LEGISLATIVE AUDIT DIVISION

Angus Maciver, Legislative Auditor Kenneth E. Varns, Legal Counsel



Deputy Legislative Auditors: Cindy Jorgenson William Soller Miki Cestnik

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, 2023, on the accompanying Schedule of Employer and Non-Employer Proportionate Share Allocations for the Montana Firefighters' Unified 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 Montana Firefighters' Unified Retirement System - Cost Sharing Plan as of and for the fiscal year ended June 30, 2023, for the purpose of employer financial reporting for fiscal year 2024. 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 Contribution and Employer Proportion based on Employer Contributions columns (specified columns) (pages 1-2) and the specified total amounts summarized in the table below as of and for the fiscal year ended June 30, 2023, for the purpose of employer financial reporting for fiscal year 2024, 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 Montana Firefighters' Unified Retirement System – Cost Sharing Plan as of the June 30, 2023, Measurement Date	Total	Page Number
Net Pension Liability-Employer	\$150,979,983	1
Total Collective Deferred Outflows	\$ 50,223,901	3
Total Collective Deferred Inflows	\$ 155,198	5
Proportionate Share of Plan Pension Expense	\$ 37,700,396	5

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 Employees' 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, 2023, and our report thereon, dated December 14, 2023, expressed an unmodified opinion on those financial statements. The Montana Firefighters' Unified 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 Firefighters' Unified Retirement System - Cost Sharing Plan, as of and for the fiscal year ended June 30, 2023, for the purpose of employer financial reporting for fiscal year 2024, 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 Firefighters' Unified Retirement System - Cost Sharing Plan for the fiscal year ended June 30, 2022, for the purposes of employer financial reporting for 2023, 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 schedule 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 opinion. 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 specified 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 (24-08).

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 Firefighters' Unified 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 12, 2024

Montana Firefighters' Unified Retirement System - Cost Sharing Plan w/a Special Funding Situation for the year ending June 30 Contributions for Fiscal Year Ending June 30, 2023 Employer & Non-Employer Contributing Employer Entity (State) Member Contribution Rate Rate Contribution Employer Contributions Total ALL Employers & State S 30,982,248 S 150,979,983 Net Pension Liability as of June 30, 2023 Net Pension Liability as of June 30, 2022 Employer Employer Employer Liability - on Employer Liability - on Employer Contributions Employer S 30,982,248 S 150,979,983 S 100,000000%								
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Page						Employer		Employer
Part			Entity (State)		Net Pension	Proportion based	Net Pension	Proportion based
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Immunity	Total ALL Employers & State		S	30,982,248	\$150,979,983	100.000000%	\$158,851,737	100.000000%
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6428 State Proportionate Share 32.61% 152,983 745,503 0.493776% 789,147 0.496782% 6414 FRENCHTOWN RURAL FIRE DISTRICT 10.69% 14.36% 87,076 424,333 0.281053% 335,518 0.211214% 6414 State Proportionate Share 32.61% 197,216 961,058 0.636547% 759,097 0.477865% 6417 HEBGEN BASIN RURAL FD 10.69% 14.36% 10.2,884 501,366 0.332074% 577,030 0.363251% 6417 State Proportionate Share 32.61% 233,510 1,137,920 0.753689% 1,305,506 0.821839% 6425 HYALITE RFD 10.69% 14.36% 55,375 269,849 0.178731% 278,010 0.175012% 6425 State Proportionate Share 32.61% 125,682 612,460 0.405657% 628,985 0.395957% 6730 LOCKWOOD RURAL FIRE DIST 8 10.69% 14.36% 178,260 868,679 0.575360% 934,885 0.588527% 6730 State Proportionate Share 32.61% 404,586 1,971,591 1.305862% 2,115,137 1.31516% 6661 MISSOULA RURAL FIRE DISTRICT 10.69% 14.36% </td <td>6719 State Proportionate Share</td> <td></td> <td>32.61%</td> <td>872,784</td> <td>4,253,175</td> <td>2.817045%</td> <td>4,213,305</td> <td>2.652350%</td>	6719 State Proportionate Share		32.61%	872,784	4,253,175	2.817045%	4,213,305	2.652350%
6414 FRENCHTOWN RURAL FIRE DISTRICT 6414 FRENCHTOWN RURAL FIRE DISTRICT 6414 State Proportionate Share 617 HEBGEN BASIN RURAL FD 10.69% 14.36% 197,216 961,058 0.636547% 759,097 0.477865% 6417 HEBGEN BASIN RURAL FD 10.69% 14.36% 10.884 501,366 0.332074% 577,030 0.363251% 6425 HYALITE RFD 10.69% 14.36% 55,375 269,849 0.178731% 278,010 0.175012% 6425 State Proportionate Share 32.61% 125,682 612,460 0.405657% 628,985 0.395957% 6730 LOCKWOOD RURAL FIRE DIST 8 10.69% 14.36% 178,260 886,679 0.575360% 934,885 0.588527% 6730 State Proportionate Share 32.61% 404,586 1,971,591 1.305862% 2,115,137 1.331516% 6661 MISSOULA RURAL FIRE DISTRICT 10.69% 14.36% 676,627 3,297,280 2.183919% 3,629,628 2.284916%	6428 COLUMBUS RURAL FIRE DISTRICT #3	10.69%	14.36%	67,404	328,467	0.217556%	348,800	0.219576%
6414 State Proportionate Share 32.61% 197,216 961,058 0.636547% 759,097 0.477865% 6417 HEBGEB BASIN RURAL FD 10.69% 14.36% 102,884 501,366 0.332074% 577,030 0.363251% 6425 HYALITE RFD 10.69% 14.36% 55,375 269,849 0.178731% 278,010 0.178012% 6425 State Proportionate Share 32.61% 32.61% 125,682 612,460 0.405657% 628,985 0.395957% 6730 LOCKWOOD RURAL FIRE DIST 8 10.69% 14.36% 178,260 888,679 0.575360% 934,885 0.588527% 6730 State Proportionate Share 32.61% 404,586 1,971,591 1.305862% 2,115,137 1.331516% 6661 MISSOULA RURAL FIRE DISTRICT 10.69% 14.36% 676,627 3,297,280 2.183919% 3,629,628 2.284916%								
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		10.0007						
0001 State Proportionate State 32.01% 1,555,700 /,485,057 4.930/08% 8,211,885 5.10952/%		10.69%						
	0001 State Proportionate Share		32.01%	1,333,700	7,403,037	4.930/08%	0,411,883	3.10932/%

Employer and Non-Employer Proportionate Share Allocations Montana Firefighters' Unified Retirement System - Cost Sharing Plan w/a Special Funding Situation for the year ending June 30	Contributions fo	or Fiscal Year Ending J	une 30, 2023	Net Pension Liability	as of June 30, 2023	Net Pension Liability	as of June 30, 2022
	Member <u>Rate</u>	Employer & Non-Employer Contributing Entity (State) Contribution <u>Rate</u>	<u>Contribution</u>	Net Pension Liability - <u>Employer</u>	Employer Proportion based on Employer <u>Contributions</u>	Net Pension Liability - <u>Emplover</u>	Employer Proportion based on Employer <u>Contributions</u>
Total ALL Employers & State			\$ 30,982,248	\$150,979,983	100.000000%	\$158,851,737	100.000000%
State (Non-Employer Contributing Entity)			\$ 21,406,468	\$102,054,922	67.595002%	\$107,328,285	67.565069%
Employer							
7688 RED LODGE RURAL FIRE DISTRICT 7	10.69%	14.36%	71,006	346,020	0.229183%	375,775	0.236557%
7688 State Proportionate Share		32.61%	161,158	785,343	0.520163%	850,171	0.535198%
7694 SEELEY LAKE RURAL FIRE DISTRICT	10.69%	14.36%	15,382	74,957	0.049647%	59,578	0.037506%
7694 State Proportionate Share		32.61%	34,911	170,127	0.112682%	134,793	0.084854%
11940 Yellowstone Mountain Club Rural Fire District	10.69%	14.36%	131,999	643,247	0.426048%	-	0.000000%
11940 State Proportionate Share		32.61%	299,520	1,459,595	0.966747%	-	0.000000%
6850 DEPARTMENT OF MILITARY AFFAIRS	10.69%	14.36%	807,479	3,934,938	2.606265%	4,078,661	2.567590%
6850 State Proportionate Share		32.61%	-	-	0.000000%	-	0.000000%
6439 LEGISLATIVE COUNCIL	10.69%	14.36%	4,812	23,449	0.015531%	5,642	0.003552%
6439 State Proportionate Share		32.61%	-	-	0.000000%	-	0.000000%

Employer and Non-Employer Proportionate Share Allocations Montana Firefighters' Unified Retirement System - Cost Sharing Plan

w/a Special Funding Situation

for the year ending June 30				D C		CD OX	20 2022		
		Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Deferred O Change of <u>Assumptions</u>	utflows	of Resources as of Ju Total Collective Deferred Outflows	ne 30, 2023 Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of <u>Resources</u>	To be filled in by Employer Employer Contributions Subsequent to the <u>Measurement Date</u>
Total ALL Employers & State	s	13,969,703	\$ 3,967,402	\$ 32,286,796	\$	50,223,901	\$ 3,108,486	\$ 53,332,387	
State (Non-Employer Contributing Entity)	s	9,442,821	\$ 2,681,765	\$ 21,824,260	\$	33,948,847	\$ 1,886,286	\$ 35,835,133	
Employer									
6508 CITY OF BILLINGS		848,422	240,952	1,960,874		3,050,248	-	3,050,248	#
6508 State Proportionate Share		1,925,613	546,875	4,450,479		6,922,967	-	6,922,967	#
6509 CITY OF BOZEMAN		308,640	87,654	713,329		1,109,623	-	1,109,623	#
6509 State Proportionate Share		700,502	198,943	1,619,002		2,518,447	-	2,518,447	#
6522 CITY OF COLUMBIA FALLS		10,274	2,918	23,746		36,939	25,075	62,013	#
6522 State Proportionate Share		23,319	6,623	53,895		83,837	55,503	139,340	#
6544 CITY OF GLENDIVE		18,405	5,227	42,538		66,170	1,838	68,008	#
6544 State Proportionate Share		41,751	11,857	96,495		150,103	-	150,103	#
6545 CITY OF GREAT FALLS		358,425	101,793	828,392		1,288,610	-	1,288,610	#
6545 State Proportionate Share		813,496	231,033	1,880,153		2,924,682	-	2,924,682	#
6550 CITY OF HAVRE		55,004	15,621	127,125		197,751	-	197,751	#
6550 State Proportionate Share		124,840	35,455	288,529		448,824	-	448,824	#
6551 CITY OF HELENA		239,215	67,937	552,874		860,026	35,376	895,402	#
6551 State Proportionate Share		542,932	154,193	1,254,825		1,951,949	22,812	1,974,761	#
6555 CITY OF KALISPELL		174,530	49,567	403,374		627,471	36,820	664,290	#
6555 State Proportionate Share		396,120	112,498	915,513		1,424,132	42,393	1,466,525	#
6559 CITY OF LEWISTOWN		32,571	9,250	75,278		117,100	-	117,100	#
6559 State Proportionate Share		73,868	20,978	170,723		265,570	_	265,570	#
6561 CITY OF LIVINGSTON		80,208	22,779	185,378		288,365	_	288,365	#
6561 State Proportionate Share		182,037	51,698	420,723		654,458	_	654,458	#
6571 CITY OF MILES CITY		57,089	16,213	131,944		205,246	_	205,246	#
6571 State Proportionate Share		129,571	36,798	299,466		465,835	_	465,835	#
6572 City of Missoula		619,544	175,951	1,431,891		2,227,385	_	2,227,385	#
6572 State Proportionate Share		1,406,143	399,345	3,249,878		5,055,366	_	5,055,366	#
6594 CITY OF WHITEFISH		104,271	29,613	240,991		374,875	25,698	400,573	#
6594 State Proportionate Share		236,657	67,211	546,963		850,831	34,774	885,605	#
6458 ANACONDA-DEER LODGE COUNTY		48,039	13,643	111,028		172,710	54,774	172,710	#
6458 State Proportionate Share		109,031	30,965	251,993		391,989		391,989	#
6510 BUTTE SILVER BOW		201,203	57,142	465,021		723,367	_	723,367	#
6510 State Proportionate Share		456,659	129,691	1.055.432		1.641.783		1,641,783	#
8654 BIG MOUNTAIN FIRE DISTRICT		22,558	6,406	52,136		81,101	-	81,101	#
8654 State Proportionate Share		51,199	14,540	118,330		184,069	-	184,069	#
6347 BIG SKY FIRE DEPARTMENT		183,892	52,225	425,012		661,129	105,758	766,887	#
6347 State Proportionate Share		417,370	118,533	964,625		1,500,528	201.416	1,701,944	#
6719 CENTRAL VALLEY FIRE DISTRICT		173,389	49,243	400,738		623,370	166,901	790,271	#
6719 State Proportionate Share		393,533	111,764	909,534		1,414,830	346,161	1,760,991	#
6428 COLUMBUS RURAL FIRE DISTRICT #3		393,333	8,631	70,242		109,265	5,695	114,960	#
6428 State Proportionate Share		68,979	19,590	159,424		247,993	5,671	253,665	#
6414 FRENCHTOWN RURAL FIRE DISTRICT		39,262	11,150	90,743		141,156	60,909	202,065	#
		39,262 88,924	25,254	205,521		319,699	130,043	202,065 449,742	#
6414 State Proportionate Share									#
6417 HEBGEN BASIN RURAL FD		46,390	13,175	107,216		166,781	-	166,781	
6417 State Proportionate Share		105,288	29,902	243,342		378,532	-	378,532	#
6425 HYALITE RFD		24,968	7,091	57,707		89,766	20,419	110,185	#
6425 State Proportionate Share		56,669	16,094	130,974		203,737	41,128	244,865	#
6730 LOCKWOOD RURAL FIRE DIST 8		80,376	22,827	185,765		288,968	35,332	324,300	#
6730 State Proportionate Share		182,425	51,809	421,621		655,855	62,487	718,342	#
6661 MISSOULA RURAL FIRE DISTRICT		305,087	86,645	705,117		1,096,849	111,007	1,207,856	#
6661 State Proportionate Share		692,437	196,653	1,600,362		2,489,452	188,996	2,678,448	#

Employer and Non-Employer Proportionate Share Allocations Montana Firefighters' Unified Retirement System - Cost Sharing Plan w/a Special Funding Situation for the year ending June 30			Deferred C	Outflows of Resources as of J	une 30, 2023		
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of <u>Assumptions</u>	Total Collective Deferred <u>Outflows</u>	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of <u>Resources</u>	To be filled in by Employer Employer Contributions Subsequent to the <u>Measurement Date</u>
Total ALL Employers & State	\$ 13,969,703	\$ 3,967,402	\$ 32,286,796	\$ 50,223,901	\$ 3,108,486	\$ 53,332,387	
State (Non-Employer Contributing Entity)	\$ 9,442,821	\$ 2,681,765	\$ 21,824,260	\$ 33,948,847	\$ 1,886,286	\$ 35,835,133	
Employer							
7688 RED LODGE RURAL FIRE DISTRICT 7	32,016	9,093	73,996	115,105	23,917	139,022	#
7688 State Proportionate Share	72,665	20,637	167,944	261,246	48,528	309,774	#
7694 SEELEY LAKE RURAL FIRE DISTRICT	6,936	1,970	16,029	24,935	14,003	38,938	#
7694 State Proportionate Share	15,741	4,471	36,381	56,593	30,734	87,327	#
11940 Yellowstone Mountain Club Rural Fire District	59,518	16,903	137,557	213,978	297,757	511,735	#
11940 State Proportionate Share	135,052	38,355	312,132	485,538	675,641	1,161,179	#
6850 DEPARTMENT OF MILITARY AFFAIRS	364,087	103,401	841,479	1,308,968	255,695	1,564,663	#
6850 State Proportionate Share	-	-	-	-	-	-	#
6439 LEGISLATIVE COUNCIL	2,170	616	5,015	7,800	-	7,800	#
6439 State Proportionate Share	-	-	-	-	-	-	#

Employer and Non-Employer Proportionate Share Allocations Montana Firefighters' Unified Retirement System - Cost Sharing Plan w/a Special Funding Situation for the year ending June 30 Deferred Inflows of Resources as of June 30, 2023 Pension Expense as of June 30, 2023 Net Difference Changes in Proportion Deferred Amounts from Difference Between Projected and Differences Total Proportionate Changes in Proportion and Total Actual Investment Total Between Employer Share of Differences Between Employer Between **Deferred** Expected and Actual Investment Collective Contributions Inflows Plan **Employer Contributions** Pension Expense and Actual **Earnings of Pension** Change of Deferred and Proportionate of Pension and Proportionate (Including Support Share of Contribution Revenue) Share of Contribution Resource Total ALL Employers & State 155.198 \$ \$ 155,198 \$ 3,108,487 \$ 3,263,685 37,700,396 \$ (0) \$ 37,700,396 104,906 S 104.906 S 2.376.400 \$ 2.481.306 25,483,583 S (5,602) \$ 25,477,981 State (Non-Employer Contributing Entity) \$ S 6508 CITY OF BILLINGS 9,426 9,426 16,367 25,792 2,289,658 (49,601)2,240,057 249,526 6508 State Proportionate Share 21,393 21,393 270,919 5,196,701 (92,326) 5,104,375 6509 CITY OF BOZEMAN 3,429 3,429 36,716 40,145 832,935 (22,483)810,451 6509 State Proportionate Share 7,782 7,782 160,784 168,566 1,890,464 (43,628)1,846,836 6522 CITY OF COLUMBIA FALLS 114 114 114 27,728 4,767 32,495 6522 State Proportionate Share 259 259 259 62,932 10,956 73,888 6544 CITY OF GLENDIVE 204 204 204 49 670 (4,523)45,147 6544 State Proportionate Share 464 464 17,467 17,931 112,674 (10,715)101,959 6545 CITY OF GREAT FALLS 3,982 3,982 335,093 339,075 967,290 (97,118)870,173 6545 State Proportionate Share 9,038 9,038 866,282 875,320 2,195,403 (210,372) 1.985,030 6550 CITY OF HAVRE 611 611 38,008 38 619 148,441 (20,763)127,678 6550 State Proportionate Share 1,387 1,387 101,444 102,831 336,908 (45,687)291,220 6551 CITY OF HELENA 2,658 2,658 2,658 645,575 9,455 655,030 6551 State Proportionate Share 6.032 6,032 6.032 1,465,224 26,983 1,492,207 6555 CITY OF KALISPELL 1.939 1.939 1.939 471,009 (35,381) 435,627 6555 State Proportionate Share 4,401 4,401 4,401 1,069,020 (76,429)992,591 12,525 12.886 6559 CITY OF LEWISTOWN 362 362 87 900 3,510 91,410 6559 State Proportionate Share 821 821 38,462 39,282 199,349 8,823 208,172 891 891 10,774 11,666 212,498 6561 CITY OF LIVINGSTON 216,461 (3.963)6561 State Proportionate Share 2,022 2,022 44,730 46,753 491,267 (7,066)484,201 6571 CITY OF MILES CITY 634 634 29,634 30,268 154,067 (1,628)152,439 1,439 1.439 82,662 84,102 349,678 (2.212)347,466 6571 State Proportionate Share 6572 City of Missoula 6,883 6.883 122,896 129,779 1.671.979 (85,481)1,586,498 15,622 15,622 437,461 453,082 (178,927)3,615,866 6572 State Proportionate Share 3.794.793 6594 CITY OF WHITEFISH 1,158 1,158 1,158 281,399 235 281,634 6594 State Proportionate Share 2,629 2,629 2,629 638,673 2,798 641,471 6458 ANACONDA-DEER LODGE COUNTY 534 534 22,793 23,327 129,644 (6,416) 123,228 6458 State Proportionate Share 1.211 1,211 65,060 66,271 294,245 (13,297)280,948 2,235 2,235 73,778 76,013 6510 BUTTE SILVER BOW 542,993 (26.881)516,112 6510 State Proportionate Share 5,073 5,073 222,428 227,501 1,232,398 (55,789)1,176,610 8654 BIG MOUNTAIN FIRE DISTRICT 251 251 13,545 13,796 60,878 (681)60,197 8654 State Proportionate Share 569 569 36,799 37,367 138,171 (964) 137,207 6347 BIG SKY FIRE DEPARTMENT 2,043 2,043 2,043 496,274 75,563 571,837 6347 State Proportionate Share 4 637 4.637 4 637 1,126,366 175,353 1,301,719 6719 CENTRAL VALLEY FIRE DISTRICT 1.926 1.926 1.926 467,930 83,700 551,631 4,372 1,062,037 6719 State Proportionate Share 4.372 4,372 193,260 1,255,297 6428 COLUMBUS RURAL FIRE DISTRICT #3 338 338 338 82,020 5,111 87,131 766 6428 State Proportionate Share 766 766 186,155 12,310 198,465 6414 FRENCHTOWN RURAL FIRE DISTRICT 436 436 436 105,958 8.321 114,279 6414 State Proportionate Share 988 988 988 239,981 19,346 259,327 515 17,966 6417 HEBGEN BASIN RURAL FD 515 18,481 125,193 (2.024)123,169 (3,390)6417 State Proportionate Share 1,170 1,170 53,295 54,465 284,144 280,754 6425 HYALITE RFD 277 277 277 67,382 8,790 76,172 6425 State Proportionate Share 630 630 630 152,934 20,456 173,390 6730 LOCKWOOD RURAL FIRE DIST 8 893 893 893 216,913 8.238 225,151 2,027 2,027 2,027 492,315 20,405 512,721 6730 State Proportionate Share 823,346 6661 MISSOULA RURAL FIRE DISTRICT 3,389 3,389 3,389 36,784 860,130 7,693 7,693 7,693 89,692 1,958,390 6661 State Proportionate Share 1,868,699

Employer and Non-Employer Proportionate Share Allocations Montana Firefighters' Unified Retirement System - Cost Sharing Plan w/a Special Funding Situation for the year ending June 30				Dafarra	vd Infle	nwe of Das	aure	es as of June	30 ′	2023			р	ancie	on Expense as of June 30, 20	73
	E an	ifference Between xpected d Actual	Bet Act and A Ear	Net Difference tween Projected tual Investment Actual Investment nings of Pension an Investments	Ch	ange of		Total Collective Deferred <u>Inflows</u>	Ćh 1	hanges in Proportion and Differences Between Employer Contributions and Proportionate hare of Contributions	Total Deferred Inflows of Resources	ı	Proportionate Share of Plan Pension Expense	CI	Deferred Amounts from hanges in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense (Including Support Revenue)
Total ALL Employers & State	\$	155,198	\$	-	\$	-	\$	155,198	\$	3,108,487	\$ 3,263,685	\$	37,700,396	\$	(0)	\$ 37,700,396
State (Non-Employer Contributing Entity)	\$	104,906	\$	-	\$	-	\$	104,906	\$	2,376,400	\$ 2,481,306	\$	25,483,583	\$	(5,602)	\$ 25,477,981
Employer																
7688 RED LODGE RURAL FIRE DISTRICT 7		356		-		-		356		-	356		86,403		6,076	92,479
7688 State Proportionate Share		807		-		-		807		-	807		196,104		14,367	210,471
7694 SEELEY LAKE RURAL FIRE DISTRICT		77		-		-		77		-	77		18,717		2,300	21,017
7694 State Proportionate Share		175		-		-		175		-	175		42,481		5,323	47,805
11940 Yellowstone Mountain Club Rural Fire District		661		-		-		661		-	661		160,622		59,551	220,173
11940 State Proportionate Share		1,500		-		-		1,500		-	1,500		364,468		135,128	499,596
6850 DEPARTMENT OF MILITARY AFFAIRS		4,045		-		-		4,045		-	4,045		982,572		48,094	1,030,666
6850 State Proportionate Share		-		-		-		-		-	-		-		-	-
6439 LEGISLATIVE COUNCIL		24		-		-		24		1,991	2,015		5,855		2,048	7,904
6439 State Proportionate Share		-		-		-		-		-	-		-		-	-

Employer and Non-Employer Proportionate Share Allocations Montana Firefighters' Unified 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, 2023

Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2023

								F (V	10/		D' (D (4.0	
	<u>2024</u>	<u>2025</u>			<u>2026</u>	<u>2027</u>	ļ	Future Year <u>Deferrals</u>		Decrease 5.30%	Discount Rate 7.30%	17	% Increase <u>8.30%</u>
Total ALL Employers & State	\$ 10,702,140	\$ 6,3	216,015	\$	25,100,249	\$ 7,058,729	\$	991,570	\$	275,353,288	\$ 150,979,983	\$	51,713,730
State (Non-Employer Contributing Entity)	\$ 7,212,705	\$ 3,9	969,981	8	16,734,779	\$ 4,761,853	\$	674,509	\$	186,125,060	\$ 102,054,922	\$	34,955,897
Employer													
6508 CITY OF BILLINGS	611,053	3	385,388		1,532,284	407,545		88,186		16,723,030	9,169,467		3,140,730
6508 State Proportionate Share	1,390,808		756,320		3,359,362	938,759		206,799		37,955,272	20,811,396		7,128,328
6509 CITY OF BOZEMAN	211,143		138,477		555,696	140,264		23,897		6,083,526	3,335,681		1,142,539
6509 State Proportionate Share	480,505	1	271,121		1,218,059	323,479		56,716		13,807,426	7,570,801		2,593,154
6522 CITY OF COLUMBIA FALLS	12,734		9,769		23,658	9,706		6,032		202,516	111,042		38,034
6522 State Proportionate Share	28,928		21,380		52,903	22,134		13,737		459,640	252,027		86,324
6544 CITY OF GLENDIVE	6,538		10,543		35,423	14,488		810		362,777	198,915		68,133
6544 State Proportionate Share	13,905		20,805		77,244	18,203		2,015		822,941	451,230		154,555
6545 CITY OF GREAT FALLS	181,104		95,572		580,090	103,975		(11,206)		7,064,822	3,873,739		1,326,835
6545 State Proportionate Share	412,883		158,126		1,257,809	242,803		(22,258)		16,034,615	8,791,999		3,011,439
6550 CITY OF HAVRE	31,654		18,418		92,773	20,144		(3,858)		1,084,171	594,466		203,617
6550 State Proportionate Share	72,108		33,342		202,100	46,699		(8,256)		2,460,682	1,349,225		462,137
6551 CITY OF HELENA	197,646		116,242		439,612	127,416		11,829		4,715,103	2,585,356		885,537
6551 State Proportionate Share	449,954		231,574		965,509	292,876		28,816		10,701,592	5,867,829		2,009,851
6555 CITY OF KALISPELL	127,434		90,749		326,678	100,979		16,511		3,440,116	1,886,263		646,084
6555 State Proportionate Share	289,814		183,108		718,583	231,766		38,853		7,807,825	4,281,137		1,466,377
6559 CITY OF LEWISTOWN	26,754		8,627		52,656	20,016		(3,839)		642,001	352,018		120,573
6559 State Proportionate Share	60,952		14,078		113,933	45,799		(8,474)		1,455,990	798,339		273,448
6561 CITY OF LIVINGSTON	57,429		35,076		143,502	37,451		3,242		1,580,968	866,866		296,919
6561 State Proportionate Share	130,725		68,295		314,372	86,301		8,013		3,588,078	1,967,393		673,872
6571 CITY OF MILES CITY 6571 State Proportionate Share	36,498 83,141		20,562 38,056		97,735 213,211	20,922 48,505		(738)		1,125,266 2,553,949	616,999 1,400,365		211,335 479,654
6572 City of Missoula	/	,			- /	48,303 296,792		(1,179)		12,211,673	, ,		2,293,458
	426,757 971,486		265,295		1,102,794	683,659		5,969		27,716,120	6,695,828 15,197,129		5,205,327
6572 State Proportionate Share 6594 CITY OF WHITEFISH	80,126		513,745 57,142		2,414,568 198,095	56,191		18,825 7,861		2,055,258	1,126,926		385,995
6594 State Proportionate Share	182.215		116,515		436,428	129,138		18,680		4,664,695	2,557,716		876,070
6458 ANACONDA-DEER LODGE COUNTY	28,331		17,771		436,428 82,710	129,138		18,680		946,884	2,557,716 519,189		177,833
6458 State Proportionate Share	64,535		32,936		180,324	45,653		2,269		2,149,084	1,178,372		403,617
6510 BUTTE SILVER BOW	130,700		73,366		345,352	83,466		14,470		3,965,869	2,174,540		744,824
6510 State Proportionate Share	297,730		135,936		753,248	192,905		34,463		9,001,098	4,935,425		1,690,484
8654 BIG MOUNTAIN FIRE DISTRICT	13,384		8,376		38,870	9,594		(2,919)		444,635	243,800		83,506
8654 State Proportionate Share	30,474		15,635		84,845	22,159		(6,411)		1,009,162	553,337		189,529
6347 BIG SKY FIRE DEPARTMENT	188,173		108,794		357,379	102,524		7,973		3,624,651	1,987,446		680,741
6347 State Proportionate Share	428,337		224,838		789,038	235,475		19,618		8,226,666	4,510,794		1,545,039
6719 CENTRAL VALLEY FIRE DISTRICT	190,376		117,899		352,286	104,387		23,397		3,417,633	1,873,935		641,861
6719 State Proportionate Share	433,152		248,813		780,791	239,438		54,424		7,756,827	4,253,175		1,456,799
6428 COLUMBUS RURAL FIRE DISTRICT #3	28,495		14,506		55,590	14,138		1,893		599,049	328,467		112,507
6428 State Proportionate Share	64,913		28,804		122,050	32,588		4,543		1,359,628	745,503		255,350
6414 FRENCHTOWN RURAL FIRE DISTRICT	39,246		30,466		83,540	34,575		13,801		773,888	424,333		145,343
6414 State Proportionate Share	88,812		64,908		185,115	78,582		31,338		1,752,752	961,058		329,182
6417 HEBGEN BASIN RURAL FD	35,839		16,543		79,253	18,179		(1,515)		914,378	501,366		171,728
6417 State Proportionate Share	81,698		30,499		172,828	42,071		(3,028)		2,075,308	1,137,920		389,761
6425 HYALITE RFD	24,196		15,737		49,489	18,088		2,398		492,143	269,849		92,429
6425 State Proportionate Share	55,041		32,789		109,394	41,371		5,640		1,116,989	612,460		209,780
6730 LOCKWOOD RURAL FIRE DIST 8	70,350		45,696		154,348	49,235		3,779		1,584,273	868,679		297,540
6730 State Proportionate Share	160,050		93,766		340,368	112,890		9,240		3,595,735	1,971,591		675,310
6661 MISSOULA RURAL FIRE DISTRICT	267,007		182,868		595,284	152,960		6,348		6,013,492	3,297,280		1,129,386
6661 State Proportionate Share	607,267		379,234		1,315,270	352,006		16,978		13,648,459	7,483,637		2,563,299
	•								•				

Employer and Non-Employer Proportionate Share Allocations Montana Firefighters' Unified Retirement System - Cost Sharing Plan w/a Special Funding Situation Recognition of Sensitivity of Employer's Proportionate Share for the year ending June 30 Deferred Outflows and Deferred Inflows as of June 30, 2023 of the Net Pension Liability as of June 30, 2023 **Future Year** 1% Decrease Discount Rate 1% Increase 2024 2025 2026 2027 7.30% 8.30% Total ALL Employers & State 10,702,140 \$ 6,216,015 \$ 25,100,249 \$ 7,058,729 \$ 991,570 275,353,288 \$ 150,979,983 \$ 51,713,730 State (Non-Employer Contributing Entity) 7,212,705 \$ 3,969,981 \$ 16,734,779 \$ 4,761,853 \$ 674,509 186,125,060 \$ 102,054,922 \$ 34,955,897 32,028 7688 RED LODGE RURAL FIRE DISTRICT 7 22,351 65,631 17,484 1,172 631,063 346,020 118,519 72,824 1,432,287 785,343 268,996 47,409 145,638 2,926 7688 State Proportionate Share 40,171 7694 SEELEY LAKE RURAL FIRE DISTRICT 9,608 5,876 15,251 5,718 2,407 136,704 74,957 25,674 7694 State Proportionate Share 21,856 12,727 34,006 13,057 5,506 310,272 170,127 58,272 11940 Yellowstone Mountain Club Rural Fire District 105,148 86.035 166,490 89,625 63,776 1,173,137 643,247 220,325 11940 State Proportionate Share 238,591 195,221 377,784 203,368 144,714 2,661,970 1,459,595 499,941 6850 DEPARTMENT OF MILITARY AFFAIRS 315,972 32,530 1,347,797 250,911 743,084 218,121 7,176,436 3,934,938 6850 State Proportionate Share 6439 LEGISLATIVE COUNCIL 3,710 (3,018)(85) 3,142 2,035 42,766 23,449 8,032 6439 State Proportionate Share

Employer and Non-Employer Proportionate Share Allocations Montana Firefighters' Unified 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, 2023

Schedule of Employer Contributions as of June 30, 2023

	Net Pension Liability <u>Employer</u>	Employer's Covered <u>Payroll</u>	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total <u>Pension Liability</u>	Contractually Required <u>Contribution</u>	Contributions in Relation to the Contractually Required <u>Contributions</u>	Contribution Deficiency (Excess)	Employer's Covered <u>Payroll</u>	Contributions as % Covered <u>Payroll</u>
Total ALL Employers & State	\$ 150,979,983	\$ 65,574,963		81.00%	\$ 30,838,408	\$ 30,838,408	s -	\$ 65,574,963	47.03%
State (Non-Employer Contributing Entity)	\$ 102,054,922	s -			\$ 20,842,611	\$ 20,842,611	\$ -	\$ -	
Employer									
6508 CITY OF BILLINGS	9,169,467	13,082,413	70.09%	81.00%	1,881,645	1,881,645	-	13,082,413	14.38%
6508 State Proportionate Share	20,811,396	4.750.120	70.000/	01.000/	4,270,658	4,270,658	-	4.750.120	14.200/
6509 CITY OF BOZEMAN 6509 State Proportionate Share	3,335,681 7,570,801	4,759,139	70.09%	81.00%	684,507 1,553,586	684,507 1,553,586	-	4,759,139	14.38%
6522 CITY OF COLUMBIA FALLS	111,042	158,428	70.09%	81.00%	22,787	22,787	-	158,428	14.38%
6522 State Proportionate Share	252,027	,	,		51,718	51,718	-	,	
6544 CITY OF GLENDIVE	198,915	283,650	70.13%	81.00%	40,819	40,819	-	283,650	14.39%
6544 State Proportionate Share	451,230				92,596	92,596	-		
6545 CITY OF GREAT FALLS	3,873,739	5,526,807	70.09%	81.00%	794,921	794,921	-	5,526,807	14.38%
6545 State Proportionate Share	8,791,999				1,804,186	1,804,186	-		
6550 CITY OF HAVRE	594,466	848,148	70.09%	81.00%	121,989	121,989	-	848,148	14.38%
6550 State Proportionate Share 6551 CITY OF HELENA	1,349,225 2,585,356	3,688,621	70.09%	81.00%	276,871 530,535	276,871 530,535	-	3,688,621	14.38%
6551 State Proportionate Share	5,867,829	3,000,021	/0.09/0	81.0070	1,204,123	1,204,123	-	3,000,021	14.3670
6555 CITY OF KALISPELL	1,886,263	2,691,199	70.09%	81.00%	387,076	387,076	_	2,691,199	14.38%
6555 State Proportionate Share	4,281,137	, ,			878,522	878,522	-	, ,	
6559 CITY OF LEWISTOWN	352,018	501,851	70.14%	81.00%	72,237	72,237	-	501,851	14.39%
6559 State Proportionate Share	798,339				163,825	163,825	-		
6561 CITY OF LIVINGSTON	866,866	1,236,738	70.09%	81.00%	177,888	177,888	-	1,236,738	14.38%
6561 State Proportionate Share	1,967,393	000 205	70.000/	01.000/	403,724	403,724	-	000 205	1.4.2007
6571 CITY OF MILES CITY 6571 State Proportionate Share	616,999 1,400,365	880,295	70.09%	81.00%	126,613 287,366	126,613 287,366	-	880,295	14.38%
6572 City of Missoula	6,695,828	9,553,184	70.09%	81.00%	1,374,035	1,374,035	-	9,553,184	14.38%
6572 State Proportionate Share	15,197,129	7,555,104	70.0570	01.0070	3,118,567	3,118,567	_	7,555,104	14.5070
6594 CITY OF WHITEFISH	1,126,926	1,607,825	70.09%	81.00%	231,254	231,254	_	1,607,825	14.38%
6594 State Proportionate Share	2,557,716				524,863	524,863	-		
6458 ANACONDA-DEER LODGE COUNTY	519,189	740,746	70.09%	81.00%	106,542	106,542	-	740,746	14.38%
6458 State Proportionate Share	1,178,372				241,811	241,811	-		
6510 BUTTE SILVER BOW	2,174,540	3,102,497	70.09%	81.00%	446,232	446,232	-	3,102,497	14.38%
6510 State Proportionate Share	4,935,425	347.838	70.09%	81.00%	1,012,787	1,012,787	-	247 020	14.38%
8654 BIG MOUNTAIN FIRE DISTRICT 8654 State Proportionate Share	243,800 553,337	347,838	/0.09%	81.00%	50,030 113,549	50,030 113,549	-	347,838	14.38%
6347 BIG SKY FIRE DEPARTMENT	1,987,446	2,835,563	70.09%	81.00%	407,839	407,839	-	2,835,563	14.38%
6347 State Proportionate Share	4,510,794	2,033,303	70.0770	01.0070	925,649	925,649	-	2,033,303	14.5070
6719 CENTRAL VALLEY FIRE DISTRICT	1,873,935	2,673,621	70.09%	81.00%	384,546	384,546	-	2,673,621	14.38%
6719 State Proportionate Share	4,253,175				872,784	872,784	-		
6428 COLUMBUS RURAL FIRE DISTRICT #3	328,467	468,635	70.09%	81.00%	67,404	67,404	-	468,635	14.38%
6428 State Proportionate Share	745,503				152,983	152,983	-		
6414 FRENCHTOWN RURAL FIRE DISTRICT	424,333	604,138	70.24%	81.00%	87,076	87,076	-	604,138	14.41%
6414 State Proportionate Share	961,058	715 217	70.000/	01.000/	197,216	197,216	-	715 217	14 200/
6417 HEBGEN BASIN RURAL FD 6417 State Proportionate Share	501,366 1,137,920	715,317	70.09%	81.00%	102,884 233,510	102,884 233,510	-	715,317	14.38%
6425 HYALITE RFD	269,849	385,003	70.09%	81.00%	55,375	55,375	-	385,003	14.38%
6425 State Proportionate Share	612,460	505,005	, 5.5770	31.0070	125,682	125,682	-	505,005	1.1.5070
6730 LOCKWOOD RURAL FIRE DIST 8	868,679	1,239,376	70.09%	81.00%	178,260	178,260	-	1,239,376	14.38%
6730 State Proportionate Share	1,971,591				404,586	404,586	-		
6661 MISSOULA RURAL FIRE DISTRICT	3,297,280	4,704,346	70.09%	81.00%	676,627	676,627	-	4,704,346	14.38%
6661 State Proportionate Share	7,483,637				1,535,700	1,535,700	-		

Employer and Non-Employer Proportionate Share Allocations Montana Firefighters' Unified Retirement System - Cost Sharing Plan w/a Special Funding Situation Schedule of Employer's Proportionate Share for the year ending June 30 of the Net Pension Liability as of June 30, 2023 Schedule of Employer Contributions as of June 30, 2023 Employer's Proportionate Plan Fiduciary Contributions in Contributions **Net Pension** Employer's Share as a % Net Position as a Contractually Relation to the Contribution Employer's as % Liability Covered of Covered % of Total Required Contractually Required Deficiency Covered Covered Payroll Payroll Pension Liability Payroll Payroll Total ALL Employers & State 150,979,983 \$ 65,574,963 81.00% 30,838,408 \$ 30,838,408 \$ - \$ 65,574,963 47.03% State (Non-Employer Contributing Entity) 102,054,922 \$ 20,842,611 \$ 20,842,611 \$ - \$ 70.09% 14.38% 7688 RED LODGE RURAL FIRE DISTRICT 7 346,020 493,680 81.00% 71,006 71,006 493,680 785,343 161,158 161,158 7688 State Proportionate Share 7694 SEELEY LAKE RURAL FIRE DISTRICT 74,957 106,944 70.09% 81.00% 15,382 15,382 106,944 14.38% 7694 State Proportionate Share 170,127 34,911 34,911 11940 Yellowstone Mountain Club Rural Fire District 643,247 611,684 105.16% 81.00% 87,999 87.999 611,684 14.39% 11940 State Proportionate Share 1,459,595 199,680 199,680 6850 DEPARTMENT OF MILITARY AFFAIRS 1,717,045 229.17% 81.00% 1,717,045.13 47.03% 3,934,938 807,479 807,479 6850 State Proportionate Share 6439 LEGISLATIVE COUNCIL 23,449 10,232 229.17% 81.00% 4,812 4,812 10,232.29 47.03% 6439 State Proportionate Share

Public Employees' Retirement Board (PERB)

A Component Unit of the State of Montana Firefighters' Unified Retirement System (FURS)

Notes to the Employer and Non-Employer Proportionate Share Allocations

June 30, 2024

The Schedule of Employer and Non-Employer Proportionate Share Allocations provides the required information under Governmental Accounting Standards Board (GASB) Statement 68 for the FURS Multiple-Employer, Cost Sharing Plan (the Plan). The individual participating employers should use this information along with fiscal year (FY) 2024 contribution data to prepare financial reports in accordance with GASB Statement 68.

GASB Statement 68 allows a <u>measurement date</u> 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, 2023 measurement date for their 2024 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, 2024.

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, 2023.

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 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 FY2023 FURS Actuary Valuation report. The Summary of Results for the pension plan which includes financial statement information and membership information; Actuarial Procedures and Methods; and Summary of Benefit Provisions are contained in the report. The Actuary Valuation report may be viewed on MPERA's website at: https://mpera.mt.gov/about/annualreports1/valuations.

Special Funding

The State of Montana, as the non-employer contributing entity, pays to the Plan, additional contributions that qualify as *special funding*. These contributions should be included in the employers reporting.

The Department of Military Affairs, as a State of Montana employer, had special funding contributions from the State of Montana similar to all other employers in the Plan. A technical inquiry was sent to GASB regarding the treatment of those contributions; specifically, when the State, as the non-contributing entity, contributes on behalf of a state agency. The response received from GASB was that technically, the State and the Department of Military Affairs are both the same entity. Therefore, the non-employer contributing entity contributions should be treated as employer contributions. For this reason, the non-employer contributions from the State were treated as the Department of Military Affairs' employer contributions for the GASB Statement 68 reporting.

The Legislative Council, as a State of Montana employer to FURS, had special funding contributions from the State of Montana similar to all other employers in the Plan. They are treated the same as the Department of Military Affairs with the non-employer contributing entity, the State of Montana, contributions being treated as employer contributions.

As of the measurement date, the Plan had one new employer. The Yellowstone Mountain Club Rural Fire District began contributing November 1, 2022. Since this employer did not contribute for a full 12 months, the liability was calculated using the actuary contributions received grossed up 12 months per the GASB standards; see question 129 of the GASB 68 Implementation Guide.

Employer and Non-Employer Proportionate Share Allocations - Contributions

The schedule, on pages 1-2, provides information on the measurement date (FY2023) regarding the contribution percentages and contribution amounts for individual employers and the State of Montana as the non-employer contributing entity. The treatment for the Department of Military Affairs and Legislative Council *Special Funding* was described in the section above.

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 1-2, provides the proportionate share and the net pension liability for the employers and the State for fiscal years 2022 and 2023. The calculation of proportionate share used actual contributions made to the Plan during the measurement period (FY2023). 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 3-6 are the Deferred Outflows and Deferred Inflows by source. Since the amortization of certain expense items are over closed periods each year, the deferred portions of these items must be tracked annually. If they increased pension expense, they are labeled deferred outflows. If the amounts

reduced pension expense, they are labeled deferred inflows. The amortization of amounts are calculated on a level dollar basis, with no interest included in the deferred amounts. The Total Collective Deferred Outflows and Total Collective Deferred Inflows columns are for audit purposes as the audit provides assurance of the total collective deferrals, not the individual components of the deferred items. The total collective deferred amounts in the schedule are not inclusive of the changes in proportion and differences between employer contributions and proportionate share of contributions. The total collective deferred outflows are also not inclusive of the employer contributions subsequent to the measurement date. The number signs (#) displayed in the column indicates the employer must obtain and enter this information for their FY2024 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 5-6 lists the amount of Pension Expense along with the Support Revenue provided by the State. 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 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 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, including any assumption change impacts, over the average expected remaining service life of the entire Plan membership. The average expected remaining service life was estimated at six years. Investment gains and losses are recognized over five years.

For FY2024 reporting, there was a total actuarial experience loss. This total loss is a result of a loss in the financial experience. There have been no benefit, contribution, or assumption and method changes since the previous valuation.

The assumptions and methods utilized in the June 30, 2023 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 7-10 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 7-8; the Sensitivity of Employer's Proportionate Share of the Net Pension Liability on pages 7-8 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 9-10, the Schedule of Employer's Proportionate Share of the Net Pension Liability for 2023 includes the liability for the employer and the State, 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. Pages 9-10, the Schedule of Employer Contributions includes the Contractually Required Contribution, the Contributions in Relation to the Contractually Required Contributions, and the Contribution Deficiency (Excess). The final columns present the Employer's Covered Payroll and the Contributions as a percent of Covered Payroll.