,395	47,395	24,259	71,654	67,103	(45,845)	21,258
9921 SCHOOL DISTRICT 9-CRESTON	-	-	6,255	6,255	6,101	12,356	8,857	(4,587)	4,270
9921 State Proportionate Share	-	-	2,040	2,040	2,451	4,491	2,888	3,413	6,301
6400 SCHOOL DISTRICT 99 M North Star Schools	-	-	38,997	38,997	-	38,997	55,213	21,816	77,029
6400 State Proportionate Share	-	-	12,839	12,839	-	12,839	18,178	3,671	21,849
9989 SCHOOL DISTRICT NO. 31-STILLWATER COUNTY-NYE	-	-	770	770	-	770	1,091	2,267	3,358
9989 State Proportionate Share	-	-	251	251	-	251	356	853	1,209
6779 SD 1- West Valley School	-	-	35,228	35,228	27,235	62,462	49,876	(6,700)	43,176
6779 State Proportionate Share	-	-	11,487	11,487	11,086	22,573	16,264	(6,490)	9,774
6966 SD 75 GREENFIELD	-	-	17,433	17,433	-	17,433	24,681	17,121	41,802
6966 State Proportionate Share	-	-	5,685	5,685	-	5,685	8,048	4,014	12,063
6958 SHIELDS VALLEY	-	-	22,057	22,057	-	22,057	31,229	10,595	41,824
6958 State Proportionate Share	-	-	7,193	7,193	-	7,193	10,183	1,164	11,347

**Employer 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, 2022						Pension Expense as of June 30, 2022		
	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	\$ -	\$ -	\$ 174,083,091	\$ 174,083,091	\$ 43,426,883	\$ 217,509,974	\$ 246,469,356	\$ (0)	\$ 246,469,356
State (Non-Employer Contributing Entity)	\$ -	\$ -	\$ 39,830,841	\$ 39,830,841	\$ 12,454,956	\$ 52,285,797	\$ 56,393,081	\$ (10,957,524)	\$ 45,435,557
Employer									
6630 SWEET GRASS COUNTY HIGH SCHOOL	-	-	51,165	51,165	-	51,165	72,441	33,886	106,327
6630 State Proportionate Share	-	-	16,693	16,693	-	16,693	23,634	5,791	29,425
6642 BOARD OF PUBLIC EDUCATION	-	-	5,140	5,140	428	5,568	7,278	116	7,394
6642 State Proportionate Share	-	-	1,477	1,477	380	1,857	2,091	(514)	1,577
6643 COMM OF HIGHER EDUCATION	-	-	263,652	263,652	-	263,652	373,282	86,219	459,501
6643 State Proportionate Share	-	-	75,757	75,757	1,601	77,358	107,257	(1,260)	105,997
6530 COMM OF POLITICAL PRACTICES	-	-	34,048	34,048	3,371	37,418	48,205	(10,320)	37,886
6530 State Proportionate Share	-	-	9,783	9,783	2,675	12,458	13,851	(6,879)	6,972
6443 CONSUMER COUNSEL	-	-	21,673	21,673	101,920	123,593	30,686	(42,936)	(12,250)
6443 State Proportionate Share	-	-	6,228	6,228	30,781	37,009	8,817	(15,713)	(6,896)
6762 DEPARTMENT OF ADMINISTRATION	-	-	2,940,833	2,940,833	1,258,502	4,199,335	4,163,674	(352,430)	3,811,244
6762 State Proportionate Share	-	-	845,007	845,007	512,865	1,357,872	1,196,373	(424,681)	771,693
6780 DEPARTMENT OF AGRICULTURE	-	-	482,072	482,072	-	482,072	682,525	247,984	930,509
6780 State Proportionate Share	-	-	138,517	138,517	11,112	149,629	196,114	25,905	222,018
6825 DEPARTMENT OF COMMERCE	-	-	1,240,337	1,240,337	-	1,240,337	1,756,087	643,197	2,399,284
6825 State Proportionate Share	-	-	356,393	356,393	-	356,393	504,587	67,911	572,498
6802 DEPARTMENT OF CORRECTIONS	-	-	2,539,527	2,539,527	2,510,399	5,049,926	3,595,499	(184,198)	3,411,302
6802 State Proportionate Share	-	-	729,698	729,698	849,104	1,578,801	1,033,116	(328,651)	704,466
6667 DEPARTMENT OF FISH, WILDLIFE & PARKS	-	-	3,047,425	3,047,425	274,269	3,321,694	4,314,588	160,875	4,475,463
6667 State Proportionate Share	-	-	875,635	875,635	227,294	1,102,929	1,239,737	(276,079)	963,658
6620 DEPARTMENT OF JUSTICE	-	-	2,726,457	2,726,457	-	2,726,457	3,860,158	946,733	4,806,890
6620 State Proportionate Share	-	-	783,409	783,409	-	783,409	1,109,162	3,821	1,112,983
6838 DEPARTMENT OF LABOR & INDUSTRY	-	-	3,558,773	3,558,773	1,068,810	4,627,582	5,038,562	335,981	5,374,543
6838 State Proportionate Share	-	-	1,022,564	1,022,564	476,052	1,498,615	1,447,760	(275,926)	1,171,834
6712 DEPARTMENT OF LIVESTOCK	-	-	340,935	340,935	93,350	434,284	482,700	(65,048)	417,653
6712 State Proportionate Share	-	-	97,963	97,963	44,097	142,060	138,697	(56,851)	81,846
6850 DEPARTMENT OF MILITARY AFFAIRS	-	-	961,628	961,628	-	961,628	1,361,487	302,374	1,663,860
6850 State Proportionate Share	-	-	276,310	276,310	-	276,310	391,204	(8,473)	382,732
7685 DEPARTMENT OF REVENUE	-	-	2,732,632	2,732,632	-	2,732,632	3,868,900	788,152	4,657,052
7685 State Proportionate Share	-	-	785,184	785,184	-	785,184	1,111,674	(46,530)	1,065,144
6689 DEPARTMENT OF TRANSPORTATION	-	-	10,409,183	10,409,183	3,468,720	13,877,903	14,737,471	(2,801,365)	11,936,106
6689 State Proportionate Share	-	-	2,990,933	2,990,933	1,531,580	4,522,513	4,234,606	(1,990,607)	2,243,999
6678 DEPT OF ENVIRONMENTAL QUALITY	-	-	1,888,976	1,888,976	1,181,553	3,070,529	2,674,440	(1,007,062)	1,667,378
6678 State Proportionate Share	-	-	542,771	542,771	441,433	984,204	768,463	(517,035)	251,428
6721 DEPT OF NATURAL RESOURCES & CONSERVATION	-	-	3,236,442	3,236,442	-	3,236,442	4,582,202	1,316,031	5,898,233
6721 State Proportionate Share	-	-	929,946	929,946	-	929,946	1,316,632	64,233	1,380,865
6872 DEPT OF PUBLIC HEALTH & HUMAN SERVICES	-	-	11,890,998	11,890,998	8,257,673	20,148,671	16,835,446	(1,593,382)	15,242,065
6872 State Proportionate Share	-	-	3,416,712	3,416,712	2,980,124	6,396,836	4,837,430	(1,768,856)	3,068,574
6514 GOVERNORS OFFICE	-	-	253,789	253,789	701,233	955,023	359,318	(413,730)	(54,411)
6514 State Proportionate Share	-	-	72,923	72,923	218,997	291,919	103,245	(156,291)	(53,046)
6439 LEGISLATIVE COUNCIL	-	-	910,630	910,630	363,342	1,273,972	1,289,283	(208,215)	1,081,068
6439 State Proportionate Share	-	-	261,657	261,657	144,321	405,978	370,457	(162,951)	207,506
6652 MONTANA ARTS COUNCIL	-	-	46,019	46,019	-	46,019	65,154	4,693	69,847
6652 State Proportionate Share	-	-	13,223	13,223	-	13,223	18,721	(3,487)	15,234
6655 MONTANA HISTORICAL SOCIETY	-	-	241,957	241,957	73,460	315,417	342,567	(8,683)	333,884
6655 State Proportionate Share	-	-	69,523	69,523	33,205	102,728	98,432	(82,606)	69,826
6764 MONTANA STATE FUND	-	-	2,005,465	2,005,465	-	2,005,465	2,839,367	81,951	2,921,318
6764 State Proportionate Share	-	-	576,242	576,242	26,096	602,338	626,422	(189,430)	426,992
6653 MONTANA STATE LIBRARY	-	-	245,409	245,409	-	245,409	347,453	453,593	801,046
6653 State Proportionate Share	-	-	70,515	70,515	-	70,515	99,836	115,278	215,114

Employer 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, 2022						Pension Expense as of June 30, 2022			
	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	\$ -	\$ -	\$ 174,083,091	\$ 174,083,091	\$ 43,426,883	\$ 217,509,974	\$ 246,469,356	\$ (0)	\$ 246,469,356	
State (Non-Employer Contributing Entity)	\$ -	\$ -	\$ 39,830,841	\$ 39,830,841	\$ 12,454,956	\$ 52,285,797	\$ 56,393,081	\$ (10,957,524)	\$ 45,435,557	
Employer										
6769 OFFICE OF PUBLIC DEFENDER	-	-	1,698,662	1,698,662	-	1,698,662	2,404,990	540,516	2,945,506	
6769 State Proportionate Share	-	-	488,087	488,087	-	488,087	691,040	(13,083)	677,957	
6623 PUBLIC SERVICE COMMISSION	-	-	200,118	200,118	1,245	201,362	283,330	(12,897)	270,433	
6623 State Proportionate Share	-	-	57,501	57,501	9,937	67,438	81,411	(25,499)	55,912	
6651 SCHOOL FOR THE DEAF & BLIND	-	-	187,128	187,128	33,775	220,903	264,938	(21,277)	243,661	
6651 State Proportionate Share	-	-	53,768	53,768	19,645	73,414	76,126	(26,664)	49,462	
6529 SECRETARY OF STATE	-	-	174,310	174,310	110,266	284,575	246,790	(120,544)	126,246	
6529 State Proportionate Share	-	-	50,085	50,085	41,084	91,169	70,912	(56,365)	14,547	
6552 STATE AUDITOR'S OFFICE	-	-	385,097	385,097	-	385,097	545,226	31,597	576,823	
6552 State Proportionate Share	-	-	110,652	110,652	-	110,652	156,663	(31,419)	125,244	
6457 SUPREME COURT	-	-	1,680,712	1,680,712	399,038	2,079,750	2,379,577	76,018	2,455,595	
6457 State Proportionate Share	-	-	482,929	482,929	198,626	681,556	683,738	(156,028)	527,710	
6563 SUPT OF PUBLIC INSTRUCTION	-	-	604,881	604,881	254,162	859,043	856,399	(4,267)	852,132	
6563 State Proportionate Share	-	-	173,804	173,804	103,758	277,562	246,074	(65,992)	180,082	
6766 TEACHERS' RETIREMENT SYSTEM	-	-	135,533	135,533	-	135,533	191,890	59,607	251,497	
6766 State Proportionate Share	-	-	38,944	38,944	-	38,944	55,137	4,100	59,237	
6567 GREAT FALLS COLLEGE MSU	-	-	166,606	166,606	190,762	357,368	235,883	(152,630)	83,252	
6567 State Proportionate Share	-	-	47,872	47,872	65,289	113,161	67,778	(65,482)	2,296	
6647 MONTANA STATE UNIVERSITY - BILLINGS	-	-	741,678	741,678	240,527	982,205	1,050,079	(367,117)	682,962	
6647 State Proportionate Share	-	-	213,111	213,111	108,119	321,229	301,725	(194,288)	107,438	
6645 MONTANA STATE UNIVERSITY - BOZEMAN	-	-	4,905,010	4,905,010	-	4,905,010	6,944,585	1,421,112	8,365,696	
6645 State Proportionate Share	-	-	1,409,386	1,409,386	-	1,409,386	1,995,429	(80,933)	1,914,496	
6648 MONTANA STATE UNIVERSITY - NORTHERN	-	-	261,969	261,969	-	261,969	370,899	62,905	433,804	
6648 State Proportionate Share	-	-	75,273	75,273	10,339	85,612	106,573	(8,358)	98,214	
6644 UNIVERSITY OF MONTANA	-	-	5,234,868	5,234,868	32,159	5,267,026	7,411,602	624,312	8,035,914	
6644 State Proportionate Share	-	-	1,504,166	1,504,166	266,401	1,770,567	2,129,620	(365,260)	1,764,360	
6744 FALLON MEDICAL COMPLEX	-	-	-	-	29,913	29,913	-	(30,009)	(30,009)	
6744 State Proportionate Share	-	-	-	-	9,384	9,384	-	(9,689)	(9,689)	
6423 FLATHEAD EMERGENCY COMM CENTER	-	-	-	-	1,082,624	1,082,624	-	(676,825)	(676,825)	
6423 State Proportionate Share	-	-	-	-	332,399	332,399	-	(218,865)	(218,865)	
6405 SCHOOL DISTRICT 4 - TRINITY	-	-	-	-	8,697	8,697	-	(15,893)	(15,893)	
6405 State Proportionate Share	-	-	-	-	2,988	2,988	-	(5,623)	(5,623)	
6420 LAKEVIEW CEMETERY DISTRICT	-	-	-	-	-	-	-	(14,990)	(14,990)	
6420 State Proportionate Share	-	-	-	-	-	-	-	(4,859)	(4,859)	
6396 MILES CITY HOUSING AUTHORITY	-	-	-	-	-	-	-	(1,976)	(1,976)	
6396 State Proportionate Share	-	-	-	-	-	-	-	(640)	(640)	
6618 BOARD OF CRIME CONTROL	-	-	-	-	-	-	-	(61)	(61)	
6618 State Proportionate Share	-	-	-	-	-	-	-	(19)	(19)	

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

	Recognition of Deferred Outflows and Deferred Inflows as of June 30, 2022						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2022		
	2023	2024	2025	2026	2027	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
Total ALL Employers & State	\$ 26,013,382	\$ (95,022,785)	\$ (75,374,489)	\$ 159,113,587	\$ -	\$ -	\$ 3,427,832,448	\$ 2,377,885,194	\$ 1,496,992,085
State (Non-Employer Contributing Entity)	\$ (1,080,854)	\$ (19,687,395)	\$ (17,245,956)	\$ 36,405,764	\$ -	\$ -	\$ 784,300,468	\$ 544,068,737	\$ 342,517,206
Employer									
6532 CITY OF BAKER	(75,815)	(46,134)	(24,854)	52,465	-	-	1,130,273	784,070	493,609
6532 State Proportionate Share	(27,937)	(12,637)	(7,395)	15,611	-	-	336,302	233,293	146,869
6533 CITY OF BELGRADE	211,048	12,649	(103,536)	218,563	-	-	4,708,560	3,266,325	2,056,307
6533 State Proportionate Share	49,312	7,411	(30,917)	65,265	-	-	1,406,027	975,360	614,036
6506 CITY OF BELT	(18,300)	(2,445)	(3,333)	7,035	-	-	151,558	105,136	66,188
6506 State Proportionate Share	(5,973)	(559)	(1,023)	2,160	-	-	46,528	32,276	20,319
6505 CITY OF BIG TIMBER	2,539	3,082	(9,339)	19,715	-	-	424,721	294,629	185,483
6505 State Proportionate Share	(713)	1,203	(2,868)	6,055	-	-	130,438	90,485	56,965
6508 CITY OF BILLINGS	827,465	(1,030,827)	(1,630,298)	3,441,516	-	-	74,141,624	51,431,998	32,378,894
6508 State Proportionate Share	(10,978)	(246,699)	(487,669)	1,029,456	-	-	22,177,882	15,384,782	9,685,454
6512 CITY OF BOULDER	(56,581)	(73,643)	(10,459)	22,078	-	-	475,639	329,950	207,719
6512 State Proportionate Share	(19,493)	(21,232)	(3,112)	6,569	-	-	141,517	98,170	61,803
6509 CITY OF BOZEMAN	638,429	(373,095)	(682,393)	1,440,513	-	-	31,033,407	21,527,855	13,552,811
6509 State Proportionate Share	90,050	(84,954)	(204,588)	431,881	-	-	9,304,141	6,454,277	4,063,275
6519 CITY OF CHINOOK	19,341	(26,469)	(25,244)	53,290	-	-	1,148,050	796,402	501,373
6519 State Proportionate Share	1,725	(6,947)	(7,582)	16,006	-	-	344,819	239,201	150,588
6520 CITY OF CHOTEAU	17,158	(6,596)	(21,294)	44,950	-	-	968,381	671,766	422,908
6520 State Proportionate Share	1,819	(1,187)	(6,356)	13,417	-	-	289,055	200,517	126,235
6371 CITY OF COLSTRIP	36,066	(35,266)	(66,714)	140,832	-	-	3,033,988	2,104,676	1,324,994
6371 State Proportionate Share	139	(8,031)	(19,913)	42,036	-	-	905,591	628,208	395,487
6522 CITY OF COLUMBIA FALLS	(12,156)	(36,648)	(42,979)	90,728	-	-	1,954,581	1,355,892	853,599
6522 State Proportionate Share	(10,655)	(9,227)	(12,845)	27,115	-	-	584,138	405,216	255,103
6534 CITY OF COLUMBUS	(15,253)	(24,774)	(15,377)	32,461	-	-	699,307	485,109	305,399
6534 State Proportionate Share	(7,261)	(6,695)	(4,608)	9,728	-	-	209,579	145,385	91,527
6523 CITY OF CONRAD	43,445	(9,678)	(40,455)	85,400	-	-	1,839,806	1,276,272	803,474
6523 State Proportionate Share	6,682	(1,464)	(12,043)	25,422	-	-	547,664	379,914	239,174
6525 CITY OF CUT BANK	3,071	(43,493)	(47,044)	99,310	-	-	2,139,459	1,484,141	934,338
6525 State Proportionate Share	(6,924)	(11,080)	(13,995)	29,544	-	-	636,468	441,517	277,956
6528 CITY OF DEER LODGE	(70,158)	(122,616)	(35,776)	75,523	-	-	1,627,009	1,128,655	710,542
6528 State Proportionate Share	(28,218)	(34,791)	(10,655)	22,492	-	-	484,562	336,141	211,617
6531 CITY OF DILLON	50,727	(22,197)	(37,040)	78,191	-	-	1,684,501	1,168,537	735,650
6531 State Proportionate Share	9,569	(5,355)	(11,054)	23,335	-	-	502,718	348,735	219,545
6535 CITY OF EAST HELENA	21,108	(25,989)	(18,447)	38,941	-	-	838,911	581,952	366,367
6535 State Proportionate Share	3,762	(6,827)	(5,532)	11,677	-	-	251,563	174,509	109,862
6538 CITY OF FAIRVIEW	(7,280)	(18,548)	(15,893)	33,550	-	-	722,776	501,389	315,649
6538 State Proportionate Share	(4,974)	(4,918)	(4,765)	10,059	-	-	216,706	150,329	94,639
6539 CITY OF FORSYTH	20,946	(22,865)	(28,097)	59,313	-	-	1,277,788	886,401	558,031
6539 State Proportionate Share	1,869	(5,710)	(8,365)	17,657	-	-	380,398	263,882	166,126
6540 CITY OF FORT BENTON	1,822	(25,211)	(13,984)	29,520	-	-	635,952	441,159	277,731
6540 State Proportionate Share	(1,771)	(6,897)	(4,160)	8,782	-	-	189,189	131,240	82,622
6543 CITY OF GLASGOW	(19,693)	(71,631)	(45,239)	95,499	-	-	2,057,364	1,427,192	898,485
6543 State Proportionate Share	(13,296)	(19,205)	(13,505)	28,510	-	-	614,189	426,063	268,227

**Employer 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, 2022						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2022		
	2023	2024	2025	2026	2027	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
Total ALL Employers & State	\$ 26,013,382	\$ (95,022,785)	\$ (75,374,489)	\$ 159,113,587	\$ -	\$ -	\$ 3,427,832,448	\$ 2,377,885,194	\$ 1,496,992,085
State (Non-Employer Contributing Entity)	\$ (1,080,854)	\$ (19,687,395)	\$ (17,245,956)	\$ 36,405,764	\$ -	\$ -	\$ 784,300,468	\$ 544,068,737	\$ 342,517,206
Employer									
6544 CITY OF GLENDIVE	26,399	(103,429)	(81,586)	172,226	-	-	3,710,326	2,573,851	1,620,362
6544 State Proportionate Share	(5,263)	(27,375)	(24,342)	51,386	-	-	1,107,019	767,938	483,454
6545 CITY OF GREAT FALLS	381,651	(688,771)	(814,082)	1,718,506	-	-	37,022,303	25,682,348	16,168,262
6545 State Proportionate Share	(15,889)	(172,801)	(242,830)	512,607	-	-	11,043,257	7,660,700	4,822,776
6548 CITY OF HAMILTON	68,959	(63,138)	(67,862)	143,255	-	-	3,086,178	2,140,879	1,347,786
6548 State Proportionate Share	10,380	(15,961)	(20,247)	42,742	-	-	920,799	638,758	402,129
6549 CITY OF HARDIN	143,773	35,718	(60,498)	127,710	-	-	2,751,297	1,908,573	1,201,537
6549 State Proportionate Share	34,952	12,621	(18,018)	38,035	-	-	819,402	568,419	357,847
6547 CITY OF HARLEM	20,649	(4,253)	(13,748)	29,022	-	-	625,234	433,724	273,050
6547 State Proportionate Share	4,172	(756)	(4,090)	8,634	-	-	186,001	129,029	81,230
6606 CITY OF HARLOWTON	37,154	(5,192)	(13,323)	28,124	-	-	605,890	420,305	264,602
6606 State Proportionate Share	9,256	(1,105)	(3,963)	8,367	-	-	180,246	125,036	78,716
6550 CITY OF HAVRE	45,057	(101,028)	(102,797)	217,003	-	-	4,674,954	3,243,012	2,041,631
6550 State Proportionate Share	(3,227)	(26,261)	(30,702)	64,812	-	-	1,396,257	968,582	609,769
6551 CITY OF HELENA	613,866	(267,150)	(551,032)	1,163,215	-	-	25,059,492	17,383,754	10,943,902
6551 State Proportionate Share	101,375	(58,844)	(164,583)	347,430	-	-	7,484,796	5,192,198	3,268,736
6555 CITY OF KALISPELL	427,813	(24,665)	(291,591)	615,541	-	-	13,260,782	9,198,996	5,791,207
6555 State Proportionate Share	85,294	2,754	(87,080)	183,824	-	-	3,960,180	2,747,175	1,729,477
6557 CITY OF LAUREL	34,045	(108,395)	(113,163)	238,885	-	-	5,146,365	3,570,030	2,247,504
6557 State Proportionate Share	(8,257)	(27,793)	(33,695)	71,129	-	-	1,532,360	1,062,997	669,207
6559 CITY OF LEWISTOWN	(30,504)	(115,976)	(74,505)	157,278	-	-	3,388,297	2,350,460	1,479,726
6559 State Proportionate Share	(22,153)	(31,476)	(22,222)	46,910	-	-	1,010,590	701,046	441,342
6560 CITY OF LIBBY	23,133	2,742	(30,660)	64,722	-	-	1,394,329	967,245	608,927
6560 State Proportionate Share	2,071	1,791	(9,168)	19,354	-	-	416,950	289,238	182,089
6561 CITY OF LIVINGSTON	116,701	(55,674)	(130,172)	274,790	-	-	5,919,879	4,106,617	2,585,311
6561 State Proportionate Share	15,571	(11,857)	(38,985)	82,296	-	-	1,772,936	1,229,885	774,271
6570 CITY OF MALTA	24,631	(10,401)	(21,743)	45,898	-	-	988,793	685,925	431,822
6570 State Proportionate Share	4,081	(2,275)	(6,468)	13,654	-	-	294,157	204,056	128,463
6571 CITY OF MILES CITY	(23,933)	(128,828)	(100,985)	213,177	-	-	4,592,526	3,185,833	2,005,633
6571 State Proportionate Share	(24,257)	(34,268)	(30,130)	63,603	-	-	1,370,223	950,523	598,400
6572 City of Missoula	1,653,126	(335,906)	(985,458)	2,080,277	-	-	44,816,038	31,088,857	19,571,918
6572 State Proportionate Share	358,993	(62,102)	(294,980)	622,694	-	-	13,414,897	9,305,905	5,858,511
6576 CITY OF PLAINS	(24,806)	(15,495)	(7,952)	16,787	-	-	361,655	250,880	157,941
6576 State Proportionate Share	(9,114)	(4,272)	(2,366)	4,994	-	-	107,589	74,634	46,986
6577 CITY OF PLENTYWOOD	18,249	(14,266)	(16,613)	35,069	-	-	755,510	524,097	329,944
6577 State Proportionate Share	2,950	(3,606)	(4,961)	10,473	-	-	225,621	156,513	98,533
6578 CITY OF POLSON	149,276	2,762	(68,032)	143,613	-	-	3,093,902	2,146,238	1,351,159
6578 State Proportionate Share	35,326	3,164	(20,254)	42,755	-	-	921,081	638,953	402,252
6579 CITY OF POPLAR	5,024	(8,181)	(9,299)	19,629	-	-	422,871	293,346	184,675
6579 State Proportionate Share	(167)	(2,214)	(2,835)	5,984	-	-	128,917	89,430	56,300
6603 CITY OF RED LODGE	2,122	(11,789)	(28,845)	60,892	-	-	1,311,815	910,005	572,891
6603 State Proportionate Share	(4,043)	(2,418)	(8,711)	18,389	-	-	396,168	274,822	173,013
6581 CITY OF RONAN	(9,009)	(48,991)	(20,183)	42,605	-	-	917,853	636,714	400,842
6581 State Proportionate Share	(6,341)	(13,798)	(6,028)	12,724	-	-	274,118	190,155	119,712
6582 CITY OF ROUNDUP	(8,960)	(20,025)	(15,650)	33,037	-	-	711,737	493,731	310,827
6582 State Proportionate Share	(5,434)	(5,316)	(4,656)	9,828	-	-	211,736	146,881	92,469
6599 CITY OF SCOBEE	800	(17,018)	(10,711)	22,610	-	-	487,088	337,892	212,719
6599 State Proportionate Share	(1,536)	(4,612)	(3,190)	6,733	-	-	145,060	100,628	63,350
6585 CITY OF SHELBY	53,976	13,060	(31,477)	66,446	-	-	1,431,473	993,012	625,148
6585 State Proportionate Share	11,516	4,649	(9,471)	19,994	-	-	430,727	298,795	188,106

**Employer 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, 2022						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2022		
	2023	2024	2025	2026	2027	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
	Total ALL Employers & State	\$ 26,013,382	\$ (95,022,785)	\$ (75,374,489)	\$ 159,113,587	\$ -	\$ -	\$ 3,427,832,448	\$ 2,377,885,194
State (Non-Employer Contributing Entity)	\$ (1,080,854)	\$ (19,687,395)	\$ (17,245,956)	\$ 36,405,764	\$ -	\$ -	\$ 784,300,468	\$ 544,068,737	\$ 342,517,206
Employer									
6586 CITY OF SIDNEY	(353,071)	(235,398)	(52,805)	111,469	-	-	2,401,409	1,665,856	1,048,736
6586 State Proportionate Share	(119,576)	(67,350)	(15,782)	33,315	-	-	717,724	497,885	313,442
6379 CITY OF THREE FORKS	19,754	(9,083)	(15,739)	33,225	-	-	715,776	496,533	312,591
6379 State Proportionate Share	3,558	(2,103)	(4,682)	9,884	-	-	212,937	147,714	92,993
6590 CITY OF TOWNSEND	5,699	(2,211)	(11,587)	24,459	-	-	526,931	365,532	230,120
6590 State Proportionate Share	(155)	(255)	(3,471)	7,328	-	-	157,873	109,516	68,946
6574 CITY OF TROY	19,410	(7,731)	(21,439)	45,258	-	-	974,997	676,355	425,797
6574 State Proportionate Share	2,494	(1,502)	(6,378)	13,464	-	-	290,053	201,209	126,671
6592 CITY OF WHITE SULPHUR SPRINGS	6,605	(11,333)	(6,934)	14,637	-	-	315,336	218,749	137,713
6592 State Proportionate Share	840	(3,171)	(2,079)	4,388	-	-	94,526	65,573	41,281
6594 CITY OF WHITEFISH	1,107	(147,128)	(169,527)	357,866	-	-	7,709,618	5,348,157	3,366,920
6594 State Proportionate Share	(27,600)	(37,490)	(50,704)	107,035	-	-	2,305,887	1,599,592	1,007,019
6598 CITY OF WIBAUX	(4,267)	(15,300)	(6,226)	13,144	-	-	283,162	196,429	123,662
6598 State Proportionate Share	(2,381)	(4,267)	(1,852)	3,910	-	-	84,241	58,438	36,789
6596 CITY OF WOLF POINT	18,383	(28,004)	(37,369)	78,885	-	-	1,699,451	1,178,908	742,179
6596 State Proportionate Share	(476)	(6,895)	(11,138)	23,511	-	-	506,514	351,368	221,203
6399 TOWN OF ALBERTON	4,921	2,941	(1,638)	3,458	-	-	74,504	51,683	32,537
6399 State Proportionate Share	1,327	966	(506)	1,069	-	-	23,021	15,969	10,054
6507 TOWN OF BIG SANDY	4,792	(4,607)	(4,461)	9,416	-	-	202,855	140,720	88,590
6507 State Proportionate Share	756	(1,192)	(1,327)	2,801	-	-	60,349	41,864	26,356
7274 TOWN OF BRIDGER	7,753	2,587	(12,755)	26,926	-	-	580,068	402,392	253,325
7274 State Proportionate Share	290	1,190	(3,813)	8,049	-	-	173,407	120,292	75,730
6511 TOWN OF BROADUS	6,220	(7,698)	(9,248)	19,522	-	-	420,567	291,747	183,669
6511 State Proportionate Share	401	(1,928)	(2,751)	5,808	-	-	125,115	86,793	54,640
6513 TOWN OF CASCADE	3,323	(7,591)	(7,611)	16,067	-	-	346,138	240,116	151,164
6513 State Proportionate Share	(234)	(1,956)	(2,264)	4,780	-	-	102,975	71,434	44,971
6526 TOWN OF CHESTER	(30,252)	(49,026)	(7,884)	16,643	-	-	358,550	248,726	156,585
6526 State Proportionate Share	(10,649)	(13,971)	(2,362)	4,986	-	-	107,422	74,518	46,913
6521 TOWN OF CIRCLE	13,839	(3,292)	(7,968)	16,820	-	-	362,348	251,361	158,244
6521 State Proportionate Share	2,865	(817)	(2,373)	5,010	-	-	107,936	74,875	47,137
6524 TOWN OF CULBERTSON	2,050	(121)	(7,437)	15,699	-	-	338,200	234,609	147,698
6524 State Proportionate Share	(604)	231	(2,212)	4,670	-	-	100,611	69,793	43,938
6432 TOWN OF DENTON	(6,841)	1,243	(726)	1,533	-	-	33,033	22,915	14,426
6432 State Proportionate Share	(2,124)	376	(241)	509	-	-	10,964	7,606	4,788
6558 TOWN OF DRUMMOND	276	(5,720)	(2,921)	6,166	-	-	132,839	92,150	58,013
6558 State Proportionate Share	(403)	(1,574)	(869)	1,834	-	-	39,517	27,413	17,258
6607 TOWN OF EKALAKA	23,884	(5,891)	(6,441)	13,598	-	-	292,941	203,213	127,932
6607 State Proportionate Share	6,413	(1,498)	(1,916)	4,045	-	-	87,146	60,453	38,058
6536 TOWN OF ENNIS	41,366	21,280	(20,322)	42,898	-	-	924,172	641,098	403,602
6536 State Proportionate Share	9,657	6,842	(6,083)	12,840	-	-	276,622	191,893	120,806
6382 TOWN OF EUREKA	(16,060)	(35,785)	(11,683)	24,663	-	-	531,318	368,575	232,036
6382 State Proportionate Share	(6,832)	(9,967)	(3,509)	7,407	-	-	159,570	110,694	69,687
6537 TOWN OF FAIRFIELD	14,446	(1,987)	(5,114)	10,795	-	-	232,560	161,327	101,563
6537 State Proportionate Share	3,677	(421)	(1,543)	3,258	-	-	70,183	48,686	30,650
6605 TOWN OF FORT PECK	12,893	(6,750)	(7,667)	16,186	-	-	348,696	241,890	152,281
6605 State Proportionate Share	2,759	(1,707)	(2,281)	4,815	-	-	103,732	71,959	45,302
6410 TOWN OF FROID	1,452	(839)	(2,163)	4,567	-	-	98,382	68,248	42,965
6410 State Proportionate Share	92	(169)	(644)	1,359	-	-	29,268	20,303	12,782
6542 TOWN OF GERALDINE	57	(2,347)	(1,738)	3,669	-	-	79,035	54,827	34,516
6542 State Proportionate Share	(273)	(627)	(517)	1,091	-	-	23,512	16,311	10,268

**Employer 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, 2022						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2022		
	2023	2024	2025	2026	2027	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
Total ALL Employers & State	\$ 26,013,382	\$ (95,022,785)	\$ (75,374,489)	\$ 159,113,587	\$ -	\$ -	\$ 3,427,832,448	\$ 2,377,885,194	\$ 1,496,992,085
State (Non-Employer Contributing Entity)	\$ (1,080,854)	\$ (19,687,395)	\$ (17,245,956)	\$ 36,405,764	\$ -	\$ -	\$ 784,300,468	\$ 544,068,737	\$ 342,517,206
Employer									
6546 TOWN OF GRASS RANGE	(2,382)	156	(18)	37	-	-	805	558	351
6546 State Proportionate Share	(751)	46	(5)	11	-	-	239	166	105
6553 TOWN OF HOT SPRINGS	25,736	(4,784)	(11,250)	23,748	-	-	511,608	354,902	223,428
6553 State Proportionate Share	6,065	(1,001)	(3,347)	7,065	-	-	152,200	105,581	66,468
6434 TOWN OF HYSHAM	17,945	15,585	(3,781)	7,981	-	-	171,929	119,267	75,084
6434 State Proportionate Share	4,994	4,708	(1,125)	2,374	-	-	51,147	35,481	22,337
6562 TOWN OF LIMA	(18,292)	(18,855)	(480)	1,013	-	-	21,814	15,132	9,527
6562 State Proportionate Share	(5,721)	(5,483)	(152)	321	-	-	6,910	4,793	3,018
6601 TOWN OF MANHATTAN	16,378	(36,659)	(42,517)	89,753	-	-	1,933,575	1,341,320	844,425
6601 State Proportionate Share	(1,998)	(9,246)	(12,651)	26,706	-	-	575,341	399,114	251,261
6564 TOWN OF MEDICINE LAKE	1,648	(3,065)	(3,582)	7,562	-	-	162,907	113,009	71,144
6564 State Proportionate Share	(84)	(772)	(1,066)	2,250	-	-	48,462	33,618	21,164
6554 TOWN OF MELSTONE	(29)	(1,767)	(1,834)	3,872	-	-	83,410	57,862	36,427
6554 State Proportionate Share	(317)	(453)	(546)	1,152	-	-	24,814	17,213	10,837
6390 TOWN OF MOORE	603	(2,251)	(1,067)	2,253	-	-	48,547	33,677	21,201
6390 State Proportionate Share	44	(613)	(321)	677	-	-	14,590	10,121	6,372
6556 TOWN OF NASHUA	(4,561)	(183)	(2,638)	5,569	-	-	119,985	83,233	52,399
6556 State Proportionate Share	(1,788)	31	(793)	1,675	-	-	36,084	25,031	15,758
6575 TOWN OF PHILIPSBURG	10,436	(16,344)	(15,148)	31,977	-	-	688,890	477,883	300,850
6575 State Proportionate Share	724	(4,258)	(4,506)	9,513	-	-	204,941	142,167	89,501
6573 TOWN OF RICHEY	527	(4,165)	(2,848)	6,013	-	-	129,541	89,863	56,573
6573 State Proportionate Share	(301)	(1,111)	(849)	1,791	-	-	38,588	26,768	16,852
6583 TOWN OF RYEGATE	(5,584)	(5,647)	(1,481)	3,127	-	-	67,357	46,725	29,416
6583 State Proportionate Share	(2,000)	(1,604)	(441)	930	-	-	20,039	13,901	8,751
6353 TOWN OF SACO	(4,948)	(7,315)	(4,877)	10,294	-	-	221,776	153,846	96,853
6353 State Proportionate Share	(2,370)	(1,972)	(1,451)	3,062	-	-	65,976	45,768	28,813
6584 TOWN OF SHERIDAN	(18,158)	(5,286)	(5,788)	12,219	-	-	263,241	182,610	114,962
6584 State Proportionate Share	(6,667)	(1,344)	(1,722)	3,635	-	-	78,312	54,325	34,200
6366 TOWN OF ST IGNATIUS	(3,789)	(12,208)	(6,144)	12,969	-	-	279,401	193,820	122,019
6366 State Proportionate Share	(2,219)	(3,363)	(1,828)	3,858	-	-	83,118	57,659	36,299
6587 TOWN OF STANFORD	(2,248)	(5,352)	(2,461)	5,196	-	-	111,936	77,650	48,884
6587 State Proportionate Share	(1,118)	(1,483)	(732)	1,546	-	-	33,299	23,099	14,542
6604 TOWN OF STEVENSVILLE	42,933	(1,669)	(24,732)	52,209	-	-	1,124,760	780,245	491,202
6604 State Proportionate Share	9,615	177	(7,405)	15,633	-	-	336,782	233,625	147,078
6588 TOWN OF SUNBURST	8,917	1,941	(5,996)	12,658	-	-	272,693	189,167	119,090
6588 State Proportionate Share	1,791	784	(1,784)	3,766	-	-	81,125	56,276	35,429
6589 TOWN OF SUPERIOR	2,979	(5,882)	(6,739)	14,227	-	-	306,486	212,609	133,848
6589 State Proportionate Share	(195)	(1,485)	(2,005)	4,232	-	-	91,177	63,249	39,818
6580 TOWN OF TERRY	15,477	(5,131)	(8,206)	17,322	-	-	373,169	258,867	162,969
6580 State Proportionate Share	3,472	(1,212)	(2,441)	5,153	-	-	111,014	77,010	48,482
6597 TOWN OF THOMPSON FALLS	4,316	(5,544)	(11,401)	24,067	-	-	518,492	359,677	226,434
6597 State Proportionate Share	(530)	(1,240)	(3,411)	7,200	-	-	155,102	107,594	67,736
6600 TOWN OF TWIN BRIDGES	4,098	(4,022)	(7,422)	15,667	-	-	337,512	234,132	147,397
6600 State Proportionate Share	38	(919)	(2,208)	4,661	-	-	100,416	69,659	43,853
6591 TOWN OF VALIER	15,337	950	(8,512)	17,969	-	-	387,104	268,534	169,055
6591 State Proportionate Share	3,382	582	(2,532)	5,345	-	-	115,155	79,883	50,290
6408 TOWN OF WEST YELLOWSTONE	(53,327)	(73,081)	(52,929)	111,731	-	-	2,407,054	1,669,772	1,051,201
6408 State Proportionate Share	(25,425)	(19,452)	(15,823)	33,402	-	-	719,592	499,181	314,258
6356 TOWN OF WESTBY	(674)	(1,953)	(2,409)	5,085	-	-	109,540	75,988	47,838
6356 State Proportionate Share	(616)	(487)	(717)	1,513	-	-	32,587	22,606	14,231

**Employer 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, 2022						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2022		
	2023	2024	2025	2026	2027	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
	Total ALL Employers & State	\$ 26,013,382	\$ (95,022,785)	\$ (75,374,489)	\$ 159,113,587	\$ -	\$ -	\$ 3,427,832,448	\$ 2,377,885,194
State (Non-Employer Contributing Entity)	\$ (1,080,854)	\$ (19,687,395)	\$ (17,245,956)	\$ 36,405,764	\$ -	\$ -	\$ 784,300,468	\$ 544,068,737	\$ 342,517,206
Employer									
6409 TOWN OF WHITEHALL	96,026	29,211	(9,490)	20,034	-	-	431,593	299,396	188,484
6409 State Proportionate Share	28,815	8,938	(2,847)	6,010	-	-	129,472	89,815	56,543
6595 TOWN OF WINNETT	(2,438)	3,765	(1,951)	4,118	-	-	88,724	61,548	38,747
6595 State Proportionate Share	(1,158)	1,092	(582)	1,229	-	-	26,479	18,368	11,564
6458 ANACONDA-DEER LODGE COUNTY	615,751	(96,043)	(177,645)	375,004	-	-	8,078,822	5,604,273	3,528,157
6458 State Proportionate Share	161,665	(22,006)	(52,910)	111,691	-	-	2,406,202	1,669,181	1,050,829
6510 BUTTE SILVER BOW	381,631	(609,074)	(831,163)	1,754,564	-	-	37,799,102	26,221,213	16,507,504
6510 State Proportionate Share	(19,577)	(149,316)	(247,868)	523,242	-	-	11,272,361	7,819,630	4,922,830
6444 BEAVERHEAD COUNTY	(9,504)	(114,873)	(106,915)	225,694	-	-	4,862,200	3,372,905	2,123,405
6444 State Proportionate Share	(20,340)	(30,012)	(32,062)	67,682	-	-	1,458,085	1,011,473	636,770
6445 BIG HORN COUNTY	41,917	(288,815)	(203,789)	430,193	-	-	9,267,777	6,429,051	4,047,394
6445 State Proportionate Share	(20,911)	(77,935)	(60,863)	128,480	-	-	2,767,888	1,920,082	1,208,783
6446 BLAINE COUNTY	19,549	(162,793)	(112,645)	237,791	-	-	5,122,813	3,553,692	2,237,218
6446 State Proportionate Share	(12,748)	(44,182)	(33,614)	70,958	-	-	1,528,679	1,060,444	667,600
6447 BROADWATER COUNTY	119,013	(12,734)	(84,610)	178,609	-	-	3,847,833	2,669,240	1,680,414
6447 State Proportionate Share	23,472	(504)	(25,253)	53,309	-	-	1,148,444	796,675	501,545
6448 CARBON COUNTY	139,877	(59,165)	(144,303)	304,621	-	-	6,562,534	4,552,425	2,865,969
6448 State Proportionate Share	19,523	(12,614)	(43,062)	90,904	-	-	1,958,369	1,358,519	855,252
6449 CARTER COUNTY	60,094	(35,699)	(56,547)	119,369	-	-	2,571,599	1,783,917	1,123,061
6449 State Proportionate Share	10,021	(8,393)	(16,934)	35,747	-	-	770,104	534,221	336,317
6450 CASCADE COUNTY	315,338	(537,072)	(550,025)	1,161,088	-	-	25,013,669	17,351,967	10,923,890
6450 State Proportionate Share	7,307	(138,457)	(164,049)	346,302	-	-	7,460,495	5,175,340	3,258,123
6451 CHOUTEAU COUNTY	42,107	(57,171)	(88,681)	187,204	-	-	4,032,986	2,797,680	1,761,273
6451 State Proportionate Share	(1,634)	(13,701)	(26,407)	55,745	-	-	1,200,928	833,083	524,466
6452 CUSTER COUNTY	88,065	(71,441)	(111,859)	236,131	-	-	5,087,035	3,528,873	2,221,594
6452 State Proportionate Share	8,869	(17,145)	(33,361)	70,423	-	-	1,517,147	1,052,444	662,564
6453 DANIELS COUNTY	9,766	(65,940)	(46,095)	97,305	-	-	2,096,271	1,454,182	915,477
6453 State Proportionate Share	(4,299)	(17,490)	(13,779)	29,087	-	-	626,625	434,689	273,658
6456 DAWSON COUNTY	(234,471)	(200,670)	(142,205)	300,190	-	-	6,467,089	4,486,216	2,824,287
6456 State Proportionate Share	(97,584)	(54,105)	(42,485)	89,684	-	-	1,932,093	1,340,292	843,778
6459 FALLON COUNTY	(193,256)	(293,245)	(130,470)	275,418	-	-	5,933,421	4,116,010	2,591,225
6459 State Proportionate Share	(81,058)	(80,612)	(39,206)	82,763	-	-	1,782,987	1,236,857	778,660
6460 FERGUS COUNTY	(3,790)	(170,642)	(110,185)	232,597	-	-	5,010,916	3,476,070	2,188,351
6460 State Proportionate Share	(19,558)	(46,369)	(33,068)	69,806	-	-	1,503,847	1,043,218	656,755
6461 FLATHEAD COUNTY	156,624	(1,266,808)	(848,827)	1,791,851	-	-	38,602,395	26,778,457	16,858,315
6461 State Proportionate Share	(95,476)	(345,750)	(253,215)	534,531	-	-	11,515,571	7,988,344	5,029,044
6462 GALLATIN COUNTY	483,007	(421,706)	(798,297)	1,685,184	-	-	36,304,436	25,184,364	15,854,758
6462 State Proportionate Share	19,215	(96,728)	(238,754)	504,003	-	-	10,857,882	7,532,106	4,741,820
6463 GARFIELD COUNTY	119,411	(9,396)	(64,116)	135,348	-	-	2,915,847	2,022,722	1,273,400
6463 State Proportionate Share	26,976	(439)	(19,170)	40,467	-	-	871,801	604,768	380,730
6464 GLACIER COUNTY	(157,106)	(121,305)	(102,119)	215,571	-	-	4,644,119	3,221,622	2,028,165
6464 State Proportionate Share	(66,148)	(31,792)	(30,493)	64,371	-	-	1,386,763	961,996	605,623
6465 GOLDEN VALLEY COUNTY	(13,456)	(28,036)	(10,881)	22,969	-	-	494,833	343,265	216,102
6465 State Proportionate Share	(6,032)	(7,860)	(3,261)	6,884	-	-	148,306	102,880	64,768
6466 GRANITE COUNTY	(680)	(91,934)	(56,571)	119,420	-	-	2,572,697	1,784,679	1,123,540
6466 State Proportionate Share	(9,524)	(24,898)	(16,902)	35,679	-	-	768,652	533,213	335,683
6467 HILL COUNTY	39,007	(204,762)	(137,754)	290,795	-	-	6,264,692	4,345,813	2,735,896
6467 State Proportionate Share	(10,689)	(55,179)	(41,224)	87,023	-	-	1,874,762	1,300,521	818,740
6468 JEFFERSON COUNTY	198,703	(128,788)	(173,647)	366,565	-	-	7,897,027	5,478,162	3,448,764
6468 State Proportionate Share	33,422	(31,576)	(51,808)	109,365	-	-	2,356,077	1,634,409	1,028,938

**Employer 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, 2022						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2022		
	2023	2024	2025	2026	2027	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
	Total ALL Employers & State	\$ 26,013,382	\$ (95,022,785)	\$ (75,374,489)	\$ 159,113,587	\$ -	\$ -	\$ 3,427,832,448	\$ 2,377,885,194
State (Non-Employer Contributing Entity)	\$ (1,080,854)	\$ (19,687,395)	\$ (17,245,956)	\$ 36,405,764	\$ -	\$ -	\$ 784,300,468	\$ 544,068,737	\$ 342,517,206
Employer									
6469 JUDITH BASIN COUNTY	18,938	(60,431)	(50,035)	105,623	-	-	2,275,464	1,578,488	993,733
6469 State Proportionate Share	(2,450)	(15,943)	(14,885)	31,422	-	-	676,927	469,584	295,625
6470 LAKE COUNTY	271,912	(181,161)	(272,489)	575,217	-	-	12,392,080	8,596,378	5,411,830
6470 State Proportionate Share	39,996	(43,410)	(81,288)	171,597	-	-	3,696,775	2,564,451	1,614,444
6471 LEWIS & CLARK COUNTY	(188,025)	(143,891)	(618,854)	1,306,385	-	-	28,143,859	19,523,377	12,290,896
6471 State Proportionate Share	(163,372)	(20,091)	(184,763)	390,030	-	-	8,402,541	5,828,838	3,669,531
6472 LIBERTY COUNTY	29,982	(77,060)	(58,461)	123,409	-	-	2,658,634	1,844,293	1,161,070
6472 State Proportionate Share	(126)	(20,538)	(17,493)	36,927	-	-	795,536	551,863	347,424
6473 LINCOLN COUNTY	108,207	(208,331)	(195,865)	413,465	-	-	8,907,402	6,179,059	3,890,012
6473 State Proportionate Share	2,011	(54,036)	(58,597)	123,696	-	-	2,664,826	1,848,588	1,163,774
6474 MADISON COUNTY	147,296	(590,000)	(307,510)	649,146	-	-	13,984,740	9,701,206	6,107,371
6474 State Proportionate Share	(5,075)	(162,331)	(91,742)	193,665	-	-	4,172,181	2,894,239	1,822,062
6475 MCCONE COUNTY	10,386	(66,149)	(56,592)	119,464	-	-	2,573,642	1,785,334	1,123,953
6475 State Proportionate Share	(6,051)	(17,264)	(16,880)	35,634	-	-	767,669	532,531	335,254
6476 MEAGHER COUNTY	37,477	(37,203)	(50,401)	106,395	-	-	2,292,103	1,590,030	1,001,000
6476 State Proportionate Share	3,347	(9,087)	(14,999)	31,663	-	-	682,135	473,197	297,900
6477 MINERAL COUNTY	148,077	(26,973)	(79,548)	167,924	-	-	3,617,646	2,509,559	1,579,887
6477 State Proportionate Share	33,350	(4,938)	(23,726)	50,084	-	-	1,078,975	748,484	471,207
6478 MISSOULA COUNTY	2,936,410	(1,136,068)	(1,827,018)	3,856,788	-	-	83,087,955	57,638,062	36,285,908
6478 State Proportionate Share	626,179	(268,765)	(546,811)	1,154,305	-	-	24,867,535	17,250,594	10,860,071
6479 MUSSELSHELL COUNTY	95,349	(17,695)	(70,778)	149,410	-	-	3,218,790	2,232,873	1,405,700
6479 State Proportionate Share	18,265	(2,723)	(21,139)	44,623	-	-	961,328	666,872	419,828
6480 PARK COUNTY	249,913	(112,312)	(151,523)	319,861	-	-	6,890,860	4,780,185	3,009,354
6480 State Proportionate Share	53,618	(27,184)	(45,381)	95,797	-	-	2,063,793	1,431,652	901,293
6481 PETROLEUM COUNTY	14,055	1,418	(10,763)	22,721	-	-	489,487	339,557	213,767
6481 State Proportionate Share	2,587	771	(3,209)	6,774	-	-	145,944	101,241	63,736
6482 PHILLIPS COUNTY	53,883	(69,467)	(78,311)	165,313	-	-	3,561,396	2,470,538	1,555,322
6482 State Proportionate Share	3,358	(17,652)	(23,326)	49,241	-	-	1,060,818	735,889	463,277
6483 PONDERA COUNTY	63,926	(48,277)	(76,879)	162,290	-	-	3,496,262	2,425,354	1,526,876
6483 State Proportionate Share	7,164	(11,442)	(22,895)	48,330	-	-	1,041,194	722,276	454,707
6485 POWDER RIVER COUNTY	188,114	(55,437)	(160,446)	338,697	-	-	7,296,645	5,061,678	3,186,568
6485 State Proportionate Share	31,677	(10,733)	(47,846)	101,002	-	-	2,175,917	1,509,432	950,260
6484 POWELL COUNTY	72,922	4,375	(68,018)	143,585	-	-	3,093,291	2,145,814	1,350,892
6484 State Proportionate Share	11,602	3,611	(20,361)	42,982	-	-	925,974	642,347	404,388
6486 PRAIRIE COUNTY	18,248	(21,980)	(34,391)	72,599	-	-	1,564,013	1,084,955	683,031
6486 State Proportionate Share	(67)	(5,271)	(10,271)	21,681	-	-	467,085	324,017	203,984
6487 RAVALLI COUNTY	165,906	(206,539)	(282,708)	596,790	-	-	12,856,818	8,918,767	5,614,789
6487 State Proportionate Share	5,969	(50,067)	(84,313)	177,982	-	-	3,834,330	2,659,872	1,674,516
6488 RICHLAND COUNTY	(122,006)	(423,840)	(250,442)	528,677	-	-	11,389,446	7,900,851	4,973,962
6488 State Proportionate Share	(80,098)	(115,756)	(74,941)	158,199	-	-	3,408,128	2,364,216	1,488,387
6489 ROOSEVELT COUNTY	(71,312)	(185,823)	(166,796)	352,101	-	-	7,585,422	5,262,002	3,312,681
6489 State Proportionate Share	(50,091)	(48,520)	(49,783)	105,090	-	-	2,263,977	1,570,520	988,717
6490 ROSEBUD COUNTY	66,977	(111,441)	(134,734)	284,421	-	-	6,127,359	4,250,545	2,675,921
6490 State Proportionate Share	(1,679)	(28,128)	(40,262)	84,993	-	-	1,831,023	1,270,179	799,638
6491 SANDERS COUNTY	152,264	(86,844)	(145,572)	307,298	-	-	6,620,219	4,592,442	2,891,161
6491 State Proportionate Share	23,542	(20,197)	(43,373)	91,558	-	-	1,972,471	1,368,302	861,411
6492 SHERIDAN COUNTY	(177)	(159,538)	(114,546)	241,803	-	-	5,209,233	3,613,641	2,274,960
6492 State Proportionate Share	(19,306)	(42,792)	(34,102)	71,989	-	-	1,550,886	1,075,849	677,298
6494 STILLWATER COUNTY	9,321	(205,129)	(134,922)	284,816	-	-	6,135,881	4,256,457	2,679,642
6494 State Proportionate Share	(18,622)	(54,910)	(40,409)	85,303	-	-	1,837,700	1,274,812	802,555

**Employer 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, 2022						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2022		
	2023	2024	2025	2026	2027	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
Total ALL Employers & State	\$ 26,013,382	\$ (95,022,785)	\$ (75,374,489)	\$ 159,113,587	\$ -	\$ -	\$ 3,427,832,448	\$ 2,377,885,194	\$ 1,496,992,085
State (Non-Employer Contributing Entity)	\$ (1,080,854)	\$ (19,687,395)	\$ (17,245,956)	\$ 36,405,764	\$ -	\$ -	\$ 784,300,468	\$ 544,068,737	\$ 342,517,206
Employer									
6495 SWEET GRASS COUNTY	30,582	(42,410)	(66,359)	140,082	-	-	3,017,836	2,093,471	1,317,940
6495 State Proportionate Share	(1,465)	(10,335)	(19,848)	41,898	-	-	902,631	626,154	394,194
6496 TETON COUNTY	38,783	(115,233)	(91,780)	193,746	-	-	4,173,931	2,895,453	1,822,826
6496 State Proportionate Share	(2,857)	(30,201)	(27,371)	57,780	-	-	1,244,773	863,499	543,613
6497 TOOLE COUNTY	(1,359,467)	(1,234,384)	(94,667)	199,840	-	-	4,305,224	2,986,531	1,880,164
6497 State Proportionate Share	(442,438)	(358,991)	(28,330)	59,803	-	-	1,288,362	893,736	562,649
6498 TREASURE COUNTY	16,348	(15,824)	(22,662)	47,839	-	-	1,030,608	714,932	450,084
6498 State Proportionate Share	1,319	(3,856)	(6,758)	14,265	-	-	307,325	213,191	134,214
6499 VALLEY COUNTY	(28,136)	(244,466)	(127,144)	268,397	-	-	5,782,157	4,011,078	2,525,165
6499 State Proportionate Share	(30,439)	(67,063)	(37,902)	80,010	-	-	1,723,688	1,195,721	752,764
6500 WHEATLAND COUNTY	28,995	(23,680)	(37,835)	79,868	-	-	1,720,623	1,193,595	751,425
6500 State Proportionate Share	2,872	(5,495)	(11,267)	23,784	-	-	512,387	355,443	223,768
6501 WIBAUX COUNTY	67,166	(44,006)	(63,548)	134,148	-	-	2,889,992	2,004,786	1,262,108
6501 State Proportionate Share	10,413	(10,641)	(18,905)	39,907	-	-	859,737	596,399	375,462
6502 YELLOWSTONE COUNTY	96,324	(512,232)	(678,263)	1,431,795	-	-	30,845,601	21,397,574	13,470,793
6502 State Proportionate Share	(83,621)	(127,116)	(202,618)	427,721	-	-	9,214,525	6,392,110	4,024,138
6435 ARLEE-LAKE COUNTY WATER & SEWER DISTRICT	4,477	2,949	(885)	1,868	-	-	40,249	27,921	17,577
6435 State Proportionate Share	1,256	897	(263)	556	-	-	11,974	8,306	5,229
6720 BEAR PAW COOPERATIVE	424	(1,752)	(1,639)	3,459	-	-	74,516	51,692	32,543
6720 State Proportionate Share	(141)	(455)	(487)	1,029	-	-	22,168	15,378	9,681
6725 BERT MOONEY AIRPORT AUTHORITY	(43,831)	(9,585)	(9,955)	21,014	-	-	452,710	314,044	197,706
6725 State Proportionate Share	(15,415)	(2,437)	(2,980)	6,292	-	-	135,542	94,026	59,194
6740 BIG COUNTRY EDUCATIONAL COOP	9	(2,265)	(1,395)	2,945	-	-	63,450	44,015	27,710
6740 State Proportionate Share	(231)	(615)	(415)	876	-	-	18,875	13,094	8,243
6709 BIG FORK CO WATER & SEWER	37,512	(5,121)	(18,077)	38,160	-	-	822,087	570,281	359,019
6709 State Proportionate Share	8,737	(856)	(5,378)	11,352	-	-	244,564	169,654	106,805
7689 BIG HORN COUNTY CEMETERY DISTRICT #1	(8,456)	(11,859)	(1,672)	3,530	-	-	76,057	52,761	33,215
7689 State Proportionate Share	(2,932)	(3,420)	(498)	1,050	-	-	22,627	15,696	9,881
6348 BIG SKY CO WATER & SEWER DIST #363	6,619	(6,524)	(9,935)	20,972	-	-	451,815	313,424	197,315
6348 State Proportionate Share	546	(1,508)	(3,228)	6,815	-	-	146,815	101,846	64,117
6739 BIG SKY ECONOMIC DEVELOPMENT AUTH	(116,334)	(60,341)	(19,906)	42,022	-	-	905,293	628,001	395,357
6739 State Proportionate Share	(39,153)	(17,034)	(6,415)	13,542	-	-	291,748	202,386	127,411
6347 BIG SKY FIRE DEPARTMENT	(397)	(522)	(15)	32	-	-	685	475	299
6347 State Proportionate Share	(52)	(179)	(80)	169	-	-	3,646	2,529	1,592
6741 BIG SKY SPECIAL EDUCATION COOP	(2,372)	(11,423)	(2,015)	4,254	-	-	91,645	63,574	40,023
6741 State Proportionate Share	(1,081)	(3,280)	(599)	1,266	-	-	27,264	18,913	11,906
6697 BILLINGS HOUSING AUTHORITY	(27,152)	(76,818)	(56,060)	118,341	-	-	2,549,466	1,768,563	1,113,395
6697 State Proportionate Share	(17,882)	(20,760)	(16,758)	35,375	-	-	762,096	528,666	332,820
7699 BITTERROOT PUBLIC LIBRARY	16,478	(73)	(11,697)	24,691	-	-	531,926	368,997	232,301
7699 State Proportionate Share	3,215	373	(3,505)	7,399	-	-	159,391	110,569	69,609
6634 BITTERROOT CONSERVATION DISTRICT	1,112	(2,341)	(2,545)	5,372	-	-	115,731	80,283	50,542
6634 State Proportionate Share	(78)	(596)	(757)	1,598	-	-	34,430	23,884	15,036
6350 BITTERROOT VALLEY SEC	5,059	479	(952)	2,010	-	-	43,298	30,036	18,909
6350 State Proportionate Share	1,432	139	(306)	646	-	-	13,925	9,659	6,081
10565 BROADWATER CONSERVATION DISTRICT	16,046	(3,468)	(1,553)	3,278	-	-	70,616	48,986	30,839
10565 State Proportionate Share	4,774	(963)	(462)	975	-	-	21,009	14,574	9,175
6421 BUFFALO RAPIDS IRR1 PROJECT 1	9,336	(10,404)	(8,811)	18,600	-	-	400,712	277,974	174,998
6421 State Proportionate Share	1,451	(2,738)	(2,621)	5,533	-	-	119,209	82,695	52,061
6422 BUFFALO RAPIDS IRR1 PROJECT 2	3,443	(9,051)	(11,914)	25,150	-	-	541,814	375,856	236,619
6422 State Proportionate Share	(845)	(2,169)	(3,551)	7,497	-	-	161,501	112,033	70,530

**Employer 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, 2022						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2022		
	2023	2024	2025	2026	2027	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
	Total ALL Employers & State	\$ 26,013,382	\$ (95,022,785)	\$ (75,374,489)	\$ 159,113,587	\$ -	\$ -	\$ 3,427,832,448	\$ 2,377,885,194
State (Non-Employer Contributing Entity)	\$ (1,080,854)	\$ (19,687,395)	\$ (17,245,956)	\$ 36,405,764	\$ -	\$ -	\$ 784,300,468	\$ 544,068,737	\$ 342,517,206
Employer									
6711 CABINET MOUNTAIN COOPERATIVE	4,664	1,359	(2,157)	4,553	-	-	98,087	68,043	42,836
6711 State Proportionate Share	1,101	476	(642)	1,354	-	-	29,180	20,242	12,743
6727 CASCADE CONSERVATION DISTRICT	13,844	2,356	(3,360)	7,092	-	-	152,794	105,993	66,728
6727 State Proportionate Share	3,798	801	(1,016)	2,145	-	-	46,215	32,059	20,183
6662 CENTER FOR MENTAL HEALTH	(13,117)	(481)	(1,838)	3,880	-	-	83,578	57,978	36,500
6662 State Proportionate Share	(4,423)	(75)	(547)	1,154	-	-	24,864	17,248	10,858
6703 CENTRAL MONTANA LEARNING RESOURCE CTR	(13,386)	(827)	(1,105)	2,333	-	-	50,250	34,858	21,945
6703 State Proportionate Share	(4,364)	(242)	(349)	736	-	-	15,849	10,994	6,922
6719 CENTRAL VALLEY FIRE DISTRICT	82,705	41,001	(10,192)	21,514	-	-	463,492	321,524	202,415
6719 State Proportionate Share	24,232	12,395	(3,032)	6,400	-	-	137,883	95,650	60,216
6650 CHOUTEAU COUNTY CONSERVATION DIST	741	(175)	(780)	1,647	-	-	35,486	24,616	15,497
6650 State Proportionate Share	102	(24)	(232)	490	-	-	10,558	7,324	4,611
6428 COLUMBUS RURAL FIRE DISTRICT #3	90,920	20,243	(8,776)	18,526	-	-	399,116	276,867	174,301
6428 State Proportionate Share	27,048	6,253	(2,611)	5,511	-	-	118,730	82,363	51,852
6433 CORVALLIS COUNTY SEWER DISTRICT	2,160	(1,162)	(1,833)	3,868	-	-	83,337	57,811	36,395
6433 State Proportionate Share	370	(276)	(545)	1,151	-	-	24,792	17,198	10,827
10644 CRAIG WATER & SEWER DISTRICT	(48)	(2,779)	-	-	-	-	-	-	-
10644 State Proportionate Share	(14)	(816)	-	-	-	-	-	-	-
6707 Crown Hill	7,504	3,507	(2,478)	5,231	-	-	112,701	78,180	49,218
6707 State Proportionate Share	1,937	1,117	(737)	1,556	-	-	33,524	23,256	14,641
6394 DALY DITCHES IRRIGATION DISTRICT	981	(5,475)	(1,511)	3,190	-	-	68,720	47,671	30,011
6394 State Proportionate Share	117	(1,544)	(517)	1,091	-	-	23,505	16,305	10,265
6677 DAWSON COMMUNITY COLLEGE	(90,170)	(150,283)	(49,109)	103,667	-	-	2,233,329	1,549,259	975,332
6677 State Proportionate Share	(36,569)	(42,438)	(14,747)	31,131	-	-	670,674	465,246	292,895
6686 DEER LODGE COUNTY HEAD START PROGRAM	(32,065)	(52,980)	(18,117)	38,245	-	-	823,930	571,560	359,824
6686 State Proportionate Share	(13,094)	(14,898)	(5,390)	11,378	-	-	245,111	170,033	107,044
8514 Drummond School and Community Library District	654	(556)	(874)	1,844	-	-	39,730	27,561	17,351
8514 State Proportionate Share	59	(132)	(260)	549	-	-	11,819	8,199	5,162
6389 DRY PRAIRIE RURAL WATER	56,944	(53,809)	(43,592)	92,021	-	-	1,982,444	1,375,220	865,767
6389 State Proportionate Share	10,558	(14,227)	(12,968)	27,376	-	-	589,759	409,115	257,558
8715 DRY REDWATER REGIONAL WATER AUTHORITY	3,787	(1,827)	(3,879)	8,188	-	-	176,403	122,370	77,038
8715 State Proportionate Share	538	(397)	(1,154)	2,436	-	-	52,479	36,404	22,918
6705 EASTERN YELLOWSTONE COUNTY SEC	(989)	(750)	(810)	1,709	-	-	36,824	25,545	16,081
6705 State Proportionate Share	(446)	(191)	(241)	508	-	-	10,954	7,599	4,784
6750 FERGUS COUNTY CONSERVATION DIST	(2,055)	(2,884)	(1,251)	2,640	-	-	56,879	39,457	24,840
6750 State Proportionate Share	(854)	(801)	(372)	785	-	-	16,922	11,739	7,390
6716 FLATHEAD CONSERVATION DISTRICT	18,809	12,447	(4,308)	9,094	-	-	195,910	135,903	85,557
6716 State Proportionate Share	5,132	3,639	(1,328)	2,802	-	-	60,374	41,882	26,366
6708 FLATHEAD MUNICIPAL AIRPORT AUTHORITY	162,455	53,361	(77,471)	163,539	-	-	3,523,164	2,444,017	1,538,625
6708 State Proportionate Share	38,513	18,576	(23,216)	49,009	-	-	1,055,808	732,413	461,089
6699 FLATHEAD SPECIAL EDUC COOP	14,790	(1,233)	(1,558)	3,289	-	-	70,866	49,160	30,948
6699 State Proportionate Share	4,228	(306)	(464)	979	-	-	21,082	14,625	9,207
6676 FLATHEAD VALLEY COMMUNITY COLLEGE	(15,458)	(114,185)	(193,130)	407,693	-	-	8,783,049	6,092,796	3,835,705
6676 State Proportionate Share	(37,386)	(26,707)	(57,582)	121,554	-	-	2,618,673	1,816,572	1,143,619
6638 FORT SHAW IRRIGATION DIST	8,603	8,519	(5,780)	12,201	-	-	262,857	182,344	114,794
6638 State Proportionate Share	1,728	2,706	(1,720)	3,630	-	-	78,199	54,247	34,151
6414 FRENCHTOWN RURAL FIRE DISTRICT	942	(879)	(1,872)	3,951	-	-	85,126	59,052	37,176
6414 State Proportionate Share	(18)	(191)	(557)	1,175	-	-	25,323	17,566	11,059
6682 GALLATIN AIRPORT AUTHORITY	266,225	136,099	(122,242)	258,050	-	-	5,559,243	3,856,443	2,427,815
6682 State Proportionate Share	64,803	44,771	(36,844)	77,776	-	-	1,675,545	1,162,325	731,739

**Employer 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, 2022						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2022		
	2023	2024	2025	2026	2027	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
Total ALL Employers & State	\$ 26,013,382	\$ (95,022,785)	\$ (75,374,489)	\$ 159,113,587	\$ -	\$ -	\$ 3,427,832,448	\$ 2,377,885,194	\$ 1,496,992,085
State (Non-Employer Contributing Entity)	\$ (1,080,854)	\$ (19,687,395)	\$ (17,245,956)	\$ 36,405,764	\$ -	\$ -	\$ 784,300,468	\$ 544,068,737	\$ 342,517,206
Employer									
6736 GALLATIN CONSERVATION DISTRICT	25,753	14,104	(5,813)	12,271	-	-	264,363	183,389	115,452
6736 State Proportionate Share	7,103	4,347	(1,729)	3,651	-	-	78,647	54,558	34,347
6702 GALLATIN-MADISON SEC	12,802	(847)	(2,661)	5,618	-	-	121,020	83,951	52,851
6702 State Proportionate Share	3,570	(153)	(792)	1,671	-	-	36,002	24,975	15,723
6718 GARDINER - PARK COUNTY WATER DIST	3,023	(4,935)	(7,170)	15,136	-	-	326,085	226,205	142,407
6718 State Proportionate Share	(254)	(1,192)	(2,133)	4,503	-	-	97,007	67,294	42,365
6691 GLASGOW IRRIGATION DISTRICT	(964)	(11,631)	(4,253)	8,978	-	-	193,415	134,172	84,468
6691 State Proportionate Share	(1,014)	(3,276)	(1,279)	2,701	-	-	58,185	40,363	25,411
7276 GRANITE CO HOSPITAL & NURSING HOME	246,309	10,841	(74,018)	156,251	-	-	3,366,157	2,335,101	1,470,057
7276 State Proportionate Share	64,465	5,098	(22,156)	46,771	-	-	1,007,607	698,977	440,039
6373 GRANITE CONSERVATION DISTRICT	3,545	1,145	(1,187)	2,506	-	-	53,989	37,452	23,578
6373 State Proportionate Share	913	378	(353)	746	-	-	16,061	11,142	7,014
6717 GREAT DIVIDE EDUCATION SERVICES	2,840	(2,095)	(2,190)	4,624	-	-	99,614	69,102	43,503
6717 State Proportionate Share	524	(537)	(652)	1,376	-	-	29,634	20,557	12,942
6660 GREAT FALLS INT AIRPORT	(37,622)	(9,702)	(22,564)	47,631	-	-	1,026,132	711,827	448,129
6660 State Proportionate Share	(15,247)	(2,117)	(6,848)	14,456	-	-	311,426	216,036	136,005
6641 GREENFIELDS IRRIGATION DIST	(6,589)	(25,255)	(43,634)	92,110	-	-	1,984,350	1,376,542	866,599
6641 State Proportionate Share	(9,562)	(6,005)	(12,988)	27,417	-	-	590,657	409,739	257,950
6417 HEBGEN BASIN RURAL FD	1,147	(1,549)	(1,793)	3,785	-	-	81,534	56,560	35,607
6417 State Proportionate Share	60	(390)	(533)	1,126	-	-	24,257	16,827	10,593
6663 HELENA HOUSING AUTHORITY	45,083	(156)	(43,976)	92,832	-	-	1,999,899	1,387,328	873,376
6663 State Proportionate Share	6,884	1,522	(13,185)	27,833	-	-	599,624	415,959	261,866
6632 HELENA REGIONAL AIRPORT AUTH	14,981	(41,911)	(49,475)	104,440	-	-	2,249,984	1,560,813	982,606
6632 State Proportionate Share	(3,334)	(10,430)	(14,849)	31,346	-	-	675,293	468,450	294,912
6685 HELENA VALLEY IRRIGATION DIST	20,750	3,632	(11,897)	25,113	-	-	541,023	375,307	236,274
6685 State Proportionate Share	4,513	1,491	(3,539)	7,471	-	-	160,950	111,651	70,290
6664 HILL CO PUBLIC CEMETERY DIST	7,220	1,859	(2,558)	5,400	-	-	116,325	80,695	50,801
6664 State Proportionate Share	1,859	637	(780)	1,646	-	-	35,456	24,596	15,484
6377 HINSDALE WATER & SEWER DISTRICT	(1,160)	(3,649)	(652)	1,376	-	-	29,650	20,568	12,949
6377 State Proportionate Share	(473)	(1,048)	(194)	409	-	-	8,821	6,119	3,852
6631 HOUSING AUTHORITY OF ANACONDA	1,469	(17,927)	(16,202)	34,202	-	-	736,831	511,139	321,787
6631 State Proportionate Share	(2,256)	(4,680)	(4,820)	10,175	-	-	219,201	152,060	95,729
6637 HOUSING AUTHORITY OF BUTTE	(7,627)	(45,620)	(33,827)	71,408	-	-	1,538,362	1,067,161	671,828
6637 State Proportionate Share	(8,067)	(12,195)	(10,078)	21,275	-	-	458,328	317,942	200,160
6640 HOUSING AUTHORITY OF GLASGOW	15,425	(3,630)	(8,275)	17,469	-	-	376,335	261,063	164,352
6640 State Proportionate Share	3,452	(770)	(2,462)	5,197	-	-	111,956	77,664	48,893
6746 HUMAN RESOURCES COUNCIL DIST XI	(37,235)	(96,763)	(52,164)	110,117	-	-	2,372,292	1,645,658	1,036,020
6746 State Proportionate Share	(20,147)	(26,524)	(15,628)	32,989	-	-	710,698	493,011	310,374
6635 HUMAN RESOURCES COUNCIL DIST XII	83,737	(163,752)	(116,756)	246,468	-	-	5,309,737	3,683,361	2,318,852
6635 State Proportionate Share	6,432	(44,017)	(34,771)	73,400	-	-	1,581,283	1,096,935	690,573
6425 HYALITE RFD	(3,406)	(4,686)	(1,022)	2,158	-	-	46,494	32,253	20,305
6425 State Proportionate Share	(1,266)	(1,338)	(304)	642	-	-	13,832	9,595	6,041
6722 JUDITH BASIN CONSERVATION DIST	(510)	(437)	(831)	1,754	-	-	37,780	26,208	16,499
6722 State Proportionate Share	(299)	(98)	(247)	522	-	-	11,240	7,797	4,909
6738 LAKESIDE CO WATER & SEWER	(1,070)	(2,209)	(13,018)	27,480	-	-	592,012	410,678	258,542
6738 State Proportionate Share	(2,520)	(183)	(3,873)	8,175	-	-	176,116	122,172	76,913
6357 LARCHMONT GOLF COURSE	2,121	(6,155)	(8,819)	18,618	-	-	401,086	278,233	175,161
6357 State Proportionate Share	(766)	(1,449)	(2,628)	5,548	-	-	119,530	82,918	52,201
6358 LEWIS & CLARK CONSERVATION DIST	1,740	(9,798)	(2,496)	5,269	-	-	113,512	78,743	49,572
6358 State Proportionate Share	326	(2,733)	(762)	1,608	-	-	34,637	24,028	15,127

**Employer 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, 2022						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2022		
	2023	2024	2025	2026	2027	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
	Total ALL Employers & State	\$ 26,013,382	\$ (95,022,785)	\$ (75,374,489)	\$ 159,113,587	\$ -	\$ -	\$ 3,427,832,448	\$ 2,377,885,194
State (Non-Employer Contributing Entity)	\$ (1,080,854)	\$ (19,687,395)	\$ (17,245,956)	\$ 36,405,764	\$ -	\$ -	\$ 784,300,468	\$ 544,068,737	\$ 342,517,206
Employer									
6694 LEWIS & CLARK LIBRARY	(27,490)	(46,103)	(61,147)	129,081	-	-	2,780,826	1,929,057	1,214,433
6694 State Proportionate Share	(18,238)	(11,152)	(18,341)	38,718	-	-	834,112	578,623	364,271
6372 LIBERTY CO CONSERVATION DISTRICT	1,495	182	(790)	1,668	-	-	35,929	24,924	15,691
6372 State Proportionate Share	337	82	(235)	496	-	-	10,688	7,415	4,668
6397 LINCOLN CONSERVATION DISTRICT	(1,827)	(3,671)	(1,020)	2,154	-	-	46,409	32,194	20,268
6397 State Proportionate Share	(744)	(1,041)	(304)	641	-	-	13,807	9,578	6,030
6729 LINCOLN COUNTY RURAL FIRE DIST	798	(5,003)	(5,298)	11,185	-	-	240,955	167,150	105,229
6729 State Proportionate Share	(638)	(1,279)	(1,576)	3,327	-	-	71,684	49,727	31,306
6730 LOCKWOOD RURAL FIRE DIST 8	2,181	(2,125)	(2,779)	5,867	-	-	126,396	87,681	55,199
6730 State Proportionate Share	219	(524)	(827)	1,745	-	-	37,602	26,084	16,421
6391 LOCKWOOD WATER & SEWER DISTRICT	7,958	(8,129)	(12,272)	25,905	-	-	558,085	387,143	243,725
6391 State Proportionate Share	424	(2,021)	(3,710)	7,831	-	-	168,702	117,028	73,675
6430 MADISON CONSERVATION DISTRICT	271	597	(1,039)	2,193	-	-	47,248	32,776	20,634
6430 State Proportionate Share	9	208	(332)	702	-	-	15,121	10,489	6,603
6355 MALTA CEMETERY DISTRICT	(68)	(1,999)	(1,778)	3,754	-	-	80,881	56,107	35,322
6355 State Proportionate Share	(319)	(523)	(529)	1,117	-	-	24,061	16,691	10,508
6672 MALTA IRRIGATION DISTRICT	34,891	(6,511)	(19,807)	41,812	-	-	900,770	624,864	393,381
6672 State Proportionate Share	7,626	(1,203)	(5,892)	12,439	-	-	267,973	185,893	117,028
9111 Meagher County Conservation District	-	-	-	-	-	-	-	-	-
9111 State Proportionate Share	-	-	-	-	-	-	-	-	-
6671 MILES COMMUNITY COLLEGE	23,982	(48,469)	(47,425)	100,113	-	-	2,156,774	1,496,153	941,899
6671 State Proportionate Share	(389)	(12,701)	(14,224)	30,026	-	-	646,869	448,733	282,499
6419 MILK RIVER JBC	11,742	5,059	(4,653)	9,822	-	-	211,591	146,781	92,405
6419 State Proportionate Share	2,903	1,651	(1,384)	2,922	-	-	62,946	43,666	27,490
6706 MISSOULA AREA SEC	2,271	(2,409)	(2,947)	6,221	-	-	134,020	92,970	58,529
6706 State Proportionate Share	218	(601)	(877)	1,851	-	-	39,869	27,657	17,411
6700 MISSOULA COUNTY AIRPORT	(26,024)	(126,609)	(112,021)	236,473	-	-	5,094,414	3,533,992	2,224,816
6700 State Proportionate Share	(26,310)	(33,105)	(33,523)	70,767	-	-	1,524,545	1,057,576	665,795
6661 MISSOULA RURAL FIRE DISTRICT	83,101	58,377	(19,108)	40,336	-	-	868,963	602,799	379,491
6661 State Proportionate Share	22,616	17,629	(5,684)	11,999	-	-	258,507	179,326	112,894
6749 NO MONTANA JOINT REFUSE DISPOSAL DIST	(3,171)	(13,132)	(17,208)	36,325	-	-	782,567	542,866	341,760
6749 State Proportionate Share	(3,884)	(3,256)	(5,134)	10,839	-	-	233,498	161,977	101,972
6714 NORTH CENTRAL LEARNING SEC	7,961	(1,125)	(1,924)	4,062	-	-	87,515	60,709	38,219
6714 State Proportionate Share	2,175	(261)	(572)	1,209	-	-	26,036	18,061	11,370
6424 NORTH LAKE CO PUBLIC LIBRARY DIST	(7,141)	(5,583)	(6,644)	14,025	-	-	302,136	209,592	131,948
6424 State Proportionate Share	(3,219)	(1,302)	(2,014)	4,251	-	-	91,586	63,533	39,997
6398 NORTH VALLEY PUBLIC LIBRARY	10,489	(5,682)	(8,676)	18,314	-	-	394,540	273,692	172,302
6398 State Proportionate Share	1,837	(1,356)	(2,581)	5,448	-	-	117,377	81,424	51,261
6411 NORTHWEST MT EDUC COOP	8,495	5,356	(1,978)	4,175	-	-	89,938	62,390	39,277
6411 State Proportionate Share	2,333	1,642	(588)	1,242	-	-	26,756	18,560	11,685
6393 PABLO-LAKE COUNTY WATER & SEWER	(3,545)	(5,562)	(6,902)	14,569	-	-	313,872	217,733	137,073
6393 State Proportionate Share	(2,269)	(1,385)	(2,053)	4,334	-	-	93,376	64,775	40,779
6386 PARK CO RURAL FIRE DISTRICT 1	84,693	39,013	(10,188)	21,506	-	-	463,315	321,401	202,337
6386 State Proportionate Share	24,327	11,480	(3,031)	6,399	-	-	137,855	95,630	60,204
6407 PARK COUNTY SEC	(7,971)	(8,273)	-	-	-	-	-	-	-
6407 State Proportionate Share	(2,500)	(2,428)	-	-	-	-	-	-	-
6383 PETROLEUM CO CONSERVATION DIST	12,532	10,083	(5,800)	12,244	-	-	263,778	182,982	115,196
6383 State Proportionate Share	2,956	2,937	(1,726)	3,643	-	-	78,472	54,436	34,270
10576 PHILIPSBURG AREA COMMUNITY LIBRARY	6,539	(250)	(632)	1,334	-	-	28,746	19,941	12,554
10576 State Proportionate Share	1,945	(51)	(188)	397	-	-	8,552	5,932	3,735

**Employer 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, 2022						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2022		
	2023	2024	2025	2026	2027	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
Total ALL Employers & State	\$ 26,013,382	\$ (95,022,785)	\$ (75,374,489)	\$ 159,113,587	\$ -	\$ -	\$ 3,427,832,448	\$ 2,377,885,194	\$ 1,496,992,085
State (Non-Employer Contributing Entity)	\$ (1,080,854)	\$ (19,687,395)	\$ (17,245,956)	\$ 36,405,764	\$ -	\$ -	\$ 784,300,468	\$ 544,068,737	\$ 342,517,206
Employer									
6404 PHILLIPS CONSERVATION DISTRICT	(2,677)	1,279	(146)	307	-	-	6,617	4,590	2,890
6404 State Proportionate Share	(878)	435	(49)	104	-	-	2,248	1,560	982
6674 PONDERA CO CANAL & RESERVOIR	(34,472)	(27,294)	(21,367)	45,106	-	-	971,726	674,085	424,369
6674 State Proportionate Share	(14,349)	(7,288)	(6,405)	13,521	-	-	291,279	202,060	127,206
6723 PONDERA COUNTY CEMETERY DIST 2	(225)	(2,117)	(1,750)	3,694	-	-	79,581	55,206	34,755
6723 State Proportionate Share	(364)	(558)	(521)	1,099	-	-	23,675	16,423	10,339
9854 PONDERA REGIONAL PORT AUTHORITY	(4,073)	(1,558)	(1,321)	2,790	-	-	60,097	41,689	26,245
9854 State Proportionate Share	(1,500)	(410)	(393)	830	-	-	17,878	12,402	7,808
6733 PORT OF MONTANA - PORT AUTHORITY	(8,088)	(7,692)	(8,476)	17,893	-	-	385,465	267,397	168,339
6733 State Proportionate Share	(3,895)	(2,052)	(2,533)	5,348	-	-	115,207	79,919	50,313
6679 PRAIRIE COUNTY HOSPITAL DISTRICT	65,528	(20,260)	(46,872)	98,946	-	-	2,131,620	1,478,704	930,914
6679 State Proportionate Share	12,500	(4,461)	(14,001)	29,557	-	-	636,748	441,712	278,079
6737 PRAIRIE VIEW SPECIAL SERVICES COOP	-	-	-	-	-	-	-	-	-
6737 State Proportionate Share	-	-	-	-	-	-	-	-	-
7277 PRICKLY PEAR SPECIAL SVCS COOP	200	(216)	(1,538)	3,246	-	-	69,940	48,517	30,544
7277 State Proportionate Share	(166)	(29)	(475)	1,002	-	-	21,581	14,971	9,425
6415 RAE WATER AND SEWER DISTRICT	24,580	(9,128)	(14,076)	29,713	-	-	640,120	444,051	279,551
6415 State Proportionate Share	5,351	(2,176)	(4,187)	8,839	-	-	190,427	132,099	83,163
7688 RED LODGE RURAL FIRE DISTRICT 7	4,591	(27,302)	(12,876)	27,180	-	-	585,544	406,191	255,717
7688 State Proportionate Share	(789)	(7,558)	(3,830)	8,086	-	-	174,193	120,837	76,073
6673 RICHLAND CO HOUSING AUTHORITY	29,924	3,093	(19,343)	40,832	-	-	879,659	610,219	384,162
6673 State Proportionate Share	6,217	1,602	(5,797)	12,238	-	-	263,637	182,885	115,135
9214 Riverside County Water and Sewer District No. 310	242	(1,411)	(1,546)	3,264	-	-	70,318	48,780	30,709
9214 State Proportionate Share	(183)	(359)	(460)	971	-	-	20,921	14,513	9,136
7682 RONAN LIBRARY DISTRICT	1,402	(7,063)	(5,308)	11,205	-	-	241,389	167,452	105,419
7682 State Proportionate Share	(450)	(1,883)	(1,579)	3,333	-	-	71,813	49,816	31,362
6352 ROUNDUP COMMUNITY LIBRARY	170	(338)	(549)	1,159	-	-	24,976	17,326	10,907
6352 State Proportionate Share	(39)	(80)	(163)	345	-	-	7,430	5,154	3,245
6388 SEELEY LAKE MISSOULA CO WATER DISTRICT	1,526	(4,938)	(5,090)	10,745	-	-	231,475	160,574	101,089
6388 State Proportionate Share	(367)	(1,285)	(1,534)	3,237	-	-	69,740	48,379	30,457
7694 SEELEY LAKE RURAL FIRE DISTRICT	(11,398)	(13,642)	(474)	1,000	-	-	21,543	14,945	9,408
7694 State Proportionate Share	(3,564)	(3,911)	(149)	316	-	-	6,798	4,716	2,969
6413 SHERIDAN DANIELS SEC	-	-	-	-	-	-	-	-	-
6413 State Proportionate Share	-	-	-	-	-	-	-	-	-
6735 SIDNEY RICHLAND AIRPORT AUTHORITY	13,707	7,965	(7,288)	15,386	-	-	331,456	229,930	144,752
6735 State Proportionate Share	3,158	2,587	(2,194)	4,632	-	-	99,796	69,228	43,583
9213 SOMERS COUNTY WATER & SEWER DISTRICT	724	(521)	(1,112)	2,347	-	-	50,560	35,073	22,080
9213 State Proportionate Share	48	(132)	(359)	759	-	-	16,343	11,337	7,137
6734 TETON COUNTY CONSERVATION DIST	648	(1,104)	(669)	1,412	-	-	30,425	21,106	13,287
6734 State Proportionate Share	91	(300)	(199)	420	-	-	9,051	6,279	3,953
6429 THOMPSON FALLS PUBLIC LIBRARY	1,503	(6,194)	(1,729)	3,651	-	-	78,648	54,558	34,347
6429 State Proportionate Share	170	(1,740)	(518)	1,094	-	-	23,565	16,347	10,291
6344 UPPER MUSSELSHELL CONSERVATION DIST	(259)	(788)	(617)	1,302	-	-	28,039	19,451	12,245
6344 State Proportionate Share	(185)	(209)	(183)	387	-	-	8,342	5,787	3,643
6345 URBAN TRANS DIST/DAWSON CO	(4,267)	(8,857)	(5,954)	12,568	-	-	270,759	187,825	118,245
6345 State Proportionate Share	(2,337)	(2,386)	(1,771)	3,739	-	-	80,549	55,877	35,177
6387 VALLEY COUNTY CONSERVATION DISTRICT	(480)	(21,922)	(50)	105	-	-	2,253	1,563	984
6387 State Proportionate Share	(49)	(6,340)	(25)	53	-	-	1,139	790	497
6726 VICTOR WATER & SEWER	3,065	571	(1,907)	4,026	-	-	86,735	60,168	37,878
6726 State Proportionate Share	642	236	(567)	1,198	-	-	25,804	17,900	11,269

**Employer 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, 2022						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2022		
	2023	2024	2025	2026	2027	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
Total ALL Employers & State	\$ 26,013,382	\$ (95,022,785)	\$ (75,374,489)	\$ 159,113,587	\$ -	\$ -	\$ 3,427,832,448	\$ 2,377,885,194	\$ 1,496,992,085
State (Non-Employer Contributing Entity)	\$ (1,080,854)	\$ (19,687,395)	\$ (17,245,956)	\$ 36,405,764	\$ -	\$ -	\$ 784,300,468	\$ 544,068,737	\$ 342,517,206
Employer									
6669 WHITEFISH HOUSING AUTHORITY	27,229	(3,829)	(6,074)	12,822	-	-	276,223	191,615	120,631
6669 State Proportionate Share	7,524	(907)	(1,807)	3,814	-	-	82,175	57,005	35,887
6361 YELLOWSTONE CITY-COUNTY HEALTH DEPT	908,735	(310,476)	(721,963)	1,524,045	-	-	32,832,957	22,776,201	14,338,705
6361 State Proportionate Share	167,778	(68,502)	(218,079)	460,359	-	-	9,917,658	6,879,873	4,331,208
6698 YELLOWSTONE WEST CARBON SEC	13,574	(2,282)	(4,223)	8,915	-	-	192,069	133,238	83,880
6698 State Proportionate Share	3,550	(518)	(1,256)	2,652	-	-	57,139	39,638	24,954
6608 BEAVERHEAD COUNTY HIGH SCHOOL	48,306	(41,249)	(29,850)	63,013	-	-	1,357,512	941,705	592,848
6608 State Proportionate Share	11,190	(12,421)	(9,759)	20,601	-	-	443,807	307,868	193,818
6354 BIG SKY SCHOOL DISTRICT #72	(13,160)	(39,645)	(21,475)	45,334	-	-	976,634	677,490	426,512
6354 State Proportionate Share	(8,381)	(12,232)	(7,108)	15,005	-	-	323,247	224,236	141,167
11464 CARDWELL SCHOOL DISTRICT	10,652	8,950	(1,060)	2,237	-	-	48,194	33,432	21,047
11464 State Proportionate Share	3,473	2,919	(346)	729	-	-	15,715	10,902	6,863
6760 GREAT FALLS PUBLIC SCHOOLS	250,114	(451,440)	(407,453)	860,122	-	-	18,529,865	12,854,155	8,092,304
6760 State Proportionate Share	11,618	(133,250)	(133,127)	281,027	-	-	6,054,242	4,199,824	2,643,990
6910 HAVRE PUBLIC SCHOOLS	27,500	(82,968)	(101,807)	214,912	-	-	4,629,915	3,211,769	2,021,962
6910 State Proportionate Share	(8,813)	(24,147)	(33,503)	70,724	-	-	1,523,623	1,056,936	665,392
6625 JEFFERSON COUNTY HIGH SCHOOL	(38,609)	(40,112)	(6,794)	14,341	-	-	308,956	214,322	134,926
6625 State Proportionate Share	(13,852)	(12,329)	(2,292)	4,838	-	-	104,219	72,296	45,514
6624 JORDAN PUBLIC SCHOOLS	8,735	(5,197)	(7,997)	16,881	-	-	363,679	252,284	158,825
6624 State Proportionate Share	1,561	(1,430)	(2,608)	5,505	-	-	118,590	82,266	51,790
6375 JUDITH GAP SCHOOL	9,311	(2,752)	(5,081)	10,725	-	-	231,056	160,283	100,906
6375 State Proportionate Share	2,283	(731)	(1,657)	3,497	-	-	75,343	52,265	32,903
10734 KINSEY SCHOOL DISTRICT #63	15,060	(895)	(1,487)	3,139	-	-	67,628	46,913	29,534
10734 State Proportionate Share	4,912	(243)	(485)	1,024	-	-	22,053	15,298	9,631
6944 LAVINA K-12	20,519	7,986	(7,410)	15,642	-	-	336,986	233,767	147,167
6944 State Proportionate Share	5,713	2,805	(2,416)	5,101	-	-	109,886	76,228	47,989
10132 LIBERTY SCHOOL DISTRICT 10	1,979	(3,911)	(520)	1,097	-	-	23,639	16,399	10,324
10132 State Proportionate Share	522	(1,246)	(170)	358	-	-	7,708	5,347	3,366
7692 OVANDO ELEMENTARY SCHOOL DISTRICT 11	4,111	(16)	(750)	1,583	-	-	34,112	23,663	14,897
7692 State Proportionate Share	1,277	18	(245)	516	-	-	11,124	7,717	4,858
6628 POWDER RIVER COUNTY HIGH SCHOOL	25,072	(12,532)	(14,713)	31,059	-	-	669,109	464,160	292,211
6628 State Proportionate Share	5,933	(3,589)	(4,798)	10,128	-	-	218,185	151,355	95,285
6629 POWELL COUNTY HIGH SCHOOL	(1,594)	(3,460)	(5,726)	12,088	-	-	260,410	180,646	113,725
6629 State Proportionate Share	(1,569)	(1,091)	(1,992)	4,205	-	-	90,596	62,846	39,565
6781 SCHOOL DISTRICT 1 & 7 - HYSHAM	8,445	(2,533)	(3,719)	7,850	-	-	169,109	117,311	73,853
6781 State Proportionate Share	2,365	(636)	(1,278)	2,698	-	-	58,121	40,319	25,382
6861 SCHOOL DISTRICT 1 & 7 - TOWNSEND	19,611	(24,154)	(26,252)	55,418	-	-	1,193,884	828,196	521,389
6861 State Proportionate Share	2,087	(7,069)	(8,622)	18,202	-	-	392,128	272,019	171,249
6751 SCHOOL DISTRICT 1 - BIG TIMBER	23,238	(7,940)	(6,811)	14,378	-	-	309,743	214,868	135,270
6751 State Proportionate Share	6,869	(2,383)	(2,317)	4,891	-	-	105,377	73,100	46,020
6752 SCHOOL DISTRICT 1 - BUTTE	194,532	(97,653)	(190,600)	402,351	-	-	8,667,972	6,012,967	3,785,449
6752 State Proportionate Share	33,109	(25,516)	(63,285)	133,593	-	-	2,878,044	1,996,497	1,256,890
6753 SCHOOL DISTRICT 1 - CHOTEAU	38,012	(9,658)	(20,786)	43,878	-	-	945,284	655,743	412,821
6753 State Proportionate Share	9,367	(2,449)	(6,784)	14,320	-	-	308,496	214,004	134,725
6754 SCHOOL DISTRICT 1 - CIRCLE	6,982	(8,836)	(13,302)	28,081	-	-	604,950	419,654	264,192
6754 State Proportionate Share	0	(2,440)	(4,338)	9,157	-	-	197,264	136,842	86,148
6755 SCHOOL DISTRICT 1 - CLANCY	38,892	(5,042)	(14,608)	30,838	-	-	664,349	460,859	290,133
6755 State Proportionate Share	10,983	(1,535)	(4,853)	10,245	-	-	220,715	153,110	96,390
6756 SCHOOL DISTRICT 1 - CORVALLIS	111,096	(64,477)	(54,683)	115,434	-	-	2,486,828	1,725,111	1,086,040
6756 State Proportionate Share	29,184	(18,559)	(18,003)	38,003	-	-	818,715	567,942	357,547

**Employer 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, 2022						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2022		
	2023	2024	2025	2026	2027	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
	Total ALL Employers & State	\$ 26,013,382	\$ (95,022,785)	\$ (75,374,489)	\$ 159,113,587	\$ -	\$ -	\$ 3,427,832,448	\$ 2,377,885,194
State (Non-Employer Contributing Entity)	\$ (1,080,854)	\$ (19,687,395)	\$ (17,245,956)	\$ 36,405,764	\$ -	\$ -	\$ 784,300,468	\$ 544,068,737	\$ 342,517,206
Employer									
6757 SCHOOL DISTRICT 1 - DEER LODGE	18,485	(43,653)	(20,456)	43,183	-	-	930,304	645,351	406,279
6757 State Proportionate Share	2,995	(13,361)	(6,732)	14,211	-	-	306,142	212,371	133,697
6342 SCHOOL DISTRICT 1 - FORT BENTON	16,835	303	(21,281)	44,923	-	-	967,793	671,357	422,651
6342 State Proportionate Share	1,959	772	(6,948)	14,667	-	-	315,972	219,190	137,990
6758 SCHOOL DISTRICT 1 - GLASGOW	105,387	(579)	(49,819)	105,167	-	-	2,265,637	1,571,671	989,442
6758 State Proportionate Share	27,259	1,348	(16,321)	34,453	-	-	742,225	514,881	324,142
6759 SCHOOL DISTRICT 1 - GLENDIVE	55,612	(34,870)	(53,728)	113,418	-	-	2,443,393	1,694,980	1,067,071
6759 State Proportionate Share	9,080	(9,960)	(17,693)	37,350	-	-	804,644	558,181	351,402
6778 SCHOOL DISTRICT 1 - HEART BUTTE	(45,516)	(47,293)	(16,862)	35,596	-	-	766,851	531,964	334,897
6778 State Proportionate Share	(17,606)	(14,767)	(5,601)	11,824	-	-	254,719	176,699	111,240
6761 SCHOOL DISTRICT 1 - HELENA	441,748	(303,303)	(323,612)	683,137	-	-	14,717,028	10,209,193	6,427,174
6761 State Proportionate Share	94,050	(88,584)	(106,132)	224,042	-	-	4,826,599	3,348,209	2,107,857
6771 SCHOOL DISTRICT 1 - LEWISTOWN	19,316	(49,780)	(71,387)	150,696	-	-	3,246,496	2,252,092	1,417,799
6771 State Proportionate Share	(5,387)	(13,571)	(23,560)	49,735	-	-	1,071,460	743,271	467,925
6772 SCHOOL DISTRICT 1 - MILES CITY	26,612	(22,367)	(53,504)	112,945	-	-	2,433,204	1,687,912	1,062,621
6772 State Proportionate Share	(429)	(5,435)	(17,576)	37,103	-	-	799,326	554,492	349,079
6773 SCHOOL DISTRICT 1 - MISSOULA	250,262	(279,966)	(404,832)	854,589	-	-	18,410,673	12,771,472	8,040,251
6773 State Proportionate Share	16,406	(77,365)	(132,850)	280,444	-	-	6,041,682	4,191,111	2,638,504
6775 SCHOOL DISTRICT 1 - PHILIPSBURG	29,773	5,021	(12,895)	27,222	-	-	586,444	406,816	256,110
6775 State Proportionate Share	8,316	2,366	(4,245)	8,960	-	-	193,033	133,907	84,301
6774 SCHOOL DISTRICT 1 - PLAINS	16,451	11,144	(17,884)	37,752	-	-	813,313	564,194	355,187
6774 State Proportionate Share	2,429	4,147	(5,832)	12,311	-	-	265,209	183,976	115,821
6776 SCHOOL DISTRICT 1 - RED LODGE	1,320	(40,175)	(19,113)	40,347	-	-	869,202	602,965	379,595
6776 State Proportionate Share	(2,508)	(12,566)	(6,293)	13,284	-	-	286,180	198,523	124,980
6777 SCHOOL DISTRICT 1 - SCOBEEY	5,707	(15,951)	(8,294)	17,509	-	-	377,203	261,666	164,731
6777 State Proportionate Share	489	(5,145)	(3,030)	6,395	-	-	137,775	95,574	60,169
6983 SCHOOL DISTRICT 1 - TROY	(19,691)	(16,786)	(17,820)	37,618	-	-	810,408	562,179	353,919
6983 State Proportionate Share	(9,945)	(4,898)	(5,842)	12,332	-	-	265,664	184,291	116,020
6883 SCHOOL DISTRICT 10 - ANACONDA	81,562	(27,476)	(44,011)	92,907	-	-	2,001,525	1,388,456	874,100
6883 State Proportionate Share	20,036	(7,503)	(14,364)	30,322	-	-	653,226	453,143	285,275
6995 SCHOOL DISTRICT 10 - CAYUSE	18,773	(7,057)	(9,994)	21,096	-	-	454,485	315,276	198,481
6995 State Proportionate Share	5,406	(2,004)	(3,332)	7,034	-	-	151,530	105,116	66,176
6884 SCHOOL DISTRICT 10 - CHINOOK	(2,340)	(29,899)	(17,054)	36,000	-	-	775,567	538,010	338,703
6884 State Proportionate Share	(3,848)	(9,098)	(5,563)	11,744	-	-	253,006	175,510	110,492
6885 SCHOOL DISTRICT 10 - CONRAD	(11,265)	(70,537)	(21,101)	44,543	-	-	959,602	665,675	419,074
6885 State Proportionate Share	(7,669)	(22,099)	(6,908)	14,582	-	-	314,152	217,927	137,195
6886 SCHOOL DISTRICT 10 - DILLON	26,638	(15,731)	(19,561)	41,292	-	-	889,576	617,098	388,493
6886 State Proportionate Share	5,410	(4,636)	(6,540)	13,805	-	-	297,413	206,315	129,885
6887 SCHOOL DISTRICT 10 - NOXON	21,253	(3,714)	(9,153)	19,322	-	-	416,267	288,764	181,791
6887 State Proportionate Share	5,213	(1,121)	(3,014)	6,363	-	-	137,079	95,092	59,865
6363 SCHOOL DISTRICT 104 - SPRING CREEK	(33)	(331)	(274)	579	-	-	12,482	8,658	5,451
6363 State Proportionate Share	(61)	(98)	(90)	189	-	-	4,071	2,824	1,778
6982 SCHOOL DISTRICT 11 & 2 - DRUMMOND	13,724	49	(10,870)	22,947	-	-	494,358	342,936	215,894
6982 State Proportionate Share	2,756	351	(3,545)	7,483	-	-	161,201	111,825	70,399
6362 SCHOOL DISTRICT 11 - BRORSON	736	(870)	(1,029)	2,172	-	-	46,788	32,457	20,433
6362 State Proportionate Share	67	(249)	(335)	708	-	-	15,257	10,584	6,663
6889 SCHOOL DISTRICT 11 - POTOMAC	(68)	(2,271)	(4,656)	9,830	-	-	211,764	146,900	92,481
6889 State Proportionate Share	(862)	(589)	(1,518)	3,205	-	-	69,053	47,902	30,157
6412 SCHOOL DISTRICT 11 - WISE RIVER	2,260	266	(645)	1,362	-	-	29,334	20,349	12,810
6412 State Proportionate Share	660	105	(210)	444	-	-	9,564	6,635	4,177

**Employer 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, 2022						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2022		
	2023	2024	2025	2026	2027	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
Total ALL Employers & State	\$ 26,013,382	\$ (95,022,785)	\$ (75,374,489)	\$ 159,113,587	\$ -	\$ -	\$ 3,427,832,448	\$ 2,377,885,194	\$ 1,496,992,085
State (Non-Employer Contributing Entity)	\$ (1,080,854)	\$ (19,687,395)	\$ (17,245,956)	\$ 36,405,764	\$ -	\$ -	\$ 784,300,468	\$ 544,068,737	\$ 342,517,206
Employer									
7026 SCHOOL DISTRICT 115 - WINIFRED	(590)	1,046	(8,534)	18,014	-	-	388,087	269,216	169,484
7026 State Proportionate Share	(1,740)	601	(2,783)	5,874	-	-	126,550	87,788	55,267
6891 SCHOOL DISTRICT 12 - BAKER	(7,714)	(30,251)	(28,135)	59,393	-	-	1,279,524	887,605	558,789
6891 State Proportionate Share	(7,050)	(8,941)	(9,239)	19,503	-	-	420,153	291,460	183,488
6893 SCHOOL DISTRICT 12 - HARLEM	86,679	(11,051)	(41,048)	86,650	-	-	1,866,734	1,294,952	815,234
6893 State Proportionate Share	21,865	(2,296)	(13,464)	28,422	-	-	612,295	424,749	267,400
6406 SCHOOL DISTRICT 12 - HAVRE	3,288	2,889	(1,247)	2,633	-	-	56,726	39,351	24,773
6406 State Proportionate Share	904	970	(407)	859	-	-	18,498	12,832	8,078
6890 SCHOOL DISTRICT 12 - LIMA	(3,485)	(1,912)	(3,428)	7,237	-	-	155,917	108,160	68,092
6890 State Proportionate Share	(1,750)	(577)	(1,213)	2,561	-	-	55,163	38,266	24,090
6895 SCHOOL DISTRICT 12 - ROSEBUD	(21,093)	(35,303)	(4,628)	9,771	-	-	210,492	146,018	91,925
6895 State Proportionate Share	(7,331)	(10,615)	(1,581)	3,337	-	-	71,893	49,872	31,397
6896 SCHOOL DISTRICT 12 - SACO	2,875	(6,598)	(8,469)	17,878	-	-	385,145	267,175	168,199
6896 State Proportionate Share	(747)	(2,072)	(2,767)	5,841	-	-	125,836	87,293	54,955
6897 SCHOOL DISTRICT 12 - STANFORD	1,897	(21,364)	(9,882)	20,860	-	-	449,397	311,747	196,259
6897 State Proportionate Share	(1,125)	(6,587)	(3,222)	6,802	-	-	146,540	101,655	63,997
6340 SCHOOL DISTRICT 12 12 - MOLT	178	(242)	(214)	452	-	-	9,735	6,753	4,251
6340 State Proportionate Share	23	(72)	(70)	147	-	-	3,175	2,202	1,387
6892 SCHOOL DISTRICT 13 - BOX ELDER	(9,254)	4,880	(44,617)	94,186	-	-	2,029,077	1,407,570	886,132
6892 State Proportionate Share	(11,149)	2,964	(14,630)	30,884	-	-	665,337	461,544	290,564
6901 SCHOOL DISTRICT 13 - EUREKA	108,314	36,456	(34,020)	71,815	-	-	1,547,136	1,073,248	675,661
6901 State Proportionate Share	31,226	13,152	(11,167)	23,573	-	-	507,848	352,294	221,786
6349 SCHOOL DISTRICT 13 - FISHTAIL	(4,070)	60	(581)	1,226	-	-	26,406	18,318	11,532
6349 State Proportionate Share	(1,165)	10	(222)	469	-	-	10,094	7,002	4,408
6894 SCHOOL DISTRICT 13 - LONE ROCK	(13,523)	(29,899)	(6,855)	14,470	-	-	311,728	216,245	136,137
6894 State Proportionate Share	(6,264)	(9,614)	(2,323)	4,903	-	-	105,625	73,272	46,128
6903 SCHOOL DISTRICT 13 - NASHUA	6,660	(6,806)	(7,678)	16,208	-	-	349,166	242,216	152,486
6903 State Proportionate Share	1,540	(1,627)	(2,565)	5,414	-	-	116,636	80,910	50,937
6898 SCHOOL DISTRICT 14 - BONNER	18,633	(5,003)	(13,905)	29,354	-	-	632,380	438,682	276,171
6898 State Proportionate Share	3,952	(1,560)	(4,659)	9,835	-	-	211,868	146,972	92,526
7273 SCHOOL DISTRICT 14 - FORTINE	502	777	(4,360)	9,205	-	-	198,297	137,559	86,600
7273 State Proportionate Share	(631)	386	(1,422)	3,001	-	-	64,660	44,855	28,238
6900 SCHOOL DISTRICT 14 - HOT SPRINGS	19,231	5,039	(11,875)	25,068	-	-	540,056	374,637	235,852
6900 State Proportionate Share	4,466	1,992	(3,872)	8,174	-	-	176,104	122,163	76,908
6906 SCHOOL DISTRICT 14 - MALTA	(19,395)	(37,655)	(18,278)	38,584	-	-	831,219	576,616	363,008
6906 State Proportionate Share	(9,970)	(11,640)	(5,999)	12,664	-	-	272,826	189,259	119,148
6992 SCHOOL DISTRICT 14 - SHELBY	48,895	(10,343)	(33,683)	71,104	-	-	1,531,824	1,062,626	668,974
6992 State Proportionate Share	10,901	(2,152)	(11,000)	23,221	-	-	500,255	347,026	218,470
6881 SCHOOL DISTRICT 15 HELENA FLATS- KALISPELL	12,272	(5,887)	(7,861)	16,594	-	-	357,499	247,997	156,126
6881 State Proportionate Share	2,647	(1,656)	(2,563)	5,411	-	-	116,573	80,867	50,910
6904 SCHOOL DISTRICT 15 & 17 - WILLOW CREEK	(4,850)	(3,646)	(4,984)	10,521	-	-	226,666	157,238	98,989
6904 State Proportionate Share	(2,564)	(1,022)	(1,625)	3,431	-	-	73,912	51,273	32,279
6905 SCHOOL DISTRICT 15 & 6 - FLO-CARLTON	36,436	(10,518)	(27,003)	57,003	-	-	1,228,032	851,885	536,302
6905 State Proportionate Share	7,733	(2,627)	(8,911)	18,810	-	-	405,227	281,105	176,969
6907 SCHOOL DISTRICT 15 - CUSTER	11,962	(4,129)	(4,562)	9,631	-	-	207,476	143,926	90,608
6907 State Proportionate Share	3,377	(1,277)	(1,608)	3,395	-	-	73,142	50,738	31,942
6908 SCHOOL DISTRICT 15 - CUT BANK	(39,239)	(48,884)	(46,695)	98,572	-	-	2,123,576	1,473,123	927,401
6908 State Proportionate Share	(21,037)	(14,206)	(15,794)	33,341	-	-	718,270	498,264	313,681
6909 SCHOOL DISTRICT 15 - EKALAKA	28,012	1,067	(12,660)	26,726	-	-	575,756	399,402	251,442
6909 State Proportionate Share	6,949	407	(4,340)	9,163	-	-	197,392	136,931	86,204

**Employer 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, 2022						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2022		
	2023	2024	2025	2026	2027	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
Total ALL Employers & State	\$ 26,013,382	\$ (95,022,785)	\$ (75,374,489)	\$ 159,113,587	\$ -	\$ -	\$ 3,427,832,448	\$ 2,377,885,194	\$ 1,496,992,085
State (Non-Employer Contributing Entity)	\$ (1,080,854)	\$ (19,687,395)	\$ (17,245,956)	\$ 36,405,764	\$ -	\$ -	\$ 784,300,468	\$ 544,068,737	\$ 342,517,206
Employer									
6973 SCHOOL DISTRICT 159 - WINNETT	(17,699)	(15,425)	(6,840)	14,440	-	-	311,077	215,794	135,853
6973 State Proportionate Share	(7,054)	(4,569)	(2,256)	4,762	-	-	102,581	71,161	44,799
6882 SCHOOL DISTRICT 16 - HARLOWTON	19,037	(24,503)	(15,857)	33,474	-	-	721,143	500,256	314,935
6882 State Proportionate Share	3,921	(7,274)	(5,218)	11,016	-	-	237,318	164,627	103,641
6911 SCHOOL DISTRICT 17 - CULBERTSON	14,293	(13,285)	(18,461)	38,970	-	-	839,553	582,397	366,647
6911 State Proportionate Share	1,122	(3,716)	(6,020)	12,708	-	-	273,765	189,911	119,558
6365 SCHOOL DISTRICT 17 - MORIN	(23,697)	(33,085)	(1,414)	2,984	-	-	64,290	44,598	28,077
6365 State Proportionate Share	(7,528)	(9,899)	(544)	1,148	-	-	24,737	17,160	10,803
6912 SCHOOL DISTRICT 17 H - HARDIN	47,970	(67,147)	(111,522)	235,420	-	-	5,071,719	3,518,248	2,214,905
6912 State Proportionate Share	(4,808)	(18,617)	(36,530)	77,114	-	-	1,661,299	1,152,442	725,517
6913 SCHOOL DISTRICT 18 - VALIER	1,459	(7,784)	(11,978)	25,285	-	-	544,723	377,874	237,890
6913 State Proportionate Share	(1,656)	(2,141)	(3,906)	8,245	-	-	177,625	123,218	77,572
6380 SCHOOL DISTRICT 18 - WOODMAN	(9,517)	(2,026)	(1,988)	4,196	-	-	90,402	62,712	39,480
6380 State Proportionate Share	(3,627)	(593)	(648)	1,368	-	-	29,478	20,449	12,874
6977 SCHOOL DISTRICT 19 - COLSTRIP	12,592	(2,340)	(55,335)	116,811	-	-	2,516,500	1,745,694	1,098,998
6977 State Proportionate Share	(5,483)	766	(18,132)	38,276	-	-	824,599	572,024	360,116
6787 SCHOOL DISTRICT 2 - BRIDGER	2,666	(20,084)	(13,181)	27,824	-	-	599,422	415,819	261,778
6787 State Proportionate Share	(928)	(5,779)	(4,349)	9,180	-	-	197,775	137,197	86,372
6784 SCHOOL DISTRICT 2 & 11 - BIG SANDY	19,790	(7,294)	(13,906)	29,355	-	-	632,409	438,702	276,184
6784 State Proportionate Share	4,294	(1,924)	(4,535)	9,572	-	-	206,219	143,054	90,059
6979 SCHOOL DISTRICT 2 & 3 - PRYOR	15,528	(35,416)	(22,671)	47,857	-	-	1,030,996	715,201	450,253
6979 State Proportionate Share	1,254	(10,724)	(7,392)	15,605	-	-	336,189	233,214	146,819
6785 SCHOOL DISTRICT 2 - ALBERTON	5,525	(6,060)	(9,124)	19,261	-	-	414,937	287,841	181,210
6785 State Proportionate Share	314	(1,748)	(2,981)	6,293	-	-	135,562	94,039	59,202
6782 SCHOOL DISTRICT 2 - ALDER	559	(4,954)	(1,265)	2,670	-	-	57,525	39,905	25,122
6782 State Proportionate Share	(35)	(1,559)	(412)	871	-	-	18,758	13,012	8,192
6786 SCHOOL DISTRICT 2 - BILLINGS	140,056	(828,961)	(608,507)	1,284,542	-	-	27,673,272	19,196,931	12,085,383
6786 State Proportionate Share	(58,152)	(249,304)	(200,451)	423,148	-	-	9,115,996	6,323,761	3,981,109
6796 SCHOOL DISTRICT 2 - DEER PARK	6,361	(3,279)	(4,423)	9,337	-	-	201,156	139,542	87,848
6796 State Proportionate Share	1,200	(921)	(1,442)	3,045	-	-	65,594	45,502	28,646
6789 SCHOOL DISTRICT 2 - DODSON	16,963	(22,854)	(8,658)	18,277	-	-	393,744	273,140	171,955
6789 State Proportionate Share	4,258	(7,191)	(2,879)	6,077	-	-	130,915	90,816	57,173
7059 SCHOOL DISTRICT 2 - DUPUYER	2,066	(11,377)	(1,506)	3,178	-	-	68,473	47,500	29,903
7059 State Proportionate Share	897	(3,237)	(535)	1,129	-	-	24,330	16,877	10,625
6783 SCHOOL DISTRICT 2 - FRAZER	9,081	(6,207)	(15,599)	32,930	-	-	709,424	492,127	309,817
6783 State Proportionate Share	310	(1,521)	(5,087)	10,738	-	-	231,331	160,474	101,026
6794 SCHOOL DISTRICT 2 - STEVENSVILLE	32,956	(44,115)	(47,494)	100,259	-	-	2,159,910	1,498,328	943,269
6794 State Proportionate Share	2,801	(12,741)	(15,517)	32,756	-	-	705,674	489,526	308,180
6792 SCHOOL DISTRICT 2 - SUNBURST	2,147	(4,697)	(9,629)	20,327	-	-	437,916	303,782	191,245
6792 State Proportionate Share	(2,277)	(2,009)	(3,213)	6,782	-	-	146,105	101,353	63,807
6793 SCHOOL DISTRICT 2 - THOMPSON FALLS	(5,946)	(31,219)	(18,473)	38,995	-	-	840,092	582,771	366,882
6793 State Proportionate Share	(5,367)	(9,501)	(6,024)	12,716	-	-	273,939	190,031	119,634
7063 SCHOOL DISTRICT 2-27 - LODGE GRASS	19,163	29,334	(44,687)	94,332	-	-	2,032,231	1,409,757	887,509
7063 State Proportionate Share	(1,468)	10,843	(14,572)	30,760	-	-	662,681	459,701	289,404
6915 SCHOOL DISTRICT 20 - GARRISON	928	(1,506)	(1,023)	2,159	-	-	46,517	32,269	20,315
6915 State Proportionate Share	135	(454)	(334)	704	-	-	15,168	10,522	6,624
6369 SCHOOL DISTRICT 20 - KILA	6,385	(15,586)	(7,651)	16,150	-	-	347,935	241,362	151,949
6369 State Proportionate Share	818	(4,791)	(2,495)	5,266	-	-	113,457	78,705	49,549
6916 SCHOOL DISTRICT 20 - PLENTYWOOD	(11,820)	(22,153)	(16,313)	34,437	-	-	741,892	514,650	323,997
6916 State Proportionate Share	(8,337)	(7,753)	(5,487)	11,583	-	-	249,526	173,096	108,972

**Employer 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, 2022						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2022		
	2023	2024	2025	2026	2027	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
Total ALL Employers & State	\$ 26,013,382	\$ (95,022,785)	\$ (75,374,489)	\$ 159,113,587	\$ -	\$ -	\$ 3,427,832,448	\$ 2,377,885,194	\$ 1,496,992,085
State (Non-Employer Contributing Entity)	\$ (1,080,854)	\$ (19,687,395)	\$ (17,245,956)	\$ 36,405,764	\$ -	\$ -	\$ 784,300,468	\$ 544,068,737	\$ 342,517,206
Employer									
6930 SCHOOL DISTRICT 20 - WHITEWATER	3,571	(5,893)	(4,723)	9,970	-	-	214,778	148,991	93,797
6930 State Proportionate Share	377	(1,755)	(1,540)	3,251	-	-	70,036	48,584	30,586
9853 SCHOOL DISTRICT 20-DeSmet	(2,524)	(10,941)	(3,281)	6,925	-	-	149,197	103,498	65,157
9853 State Proportionate Share	(1,464)	(3,539)	(1,153)	2,435	-	-	52,448	36,383	22,905
6918 SCHOOL DISTRICT 21 - BROADVIEW	(11,100)	(19,801)	(6,928)	14,625	-	-	315,070	218,564	137,596
6918 State Proportionate Share	(5,058)	(6,173)	(2,259)	4,769	-	-	102,740	71,270	44,868
6951 SCHOOL DISTRICT 21 - FAIRFIELD	31,840	4,757	(24,279)	51,253	-	-	1,104,166	765,959	482,208
6951 State Proportionate Share	6,557	2,278	(7,917)	16,712	-	-	360,024	249,748	157,228
7275 SCHOOL DISTRICT 21 - GALATA	798	(611)	(715)	1,510	-	-	32,529	22,565	14,206
7275 State Proportionate Share	148	(199)	(255)	539	-	-	11,604	8,050	5,068
9220 SCHOOL DISTRICT 22-COTTONWOOD	450	(5)	(229)	484	-	-	10,432	7,237	4,556
9220 State Proportionate Share	114	6	(75)	158	-	-	3,403	2,360	1,486
7040 SCHOOL DISTRICT 23 - BILLINGS	(4,469)	(26,346)	(11,788)	24,885	-	-	536,095	371,889	234,122
7040 State Proportionate Share	(3,656)	(8,135)	(3,844)	8,114	-	-	174,812	121,267	76,343
7007 SCHOOL DISTRICT 23 - HARRISON	33,503	7,420	(7,382)	15,584	-	-	335,722	232,890	146,615
7007 State Proportionate Share	10,178	2,621	(2,407)	5,082	-	-	109,473	75,941	47,809
7073 SCHOOL DISTRICT 23 - LUSTRE	(2,104)	(7,568)	(2,311)	4,879	-	-	105,118	72,920	45,907
7073 State Proportionate Share	(1,139)	(2,370)	(754)	1,591	-	-	34,278	23,778	14,970
6920 SCHOOL DISTRICT 23 - MISSOULA	17,048	(28,606)	(21,077)	44,494	-	-	958,542	664,940	418,612
6920 State Proportionate Share	1,525	(8,620)	(6,873)	14,509	-	-	312,565	216,826	136,502
6921 SCHOOL DISTRICT 23 - POLSON	32,432	(69,122)	(72,761)	153,597	-	-	3,308,988	2,295,443	1,445,091
6921 State Proportionate Share	(2,673)	(19,762)	(23,918)	50,490	-	-	1,087,723	754,553	475,027
6922 SCHOOL DISTRICT 23 - ROBERTS	11,357	(2,702)	(8,644)	18,247	-	-	393,104	272,696	171,675
6922 State Proportionate Share	2,344	(605)	(2,819)	5,950	-	-	128,185	88,922	55,981
6899 SCHOOL DISTRICT 24 - HUNTLEY PROJECT	55,625	(11,076)	(49,503)	104,499	-	-	2,251,255	1,561,694	983,161
6899 State Proportionate Share	10,883	(1,429)	(16,228)	34,257	-	-	738,018	511,962	322,305
6923 SCHOOL DISTRICT 24 - THREE FORKS	39,184	(36,120)	(18,833)	39,757	-	-	856,491	594,147	374,044
6923 State Proportionate Share	10,034	(11,107)	(6,190)	13,067	-	-	281,498	195,275	122,935
6924 SCHOOL DISTRICT 25 - HOBSON	1,688	(194)	(8,695)	18,356	-	-	395,447	274,321	172,698
6924 State Proportionate Share	(809)	297	(2,937)	6,201	-	-	133,587	92,669	58,340
6925 SCHOOL DISTRICT 26 - LOCKWOOD	75,996	(39,448)	(37,648)	79,473	-	-	1,712,112	1,187,691	747,708
6925 State Proportionate Share	19,510	(11,538)	(12,334)	26,037	-	-	560,913	389,105	244,960
7094 SCHOOL DISTRICT 26 - REICHL	223	(477)	(499)	1,053	-	-	22,694	15,743	9,911
7094 State Proportionate Share	(13)	(139)	(163)	343	-	-	7,400	5,133	3,232
6395 SCHOOL DISTRICT 27 - ELLISTON	4,630	(238)	(1,336)	2,820	-	-	60,743	42,137	26,527
6395 State Proportionate Share	1,307	(94)	(440)	929	-	-	20,024	13,890	8,745
7010 SCHOOL DISTRICT 27 - GRASS RANGE	(6,876)	(13,995)	(5,339)	11,271	-	-	242,807	168,435	106,038
7010 State Proportionate Share	(2,875)	(3,972)	(1,784)	3,766	-	-	81,129	56,279	35,430
7032 SCHOOL DISTRICT 27 - MONFORTON	(18,059)	(22,990)	(10,642)	22,466	-	-	483,990	335,743	211,366
7032 State Proportionate Share	(8,118)	(7,088)	(3,470)	7,326	-	-	157,822	109,481	68,923
6926 SCHOOL DISTRICT 27 - MONTANA CITY	(9,689)	(27,256)	(11,820)	24,952	-	-	537,543	372,893	234,754
6926 State Proportionate Share	(5,455)	(8,428)	(3,854)	8,136	-	-	175,281	121,592	76,548
6927 SCHOOL DISTRICT 28 - ST IGNATIUS	56,476	4,395	(30,149)	63,643	-	-	1,371,085	951,121	598,776
6927 State Proportionate Share	14,026	2,336	(9,885)	20,866	-	-	449,530	311,839	196,317
6401 SCHOOL DISTRICT 28C	10,641	(11,631)	(11,783)	24,874	-	-	535,877	371,738	234,027
6401 State Proportionate Share	1,534	(3,388)	(3,842)	8,111	-	-	174,741	121,218	76,313
6929 SCHOOL DISTRICT 29 - BELT	32,623	(10,002)	(20,833)	43,978	-	-	947,427	657,229	413,757
6929 State Proportionate Share	7,455	(2,610)	(6,793)	14,341	-	-	308,942	214,313	134,920
6928 SCHOOL DISTRICT 29 - SOMERS	57,255	(1,842)	(20,537)	43,354	-	-	933,980	647,901	407,885
6928 State Proportionate Share	15,969	40	(6,697)	14,137	-	-	304,558	211,272	133,006

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
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	Recognition of Deferred Outflows and Deferred Inflows as of June 30, 2022						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2022		
	2023	2024	2025	2026	2027	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
	Total ALL Employers & State	\$ 26,013,382	\$ (95,022,785)	\$ (75,374,489)	\$ 159,113,587	\$ -	\$ -	\$ 3,427,832,448	\$ 2,377,885,194
State (Non-Employer Contributing Entity)	\$ (1,080,854)	\$ (19,687,395)	\$ (17,245,956)	\$ 36,405,764	\$ -	\$ -	\$ 784,300,468	\$ 544,068,737	\$ 342,517,206
Employer									
7048 SCHOOL DISTRICT 29 - WYOLA	23,393	1,996	(20,357)	42,972	-	-	925,762	642,201	404,296
7048 State Proportionate Share	4,367	1,273	(6,638)	14,013	-	-	301,877	209,412	131,835
6902 SCHOOL DISTRICT 3 & 13 - FAIRVIEW	(145)	(29,212)	(17,870)	37,724	-	-	812,701	563,770	354,920
6902 State Proportionate Share	(2,921)	(8,531)	(5,918)	12,493	-	-	269,141	186,703	117,538
6941 SCHOOL DISTRICT 3 - BELFRY	5,448	(7,712)	(4,382)	9,249	-	-	199,259	138,226	87,020
6941 State Proportionate Share	1,114	(2,402)	(1,498)	3,161	-	-	68,105	47,245	29,743
6403 SCHOOL DISTRICT 3 - BILLINGS	3,024	(3,465)	(3,875)	8,180	-	-	176,232	122,252	76,964
6403 State Proportionate Share	341	(998)	(1,264)	2,668	-	-	57,467	39,865	25,097
6798 SCHOOL DISTRICT 3 - CASCADE	8,992	(12,358)	(15,730)	33,206	-	-	715,372	496,253	312,415
6798 State Proportionate Share	344	(3,427)	(5,138)	10,846	-	-	233,654	162,086	102,041
6799 SCHOOL DISTRICT 3 - FAIR MONT EGAN	6,389	(14,021)	(6,797)	14,349	-	-	309,131	214,444	135,003
6799 State Proportionate Share	1,377	(3,971)	(2,255)	4,761	-	-	102,574	71,155	44,796
6819 SCHOOL DISTRICT 3 - HAMILTON	71,239	(64,891)	(66,056)	139,442	-	-	3,004,038	2,083,899	1,311,914
6819 State Proportionate Share	11,850	(19,013)	(21,582)	45,559	-	-	981,502	680,867	428,638
6801 SCHOOL DISTRICT 3 - MANHATTAN	(1,381)	(46,626)	(24,770)	52,289	-	-	1,126,471	781,432	491,949
6801 State Proportionate Share	(4,930)	(14,275)	(8,077)	17,051	-	-	367,326	254,814	160,417
6811 SCHOOL DISTRICT 3 - RAMSAY	2,099	(9,923)	(8,229)	17,372	-	-	374,246	259,614	163,440
6811 State Proportionate Share	(760)	(2,947)	(2,683)	5,665	-	-	122,036	84,657	53,295
6818 SCHOOL DISTRICT 3 - SUPERIOR	32,999	(20,287)	(16,579)	34,998	-	-	753,969	523,028	329,271
6818 State Proportionate Share	7,837	(6,452)	(5,461)	11,527	-	-	248,339	172,273	108,454
6821 SCHOOL DISTRICT 3 - WESTBY	(18,496)	(22,823)	(7,042)	14,866	-	-	320,256	222,161	139,861
6821 State Proportionate Share	(7,599)	(7,096)	(2,305)	4,866	-	-	104,822	72,715	45,778
6820 SCHOOL DISTRICT 3 - WOLF POINT	(20,140)	995	(7,891)	16,658	-	-	358,878	248,953	156,728
6820 State Proportionate Share	(7,304)	256	(2,778)	5,863	-	-	126,317	87,626	55,165
6940 SCHOOL DISTRICT 30 & 6 - FROMBERG	(2,361)	(34,515)	(10,404)	21,962	-	-	473,135	328,213	206,626
6940 State Proportionate Share	(3,076)	(10,904)	(3,392)	7,161	-	-	154,281	107,025	67,377
6935 SCHOOL DISTRICT 30 - POWER	14,395	(209)	(7,480)	15,790	-	-	340,177	235,981	148,561
6935 State Proportionate Share	3,596	163	(2,439)	5,149	-	-	110,921	76,946	48,441
6936 SCHOOL DISTRICT 30 - RONAN	(29,291)	(92,994)	(69,527)	146,771	-	-	3,161,925	2,193,425	1,380,866
6936 State Proportionate Share	(21,265)	(27,281)	(22,976)	48,501	-	-	1,044,867	724,824	456,311
10061 SCHOOL DISTRICT 31-MIAMI ELEMENTARY	3,801	2,079	(951)	2,008	-	-	43,269	30,015	18,896
10061 State Proportionate Share	1,134	699	(310)	655	-	-	14,108	9,787	6,161
6933 SCHOOL DISTRICT 32 - CLINTON	3,942	(13,976)	(5,883)	12,418	-	-	267,527	185,584	116,834
6933 State Proportionate Share	279	(4,447)	(2,015)	4,253	-	-	91,632	63,565	40,017
7022 SCHOOL DISTRICT 32 - RAPELJE	17,968	4,014	(7,791)	16,447	-	-	354,322	245,793	154,739
7022 State Proportionate Share	4,644	1,381	(2,562)	5,408	-	-	116,498	80,815	50,877
6938 SCHOOL DISTRICT 32 J - ASHLAND	19,348	(8,363)	(8,022)	16,934	-	-	364,805	253,065	159,316
6938 State Proportionate Share	5,139	(2,481)	(2,616)	5,523	-	-	118,980	82,536	51,961
6932 SCHOOL DISTRICT 33 - GOLD CREEK	(4,877)	(3,296)	(522)	1,102	-	-	23,744	16,471	10,369
6932 State Proportionate Share	(1,769)	(1,047)	(170)	359	-	-	7,742	5,371	3,381
7066 SCHOOL DISTRICT 33 - SWAN VALLEY ELEM	(13,508)	(1,890)	(1,890)	2,491	-	-	53,663	37,226	23,436
7066 State Proportionate Share	(4,853)	(573)	(385)	812	-	-	17,498	12,139	7,642
10171 SCHOOL DISTRICT 33-UPPER WEST SHORE	4,564	3,446	(1,831)	3,866	-	-	83,283	57,774	36,371
10171 State Proportionate Share	1,237	1,168	(597)	1,261	-	-	27,157	18,839	11,860
7082 SCHOOL DISTRICT 34 - SEELEY LAKE	(9,899)	(5,241)	(8,490)	17,922	-	-	386,107	267,842	168,620
7082 State Proportionate Share	(4,929)	(1,428)	(2,769)	5,844	-	-	125,904	87,340	54,984
7036 SCHOOL DISTRICT 35 - GALLATIN GATEWAY	(5,755)	(13,659)	(6,539)	13,803	-	-	297,363	206,280	129,863
7036 State Proportionate Share	(2,794)	(3,900)	(2,167)	4,574	-	-	98,539	68,357	43,034
6976 SCHOOL DISTRICT 37 - SHEPHERD	30,388	1,442	(33,553)	70,830	-	-	1,525,921	1,058,531	666,396
6976 State Proportionate Share	4,275	1,182	(11,129)	23,492	-	-	506,099	351,080	221,022

**Employer 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, 2022						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2022		
	2023	2024	2025	2026	2027	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
	Total ALL Employers & State	\$ 26,013,382	\$ (95,022,785)	\$ (75,374,489)	\$ 159,113,587	\$ -	\$ -	\$ 3,427,832,448	\$ 2,377,885,194
State (Non-Employer Contributing Entity)	\$ (1,080,854)	\$ (19,687,395)	\$ (17,245,956)	\$ 36,405,764	\$ -	\$ -	\$ 784,300,468	\$ 544,068,737	\$ 342,517,206
Employer									
6939 SCHOOL DISTRICT 38 - BIG FORK	84,223	(8,583)	(40,724)	85,967	-	-	1,852,004	1,284,734	808,801
6939 State Proportionate Share	19,825	(3,539)	(13,387)	28,259	-	-	608,801	422,325	265,874
6341 SCHOOL DISTRICT 38 - LINCOLN	24,721	12,460	(6,712)	14,169	-	-	305,236	211,742	133,302
6341 State Proportionate Share	7,497	4,317	(2,288)	4,829	-	-	104,039	72,172	45,436
6829 SCHOOL DISTRICT 4 & 28 - HIGHWOOD	6,619	(1,573)	(7,673)	16,198	-	-	348,956	242,071	152,395
6829 State Proportionate Share	901	(349)	(2,549)	5,382	-	-	115,938	80,426	50,632
6828 SCHOOL DISTRICT 4 & 47 - WHITEHALL	58,623	4,151	(20,295)	42,843	-	-	922,980	640,271	403,081
6828 State Proportionate Share	16,156	1,584	(6,620)	13,975	-	-	301,063	208,847	131,479
6346 SCHOOL DISTRICT 4 - CANYON CREEK	(6,885)	(23,469)	(10,263)	21,665	-	-	466,726	323,767	203,827
6346 State Proportionate Share	(4,052)	(7,292)	(3,362)	7,097	-	-	152,893	106,062	66,771
6385 SCHOOL DISTRICT 4 - DIVIDE	705	(782)	(649)	1,369	-	-	29,502	20,466	12,884
6385 State Proportionate Share	29	(232)	(212)	447	-	-	9,620	6,673	4,201
6822 SCHOOL DISTRICT 4 - FORSYTH	32,107	(4,714)	(23,723)	50,079	-	-	1,078,866	748,409	471,159
6822 State Proportionate Share	6,900	(668)	(7,750)	16,359	-	-	352,427	244,478	153,911
6823 SCHOOL DISTRICT 4 - HELLGATE	39,598	(97,180)	(62,600)	132,147	-	-	2,846,874	1,974,874	1,243,278
6823 State Proportionate Share	1,746	(29,455)	(20,413)	43,091	-	-	928,318	643,974	405,412
6824 SCHOOL DISTRICT 4 - LIBBY	12,578	(25,788)	(39,370)	83,109	-	-	1,790,453	1,242,036	781,921
6824 State Proportionate Share	(2,331)	(7,133)	(12,880)	27,190	-	-	585,757	406,340	255,810
6827 SCHOOL DISTRICT 4 - LIVINGSTON	51,601	(41,804)	(65,051)	137,322	-	-	2,958,360	2,052,212	1,291,966
6827 State Proportionate Share	6,079	(11,769)	(21,620)	45,639	-	-	983,213	682,054	429,386
6830 SCHOOL DISTRICT 4 - SWAN RIVER	16,077	(12,551)	(7,084)	14,954	-	-	322,160	223,482	140,693
6830 State Proportionate Share	4,244	(3,834)	(2,310)	4,876	-	-	105,053	72,875	45,878
6943 SCHOOL DISTRICT 40 - FRENCHTOWN	36,391	(63,347)	(60,858)	128,469	-	-	2,767,648	1,919,916	1,208,678
6943 State Proportionate Share	1,768	(18,197)	(20,112)	42,455	-	-	914,627	634,476	399,433
7077 SCHOOL DISTRICT 41 - ANDERSON	5,308	(4,835)	(5,074)	10,711	-	-	230,751	160,072	100,773
7077 State Proportionate Share	1,051	(1,418)	(1,781)	3,760	-	-	80,995	56,186	35,372
6974 SCHOOL DISTRICT 41 - PIONEER	1,376	(1,862)	(2,425)	5,120	-	-	110,292	76,509	48,166
6974 State Proportionate Share	36	(526)	(791)	1,669	-	-	35,964	24,948	15,706
6360 SCHOOL DISTRICT 43 - LAMOTTE	14,273	1,436	(4,409)	9,308	-	-	200,522	139,102	87,571
6360 State Proportionate Share	4,073	599	(1,438)	3,035	-	-	65,386	45,358	28,555
6942 SCHOOL DISTRICT 43 - TURNER	(987)	896	(5,801)	12,246	-	-	263,825	183,015	115,217
6942 State Proportionate Share	(1,385)	465	(1,893)	3,996	-	-	86,077	59,712	37,591
6945 SCHOOL DISTRICT 44 - BELGRADE	6,096	(106,318)	(172,909)	365,007	-	-	7,863,467	5,454,882	3,434,148
6945 State Proportionate Share	(28,125)	(28,281)	(56,920)	120,157	-	-	2,588,582	1,795,697	1,130,477
6950 SCHOOL DISTRICT 44 - GERALDINE	37,056	11,068	(9,109)	19,230	-	-	414,272	287,380	180,919
6950 State Proportionate Share	10,742	3,500	(2,989)	6,309	-	-	135,925	94,291	59,361
6946 SCHOOL DISTRICT 44 - MOORE	12,232	5,785	(7,175)	15,146	-	-	326,299	226,353	142,500
6946 State Proportionate Share	2,909	2,088	(2,340)	4,939	-	-	106,400	73,810	46,467
6947 SCHOOL DISTRICT 44 - WHITEFISH	125,242	(77,734)	(76,398)	161,274	-	-	3,474,381	2,410,176	1,517,321
6947 State Proportionate Share	30,232	(21,903)	(25,005)	52,785	-	-	1,137,153	788,842	496,614
6948 SCHOOL DISTRICT 45 - AUGUSTA	6,158	(10,820)	(7,417)	15,658	-	-	337,325	234,002	147,315
6948 State Proportionate Share	780	(3,261)	(2,419)	5,106	-	-	109,995	76,304	48,037
7092 SCHOOL DISTRICT 45 - GOLDEN RIDGE	(2,522)	(508)	(1,147)	2,421	-	-	52,163	36,185	22,780
7092 State Proportionate Share	(1,073)	(129)	(374)	790	-	-	17,009	11,799	7,428
6949 SCHOOL DISTRICT 45 - WOLF POINT	37,110	(28,156)	(52,516)	110,859	-	-	2,388,278	1,656,747	1,043,001
6949 State Proportionate Share	3,251	(7,458)	(17,126)	36,153	-	-	778,861	540,295	340,142
9221 SCHOOL DISTRICT 47-MALMBORG	(1,393)	298	(184)	389	-	-	8,384	5,816	3,661
9221 State Proportionate Share	(512)	102	(60)	127	-	-	2,734	1,896	1,194
6402 SCHOOL DISTRICT 48-1J & 48-2J	19,679	(13,371)	(13,063)	27,575	-	-	594,051	412,093	259,432
6402 State Proportionate Share	4,501	(3,831)	(4,268)	9,011	-	-	194,119	134,660	84,775

**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**

	Recognition of Deferred Outflows and Deferred Inflows as of June 30, 2022						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2022		
	2023	2024	2025	2026	2027	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
	Total ALL Employers & State	\$ 26,013,382	\$ (95,022,785)	\$ (75,374,489)	\$ 159,113,587	\$ -	\$ -	\$ 3,427,832,448	\$ 2,377,885,194
State (Non-Employer Contributing Entity)	\$ (1,080,854)	\$ (19,687,395)	\$ (17,245,956)	\$ 36,405,764	\$ -	\$ -	\$ 784,300,468	\$ 544,068,737	\$ 342,517,206
Employer									
6832 SCHOOL DISTRICT 5 - BASIN	8,297	3,224	(1,589)	3,355	-	-	72,274	50,137	31,563
6832 State Proportionate Share	2,563	1,089	(518)	1,094	-	-	23,567	16,348	10,292
6833 SCHOOL DISTRICT 5 - KALISPELL	194,850	(194,009)	(241,949)	510,749	-	-	11,003,212	7,632,921	4,805,288
6833 State Proportionate Share	23,629	(55,884)	(79,609)	168,053	-	-	3,620,409	2,511,476	1,581,094
7086 SCHOOL DISTRICT 5 - MELROSE	5,857	(591)	(869)	1,835	-	-	39,525	27,419	17,261
7086 State Proportionate Share	1,855	(164)	(283)	598	-	-	12,890	8,942	5,629
6834 SCHOOL DISTRICT 5 - PARK CITY	8,420	(11,295)	(11,024)	23,271	-	-	501,324	347,768	218,937
6834 State Proportionate Share	455	(3,303)	(3,595)	7,588	-	-	163,474	113,402	71,392
6835 SCHOOL DISTRICT 5 - SAND COULEE	31,249	3,254	(12,074)	25,489	-	-	549,107	380,915	239,804
6835 State Proportionate Share	8,295	763	(4,115)	8,686	-	-	187,128	129,811	81,722
6836 SCHOOL DISTRICT 5 - SHERIDAN	10,422	(8,330)	(11,801)	24,911	-	-	536,668	372,286	234,372
6836 State Proportionate Share	1,461	(2,316)	(3,875)	8,181	-	-	176,237	122,255	76,966
6840 SCHOOL DISTRICT 5 - SIDNEY	73,534	(47,660)	(69,382)	146,465	-	-	3,155,331	2,188,851	1,377,986
6840 State Proportionate Share	14,679	(12,064)	(22,905)	48,351	-	-	1,041,643	722,587	454,903
6841 SCHOOL DISTRICT 5 - TERRY	(32,647)	(25,024)	(5,572)	11,763	-	-	253,412	175,792	110,669
6841 State Proportionate Share	(12,643)	(8,467)	(1,856)	3,919	-	-	84,426	58,566	36,870
6954 SCHOOL DISTRICT 50 - EAST GLACIER	15,963	6,775	(5,181)	10,936	-	-	235,606	163,440	102,893
6954 State Proportionate Share	4,577	2,179	(1,821)	3,843	-	-	82,800	57,438	36,160
6975 SCHOOL DISTRICT 50 - EVERGREEN	47,445	(23,148)	(31,626)	66,761	-	-	1,438,251	997,714	628,108
6975 State Proportionate Share	8,832	(7,499)	(10,505)	22,176	-	-	477,748	331,414	208,641
6955 SCHOOL DISTRICT 50 - HAYS	132,045	39,088	(39,017)	82,365	-	-	1,774,407	1,230,905	774,913
6955 State Proportionate Share	38,791	14,206	(12,768)	26,952	-	-	580,639	402,789	253,575
6956 SCHOOL DISTRICT 52 - ABSAROKEE	9,042	(23,398)	(16,139)	34,069	-	-	733,963	509,149	320,534
6956 State Proportionate Share	187	(7,102)	(5,302)	11,192	-	-	241,112	167,259	105,298
6957 SCHOOL DISTRICT 52 - ENNIS	40,414	872	(22,409)	47,305	-	-	1,019,098	706,948	445,057
6957 State Proportionate Share	9,795	806	(7,441)	15,707	-	-	338,389	234,740	147,780
7003 SCHOOL DISTRICT 52 - INDEPENDENT	12,715	(5,466)	(7,271)	15,348	-	-	330,648	229,370	144,399
7003 State Proportionate Share	2,750	(1,733)	(2,406)	5,079	-	-	109,412	75,899	47,782
10056 SCHOOL DISTRICT 54-MARION	890	(5,753)	(4,766)	10,061	-	-	216,742	150,354	94,655
10056 State Proportionate Share	(551)	(1,708)	(1,554)	3,281	-	-	70,677	49,029	30,866
6959 SCHOOL DISTRICT 55 - BROCKTON	44,401	12,369	(18,933)	39,967	-	-	861,031	597,297	376,027
6959 State Proportionate Share	11,840	4,574	(6,174)	13,033	-	-	280,771	194,770	122,617
6953 SCHOOL DISTRICT 55 - PLEVNA	18,415	(4,030)	(13,321)	28,120	-	-	605,791	420,237	264,559
6953 State Proportionate Share	3,809	(1,144)	(4,351)	9,184	-	-	197,853	137,250	86,406
6960 SCHOOL DISTRICT 55 - ROUNDUP	(1,889)	(42,535)	(30,924)	65,280	-	-	1,406,347	975,582	614,175
6960 State Proportionate Share	(6,223)	(12,804)	(10,113)	21,349	-	-	459,925	319,050	200,857
6848 SCHOOL DISTRICT 55F - SUN RIVER VALLEY	23,579	(10,276)	(21,739)	45,891	-	-	988,637	685,817	431,755
6848 State Proportionate Share	4,010	(3,099)	(7,120)	15,030	-	-	323,797	224,617	141,407
6961 SCHOOL DISTRICT 57 - HAVRE	2,032	(1,087)	(1,184)	2,500	-	-	53,851	37,357	23,518
6961 State Proportionate Share	485	(314)	(386)	815	-	-	17,560	12,181	7,669
6962 SCHOOL DISTRICT 58 - GEYSER	4,937	(8,258)	(7,712)	16,279	-	-	350,705	243,284	153,159
6962 State Proportionate Share	597	(2,207)	(2,542)	5,367	-	-	115,626	80,209	50,496
7044 SCHOOL DISTRICT 58 - WHITEFISH	5,066	998	(3,650)	7,704	-	-	165,980	115,140	72,486
7044 State Proportionate Share	1,083	435	(1,190)	2,512	-	-	54,124	37,546	23,637
6963 SCHOOL DISTRICT 58 - YELLOWSTONE	13,257	1,522	(5,904)	12,463	-	-	268,500	186,258	117,258
6963 State Proportionate Share	3,490	673	(1,925)	4,064	-	-	87,553	60,736	38,236
6849 SCHOOL DISTRICT 6 & 1 - ST REGIS	14,563	(4,449)	(8,921)	18,831	-	-	405,685	281,424	177,170
6849 State Proportionate Share	3,453	(1,184)	(3,003)	6,340	-	-	136,585	94,749	59,649
6846 SCHOOL DISTRICT 6 - COLUMBIA FALLS	139,200	(79,655)	(109,086)	230,279	-	-	4,960,965	3,441,418	2,166,537
6846 State Proportionate Share	27,817	(22,824)	(35,844)	75,666	-	-	1,630,086	1,130,790	711,886

**Employer and Non-Employer Proportionate Share Allocations
Public Employees' Retirement System
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	Recognition of Deferred Outflows and Deferred Inflows as of June 30, 2022						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2022		
	2023	2024	2025	2026	2027	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
Total ALL Employers & State	\$ 26,013,382	\$ (95,022,785)	\$ (75,374,489)	\$ 159,113,587	\$ -	\$ -	\$ 3,427,832,448	\$ 2,377,885,194	\$ 1,496,992,085
State (Non-Employer Contributing Entity)	\$ (1,080,854)	\$ (19,687,395)	\$ (17,245,956)	\$ 36,405,764	\$ -	\$ -	\$ 784,300,468	\$ 544,068,737	\$ 342,517,206
Employer									
6844 SCHOOL DISTRICT 6 - COLUMBUS	6,923	(41,123)	(27,618)	58,300	-	-	1,255,977	871,270	548,506
6844 State Proportionate Share	(1,835)	(12,070)	(9,131)	19,275	-	-	415,258	288,064	181,350
6843 SCHOOL DISTRICT 6 - LAME DEER	(64,828)	(167,979)	(61,345)	129,498	-	-	2,789,805	1,935,286	1,218,355
6843 State Proportionate Share	(34,919)	(53,302)	(20,051)	42,327	-	-	911,868	632,562	398,228
6847 SCHOOL DISTRICT 6 - RYEGATE	16,556	11,057	(6,503)	13,728	-	-	295,739	205,154	129,154
6847 State Proportionate Share	4,630	3,712	(2,183)	4,609	-	-	99,293	68,879	43,363
6845 SCHOOL DISTRICT 6 - TROUT CREEK	2,538	(4,216)	(5,392)	11,382	-	-	245,209	170,101	107,087
6845 State Proportionate Share	(100)	(1,194)	(1,758)	3,711	-	-	79,954	55,464	34,917
6853 SCHOOL DISTRICT 6 - WIBAUX	11,176	(1,786)	(13,734)	28,992	-	-	624,573	433,266	272,762
6853 State Proportionate Share	1,364	(153)	(4,478)	9,453	-	-	203,659	141,278	88,941
7054 SCHOOL DISTRICT 64 - BAINVILLE	29,923	(17,964)	(20,105)	42,441	-	-	914,320	634,263	399,299
7054 State Proportionate Share	6,608	(5,283)	(6,560)	13,848	-	-	298,333	206,953	130,287
6964 SCHOOL DISTRICT 64J - MELSTONE	(6,434)	(5,427)	(6,500)	13,721	-	-	295,586	205,048	129,087
6964 State Proportionate Share	(3,380)	(1,550)	(2,119)	4,474	-	-	96,387	66,863	42,094
6952 SCHOOL DISTRICT 65 - FROID	11,975	(15,039)	(8,841)	18,663	-	-	402,070	278,915	175,591
6952 State Proportionate Share	2,523	(4,578)	(2,883)	6,086	-	-	131,110	90,951	57,258
6981 SCHOOL DISTRICT 69 - WEST YELLOWSTONE	7,778	(12,903)	(12,115)	25,574	-	-	550,950	382,194	240,609
6981 State Proportionate Share	590	(3,857)	(4,021)	8,488	-	-	182,865	126,854	79,860
6867 SCHOOL DISTRICT 7 & 2 - SAVAGE	(16,388)	(13,824)	(6,032)	12,733	-	-	274,318	190,294	119,799
6867 State Proportionate Share	(6,213)	(4,083)	(2,027)	4,280	-	-	92,196	63,956	40,264
6859 SCHOOL DISTRICT 7 & 70 - LAUREL	102,528	(31,867)	(85,189)	179,831	-	-	3,874,152	2,687,497	1,691,907
6859 State Proportionate Share	20,711	(8,382)	(28,000)	59,107	-	-	1,273,350	883,322	556,093
6854 SCHOOL DISTRICT 7 - BOULDER	15,845	(28,462)	(14,526)	30,664	-	-	660,607	458,263	288,498
6854 State Proportionate Share	2,829	(8,734)	(4,737)	9,999	-	-	215,409	149,429	94,073
6855 SCHOOL DISTRICT 7 - BOZEMAN	397,801	(108,887)	(289,146)	610,379	-	-	13,149,583	9,121,858	5,742,644
6855 State Proportionate Share	85,225	(28,010)	(95,905)	202,453	-	-	4,361,501	3,025,571	1,904,741
6856 SCHOOL DISTRICT 7 - CHARLO	4,498	(13,962)	(13,704)	28,928	-	-	623,212	432,321	272,167
6856 State Proportionate Share	(943)	(4,075)	(4,471)	9,438	-	-	203,320	141,043	88,793
6857 SCHOOL DISTRICT 7 - GARDINER	20,606	(12,060)	(10,498)	22,162	-	-	477,436	331,197	208,505
6857 State Proportionate Share	5,252	(3,815)	(3,521)	7,432	-	-	160,120	111,075	69,927
6368 SCHOOL DISTRICT 7 - GRANT	1,690	1,855	(618)	1,306	-	-	28,126	19,511	12,283
6368 State Proportionate Share	468	617	(202)	426	-	-	9,170	6,361	4,005
6858 SCHOOL DISTRICT 7 - HINSDALE	1,719	558	(7,160)	15,115	-	-	325,619	225,882	142,203
6858 State Proportionate Share	(899)	167	(2,415)	5,097	-	-	109,813	76,177	47,957
6866 SCHOOL DISTRICT 7 - JOLIET	24,192	(11,068)	(18,702)	39,478	-	-	850,496	589,988	371,426
6866 State Proportionate Share	4,883	(3,186)	(6,195)	13,078	-	-	281,748	195,448	123,044
6860 SCHOOL DISTRICT 7 - LOLO	(9,687)	(18,974)	(23,689)	50,008	-	-	1,077,333	747,345	470,489
6860 State Proportionate Share	(7,787)	(5,683)	(7,761)	16,383	-	-	352,934	244,830	154,132
6863 SCHOOL DISTRICT 7 - MEDICINE LAKE	46,139	(13,036)	(14,211)	29,999	-	-	646,270	448,317	282,237
6863 State Proportionate Share	12,788	(3,766)	(4,634)	9,782	-	-	210,740	146,190	92,034
6864 SCHOOL DISTRICT 7 - TWIN BRIDGES	16,952	1,140	(13,663)	28,843	-	-	621,366	431,041	271,361
6864 State Proportionate Share	3,177	765	(4,477)	9,451	-	-	203,612	141,245	88,921
6862 SCHOOL DISTRICT 7 - VICTOR	(19,733)	(32,666)	(8,254)	17,424	-	-	375,368	260,392	163,929
6862 State Proportionate Share	(8,261)	(10,282)	(2,691)	5,682	-	-	122,401	84,909	53,454
6965 SCHOOL DISTRICT 73 - SWAN LAKE	(33)	(331)	(274)	579	-	-	12,482	8,658	5,451
6965 State Proportionate Share	(61)	(98)	(90)	189	-	-	4,071	2,824	1,778
6970 SCHOOL DISTRICT 74 - ROY	10,967	(9,495)	(4,221)	8,911	-	-	191,979	133,175	83,840
6970 State Proportionate Share	2,574	(3,009)	(1,377)	2,906	-	-	62,602	43,427	27,339
6971 SCHOOL DISTRICT 74 - VAUGHN	17,648	(18,335)	(10,532)	22,234	-	-	478,985	332,272	209,181
6971 State Proportionate Share	4,249	(5,516)	(3,443)	7,268	-	-	156,570	108,613	68,377

**Employer 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, 2022						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2022		
	2023	2024	2025	2026	2027	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
Total ALL Employers & State	\$ 26,013,382	\$ (95,022,785)	\$ (75,374,489)	\$ 159,113,587	\$ -	\$ -	\$ 3,427,832,448	\$ 2,377,885,194	\$ 1,496,992,085
State (Non-Employer Contributing Entity)	\$ (1,080,854)	\$ (19,687,395)	\$ (17,245,956)	\$ 36,405,764	\$ -	\$ -	\$ 784,300,468	\$ 544,068,737	\$ 342,517,206
Employer									
6381 SCHOOL DISTRICT 75 - AMSTERDAM	3,510	(905)	(3,500)	7,389	-	-	159,191	110,431	69,521
6381 State Proportionate Share	575	(184)	(1,141)	2,410	-	-	51,910	36,010	22,670
6364 SCHOOL DISTRICT 75 - ARROWHEAD	6,804	(5,492)	(4,118)	8,693	-	-	187,266	129,907	81,782
6364 State Proportionate Share	1,596	(1,644)	(1,343)	2,835	-	-	61,065	42,361	26,668
7028 SCHOOL DISTRICT 78J & 2 - RICHEY	19,607	(4,199)	(10,261)	21,661	-	-	466,660	323,721	203,798
7028 State Proportionate Share	4,887	(1,037)	(3,346)	7,063	-	-	152,170	105,560	66,455
6868 SCHOOL DISTRICT 8 - ARLEE	15,677	(10,679)	(27,387)	57,813	-	-	1,245,481	863,989	543,923
6868 State Proportionate Share	1,057	(2,729)	(9,217)	19,456	-	-	419,149	290,764	183,050
6870 SCHOOL DISTRICT 8 - ELDER GROVE	34,945	(17,464)	(11,010)	23,242	-	-	500,709	347,342	218,668
6870 State Proportionate Share	10,104	(6,020)	(3,753)	7,922	-	-	170,658	118,385	74,529
6384 SCHOOL DISTRICT 8 - WEST GLACIER	3,327	(7,000)	(2,687)	5,672	-	-	122,201	84,771	53,367
6384 State Proportionate Share	660	(2,175)	(876)	1,850	-	-	39,848	27,642	17,402
6869 SCHOOL DISTRICT 8-WHITE SULPHUR SPRINGS	24,915	(2,550)	(14,533)	30,679	-	-	660,926	458,484	288,637
6869 State Proportionate Share	6,228	(132)	(4,767)	10,062	-	-	216,770	150,373	94,667
6969 SCHOOL DISTRICT 84 - DENTON	(6,225)	(9,576)	(7,300)	15,410	-	-	331,993	230,303	144,987
6969 State Proportionate Share	(3,454)	(3,211)	(2,380)	5,025	-	-	108,257	75,098	47,278
6989 SCHOOL DISTRICT 85 - ULM	27,914	11,097	(5,953)	12,566	-	-	270,708	187,790	118,223
6989 State Proportionate Share	9,028	3,719	(2,043)	4,314	-	-	92,931	64,466	40,585
6378 SCHOOL DISTRICT 86 & 4 - LAMBERT	6,436	(9,601)	(13,803)	29,138	-	-	627,723	435,451	274,137
6378 State Proportionate Share	(274)	(2,671)	(4,501)	9,501	-	-	204,690	141,993	89,392
6967 SCHOOL DISTRICT 87 - ROCKY BOY	(108,641)	(103,019)	(68,367)	144,321	-	-	3,109,142	2,156,810	1,357,810
6967 State Proportionate Share	(49,619)	(31,123)	(22,293)	47,060	-	-	1,013,833	703,295	442,758
6392 SCHOOL DISTRICT 89 - SMITH VALLEY	30,626	7,839	(8,002)	16,892	-	-	363,911	252,445	158,926
6392 State Proportionate Share	8,566	2,258	(2,619)	5,528	-	-	119,098	82,618	52,012
6880 SCHOOL DISTRICT 9 & 9 - REED POINT	7,479	(6,988)	(9,106)	19,222	-	-	414,104	287,263	180,846
6880 State Proportionate Share	930	(1,973)	(2,969)	6,268	-	-	135,033	93,672	58,971
6871 SCHOOL DISTRICT 9 - BROWNING	255,930	(139,471)	(222,330)	469,332	-	-	10,110,960	7,013,967	4,415,626
6871 State Proportionate Share	47,874	(38,176)	(72,550)	153,150	-	-	3,299,366	2,288,768	1,440,889
6873 SCHOOL DISTRICT 9 - DARBY	(2,237)	(22,493)	(22,004)	46,451	-	-	1,000,698	694,183	437,021
6873 State Proportionate Share	(4,827)	(6,294)	(7,268)	15,342	-	-	330,516	229,279	144,342
6875 SCHOOL DISTRICT 9 - DIXON	(9,562)	(7,392)	(6,656)	14,051	-	-	302,707	209,987	132,197
6875 State Proportionate Share	(4,483)	(2,179)	(2,170)	4,582	-	-	98,706	68,472	43,107
6876 SCHOOL DISTRICT 9 - EAST HELENA	56,653	(52,472)	(43,445)	91,711	-	-	1,975,760	1,370,584	862,848
6876 State Proportionate Share	12,377	(15,975)	(14,465)	30,535	-	-	657,818	456,328	287,280
6878 SCHOOL DISTRICT 9 - OPHEIM	(24)	837	(6,111)	12,900	-	-	277,907	192,784	121,367
6878 State Proportionate Share	(1,493)	(35)	(2,018)	4,260	-	-	91,776	63,665	40,080
6879 SCHOOL DISTRICT 9 - POPLAR	(13,367)	(89,449)	(62,564)	132,070	-	-	2,845,227	1,973,732	1,242,558
6879 State Proportionate Share	(15,707)	(27,340)	(20,521)	43,320	-	-	933,249	647,394	407,566
9921 SCHOOL DISTRICT 9-CRESTON	(4,201)	(4,380)	(2,708)	5,718	-	-	123,174	85,446	53,792
9921 State Proportionate Share	(1,931)	(1,329)	(883)	1,864	-	-	40,165	27,862	17,541
6400 SCHOOL DISTRICT 99 M North Star Schools	19,360	4,154	(16,885)	35,644	-	-	767,886	532,682	335,349
6400 State Proportionate Share	4,147	1,667	(5,559)	11,735	-	-	252,814	175,377	110,408
9989 SCHOOL DISTRICT NO. 31-STILLWATER COUNTY-NYE	285	(244)	(334)	704	-	-	15,171	10,524	6,625
9989 State Proportionate Share	38	(69)	(109)	230	-	-	4,946	3,431	2,160
6779 SD 1- West Valley School	(3,715)	(37,484)	(15,253)	32,199	-	-	693,665	481,195	302,935
6779 State Proportionate Share	(4,019)	(11,621)	(4,974)	10,499	-	-	226,193	156,910	98,782
6966 SD 75 GREENFIELD	11,244	(2,434)	(7,548)	15,933	-	-	343,260	238,119	149,907
6966 State Proportionate Share	2,498	(585)	(2,461)	5,196	-	-	111,936	77,650	48,884
6958 SHIELDS VALLEY	8,436	(9,545)	(9,550)	20,161	-	-	434,328	301,293	189,678
6958 State Proportionate Share	1,179	(2,784)	(3,114)	6,574	-	-	141,628	98,247	61,851

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

	Recognition of Deferred Outflows and Deferred Inflows as of June 30, 2022						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2022		
	2023	2024	2025	2026	2027	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
Total ALL Employers & State	\$ 26,013,382	\$ (95,022,785)	\$ (75,374,489)	\$ 159,113,587	\$ -	\$ -	\$ 3,427,832,448	\$ 2,377,885,194	\$ 1,496,992,085
State (Non-Employer Contributing Entity)	\$ (1,080,854)	\$ (19,687,395)	\$ (17,245,956)	\$ 36,405,764	\$ -	\$ -	\$ 784,300,468	\$ 544,068,737	\$ 342,517,206
Employer									
6630 SWEET GRASS COUNTY HIGH SCHOOL	26,264	9,322	(22,154)	46,766	-	-	1,007,484	698,891	439,985
6630 State Proportionate Share	4,807	3,490	(7,228)	15,257	-	-	328,691	228,013	143,545
6642 BOARD OF PUBLIC EDUCATION	630	(3,095)	(2,226)	4,698	-	-	101,214	70,212	44,202
6642 State Proportionate Share	(173)	(793)	(639)	1,350	-	-	29,083	20,175	12,701
6643 COMM OF HIGHER EDUCATION	70,110	(136,054)	(114,156)	240,980	-	-	5,191,510	3,601,347	2,267,220
6643 State Proportionate Share	2,606	(34,239)	(32,801)	69,242	-	-	1,491,708	1,034,797	651,454
6530 COMM OF POLITICAL PRACTICES	3,877	(20,744)	(14,742)	31,120	-	-	670,427	465,075	292,787
6530 State Proportionate Share	(1,233)	(5,320)	(4,236)	8,942	-	-	192,638	133,633	84,128
6443 CONSUMER COUNSEL	(39,444)	(71,068)	(9,384)	19,810	-	-	426,766	296,047	186,376
6443 State Proportionate Share	(13,484)	(19,766)	(2,696)	5,692	-	-	122,625	85,065	53,553
6762 DEPARTMENT OF ADMINISTRATION	(67,284)	(2,357,013)	(1,273,322)	2,687,949	-	-	57,907,307	40,170,262	25,289,095
6762 State Proportionate Share	(228,308)	(619,532)	(368,871)	772,345	-	-	16,638,855	11,542,363	7,266,468
6780 DEPARTMENT OF AGRICULTURE	224,919	(381,321)	(208,728)	440,618	-	-	9,492,378	6,584,856	4,145,481
6780 State Proportionate Share	34,104	(100,127)	(59,975)	126,606	-	-	2,727,502	1,892,066	1,191,146
6825 DEPARTMENT OF COMMERCE	790,911	(499,038)	(537,041)	1,133,679	-	-	24,423,201	16,942,359	10,666,023
6825 State Proportionate Share	152,025	(121,155)	(154,311)	325,747	-	-	7,017,665	4,868,150	3,064,732
6802 DEPARTMENT OF CORRECTIONS	(226,030)	(3,291,080)	(1,099,564)	2,321,152	-	-	50,005,280	34,688,631	21,838,147
6802 State Proportionate Share	(247,917)	(890,451)	(315,944)	666,951	-	-	14,368,318	9,967,293	6,274,886
6667 DEPARTMENT OF FISH, WILDLIFE & PARKS	561,701	(2,044,020)	(1,319,474)	2,785,375	-	-	60,006,182	41,626,251	26,205,709
6667 State Proportionate Share	(45,208)	(529,202)	(379,132)	800,339	-	-	17,241,937	11,960,721	7,529,844
6620 DEPARTMENT OF JUSTICE	1,071,587	(1,560,077)	(1,180,501)	2,492,008	-	-	53,686,081	37,242,000	23,445,615
6620 State Proportionate Share	132,034	(397,414)	(339,201)	716,044	-	-	15,425,944	10,700,968	6,736,769
6838 DEPARTMENT OF LABOR & INDUSTRY	714,538	(3,194,104)	(1,540,877)	3,252,752	-	-	70,075,020	48,610,997	30,602,940
6838 State Proportionate Share	(34,940)	(846,473)	(442,750)	934,633	-	-	20,135,077	13,967,690	8,793,327
6712 DEPARTMENT OF LIVESTOCK	16,485	(244,987)	(147,618)	311,618	-	-	6,713,273	4,656,993	2,931,799
6712 State Proportionate Share	(19,109)	(63,822)	(42,416)	89,539	-	-	1,928,965	1,338,122	842,412
6850 DEPARTMENT OF MILITARY AFFAIRS	324,407	(524,723)	(416,366)	878,937	-	-	18,935,204	13,135,339	8,269,322
6850 State Proportionate Share	30,333	(132,945)	(119,637)	252,550	-	-	5,440,766	3,774,256	2,376,074
7685 DEPARTMENT OF REVENUE	1,067,469	(1,583,409)	(1,183,175)	2,497,652	-	-	53,807,672	37,326,348	23,498,715
7685 State Proportionate Share	130,351	(403,919)	(339,969)	717,665	-	-	15,460,882	10,725,204	6,752,027
6689 DEPARTMENT OF TRANSPORTATION	(1,355)	(7,593,737)	(4,506,967)	9,514,091	-	-	204,964,959	142,184,062	89,511,645
6689 State Proportionate Share	(736,403)	(1,980,832)	(1,295,014)	2,733,741	-	-	58,893,814	40,854,602	25,719,919
6678 DEPT OF ENVIRONMENTAL QUALITY	(360,554)	(1,569,820)	(817,889)	1,726,542	-	-	37,195,422	25,802,441	16,243,867
6678 State Proportionate Share	(242,845)	(413,751)	(235,009)	496,098	-	-	10,687,584	7,413,970	4,667,448
6721 DEPT OF NATURAL RESOURCES & CONSERVATION	1,694,728	(1,869,834)	(1,401,315)	2,958,139	-	-	63,728,082	44,208,130	27,831,125
6721 State Proportionate Share	284,879	(476,830)	(402,648)	849,980	-	-	18,311,373	12,702,588	7,996,885
6872 DEPT OF PUBLIC HEALTH & HUMAN SERVICES	(751,679)	(12,219,782)	(5,148,564)	10,868,484	-	-	234,143,062	162,424,894	102,254,213
6872 State Proportionate Share	(1,068,235)	(3,266,330)	(1,479,368)	3,122,907	-	-	67,277,734	46,670,521	29,381,318
6514 GOVERNORS OFFICE	(354,706)	(447,134)	(109,886)	231,966	-	-	4,997,309	3,466,630	2,182,409
6514 State Proportionate Share	(125,446)	(122,458)	(31,574)	66,652	-	-	1,435,907	996,088	627,085
6439 LEGISLATIVE COUNCIL	327,263	(1,051,594)	(394,285)	832,324	-	-	17,931,017	12,438,735	7,830,777
6439 State Proportionate Share	34,870	(282,917)	(113,292)	239,157	-	-	5,152,227	3,574,096	2,250,064
6652 MONTANA ARTS COUNCIL	29,326	(27,713)	(19,525)	42,062	-	-	906,152	628,597	395,732
6652 State Proportionate Share	5,636	(7,099)	(5,725)	12,086	-	-	260,370	180,618	113,708
6655 MONTANA HISTORICAL SOCIETY	18,169	(187,545)	(104,763)	221,151	-	-	4,764,329	3,305,012	2,080,663
6655 State Proportionate Share	(11,598)	(49,166)	(30,102)	63,545	-	-	1,368,963	949,649	597,849
6764 MONTANA STATE FUND	529,909	(1,080,444)	(868,326)	1,833,014	-	-	39,489,180	27,393,619	17,245,589
6764 State Proportionate Share	18,804	(273,331)	(249,501)	526,691	-	-	11,346,663	7,871,173	4,955,279
6653 MONTANA STATE LIBRARY	461,300	137,518	(106,257)	224,306	-	-	4,832,294	3,352,159	2,110,344
6653 State Proportionate Share	122,459	42,907	(30,532)	64,451	-	-	1,388,492	963,196	606,378

Employer 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, 2022						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2022		
	2023	2024	2025	2026	2027	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total ALL Employers & State	\$ 26,013,382	\$ (95,022,785)	\$ (75,374,489)	\$ 159,113,587	\$ -	\$ -	\$ 3,427,832,448	\$ 2,377,885,194	\$ 1,496,992,085
State (Non-Employer Contributing Entity)	\$ (1,080,854)	\$ (19,687,395)	\$ (17,245,956)	\$ 36,405,764	\$ -	\$ -	\$ 784,300,468	\$ 544,068,737	\$ 342,517,206
Employer									
6769 OFFICE OF PUBLIC DEFENDER	684,474	(1,073,254)	(735,487)	1,552,593	-	-	33,447,982	23,202,844	14,607,297
6769 State Proportionate Share	87,379	(276,271)	(211,332)	446,116	-	-	9,610,810	6,667,013	4,197,202
6623 PUBLIC SERVICE COMMISSION	48,989	(129,564)	(86,647)	182,909	-	-	3,940,475	2,733,505	1,720,872
6623 State Proportionate Share	700	(33,432)	(24,897)	52,556	-	-	1,132,240	785,434	494,468
6651 SCHOOL FOR THE DEAF & BLIND	(9,901)	(98,055)	(81,022)	171,036	-	-	3,684,688	2,556,066	1,609,165
6651 State Proportionate Share	(16,237)	(24,723)	(23,281)	49,145	-	-	1,058,744	734,450	462,371
6529 SECRETARY OF STATE	(33,274)	(146,091)	(75,473)	159,321	-	-	3,432,294	2,380,980	1,498,941
6529 State Proportionate Share	(22,410)	(38,529)	(21,686)	45,779	-	-	986,222	684,141	430,700
6552 STATE AUDITOR'S OFFICE	111,575	(198,608)	(166,739)	351,983	-	-	7,582,866	5,260,230	3,311,565
6552 State Proportionate Share	6,587	(49,977)	(47,910)	101,137	-	-	2,178,831	1,511,453	951,532
6457 SUPREME COURT	153,362	(1,218,661)	(727,715)	1,536,187	-	-	33,094,544	22,957,664	14,452,944
6457 State Proportionate Share	(72,345)	(317,723)	(209,099)	441,402	-	-	9,509,254	6,596,564	4,152,851
6563 SUPT OF PUBLIC INSTRUCTION	6,093	(500,040)	(261,901)	552,867	-	-	11,910,580	8,262,362	5,201,551
6563 State Proportionate Share	(40,915)	(131,742)	(75,254)	158,859	-	-	3,422,339	2,374,074	1,494,593
6766 TEACHERS' RETIREMENT SYSTEM	68,374	(66,634)	(58,683)	123,879	-	-	2,668,757	1,851,315	1,165,491
6766 State Proportionate Share	11,141	(16,665)	(16,862)	35,595	-	-	766,830	531,950	334,888
6567 GREAT FALLS COLLEGE MSU	(124,111)	(132,697)	(72,137)	152,279	-	-	3,280,599	2,275,750	1,432,693
6567 State Proportionate Share	(49,404)	(34,862)	(20,728)	43,755	-	-	942,634	653,905	411,664
6647 MONTANA STATE UNIVERSITY - BILLINGS	(42,930)	(491,610)	(321,132)	677,901	-	-	14,604,227	10,130,943	6,377,912
6647 State Proportionate Share	(65,462)	(127,138)	(92,273)	194,785	-	-	4,196,320	2,910,985	1,832,604
6645 MONTANA STATE UNIVERSITY - BOZEMAN	1,376,235	(2,162,037)	(2,123,771)	4,483,226	-	-	96,583,497	66,999,910	42,179,638
6645 State Proportionate Share	70,240	(532,491)	(610,236)	1,288,192	-	-	27,751,917	19,251,487	12,119,729
6648 MONTANA STATE UNIVERSITY - NORTHERN	48,664	(143,604)	(113,427)	239,442	-	-	5,158,368	3,578,357	2,252,746
6648 State Proportionate Share	(3,775)	(36,403)	(32,592)	68,800	-	-	1,482,185	1,028,191	647,295
6644 UNIVERSITY OF MONTANA	956,474	(3,063,820)	(2,266,593)	4,784,719	-	-	103,078,650	71,505,594	45,016,180
6644 State Proportionate Share	(80,261)	(782,417)	(651,274)	1,374,822	-	-	29,618,208	20,546,132	12,934,770
6744 FALLON MEDICAL COMPLEX	(29,913)	-	-	-	-	-	-	-	-
6744 State Proportionate Share	(9,384)	-	-	-	-	-	-	-	-
6423 FLATHEAD EMERGENCY COMM CENTER	(716,513)	(366,110)	-	-	-	-	-	-	-
6423 State Proportionate Share	(224,975)	(107,424)	-	-	-	-	-	-	-
6405 SCHOOL DISTRICT 4 - TRINITY	(8,697)	-	-	-	-	-	-	-	-
6405 State Proportionate Share	(2,988)	-	-	-	-	-	-	-	-
6420 LAKEVIEW CEMETERY DISTRICT	-	-	-	-	-	-	-	-	-
6420 State Proportionate Share	-	-	-	-	-	-	-	-	-
6396 MILES CITY HOUSING AUTHORITY	-	-	-	-	-	-	-	-	-
6396 State Proportionate Share	-	-	-	-	-	-	-	-	-
6618 BOARD OF CRIME CONTROL	-	-	-	-	-	-	-	-	-
6618 State Proportionate Share	-	-	-	-	-	-	-	-	-

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

	Schedule of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2022				Schedule of Employer Contributions as of June 30, 2022					
	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	\$ 2,377,885,194	\$ 1,346,986,056			\$ 156,293,935	\$ 156,293,935	\$ -	\$ 1,346,986,056		
State (Non-Employer Contributing Entity)	\$ 544,068,737	\$ -			\$ 35,760,593	\$ 35,760,593	\$ -	\$ 1,346,986,056		
Employer										
6532 CITY OF BAKER	784,070	579,469	135.31%	73.66%	51,536	51,536	-	579,469	8.89%	
6532 State Proportionate Share	233,293				15,334	15,334				
6533 CITY OF BELGRADE	3,266,325	2,413,994	135.31%	73.66%	214,691	214,691	-	2,413,994	8.89%	
6533 State Proportionate Share	975,360				64,109	64,109				
6506 CITY OF BELT	105,136	77,701	135.31%	73.66%	6,910	6,910	-	77,701	8.89%	
6506 State Proportionate Share	32,276				2,121	2,121				
6505 CITY OF BIG TIMBER	294,629	217,748	135.31%	73.66%	19,366	19,366	-	217,748	8.89%	
6505 State Proportionate Share	90,485				5,947	5,947				
6508 CITY OF BILLINGS	51,431,998	37,984,405	135.40%	73.66%	3,380,560	3,380,560	-	37,984,405	8.90%	
6508 State Proportionate Share	15,384,782				1,011,222	1,011,222				
6512 CITY OF BOULDER	329,950	243,851	135.31%	73.66%	21,687	21,687	-	243,851	8.89%	
6512 State Proportionate Share	98,170				6,453	6,453				
6509 CITY OF BOZEMAN	21,527,855	15,910,277	135.31%	73.66%	1,414,999	1,414,999	-	15,910,277	8.89%	
6509 State Proportionate Share	6,454,277				424,231	424,231				
6519 CITY OF CHINOOK	796,402	588,584	135.31%	73.66%	52,346	52,346	-	588,584	8.89%	
6519 State Proportionate Share	239,201				15,722	15,722				
6520 CITY OF CHOTEAU	671,766	488,136	137.62%	73.66%	44,154	44,154	-	488,136	9.05%	
6520 State Proportionate Share	200,517				13,180	13,180				
6371 CITY OF COLSTRIP	2,104,676	1,481,447	142.07%	73.66%	138,338	138,338	-	1,481,447	9.34%	
6371 State Proportionate Share	628,208				41,291	41,291				
6522 CITY OF COLUMBIA FALLS	1,355,892	1,002,077	135.31%	73.66%	89,121	89,121	-	1,002,077	8.89%	
6522 State Proportionate Share	405,216				26,634	26,634				
6534 CITY OF COLUMBUS	485,109	358,522	135.31%	73.66%	31,886	31,886	-	358,522	8.89%	
6534 State Proportionate Share	145,385				9,556	9,556				
6523 CITY OF CONRAD	1,276,272	943,234	135.31%	73.66%	83,888	83,888	-	943,234	8.89%	
6523 State Proportionate Share	379,914				24,971	24,971				
6525 CITY OF CUT BANK	1,484,141	1,096,857	135.31%	73.66%	97,551	97,551	-	1,096,857	8.89%	
6525 State Proportionate Share	441,517				29,020	29,020				
6528 CITY OF DEER LODGE	1,128,655	806,492	139.95%	73.66%	74,185	74,185	-	806,492	9.20%	
6528 State Proportionate Share	336,141				22,094	22,094				
6531 CITY OF DILLON	1,168,537	863,614	135.31%	73.66%	76,806	76,806	-	863,614	8.89%	
6531 State Proportionate Share	348,735				22,922	22,922				
6535 CITY OF EAST HELENA	581,952	430,095	135.31%	73.66%	38,251	38,251	-	430,095	8.89%	
6535 State Proportionate Share	174,509				11,470	11,470				
6538 CITY OF FAIRVIEW	501,389	370,554	135.31%	73.66%	32,956	32,956	-	370,554	8.89%	
6538 State Proportionate Share	150,329				9,881	9,881				
6539 CITY OF FORSYTH	886,401	637,535	139.04%	73.66%	58,262	58,262	-	637,535	9.14%	
6539 State Proportionate Share	263,882				17,345	17,345				
6540 CITY OF FORT BENTON	441,159	326,040	135.31%	73.66%	28,997	28,997	-	326,040	8.89%	
6540 State Proportionate Share	131,240				8,626	8,626				
6543 CITY OF GLASGOW	1,427,192	1,054,770	135.31%	73.66%	93,808	93,808	-	1,054,770	8.89%	
6543 State Proportionate Share	426,063				28,005	28,005				

**Employer 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, 2022				Schedule of Employer Contributions as of June 30, 2022				
	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	\$ 2,377,885,194	\$ 1,346,986,056			\$ 156,293,935	\$ 156,293,935	\$ -	\$ 1,346,986,056	
State (Non-Employer Contributing Entity)	\$ 544,068,737	\$ -			\$ 35,760,593	\$ 35,760,593		\$ 1,346,986,056	
Employer									
6544 CITY OF GLENDIVE	2,573,851	1,902,218	135.31%	73.66%	169,176	169,176	-	1,902,218	8.89%
6544 State Proportionate Share	767,938				50,476	50,476			
6545 CITY OF GREAT FALLS	25,682,348	18,958,520	135.47%	73.66%	1,688,068	1,688,068	-	18,958,520	8.90%
6545 State Proportionate Share	7,660,700				503,528	503,528			
6548 CITY OF HAMILTON	2,140,879	1,545,266	138.54%	73.66%	140,717	140,717	-	1,545,266	9.11%
6548 State Proportionate Share	638,758				41,985	41,985			
6549 CITY OF HARDIN	1,908,573	1,410,248	135.34%	73.66%	125,448	125,448	-	1,410,248	8.90%
6549 State Proportionate Share	568,419				37,361	37,361			
6547 CITY OF HARLEM	433,724	320,547	135.31%	73.66%	28,508	28,508	-	320,547	8.89%
6547 State Proportionate Share	129,029				8,481	8,481			
6606 CITY OF HARLOWTON	420,305	310,628	135.31%	73.66%	27,626	27,626	-	310,628	8.89%
6606 State Proportionate Share	125,036				8,218	8,218			
6550 CITY OF HAVRE	3,243,012	2,396,765	135.31%	73.66%	213,159	213,159	-	2,396,765	8.89%
6550 State Proportionate Share	968,582				63,664	63,664			
6551 CITY OF HELENA	17,383,754	12,678,213	137.12%	73.66%	1,142,612	1,142,612	-	12,678,213	9.01%
6551 State Proportionate Share	5,192,198				341,277	341,277			
6555 CITY OF KALISPELL	9,198,996	6,798,579	135.31%	73.66%	604,638	604,638	-	6,798,579	8.89%
6555 State Proportionate Share	2,747,175				180,568	180,568			
6557 CITY OF LAUREL	3,570,030	2,638,449	135.31%	73.66%	234,654	234,654	-	2,638,449	8.89%
6557 State Proportionate Share	1,062,997				69,869	69,869			
6559 CITY OF LEWISTOWN	2,350,460	1,736,400	135.36%	73.66%	154,493	154,493	-	1,736,400	8.90%
6559 State Proportionate Share	701,046				46,079	46,079			
6560 CITY OF LIBBY	967,245	714,846	135.31%	73.66%	63,576	63,576	-	714,846	8.89%
6560 State Proportionate Share	289,238				19,011	19,011			
6561 CITY OF LIVINGSTON	4,106,617	3,025,067	135.75%	73.66%	269,923	269,923	-	3,025,067	8.92%
6561 State Proportionate Share	1,229,885				80,839	80,839			
6570 CITY OF MALTA	685,925	506,936	135.31%	73.66%	45,085	45,085	-	506,936	8.89%
6570 State Proportionate Share	204,056				13,412	13,412			
6571 CITY OF MILES CITY	3,185,833	2,354,510	135.31%	73.66%	209,401	209,401	-	2,354,510	8.89%
6571 State Proportionate Share	950,523				62,477	62,477			
6572 City of Missoula	31,088,857	22,974,656	135.32%	73.66%	2,043,431	2,043,431	-	22,974,656	8.89%
6572 State Proportionate Share	9,305,905				611,665	611,665			
6576 CITY OF PLAINS	250,880	185,224	135.45%	73.66%	16,490	16,490	-	185,224	8.90%
6576 State Proportionate Share	74,634				4,906	4,906			
6577 CITY OF PLENTYWOOD	524,097	384,577	136.28%	73.66%	34,448	34,448	-	384,577	8.96%
6577 State Proportionate Share	156,513				10,287	10,287			
6578 CITY OF POLSON	2,146,238	1,545,925	138.83%	73.66%	141,069	141,069	-	1,545,925	9.13%
6578 State Proportionate Share	638,953				41,998	41,998			
6579 CITY OF POPLAR	293,346	216,798	135.31%	73.66%	19,281	19,281	-	216,798	8.89%
6579 State Proportionate Share	89,430				5,878	5,878			
6603 CITY OF RED LODGE	910,005	672,540	135.31%	73.66%	59,813	59,813	-	672,540	8.89%
6603 State Proportionate Share	274,822				18,064	18,064			
6581 CITY OF RONAN	636,714	470,568	135.31%	73.66%	41,850	41,850	-	470,568	8.89%
6581 State Proportionate Share	190,155				12,499	12,499			
6582 CITY OF ROUNDUP	493,731	364,895	135.31%	73.66%	32,452	32,452	-	364,895	8.89%
6582 State Proportionate Share	146,881				9,654	9,654			
6599 CITY OF SCOBEE	337,892	249,720	135.31%	73.66%	22,209	22,209	-	249,720	8.89%
6599 State Proportionate Share	100,628				6,614	6,614			
6585 CITY OF SHELBY	993,012	702,654	141.32%	73.66%	65,269	65,269	-	702,654	9.29%
6585 State Proportionate Share	298,795				19,639	19,639			

**Employer 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, 2022				Schedule of Employer Contributions as of June 30, 2022				
	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	\$ 2,377,885,194	\$ 1,346,986,056			\$ 156,293,935	\$ 156,293,935	\$ -	\$ 1,346,986,056	
State (Non-Employer Contributing Entity)	\$ 544,068,737	\$ -			\$ 35,760,593	\$ 35,760,593		\$ 1,346,986,056	
Employer									
6586 CITY OF SIDNEY	1,665,856	1,231,160	135.31%	73.66%	109,495	109,495	-	1,231,160	8.89%
6586 State Proportionate Share	497,885				32,725	32,725			
6379 CITY OF THREE FORKS	496,533	366,965	135.31%	73.66%	32,637	32,637	-	366,965	8.89%
6379 State Proportionate Share	147,714				9,709	9,709			
6590 CITY OF TOWNSEND	365,532	270,149	135.31%	73.66%	24,026	24,026	-	270,149	8.89%
6590 State Proportionate Share	109,516				7,198	7,198			
6574 CITY OF TROY	676,355	499,861	135.31%	73.66%	44,456	44,456	-	499,861	8.89%
6574 State Proportionate Share	201,209				13,225	13,225			
6592 CITY OF WHITE SULPHUR SPRINGS	218,749	161,667	135.31%	73.66%	14,378	14,378	-	161,667	8.89%
6592 State Proportionate Share	65,573				4,310	4,310			
6594 CITY OF WHITEFISH	5,348,157	3,952,579	135.31%	73.66%	351,528	351,528	-	3,952,579	8.89%
6594 State Proportionate Share	1,599,592				105,139	105,139			
6598 CITY OF WIBAUX	196,429	145,171	135.31%	73.66%	12,911	12,911	-	145,171	8.89%
6598 State Proportionate Share	58,438				3,841	3,841			
6596 CITY OF WOLF POINT	1,178,908	871,277	135.31%	73.66%	77,488	77,488	-	871,277	8.89%
6596 State Proportionate Share	351,368				23,095	23,095			
6399 TOWN OF ALBERTON	51,683	38,197	135.31%	73.66%	3,397	3,397	-	38,197	8.89%
6399 State Proportionate Share	15,969				1,050	1,050			
6507 TOWN OF BIG SANDY	140,720	104,000	135.31%	73.66%	9,249	9,249	-	104,000	8.89%
6507 State Proportionate Share	41,864				2,752	2,752			
7274 TOWN OF BRIDGER	402,392	285,193	141.09%	73.66%	26,449	26,449	-	285,193	9.27%
7274 State Proportionate Share	120,292				7,907	7,907			
6511 TOWN OF BROADUS	291,747	215,617	135.31%	73.66%	19,176	19,176	-	215,617	8.89%
6511 State Proportionate Share	86,793				5,705	5,705			
6513 TOWN OF CASCADE	240,116	177,457	135.31%	73.66%	15,782	15,782	-	177,457	8.89%
6513 State Proportionate Share	71,434				4,695	4,695			
6526 TOWN OF CHESTER	248,726	183,822	135.31%	73.66%	16,348	16,348	-	183,822	8.89%
6526 State Proportionate Share	74,518				4,898	4,898			
6521 TOWN OF CIRCLE	251,361	185,769	135.31%	73.66%	16,522	16,522	-	185,769	8.89%
6521 State Proportionate Share	74,875				4,921	4,921			
6524 TOWN OF CULBERTSON	234,609	173,389	135.31%	73.66%	15,421	15,421	-	173,389	8.89%
6524 State Proportionate Share	69,793				4,587	4,587			
6432 TOWN OF DENTON	22,915	16,935	135.31%	73.66%	1,506	1,506	-	16,935	8.89%
6432 State Proportionate Share	7,606				500	500			
6558 TOWN OF DRUMMOND	92,150	68,104	135.31%	73.66%	6,057	6,057	-	68,104	8.89%
6558 State Proportionate Share	27,413				1,802	1,802			
6607 TOWN OF EKALAKA	203,213	150,185	135.31%	73.66%	13,357	13,357	-	150,185	8.89%
6607 State Proportionate Share	60,453				3,974	3,974			
6536 TOWN OF ENNIS	641,098	473,806	135.31%	73.66%	42,139	42,139	-	473,806	8.89%
6536 State Proportionate Share	191,893				12,613	12,613			
6382 TOWN OF EUREKA	368,575	272,398	135.31%	73.66%	24,226	24,226	-	272,398	8.89%
6382 State Proportionate Share	110,694				7,276	7,276			
6537 TOWN OF FAIRFIELD	161,327	106,379	151.65%	73.66%	10,604	10,604	-	106,379	9.97%
6537 State Proportionate Share	48,686				3,200	3,200			
6605 TOWN OF FORT PECK	241,890	178,770	135.31%	73.66%	15,899	15,899	-	178,770	8.89%
6605 State Proportionate Share	71,959				4,730	4,730			
6410 TOWN OF FROID	68,248	50,439	135.31%	73.66%	4,486	4,486	-	50,439	8.89%
6410 State Proportionate Share	20,303				1,335	1,335			
6542 TOWN OF GERALDINE	54,827	40,520	135.31%	73.66%	3,604	3,604	-	40,520	8.89%
6542 State Proportionate Share	16,311				1,072	1,072			

**Employer 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, 2022				Schedule of Employer Contributions as of June 30, 2022				
	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	\$ 2,377,885,194	\$ 1,346,986,056			\$ 156,293,935	\$ 156,293,935	\$ -	\$ 1,346,986,056	
State (Non-Employer Contributing Entity)	\$ 544,068,737	\$ -			\$ 35,760,593	\$ 35,760,593		\$ 1,346,986,056	
Employer									
6546 TOWN OF GRASS RANGE	558	413	135.31%	73.66%	37	37	-	413	8.89%
6546 State Proportionate Share	166				11	11			
6553 TOWN OF HOT SPRINGS	354,902	262,291	135.31%	73.66%	23,327	23,327	-	262,291	8.89%
6553 State Proportionate Share	105,581				6,940	6,940			
6434 TOWN OF HYSHAM	119,267	88,144	135.31%	73.66%	7,839	7,839	-	88,144	8.89%
6434 State Proportionate Share	35,481				2,332	2,332			
6562 TOWN OF LIMA	15,132	11,183	135.32%	73.66%	995	995	-	11,183	8.89%
6562 State Proportionate Share	4,793				315	315			
6601 TOWN OF MANHATTAN	1,341,320	991,311	135.31%	73.66%	88,163	88,163	-	991,311	8.89%
6601 State Proportionate Share	399,114				26,233	26,233			
6564 TOWN OF MEDICINE LAKE	113,009	82,874	136.36%	73.66%	7,428	7,428	-	82,874	8.96%
6564 State Proportionate Share	33,618				2,210	2,210			
6554 TOWN OF MELSTONE	57,862	42,763	135.31%	73.66%	3,803	3,803	-	42,763	8.89%
6554 State Proportionate Share	17,213				1,131	1,131			
6390 TOWN OF MOORE	33,677	24,889	135.31%	73.66%	2,214	2,214	-	24,889	8.89%
6390 State Proportionate Share	10,121				665	665			
6556 TOWN OF NASHUA	83,233	61,514	135.31%	73.66%	5,471	5,471	-	61,514	8.89%
6556 State Proportionate Share	25,031				1,645	1,645			
6575 TOWN OF PHILIPSBURG	477,883	353,179	135.31%	73.66%	31,411	31,411	-	353,179	8.89%
6575 State Proportionate Share	142,167				9,344	9,344			
6573 TOWN OF RICHEY	89,863	66,414	135.31%	73.66%	5,907	5,907	-	66,414	8.89%
6573 State Proportionate Share	26,768				1,759	1,759			
6583 TOWN OF RYEGATE	46,725	34,533	135.31%	73.66%	3,071	3,071	-	34,533	8.89%
6583 State Proportionate Share	13,901				914	914			
6353 TOWN OF SACO	153,846	109,201	140.88%	73.66%	10,112	10,112	-	109,201	9.26%
6353 State Proportionate Share	45,768				3,008	3,008			
6584 TOWN OF SHERIDAN	182,610	134,959	135.31%	73.66%	12,003	12,003	-	134,959	8.89%
6584 State Proportionate Share	54,325				3,571	3,571			
6366 TOWN OF ST IGNATIUS	193,820	143,244	135.31%	73.66%	12,740	12,740	-	143,244	8.89%
6366 State Proportionate Share	57,659				3,790	3,790			
6587 TOWN OF STANFORD	77,650	57,388	135.31%	73.66%	5,104	5,104	-	57,388	8.89%
6587 State Proportionate Share	23,099				1,518	1,518			
6604 TOWN OF STEVENSVILLE	780,245	576,636	135.31%	73.66%	51,285	51,285	-	576,636	8.89%
6604 State Proportionate Share	233,625				15,356	15,356			
6588 TOWN OF SUNBURST	189,167	139,804	135.31%	73.66%	12,434	12,434	-	139,804	8.89%
6588 State Proportionate Share	56,276				3,699	3,699			
6589 TOWN OF SUPERIOR	212,609	157,131	135.31%	73.66%	13,975	13,975	-	157,131	8.89%
6589 State Proportionate Share	63,249				4,157	4,157			
6580 TOWN OF TERRY	258,867	191,315	135.31%	73.66%	17,015	17,015	-	191,315	8.89%
6580 State Proportionate Share	77,010				5,062	5,062			
6597 TOWN OF THOMPSON FALLS	359,677	265,821	135.31%	73.66%	23,641	23,641	-	265,821	8.89%
6597 State Proportionate Share	107,594				7,072	7,072			
6600 TOWN OF TWIN BRIDGES	234,132	173,037	135.31%	73.66%	15,389	15,389	-	173,037	8.89%
6600 State Proportionate Share	69,659				4,579	4,579			
6591 TOWN OF VALIER	268,534	182,050	147.51%	73.66%	17,650	17,650	-	182,050	9.70%
6591 State Proportionate Share	79,883				5,251	5,251			
6408 TOWN OF WEST YELLOWSTONE	1,669,772	1,208,782	138.14%	73.66%	109,752	109,752	-	1,208,782	9.08%
6408 State Proportionate Share	499,181				32,811	32,811			
6356 TOWN OF WESTBY	75,988	56,160	135.31%	73.66%	4,995	4,995	-	56,160	8.89%
6356 State Proportionate Share	22,606				1,486	1,486			

**Employer 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, 2022				Schedule of Employer Contributions as of June 30, 2022				
	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	\$ 2,377,885,194	\$ 1,346,986,056			\$ 156,293,935	\$ 156,293,935	\$ -	\$ 1,346,986,056	
State (Non-Employer Contributing Entity)	\$ 544,068,737	\$ -			\$ 35,760,593	\$ 35,760,593		\$ 1,346,986,056	
Employer									
6409 TOWN OF WHITEHALL	299,396	212,940	140.60%	73.66%	19,679	19,679	-	212,940	9.24%
6409 State Proportionate Share	89,815				5,903	5,903			
6595 TOWN OF WINNETT	61,548	45,370	135.66%	73.66%	4,045	4,045	-	45,370	8.92%
6595 State Proportionate Share	18,368				1,207	1,207			
6458 ANACONDA-DEER LODGE COUNTY	5,604,273	4,036,104	138.85%	73.66%	368,362	368,362	-	4,036,104	9.13%
6458 State Proportionate Share	1,669,181				109,713	109,713			
6510 BUTTE SILVER BOW	26,221,213	19,378,402	135.31%	73.66%	1,723,487	1,723,487	-	19,378,402	8.89%
6510 State Proportionate Share	7,819,630				513,974	513,974			
6444 BEAVERHEAD COUNTY	3,372,905	2,484,661	135.75%	73.66%	221,697	221,697	-	2,484,661	8.92%
6444 State Proportionate Share	1,011,473				66,483	66,483			
6445 BIG HORN COUNTY	6,429,051	4,751,422	135.31%	73.66%	422,573	422,573	-	4,751,422	8.89%
6445 State Proportionate Share	1,920,082				126,205	126,205			
6446 BLAINE COUNTY	3,553,692	2,626,376	135.31%	73.66%	233,580	233,580	-	2,626,376	8.89%
6446 State Proportionate Share	1,060,444				69,702	69,702			
6447 BROADWATER COUNTY	2,669,240	1,972,716	135.31%	73.66%	175,446	175,446	-	1,972,716	8.89%
6447 State Proportionate Share	796,675				52,364	52,364			
6448 CARBON COUNTY	4,552,425	3,351,637	135.83%	73.66%	299,225	299,225	-	3,351,637	8.93%
6448 State Proportionate Share	1,358,519				89,294	89,294			
6449 CARTER COUNTY	1,783,917	1,315,930	135.56%	73.66%	117,255	117,255	-	1,315,930	8.91%
6449 State Proportionate Share	534,221				35,114	35,114			
6450 CASCADE COUNTY	17,351,967	12,819,158	135.36%	73.66%	1,140,523	1,140,523	-	12,819,158	8.90%
6450 State Proportionate Share	5,175,340				340,169	340,169			
6451 CHOUTEAU COUNTY	2,797,680	2,047,298	136.65%	73.66%	183,888	183,888	-	2,047,298	8.98%
6451 State Proportionate Share	833,083				54,758	54,758			
6452 CUSTER COUNTY	3,528,873	2,605,789	135.42%	73.66%	231,948	231,948	-	2,605,789	8.90%
6452 State Proportionate Share	1,052,444				69,176	69,176			
6453 DANIELS COUNTY	1,454,182	1,074,722	135.31%	73.66%	95,582	95,582	-	1,074,722	8.89%
6453 State Proportionate Share	434,689				28,572	28,572			
6456 DAWSON COUNTY	4,486,216	3,313,819	135.38%	73.66%	294,873	294,873	-	3,313,819	8.90%
6456 State Proportionate Share	1,340,292				88,096	88,096			
6459 FALLON COUNTY	4,116,010	3,039,003	135.44%	73.66%	270,540	270,540	-	3,039,003	8.90%
6459 State Proportionate Share	1,236,857				81,297	81,297			
6460 FERGUS COUNTY	3,476,070	2,569,010	135.31%	73.66%	228,478	228,478	-	2,569,010	8.89%
6460 State Proportionate Share	1,043,218				68,569	68,569			
6461 FLATHEAD COUNTY	26,778,457	19,781,599	135.37%	73.66%	1,760,114	1,760,114	-	19,781,599	8.90%
6461 State Proportionate Share	7,988,344				525,064	525,064			
6462 GALLATIN COUNTY	25,184,364	18,559,797	135.69%	73.66%	1,655,336	1,655,336	-	18,559,797	8.92%
6462 State Proportionate Share	7,532,106				495,076	495,076			
6463 GARFIELD COUNTY	2,022,722	1,487,213	136.01%	73.66%	132,951	132,951	-	1,487,213	8.94%
6463 State Proportionate Share	604,768				39,751	39,751			
6464 GLACIER COUNTY	3,221,622	2,380,610	135.33%	73.66%	211,753	211,753	-	2,380,610	8.89%
6464 State Proportionate Share	961,996				63,231	63,231			
6465 GOLDEN VALLEY COUNTY	343,265	253,691	135.31%	73.66%	22,562	22,562	-	253,691	8.89%
6465 State Proportionate Share	102,880				6,762	6,762			
6466 GRANITE COUNTY	1,784,679	1,307,231	136.52%	73.66%	117,305	117,305	-	1,307,231	8.97%
6466 State Proportionate Share	533,213				35,047	35,047			
6467 HILL COUNTY	4,345,813	3,167,320	137.21%	73.66%	285,645	285,645	-	3,167,320	9.02%
6467 State Proportionate Share	1,300,521				85,482	85,482			
6468 JEFFERSON COUNTY	5,478,162	3,991,838	137.23%	73.66%	360,073	360,073	-	3,991,838	9.02%
6468 State Proportionate Share	1,634,409				107,428	107,428			

**Employer 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, 2022				Schedule of Employer Contributions as of June 30, 2022				
	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	\$ 2,377,885,194	\$ 1,346,986,056			\$ 156,293,935	\$ 156,293,935	\$ -	\$ 1,346,986,056	
State (Non-Employer Contributing Entity)	\$ 544,068,737	\$ -			\$ 35,760,593	\$ 35,760,593		\$ 1,346,986,056	
Employer									
6469 JUDITH BASIN COUNTY	1,578,488	1,166,590	135.31%	73.66%	103,752	103,752	-	1,166,590	8.89%
6469 State Proportionate Share	469,584				30,865	30,865			
6470 LAKE COUNTY	8,596,378	6,337,672	135.64%	73.66%	565,029	565,029	-	6,337,672	8.92%
6470 State Proportionate Share	2,564,451				168,558	168,558			
6471 LEWIS & CLARK COUNTY	19,523,377	14,261,036	136.90%	73.66%	1,283,247	1,283,247	-	14,261,036	9.00%
6471 State Proportionate Share	5,828,838				383,122	383,122			
6472 LIBERTY COUNTY	1,844,293	1,322,801	139.42%	73.66%	121,223	121,223	-	1,322,801	9.16%
6472 State Proportionate Share	551,863				36,273	36,273			
6473 LINCOLN COUNTY	6,179,059	4,562,748	135.42%	73.66%	406,142	406,142	-	4,562,748	8.90%
6473 State Proportionate Share	1,848,588				121,505	121,505			
6474 MADISON COUNTY	9,701,206	7,130,112	136.06%	73.66%	637,648	637,648	-	7,130,112	8.94%
6474 State Proportionate Share	2,894,239				190,235	190,235			
6475 MCCONE COUNTY	1,785,334	1,317,418	135.52%	73.66%	117,348	117,348	-	1,317,418	8.91%
6475 State Proportionate Share	532,531				35,003	35,003			
6476 MEAGHER COUNTY	1,590,030	1,173,886	135.45%	73.66%	104,511	104,511	-	1,173,886	8.90%
6476 State Proportionate Share	473,197				31,103	31,103			
6477 MINERAL COUNTY	2,509,559	1,854,707	135.31%	73.66%	164,950	164,950	-	1,854,707	8.89%
6477 State Proportionate Share	748,484				49,197	49,197			
6478 MISSOULA COUNTY	57,638,062	42,532,188	135.52%	73.66%	3,788,477	3,788,477	-	42,532,188	8.91%
6478 State Proportionate Share	17,250,594				1,133,860	1,133,860			
6479 MUSSELSHELL COUNTY	2,232,873	1,649,724	135.35%	73.66%	146,764	146,764	-	1,649,724	8.90%
6479 State Proportionate Share	666,872				43,833	43,833			
6480 PARK COUNTY	4,780,185	3,502,175	136.49%	73.66%	314,196	314,196	-	3,502,175	8.97%
6480 State Proportionate Share	1,431,652				94,101	94,101			
6481 PETROLEUM COUNTY	339,557	229,201	148.15%	73.66%	22,319	22,319	-	229,201	9.74%
6481 State Proportionate Share	101,241				6,654	6,654			
6482 PHILLIPS COUNTY	2,470,538	1,825,870	135.31%	73.66%	162,385	162,385	-	1,825,870	8.89%
6482 State Proportionate Share	735,889				48,369	48,369			
6483 PONDERA COUNTY	2,425,354	1,764,573	137.45%	73.66%	159,415	159,415	-	1,764,573	9.03%
6483 State Proportionate Share	722,276				47,474	47,474			
6485 POWDER RIVER COUNTY	5,061,678	3,735,904	135.49%	73.66%	332,698	332,698	-	3,735,904	8.91%
6485 State Proportionate Share	1,509,432				99,213	99,213			
6484 POWELL COUNTY	2,145,814	1,562,956	137.29%	73.66%	141,042	141,042	-	1,562,956	9.02%
6484 State Proportionate Share	642,347				42,221	42,221			
6486 PRAIRIE COUNTY	1,084,955	801,840	135.31%	73.66%	71,313	71,313	-	801,840	8.89%
6486 State Proportionate Share	324,017				21,297	21,297			
6487 RAVALLI COUNTY	8,918,767	6,572,253	135.70%	73.66%	586,219	586,219	-	6,572,253	8.92%
6487 State Proportionate Share	2,659,872				174,830	174,830			
6488 RICHLAND COUNTY	7,900,851	5,838,914	135.31%	73.66%	519,313	519,313	-	5,838,914	8.89%
6488 State Proportionate Share	2,364,216				155,397	155,397			
6489 ROOSEVELT COUNTY	5,262,002	3,882,901	135.52%	73.66%	345,865	345,865	-	3,882,901	8.91%
6489 State Proportionate Share	1,570,520				103,228	103,228			
6490 ROSEBUD COUNTY	4,250,545	3,141,393	135.31%	73.66%	279,383	279,383	-	3,141,393	8.89%
6490 State Proportionate Share	1,270,179				83,487	83,487			
6491 SANDERS COUNTY	4,592,442	3,384,959	135.67%	73.66%	301,855	301,855	-	3,384,959	8.92%
6491 State Proportionate Share	1,368,302				89,937	89,937			
6492 SHERIDAN COUNTY	3,613,641	2,655,822	136.06%	73.66%	237,520	237,520	-	2,655,822	8.94%
6492 State Proportionate Share	1,075,849				70,714	70,714			
6494 STILLWATER COUNTY	4,256,457	2,997,516	142.00%	73.66%	279,772	279,772	-	2,997,516	9.33%
6494 State Proportionate Share	1,274,812				83,792	83,792			

**Employer 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, 2022				Schedule of Employer Contributions as of June 30, 2022				
	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	\$ 2,377,885,194	\$ 1,346,986,056			\$ 156,293,935	\$ 156,293,935	\$ -	\$ 1,346,986,056	
State (Non-Employer Contributing Entity)	\$ 544,068,737	\$ -			\$ 35,760,593	\$ 35,760,593		\$ 1,346,986,056	
Employer									
6495 SWEET GRASS COUNTY	2,093,471	1,547,193	135.31%	73.66%	137,601	137,601	-	1,547,193	8.89%
6495 State Proportionate Share	626,154				41,156	41,156			
6496 TETON COUNTY	2,895,453	2,117,902	136.71%	73.66%	190,314	190,314	-	2,117,902	8.99%
6496 State Proportionate Share	863,499				56,757	56,757			
6497 TOOLE COUNTY	2,986,531	2,181,004	136.93%	73.66%	196,301	196,301	-	2,181,004	9.00%
6497 State Proportionate Share	893,736				58,744	58,744			
6498 TREASURE COUNTY	714,932	528,373	135.31%	73.66%	46,992	46,992	-	528,373	8.89%
6498 State Proportionate Share	213,191				14,013	14,013			
6499 VALLEY COUNTY	4,011,078	2,944,581	136.22%	73.66%	263,643	263,643	-	2,944,581	8.95%
6499 State Proportionate Share	1,195,721				78,593	78,593			
6500 WHEATLAND COUNTY	1,193,595	855,763	139.48%	73.66%	78,454	78,454	-	855,763	9.17%
6500 State Proportionate Share	355,443				23,363	23,363			
6501 WIBAUX COUNTY	2,004,786	1,481,646	135.31%	73.66%	131,772	131,772	-	1,481,646	8.89%
6501 State Proportionate Share	596,399				39,201	39,201			
6502 YELLOWSTONE COUNTY	21,397,574	15,806,945	135.37%	73.66%	1,406,436	1,406,436	-	15,806,945	8.90%
6502 State Proportionate Share	6,392,110				420,145	420,145			
6435 ARLEE-LAKE COUNTY WATER & SEWER DISTRICT	27,921	20,634	135.31%	73.66%	1,835	1,835	-	20,634	8.89%
6435 State Proportionate Share	8,306				546	546			
6720 BEAR PAW COOPERATIVE	51,692	38,203	135.31%	73.66%	3,398	3,398	-	38,203	8.89%
6720 State Proportionate Share	15,378				1,011	1,011			
6725 BERT MOONEY AIRPORT AUTHORITY	314,044	232,096	135.31%	73.66%	20,642	20,642	-	232,096	8.89%
6725 State Proportionate Share	94,026				6,180	6,180			
6740 BIG COUNTRY EDUCATIONAL COOP	44,015	32,530	135.31%	73.66%	2,893	2,893	-	32,530	8.89%
6740 State Proportionate Share	13,094				861	861			
6709 BIG FORK CO WATER & SEWER	570,281	421,471	135.31%	73.66%	37,484	37,484	-	421,471	8.89%
6709 State Proportionate Share	169,654				11,151	11,151			
7689 BIG HORN COUNTY CEMETERY DISTRICT #1	52,761	38,593	136.71%	73.66%	3,468	3,468	-	38,593	8.99%
7689 State Proportionate Share	15,696				1,032	1,032			
6348 BIG SKY CO WATER & SEWER DIST #363	313,424	231,636	135.31%	73.66%	20,601	20,601	-	231,636	8.89%
6348 State Proportionate Share	101,846				6,694	6,694			
6739 BIG SKY ECONOMIC DEVELOPMENT AUTH	628,001	464,129	135.31%	73.66%	41,278	41,278	-	464,129	8.89%
6739 State Proportionate Share	202,386				13,303	13,303			
6347 BIG SKY FIRE DEPARTMENT	475	351	135.29%	73.66%	31	31	-	351	8.89%
6347 State Proportionate Share	2,529				166	166			
6741 BIG SKY SPECIAL EDUCATION COOP	63,574	46,985	135.31%	73.66%	4,179	4,179	-	46,985	8.89%
6741 State Proportionate Share	18,913				1,243	1,243			
6697 BILLINGS HOUSING AUTHORITY	1,768,563	1,307,066	135.31%	73.66%	116,245	116,245	-	1,307,066	8.89%
6697 State Proportionate Share	528,666				34,749	34,749			
7699 BITTERROOT PUBLIC LIBRARY	368,997	272,710	135.31%	73.66%	24,254	24,254	-	272,710	8.89%
7699 State Proportionate Share	110,569				7,268	7,268			
6634 BITTERROOT CONSERVATION DISTRICT	80,283	59,334	135.31%	73.66%	5,277	5,277	-	59,334	8.89%
6634 State Proportionate Share	23,884				1,570	1,570			
6350 BITTERROOT VALLEY SEC	30,036	22,198	135.31%	73.66%	1,974	1,974	-	22,198	8.89%
6350 State Proportionate Share	9,659				635	635			
10565 BROADWATER CONSERVATION DISTRICT	48,986	36,204	135.31%	73.66%	3,220	3,220	-	36,204	8.89%
10565 State Proportionate Share	14,574				958	958			
6421 BUFFALO RAPIDS IRR1 PROJECT 1	277,974	205,437	135.31%	73.66%	18,271	18,271	-	205,437	8.89%
6421 State Proportionate Share	82,695				5,435	5,435			
6422 BUFFALO RAPIDS IRR1 PROJECT 2	375,856	277,779	135.31%	73.66%	24,705	24,705	-	277,779	8.89%
6422 State Proportionate Share	112,033				7,364	7,364			

**Employer 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, 2022					Schedule of Employer Contributions as of June 30, 2022				
	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	\$ 2,377,885,194	\$ 1,346,986,056				\$ 156,293,935	\$ 156,293,935	\$ -	\$ 1,346,986,056	
State (Non-Employer Contributing Entity)	\$ 544,068,737	\$ -				\$ 35,760,593	\$ 35,760,593		\$ 1,346,986,056	
Employer										
6711 CABINET MOUNTAIN COOPERATIVE	68,043	50,287	135.31%	73.66%	4,472	4,472	-	50,287	8.89%	
6711 State Proportionate Share	20,242				1,330	1,330				
6727 CASCADE CONSERVATION DISTRICT	105,993	78,333	135.31%	73.66%	6,967	6,967	-	78,333	8.89%	
6727 State Proportionate Share	32,059				2,107	2,107				
6662 CENTER FOR MENTAL HEALTH	57,978	42,850	135.31%	73.66%	3,811	3,811	-	42,850	8.89%	
6662 State Proportionate Share	17,248				1,134	1,134				
6703 CENTRAL MONTANA LEARNING RESOURCE CTR	34,858	25,762	135.31%	73.66%	2,291	2,291	-	25,762	8.89%	
6703 State Proportionate Share	10,994				723	723				
6719 CENTRAL VALLEY FIRE DISTRICT	321,524	237,624	135.31%	73.66%	21,133	21,133	-	237,624	8.89%	
6719 State Proportionate Share	95,650				6,287	6,287				
6650 CHOUTEAU COUNTY CONSERVATION DIST	24,616	18,192	135.31%	73.66%	1,618	1,618	-	18,192	8.89%	
6650 State Proportionate Share	7,324				481	481				
6428 COLUMBUS RURAL FIRE DISTRICT #3	276,867	198,017	139.82%	73.66%	18,198	18,198	-	198,017	9.19%	
6428 State Proportionate Share	82,363				5,414	5,414				
6433 CORVALLIS COUNTY SEWER DISTRICT	57,811	42,725	135.31%	73.66%	3,800	3,800	-	42,725	8.89%	
6433 State Proportionate Share	17,198				1,130	1,130				
10644 CRAIG WATER & SEWER DISTRICT	-	5,400	0.00%	73.66%	-	-	-	5,400	0.00%	
10644 State Proportionate Share	-				-	-				
6707 Crown Hill	78,180	57,587	135.76%	73.66%	5,139	5,139	-	57,587	8.92%	
6707 State Proportionate Share	23,256				1,529	1,529				
6394 DALY DITCHES IRRIGATION DISTRICT	47,671	35,231	135.31%	73.66%	3,133	3,133	-	35,231	8.89%	
6394 State Proportionate Share	16,305				1,072	1,072				
6677 DAWSON COMMUNITY COLLEGE	1,549,259	1,144,989	135.31%	73.66%	101,831	101,831	-	1,144,989	8.89%	
6677 State Proportionate Share	465,246				30,580	30,580				
6686 DEER LODGE COUNTY HEAD START PROGRAM	571,560	422,416	135.31%	73.66%	37,568	37,568	-	422,416	8.89%	
6686 State Proportionate Share	170,033				11,176	11,176				
8514 Drummond School and Community Library District	27,561	20,369	135.31%	73.66%	1,812	1,812	-	20,369	8.89%	
8514 State Proportionate Share	8,199				539	539				
6389 DRY PRAIRIE RURAL WATER	1,375,220	1,016,364	135.31%	73.66%	90,391	90,391	-	1,016,364	8.89%	
6389 State Proportionate Share	409,115				26,891	26,891				
8715 DRY REDWATER REGIONAL WATER AUTHORITY	122,370	90,439	135.31%	73.66%	8,043	8,043	-	90,439	8.89%	
8715 State Proportionate Share	36,404				2,393	2,393				
6705 EASTERN YELLOWSTONE COUNTY SEC	25,545	18,879	135.31%	73.66%	1,679	1,679	-	18,879	8.89%	
6705 State Proportionate Share	7,599				499	499				
6750 FERGUS COUNTY CONSERVATION DIST	39,457	29,160	135.31%	73.66%	2,593	2,593	-	29,160	8.89%	
6750 State Proportionate Share	11,739				772	772				
6716 FLATHEAD CONSERVATION DISTRICT	135,903	100,439	135.31%	73.66%	8,933	8,933	-	100,439	8.89%	
6716 State Proportionate Share	41,882				2,753	2,753				
6708 FLATHEAD MUNICIPAL AIRPORT AUTHORITY	2,444,017	1,806,265	135.31%	73.66%	160,642	160,642	-	1,806,265	8.89%	
6708 State Proportionate Share	732,413				48,141	48,141				
6699 FLATHEAD SPECIAL EDUC COOP	49,160	36,332	135.31%	73.66%	3,231	3,231	-	36,332	8.89%	
6699 State Proportionate Share	14,625				961	961				
6676 FLATHEAD VALLEY COMMUNITY COLLEGE	6,092,796	4,462,115	136.55%	73.66%	400,472	400,472	-	4,462,115	8.97%	
6676 State Proportionate Share	1,816,572				119,401	119,401				
6638 FORT SHAW IRRIGATION DIST	182,344	134,762	135.31%	73.66%	11,985	11,985	-	134,762	8.89%	
6638 State Proportionate Share	54,247				3,566	3,566				
6414 FRENCHTOWN RURAL FIRE DISTRICT	59,052	43,643	135.30%	73.66%	3,881	3,881	-	43,643	8.89%	
6414 State Proportionate Share	17,566				1,155	1,155				
6682 GALLATIN AIRPORT AUTHORITY	3,856,443	2,850,124	135.31%	73.66%	253,479	253,479	-	2,850,124	8.89%	
6682 State Proportionate Share	1,162,325				76,398	76,398				

**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**

	Schedule of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2022				Schedule of Employer Contributions as of June 30, 2022				
	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	\$ 2,377,885,194	\$ 1,346,986,056			\$ 156,293,935	\$ 156,293,935	\$ -	\$ 1,346,986,056	
State (Non-Employer Contributing Entity)	\$ 544,068,737	\$ -			\$ 35,760,593	\$ 35,760,593		\$ 1,346,986,056	
Employer									
6736 GALLATIN CONSERVATION DISTRICT	183,389	135,535	135.31%	73.66%	12,054	12,054	-	135,535	8.89%
6736 State Proportionate Share	54,558				3,586	3,586			
6702 GALLATIN-MADISON SEC	83,951	41,048	204.52%	73.66%	5,518	5,518	-	41,048	13.44%
6702 State Proportionate Share	24,975				1,642	1,642			
6718 GARDINER - PARK COUNTY WATER DIST	226,205	167,178	135.31%	73.66%	14,868	14,868	-	167,178	8.89%
6718 State Proportionate Share	67,294				4,423	4,423			
6691 GLASGOW IRRIGATION DISTRICT	134,172	99,159	135.31%	73.66%	8,819	8,819	-	99,159	8.89%
6691 State Proportionate Share	40,363				2,653	2,653			
7276 GRANITE CO HOSPITAL & NURSING HOME	2,335,101	1,725,769	135.31%	73.66%	153,483	153,483	-	1,725,769	8.89%
7276 State Proportionate Share	698,977				45,943	45,943			
6373 GRANITE CONSERVATION DISTRICT	37,452	27,679	135.31%	73.66%	2,462	2,462	-	27,679	8.89%
6373 State Proportionate Share	11,142				732	732			
6717 GREAT DIVIDE EDUCATION SERVICES	69,102	51,070	135.31%	73.66%	4,542	4,542	-	51,070	8.89%
6717 State Proportionate Share	20,557				1,351	1,351			
6660 GREAT FALLS INT AIRPORT	711,827	526,078	135.31%	73.66%	46,788	46,788	-	526,078	8.89%
6660 State Proportionate Share	216,036				14,200	14,200			
6641 GREENFIELDS IRRIGATION DIST	1,376,542	1,013,944	135.76%	73.66%	90,478	90,478	-	1,013,944	8.92%
6641 State Proportionate Share	409,739				26,932	26,932			
6417 HEBGEN BASIN RURAL FD	56,560	41,802	135.31%	73.66%	3,718	3,718	-	41,802	8.89%
6417 State Proportionate Share	16,827				1,106	1,106			
6663 HELENA HOUSING AUTHORITY	1,387,328	1,025,313	135.31%	73.66%	91,187	91,187	-	1,025,313	8.89%
6663 State Proportionate Share	415,959				27,340	27,340			
6632 HELENA REGIONAL AIRPORT AUTH	1,560,813	1,153,530	135.31%	73.66%	102,590	102,590	-	1,153,530	8.89%
6632 State Proportionate Share	468,450				30,791	30,791			
6685 HELENA VALLEY IRRIGATION DIST	375,307	277,374	135.31%	73.66%	24,668	24,668	-	277,374	8.89%
6685 State Proportionate Share	111,651				7,339	7,339			
6664 HILL CO PUBLIC CEMETERY DIST	80,695	59,638	135.31%	73.66%	5,304	5,304	-	59,638	8.89%
6664 State Proportionate Share	24,596				1,617	1,617			
6377 HINSDALE WATER & SEWER DISTRICT	20,568	15,201	135.31%	73.66%	1,352	1,352	-	15,201	8.89%
6377 State Proportionate Share	6,119				402	402			
6631 HOUSING AUTHORITY OF ANACONDA	511,139	377,760	135.31%	73.66%	33,597	33,597	-	377,760	8.89%
6631 State Proportionate Share	152,060				9,995	9,995			
6637 HOUSING AUTHORITY OF BUTTE	1,067,161	788,693	135.31%	73.66%	70,143	70,143	-	788,693	8.89%
6637 State Proportionate Share	317,942				20,898	20,898			
6640 HOUSING AUTHORITY OF GLASGOW	261,063	192,939	135.31%	73.66%	17,159	17,159	-	192,939	8.89%
6640 State Proportionate Share	77,664				5,105	5,105			
6746 HUMAN RESOURCES COUNCIL DIST XI	1,645,658	1,200,149	137.12%	73.66%	108,167	108,167	-	1,200,149	9.01%
6746 State Proportionate Share	493,011				32,405	32,405			
6635 HUMAN RESOURCES COUNCIL DIST XII	3,683,361	2,703,227	136.26%	73.66%	242,103	242,103	-	2,703,227	8.96%
6635 State Proportionate Share	1,096,935				72,100	72,100			
6425 HYALITE RFD	32,253	23,837	135.31%	73.66%	2,120	2,120	-	23,837	8.89%
6425 State Proportionate Share	9,595				631	631			
6722 JUDITH BASIN CONSERVATION DIST	26,208	19,369	135.31%	73.66%	1,723	1,723	-	19,369	8.89%
6722 State Proportionate Share	7,797				512	512			
6738 LAKESIDE CO WATER & SEWER	410,678	303,515	135.31%	73.66%	26,993	26,993	-	303,515	8.89%
6738 State Proportionate Share	122,172				8,030	8,030			
6357 LARCHMONT GOLF COURSE	278,233	205,631	135.31%	73.66%	18,288	18,288	-	205,631	8.89%
6357 State Proportionate Share	82,918				5,450	5,450			
6358 LEWIS & CLARK CONSERVATION DIST	78,743	58,196	135.31%	73.66%	5,176	5,176	-	58,196	8.89%
6358 State Proportionate Share	24,028				1,579	1,579			

**Employer 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, 2022				Schedule of Employer Contributions as of June 30, 2022				
	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	\$ 2,377,885,194	\$ 1,346,986,056			\$ 156,293,935	\$ 156,293,935	\$ -	\$ 1,346,986,056	
State (Non-Employer Contributing Entity)	\$ 544,068,737	\$ -			\$ 35,760,593	\$ 35,760,593		\$ 1,346,986,056	
Employer									
6694 LEWIS & CLARK LIBRARY	1,929,057	1,425,678	135.31%	73.66%	126,794	126,794	-	1,425,678	8.89%
6694 State Proportionate Share	578,623				38,032	38,032			
6372 LIBERTY CO CONSERVATION DISTRICT	24,924	18,420	135.31%	73.66%	1,638	1,638	-	18,420	8.89%
6372 State Proportionate Share	7,415				487	487			
6397 LINCOLN CONSERVATION DISTRICT	32,194	23,794	135.31%	73.66%	2,116	2,116	-	23,794	8.89%
6397 State Proportionate Share	9,578				630	630			
6729 LINCOLN COUNTY RURAL FIRE DIST	167,150	123,535	135.31%	73.66%	10,987	10,987	-	123,535	8.89%
6729 State Proportionate Share	49,727				3,269	3,269			
6730 LOCKWOOD RURAL FIRE DIST 8	87,681	64,801	135.31%	73.66%	5,763	5,763	-	64,801	8.89%
6730 State Proportionate Share	26,084				1,714	1,714			
6391 LOCKWOOD WATER & SEWER DISTRICT	387,143	286,120	135.31%	73.66%	25,446	25,446	-	286,120	8.89%
6391 State Proportionate Share	117,028				7,692	7,692			
6430 MADISON CONSERVATION DISTRICT	32,776	13,901	235.79%	73.66%	2,154	2,154	-	13,901	15.50%
6430 State Proportionate Share	10,489				689	689			
6355 MALTA CEMETERY DISTRICT	56,107	41,466	135.31%	73.66%	3,688	3,688	-	41,466	8.89%
6355 State Proportionate Share	16,691				1,097	1,097			
6672 MALTA IRRIGATION DISTRICT	624,864	461,802	135.31%	73.66%	41,071	41,071	-	461,802	8.89%
6672 State Proportionate Share	185,893				12,218	12,218			
9111 Meagher County Conservation District	-	-	0.00%	73.66%	-	-	-	-	N/A
9111 State Proportionate Share	-				-	-			
6671 MILES COMMUNITY COLLEGE	1,496,153	1,105,028	135.40%	73.66%	98,340	98,340	-	1,105,028	8.90%
6671 State Proportionate Share	448,733				29,495	29,495			
6419 MILK RIVER JBC	146,781	108,479	135.31%	73.66%	9,648	9,648	-	108,479	8.89%
6419 State Proportionate Share	43,666				2,870	2,870			
6706 MISSOULA AREA SEC	92,970	68,710	135.31%	73.66%	6,111	6,111	-	68,710	8.89%
6706 State Proportionate Share	27,657				1,818	1,818			
6700 MISSOULA COUNTY AIRPORT	3,533,992	2,611,817	135.31%	73.66%	232,285	232,285	-	2,611,817	8.89%
6700 State Proportionate Share	1,057,576				69,513	69,513			
6661 MISSOULA RURAL FIRE DISTRICT	602,799	445,502	135.31%	73.66%	39,621	39,621	-	445,502	8.89%
6661 State Proportionate Share	179,326				11,787	11,787			
6749 NO MONTANA JOINT REFUSE DISPOSAL DIST	542,866	401,119	135.34%	73.66%	35,682	35,682	-	401,119	8.90%
6749 State Proportionate Share	161,977				10,647	10,647			
6714 NORTH CENTRAL LEARNING SEC	60,709	32,700	185.65%	73.66%	3,990	3,990	-	32,700	12.20%
6714 State Proportionate Share	18,061				1,187	1,187			
6424 NORTH LAKE CO PUBLIC LIBRARY DIST	209,592	154,900	135.31%	73.66%	13,776	13,776	-	154,900	8.89%
6424 State Proportionate Share	63,533				4,176	4,176			
6398 NORTH VALLEY PUBLIC LIBRARY	273,692	202,274	135.31%	73.66%	17,989	17,989	-	202,274	8.89%
6398 State Proportionate Share	81,424				5,352	5,352			
6411 NORTHWEST MT EDUC COOP	62,390	46,109	135.31%	73.66%	4,101	4,101	-	46,109	8.89%
6411 State Proportionate Share	18,560				1,220	1,220			
6393 PABLO-LAKE COUNTY WATER & SEWER	217,733	160,917	135.31%	73.66%	14,311	14,311	-	160,917	8.89%
6393 State Proportionate Share	64,775				4,258	4,258			
6386 PARK CO RURAL FIRE DISTRICT 1	321,401	237,531	135.31%	73.66%	21,125	21,125	-	237,531	8.89%
6386 State Proportionate Share	95,630				6,286	6,286			
6407 PARK COUNTY SEC	-	-	0.00%	73.66%	-	-	-	-	N/A
6407 State Proportionate Share	-				-	-			
6383 PETROLEUM CO CONSERVATION DIST	182,982	135,234	135.31%	73.66%	12,027	12,027	-	135,234	8.89%
6383 State Proportionate Share	54,436				3,578	3,578			
10576 PHILIPSBURG AREA COMMUNITY LIBRARY	19,941	14,737	135.31%	73.66%	1,311	1,311	-	14,737	8.89%
10576 State Proportionate Share	5,932				390	390			

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

	Schedule of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2022					Schedule of Employer Contributions as of June 30, 2022				
	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	\$ 2,377,885,194	\$ 1,346,986,056				\$ 156,293,935	\$ 156,293,935	\$ -	\$ 1,346,986,056	
State (Non-Employer Contributing Entity)	\$ 544,068,737	\$ -				\$ 35,760,593	\$ 35,760,593		\$ 1,346,986,056	
Employer										
6404 PHILLIPS CONSERVATION DISTRICT	4,590	3,392	135.31%	73.66%	302	302	-	3,392	8.89%	
6404 State Proportionate Share	1,560				103	103				
6674 PONDERA CO CANAL & RESERVOIR	674,085	498,184	135.31%	73.66%	44,307	44,307	-	498,184	8.89%	
6674 State Proportionate Share	202,060				13,281	13,281				
6723 PONDERA COUNTY CEMETERY DIST 2	55,206	40,800	135.31%	73.66%	3,629	3,629	-	40,800	8.89%	
6723 State Proportionate Share	16,423				1,079	1,079				
9854 PONDERA REGIONAL PORT AUTHORITY	41,689	30,810	135.31%	73.66%	2,740	2,740	-	30,810	8.89%	
9854 State Proportionate Share	12,402				815	815				
6733 PORT OF MONTANA - PORT AUTHORITY	267,397	197,622	135.31%	73.66%	17,576	17,576	-	197,622	8.89%	
6733 State Proportionate Share	79,919				5,253	5,253				
6679 PRAIRIE COUNTY HOSPITAL DISTRICT	1,478,704	1,092,846	135.31%	73.66%	97,193	97,193	-	1,092,846	8.89%	
6679 State Proportionate Share	441,712				29,033	29,033				
6737 PRAIRIE VIEW SPECIAL SERVICES COOP	-	-	0.00%	73.66%	-	-	-	-	N/A	
6737 State Proportionate Share	-				-	-				
7277 PRICKLY PEAR SPECIAL SVCS COOP	48,517	32,735	148.21%	73.66%	3,189	3,189	-	32,735	9.74%	
7277 State Proportionate Share	14,971				984	984				
6415 RAE WATER AND SEWER DISTRICT	444,051	294,657	150.70%	73.66%	29,187	29,187	-	294,657	9.91%	
6415 State Proportionate Share	132,099				8,683	8,683				
7688 RED LODGE RURAL FIRE DISTRICT 7	406,191	300,198	135.31%	73.66%	26,698	26,698	-	300,198	8.89%	
7688 State Proportionate Share	120,837				7,942	7,942				
6673 RICHLAND CO HOUSING AUTHORITY	610,219	450,985	135.31%	73.66%	40,109	40,109	-	450,985	8.89%	
6673 State Proportionate Share	182,885				12,021	12,021				
9214 Riverside County Water and Sewer District No. 310	48,780	36,051	135.31%	73.66%	3,206	3,206	-	36,051	8.89%	
9214 State Proportionate Share	14,513				954	954				
7682 RONAN LIBRARY DISTRICT	167,452	123,757	135.31%	73.66%	11,006	11,006	-	123,757	8.89%	
7682 State Proportionate Share	49,816				3,274	3,274				
6352 ROUNDUP COMMUNITY LIBRARY	17,326	12,805	135.30%	73.66%	1,139	1,139	-	12,805	8.89%	
6352 State Proportionate Share	5,154				339	339				
6388 SEELEY LAKE MISSOULA CO WATER DISTRICT	160,574	118,672	135.31%	73.66%	10,554	10,554	-	118,672	8.89%	
6388 State Proportionate Share	48,379				3,180	3,180				
7694 SEELEY LAKE RURAL FIRE DISTRICT	14,945	11,045	135.31%	73.66%	982	982	-	11,045	8.89%	
7694 State Proportionate Share	4,716				310	310				
6413 SHERIDAN DANIELS SEC	-	-	0.00%	73.66%	-	-	-	-	N/A	
6413 State Proportionate Share	-				-	-				
6735 SIDNEY RICHLAND AIRPORT AUTHORITY	229,930	169,931	135.31%	73.66%	15,113	15,113	-	169,931	8.89%	
6735 State Proportionate Share	69,228				4,550	4,550				
9213 SOMERS COUNTY WATER & SEWER DISTRICT	35,073	25,920	135.31%	73.66%	2,305	2,305	-	25,920	8.89%	
9213 State Proportionate Share	11,337				745	745				
6734 TETON COUNTY CONSERVATION DIST	21,106	15,598	135.31%	73.66%	1,387	1,387	-	15,598	8.89%	
6734 State Proportionate Share	6,279				413	413				
6429 THOMPSON FALLS PUBLIC LIBRARY	54,558	40,322	135.31%	73.66%	3,586	3,586	-	40,322	8.89%	
6429 State Proportionate Share	16,347				1,074	1,074				
6344 UPPER MUSSELSHELL CONSERVATION DIST	19,451	14,375	135.31%	73.66%	1,278	1,278	-	14,375	8.89%	
6344 State Proportionate Share	5,787				380	380				
6345 URBAN TRANS DIST/DAWSON CO	187,825	138,814	135.31%	73.66%	12,346	12,346	-	138,814	8.89%	
6345 State Proportionate Share	55,877				3,673	3,673				
6387 VALLEY COUNTY CONSERVATION DISTRICT	1,563	1,155	135.30%	73.66%	103	103	-	1,155	8.89%	
6387 State Proportionate Share	790				52	52				
6726 VICTOR WATER & SEWER	60,168	44,468	135.31%	73.66%	3,955	3,955	-	44,468	8.89%	
6726 State Proportionate Share	17,900				1,177	1,177				

**Employer 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, 2022				Schedule of Employer Contributions as of June 30, 2022				
	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	\$ 2,377,885,194	\$ 1,346,986,056			\$ 156,293,935	\$ 156,293,935	\$ -	\$ 1,346,986,056	
State (Non-Employer Contributing Entity)	\$ 544,068,737	\$ -			\$ 35,760,593	\$ 35,760,593		\$ 1,346,986,056	
Employer									
6669 WHITEFISH HOUSING AUTHORITY	191,615	141,615	135.31%	73.66%	12,595	12,595	-	141,615	8.89%
6669 State Proportionate Share	57,005				3,747	3,747			
6361 YELLOWSTONE CITY-COUNTY HEALTH DEPT	22,776,201	16,793,996	135.62%	73.66%	1,497,051	1,497,051	-	16,793,996	8.91%
6361 State Proportionate Share	6,879,873				452,205	452,205			
6698 YELLOWSTONE WEST CARBON SEC	133,238	70,167	189.89%	73.66%	8,758	8,758	-	70,167	12.48%
6698 State Proportionate Share	39,638				2,605	2,605			
6608 BEAVERHEAD COUNTY HIGH SCHOOL	941,705	666,413	141.31%	73.66%	61,897	61,897	-	666,413	9.29%
6608 State Proportionate Share	307,868				20,236	20,236			
6354 BIG SKY SCHOOL DISTRICT #72	677,490	510,422	132.73%	73.66%	44,531	44,531	-	510,422	8.72%
6354 State Proportionate Share	224,236				14,739	14,739			
11464 CARDWELL SCHOOL DISTRICT	33,432	12,742	262.37%	73.66%	1,099	1,099	-	12,742	8.62%
11464 State Proportionate Share	10,902				358	358			
6760 GREAT FALLS PUBLIC SCHOOLS	12,854,155	9,773,219	131.52%	73.66%	844,887	844,887	-	9,773,219	8.64%
6760 State Proportionate Share	4,199,824				276,049	276,049			
6910 HAVRE PUBLIC SCHOOLS	3,211,769	2,439,727	131.64%	73.66%	211,106	211,106	-	2,439,727	8.65%
6910 State Proportionate Share	1,056,936				69,471	69,471			
6625 JEFFERSON COUNTY HIGH SCHOOL	214,322	163,369	131.19%	73.66%	14,087	14,087	-	163,369	8.62%
6625 State Proportionate Share	72,296				4,752	4,752			
6624 JORDAN PUBLIC SCHOOLS	252,284	192,306	131.19%	73.66%	16,582	16,582	-	192,306	8.62%
6624 State Proportionate Share	82,266				5,407	5,407			
6375 JUDITH GAP SCHOOL	160,283	122,177	131.19%	73.66%	10,535	10,535	-	122,177	8.62%
6375 State Proportionate Share	52,265				3,435	3,435			
10734 KINSEY SCHOOL DISTRICT #63	46,913	35,760	131.19%	73.66%	3,084	3,084	-	35,760	8.62%
10734 State Proportionate Share	15,298				1,006	1,006			
6944 LAVINA K-12	233,767	178,191	131.19%	73.66%	15,365	15,365	-	178,191	8.62%
6944 State Proportionate Share	76,228				5,010	5,010			
10132 LIBERTY SCHOOL DISTRICT 10	16,399	12,500	131.19%	73.66%	1,078	1,078	-	12,500	8.62%
10132 State Proportionate Share	5,347				351	351			
7692 OVANDO ELEMENTARY SCHOOL DISTRICT 11	23,663	18,038	131.19%	73.66%	1,555	1,555	-	18,038	8.62%
7692 State Proportionate Share	7,717				507	507			
6628 POWDER RIVER COUNTY HIGH SCHOOL	464,160	353,809	131.19%	73.66%	30,509	30,509	-	353,809	8.62%
6628 State Proportionate Share	151,355				9,948	9,948			
6629 POWELL COUNTY HIGH SCHOOL	180,646	135,360	133.46%	73.66%	11,874	11,874	-	135,360	8.77%
6629 State Proportionate Share	62,846				4,131	4,131			
6781 SCHOOL DISTRICT 1 & 7 - HYSHAM	117,311	89,421	131.19%	73.66%	7,711	7,711	-	89,421	8.62%
6781 State Proportionate Share	40,319				2,650	2,650			
6861 SCHOOL DISTRICT 1 & 7 - TOWNSEND	828,196	595,050	139.18%	73.66%	54,436	54,436	-	595,050	9.15%
6861 State Proportionate Share	272,019				17,879	17,879			
6751 SCHOOL DISTRICT 1 - BIG TIMBER	214,868	163,785	131.19%	73.66%	14,123	14,123	-	163,785	8.62%
6751 State Proportionate Share	73,100				4,805	4,805			
6752 SCHOOL DISTRICT 1 - BUTTE	6,012,967	4,451,085	135.09%	73.66%	395,225	395,225	-	4,451,085	8.88%
6752 State Proportionate Share	1,996,497				131,227	131,227			
6753 SCHOOL DISTRICT 1 - CHOTEAU	655,743	499,845	131.19%	73.66%	43,101	43,101	-	499,845	8.62%
6753 State Proportionate Share	214,004				14,066	14,066			
6754 SCHOOL DISTRICT 1 - CIRCLE	419,654	319,885	131.19%	73.66%	27,583	27,583	-	319,885	8.62%
6754 State Proportionate Share	136,842				8,994	8,994			
6755 SCHOOL DISTRICT 1 - CLANCY	460,859	351,293	131.19%	73.66%	30,292	30,292	-	351,293	8.62%
6755 State Proportionate Share	153,110				10,064	10,064			
6756 SCHOOL DISTRICT 1 - CORVALLIS	1,725,111	1,312,577	131.43%	73.66%	113,389	113,389	-	1,312,577	8.64%
6756 State Proportionate Share	567,942				37,330	37,330			

**Employer 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, 2022					Schedule of Employer Contributions as of June 30, 2022				
	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	\$ 2,377,885,194	\$ 1,346,986,056				\$ 156,293,935	\$ 156,293,935	\$ -	\$ 1,346,986,056	
State (Non-Employer Contributing Entity)	\$ 544,068,737	\$ -				\$ 35,760,593	\$ 35,760,593		\$ 1,346,986,056	
Employer										
6757 SCHOOL DISTRICT 1 - DEER LODGE	645,351	487,165	132.47%	73.66%	42,418	42,418	-	487,165	8.71%	
6757 State Proportionate Share	212,371				13,959	13,959				
6342 SCHOOL DISTRICT 1 - FORT BENTON	671,357	504,667	133.03%	73.66%	44,127	44,127	-	504,667	8.74%	
6342 State Proportionate Share	219,190				14,407	14,407				
6758 SCHOOL DISTRICT 1 - GLASGOW	1,571,671	1,175,433	133.71%	73.66%	103,304	103,304	-	1,175,433	8.79%	
6758 State Proportionate Share	514,881				33,842	33,842				
6759 SCHOOL DISTRICT 1 - GLENDIVE	1,694,980	1,280,729	132.34%	73.66%	111,409	111,409	-	1,280,729	8.70%	
6759 State Proportionate Share	558,181				36,689	36,689				
6778 SCHOOL DISTRICT 1 - HEART BUTTE	531,964	405,496	131.19%	73.66%	34,965	34,965	-	405,496	8.62%	
6778 State Proportionate Share	176,699				11,614	11,614				
6761 SCHOOL DISTRICT 1 - HELENA	10,209,193	7,767,459	131.44%	73.66%	671,037	671,037	-	7,767,459	8.64%	
6761 State Proportionate Share	3,348,209				220,074	220,074				
6771 SCHOOL DISTRICT 1 - LEWISTOWN	2,252,092	1,701,023	132.40%	73.66%	148,027	148,027	-	1,701,023	8.70%	
6771 State Proportionate Share	743,271				48,854	48,854				
6772 SCHOOL DISTRICT 1 - MILES CITY	1,687,912	1,273,240	132.57%	73.66%	110,944	110,944	-	1,273,240	8.71%	
6772 State Proportionate Share	554,492				36,446	36,446				
6773 SCHOOL DISTRICT 1 - MISSOULA	12,771,472	9,705,151	131.59%	73.66%	839,453	839,453	-	9,705,151	8.65%	
6773 State Proportionate Share	4,191,111				275,476	275,476				
6775 SCHOOL DISTRICT 1 - PHILIPSBURG	406,816	293,648	138.54%	73.66%	26,740	26,740	-	293,648	9.11%	
6775 State Proportionate Share	133,907				8,802	8,802				
6774 SCHOOL DISTRICT 1 - PLAINS	564,194	429,333	131.41%	73.66%	37,084	37,084	-	429,333	8.64%	
6774 State Proportionate Share	183,976				12,092	12,092				
6776 SCHOOL DISTRICT 1 - RED LODGE	602,965	439,615	137.16%	73.66%	39,632	39,632	-	439,615	9.02%	
6776 State Proportionate Share	198,523				13,049	13,049				
6777 SCHOOL DISTRICT 1 - SCOBEEY	261,666	197,178	132.71%	73.66%	17,199	17,199	-	197,178	8.72%	
6777 State Proportionate Share	95,574				6,282	6,282				
6983 SCHOOL DISTRICT 1 - TROY	562,179	424,693	132.37%	73.66%	36,951	36,951	-	424,693	8.70%	
6983 State Proportionate Share	184,291				12,113	12,113				
6883 SCHOOL DISTRICT 10 - ANACONDA	1,388,456	1,057,098	131.35%	73.66%	91,261	91,261	-	1,057,098	8.63%	
6883 State Proportionate Share	453,143				29,785	29,785				
6995 SCHOOL DISTRICT 10 - CAYUSE	315,276	240,322	131.19%	73.66%	20,723	20,723	-	240,322	8.62%	
6995 State Proportionate Share	105,116				6,909	6,909				
6884 SCHOOL DISTRICT 10 - CHINOOK	538,010	410,103	131.19%	73.66%	35,363	35,363	-	410,103	8.62%	
6884 State Proportionate Share	175,510				11,536	11,536				
6885 SCHOOL DISTRICT 10 - CONRAD	665,675	489,834	135.90%	73.66%	43,754	43,754	-	489,834	8.93%	
6885 State Proportionate Share	217,927				14,324	14,324				
6886 SCHOOL DISTRICT 10 - DILLON	617,098	466,396	132.31%	73.66%	40,561	40,561	-	466,396	8.70%	
6886 State Proportionate Share	206,315				13,561	13,561				
6887 SCHOOL DISTRICT 10 - NOXON	288,764	208,955	138.19%	73.66%	18,980	18,980	-	208,955	9.08%	
6887 State Proportionate Share	95,092				6,250	6,250				
6363 SCHOOL DISTRICT 104 - SPRING CREEK	8,658	6,600	131.19%	73.66%	569	569	-	6,600	8.62%	
6363 State Proportionate Share	2,824				186	186				
6982 SCHOOL DISTRICT 11 & 2 - DRUMMOND	342,936	261,406	131.19%	73.66%	22,541	22,541	-	261,406	8.62%	
6982 State Proportionate Share	111,825				7,350	7,350				
6362 SCHOOL DISTRICT 11 - BRORSON	32,457	24,741	131.19%	73.66%	2,133	2,133	-	24,741	8.62%	
6362 State Proportionate Share	10,584				696	696				
6889 SCHOOL DISTRICT 11 - POTOMAC	146,900	111,976	131.19%	73.66%	9,656	9,656	-	111,976	8.62%	
6889 State Proportionate Share	47,902				3,149	3,149				
6412 SCHOOL DISTRICT 11 - WISE RIVER	20,349	14,415	141.16%	73.66%	1,337	1,337	-	14,415	9.28%	
6412 State Proportionate Share	6,635				436	436				

**Employer 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, 2022				Schedule of Employer Contributions as of June 30, 2022				
	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	\$ 2,377,885,194	\$ 1,346,986,056			\$ 156,293,935	\$ 156,293,935	\$ -	\$ 1,346,986,056	
State (Non-Employer Contributing Entity)	\$ 544,068,737	\$ -			\$ 35,760,593	\$ 35,760,593		\$ 1,346,986,056	
Employer									
7026 SCHOOL DISTRICT 115 - WINIFRED	269,216	204,813	131.44%	73.66%	17,695	17,695	-	204,813	8.64%
7026 State Proportionate Share	87,788				5,770	5,770			
6891 SCHOOL DISTRICT 12 - BAKER	887,605	676,583	131.19%	73.66%	58,341	58,341	-	676,583	8.62%
6891 State Proportionate Share	291,460				19,157	19,157			
6893 SCHOOL DISTRICT 12 - HARLEM	1,294,952	964,458	134.27%	73.66%	85,116	85,116	-	964,458	8.83%
6893 State Proportionate Share	424,749				27,918	27,918			
6406 SCHOOL DISTRICT 12 - HAVRE	39,351	28,764	136.81%	73.66%	2,586	2,586	-	28,764	8.99%
6406 State Proportionate Share	12,832				843	843			
6890 SCHOOL DISTRICT 12 - LIMA	108,160	82,445	131.19%	73.66%	7,109	7,109	-	82,445	8.62%
6890 State Proportionate Share	38,266				2,515	2,515			
6895 SCHOOL DISTRICT 12 - ROSEBUD	146,018	111,303	131.19%	73.66%	9,598	9,598	-	111,303	8.62%
6895 State Proportionate Share	49,872				3,278	3,278			
6896 SCHOOL DISTRICT 12 - SACO	267,175	203,657	131.19%	73.66%	17,561	17,561	-	203,657	8.62%
6896 State Proportionate Share	87,293				5,738	5,738			
6897 SCHOOL DISTRICT 12 - STANFORD	311,747	230,256	135.39%	73.66%	20,491	20,491	-	230,256	8.90%
6897 State Proportionate Share	101,655				6,682	6,682			
6340 SCHOOL DISTRICT 12 12 - MOLT	6,753	5,148	131.17%	73.66%	444	444	-	5,148	8.62%
6340 State Proportionate Share	2,202				145	145			
6892 SCHOOL DISTRICT 13 - BOX ELDER	1,407,570	1,072,934	131.19%	73.66%	92,518	92,518	-	1,072,934	8.62%
6892 State Proportionate Share	461,544				30,337	30,337			
6901 SCHOOL DISTRICT 13 - EUREKA	1,073,248	817,564	131.27%	73.66%	70,543	70,543	-	817,564	8.63%
6901 State Proportionate Share	352,294				23,156	23,156			
6349 SCHOOL DISTRICT 13 - FISHTAIL	18,318	13,963	131.19%	73.66%	1,204	1,204	-	13,963	8.62%
6349 State Proportionate Share	7,002				460	460			
6894 SCHOOL DISTRICT 13 - LONE ROCK	216,245	160,019	135.14%	73.66%	14,214	14,214	-	160,019	8.88%
6894 State Proportionate Share	73,272				4,816	4,816			
6903 SCHOOL DISTRICT 13 - NASHUA	242,216	184,631	131.19%	73.66%	15,921	15,921	-	184,631	8.62%
6903 State Proportionate Share	80,910				5,318	5,318			
6898 SCHOOL DISTRICT 14 - BONNER	438,682	334,389	131.19%	73.66%	28,834	28,834	-	334,389	8.62%
6898 State Proportionate Share	146,972				9,660	9,660			
7273 SCHOOL DISTRICT 14 - FORTINE	137,559	98,066	140.27%	73.66%	9,042	9,042	-	98,066	9.22%
7273 State Proportionate Share	44,855				2,948	2,948			
6900 SCHOOL DISTRICT 14 - HOT SPRINGS	374,637	285,571	131.19%	73.66%	24,624	24,624	-	285,571	8.62%
6900 State Proportionate Share	122,163				8,030	8,030			
6906 SCHOOL DISTRICT 14 - MALTA	576,616	439,529	131.19%	73.66%	37,900	37,900	-	439,529	8.62%
6906 State Proportionate Share	189,259				12,440	12,440			
6992 SCHOOL DISTRICT 14 - SHELBY	1,062,626	808,909	131.37%	73.66%	69,845	69,845	-	808,909	8.63%
6992 State Proportionate Share	347,026				22,810	22,810			
6881 SCHOOL DISTRICT 15 HELENA FLATS- KALISPELL	247,997	187,512	132.26%	73.66%	16,301	16,301	-	187,512	8.69%
6881 State Proportionate Share	80,867				5,315	5,315			
6904 SCHOOL DISTRICT 15 & 17 - WILLOW CREEK	157,238	119,856	131.19%	73.66%	10,335	10,335	-	119,856	8.62%
6904 State Proportionate Share	51,273				3,370	3,370			
6905 SCHOOL DISTRICT 15 & 6 - FLO-CARLTON	851,885	604,799	140.85%	73.66%	55,993	55,993	-	604,799	9.26%
6905 State Proportionate Share	281,105				18,477	18,477			
6907 SCHOOL DISTRICT 15 - CUSTER	143,926	109,710	131.19%	73.66%	9,460	9,460	-	109,710	8.62%
6907 State Proportionate Share	50,738				3,335	3,335			
6908 SCHOOL DISTRICT 15 - CUT BANK	1,473,123	1,122,900	131.19%	73.66%	96,827	96,827	-	1,122,900	8.62%
6908 State Proportionate Share	498,264				32,750	32,750			
6909 SCHOOL DISTRICT 15 - EKALAKA	399,402	304,446	131.19%	73.66%	26,252	26,252	-	304,446	8.62%
6909 State Proportionate Share	136,931				9,000	9,000			

**Employer 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, 2022				Schedule of Employer Contributions as of June 30, 2022				
	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	\$ 2,377,885,194	\$ 1,346,986,056			\$ 156,293,935	\$ 156,293,935	\$ -	\$ 1,346,986,056	
State (Non-Employer Contributing Entity)	\$ 544,068,737	\$ -			\$ 35,760,593	\$ 35,760,593		\$ 1,346,986,056	
Employer									
6973 SCHOOL DISTRICT 159 - WINNETT	215,794	163,199	132.23%	73.66%	14,184	14,184	-	163,199	8.69%
6973 State Proportionate Share	71,161				4,677	4,677			
6882 SCHOOL DISTRICT 16 - HARLOWTON	500,256	377,778	132.42%	73.66%	32,881	32,881	-	377,778	8.70%
6882 State Proportionate Share	164,627				10,821	10,821			
6911 SCHOOL DISTRICT 17 - CULBERTSON	582,397	436,712	133.36%	73.66%	38,280	38,280	-	436,712	8.77%
6911 State Proportionate Share	189,911				12,483	12,483			
6365 SCHOOL DISTRICT 17 - MORIN	44,598	33,995	131.19%	73.66%	2,931	2,931	-	33,995	8.62%
6365 State Proportionate Share	17,160				1,128	1,128			
6912 SCHOOL DISTRICT 17 H - HARDIN	3,518,248	2,656,272	132.45%	73.66%	231,250	231,250	-	2,656,272	8.71%
6912 State Proportionate Share	1,152,442				75,749	75,749			
6913 SCHOOL DISTRICT 18 - VALIER	377,874	288,037	131.19%	73.66%	24,837	24,837	-	288,037	8.62%
6913 State Proportionate Share	123,218				8,099	8,099			
6380 SCHOOL DISTRICT 18 - WOODMAN	62,712	47,802	131.19%	73.66%	4,122	4,122	-	47,802	8.62%
6380 State Proportionate Share	20,449				1,344	1,344			
6977 SCHOOL DISTRICT 19 - COLSTRIP	1,745,694	1,323,860	131.86%	73.66%	114,742	114,742	-	1,323,860	8.67%
6977 State Proportionate Share	572,024				37,598	37,598			
6787 SCHOOL DISTRICT 2 - BRIDGER	415,819	316,960	131.19%	73.66%	27,331	27,331	-	316,960	8.62%
6787 State Proportionate Share	137,197				9,018	9,018			
6784 SCHOOL DISTRICT 2 & 11 - BIG SANDY	438,702	333,857	131.40%	73.66%	28,835	28,835	-	333,857	8.64%
6784 State Proportionate Share	143,054				9,403	9,403			
6979 SCHOOL DISTRICT 2 & 3 - PRYOR	715,201	545,166	131.19%	73.66%	47,009	47,009	-	545,166	8.62%
6979 State Proportionate Share	233,214				15,329	15,329			
6785 SCHOOL DISTRICT 2 - ALBERTON	287,841	219,409	131.19%	73.66%	18,919	18,919	-	219,409	8.62%
6785 State Proportionate Share	94,039				6,181	6,181			
6782 SCHOOL DISTRICT 2 - ALDER	39,905	30,418	131.19%	73.66%	2,623	2,623	-	30,418	8.62%
6782 State Proportionate Share	13,012				855	855			
6786 SCHOOL DISTRICT 2 - BILLINGS	19,196,931	14,521,890	132.19%	73.66%	1,261,790	1,261,790	-	14,521,890	8.69%
6786 State Proportionate Share	6,323,761				415,653	415,653			
6796 SCHOOL DISTRICT 2 - DEER PARK	139,542	106,367	131.19%	73.66%	9,172	9,172	-	106,367	8.62%
6796 State Proportionate Share	45,502				2,991	2,991			
6789 SCHOOL DISTRICT 2 - DODSON	273,140	208,202	131.19%	73.66%	17,953	17,953	-	208,202	8.62%
6789 State Proportionate Share	90,816				5,969	5,969			
7059 SCHOOL DISTRICT 2 - DUPUYER	47,500	36,207	131.19%	73.66%	3,122	3,122	-	36,207	8.62%
7059 State Proportionate Share	16,877				1,109	1,109			
6783 SCHOOL DISTRICT 2 - FRAZER	492,127	360,560	136.49%	73.66%	32,347	32,347	-	360,560	8.97%
6783 State Proportionate Share	160,474				10,548	10,548			
6794 SCHOOL DISTRICT 2 - STEVENSVILLE	1,498,328	1,141,597	131.25%	73.66%	98,483	98,483	-	1,141,597	8.63%
6794 State Proportionate Share	489,526				32,176	32,176			
6792 SCHOOL DISTRICT 2 - SUNBURST	303,782	229,180	132.55%	73.66%	19,967	19,967	-	229,180	8.71%
6792 State Proportionate Share	101,353				6,662	6,662			
6793 SCHOOL DISTRICT 2 - THOMPSON FALLS	582,771	444,221	131.19%	73.66%	38,305	38,305	-	444,221	8.62%
6793 State Proportionate Share	190,031				12,491	12,491			
7063 SCHOOL DISTRICT 2-27 - LODGE GRASS	1,409,757	1,074,601	131.19%	73.66%	92,662	92,662	-	1,074,601	8.62%
7063 State Proportionate Share	459,701				30,216	30,216			
6915 SCHOOL DISTRICT 20 - GARRISON	32,269	24,597	131.19%	73.66%	2,121	2,121	-	24,597	8.62%
6915 State Proportionate Share	10,522				692	692			
6369 SCHOOL DISTRICT 20 - KILA	241,362	163,708	147.43%	73.66%	15,864	15,864	-	163,708	9.69%
6369 State Proportionate Share	78,705				5,173	5,173			
6916 SCHOOL DISTRICT 20 - PLENTYWOOD	514,650	388,803	132.37%	73.66%	33,827	33,827	-	388,803	8.70%
6916 State Proportionate Share	173,096				11,377	11,377			

**Employer 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, 2022				Schedule of Employer Contributions as of June 30, 2022				
	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	\$ 2,377,885,194	\$ 1,346,986,056			\$ 156,293,935	\$ 156,293,935	\$ -	\$ 1,346,986,056	
State (Non-Employer Contributing Entity)	\$ 544,068,737	\$ -			\$ 35,760,593	\$ 35,760,593		\$ 1,346,986,056	
Employer									
6930 SCHOOL DISTRICT 20 - WHITEWATER	148,991	113,570	131.19%	73.66%	9,793	9,793	-	113,570	8.62%
6930 State Proportionate Share	48,584				3,193	3,193			
9853 SCHOOL DISTRICT 20-DeSmet	103,498	78,892	131.19%	73.66%	6,803	6,803	-	78,892	8.62%
9853 State Proportionate Share	36,383				2,391	2,391			
6918 SCHOOL DISTRICT 21 - BROADVIEW	218,564	166,602	131.19%	73.66%	14,366	14,366	-	166,602	8.62%
6918 State Proportionate Share	71,270				4,685	4,685			
6951 SCHOOL DISTRICT 21 - FAIRFIELD	765,959	537,299	142.56%	73.66%	50,346	50,346	-	537,299	9.37%
6951 State Proportionate Share	249,748				16,416	16,416			
7275 SCHOOL DISTRICT 21 - GALATA	22,565	17,200	131.19%	73.66%	1,483	1,483	-	17,200	8.62%
7275 State Proportionate Share	8,050				529	529			
9220 SCHOOL DISTRICT 22-COTTONWOOD	7,237	5,516	131.19%	73.66%	476	476	-	5,516	8.62%
9220 State Proportionate Share	2,360				155	155			
7040 SCHOOL DISTRICT 23 - BILLINGS	371,889	283,474	131.19%	73.66%	24,444	24,444	-	283,474	8.62%
7040 State Proportionate Share	121,267				7,971	7,971			
7007 SCHOOL DISTRICT 23 - HARRISON	232,890	177,518	131.19%	73.66%	15,308	15,308	-	177,518	8.62%
7007 State Proportionate Share	75,941				4,992	4,992			
7073 SCHOOL DISTRICT 23 - LUSTRE	72,920	54,198	134.55%	73.66%	4,793	4,793	-	54,198	8.84%
7073 State Proportionate Share	23,778				1,563	1,563			
6920 SCHOOL DISTRICT 23 - MISSOULA	664,940	506,856	131.19%	73.66%	43,706	43,706	-	506,856	8.62%
6920 State Proportionate Share	216,826				14,252	14,252			
6921 SCHOOL DISTRICT 23 - POLSON	2,295,443	1,749,573	131.20%	73.66%	150,877	150,877	-	1,749,573	8.62%
6921 State Proportionate Share	754,553				49,596	49,596			
6922 SCHOOL DISTRICT 23 - ROBERTS	272,696	207,864	131.19%	73.66%	17,924	17,924	-	207,864	8.62%
6922 State Proportionate Share	88,922				5,845	5,845			
6899 SCHOOL DISTRICT 24 - HUNTLEY PROJECT	1,561,694	1,190,413	131.19%	73.66%	102,648	102,648	-	1,190,413	8.62%
6899 State Proportionate Share	511,962				33,651	33,651			
6923 SCHOOL DISTRICT 24 - THREE FORKS	594,147	452,573	131.28%	73.66%	39,053	39,053	-	452,573	8.63%
6923 State Proportionate Share	195,275				12,835	12,835			
6924 SCHOOL DISTRICT 25 - HOBSON	274,321	209,103	131.19%	73.66%	18,031	18,031	-	209,103	8.62%
6924 State Proportionate Share	92,669				6,091	6,091			
6925 SCHOOL DISTRICT 26 - LOCKWOOD	1,187,691	865,979	137.15%	73.66%	78,065	78,065	-	865,979	9.01%
6925 State Proportionate Share	389,105				25,575	25,575			
7094 SCHOOL DISTRICT 26 - REICHL	15,743	12,000	131.19%	73.66%	1,035	1,035	-	12,000	8.62%
7094 State Proportionate Share	5,133				337	337			
6395 SCHOOL DISTRICT 27 - ELLISTON	42,137	23,148	182.03%	73.66%	2,770	2,770	-	23,148	11.96%
6395 State Proportionate Share	13,890				913	913			
7010 SCHOOL DISTRICT 27 - GRASS RANGE	168,435	121,584	138.53%	73.66%	11,071	11,071	-	121,584	9.11%
7010 State Proportionate Share	56,279				3,699	3,699			
7032 SCHOOL DISTRICT 27 - MONFORTON	335,743	255,924	131.19%	73.66%	22,068	22,068	-	255,924	8.62%
7032 State Proportionate Share	109,481				7,196	7,196			
6926 SCHOOL DISTRICT 27 - MONTANA CITY	372,893	273,882	136.15%	73.66%	24,510	24,510	-	273,882	8.95%
6926 State Proportionate Share	121,592				7,992	7,992			
6927 SCHOOL DISTRICT 28 - ST IGNATIUS	951,121	724,999	131.19%	73.66%	62,516	62,516	-	724,999	8.62%
6927 State Proportionate Share	311,839				20,497	20,497			
6401 SCHOOL DISTRICT 28C	371,738	282,144	131.75%	73.66%	24,434	24,434	-	282,144	8.66%
6401 State Proportionate Share	121,218				7,968	7,968			
6929 SCHOOL DISTRICT 29 - BELT	657,229	493,709	133.12%	73.66%	43,199	43,199	-	493,709	8.75%
6929 State Proportionate Share	214,313				14,087	14,087			
6928 SCHOOL DISTRICT 29 - SOMERS	647,901	493,869	131.19%	73.66%	42,586	42,586	-	493,869	8.62%
6928 State Proportionate Share	211,272				13,887	13,887			

**Employer 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, 2022				Schedule of Employer Contributions as of June 30, 2022				
	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	\$ 2,377,885,194	\$ 1,346,986,056			\$ 156,293,935	\$ 156,293,935	\$ -	\$ 1,346,986,056	
State (Non-Employer Contributing Entity)	\$ 544,068,737	\$ -			\$ 35,760,593	\$ 35,760,593		\$ 1,346,986,056	
Employer									
7048 SCHOOL DISTRICT 29 - WYOLA	642,201	489,525	131.19%	73.66%	42,211	42,211	-	489,525	8.62%
7048 State Proportionate Share	209,412				13,764	13,764			
6902 SCHOOL DISTRICT 3 & 13 - FAIRVIEW	563,770	429,738	131.19%	73.66%	37,056	37,056	-	429,738	8.62%
6902 State Proportionate Share	186,703				12,272	12,272			
6941 SCHOOL DISTRICT 3 - BELFRY	138,226	105,364	131.19%	73.66%	9,085	9,085	-	105,364	8.62%
6941 State Proportionate Share	47,245				3,105	3,105			
6403 SCHOOL DISTRICT 3 - BILLINGS	122,252	93,188	131.19%	73.66%	8,035	8,035	-	93,188	8.62%
6403 State Proportionate Share	39,865				2,620	2,620			
6798 SCHOOL DISTRICT 3 - CASCADE	496,253	378,273	131.19%	73.66%	32,618	32,618	-	378,273	8.62%
6798 State Proportionate Share	162,086				10,654	10,654			
6799 SCHOOL DISTRICT 3 - FAIR MONT EGAN	214,444	163,462	131.19%	73.66%	14,095	14,095	-	163,462	8.62%
6799 State Proportionate Share	71,155				4,677	4,677			
6819 SCHOOL DISTRICT 3 - HAMILTON	2,083,899	1,522,332	136.89%	73.66%	136,972	136,972	-	1,522,332	9.00%
6819 State Proportionate Share	680,867				44,753	44,753			
6801 SCHOOL DISTRICT 3 - MANHATTAN	781,432	593,158	131.74%	73.66%	51,363	51,363	-	593,158	8.66%
6801 State Proportionate Share	254,814				16,749	16,749			
6811 SCHOOL DISTRICT 3 - RAMSAY	259,614	191,270	135.73%	73.66%	17,064	17,064	-	191,270	8.92%
6811 State Proportionate Share	84,657				5,564	5,564			
6818 SCHOOL DISTRICT 3 - SUPERIOR	523,028	395,765	132.16%	73.66%	34,378	34,378	-	395,765	8.69%
6818 State Proportionate Share	172,273				11,323	11,323			
6821 SCHOOL DISTRICT 3 - WESTBY	222,161	169,345	131.19%	73.66%	14,602	14,602	-	169,345	8.62%
6821 State Proportionate Share	72,715				4,779	4,779			
6820 SCHOOL DISTRICT 3 - WOLF POINT	248,953	189,767	131.19%	73.66%	16,363	16,363	-	189,767	8.62%
6820 State Proportionate Share	87,626				5,760	5,760			
6940 SCHOOL DISTRICT 30 & 6 - FROMBERG	328,213	250,182	131.19%	73.66%	21,573	21,573	-	250,182	8.62%
6940 State Proportionate Share	107,025				7,035	7,035			
6935 SCHOOL DISTRICT 30 - POWER	235,981	174,481	135.25%	73.66%	15,511	15,511	-	174,481	8.89%
6935 State Proportionate Share	76,946				5,058	5,058			
6936 SCHOOL DISTRICT 30 - RONAN	2,193,425	1,666,571	131.61%	73.66%	144,171	144,171	-	1,666,571	8.65%
6936 State Proportionate Share	724,824				47,642	47,642			
10061 SCHOOL DISTRICT 31-MIAMI ELEMENTARY	30,015	22,880	131.19%	73.66%	1,973	1,973	-	22,880	8.62%
10061 State Proportionate Share	9,787				643	643			
6933 SCHOOL DISTRICT 32 - CLINTON	185,584	141,463	131.19%	73.66%	12,198	12,198	-	141,463	8.62%
6933 State Proportionate Share	63,565				4,178	4,178			
7022 SCHOOL DISTRICT 32 - RAPELJE	245,793	187,358	131.19%	73.66%	16,156	16,156	-	187,358	8.62%
7022 State Proportionate Share	80,815				5,312	5,312			
6938 SCHOOL DISTRICT 32 J - ASHLAND	253,065	186,590	135.63%	73.66%	16,634	16,634	-	186,590	8.91%
6938 State Proportionate Share	82,536				5,425	5,425			
6932 SCHOOL DISTRICT 33 - GOLD CREEK	16,471	12,555	131.19%	73.66%	1,083	1,083	-	12,555	8.62%
6932 State Proportionate Share	5,371				353	353			
7066 SCHOOL DISTRICT 33 - SWAN VALLEY ELEM	37,226	28,376	131.19%	73.66%	2,447	2,447	-	28,376	8.62%
7066 State Proportionate Share	12,139				798	798			
10171 SCHOOL DISTRICT 33-UPPER WEST SHORE	57,774	44,037	131.19%	73.66%	3,797	3,797	-	44,037	8.62%
10171 State Proportionate Share	18,839				1,238	1,238			
7082 SCHOOL DISTRICT 34 - SEELEY LAKE	267,842	204,165	131.19%	73.66%	17,605	17,605	-	204,165	8.62%
7082 State Proportionate Share	87,340				5,741	5,741			
7036 SCHOOL DISTRICT 35 - GALLATIN GATEWAY	206,280	157,239	131.19%	73.66%	13,559	13,559	-	157,239	8.62%
7036 State Proportionate Share	68,357				4,493	4,493			
6976 SCHOOL DISTRICT 37 - SHEPHERD	1,058,531	796,641	132.87%	73.66%	69,576	69,576	-	796,641	8.73%
6976 State Proportionate Share	351,080				23,076	23,076			

**Employer 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, 2022				Schedule of Employer Contributions as of June 30, 2022				
	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	\$ 2,377,885,194	\$ 1,346,986,056			\$ 156,293,935	\$ 156,293,935	\$ -	\$ 1,346,986,056	
State (Non-Employer Contributing Entity)	\$ 544,068,737	\$ -			\$ 35,760,593	\$ 35,760,593		\$ 1,346,986,056	
Employer									
6939 SCHOOL DISTRICT 38 - BIG FORK	1,284,734	975,119	131.75%	73.66%	84,444	84,444	-	975,119	8.66%
6939 State Proportionate Share	422,325				27,759	27,759			
6341 SCHOOL DISTRICT 38 - LINCOLN	211,742	161,402	131.19%	73.66%	13,918	13,918	-	161,402	8.62%
6341 State Proportionate Share	72,172				4,744	4,744			
6829 SCHOOL DISTRICT 4 & 28 - HIGHWOOD	242,071	184,468	131.23%	73.66%	15,911	15,911	-	184,468	8.63%
6829 State Proportionate Share	80,426				5,286	5,286			
6828 SCHOOL DISTRICT 4 & 47 - WHITEHALL	640,271	488,053	131.19%	73.66%	42,084	42,084	-	488,053	8.62%
6828 State Proportionate Share	208,847				13,727	13,727			
6346 SCHOOL DISTRICT 4 - CANYON CREEK	323,767	246,791	131.19%	73.66%	21,281	21,281	-	246,791	8.62%
6346 State Proportionate Share	106,062				6,971	6,971			
6385 SCHOOL DISTRICT 4 - DIVIDE	20,466	15,600	131.19%	73.66%	1,345	1,345	-	15,600	8.62%
6385 State Proportionate Share	6,673				439	439			
6822 SCHOOL DISTRICT 4 - FORSYTH	748,409	538,045	139.10%	73.66%	49,192	49,192	-	538,045	9.14%
6822 State Proportionate Share	244,478				16,069	16,069			
6823 SCHOOL DISTRICT 4 - HELLGATE	1,974,874	1,496,928	131.93%	73.66%	129,806	129,806	-	1,496,928	8.67%
6823 State Proportionate Share	643,974				42,328	42,328			
6824 SCHOOL DISTRICT 4 - LIBBY	1,242,036	946,752	131.19%	73.66%	81,637	81,637	-	946,752	8.62%
6824 State Proportionate Share	406,340				26,708	26,708			
6827 SCHOOL DISTRICT 4 - LIVINGSTON	2,052,212	1,564,246	131.19%	73.66%	134,889	134,889	-	1,564,246	8.62%
6827 State Proportionate Share	682,054				44,831	44,831			
6830 SCHOOL DISTRICT 4 - SWAN RIVER	223,482	170,351	131.19%	73.66%	14,689	14,689	-	170,351	8.62%
6830 State Proportionate Share	72,875				4,790	4,790			
6943 SCHOOL DISTRICT 40 - FRENCHTOWN	1,919,916	1,463,471	131.19%	73.66%	126,194	126,194	-	1,463,471	8.62%
6943 State Proportionate Share	634,476				41,703	41,703			
7077 SCHOOL DISTRICT 41 - ANDERSON	160,072	122,016	131.19%	73.66%	10,521	10,521	-	122,016	8.62%
7077 State Proportionate Share	56,186				3,693	3,693			
6974 SCHOOL DISTRICT 41 - PIONEER	76,509	58,320	131.19%	73.66%	5,029	5,029	-	58,320	8.62%
6974 State Proportionate Share	24,948				1,640	1,640			
6360 SCHOOL DISTRICT 43 - LAMOTTE	139,102	75,395	184.50%	73.66%	9,143	9,143	-	75,395	12.13%
6360 State Proportionate Share	45,358				2,981	2,981			
6942 SCHOOL DISTRICT 43 - TURNER	183,015	139,504	131.19%	73.66%	12,029	12,029	-	139,504	8.62%
6942 State Proportionate Share	59,712				3,925	3,925			
6945 SCHOOL DISTRICT 44 - BELGRADE	5,454,882	4,105,442	132.87%	73.66%	358,543	358,543	-	4,105,442	8.73%
6945 State Proportionate Share	1,795,697				118,029	118,029			
6950 SCHOOL DISTRICT 44 - GERALDINE	287,380	204,407	140.59%	73.66%	18,889	18,889	-	204,407	9.24%
6950 State Proportionate Share	94,291				6,198	6,198			
6946 SCHOOL DISTRICT 44 - MOORE	226,353	172,540	131.19%	73.66%	14,878	14,878	-	172,540	8.62%
6946 State Proportionate Share	73,810				4,851	4,851			
6947 SCHOOL DISTRICT 44 - WHITEFISH	2,410,176	1,835,997	131.27%	73.66%	158,418	158,418	-	1,835,997	8.63%
6947 State Proportionate Share	788,842				51,850	51,850			
6948 SCHOOL DISTRICT 45 - AUGUSTA	234,002	178,370	131.19%	73.66%	15,381	15,381	-	178,370	8.62%
6948 State Proportionate Share	76,304				5,015	5,015			
7092 SCHOOL DISTRICT 45 - GOLDEN RIDGE	36,185	27,582	131.19%	73.66%	2,378	2,378	-	27,582	8.62%
7092 State Proportionate Share	11,799				776	776			
6949 SCHOOL DISTRICT 45 - WOLF POINT	1,656,747	1,256,750	131.83%	73.66%	108,896	108,896	-	1,256,750	8.66%
6949 State Proportionate Share	540,295				35,513	35,513			
9221 SCHOOL DISTRICT 47-MALMBORG	5,816	4,433	131.20%	73.66%	382	382	-	4,433	8.62%
9221 State Proportionate Share	1,896				125	125			
6402 SCHOOL DISTRICT 48-1J & 48-2J	412,093	275,263	149.71%	73.66%	27,086	27,086	-	275,263	9.84%
6402 State Proportionate Share	134,660				8,851	8,851			

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

	Schedule of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2022					Schedule of Employer Contributions as of June 30, 2022				
	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	\$ 2,377,885,194	\$ 1,346,986,056				\$ 156,293,935	\$ 156,293,935	\$ -	\$ 1,346,986,056	
State (Non-Employer Contributing Entity)	\$ 544,068,737	\$ -				\$ 35,760,593	\$ 35,760,593		\$ 1,346,986,056	
Employer										
6832 SCHOOL DISTRICT 5 - BASIN	50,137	38,217	131.19%	73.66%	3,295	3,295	-	38,217	8.62%	
6832 State Proportionate Share	16,348				1,075	1,075				
6833 SCHOOL DISTRICT 5 - KALISPELL	7,632,921	5,813,838	131.29%	73.66%	501,702	501,702	-	5,813,838	8.63%	
6833 State Proportionate Share	2,511,476				165,076	165,076				
7086 SCHOOL DISTRICT 5 - MELROSE	27,419	20,900	131.19%	73.66%	1,802	1,802	-	20,900	8.62%	
7086 State Proportionate Share	8,942				588	588				
6834 SCHOOL DISTRICT 5 - PARK CITY	347,768	265,089	131.19%	73.66%	22,858	22,858	-	265,089	8.62%	
6834 State Proportionate Share	113,402				7,454	7,454				
6835 SCHOOL DISTRICT 5 - SAND COULEE	380,915	270,566	140.78%	73.66%	25,037	25,037	-	270,566	9.25%	
6835 State Proportionate Share	129,811				8,532	8,532				
6836 SCHOOL DISTRICT 5 - SHERIDAN	372,286	283,779	131.19%	73.66%	24,470	24,470	-	283,779	8.62%	
6836 State Proportionate Share	122,255				8,036	8,036				
6840 SCHOOL DISTRICT 5 - SIDNEY	2,188,851	1,521,178	143.89%	73.66%	143,870	143,870	-	1,521,178	9.46%	
6840 State Proportionate Share	722,587				47,495	47,495				
6841 SCHOOL DISTRICT 5 - TERRY	175,792	133,998	131.19%	73.66%	11,555	11,555	-	133,998	8.62%	
6841 State Proportionate Share	58,566				3,849	3,849				
6954 SCHOOL DISTRICT 50 - EAST GLACIER	163,440	124,583	131.19%	73.66%	10,743	10,743	-	124,583	8.62%	
6954 State Proportionate Share	57,438				3,775	3,775				
6975 SCHOOL DISTRICT 50 - EVERGREEN	997,714	747,651	133.45%	73.66%	65,578	65,578	-	747,651	8.77%	
6975 State Proportionate Share	331,414				21,783	21,783				
6955 SCHOOL DISTRICT 50 - HAYS	1,230,905	914,357	134.62%	73.66%	80,906	80,906	-	914,357	8.85%	
6955 State Proportionate Share	402,789				26,475	26,475				
6956 SCHOOL DISTRICT 52 - ABSAROKEE	509,149	380,949	133.65%	73.66%	33,466	33,466	-	380,949	8.78%	
6956 State Proportionate Share	167,259				10,994	10,994				
6957 SCHOOL DISTRICT 52 - ENNIS	706,948	538,877	131.19%	73.66%	46,467	46,467	-	538,877	8.62%	
6957 State Proportionate Share	234,740				15,429	15,429				
7003 SCHOOL DISTRICT 52 - INDEPENDENT	229,370	174,839	131.19%	73.66%	15,076	15,076	-	174,839	8.62%	
7003 State Proportionate Share	75,899				4,989	4,989				
10056 SCHOOL DISTRICT 54-MARION	150,354	114,608	131.19%	73.66%	9,883	9,883	-	114,608	8.62%	
10056 State Proportionate Share	49,029				3,223	3,223				
6959 SCHOOL DISTRICT 55 - BROCKTON	597,297	455,294	131.19%	73.66%	39,260	39,260	-	455,294	8.62%	
6959 State Proportionate Share	194,770				12,802	12,802				
6953 SCHOOL DISTRICT 55 - PLEVNA	420,237	320,329	131.19%	73.66%	27,622	27,622	-	320,329	8.62%	
6953 State Proportionate Share	137,250				9,021	9,021				
6960 SCHOOL DISTRICT 55 - ROUNDUP	975,582	743,299	131.25%	73.66%	64,124	64,124	-	743,299	8.63%	
6960 State Proportionate Share	319,050				20,971	20,971				
6848 SCHOOL DISTRICT 55F - SUN RIVER VALLEY	685,817	522,768	131.19%	73.66%	45,078	45,078	-	522,768	8.62%	
6848 State Proportionate Share	224,617				14,764	14,764				
6961 SCHOOL DISTRICT 57 - HAVRE	37,357	28,475	131.19%	73.66%	2,455	2,455	-	28,475	8.62%	
6961 State Proportionate Share	12,181				801	801				
6962 SCHOOL DISTRICT 58 - GEYSER	243,284	179,430	135.59%	73.66%	15,991	15,991	-	179,430	8.91%	
6962 State Proportionate Share	80,209				5,272	5,272				
7044 SCHOOL DISTRICT 58 - WHITEFISH	115,140	87,766	131.19%	73.66%	7,568	7,568	-	87,766	8.62%	
7044 State Proportionate Share	37,546				2,468	2,468				
6963 SCHOOL DISTRICT 58 - YELLOWSTONE	186,258	141,377	131.75%	73.66%	12,243	12,243	-	141,377	8.66%	
6963 State Proportionate Share	60,736				3,992	3,992				
6849 SCHOOL DISTRICT 6 & 1 - ST REGIS	281,424	213,667	131.71%	73.66%	18,498	18,498	-	213,667	8.66%	
6849 State Proportionate Share	94,749				6,228	6,228				
6846 SCHOOL DISTRICT 6 - COLUMBIA FALLS	3,441,418	2,621,647	131.27%	73.66%	226,200	226,200	-	2,621,647	8.63%	
6846 State Proportionate Share	1,130,790				74,325	74,325				

**Employer 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, 2022				Schedule of Employer Contributions as of June 30, 2022				
	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	\$ 2,377,885,194	\$ 1,346,986,056			\$ 156,293,935	\$ 156,293,935	\$ -	\$ 1,346,986,056	
State (Non-Employer Contributing Entity)	\$ 544,068,737	\$ -			\$ 35,760,593	\$ 35,760,593		\$ 1,346,986,056	
Employer									
6844 SCHOOL DISTRICT 6 - COLUMBUS	871,270	664,133	131.19%	73.66%	57,267	57,267	-	664,133	8.62%
6844 State Proportionate Share	288,064				18,934	18,934			
6843 SCHOOL DISTRICT 6 - LAME DEER	1,935,286	1,475,190	131.19%	73.66%	127,204	127,204	-	1,475,190	8.62%
6843 State Proportionate Share	632,562				41,578	41,578			
6847 SCHOOL DISTRICT 6 - RYEGATE	205,154	156,381	131.19%	73.66%	13,485	13,485	-	156,381	8.62%
6847 State Proportionate Share	68,879				4,527	4,527			
6845 SCHOOL DISTRICT 6 - TROUT CREEK	170,101	129,603	131.25%	73.66%	11,181	11,181	-	129,603	8.63%
6845 State Proportionate Share	55,464				3,646	3,646			
6853 SCHOOL DISTRICT 6 - WIBAUX	433,266	322,736	134.25%	73.66%	28,478	28,478	-	322,736	8.82%
6853 State Proportionate Share	141,278				9,286	9,286			
7054 SCHOOL DISTRICT 64 - BAINVILLE	634,263	483,472	131.19%	73.66%	41,689	41,689	-	483,472	8.62%
7054 State Proportionate Share	206,953				13,603	13,603			
6964 SCHOOL DISTRICT 64J - MELSTONE	205,048	154,496	132.72%	73.66%	13,478	13,478	-	154,496	8.72%
6964 State Proportionate Share	66,863				4,395	4,395			
6952 SCHOOL DISTRICT 65 - FROID	278,915	195,194	142.89%	73.66%	18,333	18,333	-	195,194	9.39%
6952 State Proportionate Share	90,951				5,978	5,978			
6981 SCHOOL DISTRICT 69 - WEST YELLOWSTONE	382,194	291,330	131.19%	73.66%	25,121	25,121	-	291,330	8.62%
6981 State Proportionate Share	126,854				8,338	8,338			
6867 SCHOOL DISTRICT 7 & 2 - SAVAGE	190,294	145,054	131.19%	73.66%	12,508	12,508	-	145,054	8.62%
6867 State Proportionate Share	63,956				4,204	4,204			
6859 SCHOOL DISTRICT 7 & 70 - LAUREL	2,687,497	2,048,565	131.19%	73.66%	176,646	176,646	-	2,048,565	8.62%
6859 State Proportionate Share	883,322				58,060	58,060			
6854 SCHOOL DISTRICT 7 - BOULDER	458,263	346,498	132.26%	73.66%	30,121	30,121	-	346,498	8.69%
6854 State Proportionate Share	149,429				9,822	9,822			
6855 SCHOOL DISTRICT 7 - BOZEMAN	9,121,858	6,943,533	131.37%	73.66%	599,568	599,568	-	6,943,533	8.63%
6855 State Proportionate Share	3,025,571				198,867	198,867			
6856 SCHOOL DISTRICT 7 - CHARLO	432,321	329,541	131.19%	73.66%	28,416	28,416	-	329,541	8.62%
6856 State Proportionate Share	141,043				9,271	9,271			
6857 SCHOOL DISTRICT 7 - GARDINER	331,197	251,225	131.83%	73.66%	21,769	21,769	-	251,225	8.67%
6857 State Proportionate Share	111,075				7,301	7,301			
6368 SCHOOL DISTRICT 7 - GRANT	19,511	13,355	146.09%	73.66%	1,282	1,282	-	13,355	9.60%
6368 State Proportionate Share	6,361				418	418			
6858 SCHOOL DISTRICT 7 - HINSDALE	225,882	172,180	131.19%	73.66%	14,847	14,847	-	172,180	8.62%
6858 State Proportionate Share	76,177				5,007	5,007			
6866 SCHOOL DISTRICT 7 - JOLIET	589,988	429,776	137.28%	73.66%	38,779	38,779	-	429,776	9.02%
6866 State Proportionate Share	195,448				12,847	12,847			
6860 SCHOOL DISTRICT 7 - LOLO	747,345	553,463	135.03%	73.66%	49,122	49,122	-	553,463	8.88%
6860 State Proportionate Share	244,830				16,092	16,092			
6863 SCHOOL DISTRICT 7 - MEDICINE LAKE	448,317	340,503	131.66%	73.66%	29,467	29,467	-	340,503	8.65%
6863 State Proportionate Share	146,190				9,609	9,609			
6864 SCHOOL DISTRICT 7 - TWIN BRIDGES	431,041	328,325	131.28%	73.66%	28,332	28,332	-	328,325	8.63%
6864 State Proportionate Share	141,245				9,284	9,284			
6862 SCHOOL DISTRICT 7 - VICTOR	260,392	198,487	131.19%	73.66%	17,115	17,115	-	198,487	8.62%
6862 State Proportionate Share	84,909				5,581	5,581			
6965 SCHOOL DISTRICT 73 - SWAN LAKE	8,658	6,600	131.19%	73.66%	569	569	-	6,600	8.62%
6965 State Proportionate Share	2,824				186	186			
6970 SCHOOL DISTRICT 74 - ROY	133,175	101,514	131.19%	73.66%	8,753	8,753	-	101,514	8.62%
6970 State Proportionate Share	43,427				2,854	2,854			
6971 SCHOOL DISTRICT 74 - VAUGHN	332,272	253,277	131.19%	73.66%	21,840	21,840	-	253,277	8.62%
6971 State Proportionate Share	108,613				7,139	7,139			

**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**

	Schedule of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2022				Schedule of Employer Contributions as of June 30, 2022				
	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	\$ 2,377,885,194	\$ 1,346,986,056			\$ 156,293,935	\$ 156,293,935	\$ -	\$ 1,346,986,056	
State (Non-Employer Contributing Entity)	\$ 544,068,737	\$ -			\$ 35,760,593	\$ 35,760,593		\$ 1,346,986,056	
Employer									
6381 SCHOOL DISTRICT 75 - AMSTERDAM	110,431	84,177	131.19%	73.66%	7,258	7,258	-	84,177	8.62%
6381 State Proportionate Share	36,010				2,367	2,367			
6364 SCHOOL DISTRICT 75 - ARROWHEAD	129,907	99,023	131.19%	73.66%	8,539	8,539	-	99,023	8.62%
6364 State Proportionate Share	42,361				2,784	2,784			
7028 SCHOOL DISTRICT 78J & 2 - RICHEY	323,721	246,759	131.19%	73.66%	21,278	21,278	-	246,759	8.62%
7028 State Proportionate Share	105,560				6,938	6,938			
6868 SCHOOL DISTRICT 8 - ARLEE	863,989	658,583	131.19%	73.66%	56,789	56,789	-	658,583	8.62%
6868 State Proportionate Share	290,764				19,112	19,112			
6870 SCHOOL DISTRICT 8 - ELDER GROVE	347,342	264,764	131.19%	73.66%	22,830	22,830	-	264,764	8.62%
6870 State Proportionate Share	118,385				7,781	7,781			
6384 SCHOOL DISTRICT 8 - WEST GLACIER	84,771	64,617	131.19%	73.66%	5,572	5,572	-	64,617	8.62%
6384 State Proportionate Share	27,642				1,817	1,817			
6869 SCHOOL DISTRICT 8-WHITE SULPHUR SPRINGS	458,484	347,999	131.75%	73.66%	30,136	30,136	-	347,999	8.66%
6869 State Proportionate Share	150,373				9,884	9,884			
6969 SCHOOL DISTRICT 84 - DENTON	230,303	175,110	131.52%	73.66%	15,138	15,138	-	175,110	8.64%
6969 State Proportionate Share	75,098				4,936	4,936			
6989 SCHOOL DISTRICT 85 - ULM	187,790	143,144	131.19%	73.66%	12,343	12,343	-	143,144	8.62%
6989 State Proportionate Share	64,466				4,237	4,237			
6378 SCHOOL DISTRICT 86 & 4 - LAMBERT	435,451	331,927	131.19%	73.66%	28,622	28,622	-	331,927	8.62%
6378 State Proportionate Share	141,993				9,333	9,333			
6967 SCHOOL DISTRICT 87 - ROCKY BOY	2,156,810	1,643,980	131.19%	73.66%	141,764	141,764	-	1,643,980	8.62%
6967 State Proportionate Share	703,295				46,227	46,227			
6392 SCHOOL DISTRICT 89 - SMITH VALLEY	252,445	185,826	135.85%	73.66%	16,593	16,593	-	185,826	8.93%
6392 State Proportionate Share	82,618				5,430	5,430			
6880 SCHOOL DISTRICT 9 & 9 - REED POINT	287,263	218,970	131.19%	73.66%	18,881	18,881	-	218,970	8.62%
6880 State Proportionate Share	93,672				6,157	6,157			
6871 SCHOOL DISTRICT 9 - BROWNING	7,013,967	5,346,458	131.19%	73.66%	461,019	461,019	-	5,346,458	8.62%
6871 State Proportionate Share	2,288,768				150,438	150,438			
6873 SCHOOL DISTRICT 9 - DARBY	694,183	528,901	131.25%	73.66%	45,628	45,628	-	528,901	8.63%
6873 State Proportionate Share	229,279				15,070	15,070			
6875 SCHOOL DISTRICT 9 - DIXON	209,987	160,064	131.19%	73.66%	13,802	13,802	-	160,064	8.62%
6875 State Proportionate Share	68,472				4,501	4,501			
6876 SCHOOL DISTRICT 9 - EAST HELENA	1,370,584	983,450	139.36%	73.66%	90,087	90,087	-	983,450	9.16%
6876 State Proportionate Share	456,328				29,994	29,994			
6878 SCHOOL DISTRICT 9 - OPHEIM	192,784	129,738	148.59%	73.66%	12,671	12,671	-	129,738	9.77%
6878 State Proportionate Share	63,665				4,185	4,185			
6879 SCHOOL DISTRICT 9 - POPLAR	1,973,732	1,483,175	133.07%	73.66%	129,731	129,731	-	1,483,175	8.75%
6879 State Proportionate Share	647,394				42,552	42,552			
9921 SCHOOL DISTRICT 9-CRESTON	85,446	65,132	131.19%	73.66%	5,616	5,616	-	65,132	8.62%
9921 State Proportionate Share	27,862				1,831	1,831			
6400 SCHOOL DISTRICT 99 M North Star Schools	532,682	381,391	139.67%	73.66%	35,013	35,013	-	381,391	9.18%
6400 State Proportionate Share	175,377				11,527	11,527			
9989 SCHOOL DISTRICT NO. 31-STILLWATER COUNTY-NYE	10,524	8,022	131.18%	73.66%	692	692	-	8,022	8.62%
9989 State Proportionate Share	3,431				226	226			
6779 SD 1- West Valley School	481,195	365,257	131.74%	73.66%	31,628	31,628	-	365,257	8.66%
6779 State Proportionate Share	156,910				10,313	10,313			
6966 SD 75 GREENFIELD	238,119	170,853	139.37%	73.66%	15,651	15,651	-	170,853	9.16%
6966 State Proportionate Share	77,650				5,104	5,104			
6958 SHIELDS VALLEY	301,293	229,662	131.19%	73.66%	19,804	19,804	-	229,662	8.62%
6958 State Proportionate Share	98,247				6,458	6,458			

**Employer 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, 2022				Schedule of Employer Contributions as of June 30, 2022				
	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	\$ 2,377,885,194	\$ 1,346,986,056			\$ 156,293,935	\$ 156,293,935	\$ -	\$ 1,346,986,056	
State (Non-Employer Contributing Entity)	\$ 544,068,737	\$ -			\$ 35,760,593	\$ 35,760,593	\$ -	\$ 1,346,986,056	
Employer									
6630 SWEET GRASS COUNTY HIGH SCHOOL	698,891	504,051	138.65%	73.66%	45,937	45,937	-	504,051	9.11%
6630 State Proportionate Share	228,013				14,987	14,987			
6642 BOARD OF PUBLIC EDUCATION	70,212	51,313	136.83%	73.66%	4,615	4,615	-	51,313	8.99%
6642 State Proportionate Share	20,175				1,326	1,326			
6643 COMM OF HIGHER EDUCATION	3,601,347	2,631,731	136.84%	73.66%	236,712	236,712	-	2,631,731	8.99%
6643 State Proportionate Share	1,034,797				68,016	68,016			
6530 COMM OF POLITICAL PRACTICES	465,075	327,440	142.03%	73.66%	30,569	30,569	-	327,440	9.34%
6530 State Proportionate Share	133,633				8,784	8,784			
6443 CONSUMER COUNSEL	296,047	216,357	136.83%	73.66%	19,459	19,459	-	216,357	8.99%
6443 State Proportionate Share	85,065				5,591	5,591			
6762 DEPARTMENT OF ADMINISTRATION	40,170,262	29,347,946	136.88%	73.66%	2,640,341	2,640,341	-	29,347,946	9.00%
6762 State Proportionate Share	11,542,363				758,665	758,665			
6780 DEPARTMENT OF AGRICULTURE	6,584,856	4,804,286	137.06%	73.66%	432,814	432,814	-	4,804,286	9.01%
6780 State Proportionate Share	1,892,066				124,363	124,363			
6825 DEPARTMENT OF COMMERCE	16,942,359	12,301,489	137.73%	73.66%	1,113,600	1,113,600	-	12,301,489	9.05%
6825 State Proportionate Share	4,868,150				319,977	319,977			
6802 DEPARTMENT OF CORRECTIONS	34,688,631	25,290,414	137.16%	73.66%	2,280,040	2,280,040	-	25,290,414	9.02%
6802 State Proportionate Share	9,967,293				655,138	655,138			
6667 DEPARTMENT OF FISH, WILDLIFE & PARKS	41,626,251	30,222,565	137.73%	73.66%	2,736,041	2,736,041	-	30,222,565	9.05%
6667 State Proportionate Share	11,960,721				786,163	786,163			
6620 DEPARTMENT OF JUSTICE	37,242,000	27,185,570	136.99%	73.66%	2,447,870	2,447,870	-	27,185,570	9.00%
6620 State Proportionate Share	10,700,968				703,361	703,361			
6838 DEPARTMENT OF LABOR & INDUSTRY	48,610,997	35,494,343	136.95%	73.66%	3,195,139	3,195,139	-	35,494,343	9.00%
6838 State Proportionate Share	13,967,690				918,079	918,079			
6712 DEPARTMENT OF LIVESTOCK	4,656,993	3,367,950	138.27%	73.66%	306,098	306,098	-	3,367,950	9.09%
6712 State Proportionate Share	1,338,122				87,953	87,953			
6850 DEPARTMENT OF MILITARY AFFAIRS	13,135,339	9,574,805	137.19%	73.66%	863,369	863,369	-	9,574,805	9.02%
6850 State Proportionate Share	3,774,256				248,077	248,077			
7685 DEPARTMENT OF REVENUE	37,326,348	27,222,988	137.11%	73.66%	2,453,414	2,453,414	-	27,222,988	9.01%
7685 State Proportionate Share	10,725,204				704,954	704,954			
6689 DEPARTMENT OF TRANSPORTATION	142,184,062	103,546,323	137.31%	73.66%	9,345,579	9,345,579	-	103,546,323	9.03%
6689 State Proportionate Share	40,854,602				2,685,321	2,685,321			
6678 DEPT OF ENVIRONMENTAL QUALITY	25,802,441	18,823,276	137.08%	73.66%	1,695,962	1,695,962	-	18,823,276	9.01%
6678 State Proportionate Share	7,413,970				487,311	487,311			
6721 DEPT OF NATURAL RESOURCES & CONSERVATION	44,208,130	31,900,443	138.58%	73.66%	2,905,745	2,905,745	-	31,900,443	9.11%
6721 State Proportionate Share	12,702,588				834,925	834,925			
6872 DEPT OF PUBLIC HEALTH & HUMAN SERVICES	162,424,894	118,433,218	137.14%	73.66%	10,675,983	10,675,983	-	118,433,218	9.01%
6872 State Proportionate Share	46,670,521				3,067,594	3,067,594			
6514 GOVERNORS OFFICE	3,466,630	2,529,068	137.07%	73.66%	227,857	227,857	-	2,529,068	9.01%
6514 State Proportionate Share	996,088				65,472	65,472			
6439 LEGISLATIVE COUNCIL	12,438,735	9,044,317	137.53%	73.66%	817,582	817,582	-	9,044,317	9.04%
6439 State Proportionate Share	3,574,096				234,921	234,921			
6652 MONTANA ARTS COUNCIL	628,597	456,787	137.61%	73.66%	41,317	41,317	-	456,787	9.05%
6652 State Proportionate Share	180,618				11,872	11,872			
6655 MONTANA HISTORICAL SOCIETY	3,305,012	2,401,954	137.60%	73.66%	217,234	217,234	-	2,401,954	9.04%
6655 State Proportionate Share	949,649				62,419	62,419			
6764 MONTANA STATE FUND	27,393,619	19,991,749	137.02%	73.66%	1,800,548	1,800,548	-	19,991,749	9.01%
6764 State Proportionate Share	7,871,173				517,362	517,362			
6653 MONTANA STATE LIBRARY	3,352,159	2,449,808	136.83%	73.66%	220,333	220,333	-	2,449,808	8.99%
6653 State Proportionate Share	963,196				63,310	63,310			

Employer 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, 2022				Schedule of Employer Contributions as of June 30, 2022				
	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	\$ 2,377,885,194	\$ 1,346,986,056			\$ 156,293,935	\$ 156,293,935	\$ -	\$ 1,346,986,056	
State (Non-Employer Contributing Entity)	\$ 544,068,737	\$ -			\$ 35,760,593	\$ 35,760,593	\$ -	\$ 1,346,986,056	
Employer									
6769 OFFICE OF PUBLIC DEFENDER	23,202,844	16,937,414	136.99%	73.66%	1,525,094	1,525,094	-	16,937,414	9.00%
6769 State Proportionate Share	6,667,013				438,214	438,214	-		
6623 PUBLIC SERVICE COMMISSION	2,733,505	1,981,531	137.95%	73.66%	179,670	179,670	-	1,981,531	9.07%
6623 State Proportionate Share	785,434				51,626	51,626	-		
6651 SCHOOL FOR THE DEAF & BLIND	2,556,066	1,868,015	136.83%	73.66%	168,007	168,007	-	1,868,015	8.99%
6651 State Proportionate Share	734,450				48,274	48,274	-		
6529 SECRETARY OF STATE	2,380,980	1,736,573	137.11%	73.66%	156,499	156,499	-	1,736,573	9.01%
6529 State Proportionate Share	684,141				44,968	44,968	-		
6552 STATE AUDITOR'S OFFICE	5,260,230	3,826,292	137.48%	73.66%	345,748	345,748	-	3,826,292	9.04%
6552 State Proportionate Share	1,511,453				99,346	99,346	-		
6457 SUPREME COURT	22,957,664	16,595,886	138.33%	73.66%	1,508,978	1,508,978	-	16,595,886	9.09%
6457 State Proportionate Share	6,596,564				433,584	433,584	-		
6563 SUPT OF PUBLIC INSTRUCTION	8,262,362	5,973,313	138.32%	73.66%	543,075	543,075	-	5,973,313	9.09%
6563 State Proportionate Share	2,374,074				156,045	156,045	-		
6766 TEACHERS' RETIREMENT SYSTEM	1,851,315	1,352,969	136.83%	73.66%	121,685	121,685	-	1,352,969	8.99%
6766 State Proportionate Share	531,950				34,964	34,964	-		
6567 GREAT FALLS COLLEGE MSU	2,275,750	1,655,158	137.49%	73.66%	149,582	149,582	-	1,655,158	9.04%
6567 State Proportionate Share	653,905				42,980	42,980	-		
6647 MONTANA STATE UNIVERSITY - BILLINGS	10,130,943	7,385,429	137.17%	73.66%	665,894	665,894	-	7,385,429	9.02%
6647 State Proportionate Share	2,910,985				191,335	191,335	-		
6645 MONTANA STATE UNIVERSITY - BOZEMAN	66,999,910	48,869,713	137.10%	73.66%	4,403,820	4,403,820	-	48,869,713	9.01%
6645 State Proportionate Share	19,251,487				1,265,376	1,265,376	-		
6648 MONTANA STATE UNIVERSITY - NORTHERN	3,578,357	2,597,928	137.74%	73.66%	235,201	235,201	-	2,597,928	9.05%
6648 State Proportionate Share	1,028,191				67,582	67,582	-		
6644 UNIVERSITY OF MONTANA	71,505,594	52,146,610	137.12%	73.66%	4,699,972	4,699,972	-	52,146,610	9.01%
6644 State Proportionate Share	20,546,132				1,350,471	1,350,471	-		
6744 FALLON MEDICAL COMPLEX	-	-	0.00%	73.66%	-	-	-	-	N/A
6744 State Proportionate Share	-				-	-	-		
6423 FLATHEAD EMERGENCY COMM CENTER	-	-	0.00%	73.66%	-	-	-	-	N/A
6423 State Proportionate Share	-				-	-	-		
6405 SCHOOL DISTRICT 4 - TRINITY	-	-	0.00%	73.66%	-	-	-	-	N/A
6405 State Proportionate Share	-				-	-	-		
6420 LAKEVIEW CEMETERY DISTRICT	-	-	0.00%	73.66%	-	-	-	-	N/A
6420 State Proportionate Share	-				-	-	-		
6396 MILES CITY HOUSING AUTHORITY	-	-	0.00%	73.66%	-	-	-	-	N/A
6396 State Proportionate Share	-				-	-	-		
6618 BOARD OF CRIME CONTROL	-	-	0.00%	73.66%	-	-	-	-	N/A
6618 State Proportionate Share	-				-	-	-		

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

**Schedule of PERS-DC and MUS-RP
Employer Contributions as of June 30, 2022**

	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	\$ 195,823,793	\$ 17,447,548	8.91%	\$ 20,236,235	\$ 8,094	0.04%
State (Non-Employer Contributing Entity)						
Employer						
6532 CITY OF BAKER	2,878	255	8.87%	-	-	N/A
6532 State Proportionate Share						
6533 CITY OF BELGRADE	266,477	23,637	8.87%	-	-	N/A
6533 State Proportionate Share						
6506 CITY OF BELT	72,621	6,442	8.87%	-	-	N/A
6506 State Proportionate Share						
6505 CITY OF BIG TIMBER	206,500	18,317	8.87%	-	-	N/A
6505 State Proportionate Share						
6508 CITY OF BILLINGS	6,135,335	544,205	8.87%	-	-	N/A
6508 State Proportionate Share						
6512 CITY OF BOULDER	963	85	8.87%	-	-	N/A
6512 State Proportionate Share						
6509 CITY OF BOZEMAN	3,637,090	322,610	8.87%	-	-	N/A
6509 State Proportionate Share						
6519 CITY OF CHINOOK	165,956	14,720	8.87%	-	-	N/A
6519 State Proportionate Share						
6520 CITY OF CHOTEAU	48,943	4,341	8.87%	-	-	N/A
6520 State Proportionate Share						
6371 CITY OF COLSTRIP	153,118	13,582	8.87%	-	-	N/A
6371 State Proportionate Share						
6522 CITY OF COLUMBIA FALLS	134,720	11,949	8.87%	-	-	N/A
6522 State Proportionate Share						
6534 CITY OF COLUMBUS	78,194	6,936	8.87%	-	-	N/A
6534 State Proportionate Share						
6523 CITY OF CONRAD	17,383	1,542	8.87%	-	-	N/A
6523 State Proportionate Share						
6525 CITY OF CUT BANK	-	-	N/A	-	-	N/A
6525 State Proportionate Share						
6528 CITY OF DEER LODGE	27,554	2,444	8.87%	-	-	N/A
6528 State Proportionate Share						
6531 CITY OF DILLON	80,605	7,150	8.87%	-	-	N/A
6531 State Proportionate Share						
6535 CITY OF EAST HELENA	100,770	8,938	8.87%	-	-	N/A
6535 State Proportionate Share						
6538 CITY OF FAIRVIEW	85,139	7,552	8.87%	-	-	N/A
6538 State Proportionate Share						
6539 CITY OF FORSYTH	13,638	1,210	8.87%	-	-	N/A
6539 State Proportionate Share						
6540 CITY OF FORT BENTON	-	-	N/A	-	-	N/A
6540 State Proportionate Share						
6543 CITY OF GLASGOW	107,632	9,547	8.87%	-	-	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, 2022					
		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		\$ 195,823,793	\$ 17,447,548	8.91%	\$ 20,236,235	\$ 8,094	0.04%
State (Non-Employer Contributing Entity)							
Employer							
6544	CITY OF GLENDIVE	163,311	14,486	8.87%	-	-	N/A
6544	State Proportionate Share						
6545	CITY OF GREAT FALLS	1,491,575	132,303	8.87%	-	-	N/A
6545	State Proportionate Share						
6548	CITY OF HAMILTON	135,760	12,042	8.87%	-	-	N/A
6548	State Proportionate Share						
6549	CITY OF HARDIN	46,546	4,129	8.87%	-	-	N/A
6549	State Proportionate Share						
6547	CITY OF HARLEM	-	-	N/A	-	-	N/A
6547	State Proportionate Share						
6606	CITY OF HARLOWTON	-	-	N/A	-	-	N/A
6606	State Proportionate Share						
6550	CITY OF HAVRE	277,950	24,654	8.87%	-	-	N/A
6550	State Proportionate Share						
6551	CITY OF HELENA	1,505,874	133,571	8.87%	-	-	N/A
6551	State Proportionate Share						
6555	CITY OF KALISPELL	769,637	68,267	8.87%	-	-	N/A
6555	State Proportionate Share						
6557	CITY OF LAUREL	69,302	6,147	8.87%	-	-	N/A
6557	State Proportionate Share						
6559	CITY OF LEWISTOWN	131,139	11,632	8.87%	-	-	N/A
6559	State Proportionate Share						
6560	CITY OF LIBBY	108,826	9,653	8.87%	-	-	N/A
6560	State Proportionate Share						
6561	CITY OF LIVINGSTON	597,279	52,979	8.87%	-	-	N/A
6561	State Proportionate Share						
6570	CITY OF MALTA	-	-	N/A	-	-	N/A
6570	State Proportionate Share						
6571	CITY OF MILES CITY	201,285	17,854	8.87%	-	-	N/A
6571	State Proportionate Share						
6572	City of Missoula	4,174,019	370,237	8.87%	-	-	N/A
6572	State Proportionate Share						
6576	CITY OF PLAINS	-	-	N/A	-	-	N/A
6576	State Proportionate Share						
6577	CITY OF PLENTYWOOD	43,475	3,856	8.87%	-	-	N/A
6577	State Proportionate Share						
6578	CITY OF POLSON	34,023	3,018	8.87%	-	-	N/A
6578	State Proportionate Share						
6579	CITY OF POPLAR	157,341	13,956	8.87%	-	-	N/A
6579	State Proportionate Share						
6603	CITY OF RED LODGE	298,589	26,485	8.87%	-	-	N/A
6603	State Proportionate Share						
6581	CITY OF RONAN	53,658	4,759	8.87%	-	-	N/A
6581	State Proportionate Share						
6582	CITY OF ROUNDUP	-	-	N/A	-	-	N/A
6582	State Proportionate Share						
6599	CITY OF SCOBEEY	7,800	692	8.87%	-	-	N/A
6599	State Proportionate Share						
6585	CITY OF SHELBY	246,815	21,893	8.87%	-	-	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, 2022						
	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	\$ 195,823,793	\$ 17,447,548	8.91%	\$ 20,236,235	\$ 8,094	0.04%
State (Non-Employer Contributing Entity)						
Employer						
6586 CITY OF SIDNEY	168,056	14,907	8.87%	-	-	N/A
6586 State Proportionate Share						
6379 CITY OF THREE FORKS	-	-	N/A	-	-	N/A
6379 State Proportionate Share						
6590 CITY OF TOWNSEND	56,177	4,983	8.87%	-	-	N/A
6590 State Proportionate Share						
6574 CITY OF TROY	-	-	N/A	-	-	N/A
6574 State Proportionate Share						
6592 CITY OF WHITE SULPHUR SPRINGS	36,040	3,197	8.87%	-	-	N/A
6592 State Proportionate Share						
6594 CITY OF WHITEFISH	623,702	55,323	8.87%	-	-	N/A
6594 State Proportionate Share						
6598 CITY OF WIBAUX	-	-	N/A	-	-	N/A
6598 State Proportionate Share						
6596 CITY OF WOLF POINT	47,344	4,199	8.87%	-	-	N/A
6596 State Proportionate Share						
6399 TOWN OF ALBERTON	43,235	3,835	8.87%	-	-	N/A
6399 State Proportionate Share						
6507 TOWN OF BIG SANDY	-	-	N/A	-	-	N/A
6507 State Proportionate Share						
7274 TOWN OF BRIDGER	42,809	3,797	8.87%	-	-	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	38,157	3,385	8.87%	-	-	N/A
6526 State Proportionate Share						
6521 TOWN OF CIRCLE	7,126	632	8.87%	-	-	N/A
6521 State Proportionate Share						
6524 TOWN OF CULBERTSON	-	-	N/A	-	-	N/A
6524 State Proportionate Share						
6432 TOWN OF DENTON	57,303	5,083	8.87%	-	-	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	85,340	7,570	8.87%	-	-	N/A
6536 State Proportionate Share						
6382 TOWN OF EUREKA	76,160	6,755	8.87%	-	-	N/A
6382 State Proportionate Share						
6537 TOWN OF FAIRFIELD	50,491	4,479	8.87%	-	-	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, 2022					
		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		\$ 195,823,793	\$ 17,447,548	8.91%	\$ 20,236,235	\$ 8,094	0.04%
State (Non-Employer Contributing Entity)							
Employer							
6546	TOWN OF GRASS RANGE	-	-	N/A	-	-	N/A
6546	State Proportionate Share						
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	21,218	1,882	8.87%	-	-	N/A
6562	State Proportionate Share						
6601	TOWN OF MANHATTAN	6,235	553	8.87%	-	-	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	7,450	661	8.87%	-	-	N/A
6390	State Proportionate Share						
6556	TOWN OF NASHUA	19,648	1,743	8.87%	-	-	N/A
6556	State Proportionate Share						
6575	TOWN OF PHILIPSBURG	-	-	N/A	-	-	N/A
6575	State Proportionate Share						
6573	TOWN OF RICHEY	2,501	222	8.87%	-	-	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	109,989	9,756	8.87%	-	-	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	43,195	3,831	8.87%	-	-	N/A
6597	State Proportionate Share						
6600	TOWN OF TWIN BRIDGES	537	48	8.87%	-	-	N/A
6600	State Proportionate Share						
6591	TOWN OF VALIER	-	-	N/A	-	-	N/A
6591	State Proportionate Share						
6408	TOWN OF WEST YELLOWSTONE	178,474	15,831	8.87%	-	-	N/A
6408	State Proportionate Share						
6356	TOWN OF WESTBY	-	-	N/A	-	-	N/A
6356	State Proportionate Share						

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

		Schedule of PERS-DC and MUS-RP Employer Contributions as of June 30, 2022					
		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		\$ 195,823,793	\$ 17,447,548	8.91%	\$ 20,236,235	\$ 8,094	0.04%
State (Non-Employer Contributing Entity)							
Employer							
6409	TOWN OF WHITEHALL	54,397	4,825	8.87%	-	-	N/A
6409	State Proportionate Share						
6595	TOWN OF WINNETT	4,335	388	8.96%	-	-	N/A
6595	State Proportionate Share						
6458	ANACONDA-DEER LODGE COUNTY	143,516	12,730	8.87%	-	-	N/A
6458	State Proportionate Share						
6510	BUTTE SILVER BOW	1,387,639	123,084	8.87%	-	-	N/A
6510	State Proportionate Share						
6444	BEAVERHEAD COUNTY	587,291	52,093	8.87%	-	-	N/A
6444	State Proportionate Share						
6445	BIG HORN COUNTY	545,534	48,389	8.87%	-	-	N/A
6445	State Proportionate Share						
6446	BLAINE COUNTY	237,238	21,043	8.87%	-	-	N/A
6446	State Proportionate Share						
6447	BROADWATER COUNTY	189,348	16,795	8.87%	-	-	N/A
6447	State Proportionate Share						
6448	CARBON COUNTY	307,173	27,246	8.87%	-	-	N/A
6448	State Proportionate Share						
6449	CARTER COUNTY	256,436	22,746	8.87%	-	-	N/A
6449	State Proportionate Share						
6450	CASCADE COUNTY	969,674	86,010	8.87%	-	-	N/A
6450	State Proportionate Share						
6451	CHOUTEAU COUNTY	57,466	5,097	8.87%	-	-	N/A
6451	State Proportionate Share						
6452	CUSTER COUNTY	192,646	17,088	8.87%	-	-	N/A
6452	State Proportionate Share						
6453	DANIELS COUNTY	151,920	13,475	8.87%	-	-	N/A
6453	State Proportionate Share						
6456	DAWSON COUNTY	414,350	36,753	8.87%	-	-	N/A
6456	State Proportionate Share						
6459	FALLON COUNTY	901,335	79,948	8.87%	-	-	N/A
6459	State Proportionate Share						
6460	FERGUS COUNTY	663,929	58,891	8.87%	-	-	N/A
6460	State Proportionate Share						
6461	FLATHEAD COUNTY	1,604,051	142,280	8.87%	-	-	N/A
6461	State Proportionate Share						
6462	GALLATIN COUNTY	2,912,363	258,327	8.87%	-	-	N/A
6462	State Proportionate Share						
6463	GARFIELD COUNTY	220,684	19,575	8.87%	-	-	N/A
6463	State Proportionate Share						
6464	GLACIER COUNTY	262,615	23,294	8.87%	-	-	N/A
6464	State Proportionate Share						
6465	GOLDEN VALLEY COUNTY	55,449	4,918	8.87%	-	-	N/A
6465	State Proportionate Share						
6466	GRANITE COUNTY	166,740	14,790	8.87%	-	-	N/A
6466	State Proportionate Share						
6467	HILL COUNTY	559,345	49,614	8.87%	-	-	N/A
6467	State Proportionate Share						
6468	JEFFERSON COUNTY	343,827	30,497	8.87%	-	-	N/A
6468	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, 2022					
		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		\$ 195,823,793	\$ 17,447,548	8.91%	\$ 20,236,235	\$ 8,094	0.04%
State (Non-Employer Contributing Entity)							
Employer							
6469	JUDITH BASIN COUNTY	-	-	N/A	-	-	N/A
6469	State Proportionate Share						
6470	LAKE COUNTY	518,097	45,955	8.87%	-	-	N/A
6470	State Proportionate Share						
6471	LEWIS & CLARK COUNTY	1,518,253	134,669	8.87%	-	-	N/A
6471	State Proportionate Share						
6472	LIBERTY COUNTY	232,915	20,659	8.87%	-	-	N/A
6472	State Proportionate Share						
6473	LINCOLN COUNTY	755,799	67,039	8.87%	-	-	N/A
6473	State Proportionate Share						
6474	MADISON COUNTY	598,780	53,112	8.87%	-	-	N/A
6474	State Proportionate Share						
6475	MCCONE COUNTY	102,849	9,123	8.87%	-	-	N/A
6475	State Proportionate Share						
6476	MEAGHER COUNTY	13,040	1,157	8.87%	-	-	N/A
6476	State Proportionate Share						
6477	MINERAL COUNTY	139,701	12,391	8.87%	-	-	N/A
6477	State Proportionate Share						
6478	MISSOULA COUNTY	7,562,224	670,769	8.87%	-	-	N/A
6478	State Proportionate Share						
6479	MUSSELSHELL COUNTY	190,906	16,933	8.87%	-	-	N/A
6479	State Proportionate Share						
6480	PARK COUNTY	699,007	62,002	8.87%	-	-	N/A
6480	State Proportionate Share						
6481	PETROLEUM COUNTY	16,670	1,479	8.87%	-	-	N/A
6481	State Proportionate Share						
6482	PHILLIPS COUNTY	67,655	6,001	8.87%	-	-	N/A
6482	State Proportionate Share						
6483	PONDERA COUNTY	55,283	4,904	8.87%	-	-	N/A
6483	State Proportionate Share						
6485	POWDER RIVER COUNTY	264,280	23,442	8.87%	-	-	N/A
6485	State Proportionate Share						
6484	POWELL COUNTY	290,485	25,766	8.87%	-	-	N/A
6484	State Proportionate Share						
6486	PRAIRIE COUNTY	91,238	8,093	8.87%	-	-	N/A
6486	State Proportionate Share						
6487	RAVALLI COUNTY	483,137	42,854	8.87%	-	-	N/A
6487	State Proportionate Share						
6488	RICHLAND COUNTY	1,003,980	89,053	8.87%	-	-	N/A
6488	State Proportionate Share						
6489	ROOSEVELT COUNTY	373,484	33,128	8.87%	-	-	N/A
6489	State Proportionate Share						
6490	ROSEBUD COUNTY	413,726	36,697	8.87%	-	-	N/A
6490	State Proportionate Share						
6491	SANDERS COUNTY	152,616	13,537	8.87%	-	-	N/A
6491	State Proportionate Share						
6492	SHERIDAN COUNTY	60,084	5,329	8.87%	-	-	N/A
6492	State Proportionate Share						
6494	STILLWATER COUNTY	624,532	55,396	8.87%	-	-	N/A
6494	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, 2022						
	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	\$ 195,823,793	\$ 17,447,548	8.91%	\$ 20,236,235	\$ 8,094	0.04%
State (Non-Employer Contributing Entity)						
Employer						
6495 SWEET GRASS COUNTY	245,366	21,764	8.87%	-	-	N/A
6495 State Proportionate Share						
6496 TETON COUNTY	154,581	13,711	8.87%	-	-	N/A
6496 State Proportionate Share						
6497 TOOLE COUNTY	383,922	34,054	8.87%	-	-	N/A
6497 State Proportionate Share						
6498 TREASURE COUNTY	36,899	3,273	8.87%	-	-	N/A
6498 State Proportionate Share						
6499 VALLEY COUNTY	179,860	15,954	8.87%	-	-	N/A
6499 State Proportionate Share						
6500 WHEATLAND COUNTY	26,072	2,313	8.87%	-	-	N/A
6500 State Proportionate Share						
6501 WIBAUX COUNTY	-	-	N/A	-	-	N/A
6501 State Proportionate Share						
6502 YELLOWSTONE COUNTY	1,931,610	171,333	8.87%	-	-	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	43,679	3,874	8.87%	-	-	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	626,448	55,566	8.87%	-	-	N/A
6348 State Proportionate Share						
6739 BIG SKY ECONOMIC DEVELOPMENT AUTH	1,132,621	100,464	8.87%	-	-	N/A
6739 State Proportionate Share						
6347 BIG SKY FIRE DEPARTMENT	173,787	15,415	8.87%	-	-	N/A
6347 State Proportionate Share						
6741 BIG SKY SPECIAL EDUCATION COOP	-	-	N/A	-	-	N/A
6741 State Proportionate Share						
6697 BILLINGS HOUSING AUTHORITY	184,857	16,397	8.87%	-	-	N/A
6697 State Proportionate Share						
7699 BITTERROOT PUBLIC LIBRARY	57,968	5,142	8.87%	-	-	N/A
7699 State Proportionate Share						
6634 BITTERROOT CONSERVATION DISTRICT	-	-	N/A	-	-	N/A
6634 State Proportionate Share						
6350 BITTERROOT VALLEY SEC	52,722	4,676	8.87%	-	-	N/A
6350 State Proportionate Share						
10565 BROADWATER CONSERVATION DISTRICT	-	-	N/A	-	-	N/A
10565 State Proportionate Share						
6421 BUFFALO RAPIDS IRR1 PROJECT 1	-	-	N/A	-	-	N/A
6421 State Proportionate Share						
6422 BUFFALO RAPIDS IRR1 PROJECT 2	15,894	1,410	8.87%	-	-	N/A
6422 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, 2022						
	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	\$ 195,823,793	\$ 17,447,548	8.91%	\$ 20,236,235	\$ 8,094	0.04%
State (Non-Employer Contributing Entity)						
Employer						
6711 CABINET MOUNTAIN COOPERATIVE	-	-	N/A	-	-	N/A
6711 State Proportionate Share						
6727 CASCADE CONSERVATION DISTRICT	38,336	3,400	8.87%	-	-	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	45,397	4,027	8.87%	-	-	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	154,593	13,712	8.87%	-	-	N/A
6394 State Proportionate Share						
6677 DAWSON COMMUNITY COLLEGE	317,264	28,141	8.87%	-	-	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						
6750 FERGUS COUNTY CONSERVATION DIST	-	-	N/A	-	-	N/A
6750 State Proportionate Share						
6716 FLATHEAD CONSERVATION DISTRICT	105,647	9,371	8.87%	-	-	N/A
6716 State Proportionate Share						
6708 FLATHEAD MUNICIPAL AIRPORT AUTHORITY	388,782	34,485	8.87%	-	-	N/A
6708 State Proportionate Share						
6699 FLATHEAD SPECIAL EDUC COOP	-	-	N/A	-	-	N/A
6699 State Proportionate Share						
6676 FLATHEAD VALLEY COMMUNITY COLLEGE	293,106	25,998	8.87%	-	-	N/A
6676 State Proportionate Share						
6638 FORT SHAW IRRIGATION DIST	-	-	N/A	-	-	N/A
6638 State Proportionate Share						
6414 FRENCHTOWN RURAL FIRE DISTRICT	-	-	N/A	-	-	N/A
6414 State Proportionate Share						
6682 GALLATIN AIRPORT AUTHORITY	1,097,007	97,305	8.87%	-	-	N/A
6682 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, 2022					
		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		\$ 195,823,793	\$ 17,447,548	8.91%	\$ 20,236,235	\$ 8,094	0.04%
State (Non-Employer Contributing Entity)							
Employer							
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	32,610	2,893	8.87%	-	-	N/A
6691	State Proportionate Share						
7276	GRANITE CO HOSPITAL & NURSING HOME	313,378	27,797	8.87%	-	-	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	311,085	27,593	8.87%	-	-	N/A
6660	State Proportionate Share						
6641	GREENFIELDS IRRIGATION DIST	17,096	1,516	8.87%	-	-	N/A
6641	State Proportionate Share						
6417	HEBGEN BASIN RURAL FD	-	-	N/A	-	-	N/A
6417	State Proportionate Share						
6663	HELENA HOUSING AUTHORITY	235,940	20,928	8.87%	-	-	N/A
6663	State Proportionate Share						
6632	HELENA REGIONAL AIRPORT AUTH	300,693	26,671	8.87%	-	-	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	42,917	3,807	8.87%	-	-	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	34,875	3,093	8.87%	-	-	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	250,643	22,232	8.87%	-	-	N/A
6746	State Proportionate Share						
6635	HUMAN RESOURCES COUNCIL DIST XII	85,398	7,575	8.87%	-	-	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	10,717	951	8.87%	-	-	N/A
6357	State Proportionate Share						
6358	LEWIS & CLARK CONSERVATION DIST	43,851	3,890	8.87%	-	-	N/A
6358	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, 2022						
	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	\$ 195,823,793	\$ 17,447,548	8.91%	\$ 20,236,235	\$ 8,094	0.04%
State (Non-Employer Contributing Entity)						
Employer						
6694 LEWIS & CLARK LIBRARY	346,125	30,701	8.87%	-	-	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	135,116	11,985	8.87%	-	-	N/A
6391 State Proportionate Share						
6430 MADISON CONSERVATION DISTRICT	53,729	4,766	8.87%	-	-	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	24,021	2,131	8.87%	-	-	N/A
9111 State Proportionate Share						
6671 MILES COMMUNITY COLLEGE	265,285	23,531	8.87%	-	-	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	454,463	40,311	8.87%	-	-	N/A
6700 State Proportionate Share						
6661 MISSOULA RURAL FIRE DISTRICT	-	-	N/A	-	-	N/A
6661 State Proportionate Share						
6749 NO MONTANA JOINT REFUSE DISPOSAL DIST	34,986	3,103	8.87%	-	-	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	86,113	7,638	8.87%	-	-	N/A
6424 State Proportionate Share						
6398 NORTH VALLEY PUBLIC LIBRARY	247	22	8.87%	-	-	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	1,134	101	8.87%	-	-	N/A
6386 State Proportionate Share						
6407 PARK COUNTY SEC	18,000	1,597	8.87%	-	-	N/A
6407 State Proportionate Share						
6383 PETROLEUM CO CONSERVATION DIST	-	-	N/A	-	-	N/A
6383 State Proportionate Share						
10576 PHILIPSBURG AREA COMMUNITY LIBRARY	-	-	N/A	-	-	N/A
10576 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, 2022						
	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	\$ 195,823,793	\$ 17,447,548	8.91%	\$ 20,236,235	\$ 8,094	0.04%
State (Non-Employer Contributing Entity)						
Employer						
6404 PHILLIPS CONSERVATION DISTRICT	14,144	1,255	8.87%	-	-	N/A
6404 State Proportionate Share						
6674 PONDERA CO CANAL & RESERVOIR	111,356	9,877	8.87%	-	-	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	26,939	2,389	8.87%	-	-	N/A
6733 State Proportionate Share						
6679 PRAIRIE COUNTY HOSPITAL DISTRICT	131,867	11,696	8.87%	-	-	N/A
6679 State Proportionate Share						
6737 PRAIRIE VIEW SPECIAL SERVICES COOP	61,237	5,432	8.87%	-	-	N/A
6737 State Proportionate Share						
7277 PRICKLY PEAR SPECIAL SVCS COOP	39,117	3,470	8.87%	-	-	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	110	10	8.87%	-	-	N/A
7688 State Proportionate Share						
6673 RICHLAND CO HOUSING AUTHORITY	98,428	8,731	8.87%	-	-	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	44,387	3,937	8.87%	-	-	N/A
6388 State Proportionate Share						
7694 SEELEY LAKE RURAL FIRE DISTRICT	19,674	1,745	8.87%	-	-	N/A
7694 State Proportionate Share						
6413 SHERIDAN DANIELS SEC	6,000	532	8.87%	-	-	N/A
6413 State Proportionate Share						
6735 SIDNEY RICHLAND AIRPORT AUTHORITY	60,151	5,335	8.87%	-	-	N/A
6735 State Proportionate Share						
9213 SOMERS COUNTY WATER & SEWER DISTRICT	65,610	5,820	8.87%	-	-	N/A
9213 State Proportionate Share						
6734 TETON COUNTY CONSERVATION DIST	-	-	N/A	-	-	N/A
6734 State Proportionate Share						
6429 THOMPSON FALLS PUBLIC LIBRARY	8,426	747	8.87%	-	-	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	23,744	2,106	8.87%	-	-	N/A
6387 State Proportionate Share						
6726 VICTOR WATER & SEWER	-	-	N/A	-	-	N/A
6726 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, 2022						
	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	\$ 195,823,793	\$ 17,447,548	8.91%	\$ 20,236,235	\$ 8,094	0.04%
State (Non-Employer Contributing Entity)						
Employer						
6669 WHITEFISH HOUSING AUTHORITY	-	-	N/A	-	-	N/A
6669 State Proportionate Share						
6361 YELLOWSTONE CITY-COUNTY HEALTH DEPT	7,581,163	672,449	8.87%	-	-	N/A
6361 State Proportionate Share						
6698 YELLOWSTONE WEST CARBON SEC	-	-	N/A	-	-	N/A
6698 State Proportionate Share						
6608 BEAVERHEAD COUNTY HIGH SCHOOL	15,954	1,372	8.60%	-	-	N/A
6608 State Proportionate Share						
6354 BIG SKY SCHOOL DISTRICT #72	65,250	5,612	8.60%	-	-	N/A
6354 State Proportionate Share						
11464 CARDWELL SCHOOL DISTRICT	-	-	N/A	-	-	N/A
11464 State Proportionate Share						
6760 GREAT FALLS PUBLIC SCHOOLS	162,393	13,966	8.60%	-	-	N/A
6760 State Proportionate Share						
6910 HAVRE PUBLIC SCHOOLS	189,443	16,292	8.60%	-	-	N/A
6910 State Proportionate Share						
6625 JEFFERSON COUNTY HIGH SCHOOL	47,386	4,075	8.60%	-	-	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	77,502	6,665	8.60%	-	-	N/A
6629 State Proportionate Share						
6781 SCHOOL DISTRICT 1 & 7 - HYSHAM	40,633	3,494	8.60%	-	-	N/A
6781 State Proportionate Share						
6861 SCHOOL DISTRICT 1 & 7 - TOWNSEND	38,837	3,340	8.60%	-	-	N/A
6861 State Proportionate Share						
6751 SCHOOL DISTRICT 1 - BIG TIMBER	59,688	5,133	8.60%	-	-	N/A
6751 State Proportionate Share						
6752 SCHOOL DISTRICT 1 - BUTTE	704,138	60,556	8.60%	-	-	N/A
6752 State Proportionate Share						
6753 SCHOOL DISTRICT 1 - CHOTEAU	3,458	297	8.60%	-	-	N/A
6753 State Proportionate Share						
6754 SCHOOL DISTRICT 1 - CIRCLE	-	-	N/A	-	-	N/A
6754 State Proportionate Share						
6755 SCHOOL DISTRICT 1 - CLANCY	55,666	4,787	8.60%	-	-	N/A
6755 State Proportionate Share						
6756 SCHOOL DISTRICT 1 - CORVALLIS	106,457	9,155	8.60%	-	-	N/A
6756 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, 2022					
		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		\$ 195,823,793	\$ 17,447,548	8.91%	\$ 20,236,235	\$ 8,094	0.04%
State (Non-Employer Contributing Entity)							
Employer							
6757	SCHOOL DISTRICT 1 - DEER LODGE	38,022	3,270	8.60%	-	-	N/A
6757	State Proportionate Share						
6342	SCHOOL DISTRICT 1 - FORT BENTON	5,287	455	8.60%	-	-	N/A
6342	State Proportionate Share						
6758	SCHOOL DISTRICT 1 - GLASGOW	46,922	4,035	8.60%	-	-	N/A
6758	State Proportionate Share						
6759	SCHOOL DISTRICT 1 - GLENDIVE	107,656	9,258	8.60%	-	-	N/A
6759	State Proportionate Share						
6778	SCHOOL DISTRICT 1 - HEART BUTTE	63,581	5,468	8.60%	-	-	N/A
6778	State Proportionate Share						
6761	SCHOOL DISTRICT 1 - HELENA	376,625	32,390	8.60%	-	-	N/A
6761	State Proportionate Share						
6771	SCHOOL DISTRICT 1 - LEWISTOWN	175,045	15,054	8.60%	-	-	N/A
6771	State Proportionate Share						
6772	SCHOOL DISTRICT 1 - MILES CITY	80,394	6,914	8.60%	-	-	N/A
6772	State Proportionate Share						
6773	SCHOOL DISTRICT 1 - MISSOULA	522,622	44,946	8.60%	-	-	N/A
6773	State Proportionate Share						
6775	SCHOOL DISTRICT 1 - PHILIPSBURG	24,578	2,114	8.60%	-	-	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	37,488	3,224	8.60%	-	-	N/A
6776	State Proportionate Share						
6777	SCHOOL DISTRICT 1 - SCOBEEY	201,655	17,342	8.60%	-	-	N/A
6777	State Proportionate Share						
6983	SCHOOL DISTRICT 1 - TROY	19,128	1,645	8.60%	-	-	N/A
6983	State Proportionate Share						
6883	SCHOOL DISTRICT 10 - ANACONDA	7,567	651	8.60%	-	-	N/A
6883	State Proportionate Share						
6995	SCHOOL DISTRICT 10 - CAYUSE	45,432	3,907	8.60%	-	-	N/A
6995	State Proportionate Share						
6884	SCHOOL DISTRICT 10 - CHINOOK	1,439	124	8.60%	-	-	N/A
6884	State Proportionate Share						
6885	SCHOOL DISTRICT 10 - CONRAD	16,938	1,457	8.60%	-	-	N/A
6885	State Proportionate Share						
6886	SCHOOL DISTRICT 10 - DILLON	100,106	8,609	8.60%	-	-	N/A
6886	State Proportionate Share						
6887	SCHOOL DISTRICT 10 - NOXON	18,433	1,585	8.60%	-	-	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
w/a Special Funding Situation
for the year ending June 30

Schedule of PERS-DC and MUS-RP Employer Contributions as of June 30, 2022						
	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	\$ 195,823,793	\$ 17,447,548	8.91%	\$ 20,236,235	\$ 8,094	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	39,877	3,429	8.60%	-	-	N/A
6891 State Proportionate Share						
6893 SCHOOL DISTRICT 12 - HARLEM	48,855	4,202	8.60%	-	-	N/A
6893 State Proportionate Share						
6406 SCHOOL DISTRICT 12 - HAVRE	-	-	N/A	-	-	N/A
6406 State Proportionate Share						
6890 SCHOOL DISTRICT 12 - LIMA	58,953	5,070	8.60%	-	-	N/A
6890 State Proportionate Share						
6895 SCHOOL DISTRICT 12 - ROSEBUD	44,432	3,821	8.60%	-	-	N/A
6895 State Proportionate Share						
6896 SCHOOL DISTRICT 12 - SACO	3,361	289	8.60%	-	-	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	50,423	4,336	8.60%	-	-	N/A
6892 State Proportionate Share						
6901 SCHOOL DISTRICT 13 - EUREKA	45,752	3,935	8.60%	-	-	N/A
6901 State Proportionate Share						
6349 SCHOOL DISTRICT 13 - FISHTAIL	20,245	1,741	8.60%	-	-	N/A
6349 State Proportionate Share						
6894 SCHOOL DISTRICT 13 - LONE ROCK	54,273	4,668	8.60%	-	-	N/A
6894 State Proportionate Share						
6903 SCHOOL DISTRICT 13 - NASHUA	37,934	3,262	8.60%	-	-	N/A
6903 State Proportionate Share						
6898 SCHOOL DISTRICT 14 - BONNER	77,218	6,641	8.60%	-	-	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	24,305	2,090	8.60%	-	-	N/A
6906 State Proportionate Share						
6992 SCHOOL DISTRICT 14 - SHELBY	10,271	883	8.60%	-	-	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	65,847	5,663	8.60%	-	-	N/A
6905 State Proportionate Share						
6907 SCHOOL DISTRICT 15 - CUSTER	74,880	6,440	8.60%	-	-	N/A
6907 State Proportionate Share						
6908 SCHOOL DISTRICT 15 - CUT BANK	352,183	30,288	8.60%	-	-	N/A
6908 State Proportionate Share						
6909 SCHOOL DISTRICT 15 - EKALAKA	131,637	11,321	8.60%	-	-	N/A
6909 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, 2022					
		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		\$ 195,823,793	\$ 17,447,548	8.91%	\$ 20,236,235	\$ 8,094	0.04%
State (Non-Employer Contributing Entity)							
Employer							
6973	SCHOOL DISTRICT 159 - WINNETT	15,608	1,342	8.60%	-	-	N/A
6973	State Proportionate Share						
6882	SCHOOL DISTRICT 16 - HARLOWTON	29,507	2,538	8.60%	-	-	N/A
6882	State Proportionate Share						
6911	SCHOOL DISTRICT 17 - CULBERTSON	-	-	N/A	-	-	N/A
6911	State Proportionate Share						
6365	SCHOOL DISTRICT 17 - MORIN	51,500	4,429	8.60%	-	-	N/A
6365	State Proportionate Share						
6912	SCHOOL DISTRICT 17 H - HARDIN	102,231	8,792	8.60%	-	-	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	54,612	4,697	8.60%	-	-	N/A
6977	State Proportionate Share						
6787	SCHOOL DISTRICT 2 - BRIDGER	31,576	2,716	8.60%	-	-	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	3,505	301	8.60%	-	-	N/A
6785	State Proportionate Share						
6782	SCHOOL DISTRICT 2 - ALDER	-	-	N/A	-	-	N/A
6782	State Proportionate Share						
6786	SCHOOL DISTRICT 2 - BILLINGS	1,257,193	108,116	8.60%	-	-	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	34,406	2,959	8.60%	-	-	N/A
6789	State Proportionate Share						
7059	SCHOOL DISTRICT 2 - DUPUYER	27,306	2,348	8.60%	-	-	N/A
7059	State Proportionate Share						
6783	SCHOOL DISTRICT 2 - FRAZER	-	-	N/A	-	-	N/A
6783	State Proportionate Share						
6794	SCHOOL DISTRICT 2 - STEVENSVILLE	18,599	1,599	8.60%	-	-	N/A
6794	State Proportionate Share						
6792	SCHOOL DISTRICT 2 - SUNBURST	45,110	3,880	8.60%	-	-	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	103,810	8,928	8.60%	-	-	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, 2022					
		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		\$ 195,823,793	\$ 17,447,548	8.91%	\$ 20,236,235	\$ 8,094	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	51,815	4,456	8.60%	-	-	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	13,614	1,171	8.60%	-	-	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	-	-	N/A	-	-	N/A
6920	State Proportionate Share						
6921	SCHOOL DISTRICT 23 - POLSON	118,907	10,226	8.60%	-	-	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	53,477	4,599	8.60%	-	-	N/A
6899	State Proportionate Share						
6923	SCHOOL DISTRICT 24 - THREE FORKS	30,166	2,594	8.60%	-	-	N/A
6923	State Proportionate Share						
6924	SCHOOL DISTRICT 25 - HOBSON	63,290	5,443	8.60%	-	-	N/A
6924	State Proportionate Share						
6925	SCHOOL DISTRICT 26 - LOCKWOOD	36,188	3,112	8.60%	-	-	N/A
6925	State Proportionate Share						
7094	SCHOOL DISTRICT 26 - REICHL	-	-	N/A	-	-	N/A
7094	State Proportionate Share						
6395	SCHOOL DISTRICT 27 - ELLISTON	2,949	254	8.60%	-	-	N/A
6395	State Proportionate Share						
7010	SCHOOL DISTRICT 27 - GRASS RANGE	26,663	2,293	8.60%	-	-	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	33,285	2,863	8.60%	-	-	N/A
6927	State Proportionate Share						
6401	SCHOOL DISTRICT 28C	-	-	N/A	-	-	N/A
6401	State Proportionate Share						
6929	SCHOOL DISTRICT 29 - BELT	-	-	N/A	-	-	N/A
6929	State Proportionate Share						
6928	SCHOOL DISTRICT 29 - SOMERS	-	-	N/A	-	-	N/A
6928	State Proportionate Share						

Employer 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, 2022					
		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		\$ 195,823,793	\$ 17,447,548	8.91%	\$ 20,236,235	\$ 8,094	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	56,409	4,851	8.60%	-	-	N/A
6902	State Proportionate Share						
6941	SCHOOL DISTRICT 3 - BELFRY	42,707	3,673	8.60%	-	-	N/A
6941	State Proportionate Share						
6403	SCHOOL DISTRICT 3 - BILLINGS	-	-	N/A	-	-	N/A
6403	State Proportionate Share						
6798	SCHOOL DISTRICT 3 - CASCADE	5,230	450	8.60%	-	-	N/A
6798	State Proportionate Share						
6799	SCHOOL DISTRICT 3 - FAIR MONT EGAN	24,161	2,078	8.60%	-	-	N/A
6799	State Proportionate Share						
6819	SCHOOL DISTRICT 3 - HAMILTON	26,862	2,310	8.60%	-	-	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	33,884	2,914	8.60%	-	-	N/A
6818	State Proportionate Share						
6821	SCHOOL DISTRICT 3 - WESTBY	5,371	462	8.60%	-	-	N/A
6821	State Proportionate Share						
6820	SCHOOL DISTRICT 3 - WOLF POINT	126,810	10,906	8.60%	-	-	N/A
6820	State Proportionate Share						
6940	SCHOOL DISTRICT 30 & 6 - FROMBERG	-	-	N/A	-	-	N/A
6940	State Proportionate Share						
6935	SCHOOL DISTRICT 30 - POWER	-	-	N/A	-	-	N/A
6935	State Proportionate Share						
6936	SCHOOL DISTRICT 30 - RONAN	188,530	16,214	8.60%	-	-	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	59,977	5,158	8.60%	-	-	N/A
6933	State Proportionate Share						
7022	SCHOOL DISTRICT 32 - RAPELJE	13,100	1,127	8.60%	-	-	N/A
7022	State Proportionate Share						
6938	SCHOOL DISTRICT 32 J - ASHLAND	380	33	8.60%	-	-	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	21,482	1,847	8.60%	-	-	N/A
7036	State Proportionate Share						
6976	SCHOOL DISTRICT 37 - SHEPHERD	116,291	10,001	8.60%	-	-	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, 2022					
		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		\$ 195,823,793	\$ 17,447,548	8.91%	\$ 20,236,235	\$ 8,094	0.04%
State (Non-Employer Contributing Entity)							
Employer							
6939	SCHOOL DISTRICT 38 - BIG FORK	66,751	5,741	8.60%	-	-	N/A
6939	State Proportionate Share						
6341	SCHOOL DISTRICT 38 - LINCOLN	61,493	5,288	8.60%	-	-	N/A
6341	State Proportionate Share						
6829	SCHOOL DISTRICT 4 & 28 - HIGHWOOD	29,337	2,523	8.60%	-	-	N/A
6829	State Proportionate Share						
6828	SCHOOL DISTRICT 4 & 47 - WHITEHALL	1,279	110	8.60%	-	-	N/A
6828	State Proportionate Share						
6346	SCHOOL DISTRICT 4 - CANYON CREEK	9,569	823	8.60%	-	-	N/A
6346	State Proportionate Share						
6385	SCHOOL DISTRICT 4 - DIVIDE	-	-	N/A	-	-	N/A
6385	State Proportionate Share						
6822	SCHOOL DISTRICT 4 - FORSYTH	8,897	765	8.60%	-	-	N/A
6822	State Proportionate Share						
6823	SCHOOL DISTRICT 4 - HELLGATE	-	-	N/A	-	-	N/A
6823	State Proportionate Share						
6824	SCHOOL DISTRICT 4 - LIBBY	26,212	2,254	8.60%	-	-	N/A
6824	State Proportionate Share						
6827	SCHOOL DISTRICT 4 - LIVINGSTON	253,055	21,763	8.60%	-	-	N/A
6827	State Proportionate Share						
6830	SCHOOL DISTRICT 4 - SWAN RIVER	-	-	N/A	-	-	N/A
6830	State Proportionate Share						
6943	SCHOOL DISTRICT 40 - FRENCHTOWN	165,726	14,252	8.60%	-	-	N/A
6943	State Proportionate Share						
7077	SCHOOL DISTRICT 41 - ANDERSON	78,475	6,749	8.60%	-	-	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	661	57	8.60%	-	-	N/A
6942	State Proportionate Share						
6945	SCHOOL DISTRICT 44 - BELGRADE	333,487	28,680	8.60%	-	-	N/A
6945	State Proportionate Share						
6950	SCHOOL DISTRICT 44 - GERALDINE	11,459	985	8.60%	-	-	N/A
6950	State Proportionate Share						
6946	SCHOOL DISTRICT 44 - MOORE	-	-	N/A	-	-	N/A
6946	State Proportionate Share						
6947	SCHOOL DISTRICT 44 - WHITEFISH	57,569	4,951	8.60%	-	-	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	1,151	99	8.60%	-	-	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	5,556	478	8.60%	-	-	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, 2022					
		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		\$ 195,823,793	\$ 17,447,548	8.91%	\$ 20,236,235	\$ 8,094	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	442,526	38,057	8.60%	-	-	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	110,159	9,474	8.60%	-	-	N/A
6835	State Proportionate Share						
6836	SCHOOL DISTRICT 5 - SHERIDAN	16,904	1,454	8.60%	-	-	N/A
6836	State Proportionate Share						
6840	SCHOOL DISTRICT 5 - SIDNEY	174,872	15,039	8.60%	-	-	N/A
6840	State Proportionate Share						
6841	SCHOOL DISTRICT 5 - TERRY	24,469	2,104	8.60%	-	-	N/A
6841	State Proportionate Share						
6954	SCHOOL DISTRICT 50 - EAST GLACIER	81,500	7,009	8.60%	-	-	N/A
6954	State Proportionate Share						
6975	SCHOOL DISTRICT 50 - EVERGREEN	119,512	10,278	8.60%	-	-	N/A
6975	State Proportionate Share						
6955	SCHOOL DISTRICT 50 - HAYS	27,762	2,388	8.60%	-	-	N/A
6955	State Proportionate Share						
6956	SCHOOL DISTRICT 52 - ABSAROKEE	24,254	2,086	8.60%	-	-	N/A
6956	State Proportionate Share						
6957	SCHOOL DISTRICT 52 - ENNIS	82,914	7,131	8.60%	-	-	N/A
6957	State Proportionate Share						
7003	SCHOOL DISTRICT 52 - INDEPENDENT	21,743	1,870	8.60%	-	-	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	4,313	371	8.60%	-	-	N/A
6953	State Proportionate Share						
6960	SCHOOL DISTRICT 55 - ROUNDUP	18,244	1,569	8.60%	-	-	N/A
6960	State Proportionate Share						
6848	SCHOOL DISTRICT 55F - SUN RIVER VALLEY	19,324	1,662	8.60%	-	-	N/A
6848	State Proportionate Share						
6961	SCHOOL DISTRICT 57 - HAVRE	-	-	N/A	-	-	N/A
6961	State Proportionate Share						
6962	SCHOOL DISTRICT 58 - GEYSER	17,295	1,487	8.60%	-	-	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	58,660	5,045	8.60%	-	-	N/A
6849	State Proportionate Share						
6846	SCHOOL DISTRICT 6 - COLUMBIA FALLS	169,107	14,543	8.60%	-	-	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, 2022					
		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		\$ 195,823,793	\$ 17,447,548	8.91%	\$ 20,236,235	\$ 8,094	0.04%
State (Non-Employer Contributing Entity)							
Employer							
6844	SCHOOL DISTRICT 6 - COLUMBUS	77,848	6,695	8.60%	-	-	N/A
6844	State Proportionate Share						
6843	SCHOOL DISTRICT 6 - LAME DEER	29,421	2,530	8.60%	-	-	N/A
6843	State Proportionate Share						
6847	SCHOOL DISTRICT 6 - RYEGATE	38,999	3,354	8.60%	-	-	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	2,557	220	8.60%	-	-	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	43,793	3,766	8.60%	-	-	N/A
6981	State Proportionate Share						
6867	SCHOOL DISTRICT 7 & 2 - SAVAGE	37,474	3,223	8.60%	-	-	N/A
6867	State Proportionate Share						
6859	SCHOOL DISTRICT 7 & 70 - LAUREL	137,206	11,800	8.60%	-	-	N/A
6859	State Proportionate Share						
6854	SCHOOL DISTRICT 7 - BOULDER	-	-	N/A	-	-	N/A
6854	State Proportionate Share						
6855	SCHOOL DISTRICT 7 - BOZEMAN	1,004,753	86,409	8.60%	-	-	N/A
6855	State Proportionate Share						
6856	SCHOOL DISTRICT 7 - CHARLO	1,368	118	8.60%	-	-	N/A
6856	State Proportionate Share						
6857	SCHOOL DISTRICT 7 - GARDINER	60,513	5,204	8.60%	-	-	N/A
6857	State Proportionate Share						
6368	SCHOOL DISTRICT 7 - GRANT	-	-	N/A	-	-	N/A
6368	State Proportionate Share						
6858	SCHOOL DISTRICT 7 - HINSDALE	49,624	4,268	8.60%	-	-	N/A
6858	State Proportionate Share						
6866	SCHOOL DISTRICT 7 - JOLIET	60,243	5,181	8.60%	-	-	N/A
6866	State Proportionate Share						
6860	SCHOOL DISTRICT 7 - LOLO	22,268	1,915	8.60%	-	-	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	13,566	1,167	8.60%	-	-	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	-	-	N/A	-	-	N/A
6970	State Proportionate Share						
6971	SCHOOL DISTRICT 74 - VAUGHN	5,194	447	8.60%	-	-	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, 2022					
		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		\$ 195,823,793	\$ 17,447,548	8.91%	\$ 20,236,235	\$ 8,094	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	177,660	15,279	8.60%	-	-	N/A
6868	State Proportionate Share						
6870	SCHOOL DISTRICT 8 - ELDER GROVE	100,764	8,666	8.60%	-	-	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	17,102	1,471	8.60%	-	-	N/A
6869	State Proportionate Share						
6969	SCHOOL DISTRICT 84 - DENTON	-	-	N/A	-	-	N/A
6969	State Proportionate Share						
6989	SCHOOL DISTRICT 85 - ULM	63,567	5,467	8.60%	-	-	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	5,989	515	8.60%	-	-	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	31,890	2,743	8.60%	-	-	N/A
6871	State Proportionate Share						
6873	SCHOOL DISTRICT 9 - DARBY	57,380	4,935	8.60%	-	-	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	184,985	15,909	8.60%	-	-	N/A
6876	State Proportionate Share						
6878	SCHOOL DISTRICT 9 - OPHEIM	15,758	1,355	8.60%	-	-	N/A
6878	State Proportionate Share						
6879	SCHOOL DISTRICT 9 - POPLAR	74,596	6,415	8.60%	-	-	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	33,013	2,839	8.60%	-	-	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	55	5	8.59%	-	-	N/A
6966	State Proportionate Share						
6958	SHIELDS 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, 2022					
		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		\$ 195,823,793	\$ 17,447,548	8.91%	\$ 20,236,235	\$ 8,094	0.04%
State (Non-Employer Contributing Entity)							
Employer							
6630	SWEET GRASS COUNTY HIGH SCHOOL	2,241	193	8.60%	-	-	N/A
6630	State Proportionate Share						
6642	BOARD OF PUBLIC EDUCATION	16,512	1,481	8.97%	-	-	N/A
6642	State Proportionate Share						
6643	COMM OF HIGHER EDUCATION	303,503	27,224	8.97%	157,979	63	0.04%
6643	State Proportionate Share						
6530	COMM OF POLITICAL PRACTICES	40,246	3,610	8.97%	-	-	N/A
6530	State Proportionate Share						
6443	CONSUMER COUNSEL	153,874	13,803	8.97%	-	-	N/A
6443	State Proportionate Share						
6762	DEPARTMENT OF ADMINISTRATION	5,429,575	487,034	8.97%	-	-	N/A
6762	State Proportionate Share						
6780	DEPARTMENT OF AGRICULTURE	1,340,781	120,268	8.97%	-	-	N/A
6780	State Proportionate Share						
6825	DEPARTMENT OF COMMERCE	2,494,133	223,723	8.97%	-	-	N/A
6825	State Proportionate Share						
6802	DEPARTMENT OF CORRECTIONS	2,838,060	254,574	8.97%	-	-	N/A
6802	State Proportionate Share						
6667	DEPARTMENT OF FISH, WILDLIFE & PARKS	5,427,977	486,906	8.97%	-	-	N/A
6667	State Proportionate Share						
6620	DEPARTMENT OF JUSTICE	5,883,563	527,766	8.97%	-	-	N/A
6620	State Proportionate Share						
6838	DEPARTMENT OF LABOR & INDUSTRY	7,204,384	646,235	8.97%	-	-	N/A
6838	State Proportionate Share						
6712	DEPARTMENT OF LIVESTOCK	1,591,371	142,746	8.97%	-	-	N/A
6712	State Proportionate Share						
6850	DEPARTMENT OF MILITARY AFFAIRS	1,138,599	102,134	8.97%	-	-	N/A
6850	State Proportionate Share						
7685	DEPARTMENT OF REVENUE	7,414,261	665,062	8.97%	-	-	N/A
7685	State Proportionate Share						
6689	DEPARTMENT OF TRANSPORTATION	15,333,572	1,375,422	8.97%	-	-	N/A
6689	State Proportionate Share						
6678	DEPT OF ENVIRONMENTAL QUALITY	5,151,604	462,099	8.97%	-	-	N/A
6678	State Proportionate Share						
6721	DEPT OF NATURAL RESOURCES & CONSERVATION	7,696,932	690,445	8.97%	-	-	N/A
6721	State Proportionate Share						
6872	DEPT OF PUBLIC HEALTH & HUMAN SERVICES	18,795,809	1,686,002	8.97%	-	-	N/A
6872	State Proportionate Share						
6514	GOVERNORS OFFICE	1,198,125	107,472	8.97%	-	-	N/A
6514	State Proportionate Share						
6439	LEGISLATIVE COUNCIL	1,148,212	102,994	8.97%	-	-	N/A
6439	State Proportionate Share						
6652	MONTANA ARTS COUNCIL	51,160	4,589	8.97%	-	-	N/A
6652	State Proportionate Share						
6655	MONTANA HISTORICAL SOCIETY	489,246	43,885	8.97%	-	-	N/A
6655	State Proportionate Share						
6764	MONTANA STATE FUND	4,081,601	366,119	8.97%	-	-	N/A
6764	State Proportionate Share						
6653	MONTANA STATE LIBRARY	1,217,305	109,192	8.97%	-	-	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, 2022						
	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	\$ 195,823,793	\$ 17,447,548	8.91%	\$ 20,236,235	\$ 8,094	0.04%
State (Non-Employer Contributing Entity)						
Employer						
6769 OFFICE OF PUBLIC DEFENDER	2,805,752	251,676	8.97%	-	-	N/A
6769 State Proportionate Share						
6623 PUBLIC SERVICE COMMISSION	465,638	41,768	8.97%	-	-	N/A
6623 State Proportionate Share						
6651 SCHOOL FOR THE DEAF & BLIND	93,759	8,410	8.97%	-	-	N/A
6651 State Proportionate Share						
6529 SECRETARY OF STATE	684,453	61,395	8.97%	-	-	N/A
6529 State Proportionate Share						
6552 STATE AUDITOR'S OFFICE	719,658	64,553	8.97%	-	-	N/A
6552 State Proportionate Share						
6457 SUPREME COURT	2,466,957	221,286	8.97%	-	-	N/A
6457 State Proportionate Share						
6563 SUPT OF PUBLIC INSTRUCTION	910,985	81,716	8.97%	-	-	N/A
6563 State Proportionate Share						
6766 TEACHERS' RETIREMENT SYSTEM	67,784	6,080	8.97%	-	-	N/A
6766 State Proportionate Share						
6567 GREAT FALLS COLLEGE MSU	130,401	11,697	8.97%	208,126	83	0.04%
6567 State Proportionate Share						
6647 MONTANA STATE UNIVERSITY - BILLINGS	233,299	20,927	8.97%	559,143	224	0.04%
6647 State Proportionate Share						
6645 MONTANA STATE UNIVERSITY - BOZEMAN	2,962,723	265,756	8.97%	12,179,650	4,873	0.04%
6645 State Proportionate Share						
6648 MONTANA STATE UNIVERSITY - NORTHERN	125,286	11,238	8.97%	90,009	36	0.04%
6648 State Proportionate Share						
6644 UNIVERSITY OF MONTANA	3,253,814	291,868	8.97%	7,041,328	2,815	0.04%
6644 State Proportionate Share						
6744 FALLON MEDICAL COMPLEX	-	-	N/A	-	-	N/A
6744 State Proportionate Share						
6423 FLATHEAD EMERGENCY COMM CENTER	-	-	N/A	-	-	N/A
6423 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						

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, 2023

The Schedule of Employer and Non-Employer Proportionate Share Allocations provides the required information under Governmental Accounting Standards Board (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 2023 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, 2022 measurement date for their 2023 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, 2023.

The Total Pension Liability (TPL), Fiduciary Net Position (FNP), Net Pension Liability (NPL) and certain sensitivity information in the GASB 68 Plan Reports are based on an actuarial valuation performed by the Plan's actuary as of June 30, 2022.

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 FY2022 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 increased from 7.06% to 7.30%.
- The investment rate of return was increased from 7.06 to 7.30%.
- Updated all mortality tables to the PUB2010 tables for general employees.
- Updated the rates of withdrawal, retirement, and disability.
- Lowered the payroll growth assumption from 3.50% to 3.25%
- The inflation rate was increased from 2.40% to 2.75%.

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 one new employer and six employers that did not contribute. The new employer began contributing January 1, 2022. Since this employer did not contribute for a full 12 months, the liability was calculated using the actual contributions received grossed up to 12 months per the GASB standards; see question 129 of the GASB 68 Implementation Guide. The six employers that did not contribute show no liability for the measurement date. The four employers that had only DC Employer contributions, also show no pension liability.

On March 17, 2022, there was one employer that 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 (FY2022) 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 2021 and 2022. The calculation of proportionate share used actual

contributions made to the Plan during the measurement period (FY2022). 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 a 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 FY2023 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 FY2023 reporting, there was a total actuarial experience loss. This total loss is a result of a gain in the financial experience, a loss in the assumption change in the discount rate from 7.06% to 7.30%, and losses in other experience study assumption changes. There were no benefit or method changes since the previous valuation. Detailed below is the contribution change for FY2023 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, 2022 valuation, were developed in the five-year experience study for the period ending June 30, 2021.

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 2022 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 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.