

# 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 Employer 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 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 Montana Public Employees' 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 Employer Contribution 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, 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.

<b>Specified totals from the Schedule of Employer and Non-Employer Proportionate Share Allocations for the Montana Public Employees' Retirement System as of the June 30, 2023, Measurement Date</b>	<b>Total</b>	<b>Page Number</b>
Net Pension Liability-Employer	\$ 2,440,353,916	1
Total Collective Deferred Outflows	\$ 103,386,863	24
Total Collective Deferred Inflows	\$ 87,041,545	47
Proportionate Share of Plan Pension Expense	\$ 228,941,210	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 Employees' Retirement Board (board) and to meet our other ethical responsibilities, in accordance with the 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 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, 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 Public Employees' 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 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 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 12, 2024

**Employer 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, 2023					Net Pension Liability as of June 30, 2023		Net Pension Liability as of June 30, 2022		
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		
<b>Total ALL Employers &amp; State</b>			<b>\$ 168,157,984</b>	<b>\$ 2,440,353,916</b>	<b>100.000000%</b>	<b>\$ 2,377,885,194</b>	<b>100.000000%</b>		
<b>State (Non-Employer Contributing Entity)</b>			<b>\$ 36,191,548</b>	<b>\$ 525,221,481</b>	<b>21.522349%</b>	<b>\$ 544,068,737</b>	<b>22.880362%</b>		
<b>Employer</b>									
6532	CITY OF BAKER	7.90%	8.97%	0.10%	47,957	695,969	0.028519%	784,070	0.032973%
6532	State Proportionate Share		0.10%	0.10%	13,254	192,351	0.007882%	233,293	0.009811%
6533	CITY OF BELGRADE	7.90%	8.97%	0.10%	339,843	4,931,891	0.202097%	3,266,325	0.137363%
6533	State Proportionate Share		0.10%	0.10%	93,867	1,362,222	0.055821%	975,360	0.041018%
6506	CITY OF BELT	7.90%	8.97%	0.10%	8,110	117,695	0.004823%	105,136	0.004421%
6506	State Proportionate Share		0.10%	0.10%	2,306	33,468	0.001371%	32,276	0.001357%
6505	CITY OF BIG TIMBER	7.90%	8.97%	0.10%	23,824	345,747	0.014168%	294,629	0.012390%
6505	State Proportionate Share		0.10%	0.10%	6,703	97,280	0.003986%	90,485	0.003805%
6508	CITY OF BILLINGS	7.90%	8.97%	0.10%	3,833,986	55,639,831	2.279990%	51,431,998	2.162930%
6508	State Proportionate Share		0.10%	0.10%	1,061,025	15,397,887	0.630969%	15,384,782	0.646994%
6512	CITY OF BOULDER	7.90%	8.97%	0.10%	24,319	352,922	0.014462%	329,950	0.013876%
6512	State Proportionate Share		0.10%	0.10%	6,692	97,121	0.003980%	98,170	0.004128%
6509	CITY OF BOZEMAN	7.90%	8.97%	0.10%	1,904,834	27,643,462	1.132764%	21,527,855	0.905336%
6509	State Proportionate Share		0.10%	0.10%	529,104	7,678,503	0.314647%	6,454,277	0.271429%
6519	CITY OF CHINOOK	7.90%	8.97%	0.10%	55,257	801,902	0.032860%	796,402	0.033492%
6519	State Proportionate Share		0.10%	0.10%	15,359	222,892	0.009134%	239,201	0.010059%
6520	CITY OF CHOTEAU	7.90%	8.97%	0.10%	45,584	661,523	0.027108%	671,766	0.028251%
6520	State Proportionate Share		0.10%	0.10%	12,591	182,719	0.007487%	200,517	0.008433%
6371	CITY OF COLSTRIP	7.90%	8.97%	0.10%	129,678	1,881,924	0.077117%	2,104,676	0.088510%
6371	State Proportionate Share		0.10%	0.10%	35,850	520,266	0.021319%	628,208	0.026419%
6522	CITY OF COLUMBIA FALLS	7.90%	8.97%	0.10%	101,037	1,466,269	0.060084%	1,355,892	0.057021%
6522	State Proportionate Share		0.10%	0.10%	27,965	405,842	0.016630%	405,216	0.017041%
6534	CITY OF COLUMBUS	7.90%	8.97%	0.10%	34,063	494,333	0.020257%	485,109	0.020401%
6534	State Proportionate Share		0.10%	0.10%	9,450	137,137	0.005620%	145,385	0.006114%
6523	CITY OF CONRAD	7.90%	8.97%	0.10%	85,858	1,245,996	0.051058%	1,276,272	0.053673%
6523	State Proportionate Share		0.10%	0.10%	23,641	343,082	0.014059%	379,914	0.015977%
6525	CITY OF CUT BANK	7.90%	8.97%	0.10%	103,013	1,494,959	0.061260%	1,484,141	0.062414%
6525	State Proportionate Share		0.10%	0.10%	28,353	411,470	0.016861%	441,517	0.018568%
6528	CITY OF DEER LODGE	7.90%	8.97%	0.10%	72,759	1,055,894	0.043268%	1,128,655	0.047465%
6528	State Proportionate Share		0.10%	0.10%	20,022	290,565	0.011907%	336,141	0.014136%
6531	CITY OF DILLON	7.90%	8.97%	0.10%	76,147	1,105,059	0.045283%	1,168,537	0.049142%
6531	State Proportionate Share		0.10%	0.10%	21,010	304,900	0.012494%	348,735	0.014666%
6535	CITY OF EAST HELENA	7.90%	8.97%	0.10%	43,322	628,704	0.025763%	581,952	0.024474%
6535	State Proportionate Share		0.10%	0.10%	12,018	174,406	0.007147%	174,509	0.007339%
6538	CITY OF FAIRVIEW	7.90%	8.97%	0.10%	39,757	576,962	0.023643%	501,389	0.021086%
6538	State Proportionate Share		0.10%	0.10%	10,951	158,929	0.006513%	150,329	0.006322%
6539	CITY OF FORSYTH	7.90%	8.97%	0.10%	62,137	901,752	0.036952%	886,401	0.037277%
6539	State Proportionate Share		0.10%	0.10%	17,114	248,365	0.010177%	263,882	0.011097%
6540	CITY OF FORT BENTON	7.90%	8.97%	0.10%	33,862	491,417	0.020137%	441,159	0.018553%
6540	State Proportionate Share		0.10%	0.10%	9,318	135,231	0.005541%	131,240	0.005519%
6543	CITY OF GLASGOW	7.90%	8.97%	0.10%	93,398	1,355,417	0.055542%	1,427,192	0.060019%
6543	State Proportionate Share		0.10%	0.10%	25,961	376,748	0.015438%	426,063	0.017918%

Employer 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, 2023					Net Pension Liability as of June 30, 2023		Net Pension Liability as of June 30, 2022		
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	
<b>Total ALL Employers &amp; State</b>				\$ 168,157,984	\$ 2,440,353,916	100.000000%	\$ 2,377,885,194	100.000000%	
<b>State (Non-Employer Contributing Entity)</b>				\$ 36,191,548	\$ 525,221,481	21.522349%	\$ 544,068,737	22.880362%	
<b>Employer</b>									
6544	CITY OF GLENDIVE	7.90%	8.97%	0.10%	191,303	2,776,245	0.113764%	2,573,851	0.108241%
6544	State Proportionate Share		0.10%	0.10%	52,750	765,516	0.031369%	767,938	0.032295%
6545	CITY OF GREAT FALLS	7.90%	8.97%	0.10%	1,784,527	25,897,539	1.061221%	25,682,348	1.080050%
6545	State Proportionate Share		0.10%	0.10%	492,378	7,145,525	0.292807%	7,660,700	0.322164%
6548	CITY OF HAMILTON	7.90%	8.97%	0.10%	161,387	2,342,090	0.095973%	2,140,879	0.090033%
6548	State Proportionate Share		0.10%	0.10%	44,545	646,443	0.026490%	638,758	0.026862%
6549	CITY OF HARDIN	7.90%	8.97%	0.10%	161,056	2,337,289	0.095777%	1,908,573	0.080263%
6549	State Proportionate Share		0.10%	0.10%	44,366	643,854	0.026384%	568,419	0.023904%
6547	CITY OF HARLEM	7.90%	8.97%	0.10%	31,391	455,559	0.018668%	433,724	0.018240%
6547	State Proportionate Share		0.10%	0.10%	8,638	125,364	0.005137%	129,029	0.005426%
6606	CITY OF HARLOWTON	7.90%	8.97%	0.10%	31,741	460,629	0.018876%	420,305	0.017676%
6606	State Proportionate Share		0.10%	0.10%	8,735	126,759	0.005194%	125,036	0.005258%
6550	CITY OF HAVRE	7.90%	8.97%	0.10%	225,845	3,277,518	0.134305%	3,243,012	0.136382%
6550	State Proportionate Share		0.10%	0.10%	62,397	905,528	0.037106%	968,582	0.040733%
6551	CITY OF HELENA	7.90%	8.97%	0.10%	1,338,139	19,419,439	0.795763%	17,383,754	0.731059%
6551	State Proportionate Share		0.10%	0.10%	369,692	5,365,071	0.219848%	5,192,198	0.218354%
6555	CITY OF KALISPELL	7.90%	8.97%	0.10%	627,313	9,103,735	0.373050%	9,198,996	0.386856%
6555	State Proportionate Share		0.10%	0.10%	173,376	2,516,077	0.103103%	2,747,175	0.115530%
6557	CITY OF LAUREL	7.90%	8.97%	0.10%	266,689	3,870,264	0.158594%	3,570,030	0.150135%
6557	State Proportionate Share		0.10%	0.10%	73,441	1,065,801	0.043674%	1,062,997	0.044703%
6559	CITY OF LEWISTOWN	7.90%	8.97%	0.10%	161,343	2,341,452	0.095947%	2,350,460	0.098847%
6559	State Proportionate Share		0.10%	0.10%	44,572	646,840	0.026506%	701,046	0.029482%
6560	CITY OF LIBBY	7.90%	8.97%	0.10%	64,296	933,076	0.038235%	967,245	0.040677%
6560	State Proportionate Share		0.10%	0.10%	17,804	258,382	0.010588%	289,238	0.012164%
6561	CITY OF LIVINGSTON	7.90%	8.97%	0.10%	290,173	4,211,071	0.172560%	4,106,617	0.172700%
6561	State Proportionate Share		0.10%	0.10%	80,551	1,168,979	0.047902%	1,229,885	0.051722%
6570	CITY OF MALTA	7.90%	8.97%	0.10%	47,655	691,588	0.028340%	685,925	0.028846%
6570	State Proportionate Share		0.10%	0.10%	13,114	190,313	0.007799%	204,056	0.008581%
6571	CITY OF MILES CITY	7.90%	8.97%	0.10%	236,721	3,435,360	0.140773%	3,185,833	0.133978%
6571	State Proportionate Share		0.10%	0.10%	65,294	947,557	0.038829%	950,523	0.039973%
6572	City of Missoula	7.90%	8.97%	0.10%	2,279,461	33,080,144	1.355547%	31,088,857	1.307416%
6572	State Proportionate Share		0.10%	0.10%	631,655	9,166,748	0.375632%	9,305,905	0.391352%
6576	CITY OF PLAINS	7.90%	8.97%	0.10%	19,696	285,838	0.011713%	250,880	0.010551%
6576	State Proportionate Share		0.10%	0.10%	5,420	78,659	0.003223%	74,634	0.003139%
6577	CITY OF PLENTYWOOD	7.90%	8.97%	0.10%	37,535	544,714	0.022321%	524,097	0.022040%
6577	State Proportionate Share		0.10%	0.10%	10,371	150,503	0.006167%	156,513	0.006582%
6578	CITY OF POLSON	7.90%	8.97%	0.10%	153,481	2,227,365	0.091272%	2,146,238	0.090258%
6578	State Proportionate Share		0.10%	0.10%	42,315	614,086	0.025164%	638,953	0.026871%
6579	CITY OF POPLAR	7.90%	8.97%	0.10%	22,121	321,023	0.013155%	293,346	0.012336%
6579	State Proportionate Share		0.10%	0.10%	6,222	90,295	0.003700%	89,430	0.003761%
6603	CITY OF RED LODGE	7.90%	8.97%	0.10%	71,281	1,034,456	0.042390%	910,005	0.038270%
6603	State Proportionate Share		0.10%	0.10%	19,888	288,617	0.011827%	274,822	0.011557%
6581	CITY OF RONAN	7.90%	8.97%	0.10%	27,945	405,548	0.016618%	636,714	0.026776%
6581	State Proportionate Share		0.10%	0.10%	7,718	112,006	0.004590%	190,155	0.007979%
6582	CITY OF ROUNDUP	7.90%	8.97%	0.10%	38,081	552,648	0.022646%	493,731	0.020763%
6582	State Proportionate Share		0.10%	0.10%	10,479	152,079	0.006232%	146,881	0.006177%
6599	CITY OF SCOBEEY	7.90%	8.97%	0.10%	22,773	330,493	0.013543%	337,892	0.014210%
6599	State Proportionate Share		0.10%	0.10%	6,273	91,041	0.003731%	100,628	0.004232%
6585	CITY OF SHELBY	7.90%	8.97%	0.10%	71,505	1,037,706	0.042523%	993,012	0.041760%
6585	State Proportionate Share		0.10%	0.10%	19,885	288,579	0.011825%	298,795	0.012566%

Employer 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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<b>Employer</b>									
6586	CITY OF SIDNEY	7.90%	8.97%	0.10%	120,571	1,749,752	0.071701%	1,665,856	0.070056%
6586	State Proportionate Share		0.10%	0.10%	33,342	483,869	0.019828%	497,885	0.020938%
6379	CITY OF THREE FORKS	7.90%	8.97%	0.10%	33,697	489,019	0.020039%	496,533	0.020881%
6379	State Proportionate Share		0.10%	0.10%	9,273	134,571	0.005514%	147,714	0.006212%
6590	CITY OF TOWNSEND	7.90%	8.97%	0.10%	29,955	434,708	0.017813%	365,532	0.015372%
6590	State Proportionate Share		0.10%	0.10%	8,280	120,155	0.004924%	109,516	0.004606%
6574	CITY OF TROY	7.90%	8.97%	0.10%	45,443	659,486	0.027024%	676,355	0.028444%
6574	State Proportionate Share		0.10%	0.10%	12,505	181,480	0.007437%	201,209	0.008462%
6592	CITY OF WHITE SULPHUR SPRINGS	7.90%	8.97%	0.10%	17,138	248,707	0.010191%	218,749	0.009199%
6592	State Proportionate Share		0.10%	0.10%	4,752	68,957	0.002826%	65,573	0.002758%
6594	CITY OF WHITEFISH	7.90%	8.97%	0.10%	410,388	5,955,657	0.244049%	5,348,157	0.224912%
6594	State Proportionate Share		0.10%	0.10%	113,575	1,648,235	0.067541%	1,599,592	0.067270%
6598	CITY OF WIBAUX	7.90%	8.97%	0.10%	11,692	169,680	0.006953%	196,429	0.008261%
6598	State Proportionate Share		0.10%	0.10%	3,217	46,692	0.001913%	58,438	0.002458%
6596	CITY OF WOLF POINT	7.90%	8.97%	0.10%	72,236	1,048,301	0.042957%	1,178,908	0.049578%
6596	State Proportionate Share		0.10%	0.10%	19,908	288,914	0.011839%	351,368	0.014777%
6399	TOWN OF ALBERTON	7.90%	8.97%	0.10%	6,012	87,251	0.003575%	51,683	0.002174%
6399	State Proportionate Share		0.10%	0.10%	1,661	24,103	0.000988%	15,969	0.000672%
6507	TOWN OF BIG SANDY	7.90%	8.97%	0.10%	7,703	111,793	0.004581%	140,720	0.005918%
6507	State Proportionate Share		0.10%	0.10%	2,120	30,765	0.001261%	41,864	0.001761%
7274	TOWN OF BRIDGER	7.90%	8.97%	0.10%	28,728	416,915	0.017084%	402,392	0.016922%
7274	State Proportionate Share		0.10%	0.10%	7,948	115,348	0.004727%	120,292	0.005059%
6511	TOWN OF BROADUS	7.90%	8.97%	0.10%	19,373	281,153	0.011521%	291,747	0.012269%
6511	State Proportionate Share		0.10%	0.10%	5,331	77,370	0.003170%	86,793	0.003650%
6513	TOWN OF CASCADE	7.90%	8.97%	0.10%	15,375	223,125	0.009143%	240,116	0.010098%
6513	State Proportionate Share		0.10%	0.10%	4,231	61,403	0.002516%	71,434	0.003004%
6526	TOWN OF CHESTER	7.90%	8.97%	0.10%	19,347	280,773	0.011505%	248,726	0.010460%
6526	State Proportionate Share		0.10%	0.10%	5,366	77,868	0.003191%	74,518	0.003134%
6521	TOWN OF CIRCLE	7.90%	8.97%	0.10%	20,723	300,743	0.012324%	251,361	0.010571%
6521	State Proportionate Share		0.10%	0.10%	5,703	82,761	0.003391%	74,875	0.003149%
6524	TOWN OF CULBERTSON	7.90%	8.97%	0.10%	15,820	229,586	0.009408%	234,609	0.009866%
6524	State Proportionate Share		0.10%	0.10%	4,353	63,179	0.002589%	69,793	0.002935%
6432	TOWN OF DENTON	7.90%	8.97%	0.10%	1,270	18,426	0.000755%	22,915	0.000964%
6432	State Proportionate Share		0.10%	0.10%	403	5,845	0.000240%	7,606	0.000320%
6558	TOWN OF DRUMMOND	7.90%	8.97%	0.10%	6,547	95,012	0.003893%	92,150	0.003875%
6558	State Proportionate Share		0.10%	0.10%	1,802	26,145	0.001071%	27,413	0.001153%
6607	TOWN OF EKALAKA	7.90%	8.97%	0.10%	13,521	196,227	0.008041%	203,213	0.008546%
6607	State Proportionate Share		0.10%	0.10%	3,721	53,999	0.002213%	60,453	0.002542%
6536	TOWN OF ENNIS	7.90%	8.97%	0.10%	43,771	635,214	0.026030%	641,098	0.026961%
6536	State Proportionate Share		0.10%	0.10%	12,108	175,717	0.007200%	191,893	0.008070%
6382	TOWN OF EUREKA	7.90%	8.97%	0.10%	27,737	402,520	0.016494%	368,575	0.015500%
6382	State Proportionate Share		0.10%	0.10%	7,704	111,798	0.004581%	110,694	0.004655%
6537	TOWN OF FAIRFIELD	7.90%	8.97%	0.10%	11,713	169,983	0.006965%	161,327	0.006784%
6537	State Proportionate Share		0.10%	0.10%	3,272	47,480	0.001946%	48,686	0.002047%
6605	TOWN OF FORT PECK	7.90%	8.97%	0.10%	17,278	250,749	0.010275%	241,890	0.010172%
6605	State Proportionate Share		0.10%	0.10%	4,756	69,026	0.002829%	71,959	0.003026%
6410	TOWN OF FROID	7.90%	8.97%	0.10%	3,168	45,971	0.001884%	68,248	0.002870%
6410	State Proportionate Share		0.10%	0.10%	872	12,651	0.000518%	20,303	0.000854%
6542	TOWN OF GERALDINE	7.90%	8.97%	0.10%	3,772	54,735	0.002243%	54,827	0.002306%
6542	State Proportionate Share		0.10%	0.10%	1,040	15,096	0.000619%	16,311	0.000686%

**Employer 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, 2023					Net Pension Liability as of June 30, 2023		Net Pension Liability as of June 30, 2022		
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	
<b>Total ALL Employers &amp; State</b>				\$ 168,157,984	\$ 2,440,353,916	100.000000%	\$ 2,377,885,194	100.000000%	
<b>State (Non-Employer Contributing Entity)</b>				\$ 36,191,548	\$ 525,221,481	21.522349%	\$ 544,068,737	22.880362%	
<b>Employer</b>									
6546	TOWN OF GRASS RANGE	7.90%	8.97%	0.10%	904	13,119	0.000538%	558	0.000023%
6546	State Proportionate Share		0.10%	0.10%	249	3,610	0.000148%	166	0.000007%
6553	TOWN OF HOT SPRINGS	7.90%	8.97%	0.10%	25,862	375,312	0.015379%	354,902	0.014925%
6553	State Proportionate Share		0.10%	0.10%	7,117	103,280	0.004232%	105,581	0.004440%
6434	TOWN OF HYSHAM	7.90%	8.97%	0.10%	7,510	108,983	0.004466%	119,267	0.005016%
6434	State Proportionate Share		0.10%	0.10%	2,067	29,991	0.001229%	35,481	0.001492%
6562	TOWN OF LIMA	7.90%	8.97%	0.10%	3,021	43,838	0.001796%	15,132	0.000636%
6562	State Proportionate Share		0.10%	0.10%	853	12,375	0.000507%	4,793	0.000202%
6601	TOWN OF MANHATTAN	7.90%	8.97%	0.10%	107,337	1,557,698	0.063831%	1,341,320	0.056408%
6601	State Proportionate Share		0.10%	0.10%	29,545	428,762	0.017570%	399,114	0.016784%
6564	TOWN OF MEDICINE LAKE	7.90%	8.97%	0.10%	7,995	116,021	0.004754%	113,009	0.004752%
6564	State Proportionate Share		0.10%	0.10%	2,200	31,927	0.001308%	33,618	0.001414%
6554	TOWN OF MELSTONE	7.90%	8.97%	0.10%	3,941	57,188	0.002343%	57,862	0.002433%
6554	State Proportionate Share		0.10%	0.10%	1,084	15,737	0.000645%	17,213	0.000724%
6390	TOWN OF MOORE	7.90%	8.97%	0.10%	2,505	36,350	0.001490%	33,677	0.001416%
6390	State Proportionate Share		0.10%	0.10%	696	10,101	0.000414%	10,121	0.000426%
6556	TOWN OF NASHUA	7.90%	8.97%	0.10%	6,419	93,154	0.003817%	83,233	0.003500%
6556	State Proportionate Share		0.10%	0.10%	1,783	25,880	0.001060%	25,031	0.001053%
6575	TOWN OF PHILIPSBURG	7.90%	8.97%	0.10%	35,307	512,389	0.020997%	477,883	0.020097%
6575	State Proportionate Share		0.10%	0.10%	9,716	141,002	0.005778%	142,167	0.005979%
6573	TOWN OF RICHEY	7.90%	8.97%	0.10%	2,097	30,433	0.001247%	89,863	0.003779%
6573	State Proportionate Share		0.10%	0.10%	597	8,665	0.000355%	26,768	0.001126%
6583	TOWN OF RYEGATE	7.90%	8.97%	0.10%	4,236	61,477	0.002519%	46,725	0.001965%
6583	State Proportionate Share		0.10%	0.10%	1,166	16,918	0.000693%	13,901	0.000585%
6353	TOWN OF SACO	7.90%	8.97%	0.10%	9,392	136,297	0.005585%	153,846	0.006470%
6353	State Proportionate Share		0.10%	0.10%	2,602	37,757	0.001547%	45,768	0.001925%
6584	TOWN OF SHERIDAN	7.90%	8.97%	0.10%	15,340	222,624	0.009123%	182,610	0.007680%
6584	State Proportionate Share		0.10%	0.10%	4,221	61,263	0.002510%	54,325	0.002285%
6366	TOWN OF ST IGNATIUS	7.90%	8.97%	0.10%	13,052	189,419	0.007762%	193,820	0.008151%
6366	State Proportionate Share		0.10%	0.10%	3,592	52,126	0.002136%	57,659	0.002425%
6587	TOWN OF STANFORD	7.90%	8.97%	0.10%	6,408	92,999	0.003811%	77,650	0.003265%
6587	State Proportionate Share		0.10%	0.10%	1,764	25,592	0.001049%	23,099	0.000971%
6604	TOWN OF STEVENSVILLE	7.90%	8.97%	0.10%	49,262	714,909	0.029295%	780,245	0.032813%
6604	State Proportionate Share		0.10%	0.10%	13,650	198,094	0.008117%	233,625	0.009825%
6588	TOWN OF SUNBURST	7.90%	8.97%	0.10%	12,709	184,443	0.007558%	189,167	0.007955%
6588	State Proportionate Share		0.10%	0.10%	3,497	50,756	0.002080%	56,276	0.002367%
6589	TOWN OF SUPERIOR	7.90%	8.97%	0.10%	15,232	221,048	0.009058%	212,609	0.008941%
6589	State Proportionate Share		0.10%	0.10%	4,192	60,829	0.002493%	63,249	0.002660%
6580	TOWN OF TERRY	7.90%	8.97%	0.10%	16,975	246,352	0.010095%	258,867	0.010886%
6580	State Proportionate Share		0.10%	0.10%	4,671	67,792	0.002778%	77,010	0.003239%
6597	TOWN OF THOMPSON FALLS	7.90%	8.97%	0.10%	29,817	432,705	0.017731%	359,677	0.015126%
6597	State Proportionate Share		0.10%	0.10%	8,247	119,688	0.004905%	107,594	0.004525%
6600	TOWN OF TWIN BRIDGES	7.90%	8.97%	0.10%	18,988	275,560	0.011292%	234,132	0.009846%
6600	State Proportionate Share		0.10%	0.10%	5,226	75,846	0.003108%	69,659	0.002929%
6591	TOWN OF VALIER	7.90%	8.97%	0.10%	18,637	270,465	0.011083%	268,534	0.011293%
6591	State Proportionate Share		0.10%	0.10%	5,130	74,447	0.003051%	79,883	0.003359%
6408	TOWN OF WEST YELLOWSTONE	7.90%	8.97%	0.10%	131,512	1,908,536	0.078207%	1,669,772	0.070221%
6408	State Proportionate Share		0.10%	0.10%	36,342	527,403	0.021612%	499,181	0.020993%
6356	TOWN OF WESTBY	7.90%	8.97%	0.10%	5,079	73,714	0.003021%	75,988	0.003196%
6356	State Proportionate Share		0.10%	0.10%	1,398	20,285	0.000831%	22,606	0.000951%

Employer 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, 2023				Net Pension Liability as of June 30, 2023		Net Pension Liability as of June 30, 2022	
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
<b>Total ALL Employers &amp; State</b>			\$ 168,157,984	\$ 2,440,353,916	100.000000%	\$ 2,377,885,194	100.000000%
<b>State (Non-Employer Contributing Entity)</b>			\$ 36,191,548	\$ 525,221,481	21.522349%	\$ 544,068,737	22.880362%
<b>Employer</b>							
6409 TOWN OF WHITEHALL	7.90%	8.97%	0.10%	19,571	284,024	0.011639%	0.012591%
6409 State Proportionate Share				5,438	78,920	0.003234%	0.003777%
6595 TOWN OF WINNETT	7.90%	8.97%	0.10%	4,620	67,049	0.002747%	0.002588%
6595 State Proportionate Share				1,271	18,451	0.000756%	0.000772%
6458 ANACONDA-DEER LODGE COUNTY	7.90%	8.97%	0.10%	415,395	6,028,331	0.247027%	0.235683%
6458 State Proportionate Share				114,473	1,661,262	0.068075%	0.070196%
6510 BUTTE SILVER BOW	7.90%	8.97%	0.10%	1,949,281	28,288,497	1.159197%	1.102711%
6510 State Proportionate Share				537,660	7,802,665	0.319735%	0.328848%
6444 BEAVERHEAD COUNTY	7.90%	8.97%	0.10%	268,912	3,902,525	0.159916%	0.141845%
6444 State Proportionate Share				74,501	1,081,178	0.044304%	0.042537%
6445 BIG HORN COUNTY	7.90%	8.97%	0.10%	504,034	7,314,682	0.299739%	0.270368%
6445 State Proportionate Share				139,219	2,020,389	0.082791%	0.080747%
6446 BLAINE COUNTY	7.90%	8.97%	0.10%	236,056	3,425,709	0.140378%	0.149448%
6446 State Proportionate Share				65,285	947,429	0.038823%	0.044596%
6447 BROADWATER COUNTY	7.90%	8.97%	0.10%	197,925	2,872,336	0.117702%	0.112253%
6447 State Proportionate Share				54,715	794,041	0.032538%	0.033503%
6448 CARBON COUNTY	7.90%	8.97%	0.10%	348,203	5,053,214	0.207069%	0.191448%
6448 State Proportionate Share				96,050	1,393,906	0.057119%	0.057131%
6449 CARTER COUNTY	7.90%	8.97%	0.10%	125,239	1,817,508	0.074477%	0.075021%
6449 State Proportionate Share				34,751	504,316	0.020666%	0.022466%
6450 CASCADE COUNTY	7.90%	8.97%	0.10%	1,246,693	18,092,342	0.741382%	0.729723%
6450 State Proportionate Share				344,126	4,994,047	0.204644%	0.217645%
6451 CHOUTEAU COUNTY	7.90%	8.97%	0.10%	215,296	3,124,433	0.128032%	0.117654%
6451 State Proportionate Share				59,298	860,543	0.035263%	0.035035%
6452 CUSTER COUNTY	7.90%	8.97%	0.10%	253,831	3,683,668	0.150948%	0.148404%
6452 State Proportionate Share				70,037	1,016,393	0.041649%	0.044260%
6453 DANIELS COUNTY	7.90%	8.97%	0.10%	96,665	1,402,825	0.057485%	0.061154%
6453 State Proportionate Share				26,750	388,199	0.015907%	0.018281%
6456 DAWSON COUNTY	7.90%	8.97%	0.10%	307,216	4,458,405	0.182695%	0.188664%
6456 State Proportionate Share				84,928	1,232,499	0.050505%	0.056365%
6459 FALLON COUNTY	7.90%	8.97%	0.10%	275,463	3,997,597	0.163812%	0.173095%
6459 State Proportionate Share				76,627	1,112,031	0.045568%	0.052015%
6460 FERGUS COUNTY	7.90%	8.97%	0.10%	248,593	3,607,644	0.147833%	0.146183%
6460 State Proportionate Share				69,055	1,002,147	0.041066%	0.043872%
6461 FLATHEAD COUNTY	7.90%	8.97%	0.10%	1,954,213	28,360,058	1.162129%	1.126146%
6461 State Proportionate Share				539,366	7,827,420	0.320749%	0.335943%
6462 GALLATIN COUNTY	7.90%	8.97%	0.10%	1,653,296	23,993,084	0.983180%	1.059108%
6462 State Proportionate Share				457,895	6,645,090	0.272300%	0.316757%
6463 GARFIELD COUNTY	7.90%	8.97%	0.10%	144,030	2,090,201	0.085652%	0.085064%
6463 State Proportionate Share				39,954	579,819	0.023760%	0.025433%
6464 GLACIER COUNTY	7.90%	8.97%	0.10%	236,129	3,426,761	0.140421%	0.135483%
6464 State Proportionate Share				65,232	946,661	0.038792%	0.040456%
6465 GOLDEN VALLEY COUNTY	7.90%	8.97%	0.10%	23,351	338,883	0.013887%	0.014436%
6465 State Proportionate Share				6,451	93,620	0.003836%	0.004327%
6466 GRANITE COUNTY	7.90%	8.97%	0.10%	127,213	1,846,150	0.075651%	0.075053%
6466 State Proportionate Share				35,176	510,486	0.020919%	0.022424%
6467 HILL COUNTY	7.90%	8.97%	0.10%	315,866	4,583,938	0.187839%	0.182760%
6467 State Proportionate Share				87,442	1,268,982	0.052000%	0.054692%
6468 JEFFERSON COUNTY	7.90%	8.97%	0.10%	366,393	5,317,196	0.217886%	0.230380%
6468 State Proportionate Share				101,080	1,466,903	0.060110%	0.068734%



Employer 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, 2023					Net Pension Liability as of June 30, 2023		Net Pension Liability as of June 30, 2022		
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		
<b>Total ALL Employers &amp; State</b>			\$ 168,157,984	\$ 2,440,353,916	100.000000%	\$ 2,377,885,194	100.000000%		
<b>State (Non-Employer Contributing Entity)</b>			\$ 36,191,548	\$ 525,221,481	21.522349%	\$ 544,068,737	22.880362%		
<b>Employer</b>									
6469	JUDITH BASIN COUNTY	7.90%	8.97%	0.10%	114,747	1,665,233	0.068237%	1,578,488	0.066382%
6469	State Proportionate Share			0.10%	31,589	458,426	0.018785%	469,584	0.019748%
6470	LAKE COUNTY	7.90%	8.97%	0.10%	643,618	9,340,360	0.382746%	8,596,378	0.361514%
6470	State Proportionate Share			0.10%	177,605	2,577,450	0.105618%	2,564,451	0.107846%
6471	LEWIS & CLARK COUNTY	7.90%	8.97%	0.10%	1,334,907	19,372,525	0.793841%	19,523,377	0.821040%
6471	State Proportionate Share			0.10%	368,704	5,350,737	0.219261%	5,828,838	0.245127%
6472	LIBERTY COUNTY	7.90%	8.97%	0.10%	141,903	2,059,328	0.084386%	1,844,293	0.077560%
6472	State Proportionate Share			0.10%	39,254	569,664	0.023343%	551,863	0.023208%
6473	LINCOLN COUNTY	7.90%	8.97%	0.10%	417,647	6,061,010	0.248366%	6,179,059	0.259855%
6473	State Proportionate Share			0.10%	115,691	1,678,939	0.068799%	1,848,588	0.077741%
6474	MADISON COUNTY	7.90%	8.97%	0.10%	679,696	9,863,928	0.404201%	9,701,206	0.407976%
6474	State Proportionate Share			0.10%	187,625	2,722,862	0.111577%	2,894,239	0.121715%
6475	MCCONE COUNTY	7.90%	8.97%	0.10%	125,526	1,821,665	0.074648%	1,785,334	0.075081%
6475	State Proportionate Share			0.10%	34,623	502,458	0.020590%	532,531	0.022395%
6476	MEAGHER COUNTY	7.90%	8.97%	0.10%	107,926	1,566,246	0.064181%	1,590,030	0.066867%
6476	State Proportionate Share			0.10%	29,704	431,077	0.017665%	473,197	0.019900%
6477	MINERAL COUNTY	7.90%	8.97%	0.10%	189,479	2,749,764	0.112679%	2,509,559	0.105537%
6477	State Proportionate Share			0.10%	52,236	758,068	0.031064%	748,484	0.031477%
6478	MISSOULA COUNTY	7.90%	8.97%	0.10%	4,252,344	61,711,161	2.528779%	57,638,062	2.423921%
6478	State Proportionate Share			0.10%	1,177,681	17,090,827	0.700342%	17,250,594	0.725459%
6479	MUSSELSHELL COUNTY	7.90%	8.97%	0.10%	175,766	2,550,763	0.104524%	2,232,873	0.093902%
6479	State Proportionate Share			0.10%	48,533	704,324	0.028862%	666,872	0.028045%
6480	PARK COUNTY	7.90%	8.97%	0.10%	380,892	5,527,608	0.226508%	4,780,185	0.201027%
6480	State Proportionate Share			0.10%	105,556	1,531,864	0.062772%	1,431,652	0.060207%
6481	PETROLEUM COUNTY	7.90%	8.97%	0.10%	23,631	342,945	0.014053%	339,557	0.014280%
6481	State Proportionate Share			0.10%	6,513	94,521	0.003873%	101,241	0.004258%
6482	PHILLIPS COUNTY	7.90%	8.97%	0.10%	163,231	2,368,848	0.097070%	2,470,538	0.103896%
6482	State Proportionate Share			0.10%	44,985	652,835	0.026752%	735,889	0.030947%
6483	PONDERA COUNTY	7.90%	8.97%	0.10%	169,494	2,459,745	0.100795%	2,425,354	0.101996%
6483	State Proportionate Share			0.10%	46,668	677,255	0.027752%	722,276	0.030375%
6485	POWDER RIVER COUNTY	7.90%	8.97%	0.10%	348,185	5,052,950	0.207058%	5,061,678	0.212865%
6485	State Proportionate Share			0.10%	96,060	1,394,050	0.057125%	1,509,432	0.063478%
6484	POWELL COUNTY	7.90%	8.97%	0.10%	173,083	2,511,832	0.102929%	2,145,814	0.090240%
6484	State Proportionate Share			0.10%	47,845	694,335	0.028452%	642,347	0.027013%
6486	PRAIRIE COUNTY	7.90%	8.97%	0.10%	77,059	1,118,308	0.045826%	1,084,955	0.045627%
6486	State Proportionate Share			0.10%	21,289	308,957	0.012660%	324,017	0.013626%
6487	RAVALLI COUNTY	7.90%	8.97%	0.10%	634,769	9,211,935	0.377484%	8,918,767	0.375071%
6487	State Proportionate Share			0.10%	175,249	2,543,263	0.104217%	2,659,872	0.111859%
6488	RICHLAND COUNTY	7.90%	8.97%	0.10%	548,220	7,955,916	0.326015%	7,900,851	0.332264%
6488	State Proportionate Share			0.10%	151,691	2,201,380	0.090207%	2,364,216	0.099425%
6489	ROOSEVELT COUNTY	7.90%	8.97%	0.10%	371,788	5,395,484	0.221094%	5,262,002	0.221289%
6489	State Proportionate Share			0.10%	102,607	1,489,054	0.061018%	1,570,520	0.066047%
6490	ROSEBUD COUNTY	7.90%	8.97%	0.10%	298,953	4,338,492	0.177781%	4,250,545	0.178753%
6490	State Proportionate Share			0.10%	82,616	1,198,942	0.049130%	1,270,179	0.053416%
6491	SANDERS COUNTY	7.90%	8.97%	0.10%	341,618	4,957,652	0.203153%	4,592,442	0.193131%
6491	State Proportionate Share			0.10%	94,068	1,365,142	0.055940%	1,368,302	0.057543%
6492	SHERIDAN COUNTY	7.90%	8.97%	0.10%	255,113	3,702,269	0.151710%	3,613,641	0.151969%
6492	State Proportionate Share			0.10%	70,254	1,019,548	0.041779%	1,075,849	0.045244%
6494	STILLWATER COUNTY	7.90%	8.97%	0.10%	289,619	4,203,023	0.172230%	4,256,457	0.179002%
6494	State Proportionate Share			0.10%	80,330	1,165,777	0.047771%	1,274,812	0.053611%

Employer 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, 2023				Net Pension Liability as of June 30, 2023		Net Pension Liability as of June 30, 2022	
	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
<b>Total ALL Employers &amp; State</b>				\$ 168,157,984	\$ 2,440,353,916	100.000000%	\$ 2,377,885,194	100.000000%
<b>State (Non-Employer Contributing Entity)</b>				\$ 36,191,548	\$ 525,221,481	21.522349%	\$ 544,068,737	22.880362%
<b>Employer</b>								
6495 SWEET GRASS COUNTY	7.90%	8.97%	0.10%	145,603	2,113,025	0.086587%	2,093,471	0.088039%
6495 State Proportionate Share		0.10%	0.10%	40,340	585,424	0.023989%	626,154	0.026332%
6496 TETON COUNTY	7.90%	8.97%	0.10%	191,738	2,782,561	0.114023%	2,895,453	0.121766%
6496 State Proportionate Share		0.10%	0.10%	52,962	768,601	0.031495%	863,499	0.036314%
6497 TOOLE COUNTY	7.90%	8.97%	0.10%	192,953	2,800,180	0.114745%	2,986,531	0.125596%
6497 State Proportionate Share		0.10%	0.10%	53,477	776,069	0.031801%	893,736	0.037585%
6498 TREASURE COUNTY	7.90%	8.97%	0.10%	48,564	704,776	0.028880%	714,932	0.030066%
6498 State Proportionate Share		0.10%	0.10%	13,405	194,544	0.007972%	213,191	0.008966%
6499 VALLEY COUNTY	7.90%	8.97%	0.10%	274,969	3,990,426	0.163518%	4,011,078	0.168683%
6499 State Proportionate Share		0.10%	0.10%	75,847	1,100,719	0.045105%	1,195,721	0.050285%
6500 WHEATLAND COUNTY	7.90%	8.97%	0.10%	82,823	1,201,950	0.049253%	1,193,595	0.050196%
6500 State Proportionate Share		0.10%	0.10%	22,822	331,193	0.013572%	355,443	0.014948%
6501 WIBAUX COUNTY	7.90%	8.97%	0.10%	135,017	1,959,398	0.080292%	2,004,786	0.084310%
6501 State Proportionate Share		0.10%	0.10%	37,189	539,695	0.022115%	596,399	0.025081%
6502 YELLOWSTONE COUNTY	7.90%	8.97%	0.10%	1,530,540	22,211,605	0.910180%	21,397,574	0.899857%
6502 State Proportionate Share		0.10%	0.10%	423,189	6,141,430	0.251661%	6,392,110	0.268815%
6435 ARLEE-LAKE COUNTY WATER & SEWER DISTRICT	7.90%	8.97%	0.10%	4,574	66,379	0.002720%	27,921	0.001174%
6435 State Proportionate Share		0.10%	0.10%	1,259	18,267	0.000749%	8,306	0.000349%
6720 BEAR PAW COOPERATIVE	7.90%	8.97%	0.10%	3,517	51,034	0.002091%	51,692	0.002174%
6720 State Proportionate Share		0.10%	0.10%	968	14,044	0.000575%	15,378	0.000647%
6725 BERT MOONEY AIRPORT AUTHORITY	7.90%	8.97%	0.10%	23,914	347,052	0.014221%	314,044	0.013207%
6725 State Proportionate Share		0.10%	0.10%	6,619	96,053	0.003936%	94,026	0.003954%
6740 BIG COUNTRY EDUCATIONAL COOP	7.90%	8.97%	0.10%	3,350	48,623	0.001992%	44,015	0.001851%
6740 State Proportionate Share		0.10%	0.10%	922	13,380	0.000548%	13,094	0.000551%
6709 BIG FORK CO WATER & SEWER	7.90%	8.97%	0.10%	40,441	586,895	0.024050%	570,281	0.023983%
6709 State Proportionate Share		0.10%	0.10%	11,129	161,503	0.006618%	169,654	0.007135%
7689 BIG HORN COUNTY CEMETERY DISTRICT #1	7.90%	8.97%	0.10%	4,957	71,940	0.002948%	52,761	0.002219%
7689 State Proportionate Share		0.10%	0.10%	1,364	19,797	0.000811%	15,696	0.000660%
6348 BIG SKY CO WATER & SEWER DIST #363	7.90%	8.97%	0.10%	30,267	439,243	0.017999%	313,424	0.013181%
6348 State Proportionate Share		0.10%	0.10%	8,950	129,881	0.005322%	101,846	0.004283%
6739 BIG SKY ECONOMIC DEVELOPMENT AUTH	7.90%	8.97%	0.10%	43,150	626,208	0.025661%	628,001	0.026410%
6739 State Proportionate Share		0.10%	0.10%	12,939	187,768	0.007694%	202,386	0.008511%
6347 BIG SKY FIRE DEPARTMENT	7.90%	8.97%	0.10%	-	-	0.000000%	475	0.000020%
6347 State Proportionate Share		0.10%	0.10%	-	-	0.000000%	2,529	0.000106%
6741 BIG SKY SPECIAL EDUCATION COOP	7.90%	8.97%	0.10%	4,489	65,146	0.002670%	63,574	0.002674%
6741 State Proportionate Share		0.10%	0.10%	1,235	17,928	0.000735%	18,913	0.000795%
6697 BILLINGS HOUSING AUTHORITY	7.90%	8.97%	0.10%	134,120	1,946,382	0.079758%	1,768,563	0.074375%
6697 State Proportionate Share		0.10%	0.10%	37,103	538,446	0.022064%	528,666	0.022233%
7699 BITTERROOT PUBLIC LIBRARY	7.90%	8.97%	0.10%	27,985	406,119	0.016642%	368,997	0.015518%
7699 State Proportionate Share		0.10%	0.10%	7,757	112,578	0.004613%	110,569	0.004650%
6634 BITTERROOT CONSERVATION DISTRICT	7.90%	8.97%	0.10%	5,854	84,961	0.003482%	80,283	0.003376%
6634 State Proportionate Share		0.10%	0.10%	1,616	23,447	0.000961%	23,884	0.001004%
12138 Bitterroot Valley Community College	7.90%	8.97%	0.10%	1,830	26,555	0.001088%	-	0.000000%
12138 State Proportionate Share		0.10%	0.10%	505	7,329	0.000300%	-	0.000000%
6350 BITTERROOT VALLEY SEC	7.90%	8.97%	0.10%	1,287	18,675	0.000765%	30,036	0.001263%
6350 State Proportionate Share		0.10%	0.10%	403	5,853	0.000240%	9,659	0.000406%
10565 BROADWATER CONSERVATION DISTRICT	7.90%	8.97%	0.10%	1,543	22,387	0.000917%	48,986	0.002060%
10565 State Proportionate Share		0.10%	0.10%	434	6,293	0.000258%	14,574	0.000613%
6421 BUFFALO RAPIDS IRR1 PROJECT 1	7.90%	8.97%	0.10%	18,727	271,768	0.011136%	277,974	0.011690%
6421 State Proportionate Share		0.10%	0.10%	5,153	74,789	0.003065%	82,695	0.003478%

**Employer 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, 2023				Net Pension Liability as of June 30, 2023		Net Pension Liability as of June 30, 2022			
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		
<b>Total ALL Employers &amp; State</b>			\$ 168,157,984	\$ 2,440,353,916	100.000000%	\$ 2,377,885,194	100.000000%		
<b>State (Non-Employer Contributing Entity)</b>			\$ 36,191,548	\$ 525,221,481	21.522349%	\$ 544,068,737	22.880362%		
<b>Employer</b>									
6422	BUFFALO RAPIDS IRRI PROJECT 2	7.90%	8.97%	0.10%	24,503	355,590	0.014571%	375,856	0.015806%
6422	State Proportionate Share				6,777	98,355	0.004030%	112,033	0.004711%
6711	CABINET MOUNTAIN COOPERATIVE	7.90%	8.97%	0.10%	5,086	73,814	0.003025%	68,043	0.002861%
6711	State Proportionate Share				1,400	20,313	0.000832%	20,242	0.000851%
6727	CASCADE CONSERVATION DISTRICT	7.90%	8.97%	0.10%	8,697	126,217	0.005172%	105,993	0.004457%
6727	State Proportionate Share				2,394	34,743	0.001424%	32,059	0.001348%
6662	CENTER FOR MENTAL HEALTH	7.90%	8.97%	0.10%	3,993	57,955	0.002375%	57,978	0.002438%
6662	State Proportionate Share				1,099	15,949	0.000654%	17,248	0.000725%
6703	CENTRAL MONTANA LEARNING RESOURCE CTR	7.90%	8.97%	0.10%	2,807	40,739	0.001669%	34,858	0.001466%
6703	State Proportionate Share				827	11,998	0.000492%	10,994	0.000462%
6719	CENTRAL VALLEY FIRE DISTRICT	7.90%	8.97%	0.10%	20,294	294,511	0.012068%	321,524	0.013521%
6719	State Proportionate Share				5,585	81,047	0.003321%	95,650	0.004022%
6650	CHOUTEAU COUNTY CONSERVATION DIST	7.90%	8.97%	0.10%	1,361	19,745	0.000809%	24,616	0.001035%
6650	State Proportionate Share				374	5,434	0.000223%	7,324	0.000308%
6428	COLUMBUS RURAL FIRE DISTRICT #3	7.90%	8.97%	0.10%	15,442	224,094	0.009183%	276,867	0.011643%
6428	State Proportionate Share				4,249	61,668	0.002527%	82,363	0.003464%
6433	CORVALLIS COUNTY SEWER DISTRICT	7.90%	8.97%	0.10%	4,184	60,721	0.002488%	57,811	0.002431%
6433	State Proportionate Share				1,151	16,710	0.000685%	17,198	0.000723%
6707	Crown Hill	7.90%	8.97%	0.10%	4,005	58,115	0.002381%	78,180	0.003288%
6707	State Proportionate Share				1,102	15,992	0.000655%	23,256	0.000978%
6394	DALY DITCHES IRRIGATION DISTRICT	7.90%	8.97%	0.10%	4,511	65,462	0.002682%	47,671	0.002005%
6394	State Proportionate Share				1,393	20,222	0.000829%	16,305	0.000686%
6677	DAWSON COMMUNITY COLLEGE	7.90%	8.97%	0.10%	122,950	1,784,284	0.073116%	1,549,259	0.065153%
6677	State Proportionate Share				34,011	493,571	0.020225%	465,246	0.019566%
6686	DEER LODGE COUNTY HEAD START PROGRAM	7.90%	8.97%	0.10%	37,327	541,698	0.022197%	571,560	0.024036%
6686	State Proportionate Share				10,278	149,161	0.006112%	170,033	0.007151%
8514	Drummond School and Community Library District	7.90%	8.97%	0.10%	1,935	28,083	0.001151%	27,561	0.001159%
8514	State Proportionate Share				533	7,728	0.000317%	8,199	0.000345%
6389	DRY PRAIRIE RURAL WATER	7.90%	8.97%	0.10%	102,023	1,480,583	0.060671%	1,375,220	0.057834%
6389	State Proportionate Share				28,075	407,439	0.016696%	409,115	0.017205%
8715	DRY REDWATER REGIONAL WATER AUTHORITY	7.90%	8.97%	0.10%	10,300	149,469	0.006125%	122,370	0.005146%
8715	State Proportionate Share				2,834	41,132	0.001685%	36,404	0.001531%
6705	EASTERN YELLOWSTONE COUNTY SEC	7.90%	8.97%	0.10%	1,668	24,210	0.000992%	25,545	0.001074%
6705	State Proportionate Share				459	6,662	0.000273%	7,599	0.000320%
6750	FERGUS COUNTY CONSERVATION DIST	7.90%	8.97%	0.10%	2,371	34,412	0.001410%	39,457	0.001659%
6750	State Proportionate Share				653	9,470	0.000388%	11,739	0.000494%
6716	FLATHEAD CONSERVATION DISTRICT	7.90%	8.97%	0.10%	12,172	176,640	0.007238%	135,903	0.005715%
6716	State Proportionate Share				3,413	49,535	0.002030%	41,882	0.001761%
6708	FLATHEAD MUNICIPAL AIRPORT AUTHORITY	7.90%	8.97%	0.10%	196,867	2,856,988	0.117073%	2,444,017	0.102781%
6708	State Proportionate Share				54,513	791,110	0.032418%	732,413	0.030801%
6699	FLATHEAD SPECIAL EDUC COOP	7.90%	8.97%	0.10%	4,070	59,061	0.002420%	49,160	0.002067%
6699	State Proportionate Share				1,120	16,253	0.000666%	14,625	0.000615%
6676	FLATHEAD VALLEY COMMUNITY COLLEGE	7.90%	8.97%	0.10%	455,195	6,605,914	0.270695%	6,092,796	0.256228%
6676	State Proportionate Share				125,553	1,822,064	0.074664%	1,816,572	0.076394%
6638	FORT SHAW IRRIGATION DIST	7.90%	8.97%	0.10%	12,428	180,355	0.007391%	182,344	0.007668%
6638	State Proportionate Share				3,420	49,633	0.002034%	54,247	0.002281%
6414	FRENCHTOWN RURAL FIRE DISTRICT	7.90%	8.97%	0.10%	4,460	64,721	0.002652%	59,052	0.002483%
6414	State Proportionate Share				1,227	17,809	0.000730%	17,566	0.000739%
6682	GALLATIN AIRPORT AUTHORITY	7.90%	8.97%	0.10%	316,813	4,597,670	0.188402%	3,856,443	0.162180%
6682	State Proportionate Share				88,503	1,284,376	0.052631%	1,162,325	0.048881%

**Employer 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, 2023				Net Pension Liability as of June 30, 2023		Net Pension Liability as of June 30, 2022			
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		
<b>Total ALL Employers &amp; State</b>			\$ 168,157,984	\$ 2,440,353,916	100.000000%	\$ 2,377,885,194	100.000000%		
<b>State (Non-Employer Contributing Entity)</b>			\$ 36,191,548	\$ 525,221,481	21.522349%	\$ 544,068,737	22.880362%		
<b>Employer</b>									
6736	GALLATIN CONSERVATION DISTRICT	7.90%	8.97%	0.10%	13,821	200,580	0.008219%	183,389	0.007712%
6736	State Proportionate Share		0.10%	0.10%	3,803	55,196	0.002262%	54,558	0.002294%
6702	GALLATIN-MADISON SEC	7.90%	8.97%	0.10%	5,128	74,417	0.003049%	83,951	0.003531%
6702	State Proportionate Share		0.10%	0.10%	1,411	20,479	0.000839%	24,975	0.001050%
6718	GARDINER - PARK COUNTY WATER DIST	7.90%	8.97%	0.10%	17,801	258,331	0.010586%	226,205	0.009513%
6718	State Proportionate Share		0.10%	0.10%	4,899	71,090	0.002913%	67,294	0.002830%
6691	GLASGOW IRRIGATION DISTRICT	7.90%	8.97%	0.10%	10,229	148,445	0.006083%	134,172	0.005642%
6691	State Proportionate Share		0.10%	0.10%	2,848	41,326	0.001693%	40,363	0.001697%
7276	GRANITE CO HOSPITAL & NURSING HOME	7.90%	8.97%	0.10%	165,936	2,408,102	0.098678%	2,335,101	0.098201%
7276	State Proportionate Share		0.10%	0.10%	46,087	668,833	0.027407%	698,977	0.029395%
6373	GRANITE CONSERVATION DISTRICT	7.90%	8.97%	0.10%	2,290	33,236	0.001362%	37,452	0.001575%
6373	State Proportionate Share		0.10%	0.10%	630	9,146	0.000375%	11,142	0.000469%
6717	GREAT DIVIDE EDUCATION SERVICES	7.90%	8.97%	0.10%	5,359	77,767	0.003187%	69,102	0.002906%
6717	State Proportionate Share		0.10%	0.10%	1,475	21,400	0.000877%	20,557	0.000865%
11990	GREAT FALLS HOUSING AUTHORITY	7.90%	8.97%	0.10%	81,954	1,189,336	0.048736%	-	0.000000%
11990	State Proportionate Share		0.10%	0.10%	22,606	328,065	0.013443%	-	0.000000%
6660	GREAT FALLS INT AIRPORT	7.90%	8.97%	0.10%	52,839	766,811	0.031422%	711,827	0.029935%
6660	State Proportionate Share		0.10%	0.10%	14,877	215,903	0.008847%	216,036	0.009085%
6641	GREENFIELDS IRRIGATION DIST	7.90%	8.97%	0.10%	92,059	1,335,988	0.054746%	1,376,542	0.057889%
6641	State Proportionate Share		0.10%	0.10%	25,333	367,638	0.015065%	409,739	0.017231%
6417	HEBGEN BASIN RURAL FD	7.90%	8.97%	0.10%	4,454	64,633	0.002649%	56,560	0.002379%
6417	State Proportionate Share		0.10%	0.10%	1,226	17,785	0.000729%	16,827	0.000708%
6663	HELENA HOUSING AUTHORITY	7.90%	8.97%	0.10%	94,391	1,369,820	0.056132%	1,387,328	0.058343%
6663	State Proportionate Share		0.10%	0.10%	26,209	380,355	0.015586%	415,959	0.017493%
6632	HELENA REGIONAL AIRPORT AUTH	7.90%	8.97%	0.10%	112,526	1,633,002	0.066917%	1,560,813	0.065639%
6632	State Proportionate Share		0.10%	0.10%	31,385	455,461	0.018664%	468,450	0.019700%
6685	HELENA VALLEY IRRIGATION DIST	7.90%	8.97%	0.10%	23,387	339,393	0.013908%	375,307	0.015783%
6685	State Proportionate Share		0.10%	0.10%	6,436	93,396	0.003827%	111,651	0.004695%
6664	HILL CO PUBLIC CEMETERY DIST	7.90%	8.97%	0.10%	6,646	96,446	0.003952%	80,695	0.003394%
6664	State Proportionate Share		0.10%	0.10%	1,860	26,998	0.001106%	24,596	0.001034%
6377	HINSDALE WATER & SEWER DISTRICT	7.90%	8.97%	0.10%	912	13,231	0.000542%	20,568	0.000865%
6377	State Proportionate Share		0.10%	0.10%	251	3,641	0.000149%	6,119	0.000257%
6631	HOUSING AUTHORITY OF ANACONDA	7.90%	8.97%	0.10%	36,471	529,279	0.021689%	511,139	0.021496%
6631	State Proportionate Share		0.10%	0.10%	10,036	145,647	0.005968%	152,060	0.006395%
6637	HOUSING AUTHORITY OF BUTTE	7.90%	8.97%	0.10%	68,796	998,383	0.040911%	1,067,161	0.044879%
6637	State Proportionate Share		0.10%	0.10%	18,997	275,689	0.011297%	317,942	0.0113371%
6640	HOUSING AUTHORITY OF GLASGOW	7.90%	8.97%	0.10%	15,842	229,901	0.009421%	261,063	0.010979%
6640	State Proportionate Share		0.10%	0.10%	4,359	63,265	0.002592%	77,664	0.003266%
6746	HUMAN RESOURCES COUNCIL DIST XI	7.90%	8.97%	0.10%	120,420	1,747,570	0.071611%	1,645,658	0.069207%
6746	State Proportionate Share		0.10%	0.10%	33,399	484,689	0.019861%	493,011	0.020733%
6635	HUMAN RESOURCES COUNCIL DIST XII	7.90%	8.97%	0.10%	275,328	3,995,633	0.163732%	3,683,361	0.154901%
6635	State Proportionate Share		0.10%	0.10%	75,857	1,100,853	0.045110%	1,096,935	0.046131%
6425	HYALITE RFD	7.90%	8.97%	0.10%	2,111	30,633	0.001255%	32,253	0.001356%
6425	State Proportionate Share		0.10%	0.10%	581	8,430	0.000345%	9,595	0.000404%
6722	JUDITH BASIN CONSERVATION DIST	7.90%	8.97%	0.10%	1,756	25,482	0.001044%	26,208	0.001102%
6722	State Proportionate Share		0.10%	0.10%	483	7,012	0.000287%	7,797	0.000328%
6738	LAKESIDE CO WATER & SEWER	7.90%	8.97%	0.10%	29,632	430,031	0.017622%	410,678	0.017271%
6738	State Proportionate Share		0.10%	0.10%	8,154	118,338	0.004849%	122,172	0.005138%
6357	LARCHMONT GOLF COURSE	7.90%	8.97%	0.10%	19,295	280,013	0.011474%	278,233	0.011701%
6357	State Proportionate Share		0.10%	0.10%	5,310	77,066	0.003158%	82,918	0.003487%

Employer 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, 2023					Net Pension Liability as of June 30, 2023		Net Pension Liability as of June 30, 2022		
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		
<b>Total ALL Employers &amp; State</b>			\$ 168,157,984	\$ 2,440,353,916	100.000000%	\$ 2,377,885,194	100.000000%		
<b>State (Non-Employer Contributing Entity)</b>			\$ 36,191,548	\$ 525,221,481	21.522349%	\$ 544,068,737	22.880362%		
<b>Employer</b>									
6358	LEWIS & CLARK CONSERVATION DIST	7.90%	8.97%	0.10%	6,656	96,600	0.003958%	78,743	0.003311%
6358	State Proportionate Share				1,853	26,888	0.001102%	24,028	0.001010%
6694	LEWIS & CLARK LIBRARY	7.90%	8.97%	0.10%	146,222	2,122,009	0.086955%	1,929,057	0.081125%
6694	State Proportionate Share				40,475	587,388	0.024070%	578,623	0.024334%
6372	LIBERTY CO CONSERVATION DISTRICT	7.90%	8.97%	0.10%	-	-	0.000000%	24,924	0.001048%
6372	State Proportionate Share				-	-	0.000000%	7,415	0.000312%
6397	LINCOLN CONSERVATION DISTRICT	7.90%	8.97%	0.10%	2,822	40,954	0.001678%	32,194	0.001354%
6397	State Proportionate Share				777	11,270	0.000462%	9,578	0.000403%
6729	LINCOLN COUNTY RURAL FIRE DIST	7.90%	8.97%	0.10%	10,760	156,149	0.006399%	167,150	0.007029%
6729	State Proportionate Share				2,961	42,971	0.001761%	49,727	0.002091%
6730	LOCKWOOD RURAL FIRE DIST 8	7.90%	8.97%	0.10%	5,355	77,710	0.003184%	87,681	0.003687%
6730	State Proportionate Share				1,474	21,385	0.000876%	26,084	0.001097%
6391	LOCKWOOD WATER & SEWER DISTRICT	7.90%	8.97%	0.10%	29,509	428,236	0.017548%	387,143	0.016281%
6391	State Proportionate Share				8,194	118,911	0.004873%	117,028	0.004922%
6430	MADISON CONSERVATION DISTRICT	7.90%	8.97%	0.10%	7,186	104,292	0.004274%	32,776	0.001378%
6430	State Proportionate Share				1,989	28,869	0.001183%	10,489	0.000441%
6355	MALTA CEMETERY DISTRICT	7.90%	8.97%	0.10%	3,894	56,509	0.002316%	56,107	0.002360%
6355	State Proportionate Share				1,072	15,551	0.000637%	16,691	0.000702%
6672	MALTA IRRIGATION DISTRICT	7.90%	8.97%	0.10%	38,981	565,700	0.023181%	624,864	0.026278%
6672	State Proportionate Share				10,727	155,671	0.006379%	185,893	0.007818%
9111	Meagher County Conservation District	7.90%	8.97%	0.10%	-	-	0.000000%	-	0.000000%
9111	State Proportionate Share				-	-	0.000000%	-	0.000000%
6671	MILES COMMUNITY COLLEGE	7.90%	8.97%	0.10%	106,727	1,548,851	0.063468%	1,496,153	0.062919%
6671	State Proportionate Share				29,626	429,940	0.017618%	448,733	0.018871%
6419	MILK RIVER JBC	7.90%	8.97%	0.10%	12,556	182,212	0.007467%	146,781	0.006173%
6419	State Proportionate Share				3,455	50,142	0.002055%	43,666	0.001836%
6706	MISSOULA AREA SEC	7.90%	8.97%	0.10%	6,566	95,288	0.003905%	92,970	0.003910%
6706	State Proportionate Share				1,807	26,222	0.001075%	27,657	0.001163%
6700	MISSOULA COUNTY AIRPORT	7.90%	8.97%	0.10%	286,034	4,150,997	0.170098%	3,533,992	0.148619%
6700	State Proportionate Share				79,146	1,148,595	0.047067%	1,057,576	0.044475%
11782	MISSOULA IRRIGATION DISTRICT	7.90%	8.97%	0.10%	5,193	75,357	0.003088%	-	0.000000%
11782	State Proportionate Share				1,429	20,738	0.000850%	-	0.000000%
6661	MISSOULA RURAL FIRE DISTRICT	7.90%	8.97%	0.10%	22,393	324,979	0.013317%	602,799	0.025350%
6661	State Proportionate Share				6,170	89,535	0.003669%	179,326	0.007541%
6749	NO MONTANA JOINT REFUSE DISPOSAL DIST	7.90%	8.97%	0.10%	37,438	543,308	0.022263%	542,866	0.022830%
6749	State Proportionate Share				10,336	150,000	0.006147%	161,977	0.006812%
6714	NORTH CENTRAL LEARNING SEC	7.90%	8.97%	0.10%	4,702	68,240	0.002796%	60,709	0.002553%
6714	State Proportionate Share				1,294	18,779	0.000769%	18,061	0.000760%
6424	NORTH LAKE CO PUBLIC LIBRARY DIST	7.90%	8.97%	0.10%	16,228	235,511	0.009651%	209,592	0.008814%
6424	State Proportionate Share				4,561	66,186	0.002712%	63,533	0.002672%
6398	NORTH VALLEY PUBLIC LIBRARY	7.90%	8.97%	0.10%	19,296	280,034	0.011475%	273,692	0.011510%
6398	State Proportionate Share				5,312	77,092	0.003159%	81,424	0.003424%
6393	PABLO-LAKE COUNTY WATER & SEWER	7.90%	8.97%	0.10%	15,035	218,191	0.008941%	217,733	0.009157%
6393	State Proportionate Share				4,138	60,046	0.002461%	64,775	0.002724%
6386	PARK CO RURAL FIRE DISTRICT 1	7.90%	8.97%	0.10%	19,602	284,466	0.011657%	321,401	0.013516%
6386	State Proportionate Share				5,396	78,302	0.003209%	95,630	0.004022%
6407	PARK COUNTY SEC	7.90%	8.97%	0.10%	-	-	0.000000%	-	0.000000%
6407	State Proportionate Share				-	-	0.000000%	-	0.000000%
6383	PETROLEUM CO CONSERVATION DIST	7.90%	8.97%	0.10%	13,961	202,606	0.008302%	182,982	0.007695%
6383	State Proportionate Share				3,842	55,754	0.002285%	54,436	0.002289%

**Employer 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, 2023					Net Pension Liability as of June 30, 2023		Net Pension Liability as of June 30, 2022		
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	
<b>Total ALL Employers &amp; State</b>				\$ 168,157,984	\$ 2,440,353,916	100.000000%	\$ 2,377,885,194	100.000000%	
<b>State (Non-Employer Contributing Entity)</b>				\$ 36,191,548	\$ 525,221,481	21.522349%	\$ 544,068,737	22.880362%	
<b>Employer</b>									
10576	PHILIPSBURG AREA COMMUNITY LIBRARY	7.90%	8.97%	0.10%	1,628	23,627	0.000968%	19,941	0.000839%
10576	State Proportionate Share		0.10%	0.10%	448	6,502	0.000266%	5,932	0.000249%
6404	PHILLIPS CONSERVATION DISTRICT	7.90%	8.97%	0.10%	-	-	0.000000%	4,590	0.000193%
6404	State Proportionate Share		0.10%	0.10%	-	-	0.000000%	1,560	0.000066%
6674	PONDERA CO CANAL & RESERVOIR	7.90%	8.97%	0.10%	43,622	633,061	0.025941%	674,085	0.028348%
6674	State Proportionate Share		0.10%	0.10%	12,149	176,311	0.007225%	202,060	0.008497%
6723	PONDERA COUNTY CEMETERY DIST 2	7.90%	8.97%	0.10%	4,016	58,279	0.002388%	55,206	0.002322%
6723	State Proportionate Share		0.10%	0.10%	1,105	16,037	0.000657%	16,423	0.000691%
9854	PONDERA REGIONAL PORT AUTHORITY	7.90%	8.97%	0.10%	3,487	50,607	0.002074%	41,689	0.001753%
9854	State Proportionate Share		0.10%	0.10%	960	13,927	0.000571%	12,402	0.000522%
6733	PORT OF MONTANA - PORT AUTHORITY	7.90%	8.97%	0.10%	18,589	269,771	0.011055%	267,397	0.011245%
6733	State Proportionate Share		0.10%	0.10%	5,116	74,238	0.003042%	79,919	0.003361%
6679	PRAIRIE COUNTY HOSPITAL DISTRICT	7.90%	8.97%	0.10%	103,248	1,498,358	0.061399%	1,478,704	0.062186%
6679	State Proportionate Share		0.10%	0.10%	28,554	414,377	0.016980%	441,712	0.018576%
6737	PRAIRIE VIEW SPECIAL SERVICES COOP	7.90%	8.97%	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%	8.97%	0.10%	3,350	48,618	0.001992%	48,517	0.002040%
7277	State Proportionate Share		0.10%	0.10%	964	13,985	0.000573%	14,971	0.000630%
6415	RAE WATER AND SEWER DISTRICT	7.90%	8.97%	0.10%	34,096	494,804	0.020276%	444,051	0.018674%
6415	State Proportionate Share		0.10%	0.10%	9,383	136,163	0.005580%	132,099	0.005555%
7688	RED LODGE RURAL FIRE DISTRICT 7	7.90%	8.97%	0.10%	25,345	367,818	0.015072%	406,191	0.017082%
7688	State Proportionate Share		0.10%	0.10%	6,975	101,217	0.004148%	120,837	0.005082%
6673	RICHLAND CO HOUSING AUTHORITY	7.90%	8.97%	0.10%	44,780	649,860	0.026630%	610,219	0.025662%
6673	State Proportionate Share		0.10%	0.10%	12,434	180,448	0.007394%	182,885	0.007691%
9214	Riverside County Water and Sewer District No. 310	7.90%	8.97%	0.10%	1,883	27,323	0.001120%	48,780	0.002051%
9214	State Proportionate Share		0.10%	0.10%	518	7,519	0.000308%	14,513	0.000610%
7682	RONAN LIBRARY DISTRICT	7.90%	8.97%	0.10%	10,679	154,973	0.006350%	167,452	0.007042%
7682	State Proportionate Share		0.10%	0.10%	2,939	42,645	0.001748%	49,816	0.002095%
6352	ROUNDUP COMMUNITY LIBRARY	7.90%	8.97%	0.10%	1,209	17,539	0.000719%	17,326	0.000729%
6352	State Proportionate Share		0.10%	0.10%	333	4,826	0.000198%	5,154	0.000217%
6388	SEELEY LAKE MISSOULA CO WATER DISTRICT	7.90%	8.97%	0.10%	11,724	170,137	0.006972%	160,574	0.006753%
6388	State Proportionate Share		0.10%	0.10%	3,275	47,525	0.001947%	48,379	0.002035%
7694	SEELEY LAKE RURAL FIRE DISTRICT	7.90%	8.97%	0.10%	2,781	40,359	0.001654%	14,945	0.000628%
7694	State Proportionate Share		0.10%	0.10%	765	11,105	0.000455%	4,716	0.000198%
6413	SHERIDAN DANIELS SEC	7.90%	8.97%	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%	8.97%	0.10%	15,239	221,147	0.009062%	229,930	0.009670%
6735	State Proportionate Share		0.10%	0.10%	4,251	61,691	0.002528%	69,228	0.002911%
9213	SOMERS COUNTY WATER & SEWER DISTRICT	7.90%	8.97%	0.10%	2,579	37,423	0.001534%	35,073	0.001475%
9213	State Proportionate Share		0.10%	0.10%	775	11,251	0.000461%	11,337	0.000477%
6734	TETON COUNTY CONSERVATION DIST	7.90%	8.97%	0.10%	1,561	22,650	0.000928%	21,106	0.000888%
6734	State Proportionate Share		0.10%	0.10%	430	6,233	0.000255%	6,279	0.000264%
6429	THOMPSON FALLS PUBLIC LIBRARY	7.90%	8.97%	0.10%	-	-	0.000000%	54,558	0.002294%
6429	State Proportionate Share		0.10%	0.10%	-	-	0.000000%	16,347	0.000687%
6344	UPPER MUSSELSHELL CONSERVATION DIST	7.90%	8.97%	0.10%	1,730	25,106	0.001029%	19,451	0.000818%
6344	State Proportionate Share		0.10%	0.10%	476	6,909	0.000283%	5,787	0.000243%
6345	URBAN TRANS DIST/DAWSON CO	7.90%	8.97%	0.10%	13,501	195,931	0.008029%	187,825	0.007899%
6345	State Proportionate Share		0.10%	0.10%	3,715	53,918	0.002209%	55,877	0.002350%
6387	VALLEY COUNTY CONSERVATION DISTRICT	7.90%	8.97%	0.10%	497	7,208	0.000295%	1,563	0.000066%
6387	State Proportionate Share		0.10%	0.10%	137	1,983	0.000081%	790	0.000033%

Employer 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, 2023					Net Pension Liability as of June 30, 2023		Net Pension Liability as of June 30, 2022		
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	
<b>Total ALL Employers &amp; State</b>				\$ 168,157,984	\$ 2,440,353,916	100.000000%	\$ 2,377,885,194	100.000000%	
<b>State (Non-Employer Contributing Entity)</b>				\$ 36,191,548	\$ 525,221,481	21.522349%	\$ 544,068,737	22.880362%	
<b>Employer</b>									
6726	VICTOR WATER & SEWER	7.90%	8.97%	0.10%	4,533	65,780	0.002696%	60,168	0.002530%
6726	State Proportionate Share		0.10%	0.10%	1,247	18,102	0.000742%	17,900	0.000753%
6669	WHITEFISH HOUSING AUTHORITY	7.90%	8.97%	0.10%	10,759	156,133	0.006398%	191,615	0.008058%
6669	State Proportionate Share		0.10%	0.10%	2,961	42,966	0.001761%	57,005	0.002397%
6361	YELLOWSTONE CITY-COUNTY HEALTH DEPT	7.90%	8.97%	0.10%	1,620,585	23,518,359	0.963727%	22,776,201	0.957834%
6361	State Proportionate Share		0.10%	0.10%	453,945	6,587,766	0.269951%	6,879,873	0.289327%
6698	YELLOWSTONE WEST CARBON SEC	7.90%	8.97%	0.10%	9,467	137,386	0.005630%	133,238	0.005603%
6698	State Proportionate Share		0.10%	0.10%	2,605	37,805	0.001549%	39,638	0.001667%
6608	BEAVERHEAD COUNTY HIGH SCHOOL	7.90%	8.70%	0.37%	60,373	876,144	0.035902%	941,705	0.039603%
6608	State Proportionate Share		0.37%	0.37%	18,372	266,619	0.010925%	307,868	0.012947%
6354	BIG SKY SCHOOL DISTRICT #72	7.90%	8.70%	0.37%	64,524	936,396	0.038371%	677,490	0.028491%
6354	State Proportionate Share		0.37%	0.37%	19,815	287,562	0.011784%	224,236	0.009430%
11464	CARDWELL SCHOOL DISTRICT	7.90%	8.70%	0.37%	2,396	34,771	0.001425%	33,432	0.001406%
11464	State Proportionate Share		0.37%	0.37%	727	10,548	0.000432%	10,902	0.000458%
6760	GREAT FALLS PUBLIC SCHOOLS	7.90%	8.70%	0.37%	916,619	13,302,216	0.545094%	12,854,155	0.540571%
6760	State Proportionate Share		0.37%	0.37%	278,699	4,044,562	0.165737%	4,199,824	0.176620%
6910	HAVRE PUBLIC SCHOOLS	7.90%	8.70%	0.37%	207,249	3,007,660	0.123247%	3,211,769	0.135068%
6910	State Proportionate Share		0.37%	0.37%	63,900	927,340	0.038000%	1,056,936	0.044449%
6625	JEFFERSON COUNTY HIGH SCHOOL	7.90%	8.70%	0.37%	19,110	277,326	0.011364%	214,322	0.009013%
6625	State Proportionate Share		0.37%	0.37%	5,943	86,252	0.003534%	72,296	0.003040%
6624	JORDAN PUBLIC SCHOOLS	7.90%	8.70%	0.37%	19,334	280,583	0.011498%	252,284	0.010610%
6624	State Proportionate Share		0.37%	0.37%	5,865	85,117	0.003488%	82,266	0.003460%
6375	JUDITH GAP SCHOOL	7.90%	8.70%	0.37%	15,503	224,983	0.009219%	160,283	0.006741%
6375	State Proportionate Share		0.37%	0.37%	4,703	68,251	0.002797%	52,265	0.002198%
10734	KINSEY SCHOOL DISTRICT #63	7.90%	8.70%	0.37%	3,320	48,186	0.001975%	46,913	0.001973%
10734	State Proportionate Share		0.37%	0.37%	1,007	14,618	0.000599%	15,298	0.000643%
6944	LAVINA K-12	7.90%	8.70%	0.37%	15,453	224,260	0.009190%	233,767	0.009831%
6944	State Proportionate Share		0.37%	0.37%	4,688	68,031	0.002788%	76,228	0.003206%
10132	LIBERTY SCHOOL DISTRICT 10	7.90%	8.70%	0.37%	4,389	63,694	0.002610%	16,399	0.000690%
10132	State Proportionate Share		0.37%	0.37%	1,331	19,322	0.000792%	5,347	0.000225%
7692	OVANDO ELEMENTARY SCHOOL DISTRICT 11	7.90%	8.70%	0.37%	1,589	23,055	0.000945%	23,663	0.000995%
7692	State Proportionate Share		0.37%	0.37%	482	6,995	0.000287%	7,717	0.000325%
6628	POWDER RIVER COUNTY HIGH SCHOOL	7.90%	8.70%	0.37%	33,575	487,247	0.019966%	464,160	0.019520%
6628	State Proportionate Share		0.37%	0.37%	10,185	147,810	0.006057%	151,355	0.006365%
6629	POWELL COUNTY HIGH SCHOOL	7.90%	8.70%	0.37%	12,836	186,281	0.007633%	180,646	0.007597%
6629	State Proportionate Share		0.37%	0.37%	4,162	60,402	0.002475%	62,846	0.002643%
12134	Rau Elementary School SD 21	7.90%	8.70%	0.37%	14,407	209,073	0.008567%	-	0.000000%
12134	State Proportionate Share		0.37%	0.37%	4,370	63,423	0.002599%	-	0.000000%
6781	SCHOOL DISTRICT 1 & 7 - HYSHAM	7.90%	8.70%	0.37%	8,645	125,453	0.005141%	117,311	0.004933%
6781	State Proportionate Share		0.37%	0.37%	2,774	40,255	0.001650%	40,319	0.001696%
6861	SCHOOL DISTRICT 1 & 7 - TOWNSEND	7.90%	8.70%	0.37%	59,530	863,919	0.035401%	828,196	0.034829%
6861	State Proportionate Share		0.37%	0.37%	18,209	264,259	0.010829%	272,019	0.011440%
6751	SCHOOL DISTRICT 1 - BIG TIMBER	7.90%	8.70%	0.37%	16,854	244,590	0.010023%	214,868	0.009036%
6751	State Proportionate Share		0.37%	0.37%	5,331	77,359	0.003170%	73,100	0.003074%
6752	SCHOOL DISTRICT 1 - BUTTE	7.90%	8.70%	0.37%	410,764	5,961,120	0.244273%	6,012,967	0.252870%
6752	State Proportionate Share		0.37%	0.37%	126,551	1,836,545	0.075257%	1,996,497	0.083961%
6753	SCHOOL DISTRICT 1 - CHOTEAU	7.90%	8.70%	0.37%	43,113	625,665	0.025638%	655,743	0.027577%
6753	State Proportionate Share		0.37%	0.37%	13,081	189,835	0.007779%	214,004	0.009000%
6754	SCHOOL DISTRICT 1 - CIRCLE	7.90%	8.70%	0.37%	24,428	354,504	0.014527%	419,654	0.017648%
6754	State Proportionate Share		0.37%	0.37%	7,410	107,540	0.004407%	136,842	0.005755%



Employer 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, 2023				Net Pension Liability as of June 30, 2023		Net Pension Liability as of June 30, 2022			
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		
<b>Total ALL Employers &amp; State</b>			\$ 168,157,984	\$ 2,440,353,916	100.000000%	\$ 2,377,885,194	100.000000%		
<b>State (Non-Employer Contributing Entity)</b>			\$ 36,191,548	\$ 525,221,481	21.522349%	\$ 544,068,737	22.880362%		
<b>Employer</b>									
6755	SCHOOL DISTRICT 1 - CLANCY	7.90%	8.70%	0.37%	35,011	508,084	0.020820%	460,859	0.019381%
6755	State Proportionate Share			0.37%	10,812	156,912	0.006430%	153,110	0.006439%
6756	SCHOOL DISTRICT 1 - CORVALLIS	7.90%	8.70%	0.37%	108,243	1,570,852	0.064370%	1,725,111	0.072548%
6756	State Proportionate Share			0.37%	33,398	484,680	0.019861%	567,942	0.023884%
6757	SCHOOL DISTRICT 1 - DEER LODGE	7.90%	8.70%	0.37%	43,885	636,864	0.026097%	645,351	0.027140%
6757	State Proportionate Share			0.37%	13,447	195,143	0.007997%	212,371	0.008931%
6342	SCHOOL DISTRICT 1 - FORT BENTON	7.90%	8.70%	0.37%	38,115	553,140	0.022666%	671,357	0.028233%
6342	State Proportionate Share			0.37%	11,565	167,832	0.006877%	219,190	0.009218%
6758	SCHOOL DISTRICT 1 - GLASGOW	7.90%	8.70%	0.37%	99,390	1,442,376	0.059105%	1,571,671	0.066095%
6758	State Proportionate Share			0.37%	30,308	439,841	0.018024%	514,881	0.021653%
6759	SCHOOL DISTRICT 1 - GLENDIVE	7.90%	8.70%	0.37%	114,973	1,668,517	0.068372%	1,694,980	0.071281%
6759	State Proportionate Share			0.37%	35,263	511,749	0.020970%	558,181	0.023474%
6778	SCHOOL DISTRICT 1 - HEART BUTTE	7.90%	8.70%	0.37%	32,169	466,842	0.019130%	531,964	0.022371%
6778	State Proportionate Share			0.37%	9,895	143,597	0.005884%	176,699	0.007431%
6761	SCHOOL DISTRICT 1 - HELENA	7.90%	8.70%	0.37%	664,111	9,637,753	0.394933%	10,209,193	0.429339%
6761	State Proportionate Share			0.37%	202,568	2,939,721	0.120463%	3,348,209	0.140806%
6771	SCHOOL DISTRICT 1 - LEWISTOWN	7.90%	8.70%	0.37%	161,644	2,345,818	0.096126%	2,252,092	0.094710%
6771	State Proportionate Share			0.37%	49,557	719,186	0.029471%	743,271	0.031258%
6772	SCHOOL DISTRICT 1 - MILES CITY	7.90%	8.70%	0.37%	102,665	1,489,901	0.061053%	1,687,912	0.070984%
6772	State Proportionate Share			0.37%	31,384	455,451	0.018663%	554,492	0.023319%
6773	SCHOOL DISTRICT 1 - MISSOULA	7.90%	8.70%	0.37%	867,829	12,594,169	0.516080%	12,771,472	0.537094%
6773	State Proportionate Share			0.37%	264,932	3,844,758	0.157549%	4,191,111	0.176254%
6775	SCHOOL DISTRICT 1 - PHILIPSBURG	7.90%	8.70%	0.37%	29,723	431,346	0.017676%	406,816	0.017108%
6775	State Proportionate Share			0.37%	9,132	132,531	0.005431%	133,907	0.005631%
6774	SCHOOL DISTRICT 1 - PLAINS	7.90%	8.70%	0.37%	41,449	601,525	0.024649%	564,194	0.023727%
6774	State Proportionate Share			0.37%	12,604	182,917	0.007496%	183,976	0.007737%
6776	SCHOOL DISTRICT 1 - RED LODGE	7.90%	8.70%	0.37%	43,455	630,631	0.025842%	602,965	0.025357%
6776	State Proportionate Share			0.37%	13,415	194,688	0.007978%	198,523	0.008349%
6777	SCHOOL DISTRICT 1 - SCOBAY	7.90%	8.70%	0.37%	19,107	277,288	0.011363%	261,666	0.011004%
6777	State Proportionate Share			0.37%	6,481	94,059	0.003854%	95,574	0.004019%
6983	SCHOOL DISTRICT 1 - TROY	7.90%	8.70%	0.37%	52,643	763,969	0.031306%	562,179	0.023642%
6983	State Proportionate Share			0.37%	16,065	233,142	0.009554%	184,291	0.007750%
6883	SCHOOL DISTRICT 10 - ANACONDA	7.90%	8.70%	0.37%	98,681	1,432,086	0.058684%	1,388,456	0.058390%
6883	State Proportionate Share			0.37%	29,965	434,854	0.017819%	453,143	0.019057%
6995	SCHOOL DISTRICT 10 - CAYUSE	7.90%	8.70%	0.37%	21,808	316,478	0.012969%	315,276	0.013259%
6995	State Proportionate Share			0.37%	6,766	98,190	0.004024%	105,116	0.004421%
6884	SCHOOL DISTRICT 10 - CHINOOK	7.90%	8.70%	0.37%	41,107	596,560	0.024446%	538,010	0.022626%
6884	State Proportionate Share			0.37%	12,471	180,987	0.007416%	175,510	0.007381%
6885	SCHOOL DISTRICT 10 - CONRAD	7.90%	8.70%	0.37%	52,741	765,394	0.031364%	665,675	0.027994%
6885	State Proportionate Share			0.37%	16,065	233,137	0.009553%	217,927	0.009165%
6886	SCHOOL DISTRICT 10 - DILLON	7.90%	8.70%	0.37%	43,534	631,779	0.025889%	617,098	0.025952%
6886	State Proportionate Share			0.37%	13,565	196,859	0.008067%	206,315	0.008676%
6887	SCHOOL DISTRICT 10 - NOXON	7.90%	8.70%	0.37%	17,772	257,910	0.010569%	288,764	0.012144%
6887	State Proportionate Share			0.37%	5,404	78,429	0.003214%	95,092	0.003999%
6363	SCHOOL DISTRICT 104 - SPRING CREEK	7.90%	8.70%	0.37%	579	8,402	0.000344%	8,658	0.000364%
6363	State Proportionate Share			0.37%	176	2,550	0.000104%	2,824	0.000119%
6982	SCHOOL DISTRICT 11 & 2 - DRUMMOND	7.90%	8.70%	0.37%	23,440	340,173	0.013940%	342,936	0.014422%
6982	State Proportionate Share			0.37%	7,159	103,900	0.004258%	111,825	0.004703%
6362	SCHOOL DISTRICT 11 - BRORSON	7.90%	8.70%	0.37%	2,138	31,025	0.001271%	32,457	0.001365%
6362	State Proportionate Share			0.37%	649	9,412	0.000386%	10,584	0.000445%



Employer 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, 2023				Net Pension Liability as of June 30, 2023		Net Pension Liability as of June 30, 2022	
		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
<b>Total ALL Employers &amp; State</b>					\$ 168,157,984	\$ 2,440,353,916	100.000000%	\$ 2,377,885,194	100.000000%
<b>State (Non-Employer Contributing Entity)</b>					\$ 36,191,548	\$ 525,221,481	21.522349%	\$ 544,068,737	22.880362%
<b>Employer</b>									
6889	SCHOOL DISTRICT 11 - POTOMAC	7.90%	8.70%	0.37%	10,336	150,004	0.006147%	146,900	0.006178%
6889	State Proportionate Share			0.37%	3,136	45,504	0.001865%	47,902	0.002014%
6412	SCHOOL DISTRICT 11 - WISE RIVER	7.90%	8.70%	0.37%	1,635	23,724	0.000972%	20,349	0.000856%
6412	State Proportionate Share			0.37%	496	7,197	0.000295%	6,635	0.000279%
7026	SCHOOL DISTRICT 115 - WINIFRED	7.90%	8.70%	0.37%	19,204	278,699	0.011420%	269,216	0.011322%
7026	State Proportionate Share			0.37%	5,826	84,546	0.003464%	87,788	0.003692%
6891	SCHOOL DISTRICT 12 - BAKER	7.90%	8.70%	0.37%	57,592	835,791	0.034249%	887,605	0.037327%
6891	State Proportionate Share			0.37%	17,613	255,600	0.010474%	291,460	0.012257%
6893	SCHOOL DISTRICT 12 - HARLEM	7.90%	8.70%	0.37%	85,509	1,240,937	0.050851%	1,294,952	0.054458%
6893	State Proportionate Share			0.37%	25,941	376,469	0.015427%	424,749	0.017862%
6406	SCHOOL DISTRICT 12 - HAVRE	7.90%	8.70%	0.37%	2,668	38,713	0.001586%	39,351	0.001655%
6406	State Proportionate Share			0.37%	809	11,744	0.000481%	12,832	0.000540%
6890	SCHOOL DISTRICT 12 - LIMA	7.90%	8.70%	0.37%	6,951	100,881	0.004134%	108,160	0.004549%
6890	State Proportionate Share			0.37%	2,316	33,607	0.001377%	38,266	0.001609%
6895	SCHOOL DISTRICT 12 - ROSEBUD	7.90%	8.70%	0.37%	10,303	149,514	0.006127%	146,018	0.006141%
6895	State Proportionate Share			0.37%	3,125	45,355	0.001859%	49,872	0.002097%
6896	SCHOOL DISTRICT 12 - SACO	7.90%	8.70%	0.37%	17,482	253,707	0.010396%	267,175	0.011236%
6896	State Proportionate Share			0.37%	5,372	77,958	0.003195%	87,293	0.003671%
6897	SCHOOL DISTRICT 12 - STANFORD	7.90%	8.70%	0.37%	21,556	312,832	0.012819%	311,747	0.013110%
6897	State Proportionate Share			0.37%	6,539	94,900	0.003889%	101,655	0.004275%
6340	SCHOOL DISTRICT 12 12 - MOLT	7.90%	8.70%	0.37%	452	6,553	0.000269%	6,753	0.000284%
6340	State Proportionate Share			0.37%	137	1,988	0.000081%	2,202	0.000093%
6892	SCHOOL DISTRICT 13 - BOX ELDER	7.90%	8.70%	0.37%	106,458	1,544,948	0.063308%	1,407,570	0.059194%
6892	State Proportionate Share			0.37%	32,596	473,048	0.019384%	461,544	0.019410%
6901	SCHOOL DISTRICT 13 - EUREKA	7.90%	8.70%	0.37%	67,204	975,278	0.039965%	1,073,248	0.045135%
6901	State Proportionate Share			0.37%	20,582	298,698	0.012240%	352,294	0.014815%
6349	SCHOOL DISTRICT 13 - FISHTAIL	7.90%	8.70%	0.37%	1,199	17,407	0.000713%	18,318	0.000770%
6349	State Proportionate Share			0.37%	444	6,436	0.000264%	7,002	0.000294%
6894	SCHOOL DISTRICT 13 - LONE ROCK	7.90%	8.70%	0.37%	16,424	238,343	0.009767%	216,245	0.009094%
6894	State Proportionate Share			0.37%	5,015	72,776	0.002982%	73,272	0.003081%
6903	SCHOOL DISTRICT 13 - NASHUA	7.90%	8.70%	0.37%	17,730	257,297	0.010543%	242,216	0.010186%
6903	State Proportionate Share			0.37%	5,472	79,416	0.003254%	80,910	0.003403%
6898	SCHOOL DISTRICT 14 - BONNER	7.90%	8.70%	0.37%	30,683	445,287	0.018247%	438,682	0.018448%
6898	State Proportionate Share			0.37%	9,349	135,681	0.005560%	146,972	0.006181%
7273	SCHOOL DISTRICT 14 - FORTINE	7.90%	8.70%	0.37%	7,534	109,330	0.004480%	137,559	0.005785%
7273	State Proportionate Share			0.37%	2,285	33,167	0.001359%	44,855	0.001886%
6900	SCHOOL DISTRICT 14 - HOT SPRINGS	7.90%	8.70%	0.37%	27,285	395,970	0.016226%	374,637	0.015755%
6900	State Proportionate Share			0.37%	8,277	120,119	0.004922%	122,163	0.005137%
6906	SCHOOL DISTRICT 14 - MALTA	7.90%	8.70%	0.37%	44,981	652,783	0.026750%	576,616	0.024249%
6906	State Proportionate Share			0.37%	13,740	199,397	0.008171%	189,259	0.007959%
6992	SCHOOL DISTRICT 14 - SHELBY	7.90%	8.70%	0.37%	73,567	1,067,624	0.043749%	1,062,626	0.044688%
6992	State Proportionate Share			0.37%	22,317	323,872	0.013272%	347,026	0.014594%
6881	SCHOOL DISTRICT 15 HELENA FLATS- KALISPELL	7.90%	8.70%	0.37%	19,158	278,033	0.011393%	247,997	0.010429%
6881	State Proportionate Share			0.37%	5,812	84,343	0.003456%	80,867	0.003401%
6904	SCHOOL DISTRICT 15 & 17 - WILLOW CREEK	7.90%	8.70%	0.37%	13,136	190,632	0.007812%	157,238	0.006613%
6904	State Proportionate Share			0.37%	3,985	57,829	0.002370%	51,273	0.002156%
6905	SCHOOL DISTRICT 15 & 6 - FLO-CARLTON	7.90%	8.70%	0.37%	61,789	896,696	0.036744%	851,885	0.035825%
6905	State Proportionate Share			0.37%	18,935	274,786	0.011260%	281,105	0.011822%
6907	SCHOOL DISTRICT 15 - CUSTER	7.90%	8.70%	0.37%	12,622	183,171	0.007506%	143,926	0.006053%
6907	State Proportionate Share			0.37%	4,097	59,461	0.002437%	50,738	0.002134%

**Employer 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, 2023					Net Pension Liability as of June 30, 2023		Net Pension Liability as of June 30, 2022		
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	
<b>Total ALL Employers &amp; State</b>				\$ 168,157,984	\$ 2,440,353,916	100.000000%	\$ 2,377,885,194	100.000000%	
<b>State (Non-Employer Contributing Entity)</b>				\$ 36,191,548	\$ 525,221,481	21.522349%	\$ 544,068,737	22.880362%	
<b>Employer</b>									
6908	SCHOOL DISTRICT 15 - CUT BANK	7.90%	8.70%	0.37%	103,841	1,506,969	0.061752%	1,473,123	0.061951%
6908	State Proportionate Share			0.37%	32,500	471,651	0.019327%	498,264	0.020954%
6909	SCHOOL DISTRICT 15 - EKALAKA	7.90%	8.70%	0.37%	32,626	473,480	0.019402%	399,402	0.016797%
6909	State Proportionate Share			0.37%	10,307	149,573	0.006129%	136,931	0.005759%
6973	SCHOOL DISTRICT 159 - WINNETT	7.90%	8.70%	0.37%	13,133	190,593	0.007810%	215,794	0.009075%
6973	State Proportionate Share			0.37%	4,054	58,838	0.002411%	71,161	0.002993%
6882	SCHOOL DISTRICT 16 - HARLOWTON	7.90%	8.70%	0.37%	33,339	483,821	0.019826%	500,256	0.021038%
6882	State Proportionate Share			0.37%	10,273	149,088	0.006109%	164,627	0.006923%
6911	SCHOOL DISTRICT 17 - CULBERTSON	7.90%	8.70%	0.37%	36,218	525,606	0.021538%	582,397	0.024492%
6911	State Proportionate Share			0.37%	10,987	159,445	0.006534%	189,911	0.007987%
6365	SCHOOL DISTRICT 17 - MORIN	7.90%	8.70%	0.37%	2,441	35,428	0.001452%	44,598	0.001876%
6365	State Proportionate Share			0.37%	918	13,327	0.000546%	17,160	0.000722%
6912	SCHOOL DISTRICT 17 H - HARDIN	7.90%	8.70%	0.37%	255,111	3,702,236	0.151709%	3,518,248	0.147957%
6912	State Proportionate Share			0.37%	77,807	1,129,163	0.046270%	1,152,442	0.048465%
6913	SCHOOL DISTRICT 18 - VALIER	7.90%	8.70%	0.37%	25,759	373,818	0.015318%	377,874	0.015891%
6913	State Proportionate Share			0.37%	7,814	113,401	0.004647%	123,218	0.005182%
6380	SCHOOL DISTRICT 18 - WOODMAN	7.90%	8.70%	0.37%	5,053	73,327	0.003005%	62,712	0.002637%
6380	State Proportionate Share			0.37%	1,533	22,244	0.000912%	20,449	0.000860%
6977	SCHOOL DISTRICT 19 - COLSTRIP	7.90%	8.70%	0.37%	121,535	1,763,746	0.072274%	1,745,694	0.073414%
6977	State Proportionate Share			0.37%	37,131	538,852	0.022081%	572,024	0.024056%
6787	SCHOOL DISTRICT 2 - BRIDGER	7.90%	8.70%	0.37%	28,621	415,352	0.017020%	415,819	0.017487%
6787	State Proportionate Share			0.37%	8,818	127,971	0.005244%	137,197	0.005770%
6784	SCHOOL DISTRICT 2 & 11 - BIG SANDY	7.90%	8.70%	0.37%	32,092	465,733	0.019085%	438,702	0.018449%
6784	State Proportionate Share			0.37%	9,735	141,283	0.005789%	143,054	0.006016%
6979	SCHOOL DISTRICT 2 & 3 - PRYOR	7.90%	8.70%	0.37%	52,328	759,399	0.031118%	715,201	0.030077%
6979	State Proportionate Share			0.37%	15,874	230,368	0.009440%	233,214	0.009808%
6785	SCHOOL DISTRICT 2 - ALBERTON	7.90%	8.70%	0.37%	20,652	299,708	0.012281%	287,841	0.012105%
6785	State Proportionate Share			0.37%	6,268	90,960	0.003727%	94,039	0.003955%
6782	SCHOOL DISTRICT 2 - ALDER	7.90%	8.70%	0.37%	3,383	49,092	0.002012%	39,905	0.001678%
6782	State Proportionate Share			0.37%	1,026	14,893	0.000610%	13,012	0.000547%
6786	SCHOOL DISTRICT 2 - BILLINGS	7.90%	8.70%	0.37%	1,266,111	18,374,147	0.752930%	19,196,931	0.807311%
6786	State Proportionate Share			0.37%	388,259	5,634,526	0.230890%	6,323,761	0.265941%
6796	SCHOOL DISTRICT 2 - DEER PARK	7.90%	8.70%	0.37%	12,050	174,874	0.007166%	139,542	0.005868%
6796	State Proportionate Share			0.37%	3,655	53,049	0.002174%	45,502	0.001914%
6789	SCHOOL DISTRICT 2 - DODSON	7.90%	8.70%	0.37%	19,399	281,518	0.011536%	273,140	0.011487%
6789	State Proportionate Share			0.37%	6,001	87,090	0.003569%	90,816	0.003819%
7059	SCHOOL DISTRICT 2 - DUPUYER	7.90%	8.70%	0.37%	3,225	46,800	0.001918%	47,500	0.001998%
7059	State Proportionate Share			0.37%	978	14,197	0.000582%	16,877	0.000710%
6783	SCHOOL DISTRICT 2 - FRAZER	7.90%	8.70%	0.37%	42,058	610,364	0.025011%	492,127	0.020696%
6783	State Proportionate Share			0.37%	12,806	185,839	0.007615%	160,474	0.006749%
6794	SCHOOL DISTRICT 2 - STEVENSVILLE	7.90%	8.70%	0.37%	88,399	1,282,863	0.052569%	1,498,328	0.063011%
6794	State Proportionate Share			0.37%	26,979	391,531	0.016044%	489,526	0.020587%
6792	SCHOOL DISTRICT 2 - SUNBURST	7.90%	8.70%	0.37%	22,382	324,813	0.013310%	303,782	0.012775%
6792	State Proportionate Share			0.37%	6,985	101,362	0.004154%	101,353	0.004262%
6793	SCHOOL DISTRICT 2 - THOMPSON FALLS	7.90%	8.70%	0.37%	42,689	619,519	0.025386%	582,771	0.024508%
6793	State Proportionate Share			0.37%	12,950	187,935	0.007701%	190,031	0.007992%
7063	SCHOOL DISTRICT 2-27 - LODGE GRASS	7.90%	8.70%	0.37%	109,765	1,592,938	0.065275%	1,409,757	0.059286%
7063	State Proportionate Share			0.37%	33,298	483,229	0.019802%	459,701	0.019332%
6915	SCHOOL DISTRICT 20 - GARRISON	7.90%	8.70%	0.37%	1,891	27,450	0.001125%	32,269	0.001357%
6915	State Proportionate Share			0.37%	574	8,327	0.000341%	10,522	0.000442%

**Employer 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, 2023				Net Pension Liability as of June 30, 2023		Net Pension Liability as of June 30, 2022			
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		
<b>Total ALL Employers &amp; State</b>			\$ 168,157,984	\$ 2,440,353,916	100.000000%	\$ 2,377,885,194	100.000000%		
<b>State (Non-Employer Contributing Entity)</b>			\$ 36,191,548	\$ 525,221,481	21.522349%	\$ 544,068,737	22.880362%		
<b>Employer</b>									
6369	SCHOOL DISTRICT 20 - KILA	7.90%	8.70%	0.37%	15,062	218,579	0.008957%	241,362	0.010150%
6369	State Proportionate Share			0.37%	4,568	66,290	0.002716%	78,705	0.003310%
6916	SCHOOL DISTRICT 20 - PLENTYWOOD	7.90%	8.70%	0.37%	40,775	591,731	0.024248%	514,650	0.021643%
6916	State Proportionate Share			0.37%	12,623	183,184	0.007506%	173,096	0.007279%
6930	SCHOOL DISTRICT 20 - WHITEWATER	7.90%	8.70%	0.37%	9,419	136,693	0.005601%	148,991	0.006266%
6930	State Proportionate Share			0.37%	2,857	41,467	0.001699%	48,584	0.002043%
9853	SCHOOL DISTRICT 20-DeSmet	7.90%	8.70%	0.37%	9,359	135,825	0.005566%	103,498	0.004353%
9853	State Proportionate Share			0.37%	2,975	43,172	0.001769%	36,383	0.001530%
6918	SCHOOL DISTRICT 21 - BROADVIEW	7.90%	8.70%	0.37%	17,762	257,764	0.010563%	218,564	0.009192%
6918	State Proportionate Share			0.37%	5,388	78,195	0.003204%	71,270	0.002997%
6951	SCHOOL DISTRICT 21 - FAIRFIELD	7.90%	8.70%	0.37%	47,618	691,047	0.028317%	765,959	0.032212%
6951	State Proportionate Share			0.37%	14,445	209,634	0.008590%	249,748	0.010503%
7275	SCHOOL DISTRICT 21 - GALATA	7.90%	8.70%	0.37%	1,532	22,230	0.000911%	22,565	0.000949%
7275	State Proportionate Share			0.37%	512	7,435	0.000305%	8,050	0.000339%
9220	SCHOOL DISTRICT 22-COTTONWOOD	7.90%	8.70%	0.37%	489	7,090	0.000291%	7,237	0.000304%
9220	State Proportionate Share			0.37%	148	2,151	0.000088%	2,360	0.000099%
7040	SCHOOL DISTRICT 23 - BILLINGS	7.90%	8.70%	0.37%	25,618	371,782	0.015235%	371,889	0.015639%
7040	State Proportionate Share			0.37%	7,772	112,783	0.004622%	121,267	0.005100%
7007	SCHOOL DISTRICT 23 - HARRISON	7.90%	8.70%	0.37%	16,591	240,768	0.009866%	232,890	0.009794%
7007	State Proportionate Share			0.37%	5,033	73,039	0.002993%	75,941	0.003194%
7073	SCHOOL DISTRICT 23 - LUSTRE	7.90%	8.70%	0.37%	5,869	85,174	0.003490%	72,920	0.003067%
7073	State Proportionate Share			0.37%	1,780	25,838	0.001059%	23,778	0.001000%
6920	SCHOOL DISTRICT 23 - MISSOULA	7.90%	8.70%	0.37%	43,683	633,943	0.025978%	664,940	0.027964%
6920	State Proportionate Share			0.37%	13,252	192,312	0.007880%	216,826	0.009118%
6921	SCHOOL DISTRICT 23 - POLSON	7.90%	8.70%	0.37%	170,021	2,467,390	0.101108%	2,295,443	0.096533%
6921	State Proportionate Share			0.37%	52,019	754,911	0.030934%	754,553	0.031732%
6922	SCHOOL DISTRICT 23 - ROBERTS	7.90%	8.70%	0.37%	21,800	316,367	0.012964%	272,696	0.011468%
6922	State Proportionate Share			0.37%	6,614	95,983	0.003933%	88,922	0.003740%
6899	SCHOOL DISTRICT 24 - HUNTLEY PROJECT	7.90%	8.70%	0.37%	111,283	1,614,973	0.066178%	1,561,694	0.065676%
6899	State Proportionate Share			0.37%	33,970	492,987	0.020201%	511,962	0.021530%
6923	SCHOOL DISTRICT 24 - THREE FORKS	7.90%	8.70%	0.37%	49,379	716,608	0.029365%	594,147	0.024986%
6923	State Proportionate Share			0.37%	14,993	217,584	0.008916%	195,275	0.008212%
6924	SCHOOL DISTRICT 25 - HOBSON	7.90%	8.70%	0.37%	15,807	229,400	0.009400%	274,321	0.011536%
6924	State Proportionate Share			0.37%	4,936	71,631	0.002935%	92,669	0.003897%
6925	SCHOOL DISTRICT 26 - LOCKWOOD	7.90%	8.70%	0.37%	84,978	1,233,229	0.050535%	1,187,691	0.049947%
6925	State Proportionate Share			0.37%	25,823	374,755	0.015357%	389,105	0.016364%
7094	SCHOOL DISTRICT 26 - REICHL	7.90%	8.70%	0.37%	1,228	17,823	0.000730%	15,743	0.000662%
7094	State Proportionate Share			0.37%	373	5,407	0.000222%	5,133	0.000216%
6395	SCHOOL DISTRICT 27 - ELLISTON	7.90%	8.70%	0.37%	2,098	30,440	0.001247%	42,137	0.001772%
6395	State Proportionate Share			0.37%	636	9,235	0.000378%	13,890	0.000584%
7010	SCHOOL DISTRICT 27 - GRASS RANGE	7.90%	8.70%	0.37%	9,537	138,405	0.005672%	168,435	0.007083%
7010	State Proportionate Share			0.37%	3,032	44,004	0.001803%	56,279	0.002367%
7032	SCHOOL DISTRICT 27 - MONFORTON	7.90%	8.70%	0.37%	31,122	451,651	0.018508%	335,743	0.014119%
7032	State Proportionate Share			0.37%	9,441	137,012	0.005614%	109,481	0.004604%
6926	SCHOOL DISTRICT 27 - MONTANA CITY	7.90%	8.70%	0.37%	25,395	368,540	0.015102%	372,893	0.015682%
6926	State Proportionate Share			0.37%	7,704	111,798	0.004581%	121,592	0.005113%
6927	SCHOOL DISTRICT 28 - ST IGNATIUS	7.90%	8.70%	0.37%	64,568	937,025	0.038397%	951,121	0.039999%
6927	State Proportionate Share			0.37%	19,600	284,437	0.011656%	311,839	0.013114%
6401	SCHOOL DISTRICT 28C	7.90%	8.70%	0.37%	24,437	354,631	0.014532%	371,738	0.015633%
6401	State Proportionate Share			0.37%	7,413	107,579	0.004408%	121,218	0.005098%

Employer 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, 2023					Net Pension Liability as of June 30, 2023		Net Pension Liability as of June 30, 2022		
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	
<b>Total ALL Employers &amp; State</b>				\$ 168,157,984	\$ 2,440,353,916	100.000000%	\$ 2,377,885,194	100.000000%	
<b>State (Non-Employer Contributing Entity)</b>				\$ 36,191,548	\$ 525,221,481	21.522349%	\$ 544,068,737	22.880362%	
<b>Employer</b>									
6929	SCHOOL DISTRICT 29 - BELT	7.90%	8.70%	0.37%	45,854	665,449	0.027269%	657,229	0.027639%
6929	State Proportionate Share			0.37%	13,910	201,869	0.008272%	214,313	0.009013%
6928	SCHOOL DISTRICT 29 - SOMERS	7.90%	8.70%	0.37%	30,525	442,980	0.018152%	647,901	0.027247%
6928	State Proportionate Share			0.37%	9,354	135,745	0.005563%	211,272	0.008885%
7048	SCHOOL DISTRICT 29 - WYOLA	7.90%	8.70%	0.37%	38,681	561,351	0.023003%	642,201	0.027007%
7048	State Proportionate Share			0.37%	11,734	170,290	0.006978%	209,412	0.008807%
6902	SCHOOL DISTRICT 3 & 13 - FAIRVIEW	7.90%	8.70%	0.37%	37,314	541,506	0.022190%	563,770	0.023709%
6902	State Proportionate Share			0.37%	11,475	166,525	0.006824%	186,703	0.007852%
6941	SCHOOL DISTRICT 3 - BELFRY	7.90%	8.70%	0.37%	11,220	162,826	0.006672%	138,226	0.005813%
6941	State Proportionate Share			0.37%	3,561	51,677	0.002118%	47,245	0.001987%
6403	SCHOOL DISTRICT 3 - BILLINGS	7.90%	8.70%	0.37%	9,246	134,185	0.005499%	122,252	0.005141%
6403	State Proportionate Share			0.37%	2,805	40,706	0.001668%	39,865	0.001676%
6798	SCHOOL DISTRICT 3 - CASCADE	7.90%	8.70%	0.37%	37,450	543,478	0.022270%	496,253	0.020870%
6798	State Proportionate Share			0.37%	11,361	164,867	0.006756%	162,086	0.006816%
6799	SCHOOL DISTRICT 3 - FAIR MONT EGAN	7.90%	8.70%	0.37%	20,588	298,775	0.012243%	214,444	0.009018%
6799	State Proportionate Share			0.37%	6,245	90,633	0.003714%	71,155	0.002992%
6819	SCHOOL DISTRICT 3 - HAMILTON	7.90%	8.70%	0.37%	142,531	2,068,449	0.084760%	2,083,899	0.087637%
6819	State Proportionate Share			0.37%	43,392	629,722	0.025805%	680,867	0.028633%
6801	SCHOOL DISTRICT 3 - MANHATTAN	7.90%	8.70%	0.37%	57,458	833,843	0.034169%	781,432	0.032862%
6801	State Proportionate Share			0.37%	17,430	252,950	0.010365%	254,814	0.010716%
6811	SCHOOL DISTRICT 3 - RAMSAY	7.90%	8.70%	0.37%	17,802	258,349	0.010587%	259,614	0.010918%
6811	State Proportionate Share			0.37%	5,400	78,371	0.003211%	84,657	0.003560%
6818	SCHOOL DISTRICT 3 - SUPERIOR	7.90%	8.70%	0.37%	32,438	470,750	0.019290%	523,028	0.021996%
6818	State Proportionate Share			0.37%	10,025	145,482	0.005962%	172,273	0.007245%
6821	SCHOOL DISTRICT 3 - WESTBY	7.90%	8.70%	0.37%	14,607	211,984	0.008687%	222,161	0.009343%
6821	State Proportionate Share			0.37%	4,493	65,211	0.002672%	72,715	0.003058%
6820	SCHOOL DISTRICT 3 - WOLF POINT	7.90%	8.70%	0.37%	21,842	316,973	0.012989%	248,953	0.010470%
6820	State Proportionate Share			0.37%	7,184	104,255	0.004272%	87,626	0.003685%
6940	SCHOOL DISTRICT 30 & 6 - FROMBERG	7.90%	8.70%	0.37%	17,894	259,689	0.010641%	328,213	0.013803%
6940	State Proportionate Share			0.37%	5,434	78,861	0.003232%	107,025	0.004501%
6935	SCHOOL DISTRICT 30 - POWER	7.90%	8.70%	0.37%	16,533	239,938	0.009832%	235,981	0.009924%
6935	State Proportionate Share			0.37%	5,015	72,786	0.002983%	76,946	0.003236%
6936	SCHOOL DISTRICT 30 - RONAN	7.90%	8.70%	0.37%	163,134	2,367,444	0.097012%	2,193,425	0.092243%
6936	State Proportionate Share			0.37%	50,158	727,904	0.029828%	724,824	0.030482%
10061	SCHOOL DISTRICT 31-MIAMI ELEMENTARY	7.90%	8.70%	0.37%	2,369	34,373	0.001409%	30,015	0.001262%
10061	State Proportionate Share			0.37%	719	10,428	0.000427%	9,787	0.000412%
6933	SCHOOL DISTRICT 32 - CLINTON	7.90%	8.70%	0.37%	12,559	182,254	0.007468%	185,584	0.007805%
6933	State Proportionate Share			0.37%	4,019	58,318	0.002390%	63,565	0.002673%
7022	SCHOOL DISTRICT 32 - RAPELJE	7.90%	8.70%	0.37%	17,803	258,369	0.010587%	245,793	0.010337%
7022	State Proportionate Share			0.37%	5,401	78,378	0.003212%	80,815	0.003399%
6938	SCHOOL DISTRICT 32 J - ASHLAND	7.90%	8.70%	0.37%	16,770	243,373	0.009973%	253,065	0.010642%
6938	State Proportionate Share			0.37%	5,100	74,006	0.003033%	82,536	0.003471%
6932	SCHOOL DISTRICT 33 - GOLD CREEK	7.90%	8.70%	0.37%	1,053	15,277	0.000626%	16,471	0.000693%
6932	State Proportionate Share			0.37%	319	4,634	0.000190%	5,371	0.000226%
7066	SCHOOL DISTRICT 33 - SWAN VALLEY ELEM	7.90%	8.70%	0.37%	2,643	38,358	0.001572%	37,226	0.001566%
7066	State Proportionate Share			0.37%	802	11,636	0.000477%	12,139	0.000510%
10171	SCHOOL DISTRICT 33-UPPER WEST SHORE	7.90%	8.70%	0.37%	4,069	59,046	0.002420%	57,774	0.002430%
10171	State Proportionate Share			0.37%	1,234	17,912	0.000734%	18,839	0.000792%
7082	SCHOOL DISTRICT 34 - SEELEY LAKE	7.90%	8.70%	0.37%	20,837	302,388	0.012391%	267,842	0.011264%
7082	State Proportionate Share			0.37%	6,321	91,731	0.003759%	87,340	0.003673%

Employer 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, 2023				Net Pension Liability as of June 30, 2023		Net Pension Liability as of June 30, 2022	
		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
<b>Total ALL Employers &amp; State</b>					\$ 168,157,984	\$ 2,440,353,916	100.000000%	\$ 2,377,885,194	100.000000%
<b>State (Non-Employer Contributing Entity)</b>					\$ 36,191,548	\$ 525,221,481	21.522349%	\$ 544,068,737	22.880362%
<b>Employer</b>									
7036	SCHOOL DISTRICT 35 - GALLATIN GATEWAY	7.90%	8.70%	0.37%	17,877	259,443	0.010631%	206,280	0.008675%
	State Proportionate Share			0.37%	5,423	78,704	0.003225%	68,357	0.002875%
6976	SCHOOL DISTRICT 37 - SHEPHERD	7.90%	8.70%	0.37%	68,985	1,001,129	0.041024%	1,058,531	0.044516%
	State Proportionate Share			0.37%	21,350	309,842	0.012697%	351,080	0.014764%
6939	SCHOOL DISTRICT 38 - BIG FORK	7.90%	8.70%	0.37%	78,877	1,144,688	0.046907%	1,284,734	0.054028%
	State Proportionate Share			0.37%	24,008	348,406	0.014277%	422,325	0.017761%
6341	SCHOOL DISTRICT 38 - LINCOLN	7.90%	8.70%	0.37%	18,361	266,462	0.010919%	211,742	0.008905%
	State Proportionate Share			0.37%	5,570	80,833	0.003312%	72,172	0.003035%
6829	SCHOOL DISTRICT 4 & 28 - HIGHWOOD	7.90%	8.70%	0.37%	16,501	239,474	0.009813%	242,071	0.010180%
	State Proportionate Share			0.37%	5,008	72,682	0.002978%	80,426	0.003382%
6828	SCHOOL DISTRICT 4 & 47 - WHITEHALL	7.90%	8.70%	0.37%	51,432	746,398	0.030586%	640,271	0.026926%
	State Proportionate Share			0.37%	15,619	226,672	0.009288%	208,847	0.008783%
6346	SCHOOL DISTRICT 4 - CANYON CREEK	7.90%	8.70%	0.37%	18,049	261,938	0.010734%	323,767	0.013616%
	State Proportionate Share			0.37%	5,508	79,928	0.003275%	106,062	0.004460%
6385	SCHOOL DISTRICT 4 - DIVIDE	7.90%	8.70%	0.37%	1,369	19,860	0.000814%	20,466	0.000861%
	State Proportionate Share			0.37%	415	6,025	0.000247%	6,673	0.000281%
6822	SCHOOL DISTRICT 4 - FORSYTH	7.90%	8.70%	0.37%	48,190	699,345	0.028658%	748,409	0.031474%
	State Proportionate Share			0.37%	14,665	212,824	0.008721%	244,478	0.010281%
6823	SCHOOL DISTRICT 4 - HELLGATE	7.90%	8.70%	0.37%	132,253	1,919,285	0.078648%	1,974,874	0.083052%
	State Proportionate Share			0.37%	40,120	582,229	0.023858%	643,974	0.027082%
6824	SCHOOL DISTRICT 4 - LIBBY	7.90%	8.70%	0.37%	81,558	1,183,594	0.048501%	1,242,036	0.052233%
	State Proportionate Share			0.37%	24,841	360,505	0.014773%	406,340	0.017088%
6827	SCHOOL DISTRICT 4 - LIVINGSTON	7.90%	8.70%	0.37%	134,874	1,957,333	0.080207%	2,052,212	0.086304%
	State Proportionate Share			0.37%	41,723	605,493	0.024812%	682,054	0.028683%
6830	SCHOOL DISTRICT 4 - SWAN RIVER	7.90%	8.70%	0.37%	13,579	197,063	0.008075%	223,482	0.009398%
	State Proportionate Share			0.37%	4,119	59,780	0.002450%	72,875	0.003065%
6943	SCHOOL DISTRICT 40 - FRENCHTOWN	7.90%	8.70%	0.37%	128,432	1,863,839	0.076376%	1,919,916	0.080740%
	State Proportionate Share			0.37%	39,552	573,983	0.023520%	634,476	0.026682%
7077	SCHOOL DISTRICT 41 - ANDERSON	7.90%	8.70%	0.37%	11,666	169,293	0.006937%	160,072	0.006732%
	State Proportionate Share			0.37%	3,809	55,271	0.002265%	56,186	0.002363%
6974	SCHOOL DISTRICT 41 - PIONEER	7.90%	8.70%	0.37%	5,369	77,920	0.003193%	76,509	0.003218%
	State Proportionate Share			0.37%	1,629	23,638	0.000969%	24,948	0.001049%
6360	SCHOOL DISTRICT 43 - LAMOTTE	7.90%	8.70%	0.37%	9,106	132,143	0.005415%	139,102	0.005850%
	State Proportionate Share			0.37%	2,762	40,086	0.001643%	45,358	0.001908%
6942	SCHOOL DISTRICT 43 - TURNER	7.90%	8.70%	0.37%	13,452	195,222	0.008000%	183,015	0.007697%
	State Proportionate Share			0.37%	4,081	59,221	0.002427%	59,712	0.002511%
6945	SCHOOL DISTRICT 44 - BELGRADE	7.90%	8.70%	0.37%	372,457	5,405,190	0.221492%	5,454,882	0.229401%
	State Proportionate Share			0.37%	114,198	1,657,274	0.067911%	1,795,697	0.075517%
6950	SCHOOL DISTRICT 44 - GERALDINE	7.90%	8.70%	0.37%	18,290	265,435	0.010877%	287,380	0.012086%
	State Proportionate Share			0.37%	5,600	81,264	0.003330%	94,291	0.003965%
6946	SCHOOL DISTRICT 44 - MOORE	7.90%	8.70%	0.37%	13,629	197,789	0.008105%	226,353	0.009519%
	State Proportionate Share			0.37%	4,134	60,000	0.002459%	73,810	0.003104%
6947	SCHOOL DISTRICT 44 - WHITEFISH	7.90%	8.70%	0.37%	176,698	2,564,289	0.105079%	2,410,176	0.101358%
	State Proportionate Share			0.37%	53,807	780,860	0.031998%	788,842	0.033174%
6948	SCHOOL DISTRICT 45 - AUGUSTA	7.90%	8.70%	0.37%	16,035	232,702	0.009536%	234,002	0.009841%
	State Proportionate Share			0.37%	4,864	70,592	0.002893%	76,304	0.003209%
7092	SCHOOL DISTRICT 45 - GOLDEN RIDGE	7.90%	8.70%	0.37%	2,887	41,893	0.001717%	36,185	0.001522%
	State Proportionate Share			0.37%	876	12,709	0.000521%	11,799	0.000496%
6949	SCHOOL DISTRICT 45 - WOLF POINT	7.90%	8.70%	0.37%	115,525	1,676,535	0.068700%	1,656,747	0.069673%
	State Proportionate Share			0.37%	35,050	508,656	0.020844%	540,295	0.022722%

Employer 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, 2023					Net Pension Liability as of June 30, 2023		Net Pension Liability as of June 30, 2022		
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	
<b>Total ALL Employers &amp; State</b>				\$ 168,157,984	\$ 2,440,353,916	100.000000%	\$ 2,377,885,194	100.000000%	
<b>State (Non-Employer Contributing Entity)</b>				\$ 36,191,548	\$ 525,221,481	21.522349%	\$ 544,068,737	22.880362%	
<b>Employer</b>									
9221	SCHOOL DISTRICT 47-MALMBORG	7.90%	8.70%	0.37%	376	5,455	0.000224%	5,816	0.000245%
	State Proportionate Share			0.37%	114	1,655	0.000068%	1,896	0.000080%
6402	SCHOOL DISTRICT 48-1J & 48-2J	7.90%	8.70%	0.37%	24,015	348,512	0.014281%	412,093	0.017330%
	State Proportionate Share			0.37%	7,369	106,941	0.004382%	134,660	0.005663%
6832	SCHOOL DISTRICT 5 - BASIN	7.90%	8.70%	0.37%	6,321	91,727	0.003759%	50,137	0.002108%
	State Proportionate Share			0.37%	1,917	27,826	0.001140%	16,348	0.000688%
6833	SCHOOL DISTRICT 5 - KALISPELL	7.90%	8.70%	0.37%	515,519	7,481,354	0.306568%	7,632,921	0.320996%
	State Proportionate Share			0.37%	157,699	2,288,577	0.093781%	2,511,476	0.105618%
7086	SCHOOL DISTRICT 5 - MELROSE	7.90%	8.70%	0.37%	1,885	27,355	0.001121%	27,419	0.001153%
	State Proportionate Share			0.37%	572	8,299	0.000340%	8,942	0.000376%
6834	SCHOOL DISTRICT 5 - PARK CITY	7.90%	8.70%	0.37%	22,263	323,092	0.013240%	347,768	0.014625%
	State Proportionate Share			0.37%	6,754	98,012	0.004016%	113,402	0.004769%
6835	SCHOOL DISTRICT 5 - SAND COULEE	7.90%	8.70%	0.37%	31,481	456,860	0.018721%	380,915	0.016019%
	State Proportionate Share			0.37%	9,937	144,209	0.005909%	129,811	0.005459%
6836	SCHOOL DISTRICT 5 - SHERIDAN	7.90%	8.70%	0.37%	28,617	415,291	0.017018%	372,286	0.015656%
	State Proportionate Share			0.37%	8,754	127,045	0.005206%	122,255	0.005141%
6840	SCHOOL DISTRICT 5 - SIDNEY	7.90%	8.70%	0.37%	143,916	2,088,550	0.085584%	2,188,851	0.092050%
	State Proportionate Share			0.37%	44,316	643,128	0.026354%	722,587	0.030388%
6841	SCHOOL DISTRICT 5 - TERRY	7.90%	8.70%	0.37%	13,338	193,562	0.007932%	175,792	0.007393%
	State Proportionate Share			0.37%	4,133	59,982	0.002458%	58,566	0.002463%
6954	SCHOOL DISTRICT 50 - EAST GLACIER	7.90%	8.70%	0.37%	13,898	201,686	0.008265%	163,440	0.006873%
	State Proportionate Share			0.37%	4,500	65,302	0.002676%	57,438	0.002416%
6975	SCHOOL DISTRICT 50 - EVERGREEN	7.90%	8.70%	0.37%	85,380	1,239,061	0.050774%	997,714	0.041958%
	State Proportionate Share			0.37%	26,104	378,832	0.015524%	331,414	0.013937%
6955	SCHOOL DISTRICT 50 - HAYS	7.90%	8.70%	0.37%	103,662	1,504,366	0.061645%	1,230,905	0.051765%
	State Proportionate Share			0.37%	31,712	460,206	0.018858%	402,789	0.016939%
6956	SCHOOL DISTRICT 52 - ABSAROKEE	7.90%	8.70%	0.37%	35,479	514,883	0.021099%	509,149	0.021412%
	State Proportionate Share			0.37%	10,819	157,002	0.006434%	167,259	0.007034%
6957	SCHOOL DISTRICT 52 - ENNIS	7.90%	8.70%	0.37%	51,691	750,158	0.030740%	706,948	0.029730%
	State Proportionate Share			0.37%	16,023	232,530	0.009529%	234,740	0.009872%
7003	SCHOOL DISTRICT 52 - INDEPENDENT	7.90%	8.70%	0.37%	15,698	227,810	0.009335%	229,370	0.009646%
	State Proportionate Share			0.37%	4,842	70,268	0.002879%	75,899	0.003192%
10056	SCHOOL DISTRICT 54-MARION	7.90%	8.70%	0.37%	11,333	164,464	0.006739%	150,354	0.006323%
	State Proportionate Share			0.37%	3,438	49,890	0.002044%	49,029	0.002062%
6959	SCHOOL DISTRICT 55 - BROCKTON	7.90%	8.70%	0.37%	43,249	627,640	0.025719%	597,297	0.025119%
	State Proportionate Share			0.37%	13,120	190,397	0.007802%	194,770	0.008191%
6953	SCHOOL DISTRICT 55 - PLEVNA	7.90%	8.70%	0.37%	27,439	398,208	0.016318%	420,237	0.017673%
	State Proportionate Share			0.37%	8,324	120,797	0.004950%	137,250	0.005772%
6960	SCHOOL DISTRICT 55 - ROUNDUP	7.90%	8.70%	0.37%	71,501	1,037,645	0.042520%	975,582	0.041027%
	State Proportionate Share			0.37%	21,718	315,182	0.012915%	319,050	0.013417%
6848	SCHOOL DISTRICT 55F - SUN RIVER VALLEY	7.90%	8.70%	0.37%	54,634	792,861	0.032490%	685,817	0.028841%
	State Proportionate Share			0.37%	16,574	240,520	0.009856%	224,617	0.009446%
6961	SCHOOL DISTRICT 57 - HAVRE	7.90%	8.70%	0.37%	2,673	38,798	0.001590%	37,357	0.001571%
	State Proportionate Share			0.37%	811	11,770	0.000482%	12,181	0.000512%
6962	SCHOOL DISTRICT 58 - GEYSER	7.90%	8.70%	0.37%	15,576	226,037	0.009262%	243,284	0.010231%
	State Proportionate Share			0.37%	4,797	69,622	0.002853%	80,209	0.003373%
7044	SCHOOL DISTRICT 58 - WHITEFISH	7.90%	8.70%	0.37%	8,733	126,738	0.005193%	115,140	0.004842%
	State Proportionate Share			0.37%	2,649	38,446	0.001575%	37,546	0.001579%
6963	SCHOOL DISTRICT 58 - YELLOWSTONE	7.90%	8.70%	0.37%	12,065	175,087	0.007175%	186,258	0.007833%
	State Proportionate Share			0.37%	3,660	53,114	0.002176%	60,736	0.002554%

**Employer 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, 2023				Net Pension Liability as of June 30, 2023		Net Pension Liability as of June 30, 2022			
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		
<b>Total ALL Employers &amp; State</b>			\$ 168,157,984	\$ 2,440,353,916	100.000000%	\$ 2,377,885,194	100.000000%		
<b>State (Non-Employer Contributing Entity)</b>			\$ 36,191,548	\$ 525,221,481	21.522349%	\$ 544,068,737	22.880362%		
<b>Employer</b>									
6849	SCHOOL DISTRICT 6 & 1 - ST REGIS	7.90%	8.70%	0.37%	23,014	333,981	0.013686%	281,424	0.011835%
6849	State Proportionate Share			0.37%	7,175	104,131	0.004267%	94,749	0.003985%
6846	SCHOOL DISTRICT 6 - COLUMBIA FALLS	7.90%	8.70%	0.37%	219,210	3,181,229	0.130359%	3,441,418	0.144726%
6846	State Proportionate Share			0.37%	67,140	974,357	0.039927%	1,130,790	0.047554%
6844	SCHOOL DISTRICT 6 - COLUMBUS	7.90%	8.70%	0.37%	63,884	927,100	0.037990%	871,270	0.036641%
6844	State Proportionate Share			0.37%	19,699	285,872	0.011714%	288,064	0.012114%
6843	SCHOOL DISTRICT 6 - LAME DEER	7.90%	8.70%	0.37%	154,830	2,246,939	0.092074%	1,935,286	0.081387%
6843	State Proportionate Share			0.37%	47,071	683,111	0.027992%	632,562	0.026602%
6847	SCHOOL DISTRICT 6 - RYEGATE	7.90%	8.70%	0.37%	12,630	183,291	0.007511%	205,154	0.008628%
6847	State Proportionate Share			0.37%	3,878	56,273	0.002306%	68,879	0.002897%
6845	SCHOOL DISTRICT 6 - TROUT CREEK	7.90%	8.70%	0.37%	13,979	202,865	0.008313%	170,101	0.007153%
6845	State Proportionate Share			0.37%	4,241	61,541	0.002522%	55,464	0.002332%
6853	SCHOOL DISTRICT 6 - WIBAUX	7.90%	8.70%	0.37%	31,757	460,870	0.018885%	433,266	0.018221%
6853	State Proportionate Share			0.37%	9,642	139,932	0.005734%	141,278	0.005941%
7054	SCHOOL DISTRICT 64 - BAINVILLE	7.90%	8.70%	0.37%	44,859	651,009	0.026677%	634,263	0.026673%
7054	State Proportionate Share			0.37%	13,608	197,488	0.008093%	206,953	0.008703%
6964	SCHOOL DISTRICT 64J - MELSTONE	7.90%	8.70%	0.37%	15,442	224,094	0.009183%	205,048	0.008623%
6964	State Proportionate Share			0.37%	4,684	67,981	0.002786%	66,863	0.002812%
6952	SCHOOL DISTRICT 65 - FROID	7.90%	8.70%	0.37%	19,431	281,981	0.011555%	278,915	0.011730%
6952	State Proportionate Share			0.37%	5,894	85,541	0.003505%	90,951	0.003825%
6981	SCHOOL DISTRICT 69 - WEST YELLOWSTONE	7.90%	8.70%	0.37%	27,905	404,960	0.016594%	382,194	0.016073%
6981	State Proportionate Share			0.37%	8,535	123,862	0.005076%	126,854	0.005335%
6867	SCHOOL DISTRICT 7 & 2 - SAVAGE	7.90%	8.70%	0.37%	13,743	199,437	0.008172%	190,294	0.008003%
6867	State Proportionate Share			0.37%	4,310	62,543	0.002563%	63,956	0.002690%
6859	SCHOOL DISTRICT 7 & 70 - LAUREL	7.90%	8.70%	0.37%	178,457	2,589,814	0.106125%	2,687,497	0.113020%
6859	State Proportionate Share			0.37%	54,718	794,075	0.032539%	883,322	0.037147%
6854	SCHOOL DISTRICT 7 - BOULDER	7.90%	8.70%	0.37%	32,217	467,540	0.019159%	458,263	0.019272%
6854	State Proportionate Share			0.37%	9,773	141,831	0.005812%	149,429	0.006284%
6855	SCHOOL DISTRICT 7 - BOZEMAN	7.90%	8.70%	0.37%	650,947	9,446,717	0.387104%	9,121,858	0.383612%
6855	State Proportionate Share			0.37%	200,445	2,908,910	0.119200%	3,025,571	0.127238%
6856	SCHOOL DISTRICT 7 - CHARLO	7.90%	8.70%	0.37%	34,764	504,509	0.020674%	432,321	0.018181%
6856	State Proportionate Share			0.37%	10,546	153,048	0.006272%	141,043	0.005931%
6857	SCHOOL DISTRICT 7 - GARDINER	7.90%	8.70%	0.37%	29,493	428,011	0.017539%	331,197	0.013928%
6857	State Proportionate Share			0.37%	9,087	131,880	0.005404%	111,075	0.004671%
6368	SCHOOL DISTRICT 7 - GRANT	7.90%	8.70%	0.37%	1,579	22,915	0.000939%	19,511	0.000821%
6368	State Proportionate Share			0.37%	479	6,952	0.000285%	6,361	0.000268%
6858	SCHOOL DISTRICT 7 - HINSDALE	7.90%	8.70%	0.37%	15,654	227,169	0.009309%	225,882	0.009499%
6858	State Proportionate Share			0.37%	4,867	70,634	0.002894%	76,177	0.003204%
6866	SCHOOL DISTRICT 7 - JOLIET	7.90%	8.70%	0.37%	41,232	598,368	0.024520%	589,988	0.024811%
6866	State Proportionate Share			0.37%	12,687	184,122	0.007545%	195,448	0.008219%
6860	SCHOOL DISTRICT 7 - LOLO	7.90%	8.70%	0.37%	43,316	628,613	0.025759%	747,345	0.031429%
6860	State Proportionate Share			0.37%	13,259	192,423	0.007885%	244,830	0.010296%
6863	SCHOOL DISTRICT 7 - MEDICINE LAKE	7.90%	8.70%	0.37%	29,789	432,311	0.017715%	448,317	0.018854%
6863	State Proportionate Share			0.37%	9,133	132,545	0.005431%	146,190	0.006148%
6864	SCHOOL DISTRICT 7 - TWIN BRIDGES	7.90%	8.70%	0.37%	31,296	454,176	0.018611%	431,041	0.018127%
6864	State Proportionate Share			0.37%	9,495	137,792	0.005646%	141,245	0.005940%
6862	SCHOOL DISTRICT 7 - VICTOR	7.90%	8.70%	0.37%	19,424	281,891	0.011551%	260,392	0.010951%
6862	State Proportionate Share			0.37%	5,932	86,087	0.003528%	84,909	0.003571%
6965	SCHOOL DISTRICT 73 - SWAN LAKE	7.90%	8.70%	0.37%	579	8,402	0.000344%	8,658	0.000364%
6965	State Proportionate Share			0.37%	176	2,550	0.000104%	2,824	0.000119%



**Employer 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, 2023					Net Pension Liability as of June 30, 2023		Net Pension Liability as of June 30, 2022		
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	
<b>Total ALL Employers &amp; State</b>				\$ 168,157,984	\$ 2,440,353,916	100.000000%	\$ 2,377,885,194	100.000000%	
<b>State (Non-Employer Contributing Entity)</b>				\$ 36,191,548	\$ 525,221,481	21.522349%	\$ 544,068,737	22.880362%	
<b>Employer</b>									
6970	SCHOOL DISTRICT 74 - ROY	7.90%	8.70%	0.37%	8,946	129,823	0.005320%	133,175	0.005601%
	State Proportionate Share				2,714	39,383	0.001614%	43,427	0.001826%
6971	SCHOOL DISTRICT 74 - VAUGHN	7.90%	8.70%	0.37%	23,829	345,810	0.014170%	332,272	0.013973%
	State Proportionate Share				7,282	105,684	0.004331%	108,613	0.004568%
6381	SCHOOL DISTRICT 75 - AMSTERDAM	7.90%	8.70%	0.37%	5,117	74,253	0.003043%	110,431	0.004644%
	State Proportionate Share				1,638	23,765	0.000974%	36,010	0.001514%
6364	SCHOOL DISTRICT 75 - ARROWHEAD	7.90%	8.70%	0.37%	8,203	119,043	0.004878%	129,907	0.005463%
	State Proportionate Share				2,488	36,113	0.001480%	42,361	0.001781%
7028	SCHOOL DISTRICT 78J & 2 - RICHEY	7.90%	8.70%	0.37%	27,562	399,990	0.016391%	323,721	0.013614%
	State Proportionate Share				8,361	121,340	0.004972%	105,560	0.004439%
6868	SCHOOL DISTRICT 8 - ARLEE	7.90%	8.70%	0.37%	64,651	938,233	0.038447%	863,989	0.036334%
	State Proportionate Share				20,171	292,725	0.011995%	290,764	0.012228%
6870	SCHOOL DISTRICT 8 - ELDER GROVE	7.90%	8.70%	0.37%	16,999	246,692	0.010109%	347,342	0.014607%
	State Proportionate Share				5,430	78,801	0.003229%	118,385	0.004979%
6384	SCHOOL DISTRICT 8 - WEST GLACIER	7.90%	8.70%	0.37%	3,155	45,781	0.001876%	84,771	0.003565%
	State Proportionate Share				957	13,888	0.000569%	27,642	0.001162%
6869	SCHOOL DISTRICT 8-WHITE SULPHUR SPRINGS	7.90%	8.70%	0.37%	26,429	383,545	0.015717%	458,484	0.019281%
	State Proportionate Share				8,127	117,941	0.004833%	150,373	0.006324%
6969	SCHOOL DISTRICT 84 - DENTON	7.90%	8.70%	0.37%	17,130	248,589	0.010187%	230,303	0.009685%
	State Proportionate Share				5,196	75,411	0.003090%	75,098	0.003158%
6989	SCHOOL DISTRICT 85 - ULM	7.90%	8.70%	0.37%	12,587	182,667	0.007485%	187,790	0.007897%
	State Proportionate Share				4,035	58,560	0.002400%	64,466	0.002711%
6378	SCHOOL DISTRICT 86 & 4 - LAMBERT	7.90%	8.70%	0.37%	27,650	401,271	0.016443%	435,451	0.018313%
	State Proportionate Share				8,388	121,727	0.004988%	141,993	0.005971%
6967	SCHOOL DISTRICT 87 - ROCKY BOY	7.90%	8.70%	0.37%	164,060	2,380,884	0.097563%	2,156,810	0.090703%
	State Proportionate Share				49,818	722,972	0.029626%	703,295	0.029577%
6392	SCHOOL DISTRICT 89 - SMITH VALLEY	7.90%	8.70%	0.37%	15,949	231,463	0.009485%	252,445	0.010616%
	State Proportionate Share				4,838	70,216	0.002877%	82,618	0.003474%
6880	SCHOOL DISTRICT 9 & 9 - REED POINT	7.90%	8.70%	0.37%	20,134	292,185	0.011973%	287,263	0.012081%
	State Proportionate Share				6,108	88,634	0.003632%	93,672	0.003939%
6871	SCHOOL DISTRICT 9 - BROWNING	7.90%	8.70%	0.37%	470,939	6,834,401	0.280058%	7,013,967	0.294967%
	State Proportionate Share				142,965	2,074,741	0.085018%	2,288,768	0.096252%
6873	SCHOOL DISTRICT 9 - DARBY	7.90%	8.70%	0.37%	39,229	569,298	0.023328%	694,183	0.029193%
	State Proportionate Share				12,237	177,585	0.007277%	229,279	0.009642%
6875	SCHOOL DISTRICT 9 - DIXON	7.90%	8.70%	0.37%	15,990	232,055	0.009509%	209,987	0.008831%
	State Proportionate Share				4,851	70,395	0.002885%	68,472	0.002880%
6876	SCHOOL DISTRICT 9 - EAST HELENA	7.90%	8.70%	0.37%	95,158	1,380,960	0.056589%	1,370,584	0.057639%
	State Proportionate Share				29,632	430,024	0.017621%	456,328	0.019191%
6878	SCHOOL DISTRICT 9 - OPHEIM	7.90%	8.70%	0.37%	13,097	190,067	0.007788%	192,784	0.008107%
	State Proportionate Share				3,973	57,659	0.002363%	63,665	0.002677%
6879	SCHOOL DISTRICT 9 - POPLAR	7.90%	8.70%	0.37%	130,089	1,887,881	0.077361%	1,973,732	0.083004%
	State Proportionate Share				39,681	575,861	0.023597%	647,394	0.027226%
9921	SCHOOL DISTRICT 9-CRESTON	7.90%	8.70%	0.37%	7,927	115,042	0.004714%	85,446	0.003593%
	State Proportionate Share				2,407	34,924	0.001431%	27,862	0.001172%
6400	SCHOOL DISTRICT 99 M North Star Schools	7.90%	8.70%	0.37%	38,426	557,655	0.022851%	532,682	0.022402%
	State Proportionate Share				11,674	169,423	0.006943%	175,377	0.007375%
9989	SCHOOL DISTRICT NO. 31-STILLWATER COUNTY-NYE	7.90%	8.70%	0.37%	739	10,724	0.000439%	10,524	0.000443%
	State Proportionate Share				224	3,253	0.000133%	3,431	0.000144%
6779	SD 1- West Valley School	7.90%	8.70%	0.37%	33,117	480,607	0.019694%	481,195	0.020236%
	State Proportionate Share				10,046	145,795	0.005974%	156,910	0.006599%



Employer 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, 2023				Net Pension Liability as of June 30, 2023		Net Pension Liability as of June 30, 2022			
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		
<b>Total ALL Employers &amp; State</b>			\$ 168,157,984	\$ 2,440,353,916	100.000000%	\$ 2,377,885,194	100.000000%		
<b>State (Non-Employer Contributing Entity)</b>			\$ 36,191,548	\$ 525,221,481	21.522349%	\$ 544,068,737	22.880362%		
<b>Employer</b>									
6966	SD 75 GREENFIELD	7.90%	8.70%	0.37%	16,116	233,879	0.009584%	238,119	0.010014%
6966	State Proportionate Share			0.37%	4,889	70,949	0.002907%	77,650	0.003266%
6958	SHIELDS VALLEY	7.90%	8.70%	0.37%	19,857	288,169	0.011809%	301,293	0.012671%
6958	State Proportionate Share			0.37%	6,093	88,430	0.003624%	98,247	0.004132%
6630	SWEET GRASS COUNTY HIGH SCHOOL	7.90%	8.70%	0.37%	41,839	607,172	0.024880%	698,891	0.029391%
6630	State Proportionate Share			0.37%	12,692	184,190	0.007548%	228,013	0.009589%
6642	BOARD OF PUBLIC EDUCATION	7.90%	9.07%	0.00%	4,856	70,467	0.002888%	70,212	0.002953%
6642	State Proportionate Share			0.00%	1,288	18,686	0.000766%	20,175	0.000848%
6643	COMM OF HIGHER EDUCATION	7.90%	9.07%	0.00%	258,765	3,755,268	0.153882%	3,601,347	0.151452%
6643	State Proportionate Share			0.00%	68,618	995,808	0.040806%	1,034,797	0.043518%
6530	COMM OF POLITICAL PRACTICES	7.90%	9.07%	0.00%	30,411	441,326	0.018085%	465,075	0.019558%
6530	State Proportionate Share			0.00%	8,064	117,029	0.004796%	133,633	0.005620%
6443	CONSUMER COUNSEL	7.90%	9.07%	0.00%	20,727	300,791	0.012326%	296,047	0.012450%
6443	State Proportionate Share			0.00%	5,496	79,763	0.003268%	85,065	0.003577%
6762	DEPARTMENT OF ADMINISTRATION	7.90%	9.07%	0.00%	2,905,291	42,162,358	1.727715%	40,170,262	1.689327%
6762	State Proportionate Share			0.00%	770,414	11,180,453	0.458149%	11,542,363	0.485405%
6780	DEPARTMENT OF AGRICULTURE	7.90%	9.07%	0.00%	466,755	6,773,673	0.277569%	6,584,856	0.276921%
6780	State Proportionate Share			0.00%	123,772	1,796,217	0.073605%	1,892,066	0.079569%
6825	DEPARTMENT OF COMMERCE	7.90%	9.07%	0.00%	1,209,829	17,557,366	0.719460%	16,942,359	0.712497%
6825	State Proportionate Share			0.00%	320,818	4,655,795	0.190784%	4,868,150	0.204726%
6802	DEPARTMENT OF CORRECTIONS	7.90%	9.07%	0.00%	2,403,277	34,877,008	1.429178%	34,688,631	1.458802%
6802	State Proportionate Share			0.00%	637,292	9,248,551	0.378984%	9,967,293	0.419166%
6667	DEPARTMENT OF FISH, WILDLIFE & PARKS	7.90%	9.07%	0.00%	3,015,158	43,756,779	1.793051%	41,626,251	1.750558%
6667	State Proportionate Share			0.00%	799,548	11,603,255	0.475474%	11,960,721	0.502998%
6620	DEPARTMENT OF JUSTICE	7.90%	9.07%	0.00%	2,712,792	39,368,770	1.613240%	37,242,000	1.566182%
6620	State Proportionate Share			0.00%	719,368	10,439,659	0.427793%	10,700,968	0.450020%
6838	DEPARTMENT OF LABOR & INDUSTRY	7.90%	9.07%	0.00%	3,181,876	46,176,245	1.892195%	48,610,997	2.044295%
6838	State Proportionate Share			0.00%	843,758	12,244,840	0.501765%	13,967,690	0.587400%
6712	DEPARTMENT OF LIVESTOCK	7.90%	9.07%	0.00%	323,070	4,688,482	0.192123%	4,656,993	0.195846%
6712	State Proportionate Share			0.00%	85,671	1,243,274	0.050946%	1,338,122	0.056274%
6850	DEPARTMENT OF MILITARY AFFAIRS	7.90%	9.07%	0.00%	970,630	14,086,050	0.577213%	13,135,339	0.552396%
6850	State Proportionate Share			0.00%	257,388	3,735,285	0.153063%	3,774,256	0.158723%
7685	DEPARTMENT OF REVENUE	7.90%	9.07%	0.00%	2,574,326	37,359,313	1.530897%	37,326,348	1.569729%
7685	State Proportionate Share			0.00%	682,650	9,906,799	0.405957%	10,725,204	0.451040%
6689	DEPARTMENT OF TRANSPORTATION	7.90%	9.07%	0.00%	10,199,877	148,023,360	6.065651%	142,184,062	5.979433%
6689	State Proportionate Share			0.00%	2,704,764	39,252,268	1.608466%	40,854,602	1.718107%
6678	DEPT OF ENVIRONMENTAL QUALITY	7.90%	9.07%	0.00%	1,732,315	25,139,821	1.030171%	25,802,441	1.085100%
6678	State Proportionate Share			0.00%	459,369	6,666,481	0.273177%	7,413,970	0.311788%
6721	DEPT OF NATURAL RESOURCES & CONSERVATION	7.90%	9.07%	0.00%	3,010,634	43,691,132	1.790360%	44,208,130	1.859136%
6721	State Proportionate Share			0.00%	798,348	11,585,847	0.474761%	12,702,588	0.534197%
6872	DEPT OF PUBLIC HEALTH & HUMAN SERVICES	7.90%	9.07%	0.00%	11,720,054	170,084,582	6.969669%	162,424,894	6.830645%
6872	State Proportionate Share			0.00%	3,107,879	45,102,378	1.848190%	46,670,521	1.962690%
6514	GOVERNORS OFFICE	7.90%	9.07%	0.00%	241,110	3,499,048	0.143383%	3,466,630	0.145786%
6514	State Proportionate Share			0.00%	63,937	927,864	0.038022%	996,088	0.041890%
6439	LEGISLATIVE COUNCIL	7.90%	9.07%	0.00%	1,058,831	15,366,038	0.629664%	12,438,735	0.523101%
6439	State Proportionate Share			0.00%	280,777	4,074,707	0.166972%	3,574,096	0.150306%
6652	MONTANA ARTS COUNCIL	7.90%	9.07%	0.00%	40,180	583,101	0.023894%	628,597	0.026435%
6652	State Proportionate Share			0.00%	10,655	154,624	0.006336%	180,618	0.007596%
6655	MONTANA HISTORICAL SOCIETY	7.90%	9.07%	0.00%	227,620	3,303,280	0.135361%	3,305,012	0.138990%
6655	State Proportionate Share			0.00%	60,359	875,951	0.035894%	949,649	0.039937%

**Employer 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, 2023					Net Pension Liability as of June 30, 2023		Net Pension Liability as of June 30, 2022		
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		
<b>Total ALL Employers &amp; State</b>			\$ 168,157,984	\$ 2,440,353,916	100.000000%	\$ 2,377,885,194	100.000000%		
<b>State (Non-Employer Contributing Entity)</b>			\$ 36,191,548	\$ 525,221,481	21.522349%	\$ 544,068,737	22.880362%		
<b>Employer</b>									
6764	MONTANA STATE FUND	7.90%	9.07%	0.00%	1,849,776	26,844,447	1.100023%	27,393,619	1.152016%
6764	State Proportionate Share		0.00%	0.00%	490,517	7,118,508	0.291700%	7,871,173	0.331016%
6653	MONTANA STATE LIBRARY	7.90%	9.07%	0.00%	246,044	3,570,654	0.146317%	3,352,159	0.140972%
6653	State Proportionate Share		0.00%	0.00%	65,245	946,852	0.038800%	963,196	0.040506%
6769	OFFICE OF PUBLIC DEFENDER	7.90%	9.07%	0.00%	1,692,466	24,561,529	1.006474%	23,202,844	0.975776%
6769	State Proportionate Share		0.00%	0.00%	448,802	6,513,132	0.266893%	6,667,013	0.280376%
6623	PUBLIC SERVICE COMMISSION	7.90%	9.07%	0.00%	171,095	2,482,972	0.101746%	2,733,505	0.114955%
6623	State Proportionate Share		0.00%	0.00%	45,370	658,425	0.026981%	785,434	0.033031%
6651	SCHOOL FOR THE DEAF & BLIND	7.90%	9.07%	0.00%	174,478	2,532,074	0.103758%	2,556,066	0.107493%
6651	State Proportionate Share		0.00%	0.00%	46,267	671,446	0.027514%	734,450	0.030887%
6529	SECRETARY OF STATE	7.90%	9.07%	0.00%	160,330	2,326,758	0.095345%	2,380,980	0.100130%
6529	State Proportionate Share		0.00%	0.00%	42,516	617,001	0.025283%	684,141	0.028771%
6552	STATE AUDITOR'S OFFICE	7.90%	9.07%	0.00%	371,868	5,396,642	0.221142%	5,260,230	0.221215%
6552	State Proportionate Share		0.00%	0.00%	98,610	1,431,061	0.058642%	1,511,453	0.063563%
6457	SUPREME COURT	7.90%	9.07%	0.00%	1,634,789	23,724,503	0.972175%	22,957,664	0.965466%
6457	State Proportionate Share		0.00%	0.00%	433,507	6,291,173	0.257798%	6,596,564	0.277413%
6563	SUPT OF PUBLIC INSTRUCTION	7.90%	9.07%	0.00%	593,554	8,613,822	0.352974%	8,262,362	0.347467%
6563	State Proportionate Share		0.00%	0.00%	157,396	2,284,180	0.093600%	2,374,074	0.099840%
6766	TEACHERS' RETIREMENT SYSTEM	7.90%	9.07%	0.00%	134,862	1,957,160	0.080200%	1,851,315	0.077856%
6766	State Proportionate Share		0.00%	0.00%	35,762	518,992	0.021267%	531,950	0.022371%
6567	GREAT FALLS COLLEGE MSU	7.90%	9.07%	0.00%	167,539	2,431,378	0.099632%	2,275,750	0.095705%
6567	State Proportionate Share		0.00%	0.00%	44,427	644,743	0.026420%	653,905	0.027499%
6647	MONTANA STATE UNIVERSITY - BILLINGS	7.90%	9.07%	0.00%	773,244	11,221,522	0.459832%	10,130,943	0.426048%
6647	State Proportionate Share		0.00%	0.00%	205,046	2,975,680	0.121936%	2,910,985	0.122419%
6645	MONTANA STATE UNIVERSITY - BOZEMAN	7.90%	9.07%	0.00%	5,500,944	79,831,179	3.271295%	66,999,910	2.817626%
6645	State Proportionate Share		0.00%	0.00%	1,458,719	21,169,326	0.867470%	19,251,487	0.809605%
6648	MONTANA STATE UNIVERSITY - NORTHERN	7.90%	9.07%	0.00%	240,892	3,495,891	0.143253%	3,578,357	0.150485%
6648	State Proportionate Share		0.00%	0.00%	63,879	927,027	0.037987%	1,028,191	0.043240%
6644	UNIVERSITY OF MONTANA	7.90%	9.07%	0.00%	5,206,721	75,561,340	3.096327%	71,505,594	3.007109%
6644	State Proportionate Share		0.00%	0.00%	1,380,698	20,037,067	0.821072%	20,546,132	0.864051%
6744	FALLON MEDICAL COMPLEX	7.90%	8.97%	0.10%	-	-	0.000000%	-	0.000000%
6744	State Proportionate Share		0.10%	-	-	-	0.000000%	-	0.000000%
6423	FLATHEAD EMERGENCY COMM CENTER	7.90%	8.97%	0.10%	-	-	0.000000%	-	0.000000%
6423	State Proportionate Share		0.10%	-	-	-	0.000000%	-	0.000000%
6405	SCHOOL DISTRICT 4 - TRINITY	7.90%	8.70%	0.37%	-	-	0.000000%	-	0.000000%
6405	State Proportionate Share		0.37%	-	-	-	0.000000%	-	0.000000%
10644	CRAIG WATER & SEWER DISTRICT	7.90%	8.97%	0.10%	-	-	0.000000%	-	0.000000%
10644	State Proportionate Share		0.10%	-	-	-	0.000000%	-	0.000000%
6411	NORTHWEST MT EDUC COOP	7.90%	8.97%	0.10%	-	-	0.000000%	62,390	0.002624%
6411	State Proportionate Share		0.10%	-	-	-	0.000000%	18,560	0.000781%

Employer 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, 2023							
	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Employer Contributions Subsequent to the Measurement Date
<b>Total ALL Employers &amp; State</b>	<b>\$ 97,195,150</b>	<b>\$ 6,191,713</b>	<b>\$ -</b>	<b>\$ 103,386,863</b>	<b>\$ 51,069,408</b>	<b>\$ 154,456,271</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 20,918,679</b>	<b>\$ 1,332,602</b>	<b>\$ -</b>	<b>\$ 22,251,281</b>	<b>\$ 4,675,646</b>	<b>\$ 26,926,927</b>	
<b>Employer</b>							
6532 CITY OF BAKER	27,719	1,766	-	29,485	-	29,485	#
6532 State Proportionate Share	7,661	488	-	8,149	-	8,149	#
6533 CITY OF BELGRADE	196,429	12,513	-	208,942	1,163,125	1,372,067	#
6533 State Proportionate Share	54,255	3,456	-	57,711	279,621	337,332	#
6506 CITY OF BELT	4,688	299	-	4,986	8,084	13,070	#
6506 State Proportionate Share	1,333	85	-	1,418	954	2,372	#
6505 CITY OF BIG TIMBER	13,771	877	-	14,648	42,866	57,514	#
6505 State Proportionate Share	3,875	247	-	4,121	7,673	11,794	#
6508 CITY OF BILLINGS	2,216,040	141,170	-	2,357,210	2,869,718	5,226,929	#
6508 State Proportionate Share	613,272	39,068	-	652,339	115,924	768,264	#
6512 CITY OF BOULDER	14,056	895	-	14,952	-	14,952	#
6512 State Proportionate Share	3,868	246	-	4,115	-	4,115	#
6509 CITY OF BOZEMAN	1,100,992	70,138	-	1,171,130	4,070,698	5,241,828	#
6509 State Proportionate Share	305,822	19,482	-	325,304	853,981	1,179,285	#
6519 CITY OF CHINOOK	31,938	2,035	-	33,973	-	33,973	#
6519 State Proportionate Share	8,877	566	-	9,443	-	9,443	#
6520 CITY OF CHOTEAU	26,347	1,678	-	28,026	2,256	30,282	#
6520 State Proportionate Share	7,277	464	-	7,741	-	7,741	#
6371 CITY OF COLSTRIP	74,954	4,775	-	79,729	-	79,729	#
6371 State Proportionate Share	20,721	1,320	-	22,041	-	22,041	#
6522 CITY OF COLUMBIA FALLS	58,399	3,720	-	62,119	65,825	127,944	#
6522 State Proportionate Share	16,164	1,030	-	17,194	505	17,699	#
6534 CITY OF COLUMBUS	19,688	1,254	-	20,943	-	20,943	#
6534 State Proportionate Share	5,462	348	-	5,810	-	5,810	#
6523 CITY OF CONRAD	49,626	3,161	-	52,787	156	52,943	#
6523 State Proportionate Share	13,664	870	-	14,535	-	14,535	#
6525 CITY OF CUT BANK	59,542	3,793	-	63,335	-	63,335	#
6525 State Proportionate Share	16,388	1,044	-	17,432	-	17,432	#
6528 CITY OF DEER LODGE	42,054	2,679	-	44,734	-	44,734	#
6528 State Proportionate Share	11,573	737	-	12,310	-	12,310	#
6531 CITY OF DILLON	44,013	2,804	-	46,816	-	46,816	#
6531 State Proportionate Share	12,144	774	-	12,917	-	12,917	#
6535 CITY OF EAST HELENA	25,040	1,595	-	26,635	17,591	44,226	#
6535 State Proportionate Share	6,946	443	-	7,389	-	7,389	#
6538 CITY OF FAIRVIEW	22,979	1,464	-	24,443	41,784	66,227	#
6538 State Proportionate Share	6,330	403	-	6,733	4,095	10,828	#
6539 CITY OF FORSYTH	35,915	2,288	-	38,203	7,451	45,655	#
6539 State Proportionate Share	9,892	630	-	10,522	-	10,522	#
6540 CITY OF FORT BENTON	19,572	1,247	-	20,819	17,391	38,210	#
6540 State Proportionate Share	5,386	343	-	5,729	-	5,729	#
6543 CITY OF GLASGOW	53,984	3,439	-	57,423	-	57,423	#
6543 State Proportionate Share	15,005	956	-	15,961	-	15,961	#

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

Deferred Outflows of Resources as of June 30, 2023							
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Pension Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Employer Contributions Subsequent to the Measurement Date
<b>Total ALL Employers &amp; State</b>	\$ 97,195,150	\$ 6,191,713	\$ -	\$ 103,386,863	\$ 51,069,408	\$ 154,456,271	
<b>State (Non-Employer Contributing Entity)</b>	\$ 20,918,679	\$ 1,332,602	\$ -	\$ 22,251,281	\$ 4,675,646	\$ 26,926,927	
<b>Employer</b>							
6544 CITY OF GLENDIVE	110,573	7,044	-	117,617	86,487	204,104	#
6544 State Proportionate Share	30,489	1,942	-	32,431	-	32,431	#
6545 CITY OF GREAT FALLS	1,031,455	65,708	-	1,097,163	41,372	1,138,535	#
6545 State Proportionate Share	284,594	18,130	-	302,724	-	302,724	#
6548 CITY OF HAMILTON	93,281	5,942	-	99,224	116,047	215,270	#
6548 State Proportionate Share	25,747	1,640	-	27,387	3,705	31,092	#
6549 CITY OF HARDIN	93,090	5,930	-	99,020	356,432	455,453	#
6549 State Proportionate Share	25,644	1,634	-	27,277	74,407	101,684	#
6547 CITY OF HARLEM	18,144	1,156	-	19,300	19,828	39,128	#
6547 State Proportionate Share	4,993	318	-	5,311	-	5,311	#
6606 CITY OF HARLOWTON	18,346	1,169	-	19,515	30,516	50,031	#
6606 State Proportionate Share	5,049	322	-	5,370	2,886	8,256	#
6550 CITY OF HAVRE	130,538	8,316	-	138,854	-	138,854	#
6550 State Proportionate Share	36,066	2,298	-	38,363	-	38,363	#
6551 CITY OF HELENA	773,443	49,271	-	822,715	1,447,262	2,269,976	#
6551 State Proportionate Share	213,682	13,612	-	227,294	172,289	399,583	#
6555 CITY OF KALISPELL	362,586	23,098	-	385,684	125,599	511,283	#
6555 State Proportionate Share	100,211	6,384	-	106,595	-	106,595	#
6557 CITY OF LAUREL	154,146	9,820	-	163,966	167,618	331,584	#
6557 State Proportionate Share	42,449	2,704	-	45,153	-	45,153	#
6559 CITY OF LEWISTOWN	93,256	5,941	-	99,197	-	99,197	#
6559 State Proportionate Share	25,763	1,641	-	27,404	-	27,404	#
6560 CITY OF LIBBY	37,163	2,367	-	39,530	2,949	42,479	#
6560 State Proportionate Share	10,291	656	-	10,947	-	10,947	#
6561 CITY OF LIVINGSTON	167,720	10,684	-	178,404	106,297	284,701	#
6561 State Proportionate Share	46,558	2,966	-	49,524	-	49,524	#
6570 CITY OF MALTA	27,545	1,755	-	29,299	9,045	38,345	#
6570 State Proportionate Share	7,580	483	-	8,063	-	8,063	#
6571 CITY OF MILES CITY	136,825	8,716	-	145,541	105,605	251,146	#
6571 State Proportionate Share	37,740	2,404	-	40,144	-	40,144	#
6572 City of Missoula	1,317,526	83,932	-	1,401,458	1,665,338	3,066,796	#
6572 State Proportionate Share	365,096	23,258	-	388,354	62,284	450,638	#
6576 CITY OF PLAINS	11,384	725	-	12,110	12,849	24,959	#
6576 State Proportionate Share	3,133	200	-	3,332	44	3,376	#
6577 CITY OF PLENTYWOOD	21,695	1,382	-	23,077	11,109	34,186	#
6577 State Proportionate Share	5,994	382	-	6,376	-	6,376	#
6578 CITY OF POLSON	88,712	5,651	-	94,363	104,545	198,908	#
6578 State Proportionate Share	24,458	1,558	-	26,016	1,818	27,834	#
6579 CITY OF POPLAR	12,786	815	-	13,600	16,440	30,040	#
6579 State Proportionate Share	3,596	229	-	3,825	404	4,229	#
6603 CITY OF RED LODGE	41,201	2,625	-	43,825	89,505	133,330	#
6603 State Proportionate Share	11,495	732	-	12,227	12,814	25,041	#
6581 CITY OF RONAN	16,152	1,029	-	17,181	-	17,181	#
6581 State Proportionate Share	4,461	284	-	4,745	-	4,745	#
6582 CITY OF ROUNDUP	22,011	1,402	-	23,413	29,377	52,790	#
6582 State Proportionate Share	6,057	386	-	6,443	1,421	7,864	#
6599 CITY OF SCOBEE	13,163	839	-	14,001	-	14,001	#
6599 State Proportionate Share	3,626	231	-	3,857	-	3,857	#
6585 CITY OF SHELBY	41,330	2,633	-	43,963	64,774	108,737	#
6585 State Proportionate Share	11,494	732	-	12,226	4,932	17,158	#

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

Deferred Outflows of Resources as of June 30, 2023							
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Employer Contributions Subsequent to the Measurement Date
<b>Total ALL Employers &amp; State</b>	\$ 97,195,150	\$ 6,191,713	\$ -	\$ 103,386,863	\$ 51,069,408	\$ 154,456,271	
<b>State (Non-Employer Contributing Entity)</b>	\$ 20,918,679	\$ 1,332,602	\$ -	\$ 22,251,281	\$ 4,675,646	\$ 26,926,927	
<b>Employer</b>							
6586 CITY OF SIDNEY	69,690	4,440	-	74,129	-	74,129	#
6586 State Proportionate Share	19,272	1,228	-	20,499	-	20,499	#
6379 CITY OF THREE FORKS	19,477	1,241	-	20,718	-	20,718	#
6379 State Proportionate Share	5,360	341	-	5,701	-	5,701	#
6590 CITY OF TOWNSEND	17,314	1,103	-	18,417	50,864	69,281	#
6590 State Proportionate Share	4,786	305	-	5,090	9,134	14,225	#
6574 CITY OF TROY	26,266	1,673	-	27,939	-	27,939	#
6574 State Proportionate Share	7,228	460	-	7,689	-	7,689	#
6592 CITY OF WHITE SULPHUR SPRINGS	9,906	631	-	10,537	13,044	23,581	#
6592 State Proportionate Share	2,746	175	-	2,921	523	3,444	#
6594 CITY OF WHITEFISH	237,204	15,111	-	252,315	368,188	620,503	#
6594 State Proportionate Share	65,646	4,182	-	69,828	30,737	100,565	#
6598 CITY OF WIBAUX	6,758	431	-	7,189	-	7,189	#
6598 State Proportionate Share	1,860	118	-	1,978	-	1,978	#
6596 CITY OF WOLF POINT	41,752	2,660	-	44,412	-	44,412	#
6596 State Proportionate Share	11,507	733	-	12,240	-	12,240	#
6399 TOWN OF ALBERTON	3,475	221	-	3,696	27,093	30,789	#
6399 State Proportionate Share	960	61	-	1,021	6,584	7,605	#
6507 TOWN OF BIG SANDY	4,453	284	-	4,736	-	4,736	#
6507 State Proportionate Share	1,225	78	-	1,303	-	1,303	#
7274 TOWN OF BRIDGER	16,605	1,058	-	17,663	21,226	38,889	#
7274 State Proportionate Share	4,594	293	-	4,887	768	5,655	#
6511 TOWN OF BROADUS	11,198	713	-	11,911	-	11,911	#
6511 State Proportionate Share	3,082	196	-	3,278	-	3,278	#
6513 TOWN OF CASCADE	8,887	566	-	9,453	-	9,453	#
6513 State Proportionate Share	2,446	156	-	2,601	-	2,601	#
6526 TOWN OF CHESTER	11,183	712	-	11,895	-	11,895	#
6526 State Proportionate Share	3,101	198	-	3,299	-	3,299	#
6521 TOWN OF CIRCLE	11,978	763	-	12,741	34,376	47,117	#
6521 State Proportionate Share	3,296	210	-	3,506	5,997	9,504	#
6524 TOWN OF CULBERTSON	9,144	583	-	9,727	2,037	11,764	#
6524 State Proportionate Share	2,516	160	-	2,677	-	2,677	#
6432 TOWN OF DENTON	734	47	-	781	-	781	#
6432 State Proportionate Share	233	15	-	248	-	248	#
6558 TOWN OF DRUMMOND	3,784	241	-	4,025	-	4,025	#
6558 State Proportionate Share	1,041	66	-	1,108	-	1,108	#
6607 TOWN OF EKALAKA	7,815	498	-	8,313	-	8,313	#
6607 State Proportionate Share	2,151	137	-	2,288	-	2,288	#
6536 TOWN OF ENNIS	25,300	1,612	-	26,911	32,240	59,151	#
6536 State Proportionate Share	6,999	446	-	7,444	817	8,262	#
6382 TOWN OF EUREKA	16,032	1,021	-	17,053	-	17,053	#
6382 State Proportionate Share	4,453	284	-	4,736	-	4,736	#
6537 TOWN OF FAIRFIELD	6,770	431	-	7,201	7,315	14,517	#
6537 State Proportionate Share	1,891	120	-	2,012	-	2,012	#
6605 TOWN OF FORT PECK	9,987	636	-	10,623	4,538	15,161	#
6605 State Proportionate Share	2,749	175	-	2,924	-	2,924	#
6410 TOWN OF FROID	1,831	117	-	1,948	-	1,948	#
6410 State Proportionate Share	504	32	-	536	-	536	#
6542 TOWN OF GERALDINE	2,180	139	-	2,319	-	2,319	#
6542 State Proportionate Share	601	38	-	640	-	640	#

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

		Deferred Outflows of Resources as of June 30, 2023						
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Contributions Subsequent to the Measurement Date	
<b>Total ALL Employers &amp; State</b>	\$ 97,195,150	\$ 6,191,713	\$ -	\$ 103,386,863	\$ 51,069,408	\$ 154,456,271		
<b>State (Non-Employer Contributing Entity)</b>	\$ 20,918,679	\$ 1,332,602	\$ -	\$ 22,251,281	\$ 4,675,646	\$ 26,926,927		
<b>Employer</b>								
6546 TOWN OF GRASS RANGE	523	33	-	556	8,278	8,834	#	
6546 State Proportionate Share	144	9	-	153	2,274	2,427	#	
6553 TOWN OF HOT SPRINGS	14,948	952	-	15,900	16,562	32,463	#	
6553 State Proportionate Share	4,113	262	-	4,376	-	4,376	#	
6434 TOWN OF HYSHAM	4,341	277	-	4,617	11,691	16,309	#	
6434 State Proportionate Share	1,195	76	-	1,271	1,981	3,252	#	
6562 TOWN OF LIMA	1,746	111	-	1,857	25	1,883	#	
6562 State Proportionate Share	493	31	-	524	-	524	#	
6601 TOWN OF MANHATTAN	62,040	3,952	-	65,993	133,912	199,904	#	
6601 State Proportionate Share	17,077	1,088	-	18,165	19,082	37,247	#	
6564 TOWN OF MEDICINE LAKE	4,621	294	-	4,915	1,481	6,396	#	
6564 State Proportionate Share	1,272	81	-	1,353	-	1,353	#	
6554 TOWN OF MELSTONE	2,278	145	-	2,423	-	2,423	#	
6554 State Proportionate Share	627	40	-	667	-	667	#	
6390 TOWN OF MOORE	1,448	92	-	1,540	250	1,790	#	
6390 State Proportionate Share	402	26	-	428	-	428	#	
6556 TOWN OF NASHUA	3,710	236	-	3,947	8,138	12,084	#	
6556 State Proportionate Share	1,031	66	-	1,096	1,155	2,251	#	
6575 TOWN OF PHILIPSBURG	20,408	1,300	-	21,708	16,934	38,642	#	
6575 State Proportionate Share	5,616	358	-	5,974	-	5,974	#	
6573 TOWN OF RICHEY	1,212	77	-	1,289	-	1,289	#	
6573 State Proportionate Share	345	22	-	367	-	367	#	
6583 TOWN OF RYEGATE	2,449	156	-	2,604	4,952	7,557	#	
6583 State Proportionate Share	674	43	-	717	664	1,381	#	
6353 TOWN OF SACO	5,428	346	-	5,774	-	5,774	#	
6353 State Proportionate Share	1,504	96	-	1,600	-	1,600	#	
6584 TOWN OF SHERIDAN	8,867	565	-	9,432	24,750	34,182	#	
6584 State Proportionate Share	2,440	155	-	2,595	4,386	6,981	#	
6366 TOWN OF ST IGNATIUS	7,544	481	-	8,025	-	8,025	#	
6366 State Proportionate Share	2,076	132	-	2,208	-	2,208	#	
6587 TOWN OF STANFORD	3,704	236	-	3,940	6,345	10,285	#	
6587 State Proportionate Share	1,019	65	-	1,084	659	1,743	#	
6604 TOWN OF STEVENSVILLE	28,474	1,814	-	30,288	-	30,288	#	
6604 State Proportionate Share	7,890	503	-	8,392	-	8,392	#	
6588 TOWN OF SUNBURST	7,346	468	-	7,814	3,246	11,060	#	
6588 State Proportionate Share	2,022	129	-	2,150	-	2,150	#	
6589 TOWN OF SUPERIOR	8,804	561	-	9,365	4,460	13,825	#	
6589 State Proportionate Share	2,423	154	-	2,577	-	2,577	#	
6580 TOWN OF TERRY	9,812	625	-	10,437	-	10,437	#	
6580 State Proportionate Share	2,700	172	-	2,872	-	2,872	#	
6597 TOWN OF THOMPSON FALLS	17,234	1,098	-	18,332	49,882	68,214	#	
6597 State Proportionate Share	4,767	304	-	5,071	9,045	14,115	#	
6600 TOWN OF TWIN BRIDGES	10,975	699	-	11,674	28,113	39,787	#	
6600 State Proportionate Share	3,021	192	-	3,213	4,680	7,893	#	
6591 TOWN OF VALIER	10,772	686	-	11,458	8,379	19,837	#	
6591 State Proportionate Share	2,965	189	-	3,154	-	3,154	#	
6408 TOWN OF WEST YELLOWSTONE	76,014	4,842	-	80,856	119,503	200,359	#	
6408 State Proportionate Share	21,006	1,338	-	22,344	10,260	32,603	#	
6356 TOWN OF WESTBY	2,936	187	-	3,123	-	3,123	#	
6356 State Proportionate Share	808	51	-	859	-	859	#	

Employer and Non-Employer Proportionate Share Allocations  
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Deferred Outflows of Resources as of June 30, 2023							
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Employer Contributions Subsequent to the Measurement Date
<b>Total ALL Employers &amp; State</b>	\$ 97,195,150	\$ 6,191,713	\$ -	\$ 103,386,863	\$ 51,069,408	\$ 154,456,271	
<b>State (Non-Employer Contributing Entity)</b>	\$ 20,918,679	\$ 1,332,602	\$ -	\$ 22,251,281	\$ 4,675,646	\$ 26,926,927	
<b>Employer</b>							
6409 TOWN OF WHITEHALL	11,312	721	-	12,033	26,179	38,212	#
6409 State Proportionate Share	3,143	200	-	3,343	3,972	7,315	#
6595 TOWN OF WINNETT	2,670	170	-	2,841	8,733	11,573	#
6595 State Proportionate Share	735	47	-	782	1,568	2,350	#
6458 ANACONDA-DEER LODGE COUNTY	240,098	15,295	-	255,393	306,739	562,132	#
6458 State Proportionate Share	66,165	4,215	-	70,380	11,307	81,687	#
6510 BUTTE SILVER BOW	1,126,683	71,774	-	1,198,457	1,329,179	2,527,636	#
6510 State Proportionate Share	310,767	19,797	-	330,564	19,742	350,306	#
6444 BEAVERHEAD COUNTY	155,431	9,902	-	165,333	304,693	470,026	#
6444 State Proportionate Share	43,061	2,743	-	45,805	38,274	84,079	#
6445 BIG HORN COUNTY	291,331	18,559	-	309,890	430,944	740,834	#
6445 State Proportionate Share	80,469	5,126	-	85,595	31,024	116,619	#
6446 BLAINE COUNTY	136,440	8,692	-	145,132	-	145,132	#
6446 State Proportionate Share	37,735	2,404	-	40,138	-	40,138	#
6447 BROADWATER COUNTY	114,400	7,288	-	121,688	179,831	301,519	#
6447 State Proportionate Share	31,625	2,015	-	33,640	16,135	49,775	#
6448 CARBON COUNTY	201,261	12,821	-	214,082	368,940	583,022	#
6448 State Proportionate Share	55,517	3,537	-	59,054	41,506	100,559	#
6449 CARTER COUNTY	72,388	4,611	-	77,000	27,053	104,053	#
6449 State Proportionate Share	20,086	1,280	-	21,366	-	21,366	#
6450 CASCADE COUNTY	720,587	45,904	-	766,491	340,361	1,106,852	#
6450 State Proportionate Share	198,904	12,671	-	211,575	-	211,575	#
6451 CHOUTEAU COUNTY	124,441	7,927	-	132,368	218,183	350,552	#
6451 State Proportionate Share	34,274	2,183	-	36,457	23,205	59,663	#
6452 CUSTER COUNTY	146,714	9,346	-	156,060	109,730	265,790	#
6452 State Proportionate Share	40,481	2,579	-	43,060	-	43,060	#
6453 DANIELS COUNTY	55,872	3,559	-	59,431	-	59,431	#
6453 State Proportionate Share	15,461	985	-	16,446	-	16,446	#
6456 DAWSON COUNTY	177,571	11,312	-	188,883	-	188,883	#
6456 State Proportionate Share	49,088	3,127	-	52,215	-	52,215	#
6459 FALLON COUNTY	159,217	10,143	-	169,360	-	169,360	#
6459 State Proportionate Share	44,290	2,821	-	47,112	-	47,112	#
6460 FERGUS COUNTY	143,686	9,153	-	152,840	-	152,840	#
6460 State Proportionate Share	39,914	2,543	-	42,456	-	42,456	#
6461 FLATHEAD COUNTY	1,129,533	71,956	-	1,201,489	370,717	1,572,206	#
6461 State Proportionate Share	311,753	19,860	-	331,613	-	331,613	#
6462 GALLATIN COUNTY	955,604	60,876	-	1,016,479	-	1,016,479	#
6462 State Proportionate Share	264,663	16,860	-	281,523	-	281,523	#
6463 GARFIELD COUNTY	83,249	5,303	-	88,552	80,732	169,284	#
6463 State Proportionate Share	23,093	1,471	-	24,564	-	24,564	#
6464 GLACIER COUNTY	136,482	8,694	-	145,176	85,294	230,471	#
6464 State Proportionate Share	37,704	2,402	-	40,106	-	40,106	#
6465 GOLDEN VALLEY COUNTY	13,497	860	-	14,357	-	14,357	#
6465 State Proportionate Share	3,729	238	-	3,966	-	3,966	#
6466 GRANITE COUNTY	73,529	4,684	-	78,213	-	78,213	#
6466 State Proportionate Share	20,332	1,295	-	21,627	-	21,627	#
6467 HILL COUNTY	182,570	11,630	-	194,201	49,013	243,214	#
6467 State Proportionate Share	50,541	3,220	-	53,761	-	53,761	#
6468 JEFFERSON COUNTY	211,775	13,491	-	225,266	-	225,266	#
6468 State Proportionate Share	58,424	3,722	-	62,146	-	62,146	#

Employer and Non-Employer Proportionate Share Allocations  
Public Employees' Retirement System  
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Deferred Outflows of Resources as of June 30, 2023							
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Employer Contributions Subsequent to the Measurement Date
<b>Total ALL Employers &amp; State</b>	\$ 97,195,150	\$ 6,191,713	\$ -	\$ 103,386,863	\$ 51,069,408	\$ 154,456,271	
<b>State (Non-Employer Contributing Entity)</b>	\$ 20,918,679	\$ 1,332,602	\$ -	\$ 22,251,281	\$ 4,675,646	\$ 26,926,927	
<b>Employer</b>							
6469 JUDITH BASIN COUNTY	66,323	4,225	-	70,548	31,909	102,457	#
6469 State Proportionate Share	18,258	1,163	-	19,421	-	19,421	#
6470 LAKE COUNTY	372,011	23,699	-	395,709	497,043	892,752	#
6470 State Proportionate Share	102,655	6,540	-	109,195	24,017	133,212	#
6471 LEWIS & CLARK COUNTY	771,575	49,152	-	820,727	208,155	1,028,882	#
6471 State Proportionate Share	213,111	13,576	-	226,687	-	226,687	#
6472 LIBERTY COUNTY	82,020	5,225	-	87,245	104,222	191,466	#
6472 State Proportionate Share	22,689	1,445	-	24,134	3,658	27,792	#
6473 LINCOLN COUNTY	241,400	15,378	-	256,778	-	256,778	#
6473 State Proportionate Share	66,869	4,260	-	71,129	-	71,129	#
6474 MADISON COUNTY	392,863	25,027	-	417,890	-	417,890	#
6474 State Proportionate Share	108,447	6,908	-	115,355	-	115,355	#
6475 MCCONE COUNTY	72,554	4,622	-	77,176	-	77,176	#
6475 State Proportionate Share	20,012	1,275	-	21,287	-	21,287	#
6476 MEAGHER COUNTY	62,381	3,974	-	66,355	-	66,355	#
6476 State Proportionate Share	17,169	1,094	-	18,263	-	18,263	#
6477 MINERAL COUNTY	109,518	6,977	-	116,495	185,874	302,369	#
6477 State Proportionate Share	30,193	1,923	-	32,116	18,480	50,596	#
6478 MISSOULA COUNTY	2,457,851	156,575	-	2,614,425	2,820,359	5,434,784	#
6478 State Proportionate Share	680,699	43,363	-	724,062	25,206	749,268	#
6479 MUSSELSHELL COUNTY	101,593	6,472	-	108,064	238,935	347,000	#
6479 State Proportionate Share	28,052	1,787	-	29,839	36,807	66,646	#
6480 PARK COUNTY	220,155	14,025	-	234,180	480,263	714,443	#
6480 State Proportionate Share	61,012	3,887	-	64,898	70,470	135,368	#
6481 PETROLEUM COUNTY	13,659	870	-	14,529	11,422	25,951	#
6481 State Proportionate Share	3,765	240	-	4,004	-	4,004	#
6482 PHILLIPS COUNTY	94,347	6,010	-	100,357	-	100,357	#
6482 State Proportionate Share	26,001	1,656	-	27,658	-	27,658	#
6483 PONDERA COUNTY	97,967	6,241	-	104,208	29,758	133,966	#
6483 State Proportionate Share	26,974	1,718	-	28,692	-	28,692	#
6485 POWDER RIVER COUNTY	201,250	12,820	-	214,071	55,449	269,520	#
6485 State Proportionate Share	55,523	3,537	-	59,060	-	59,060	#
6484 POWELL COUNTY	100,042	6,373	-	106,415	290,073	396,488	#
6484 State Proportionate Share	27,654	1,762	-	29,416	51,961	81,377	#
6486 PRAIRIE COUNTY	44,540	2,837	-	47,378	24,528	71,906	#
6486 State Proportionate Share	12,305	784	-	13,089	-	13,089	#
6487 RAVALLI COUNTY	366,896	23,373	-	390,268	188,042	578,311	#
6487 State Proportionate Share	101,294	6,453	-	107,747	-	107,747	#
6488 RICHLAND COUNTY	316,871	20,186	-	337,057	-	337,057	#
6488 State Proportionate Share	87,677	5,585	-	93,263	-	93,263	#
6489 ROOSEVELT COUNTY	214,893	13,690	-	228,582	21,486	250,068	#
6489 State Proportionate Share	59,307	3,778	-	63,085	-	63,085	#
6490 ROSEBUD COUNTY	172,795	11,008	-	183,802	43,187	226,989	#
6490 State Proportionate Share	47,752	3,042	-	50,794	-	50,794	#
6491 SANDERS COUNTY	197,455	12,579	-	210,034	254,178	464,211	#
6491 State Proportionate Share	54,371	3,464	-	57,835	9,130	66,965	#
6492 SHERIDAN COUNTY	147,455	9,393	-	156,849	-	156,849	#
6492 State Proportionate Share	40,607	2,587	-	43,194	-	43,194	#
6494 STILLWATER COUNTY	167,399	10,664	-	178,063	-	178,063	#
6494 State Proportionate Share	46,431	2,958	-	49,389	-	49,389	#



Employer and Non-Employer Proportionate Share Allocations  
Public Employees' Retirement System  
- Cost Sharing Plan  
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Deferred Outflows of Resources as of June 30, 2023							
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Employer Contributions Subsequent to the Measurement Date
<b>Total ALL Employers &amp; State</b>	\$ 97,195,150	\$ 6,191,713	\$ -	\$ 103,386,863	\$ 51,069,408	\$ 154,456,271	
<b>State (Non-Employer Contributing Entity)</b>	\$ 20,918,679	\$ 1,332,602	\$ -	\$ 22,251,281	\$ 4,675,646	\$ 26,926,927	
<b>Employer</b>							
6495 SWEET GRASS COUNTY	84,158	5,361	-	89,519	18,406	107,925	#
6495 State Proportionate Share	23,316	1,485	-	24,802	-	24,802	#
6496 TETON COUNTY	110,825	7,060	-	117,885	-	117,885	#
6496 State Proportionate Share	30,612	1,950	-	32,562	-	32,562	#
6497 TOOLE COUNTY	111,526	7,105	-	118,631	-	118,631	#
6497 State Proportionate Share	30,910	1,969	-	32,879	-	32,879	#
6498 TREASURE COUNTY	28,070	1,788	-	29,858	-	29,858	#
6498 State Proportionate Share	7,748	494	-	8,242	-	8,242	#
6499 VALLEY COUNTY	158,932	10,125	-	169,056	-	169,056	#
6499 State Proportionate Share	43,840	2,793	-	46,633	-	46,633	#
6500 WHEATLAND COUNTY	47,872	3,050	-	50,921	9,191	60,112	#
6500 State Proportionate Share	13,191	840	-	14,031	-	14,031	#
6501 WIBAUX COUNTY	78,039	4,971	-	83,011	-	83,011	#
6501 State Proportionate Share	21,495	1,369	-	22,864	-	22,864	#
6502 YELLOWSTONE COUNTY	884,650	56,356	-	941,006	505,883	1,446,890	#
6502 State Proportionate Share	244,603	15,582	-	260,185	-	260,185	#
6435 ARLEE-LAKE COUNTY WATER & SEWER DISTRICT	2,644	168	-	2,812	28,420	31,232	#
6435 State Proportionate Share	728	46	-	774	7,519	8,292	#
6720 BEAR PAW COOPERATIVE	2,033	129	-	2,162	-	2,162	#
6720 State Proportionate Share	559	36	-	595	-	595	#
6725 BERT MOONEY AIRPORT AUTHORITY	13,822	881	-	14,703	18,954	33,657	#
6725 State Proportionate Share	3,826	244	-	4,069	1,037	5,106	#
6740 BIG COUNTRY EDUCATIONAL COOP	1,937	123	-	2,060	1,723	3,783	#
6740 State Proportionate Share	533	34	-	567	-	567	#
6709 BIG FORK CO WATER & SEWER	23,375	1,489	-	24,864	18,733	43,597	#
6709 State Proportionate Share	6,432	410	-	6,842	-	6,842	#
7689 BIG HORN COUNTY CEMETERY DISTRICT #1	2,865	183	-	3,048	1,737	4,785	#
7689 State Proportionate Share	788	50	-	839	-	839	#
6348 BIG SKY CO WATER & SEWER DIST #363	17,494	1,114	-	18,609	81,919	100,528	#
6348 State Proportionate Share	5,173	330	-	5,502	18,937	24,439	#
6739 BIG SKY ECONOMIC DEVELOPMENT AUTH	24,941	1,589	-	26,530	-	26,530	#
6739 State Proportionate Share	7,478	476	-	7,955	-	7,955	#
6347 BIG SKY FIRE DEPARTMENT	-	-	-	-	-	-	#
6347 State Proportionate Share	-	-	-	-	-	-	#
6741 BIG SKY SPECIAL EDUCATION COOP	2,595	165	-	2,760	-	2,760	#
6741 State Proportionate Share	714	45	-	760	-	760	#
6697 BILLINGS HOUSING AUTHORITY	77,521	4,938	-	82,459	78,694	161,154	#
6697 State Proportionate Share	21,445	1,366	-	22,812	-	22,812	#
7699 BITTERROOT PUBLIC LIBRARY	16,175	1,030	-	17,205	32,387	49,592	#
7699 State Proportionate Share	4,484	286	-	4,769	4,215	8,985	#
6634 BITTERROOT CONSERVATION DISTRICT	3,384	216	-	3,599	2,527	6,126	#
6634 State Proportionate Share	934	59	-	993	-	993	#
12138 Bitterroot Valley Community College	1,058	67	-	1,125	16,127	17,252	#
12138 State Proportionate Share	292	19	-	310	4,451	4,761	#
6350 BITTERROOT VALLEY SEC	744	47	-	791	-	791	#
6350 State Proportionate Share	233	15	-	248	-	248	#
10565 BROADWATER CONSERVATION DISTRICT	892	57	-	948	-	948	#
10565 State Proportionate Share	251	16	-	267	-	267	#
6421 BUFFALO RAPIDS IRR1 PROJECT 1	10,824	690	-	11,514	-	11,514	#
6421 State Proportionate Share	2,979	190	-	3,168	-	3,168	#

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

Deferred Outflows of Resources as of June 30, 2023								
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Employer Contributions Subsequent to the Measurement Date	
<b>Total ALL Employers &amp; State</b>	\$ 97,195,150	\$ 6,191,713	\$ -	\$ 103,386,863	\$ 51,069,408	\$ 154,456,271		
<b>State (Non-Employer Contributing Entity)</b>	\$ 20,918,679	\$ 1,332,602	\$ -	\$ 22,251,281	\$ 4,675,646	\$ 26,926,927		
<b>Employer</b>								
6422 BUFFALO RAPIDS IRRI PROJECT 2	14,163	902	-	15,065	-	15,065	#	
6422 State Proportionate Share	3,917	250	-	4,167	-	4,167	#	
6711 CABINET MOUNTAIN COOPERATIVE	2,940	187	-	3,127	6,651	9,778	#	
6711 State Proportionate Share	809	52	-	861	987	1,848	#	
6727 CASCADE CONSERVATION DISTRICT	5,027	320	-	5,347	17,852	23,200	#	
6727 State Proportionate Share	1,384	88	-	1,472	3,272	4,744	#	
6662 CENTER FOR MENTAL HEALTH	2,308	147	-	2,455	838	3,293	#	
6662 State Proportionate Share	635	40	-	676	-	676	#	
6703 CENTRAL MONTANA LEARNING RESOURCE CTR	1,623	103	-	1,726	3,771	5,497	#	
6703 State Proportionate Share	478	30	-	508	659	1,168	#	
6719 CENTRAL VALLEY FIRE DISTRICT	11,730	747	-	12,477	30,963	43,440	#	
6719 State Proportionate Share	3,228	206	-	3,434	5,169	8,603	#	
6650 CHOUTEAU COUNTY CONSERVATION DIST	786	50	-	837	-	837	#	
6650 State Proportionate Share	216	14	-	230	-	230	#	
6428 COLUMBUS RURAL FIRE DISTRICT #3	8,925	569	-	9,494	-	9,494	#	
6428 State Proportionate Share	2,456	156	-	2,613	-	2,613	#	
6433 CORVALLIS COUNTY SEWER DISTRICT	2,418	154	-	2,572	2,047	4,620	#	
6433 State Proportionate Share	666	42	-	708	-	708	#	
6707 Crown Hill	2,315	147	-	2,462	-	2,462	#	
6707 State Proportionate Share	637	41	-	678	-	678	#	
6394 DALY DITCHES IRRIGATION DISTRICT	2,607	166	-	2,773	7,108	9,881	#	
6394 State Proportionate Share	805	51	-	857	1,360	2,217	#	
6677 DAWSON COMMUNITY COLLEGE	71,065	4,527	-	75,592	37,113	112,705	#	
6677 State Proportionate Share	19,658	1,252	-	20,910	-	20,910	#	
6686 DEER LODGE COUNTY HEAD START PROGRAM	21,575	1,374	-	22,949	-	22,949	#	
6686 State Proportionate Share	5,941	378	-	6,319	-	6,319	#	
8514 Drummond School and Community Library District	1,118	71	-	1,190	416	1,606	#	
8514 State Proportionate Share	308	20	-	327	-	327	#	
6389 DRY PRAIRIE RURAL WATER	58,969	3,757	-	62,726	45,871	108,596	#	
6389 State Proportionate Share	16,228	1,034	-	17,261	-	17,261	#	
8715 DRY REDWATER REGIONAL WATER AUTHORITY	5,953	379	-	6,332	18,485	24,817	#	
8715 State Proportionate Share	1,638	104	-	1,743	3,493	5,235	#	
6705 EASTERN YELLOWSTONE COUNTY SEC	964	61	-	1,026	-	1,026	#	
6705 State Proportionate Share	265	17	-	282	-	282	#	
6750 FERGUS COUNTY CONSERVATION DIST	1,371	87	-	1,458	-	1,458	#	
6750 State Proportionate Share	377	24	-	401	-	401	#	
6716 FLATHEAD CONSERVATION DISTRICT	7,035	448	-	7,483	41,875	49,358	#	
6716 State Proportionate Share	1,973	126	-	2,099	9,544	11,643	#	
6708 FLATHEAD MUNICIPAL AIRPORT AUTHORITY	113,789	7,249	-	121,038	376,236	497,273	#	
6708 State Proportionate Share	31,509	2,007	-	33,516	73,332	106,847	#	
6699 FLATHEAD SPECIAL EDUC COOP	2,352	150	-	2,502	6,291	8,793	#	
6699 State Proportionate Share	647	41	-	689	1,082	1,770	#	
6676 FLATHEAD VALLEY COMMUNITY COLLEGE	263,102	16,761	-	279,863	357,341	637,204	#	
6676 State Proportionate Share	72,570	4,623	-	77,193	18,657	95,849	#	
6638 FORT SHAW IRRIGATION DIST	7,183	458	-	7,641	11,432	19,073	#	
6638 State Proportionate Share	1,977	126	-	2,103	977	3,079	#	
6414 FRENCHTOWN RURAL FIRE DISTRICT	2,578	164	-	2,742	4,140	6,882	#	
6414 State Proportionate Share	709	45	-	755	371	1,125	#	
6682 GALLATIN AIRPORT AUTHORITY	183,117	11,665	-	194,783	703,409	898,192	#	
6682 State Proportionate Share	51,154	3,259	-	54,413	150,324	204,737	#	

Employer and Non-Employer Proportionate Share Allocations  
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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
<b>Total ALL Employers &amp; State</b>	\$ 97,195,150	\$ 6,191,713	\$ -	\$ 103,386,863	\$ 51,069,408	\$ 154,456,271	
<b>State (Non-Employer Contributing Entity)</b>	\$ 20,918,679	\$ 1,332,602	\$ -	\$ 22,251,281	\$ 4,675,646	\$ 26,926,927	
<b>Employer</b>							
6736 GALLATIN CONSERVATION DISTRICT	7,989	509	-	8,498	29,424	37,922	#
6736 State Proportionate Share	2,198	140	-	2,338	6,015	8,353	#
6702 GALLATIN-MADISON SEC	2,964	189	-	3,153	-	3,153	#
6702 State Proportionate Share	816	52	-	868	-	868	#
6718 GARDINER - PARK COUNTY WATER DIST	10,289	655	-	10,944	21,012	31,956	#
6718 State Proportionate Share	2,831	180	-	3,012	2,807	5,819	#
6691 GLASGOW IRRIGATION DISTRICT	5,912	377	-	6,289	673	6,962	#
6691 State Proportionate Share	1,646	105	-	1,751	-	1,751	#
7276 GRANITE CO HOSPITAL & NURSING HOME	95,911	6,110	-	102,020	111,725	213,746	#
7276 State Proportionate Share	26,638	1,697	-	28,335	1,728	30,064	#
6373 GRANITE CONSERVATION DISTRICT	1,324	84	-	1,408	-	1,408	#
6373 State Proportionate Share	364	23	-	387	-	387	#
6717 GREAT DIVIDE EDUCATION SERVICES	3,097	197	-	3,295	5,090	8,384	#
6717 State Proportionate Share	852	54	-	907	481	1,388	#
11990 GREAT FALLS HOUSING AUTHORITY	47,369	3,018	-	50,387	740,513	790,900	#
11990 State Proportionate Share	13,066	832	-	13,899	204,262	218,161	#
6660 GREAT FALLS INT AIRPORT	30,541	1,946	-	32,486	42,182	74,668	#
6660 State Proportionate Share	8,599	548	-	9,147	2,770	11,917	#
6641 GREENFIELDS IRRIGATION DIST	53,210	3,390	-	56,600	-	56,600	#
6641 State Proportionate Share	14,642	933	-	15,575	-	15,575	#
6417 HEBGEN BASIN RURAL FD	2,574	164	-	2,738	4,965	7,703	#
6417 State Proportionate Share	708	45	-	753	616	1,369	#
6663 HELENA HOUSING AUTHORITY	54,558	3,476	-	58,033	20,478	78,511	#
6663 State Proportionate Share	15,149	965	-	16,114	-	16,114	#
6632 HELENA REGIONAL AIRPORT AUTH	65,040	4,143	-	69,183	40,625	109,808	#
6632 State Proportionate Share	18,140	1,156	-	19,296	-	19,296	#
6685 HELENA VALLEY IRRIGATION DIST	13,517	861	-	14,379	-	14,379	#
6685 State Proportionate Share	3,720	237	-	3,957	-	3,957	#
6664 HILL CO PUBLIC CEMETERY DIST	3,841	245	-	4,086	13,885	17,971	#
6664 State Proportionate Share	1,075	68	-	1,144	2,754	3,898	#
6377 HINSDALE WATER & SEWER DISTRICT	527	34	-	561	-	561	#
6377 State Proportionate Share	145	9	-	154	-	154	#
6631 HOUSING AUTHORITY OF ANACONDA	21,080	1,343	-	22,423	5,550	27,973	#
6631 State Proportionate Share	5,801	370	-	6,170	-	6,170	#
6637 HOUSING AUTHORITY OF BUTTE	39,764	2,533	-	42,297	-	42,297	#
6637 State Proportionate Share	10,980	699	-	11,680	-	11,680	#
6640 HOUSING AUTHORITY OF GLASGOW	9,157	583	-	9,740	-	9,740	#
6640 State Proportionate Share	2,520	161	-	2,680	-	2,680	#
6746 HUMAN RESOURCES COUNCIL DIST XI	69,603	4,434	-	74,037	6,915	80,952	#
6746 State Proportionate Share	19,304	1,230	-	20,534	-	20,534	#
6635 HUMAN RESOURCES COUNCIL DIST XII	159,139	10,138	-	169,277	122,642	291,919	#
6635 State Proportionate Share	43,845	2,793	-	46,638	-	46,638	#
6425 HYALITE RFD	1,220	78	-	1,298	-	1,298	#
6425 State Proportionate Share	336	21	-	357	-	357	#
6722 JUDITH BASIN CONSERVATION DIST	1,015	65	-	1,080	-	1,080	#
6722 State Proportionate Share	279	18	-	297	-	297	#
6738 LAKESIDE CO WATER & SEWER	17,127	1,091	-	18,218	19,739	37,957	#
6738 State Proportionate Share	4,713	300	-	5,013	155	5,168	#
6357 LARCHMONT GOLF COURSE	11,152	710	-	11,863	1,399	13,262	#
6357 State Proportionate Share	3,069	196	-	3,265	-	3,265	#

Employer and Non-Employer Proportionate Share Allocations  
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Deferred Outflows of Resources as of June 30, 2023								
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Employer Contributions Subsequent to the Measurement Date	
<b>Total ALL Employers &amp; State</b>	\$ 97,195,150	\$ 6,191,713	\$ -	\$ 103,386,863	\$ 51,069,408	\$ 154,456,271		
<b>State (Non-Employer Contributing Entity)</b>	\$ 20,918,679	\$ 1,332,602	\$ -	\$ 22,251,281	\$ 4,675,646	\$ 26,926,927		
<b>Employer</b>								
6358 LEWIS & CLARK CONSERVATION DIST	3,847	245	-	4,093	3,544	7,636	#	
6358 State Proportionate Share	1,071	68	-	1,139	-	1,139	#	
6694 LEWIS & CLARK LIBRARY	84,516	5,384	-	89,900	122,874	212,774	#	
6694 State Proportionate Share	23,395	1,490	-	24,885	7,827	32,712	#	
6372 LIBERTY CO CONSERVATION DISTRICT	-	-	-	-	-	-	#	
6372 State Proportionate Share	-	-	-	-	-	-	#	
6397 LINCOLN CONSERVATION DISTRICT	1,631	104	-	1,735	2,725	4,460	#	
6397 State Proportionate Share	449	29	-	477	272	750	#	
6729 LINCOLN COUNTY RURAL FIRE DIST	6,219	396	-	6,615	-	6,615	#	
6729 State Proportionate Share	1,711	109	-	1,820	-	1,820	#	
6730 LOCKWOOD RURAL FIRE DIST 8	3,095	197	-	3,292	-	3,292	#	
6730 State Proportionate Share	852	54	-	906	-	906	#	
6391 LOCKWOOD WATER & SEWER DISTRICT	17,056	1,087	-	18,142	27,313	45,456	#	
6391 State Proportionate Share	4,736	302	-	5,038	1,888	6,926	#	
6430 MADISON CONSERVATION DISTRICT	4,154	265	-	4,418	47,523	51,941	#	
6430 State Proportionate Share	1,150	73	-	1,223	12,316	13,539	#	
6355 MALTA CEMETERY DISTRICT	2,251	143	-	2,394	-	2,394	#	
6355 State Proportionate Share	619	39	-	659	-	659	#	
6672 MALTA IRRIGATION DISTRICT	22,531	1,435	-	23,966	-	23,966	#	
6672 State Proportionate Share	6,200	395	-	6,595	-	6,595	#	
9111 Meagher County Conservation District	-	-	-	-	-	-	#	
9111 State Proportionate Share	-	-	-	-	-	-	#	
6671 MILES COMMUNITY COLLEGE	61,688	3,930	-	65,618	19,995	85,613	#	
6671 State Proportionate Share	17,124	1,091	-	18,215	-	18,215	#	
6419 MILK RIVER JBC	7,257	462	-	7,720	31,312	39,032	#	
6419 State Proportionate Share	1,997	127	-	2,124	6,837	8,961	#	
6706 MISSOULA AREA SEC	3,795	242	-	4,037	1,228	5,265	#	
6706 State Proportionate Share	1,044	67	-	1,111	-	1,111	#	
6700 MISSOULA COUNTY AIRPORT	165,327	10,532	-	175,859	353,081	528,940	#	
6700 State Proportionate Share	45,747	2,914	-	48,661	50,002	98,663	#	
11782 MISSOULA IRRIGATION DISTRICT	3,001	191	-	3,193	48,650	51,843	#	
11782 State Proportionate Share	826	53	-	879	13,388	14,267	#	
6661 MISSOULA RURAL FIRE DISTRICT	12,943	825	-	13,768	-	13,768	#	
6661 State Proportionate Share	3,566	227	-	3,793	-	3,793	#	
6749 NO MONTANA JOINT REFUSE DISPOSAL DIST	21,639	1,378	-	23,018	-	23,018	#	
6749 State Proportionate Share	5,974	381	-	6,355	-	6,355	#	
6714 NORTH CENTRAL LEARNING SEC	2,718	173	-	2,891	5,134	8,025	#	
6714 State Proportionate Share	748	48	-	796	618	1,413	#	
6424 NORTH LAKE CO PUBLIC LIBRARY DIST	9,380	598	-	9,978	15,978	25,953	#	
6424 State Proportionate Share	2,636	168	-	2,804	1,874	4,678	#	
6398 NORTH VALLEY PUBLIC LIBRARY	11,153	711	-	11,864	4,714	16,577	#	
6398 State Proportionate Share	3,070	196	-	3,266	-	3,266	#	
6393 PABLO-LAKE COUNTY WATER & SEWER	8,690	554	-	9,244	-	9,244	#	
6393 State Proportionate Share	2,392	152	-	2,544	-	2,544	#	
6386 PARK CO RURAL FIRE DISTRICT 1	11,330	722	-	12,052	22,567	34,618	#	
6386 State Proportionate Share	3,119	199	-	3,317	2,495	5,812	#	
6407 PARK COUNTY SEC	-	-	-	-	-	-	#	
6407 State Proportionate Share	-	-	-	-	-	-	#	
6383 PETROLEUM CO CONSERVATION DIST	8,069	514	-	8,584	26,965	35,548	#	
6383 State Proportionate Share	2,221	141	-	2,362	5,041	7,403	#	

Employer 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, 2023							
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Employer Contributions Subsequent to the Measurement Date
<b>Total ALL Employers &amp; State</b>	\$ 97,195,150	\$ 6,191,713	\$ -	\$ 103,386,863	\$ 51,069,408	\$ 154,456,271	
<b>State (Non-Employer Contributing Entity)</b>	\$ 20,918,679	\$ 1,332,602	\$ -	\$ 22,251,281	\$ 4,675,646	\$ 26,926,927	
<b>Employer</b>							
10576 PHILIPSBURG AREA COMMUNITY LIBRARY	941	60	-	1,001	2,588	3,589	#
10576 State Proportionate Share	259	16	-	275	453	729	#
6404 PHILLIPS CONSERVATION DISTRICT	-	-	-	-	-	-	#
6404 State Proportionate Share	-	-	-	-	-	-	#
6674 PONDERA CO CANAL & RESERVOIR	25,214	1,606	-	26,820	-	26,820	#
6674 State Proportionate Share	7,022	447	-	7,470	-	7,470	#
6723 PONDERA COUNTY CEMETERY DIST 2	2,321	148	-	2,469	1,138	3,608	#
6723 State Proportionate Share	639	41	-	679	-	679	#
9854 PONDERA REGIONAL PORT AUTHORITY	2,016	128	-	2,144	5,159	7,303	#
9854 State Proportionate Share	555	35	-	590	860	1,450	#
6733 PORT OF MONTANA - PORT AUTHORITY	10,745	684	-	11,429	-	11,429	#
6733 State Proportionate Share	2,957	188	-	3,145	-	3,145	#
6679 PRAIRIE COUNTY HOSPITAL DISTRICT	59,677	3,802	-	63,479	26,469	89,948	#
6679 State Proportionate Share	16,504	1,051	-	17,555	-	17,555	#
6737 PRAIRIE VIEW SPECIAL SERVICES COOP	-	-	-	-	-	-	#
6737 State Proportionate Share	-	-	-	-	-	-	#
7277 PRICKLY PEAR SPECIAL SVCS COOP	1,936	123	-	2,060	966	3,025	#
7277 State Proportionate Share	557	35	-	592	-	592	#
6415 RAE WATER AND SEWER DISTRICT	19,707	1,255	-	20,963	33,860	54,822	#
6415 State Proportionate Share	5,423	345	-	5,769	3,489	9,258	#
7688 RED LODGE RURAL FIRE DISTRICT 7	14,650	933	-	15,583	-	15,583	#
7688 State Proportionate Share	4,031	257	-	4,288	-	4,288	#
6673 RICHLAND CO HOUSING AUTHORITY	25,883	1,649	-	27,532	42,733	70,264	#
6673 State Proportionate Share	7,187	458	-	7,645	4,239	11,884	#
9214 Riverside County Water and Sewer District No. 310	1,088	69	-	1,158	-	1,158	#
9214 State Proportionate Share	299	19	-	319	-	319	#
7682 RONAN LIBRARY DISTRICT	6,172	393	-	6,566	-	6,566	#
7682 State Proportionate Share	1,698	108	-	1,807	-	1,807	#
6352 ROUNDUP COMMUNITY LIBRARY	699	44	-	743	198	941	#
6352 State Proportionate Share	192	12	-	204	-	204	#
6388 SEELEY LAKE MISSOULA CO WATER DISTRICT	6,776	432	-	7,208	4,932	12,140	#
6388 State Proportionate Share	1,893	121	-	2,013	-	2,013	#
7694 SEELEY LAKE RURAL FIRE DISTRICT	1,607	102	-	1,710	3,109	4,819	#
7694 State Proportionate Share	442	28	-	470	323	793	#
6413 SHERIDAN DANIELS SEC	-	-	-	-	-	-	#
6413 State Proportionate Share	-	-	-	-	-	-	#
6735 SIDNEY RICHLAND AIRPORT AUTHORITY	8,808	561	-	9,369	7,588	16,957	#
6735 State Proportionate Share	2,457	157	-	2,614	-	2,614	#
9213 SOMERS COUNTY WATER & SEWER DISTRICT	1,491	95	-	1,585	1,804	3,389	#
9213 State Proportionate Share	448	29	-	477	74	550	#
6734 TETON COUNTY CONSERVATION DIST	902	57	-	960	379	1,338	#
6734 State Proportionate Share	248	16	-	264	-	264	#
6429 THOMPSON FALLS PUBLIC LIBRARY	-	-	-	-	-	-	#
6429 State Proportionate Share	-	-	-	-	-	-	#
6344 UPPER MUSSELSHELL CONSERVATION DIST	1,000	64	-	1,064	3,310	4,374	#
6344 State Proportionate Share	275	18	-	293	648	941	#
6345 URBAN TRANS DIST/DAWSON CO	7,804	497	-	8,301	700	9,001	#
6345 State Proportionate Share	2,147	137	-	2,284	-	2,284	#
6387 VALLEY COUNTY CONSERVATION DISTRICT	287	18	-	305	-	305	#
6387 State Proportionate Share	79	5	-	84	-	84	#

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

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	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Employer Contributions Subsequent to the Measurement Date
<b>Total ALL Employers &amp; State</b>	\$ 97,195,150	\$ 6,191,713	\$ -	\$ 103,386,863	\$ 51,069,408	\$ 154,456,271	
<b>State (Non-Employer Contributing Entity)</b>	\$ 20,918,679	\$ 1,332,602	\$ -	\$ 22,251,281	\$ 4,675,646	\$ 26,926,927	
<b>Employer</b>							
6726 VICTOR WATER & SEWER	2,620	167	-	2,787	5,580	8,367	#
6726 State Proportionate Share	721	46	-	767	779	1,545	#
6669 WHITEFISH HOUSING AUTHORITY	6,219	396	-	6,615	-	6,615	#
6669 State Proportionate Share	1,711	109	-	1,820	-	1,820	#
6361 YELLOWSTONE CITY-COUNTY HEALTH DEPT	936,696	59,671	-	996,367	692,974	1,689,342	#
6361 State Proportionate Share	262,380	16,715	-	279,094	-	279,094	#
6698 YELLOWSTONE WEST CARBON SEC	5,472	349	-	5,820	3,463	9,284	#
6698 State Proportionate Share	1,506	96	-	1,602	-	1,602	#
6608 BEAVERHEAD COUNTY HIGH SCHOOL	34,895	2,223	-	37,118	-	37,118	#
6608 State Proportionate Share	10,619	676	-	11,295	-	11,295	#
6354 BIG SKY SCHOOL DISTRICT #72	37,295	2,376	-	39,671	143,099	182,770	#
6354 State Proportionate Share	11,453	730	-	12,183	33,814	45,997	#
11464 CARDWELL SCHOOL DISTRICT	1,385	88	-	1,473	10,584	12,057	#
11464 State Proportionate Share	420	27	-	447	2,941	3,388	#
6760 GREAT FALLS PUBLIC SCHOOLS	529,805	33,751	-	563,555	133,734	697,289	#
6760 State Proportionate Share	161,088	10,262	-	171,350	-	171,350	#
6910 HAVRE PUBLIC SCHOOLS	119,790	7,631	-	127,421	-	127,421	#
6910 State Proportionate Share	36,934	2,353	-	39,287	-	39,287	#
6625 JEFFERSON COUNTY HIGH SCHOOL	11,045	704	-	11,749	5,497	17,246	#
6625 State Proportionate Share	3,435	219	-	3,654	-	3,654	#
6624 JORDAN PUBLIC SCHOOLS	11,175	712	-	11,887	18,880	30,767	#
6624 State Proportionate Share	3,390	216	-	3,606	2,304	5,911	#
6375 JUDITH GAP SCHOOL	8,961	571	-	9,532	42,707	52,239	#
6375 State Proportionate Share	2,718	173	-	2,891	10,793	13,684	#
10734 KINSEY SCHOOL DISTRICT #63	1,919	122	-	2,041	1,006	3,048	#
10734 State Proportionate Share	582	37	-	619	-	619	#
6944 LAVINA K-12	8,932	569	-	9,501	7,229	16,730	#
6944 State Proportionate Share	2,710	173	-	2,882	-	2,882	#
10132 LIBERTY SCHOOL DISTRICT 10	2,537	162	-	2,698	27,000	29,699	#
10132 State Proportionate Share	770	49	-	819	7,899	8,718	#
7692 OVANDO ELEMENTARY SCHOOL DISTRICT 11	918	58	-	977	136	1,113	#
7692 State Proportionate Share	279	18	-	296	-	296	#
6628 POWDER RIVER COUNTY HIGH SCHOOL	19,406	1,236	-	20,642	13,058	33,701	#
6628 State Proportionate Share	5,887	375	-	6,262	-	6,262	#
6629 POWELL COUNTY HIGH SCHOOL	7,419	473	-	7,892	4,337	12,229	#
6629 State Proportionate Share	2,406	153	-	2,559	-	2,559	#
12134 Rau Elementary School SD 21	8,327	530	-	8,857	126,973	135,831	#
12134 State Proportionate Share	2,526	161	-	2,687	38,518	41,205	#
6781 SCHOOL DISTRICT 1 & 7 - HYSHAM	4,997	318	-	5,315	5,424	10,739	#
6781 State Proportionate Share	1,603	102	-	1,705	251	1,956	#
6861 SCHOOL DISTRICT 1 & 7 - TOWNSEND	34,408	2,192	-	36,600	17,974	54,574	#
6861 State Proportionate Share	10,525	670	-	11,195	-	11,195	#
6751 SCHOOL DISTRICT 1 - BIG TIMBER	9,742	621	-	10,362	16,195	26,557	#
6751 State Proportionate Share	3,081	196	-	3,277	2,050	5,327	#
6752 SCHOOL DISTRICT 1 - BUTTE	237,421	15,125	-	252,546	7,295	259,841	#
6752 State Proportionate Share	73,146	4,660	-	77,806	-	77,806	#
6753 SCHOOL DISTRICT 1 - CHOTEAU	24,919	1,587	-	26,507	-	26,507	#
6753 State Proportionate Share	7,561	482	-	8,042	-	8,042	#
6754 SCHOOL DISTRICT 1 - CIRCLE	14,119	899	-	15,019	-	15,019	#
6754 State Proportionate Share	4,283	273	-	4,556	-	4,556	#

Employer and Non-Employer Proportionate Share Allocations  
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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
<b>Total ALL Employers &amp; State</b>	\$ 97,195,150	\$ 6,191,713	\$ -	\$ 103,386,863	\$ 51,069,408	\$ 154,456,271	
<b>State (Non-Employer Contributing Entity)</b>	\$ 20,918,679	\$ 1,332,602	\$ -	\$ 22,251,281	\$ 4,675,646	\$ 26,926,927	
<b>Employer</b>							
6755 SCHOOL DISTRICT 1 - CLANCY	20,236	1,289	-	21,525	36,055	57,581	#
6755 State Proportionate Share	6,250	398	-	6,648	4,445	11,092	#
6756 SCHOOL DISTRICT 1 - CORVALLIS	62,564	3,986	-	66,550	-	66,550	#
6756 State Proportionate Share	19,304	1,230	-	20,534	-	20,534	#
6757 SCHOOL DISTRICT 1 - DEER LODGE	25,365	1,616	-	26,981	-	26,981	#
6757 State Proportionate Share	7,772	495	-	8,267	-	8,267	#
6342 SCHOOL DISTRICT 1 - FORT BENTON	22,031	1,403	-	23,434	-	23,434	#
6342 State Proportionate Share	6,684	426	-	7,110	-	7,110	#
6758 SCHOOL DISTRICT 1 - GLASGOW	57,447	3,660	-	61,107	-	61,107	#
6758 State Proportionate Share	17,518	1,116	-	18,634	-	18,634	#
6759 SCHOOL DISTRICT 1 - GLENDIVE	66,454	4,233	-	70,688	-	70,688	#
6759 State Proportionate Share	20,382	1,298	-	21,681	-	21,681	#
6778 SCHOOL DISTRICT 1 - HEART BUTTE	18,594	1,184	-	19,778	-	19,778	#
6778 State Proportionate Share	5,719	364	-	6,084	-	6,084	#
6761 SCHOOL DISTRICT 1 - HELENA	383,855	24,453	-	408,308	-	408,308	#
6761 State Proportionate Share	117,084	7,459	-	124,543	-	124,543	#
6771 SCHOOL DISTRICT 1 - LEWISTOWN	93,430	5,952	-	99,382	62,573	161,955	#
6771 State Proportionate Share	28,644	1,825	-	30,469	-	30,469	#
6772 SCHOOL DISTRICT 1 - MILES CITY	59,340	3,780	-	63,120	-	63,120	#
6772 State Proportionate Share	18,140	1,156	-	19,295	-	19,295	#
6773 SCHOOL DISTRICT 1 - MISSOULA	501,604	31,954	-	533,559	-	533,559	#
6773 State Proportionate Share	153,130	9,755	-	162,885	-	162,885	#
6775 SCHOOL DISTRICT 1 - PHILIPSBURG	17,180	1,094	-	18,274	30,223	48,497	#
6775 State Proportionate Share	5,278	336	-	5,615	4,560	10,175	#
6774 SCHOOL DISTRICT 1 - PLAINS	23,958	1,526	-	25,484	48,232	73,716	#
6774 State Proportionate Share	7,285	464	-	7,749	7,699	15,449	#
6776 SCHOOL DISTRICT 1 - RED LODGE	25,117	1,600	-	26,717	-	26,717	#
6776 State Proportionate Share	7,754	494	-	8,248	-	8,248	#
6777 SCHOOL DISTRICT 1 - SCOBAY	11,044	704	-	11,747	158	11,906	#
6777 State Proportionate Share	3,746	239	-	3,985	-	3,985	#
6983 SCHOOL DISTRICT 1 - TROY	30,428	1,938	-	32,366	126,431	158,796	#
6983 State Proportionate Share	9,286	592	-	9,877	30,882	40,760	#
6883 SCHOOL DISTRICT 10 - ANACONDA	57,038	3,634	-	60,671	32,653	93,324	#
6883 State Proportionate Share	17,320	1,103	-	18,423	-	18,423	#
6995 SCHOOL DISTRICT 10 - CAYUSE	12,605	803	-	13,408	977	14,385	#
6995 State Proportionate Share	3,911	249	-	4,160	-	4,160	#
6884 SCHOOL DISTRICT 10 - CHINOOK	23,760	1,514	-	25,274	20,285	45,559	#
6884 State Proportionate Share	7,208	459	-	7,668	-	7,668	#
6885 SCHOOL DISTRICT 10 - CONRAD	30,484	1,942	-	32,426	9,165	41,591	#
6885 State Proportionate Share	9,285	592	-	9,877	-	9,877	#
6886 SCHOOL DISTRICT 10 - DILLON	25,163	1,603	-	26,766	7,953	34,719	#
6886 State Proportionate Share	7,841	499	-	8,340	-	8,340	#
6887 SCHOOL DISTRICT 10 - NOXON	10,272	654	-	10,926	-	10,926	#
6887 State Proportionate Share	3,124	199	-	3,323	-	3,323	#
6363 SCHOOL DISTRICT 104 - SPRING CREEK	335	21	-	356	-	356	#
6363 State Proportionate Share	102	6	-	108	-	108	#
6982 SCHOOL DISTRICT 11 & 2 - DRUMMOND	13,549	863	-	14,412	6,160	20,572	#
6982 State Proportionate Share	4,138	264	-	4,402	-	4,402	#
6362 SCHOOL DISTRICT 11 - BRORSON	1,236	79	-	1,314	-	1,314	#
6362 State Proportionate Share	375	24	-	399	-	399	#

Employer and Non-Employer Proportionate Share Allocations  
Public Employees' Retirement System  
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	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Employer Contributions Subsequent to the Measurement Date
<b>Total ALL Employers &amp; State</b>	\$ 97,195,150	\$ 6,191,713	\$ -	\$ 103,386,863	\$ 51,069,408	\$ 154,456,271	
<b>State (Non-Employer Contributing Entity)</b>	\$ 20,918,679	\$ 1,332,602	\$ -	\$ 22,251,281	\$ 4,675,646	\$ 26,926,927	
<b>Employer</b>							
6889 SCHOOL DISTRICT 11 - POTOMAC	5,974	381	-	6,355	3,115	9,470	#
6889 State Proportionate Share	1,812	115	-	1,928	-	1,928	#
6412 SCHOOL DISTRICT 11 - WISE RIVER	945	60	-	1,005	2,913	3,918	#
6412 State Proportionate Share	287	18	-	305	621	926	#
7026 SCHOOL DISTRICT 115 - WINIFRED	11,100	707	-	11,807	13,366	25,173	#
7026 State Proportionate Share	3,367	215	-	3,582	529	4,111	#
6891 SCHOOL DISTRICT 12 - BAKER	33,288	2,121	-	35,409	-	35,409	#
6891 State Proportionate Share	10,180	649	-	10,829	-	10,829	#
6893 SCHOOL DISTRICT 12 - HARLEM	49,424	3,149	-	52,573	-	52,573	#
6893 State Proportionate Share	14,994	955	-	15,949	-	15,949	#
6406 SCHOOL DISTRICT 12 - HAVRE	1,542	98	-	1,640	3,383	5,023	#
6406 State Proportionate Share	468	30	-	498	563	1,061	#
6890 SCHOOL DISTRICT 12 - LIMA	4,018	256	-	4,274	-	4,274	#
6890 State Proportionate Share	1,339	85	-	1,424	-	1,424	#
6895 SCHOOL DISTRICT 12 - ROSEBUD	5,955	379	-	6,334	-	6,334	#
6895 State Proportionate Share	1,806	115	-	1,922	-	1,922	#
6896 SCHOOL DISTRICT 12 - SACO	10,105	644	-	10,748	-	10,748	#
6896 State Proportionate Share	3,105	198	-	3,303	-	3,303	#
6897 SCHOOL DISTRICT 12 - STANFORD	12,460	794	-	13,253	-	13,253	#
6897 State Proportionate Share	3,780	241	-	4,020	-	4,020	#
6340 SCHOOL DISTRICT 12 12 - MOLT	261	17	-	278	-	278	#
6340 State Proportionate Share	79	5	-	84	-	84	#
6892 SCHOOL DISTRICT 13 - BOX ELDER	61,533	3,920	-	65,453	125,974	191,427	#
6892 State Proportionate Share	18,841	1,200	-	20,041	21,016	41,057	#
6901 SCHOOL DISTRICT 13 - EUREKA	38,844	2,474	-	41,318	-	41,318	#
6901 State Proportionate Share	11,897	758	-	12,655	-	12,655	#
6349 SCHOOL DISTRICT 13 - FISHTAIL	693	44	-	737	-	737	#
6349 State Proportionate Share	256	16	-	273	-	273	#
6894 SCHOOL DISTRICT 13 - LONE ROCK	9,493	605	-	10,098	-	10,098	#
6894 State Proportionate Share	2,899	185	-	3,083	-	3,083	#
6903 SCHOOL DISTRICT 13 - NASHUA	10,248	653	-	10,901	8,506	19,407	#
6903 State Proportionate Share	3,163	201	-	3,364	-	3,364	#
6898 SCHOOL DISTRICT 14 - BONNER	17,735	1,130	-	18,865	9,360	28,225	#
6898 State Proportionate Share	5,404	344	-	5,748	-	5,748	#
7273 SCHOOL DISTRICT 14 - FORTINE	4,354	277	-	4,632	-	4,632	#
7273 State Proportionate Share	1,321	84	-	1,405	-	1,405	#
6900 SCHOOL DISTRICT 14 - HOT SPRINGS	15,771	1,005	-	16,775	27,436	44,212	#
6900 State Proportionate Share	4,784	305	-	5,089	3,485	8,573	#
6906 SCHOOL DISTRICT 14 - MALTA	25,999	1,656	-	27,655	24,792	52,448	#
6906 State Proportionate Share	7,942	506	-	8,448	-	8,448	#
6992 SCHOOL DISTRICT 14 - SHELBY	42,522	2,709	-	45,230	17,345	62,576	#
6992 State Proportionate Share	12,899	822	-	13,721	-	13,721	#
6881 SCHOOL DISTRICT 15 HELENA FLATS- KALISPELL	11,074	705	-	11,779	19,214	30,993	#
6881 State Proportionate Share	3,359	214	-	3,573	2,450	6,023	#
6904 SCHOOL DISTRICT 15 & 17 - WILLOW CREEK	7,593	484	-	8,076	21,533	29,609	#
6904 State Proportionate Share	2,303	147	-	2,450	4,391	6,840	#
6905 SCHOOL DISTRICT 15 & 6 - FLO-CARLTON	35,714	2,275	-	37,989	38,023	76,012	#
6905 State Proportionate Share	10,944	697	-	11,641	-	11,641	#
6907 SCHOOL DISTRICT 15 - CUSTER	7,295	465	-	7,760	24,521	32,281	#
6907 State Proportionate Share	2,368	151	-	2,519	5,523	8,042	#



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<b>State (Non-Employer Contributing Entity)</b>	\$ 20,918,679	\$ 1,332,602	\$ -	\$ 22,251,281	\$ 4,675,646	\$ 26,926,927		
<b>Employer</b>								
6908 SCHOOL DISTRICT 15 - CUT BANK	60,020	3,824	-	63,844	6,879	70,722	#	
6908 State Proportionate Share	18,785	1,197	-	19,982	-	19,982	#	
6909 SCHOOL DISTRICT 15 - EKALAKA	18,858	1,201	-	20,059	58,087	78,146	#	
6909 State Proportionate Share	5,957	380	-	6,337	11,721	18,058	#	
6973 SCHOOL DISTRICT 159 - WINNETT	7,591	484	-	8,075	-	8,075	#	
6973 State Proportionate Share	2,343	149	-	2,493	-	2,493	#	
6882 SCHOOL DISTRICT 16 - HARLOWTON	19,270	1,228	-	20,497	-	20,497	#	
6882 State Proportionate Share	5,938	378	-	6,316	-	6,316	#	
6911 SCHOOL DISTRICT 17 - CULBERTSON	20,934	1,334	-	22,268	-	22,268	#	
6911 State Proportionate Share	6,350	405	-	6,755	-	6,755	#	
6365 SCHOOL DISTRICT 17 - MORIN	1,411	90	-	1,501	-	1,501	#	
6365 State Proportionate Share	531	34	-	565	-	565	#	
6912 SCHOOL DISTRICT 17 H - HARDIN	147,454	9,393	-	156,847	132,626	289,473	#	
6912 State Proportionate Share	44,973	2,865	-	47,838	-	47,838	#	
6913 SCHOOL DISTRICT 18 - VALIER	14,889	948	-	15,837	-	15,837	#	
6913 State Proportionate Share	4,517	288	-	4,804	-	4,804	#	
6380 SCHOOL DISTRICT 18 - WOODMAN	2,920	186	-	3,107	6,270	9,377	#	
6380 State Proportionate Share	886	56	-	942	1,037	1,979	#	
6977 SCHOOL DISTRICT 19 - COLSTRIP	70,247	4,475	-	74,722	49,500	124,222	#	
6977 State Proportionate Share	21,462	1,367	-	22,829	-	22,829	#	
6787 SCHOOL DISTRICT 2 - BRIDGER	16,543	1,054	-	17,597	-	17,597	#	
6787 State Proportionate Share	5,097	325	-	5,422	-	5,422	#	
6784 SCHOOL DISTRICT 2 & 11 - BIG SANDY	18,549	1,182	-	19,731	20,256	39,987	#	
6784 State Proportionate Share	5,627	358	-	5,986	227	6,212	#	
6979 SCHOOL DISTRICT 2 & 3 - PRYOR	30,246	1,927	-	32,172	9,582	41,754	#	
6979 State Proportionate Share	9,175	584	-	9,760	-	9,760	#	
6785 SCHOOL DISTRICT 2 - ALBERTON	11,937	760	-	12,697	8,227	20,924	#	
6785 State Proportionate Share	3,623	231	-	3,854	-	3,854	#	
6782 SCHOOL DISTRICT 2 - ALDER	1,955	125	-	2,080	1,895	3,975	#	
6782 State Proportionate Share	593	38	-	631	-	631	#	
6786 SCHOOL DISTRICT 2 - BILLINGS	731,811	46,619	-	778,430	-	778,430	#	
6786 State Proportionate Share	224,414	14,296	-	238,710	-	238,710	#	
6796 SCHOOL DISTRICT 2 - DEER PARK	6,965	444	-	7,409	22,744	30,153	#	
6796 State Proportionate Share	2,113	135	-	2,247	4,999	7,246	#	
6789 SCHOOL DISTRICT 2 - DODSON	11,212	714	-	11,927	-	11,927	#	
6789 State Proportionate Share	3,469	221	-	3,690	-	3,690	#	
7059 SCHOOL DISTRICT 2 - DUPUYER	1,864	119	-	1,983	-	1,983	#	
7059 State Proportionate Share	565	36	-	601	-	601	#	
6783 SCHOOL DISTRICT 2 - FRAZER	24,310	1,549	-	25,858	81,456	107,314	#	
6783 State Proportionate Share	7,402	472	-	7,873	18,549	26,422	#	
6794 SCHOOL DISTRICT 2 - STEVENSVILLE	51,094	3,255	-	54,349	-	54,349	#	
6794 State Proportionate Share	15,594	993	-	16,587	-	16,587	#	
6792 SCHOOL DISTRICT 2 - SUNBURST	12,937	824	-	13,761	15,874	29,635	#	
6792 State Proportionate Share	4,037	257	-	4,294	330	4,624	#	
6793 SCHOOL DISTRICT 2 - THOMPSON FALLS	24,674	1,572	-	26,246	5,920	32,167	#	
6793 State Proportionate Share	7,485	477	-	7,962	-	7,962	#	
7063 SCHOOL DISTRICT 2-27 - LODGE GRASS	63,444	4,042	-	67,486	180,049	247,534	#	
7063 State Proportionate Share	19,246	1,226	-	20,472	36,615	57,087	#	
6915 SCHOOL DISTRICT 20 - GARRISON	1,093	70	-	1,163	-	1,163	#	
6915 State Proportionate Share	332	21	-	353	-	353	#	

Employer and Non-Employer Proportionate Share Allocations  
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		Deferred Outflows of Resources as of June 30, 2023						
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Contributions Subsequent to the Measurement Date	
<b>Total ALL Employers &amp; State</b>	\$ 97,195,150	\$ 6,191,713	\$ -	\$ 103,386,863	\$ 51,069,408	\$ 154,456,271		
<b>State (Non-Employer Contributing Entity)</b>	\$ 20,918,679	\$ 1,332,602	\$ -	\$ 22,251,281	\$ 4,675,646	\$ 26,926,927		
<b>Employer</b>								
6369 SCHOOL DISTRICT 20 - KILA	8,706	555	-	9,260	-	9,260	#	
6369 State Proportionate Share	2,640	168	-	2,808	-	2,808	#	
6916 SCHOOL DISTRICT 20 - PLENTYWOOD	23,568	1,501	-	25,069	39,458	64,527	#	
6916 State Proportionate Share	7,296	465	-	7,761	2,744	10,505	#	
6930 SCHOOL DISTRICT 20 - WHITEWATER	5,444	347	-	5,791	-	5,791	#	
6930 State Proportionate Share	1,652	105	-	1,757	-	1,757	#	
9853 SCHOOL DISTRICT 20-DeSmet	5,410	345	-	5,754	12,312	18,066	#	
9853 State Proportionate Share	1,719	110	-	1,829	1,681	3,511	#	
6918 SCHOOL DISTRICT 21 - BROADVIEW	10,266	654	-	10,920	10,538	21,458	#	
6918 State Proportionate Share	3,114	198	-	3,313	-	3,313	#	
6951 SCHOOL DISTRICT 21 - FAIRFIELD	27,523	1,753	-	29,277	-	29,277	#	
6951 State Proportionate Share	8,349	532	-	8,881	-	8,881	#	
7275 SCHOOL DISTRICT 21 - GALATA	885	56	-	942	-	942	#	
7275 State Proportionate Share	296	19	-	315	-	315	#	
9220 SCHOOL DISTRICT 22-COTTONWOOD	282	18	-	300	67	367	#	
9220 State Proportionate Share	86	5	-	91	-	91	#	
7040 SCHOOL DISTRICT 23 - BILLINGS	14,807	943	-	15,751	-	15,751	#	
7040 State Proportionate Share	4,492	286	-	4,778	-	4,778	#	
7007 SCHOOL DISTRICT 23 - HARRISON	9,589	611	-	10,200	17,868	28,068	#	
7007 State Proportionate Share	2,909	185	-	3,094	2,496	5,590	#	
7073 SCHOOL DISTRICT 23 - LUSTRE	3,392	216	-	3,608	2,021	5,629	#	
7073 State Proportionate Share	1,029	66	-	1,095	-	1,095	#	
6920 SCHOOL DISTRICT 23 - MISSOULA	25,249	1,608	-	26,857	-	26,857	#	
6920 State Proportionate Share	7,659	488	-	8,147	-	8,147	#	
6921 SCHOOL DISTRICT 23 - POLSON	98,272	6,260	-	104,532	94,728	199,261	#	
6921 State Proportionate Share	30,067	1,915	-	31,982	-	31,982	#	
6922 SCHOOL DISTRICT 23 - ROBERTS	12,600	803	-	13,403	31,770	45,173	#	
6922 State Proportionate Share	3,823	244	-	4,066	6,001	10,068	#	
6899 SCHOOL DISTRICT 24 - HUNTLEY PROJECT	64,322	4,098	-	68,419	59,271	127,690	#	
6899 State Proportionate Share	19,635	1,251	-	20,886	-	20,886	#	
6923 SCHOOL DISTRICT 24 - THREE FORKS	28,541	1,818	-	30,359	56,618	86,977	#	
6923 State Proportionate Share	8,666	552	-	9,218	7,792	17,010	#	
6924 SCHOOL DISTRICT 25 - HOBSON	9,137	582	-	9,719	-	9,719	#	
6924 State Proportionate Share	2,853	182	-	3,035	-	3,035	#	
6925 SCHOOL DISTRICT 26 - LOCKWOOD	49,117	3,129	-	52,246	17,292	69,539	#	
6925 State Proportionate Share	14,926	951	-	15,877	-	15,877	#	
7094 SCHOOL DISTRICT 26 - REICHLER	710	45	-	755	1,228	1,983	#	
7094 State Proportionate Share	215	14	-	229	156	385	#	
6395 SCHOOL DISTRICT 27 - ELLISTON	1,212	77	-	1,290	-	1,290	#	
6395 State Proportionate Share	368	23	-	391	-	391	#	
7010 SCHOOL DISTRICT 27 - GRASS RANGE	5,512	351	-	5,864	-	5,864	#	
7010 State Proportionate Share	1,753	112	-	1,864	-	1,864	#	
7032 SCHOOL DISTRICT 27 - MONFORTON	17,988	1,146	-	19,134	59,569	78,703	#	
7032 State Proportionate Share	5,457	348	-	5,805	13,207	19,011	#	
6926 SCHOOL DISTRICT 27 - MONTANA CITY	14,678	935	-	15,613	-	15,613	#	
6926 State Proportionate Share	4,453	284	-	4,736	-	4,736	#	
6927 SCHOOL DISTRICT 28 - ST IGNATIUS	37,320	2,377	-	39,698	17,190	56,888	#	
6927 State Proportionate Share	11,329	722	-	12,050	-	12,050	#	
6401 SCHOOL DISTRICT 28C	14,124	900	-	15,024	-	15,024	#	
6401 State Proportionate Share	4,285	273	-	4,558	-	4,558	#	

Employer and Non-Employer Proportionate Share Allocations  
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		Deferred Outflows of Resources as of June 30, 2023						
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Contributions Subsequent to the Measurement Date	
<b>Total ALL Employers &amp; State</b>	\$ 97,195,150	\$ 6,191,713	\$ -	\$ 103,386,863	\$ 51,069,408	\$ 154,456,271		
<b>State (Non-Employer Contributing Entity)</b>	\$ 20,918,679	\$ 1,332,602	\$ -	\$ 22,251,281	\$ 4,675,646	\$ 26,926,927		
<b>Employer</b>								
6929 SCHOOL DISTRICT 29 - BELT	26,504	1,688	-	28,192	10,434	38,626	#	
6929 State Proportionate Share	8,040	512	-	8,552	-	8,552	#	
6928 SCHOOL DISTRICT 29 - SOMERS	17,643	1,124	-	18,767	-	18,767	#	
6928 State Proportionate Share	5,407	344	-	5,751	-	5,751	#	
7048 SCHOOL DISTRICT 29 - WYOLA	22,358	1,424	-	23,782	-	23,782	#	
7048 State Proportionate Share	6,782	432	-	7,214	-	7,214	#	
6902 SCHOOL DISTRICT 3 & 13 - FAIRVIEW	21,567	1,374	-	22,941	-	22,941	#	
6902 State Proportionate Share	6,632	423	-	7,055	-	7,055	#	
6941 SCHOOL DISTRICT 3 - BELFRY	6,485	413	-	6,898	11,352	18,250	#	
6941 State Proportionate Share	2,058	131	-	2,189	1,547	3,736	#	
6403 SCHOOL DISTRICT 3 - BILLINGS	5,344	340	-	5,685	7,053	12,738	#	
6403 State Proportionate Share	1,621	103	-	1,725	463	2,187	#	
6798 SCHOOL DISTRICT 3 - CASCADE	21,646	1,379	-	23,025	29,554	52,579	#	
6798 State Proportionate Share	6,566	418	-	6,985	2,100	9,085	#	
6799 SCHOOL DISTRICT 3 - FAIR MONT EGAN	11,900	758	-	12,658	45,360	58,018	#	
6799 State Proportionate Share	3,610	230	-	3,840	10,242	14,082	#	
6819 SCHOOL DISTRICT 3 - HAMILTON	82,383	5,248	-	87,631	-	87,631	#	
6819 State Proportionate Share	25,081	1,598	-	26,678	-	26,678	#	
6801 SCHOOL DISTRICT 3 - MANHATTAN	33,211	2,116	-	35,326	5,199	40,525	#	
6801 State Proportionate Share	10,075	642	-	10,716	-	10,716	#	
6811 SCHOOL DISTRICT 3 - RAMSAY	10,290	655	-	10,945	-	10,945	#	
6811 State Proportionate Share	3,121	199	-	3,320	-	3,320	#	
6818 SCHOOL DISTRICT 3 - SUPERIOR	18,749	1,194	-	19,944	-	19,944	#	
6818 State Proportionate Share	5,794	369	-	6,163	-	6,163	#	
6821 SCHOOL DISTRICT 3 - WESTBY	8,443	538	-	8,981	-	8,981	#	
6821 State Proportionate Share	2,597	165	-	2,763	-	2,763	#	
6820 SCHOOL DISTRICT 3 - WOLF POINT	12,624	804	-	13,429	50,639	64,067	#	
6820 State Proportionate Share	4,152	265	-	4,417	13,009	17,425	#	
6940 SCHOOL DISTRICT 30 & 6 - FROMBERG	10,343	659	-	11,002	-	11,002	#	
6940 State Proportionate Share	3,141	200	-	3,341	-	3,341	#	
6935 SCHOOL DISTRICT 30 - POWER	9,556	609	-	10,165	7,779	17,944	#	
6935 State Proportionate Share	2,899	185	-	3,084	-	3,084	#	
6936 SCHOOL DISTRICT 30 - RONAN	94,291	6,007	-	100,298	69,846	170,144	#	
6936 State Proportionate Share	28,991	1,847	-	30,838	-	30,838	#	
10061 SCHOOL DISTRICT 31-MIAMI ELEMENTARY	1,369	87	-	1,456	5,583	7,039	#	
10061 State Proportionate Share	415	26	-	442	1,339	1,780	#	
6933 SCHOOL DISTRICT 32 - CLINTON	7,259	462	-	7,721	-	7,721	#	
6933 State Proportionate Share	2,323	148	-	2,471	-	2,471	#	
7022 SCHOOL DISTRICT 32 - RAPELJE	10,290	656	-	10,946	17,792	28,738	#	
7022 State Proportionate Share	3,122	199	-	3,321	1,669	4,989	#	
6938 SCHOOL DISTRICT 32 J - ASHLAND	9,693	617	-	10,311	-	10,311	#	
6938 State Proportionate Share	2,948	188	-	3,135	-	3,135	#	
6932 SCHOOL DISTRICT 33 - GOLD CREEK	608	39	-	647	-	647	#	
6932 State Proportionate Share	185	12	-	196	-	196	#	
7066 SCHOOL DISTRICT 33 - SWAN VALLEY ELEM	1,528	97	-	1,625	-	1,625	#	
7066 State Proportionate Share	463	30	-	493	-	493	#	
10171 SCHOOL DISTRICT 33-UPPER WEST SHORE	2,352	150	-	2,502	5,597	8,099	#	
10171 State Proportionate Share	713	45	-	759	1,003	1,762	#	
7082 SCHOOL DISTRICT 34 - SEELEY LAKE	12,044	767	-	12,811	23,227	36,038	#	
7082 State Proportionate Share	3,654	233	-	3,886	3,418	7,304	#	

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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	
<b>Total ALL Employers &amp; State</b>	\$ 97,195,150	\$ 6,191,713	\$ -	\$ 103,386,863	\$ 51,069,408	\$ 154,456,271		
<b>State (Non-Employer Contributing Entity)</b>	\$ 20,918,679	\$ 1,332,602	\$ -	\$ 22,251,281	\$ 4,675,646	\$ 26,926,927		
<b>Employer</b>								
7036 SCHOOL DISTRICT 35 - GALLATIN GATEWAY	10,333	658	-	10,991	25,411	36,403	#	
7036 State Proportionate Share	3,135	200	-	3,334	4,354	7,688	#	
6976 SCHOOL DISTRICT 37 - SHEPHERD	39,873	2,540	-	42,413	-	42,413	#	
6976 State Proportionate Share	12,340	786	-	13,127	-	13,127	#	
6939 SCHOOL DISTRICT 38 - BIG FORK	45,591	2,904	-	48,495	-	48,495	#	
6939 State Proportionate Share	13,876	884	-	14,760	-	14,760	#	
6341 SCHOOL DISTRICT 38 - LINCOLN	10,613	676	-	11,289	52,661	63,950	#	
6341 State Proportionate Share	3,219	205	-	3,425	11,570	14,994	#	
6829 SCHOOL DISTRICT 4 & 28 - HIGHWOOD	9,538	608	-	10,145	2,323	12,468	#	
6829 State Proportionate Share	2,895	184	-	3,079	-	3,079	#	
6828 SCHOOL DISTRICT 4 & 47 - WHITEHALL	29,728	1,894	-	31,622	87,405	119,026	#	
6828 State Proportionate Share	9,028	575	-	9,603	17,900	27,503	#	
6346 SCHOOL DISTRICT 4 - CANYON CREEK	10,433	665	-	11,097	-	11,097	#	
6346 State Proportionate Share	3,183	203	-	3,386	-	3,386	#	
6385 SCHOOL DISTRICT 4 - DIVIDE	791	50	-	841	-	841	#	
6385 State Proportionate Share	240	15	-	255	-	255	#	
6822 SCHOOL DISTRICT 4 - FORSYTH	27,854	1,774	-	29,628	-	29,628	#	
6822 State Proportionate Share	8,476	540	-	9,016	-	9,016	#	
6823 SCHOOL DISTRICT 4 - HELLGATE	76,442	4,870	-	81,312	-	81,312	#	
6823 State Proportionate Share	23,189	1,477	-	24,666	-	24,666	#	
6824 SCHOOL DISTRICT 4 - LIBBY	47,141	3,003	-	50,144	-	50,144	#	
6824 State Proportionate Share	14,358	915	-	15,273	-	15,273	#	
6827 SCHOOL DISTRICT 4 - LIVINGSTON	77,957	4,966	-	82,923	-	82,923	#	
6827 State Proportionate Share	24,116	1,536	-	25,652	-	25,652	#	
6830 SCHOOL DISTRICT 4 - SWAN RIVER	7,849	500	-	8,349	-	8,349	#	
6830 State Proportionate Share	2,381	152	-	2,533	-	2,533	#	
6943 SCHOOL DISTRICT 40 - FRENCHTOWN	74,234	4,729	-	78,963	-	78,963	#	
6943 State Proportionate Share	22,861	1,456	-	24,317	-	24,317	#	
7077 SCHOOL DISTRICT 41 - ANDERSON	6,743	430	-	7,172	4,804	11,976	#	
7077 State Proportionate Share	2,201	140	-	2,342	-	2,342	#	
6974 SCHOOL DISTRICT 41 - PIONEER	3,103	198	-	3,301	810	4,111	#	
6974 State Proportionate Share	941	60	-	1,001	-	1,001	#	
6360 SCHOOL DISTRICT 43 - LAMOTTE	5,263	335	-	5,598	145	5,743	#	
6360 State Proportionate Share	1,597	102	-	1,698	-	1,698	#	
6942 SCHOOL DISTRICT 43 - TURNER	7,775	495	-	8,271	12,990	21,260	#	
6942 State Proportionate Share	2,359	150	-	2,509	1,523	4,032	#	
6945 SCHOOL DISTRICT 44 - BELGRADE	215,280	13,714	-	228,994	-	228,994	#	
6945 State Proportionate Share	66,006	4,205	-	70,211	-	70,211	#	
6950 SCHOOL DISTRICT 44 - GERALDINE	10,572	673	-	11,245	3,516	14,761	#	
6950 State Proportionate Share	3,237	206	-	3,443	-	3,443	#	
6946 SCHOOL DISTRICT 44 - MOORE	7,878	502	-	8,379	-	8,379	#	
6946 State Proportionate Share	2,390	152	-	2,542	-	2,542	#	
6947 SCHOOL DISTRICT 44 - WHITEFISH	102,131	6,506	-	108,637	77,244	185,881	#	
6947 State Proportionate Share	31,100	1,981	-	33,082	-	33,082	#	
6948 SCHOOL DISTRICT 45 - AUGUSTA	9,268	590	-	9,859	-	9,859	#	
6948 State Proportionate Share	2,812	179	-	2,991	-	2,991	#	
7092 SCHOOL DISTRICT 45 - GOLDEN RIDGE	1,669	106	-	1,775	4,010	5,785	#	
7092 State Proportionate Share	506	32	-	538	730	1,269	#	
6949 SCHOOL DISTRICT 45 - WOLF POINT	66,774	4,254	-	71,027	22,758	93,785	#	
6949 State Proportionate Share	20,259	1,291	-	21,549	-	21,549	#	

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<b>Total ALL Employers &amp; State</b>	\$ 97,195,150	\$ 6,191,713	\$ -	\$ 103,386,863	\$ 51,069,408	\$ 154,456,271		
<b>State (Non-Employer Contributing Entity)</b>	\$ 20,918,679	\$ 1,332,602	\$ -	\$ 22,251,281	\$ 4,675,646	\$ 26,926,927		
<b>Employer</b>								
9221 SCHOOL DISTRICT 47-MALMBORG	217	14	-	231	199	430	#	
9221 State Proportionate Share	66	4	-	70	-	70	#	
6402 SCHOOL DISTRICT 48-1J & 48-2J	13,881	884	-	14,765	-	14,765	#	
6402 State Proportionate Share	4,259	271	-	4,531	-	4,531	#	
6832 SCHOOL DISTRICT 5 - BASIN	3,653	233	-	3,886	31,228	35,114	#	
6832 State Proportionate Share	1,108	71	-	1,179	8,876	10,054	#	
6833 SCHOOL DISTRICT 5 - KALISPELL	297,970	18,982	-	316,951	-	316,951	#	
6833 State Proportionate Share	91,150	5,807	-	96,957	-	96,957	#	
7086 SCHOOL DISTRICT 5 - MELROSE	1,090	69	-	1,159	-	1,159	#	
7086 State Proportionate Share	331	21	-	352	-	352	#	
6834 SCHOOL DISTRICT 5 - PARK CITY	12,868	820	-	13,688	-	13,688	#	
6834 State Proportionate Share	3,904	249	-	4,152	-	4,152	#	
6835 SCHOOL DISTRICT 5 - SAND COULEE	18,196	1,159	-	19,355	61,053	80,408	#	
6835 State Proportionate Share	5,744	366	-	6,109	13,046	19,156	#	
6836 SCHOOL DISTRICT 5 - SHERIDAN	16,540	1,054	-	17,594	28,004	45,598	#	
6836 State Proportionate Share	5,060	322	-	5,382	3,591	8,973	#	
6840 SCHOOL DISTRICT 5 - SIDNEY	83,183	5,299	-	88,483	-	88,483	#	
6840 State Proportionate Share	25,615	1,632	-	27,246	-	27,246	#	
6841 SCHOOL DISTRICT 5 - TERRY	7,709	491	-	8,200	-	8,200	#	
6841 State Proportionate Share	2,389	152	-	2,541	-	2,541	#	
6954 SCHOOL DISTRICT 50 - EAST GLACIER	8,033	512	-	8,545	35,229	43,774	#	
6954 State Proportionate Share	2,601	166	-	2,767	8,578	11,345	#	
6975 SCHOOL DISTRICT 50 - EVERGREEN	49,350	3,144	-	52,493	155,633	208,126	#	
6975 State Proportionate Share	15,088	961	-	16,049	30,743	46,793	#	
6955 SCHOOL DISTRICT 50 - HAYS	59,916	3,817	-	63,733	243,969	307,702	#	
6955 State Proportionate Share	18,329	1,168	-	19,497	60,547	80,043	#	
6956 SCHOOL DISTRICT 52 - ABSAROKEE	20,507	1,306	-	21,813	-	21,813	#	
6956 State Proportionate Share	6,253	398	-	6,651	-	6,651	#	
6957 SCHOOL DISTRICT 52 - ENNIS	29,878	1,903	-	31,781	45,043	76,824	#	
6957 State Proportionate Share	9,261	590	-	9,851	4,784	14,635	#	
7003 SCHOOL DISTRICT 52 - INDEPENDENT	9,073	578	-	9,651	-	9,651	#	
7003 State Proportionate Share	2,799	178	-	2,977	-	2,977	#	
10056 SCHOOL DISTRICT 54-MARION	6,550	417	-	6,968	6,818	13,786	#	
10056 State Proportionate Share	1,987	127	-	2,114	-	2,114	#	
6959 SCHOOL DISTRICT 55 - BROCKTON	24,998	1,592	-	26,590	45,708	72,299	#	
6959 State Proportionate Share	7,583	483	-	8,066	6,234	14,300	#	
6953 SCHOOL DISTRICT 55 - PLEVNA	15,860	1,010	-	16,870	-	16,870	#	
6953 State Proportionate Share	4,811	306	-	5,118	-	5,118	#	
6960 SCHOOL DISTRICT 55 - ROUNDUP	41,328	2,633	-	43,960	19,991	63,951	#	
6960 State Proportionate Share	12,553	800	-	13,353	-	13,353	#	
6848 SCHOOL DISTRICT 55F - SUN RIVER VALLEY	31,578	2,012	-	33,590	74,619	108,209	#	
6848 State Proportionate Share	9,580	610	-	10,190	12,339	22,529	#	
6961 SCHOOL DISTRICT 57 - HAVRE	1,545	98	-	1,644	703	2,347	#	
6961 State Proportionate Share	469	30	-	499	-	499	#	
6962 SCHOOL DISTRICT 58 - GEYSER	9,003	574	-	9,576	-	9,576	#	
6962 State Proportionate Share	2,773	177	-	2,950	-	2,950	#	
7044 SCHOOL DISTRICT 58 - WHITEFISH	5,048	322	-	5,369	11,136	16,506	#	
7044 State Proportionate Share	1,531	98	-	1,629	1,880	3,509	#	
6963 SCHOOL DISTRICT 58 - YELLOWSTONE	6,973	444	-	7,418	-	7,418	#	
6963 State Proportionate Share	2,115	135	-	2,250	-	2,250	#	

Employer and Non-Employer Proportionate Share Allocations  
Public Employees' Retirement System  
- Cost Sharing Plan  
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Deferred Outflows of Resources as of June 30, 2023							
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Employer Contributions Subsequent to the Measurement Date
<b>Total ALL Employers &amp; State</b>	\$ 97,195,150	\$ 6,191,713	\$ -	\$ 103,386,863	\$ 51,069,408	\$ 154,456,271	
<b>State (Non-Employer Contributing Entity)</b>	\$ 20,918,679	\$ 1,332,602	\$ -	\$ 22,251,281	\$ 4,675,646	\$ 26,926,927	
<b>Employer</b>							
6849 SCHOOL DISTRICT 6 & 1 - ST REGIS	13,302	847	-	14,149	35,960	50,109	#
6849 State Proportionate Share	4,147	264	-	4,412	7,055	11,466	#
6846 SCHOOL DISTRICT 6 - COLUMBIA FALLS	126,703	8,071	-	134,774	-	134,774	#
6846 State Proportionate Share	38,807	2,472	-	41,279	-	41,279	#
6844 SCHOOL DISTRICT 6 - COLUMBUS	36,925	2,352	-	39,277	14,977	54,254	#
6844 State Proportionate Share	11,386	725	-	12,111	-	12,111	#
6843 SCHOOL DISTRICT 6 - LAME DEER	89,492	5,701	-	95,193	77,774	172,966	#
6843 State Proportionate Share	27,207	1,733	-	28,940	-	28,940	#
6847 SCHOOL DISTRICT 6 - RYEGATE	7,300	465	-	7,765	1,665	9,430	#
6847 State Proportionate Share	2,241	143	-	2,384	-	2,384	#
6845 SCHOOL DISTRICT 6 - TROUT CREEK	8,080	515	-	8,594	20,852	29,447	#
6845 State Proportionate Share	2,451	156	-	2,607	4,006	6,613	#
6853 SCHOOL DISTRICT 6 - WIBAUX	18,356	1,169	-	19,525	26,009	45,534	#
6853 State Proportionate Share	5,573	355	-	5,928	2,230	8,159	#
7054 SCHOOL DISTRICT 64 - BAINVILLE	25,929	1,652	-	27,580	7,448	35,028	#
7054 State Proportionate Share	7,866	501	-	8,367	-	8,367	#
6964 SCHOOL DISTRICT 64J - MELSTONE	8,925	569	-	9,494	11,590	21,083	#
6964 State Proportionate Share	2,708	172	-	2,880	711	3,591	#
6952 SCHOOL DISTRICT 65 - FROID	11,231	715	-	11,946	-	11,946	#
6952 State Proportionate Share	3,407	217	-	3,624	-	3,624	#
6981 SCHOOL DISTRICT 69 - WEST YELLOWSTONE	16,129	1,027	-	17,156	10,593	27,750	#
6981 State Proportionate Share	4,933	314	-	5,247	-	5,247	#
6867 SCHOOL DISTRICT 7 & 2 - SAVAGE	7,943	506	-	8,449	-	8,449	#
6867 State Proportionate Share	2,491	159	-	2,650	-	2,650	#
6859 SCHOOL DISTRICT 7 & 70 - LAUREL	103,148	6,571	-	109,719	-	109,719	#
6859 State Proportionate Share	31,627	2,015	-	33,641	-	33,641	#
6854 SCHOOL DISTRICT 7 - BOULDER	18,621	1,186	-	19,808	-	19,808	#
6854 State Proportionate Share	5,649	360	-	6,009	-	6,009	#
6855 SCHOOL DISTRICT 7 - BOZEMAN	376,247	23,968	-	400,215	310,830	711,045	#
6855 State Proportionate Share	115,857	7,381	-	123,237	-	123,237	#
6856 SCHOOL DISTRICT 7 - CHARLO	20,094	1,280	-	21,374	42,594	63,968	#
6856 State Proportionate Share	6,096	388	-	6,484	6,922	13,406	#
6857 SCHOOL DISTRICT 7 - GARDINER	17,047	1,086	-	18,133	58,067	76,200	#
6857 State Proportionate Share	5,253	335	-	5,587	12,173	17,761	#
6368 SCHOOL DISTRICT 7 - GRANT	913	58	-	971	4,502	5,473	#
6368 State Proportionate Share	277	18	-	295	1,145	1,439	#
6858 SCHOOL DISTRICT 7 - HINSDALE	9,048	576	-	9,624	6,590	16,214	#
6858 State Proportionate Share	2,813	179	-	2,992	-	2,992	#
6866 SCHOOL DISTRICT 7 - JOLIET	23,832	1,518	-	25,350	7,924	33,274	#
6866 State Proportionate Share	7,333	467	-	7,800	-	7,800	#
6860 SCHOOL DISTRICT 7 - LOLO	25,037	1,595	-	26,632	-	26,632	#
6860 State Proportionate Share	7,664	488	-	8,152	-	8,152	#
6863 SCHOOL DISTRICT 7 - MEDICINE LAKE	17,218	1,097	-	18,315	-	18,315	#
6863 State Proportionate Share	5,279	336	-	5,615	-	5,615	#
6864 SCHOOL DISTRICT 7 - TWIN BRIDGES	18,089	1,152	-	19,241	25,999	45,240	#
6864 State Proportionate Share	5,488	350	-	5,838	1,786	7,624	#
6862 SCHOOL DISTRICT 7 - VICTOR	11,227	715	-	11,942	-	11,942	#
6862 State Proportionate Share	3,429	218	-	3,647	-	3,647	#
6965 SCHOOL DISTRICT 73 - SWAN LAKE	335	21	-	356	-	356	#
6965 State Proportionate Share	102	6	-	108	-	108	#

Employer and Non-Employer Proportionate Share Allocations  
Public Employees' Retirement System  
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		Deferred Outflows of Resources as of June 30, 2023						
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Employer Contributions Subsequent to the Measurement Date	
<b>Total ALL Employers &amp; State</b>	\$ 97,195,150	\$ 6,191,713	\$ -	\$ 103,386,863	\$ 51,069,408	\$ 154,456,271		
<b>State (Non-Employer Contributing Entity)</b>	\$ 20,918,679	\$ 1,332,602	\$ -	\$ 22,251,281	\$ 4,675,646	\$ 26,926,927		
<b>Employer</b>								
6970 SCHOOL DISTRICT 74 - ROY	5,171	329	-	5,500	-	5,500	#	
6970 State Proportionate Share	1,569	100	-	1,668	-	1,668	#	
6971 SCHOOL DISTRICT 74 - VAUGHN	13,773	877	-	14,650	-	14,650	#	
6971 State Proportionate Share	4,209	268	-	4,477	-	4,477	#	
6381 SCHOOL DISTRICT 75 - AMSTERDAM	2,957	188	-	3,146	-	3,146	#	
6381 State Proportionate Share	947	60	-	1,007	-	1,007	#	
6364 SCHOOL DISTRICT 75 - ARROWHEAD	4,741	302	-	5,043	-	5,043	#	
6364 State Proportionate Share	1,438	92	-	1,530	-	1,530	#	
7028 SCHOOL DISTRICT 78J & 2 - RICHEY	15,931	1,015	-	16,946	52,492	69,438	#	
7028 State Proportionate Share	4,833	308	-	5,141	11,580	16,721	#	
6868 SCHOOL DISTRICT 8 - ARLEE	37,368	2,381	-	39,749	57,141	96,890	#	
6868 State Proportionate Share	11,659	743	-	12,401	5,231	17,633	#	
6870 SCHOOL DISTRICT 8 - ELDER GROVE	9,825	626	-	10,451	-	10,451	#	
6870 State Proportionate Share	3,139	200	-	3,338	-	3,338	#	
6384 SCHOOL DISTRICT 8 - WEST GLACIER	1,823	116	-	1,940	-	1,940	#	
6384 State Proportionate Share	553	35	-	588	-	588	#	
6869 SCHOOL DISTRICT 8-WHITE SULPHUR SPRINGS	15,276	973	-	16,249	-	16,249	#	
6869 State Proportionate Share	4,697	299	-	4,997	-	4,997	#	
6969 SCHOOL DISTRICT 84 - DENTON	9,901	631	-	10,532	7,531	18,062	#	
6969 State Proportionate Share	3,003	191	-	3,195	-	3,195	#	
6989 SCHOOL DISTRICT 85 - ULM	7,275	463	-	7,739	12,112	19,851	#	
6989 State Proportionate Share	2,332	149	-	2,481	1,390	3,871	#	
6378 SCHOOL DISTRICT 86 & 4 - LAMBERT	15,982	1,018	-	17,000	-	17,000	#	
6378 State Proportionate Share	4,848	309	-	5,157	-	5,157	#	
6967 SCHOOL DISTRICT 87 - ROCKY BOY	94,827	6,041	-	100,867	91,293	192,160	#	
6967 State Proportionate Share	28,795	1,834	-	30,629	-	30,629	#	
6392 SCHOOL DISTRICT 89 - SMITH VALLEY	9,219	587	-	9,806	105	9,911	#	
6392 State Proportionate Share	2,797	178	-	2,975	-	2,975	#	
6880 SCHOOL DISTRICT 9 & 9 - REED POINT	11,637	741	-	12,379	2,802	15,181	#	
6880 State Proportionate Share	3,530	225	-	3,755	-	3,755	#	
6871 SCHOOL DISTRICT 9 - BROWNING	272,203	17,340	-	289,543	-	289,543	#	
6871 State Proportionate Share	82,633	5,264	-	87,897	-	87,897	#	
6873 SCHOOL DISTRICT 9 - DARBY	22,674	1,444	-	24,119	-	24,119	#	
6873 State Proportionate Share	7,073	451	-	7,523	-	7,523	#	
6875 SCHOOL DISTRICT 9 - DIXON	9,242	589	-	9,831	11,689	21,520	#	
6875 State Proportionate Share	2,804	179	-	2,982	638	3,621	#	
6876 SCHOOL DISTRICT 9 - EAST HELENA	55,001	3,504	-	58,505	-	58,505	#	
6876 State Proportionate Share	17,127	1,091	-	18,218	-	18,218	#	
6878 SCHOOL DISTRICT 9 - OPHEIM	7,570	482	-	8,052	3,521	11,573	#	
6878 State Proportionate Share	2,296	146	-	2,443	-	2,443	#	
6879 SCHOOL DISTRICT 9 - POPLAR	75,191	4,790	-	79,981	-	79,981	#	
6879 State Proportionate Share	22,936	1,461	-	24,397	-	24,397	#	
9921 SCHOOL DISTRICT 9-CRESTON	4,582	292	-	4,874	16,694	21,568	#	
9921 State Proportionate Share	1,391	89	-	1,480	3,871	5,351	#	
6400 SCHOOL DISTRICT 99 M North Star Schools	22,210	1,415	-	23,625	32,539	56,164	#	
6400 State Proportionate Share	6,748	430	-	7,178	1,860	9,038	#	
9989 SCHOOL DISTRICT NO. 31-STILLWATER COUNTY-NYE	427	27	-	454	128	582	#	
9989 State Proportionate Share	130	8	-	138	-	138	#	
6779 SD 1- West Valley School	19,142	1,219	-	20,361	-	20,361	#	
6779 State Proportionate Share	5,807	370	-	6,177	-	6,177	#	

Employer and Non-Employer Proportionate Share Allocations  
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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	
<b>Total ALL Employers &amp; State</b>	\$ 97,195,150	\$ 6,191,713	\$ -	\$ 103,386,863	\$ 51,069,408	\$ 154,456,271		
<b>State (Non-Employer Contributing Entity)</b>	\$ 20,918,679	\$ 1,332,602	\$ -	\$ 22,251,281	\$ 4,675,646	\$ 26,926,927		
<b>Employer</b>								
6966 SD 75 GREENFIELD	9,315	593	-	9,908	311	10,219	#	
6966 State Proportionate Share	2,826	180	-	3,006	-	3,006	#	
6958 SHIELDS VALLEY	11,477	731	-	12,208	-	12,208	#	
6958 State Proportionate Share	3,522	224	-	3,746	-	3,746	#	
6630 SWEET GRASS COUNTY HIGH SCHOOL	24,183	1,541	-	25,723	-	25,723	#	
6630 State Proportionate Share	7,336	467	-	7,803	-	7,803	#	
6642 BOARD OF PUBLIC EDUCATION	2,807	179	-	2,985	-	2,985	#	
6642 State Proportionate Share	744	47	-	792	-	792	#	
6643 COMM OF HIGHER EDUCATION	149,566	9,528	-	159,094	46,221	205,315	#	
6643 State Proportionate Share	39,661	2,527	-	42,188	-	42,188	#	
6530 COMM OF POLITICAL PRACTICES	17,577	1,120	-	18,697	-	18,697	#	
6530 State Proportionate Share	4,661	297	-	4,958	-	4,958	#	
6443 CONSUMER COUNSEL	11,980	763	-	12,743	-	12,743	#	
6443 State Proportionate Share	3,177	202	-	3,379	-	3,379	#	
6762 DEPARTMENT OF ADMINISTRATION	1,679,255	106,975	-	1,786,230	-	1,786,230	#	
6762 State Proportionate Share	445,298	28,367	-	473,666	-	473,666	#	
6780 DEPARTMENT OF AGRICULTURE	269,784	17,186	-	286,970	-	286,970	#	
6780 State Proportionate Share	71,540	4,557	-	76,098	-	76,098	#	
6825 DEPARTMENT OF COMMERCE	699,280	44,547	-	743,827	288,028	1,031,855	#	
6825 State Proportionate Share	185,432	11,813	-	197,245	-	197,245	#	
6802 DEPARTMENT OF CORRECTIONS	1,389,092	88,491	-	1,477,583	-	1,477,583	#	
6802 State Proportionate Share	368,354	23,466	-	391,820	-	391,820	#	
6667 DEPARTMENT OF FISH, WILDLIFE & PARKS	1,742,758	111,021	-	1,853,779	289,694	2,143,472	#	
6667 State Proportionate Share	462,138	29,440	-	491,578	-	491,578	#	
6620 DEPARTMENT OF JUSTICE	1,567,991	99,887	-	1,667,878	670,282	2,338,161	#	
6620 State Proportionate Share	415,794	26,488	-	442,282	-	442,282	#	
6838 DEPARTMENT OF LABOR & INDUSTRY	1,839,121	117,159	-	1,956,281	-	1,956,281	#	
6838 State Proportionate Share	487,691	31,068	-	518,759	-	518,759	#	
6712 DEPARTMENT OF LIVESTOCK	186,734	11,896	-	198,630	-	198,630	#	
6712 State Proportionate Share	49,517	3,154	-	52,672	-	52,672	#	
6850 DEPARTMENT OF MILITARY AFFAIRS	561,023	35,739	-	596,763	391,432	988,195	#	
6850 State Proportionate Share	148,770	9,477	-	158,247	-	158,247	#	
7685 DEPARTMENT OF REVENUE	1,487,958	94,789	-	1,582,747	-	1,582,747	#	
7685 State Proportionate Share	394,571	25,136	-	419,707	-	419,707	#	
6689 DEPARTMENT OF TRANSPORTATION	5,895,519	375,568	-	6,271,087	-	6,271,087	#	
6689 State Proportionate Share	1,563,351	99,592	-	1,662,943	-	1,662,943	#	
6678 DEPT OF ENVIRONMENTAL QUALITY	1,001,276	63,785	-	1,065,062	-	1,065,062	#	
6678 State Proportionate Share	265,515	16,914	-	282,429	-	282,429	#	
6721 DEPT OF NATURAL RESOURCES & CONSERVATION	1,740,144	110,854	-	1,850,998	-	1,850,998	#	
6721 State Proportionate Share	461,445	29,396	-	490,840	-	490,840	#	
6872 DEPT OF PUBLIC HEALTH & HUMAN SERVICES	6,774,180	431,542	-	7,205,722	-	7,205,722	#	
6872 State Proportionate Share	1,796,351	114,435	-	1,910,786	-	1,910,786	#	
6514 GOVERNORS OFFICE	139,361	8,878	-	148,239	-	148,239	#	
6514 State Proportionate Share	36,955	2,354	-	39,309	-	39,309	#	
6439 LEGISLATIVE COUNCIL	612,003	38,987	-	650,990	1,124,606	1,775,596	#	
6439 State Proportionate Share	162,289	10,338	-	172,627	122,553	295,180	#	
6652 MONTANA ARTS COUNCIL	23,224	1,479	-	24,703	-	24,703	#	
6652 State Proportionate Share	6,158	392	-	6,551	-	6,551	#	
6655 MONTANA HISTORICAL SOCIETY	131,564	8,381	-	139,945	-	139,945	#	
6655 State Proportionate Share	34,888	2,222	-	37,110	-	37,110	#	



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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
<b>Total ALL Employers &amp; State</b>	<b>\$ 97,195,150</b>	<b>\$ 6,191,713</b>	<b>\$ -</b>	<b>\$ 103,386,863</b>	<b>\$ 51,069,408</b>	<b>\$ 154,456,271</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 20,918,679</b>	<b>\$ 1,332,602</b>	<b>\$ -</b>	<b>\$ 22,251,281</b>	<b>\$ 4,675,646</b>	<b>\$ 26,926,927</b>	
<b>Employer</b>							
6764 MONTANA STATE FUND	1,069,169	68,110	-	1,137,279	-	1,137,279	#
6764 State Proportionate Share	283,518	18,061	-	301,579	-	301,579	#
6653 MONTANA STATE LIBRARY	142,213	9,060	-	151,273	355,745	507,018	#
6653 State Proportionate Share	37,712	2,402	-	40,114	54,529	94,643	#
6769 OFFICE OF PUBLIC DEFENDER	978,244	62,318	-	1,040,562	338,046	1,378,608	#
6769 State Proportionate Share	259,407	16,525	-	275,932	-	275,932	#
6623 PUBLIC SERVICE COMMISSION	98,893	6,300	-	105,192	-	105,192	#
6623 State Proportionate Share	26,224	1,671	-	27,895	-	27,895	#
6651 SCHOOL FOR THE DEAF & BLIND	100,848	6,424	-	107,273	-	107,273	#
6651 State Proportionate Share	26,743	1,704	-	28,446	-	28,446	#
6529 SECRETARY OF STATE	92,671	5,903	-	98,574	-	98,574	#
6529 State Proportionate Share	24,574	1,565	-	26,140	-	26,140	#
6552 STATE AUDITOR'S OFFICE	214,939	13,692	-	228,632	10,552	239,183	#
6552 State Proportionate Share	56,997	3,631	-	60,628	-	60,628	#
6457 SUPREME COURT	944,907	60,194	-	1,005,101	-	1,005,101	#
6457 State Proportionate Share	250,567	15,962	-	266,529	-	266,529	#
6563 SUPT OF PUBLIC INSTRUCTION	343,074	21,855	-	364,929	-	364,929	#
6563 State Proportionate Share	90,975	5,795	-	96,770	-	96,770	#
6766 TEACHERS' RETIREMENT SYSTEM	77,950	4,966	-	82,916	44,318	127,234	#
6766 State Proportionate Share	20,671	1,317	-	21,987	-	21,987	#
6567 GREAT FALLS COLLEGE MSU	96,838	6,169	-	103,007	20,165	123,171	#
6567 State Proportionate Share	25,679	1,636	-	27,315	-	27,315	#
6647 MONTANA STATE UNIVERSITY - BILLINGS	446,934	28,471	-	475,406	445,681	921,087	#
6647 State Proportionate Share	118,516	7,550	-	126,066	-	126,066	#
6645 MONTANA STATE UNIVERSITY - BOZEMAN	3,179,540	202,549	-	3,382,089	7,664,146	11,046,235	#
6645 State Proportionate Share	843,138	53,711	-	896,850	1,148,835	2,045,684	#
6648 MONTANA STATE UNIVERSITY - NORTHERN	139,235	8,870	-	148,105	-	148,105	#
6648 State Proportionate Share	36,922	2,352	-	39,274	-	39,274	#
6644 UNIVERSITY OF MONTANA	3,009,480	191,716	-	3,201,195	1,200,640	4,401,835	#
6644 State Proportionate Share	798,042	50,838	-	848,881	-	848,881	#
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	-	-	-	-	-	-	#
10644 CRAIG WATER & SEWER DISTRICT	-	-	-	-	-	-	#
10644 State Proportionate Share	-	-	-	-	-	-	#
6411 NORTHWEST MT EDUC COOP	-	-	-	-	-	-	#
6411 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, 2023								Pension Expense as of June 30, 2023		
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Inflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense (Includes Support Revenue)		
<b>Total ALL Employers &amp; State</b>	\$ -	\$ -	\$ 87,041,545	\$ 87,041,545	\$ 51,069,408	\$ 138,110,953	\$ 228,941,210	\$ 0	\$ 228,941,210		
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ -	\$ 18,733,385	\$ 18,733,385	\$ 24,016,343	\$ 42,749,728	\$ 49,273,526	\$ (17,730,240)	\$ 31,543,286		
<b>Employer</b>											
6532 CITY OF BAKER	-	-	24,824	24,824	84,962	109,785	65,292	(119,472)	(54,180)		
6532 State Proportionate Share	-	-	6,861	6,861	33,699	40,559	18,045	(45,681)	(27,636)		
6533 CITY OF BELGRADE	-	-	175,909	175,909	-	175,909	462,684	685,290	1,147,974		
6533 State Proportionate Share	-	-	48,587	48,587	-	48,587	127,797	155,258	283,055		
6506 CITY OF BELT	-	-	4,198	4,198	-	4,198	11,041	(16,287)	(5,245)		
6506 State Proportionate Share	-	-	1,194	1,194	-	1,194	3,140	(6,214)	(3,075)		
6505 CITY OF BIG TIMBER	-	-	12,332	12,332	-	12,332	32,436	13,321	45,758		
6505 State Proportionate Share	-	-	3,470	3,470	-	3,470	9,126	(276)	8,850		
6508 CITY OF BILLINGS	-	-	1,984,539	1,984,539	-	1,984,539	5,219,837	1,187,448	6,407,285		
6508 State Proportionate Share	-	-	549,206	549,206	-	549,206	1,444,549	(305,367)	1,139,182		
6512 CITY OF BOULDER	-	-	12,588	12,588	51,217	63,805	33,109	(55,570)	(22,461)		
6512 State Proportionate Share	-	-	3,464	3,464	19,649	23,113	9,111	(21,737)	(12,625)		
6509 CITY OF BOZEMAN	-	-	985,976	985,976	-	985,976	2,593,365	2,194,679	4,788,044		
6509 State Proportionate Share	-	-	273,874	273,874	-	273,874	720,357	359,950	1,080,307		
6519 CITY OF CHINOOK	-	-	28,602	28,602	4,584	33,186	75,230	5,659	80,889		
6519 State Proportionate Share	-	-	7,950	7,950	11,970	19,920	20,911	(8,183)	12,728		
6520 CITY OF CHOTEAU	-	-	23,595	23,595	-	23,595	62,061	813	62,873		
6520 State Proportionate Share	-	-	6,517	6,517	8,061	14,578	17,142	(7,818)	9,324		
6371 CITY OF COLSTRIP	-	-	67,124	67,124	130,623	197,747	176,552	(76,690)	99,862		
6371 State Proportionate Share	-	-	18,557	18,557	63,257	81,814	48,809	(46,899)	1,910		
6522 CITY OF COLUMBIA FALLS	-	-	52,298	52,298	-	52,298	137,558	(2,845)	134,713		
6522 State Proportionate Share	-	-	14,475	14,475	-	14,475	38,074	(18,319)	19,755		
6534 CITY OF COLUMBUS	-	-	17,632	17,632	7,652	25,283	46,376	(21,692)	24,684		
6534 State Proportionate Share	-	-	4,891	4,891	8,673	13,564	12,865	(12,745)	121		
6523 CITY OF CONRAD	-	-	44,442	44,442	-	44,442	116,893	8,900	125,792		
6523 State Proportionate Share	-	-	12,237	12,237	16,497	28,734	32,186	(12,582)	19,604		
6525 CITY OF CUT BANK	-	-	53,322	53,322	2,344	55,665	140,249	(22,244)	118,005		
6525 State Proportionate Share	-	-	14,676	14,676	20,314	34,991	38,602	(25,193)	13,408		
6528 CITY OF DEER LODGE	-	-	37,661	37,661	143,608	181,269	99,058	(115,552)	(16,493)		
6528 State Proportionate Share	-	-	10,364	10,364	56,477	66,841	27,259	(49,454)	(22,195)		
6531 CITY OF DILLON	-	-	39,415	39,415	36,278	75,693	103,671	7,555	111,226		
6531 State Proportionate Share	-	-	10,875	10,875	25,627	36,502	28,604	(11,350)	17,254		
6535 CITY OF EAST HELENA	-	-	22,424	22,424	-	22,424	58,982	24,903	83,885		
6535 State Proportionate Share	-	-	6,221	6,221	2,876	9,097	16,362	341	16,703		
6538 CITY OF FAIRVIEW	-	-	20,579	20,579	-	20,579	54,128	7,383	61,510		
6538 State Proportionate Share	-	-	5,669	5,669	-	5,669	14,910	(5,115)	9,795		
6539 CITY OF FORSYTH	-	-	32,163	32,163	-	32,163	84,598	8,696	93,294		
6539 State Proportionate Share	-	-	8,859	8,859	9,654	18,512	23,300	(8,262)	15,038		
6540 CITY OF FORT BENTON	-	-	17,528	17,528	-	17,528	46,102	9,482	55,585		
6540 State Proportionate Share	-	-	4,823	4,823	1,300	6,123	12,687	(3,031)	9,656		
6543 CITY OF GLASGOW	-	-	48,344	48,344	85,114	133,458	127,158	(70,564)	56,594		
6543 State Proportionate Share	-	-	13,438	13,438	41,235	54,672	35,345	(37,485)	(2,140)		

Employer 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, 2023							Pension Expense as of June 30, 2023		
	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)	
<b>Total ALL Employers &amp; State</b>	\$ -	\$ -	\$ 87,041,545	\$ 87,041,545	\$ 51,069,408	\$ 138,110,953	\$ 228,941,210	\$ 0	\$ 228,941,210	
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ -	\$ 18,733,385	\$ 18,733,385	\$ 24,016,343	\$ 42,749,728	\$ 49,273,526	\$ (17,730,240)	\$ 31,543,286	
<b>Employer</b>										
6544 CITY OF GLENDIVE	-	-	99,022	99,022	-	99,022	260,453	41,772	302,225	
6544 State Proportionate Share	-	-	27,304	27,304	11,260	38,564	71,817	(20,951)	50,866	
6545 CITY OF GREAT FALLS	-	-	923,703	923,703	-	923,703	2,429,571	(47,382)	2,382,189	
6545 State Proportionate Share	-	-	254,864	254,864	329,045	583,908	670,356	(330,882)	339,474	
6548 CITY OF HAMILTON	-	-	83,537	83,537	-	83,537	219,723	92,355	312,078	
6548 State Proportionate Share	-	-	23,057	23,057	-	23,057	60,646	462	61,108	
6549 CITY OF HARDIN	-	-	83,365	83,365	-	83,365	219,272	245,116	464,388	
6549 State Proportionate Share	-	-	22,965	22,965	-	22,965	60,403	48,270	108,673	
6547 CITY OF HARLEM	-	-	16,249	16,249	-	16,249	42,738	19,279	62,017	
6547 State Proportionate Share	-	-	4,471	4,471	151	4,623	11,761	485	12,246	
6606 CITY OF HARLOWTON	-	-	16,430	16,430	-	16,430	43,214	42,012	85,226	
6606 State Proportionate Share	-	-	4,521	4,521	-	4,521	11,892	7,385	19,277	
6550 CITY OF HAVRE	-	-	116,901	116,901	4,096	120,997	307,480	(6,752)	300,727	
6550 State Proportionate Share	-	-	32,298	32,298	44,672	76,970	84,952	(42,381)	42,571	
6551 CITY OF HELENA	-	-	692,645	692,645	-	692,645	1,821,830	933,562	2,755,391	
6551 State Proportionate Share	-	-	191,359	191,359	-	191,359	503,323	56,397	559,720	
6555 CITY OF KALISPELL	-	-	324,708	324,708	-	324,708	854,065	218,510	1,072,575	
6555 State Proportionate Share	-	-	89,742	89,742	83,201	172,943	236,045	(42,626)	193,419	
6557 CITY OF LAUREL	-	-	138,043	138,043	-	138,043	363,088	61,666	424,754	
6557 State Proportionate Share	-	-	38,015	38,015	1,512	39,526	99,988	(27,985)	72,003	
6559 CITY OF LEWISTOWN	-	-	83,514	83,514	67,683	151,197	219,663	(79,034)	140,629	
6559 State Proportionate Share	-	-	23,071	23,071	50,333	73,404	60,683	(53,257)	7,426	
6560 CITY OF LIBBY	-	-	33,281	33,281	-	33,281	87,536	(6,671)	80,866	
6560 State Proportionate Share	-	-	9,216	9,216	11,471	20,687	24,240	(13,503)	10,737	
6561 CITY OF LIVINGSTON	-	-	150,199	150,199	-	150,199	395,061	70,709	465,769	
6561 State Proportionate Share	-	-	41,695	41,695	22,866	64,560	109,667	(27,961)	81,706	
6570 CITY OF MALTA	-	-	24,667	24,667	-	24,667	64,881	13,145	78,026	
6570 State Proportionate Share	-	-	6,788	6,788	6,450	13,238	17,854	(4,316)	13,538	
6571 CITY OF MILES CITY	-	-	122,531	122,531	-	122,531	322,287	(5,223)	317,064	
6571 State Proportionate Share	-	-	33,797	33,797	14,302	48,099	88,895	(43,665)	45,230	
6572 City of Missoula	-	-	1,179,889	1,179,889	-	1,179,889	3,103,406	1,692,473	4,795,879	
6572 State Proportionate Share	-	-	326,956	326,956	-	326,956	859,976	133,445	993,421	
6576 CITY OF PLAINS	-	-	10,195	10,195	-	10,195	26,816	(18,391)	8,425	
6576 State Proportionate Share	-	-	2,806	2,806	-	2,806	7,379	(9,264)	(1,884)	
6577 CITY OF PLENTYWOOD	-	-	19,429	19,429	-	19,429	51,102	14,732	65,834	
6577 State Proportionate Share	-	-	5,368	5,368	3,883	9,251	14,119	(2,028)	12,092	
6578 CITY OF POLSON	-	-	79,445	79,445	-	79,445	208,960	133,805	342,765	
6578 State Proportionate Share	-	-	21,903	21,903	-	21,903	57,610	14,897	72,507	
6579 CITY OF POPLAR	-	-	11,450	11,450	-	11,450	30,117	8,264	38,381	
6579 State Proportionate Share	-	-	3,221	3,221	-	3,221	8,471	(1,623)	6,848	
6603 CITY OF RED LODGE	-	-	36,897	36,897	-	36,897	97,047	24,631	121,678	
6603 State Proportionate Share	-	-	10,294	10,294	-	10,294	27,077	(4,924)	22,152	
6581 CITY OF RONAN	-	-	14,465	14,465	183,574	198,039	38,046	(95,988)	(57,942)	
6581 State Proportionate Share	-	-	3,995	3,995	59,874	63,869	10,508	(35,258)	(24,751)	
6582 CITY OF ROUNDUP	-	-	19,712	19,712	-	19,712	51,847	475	52,321	
6582 State Proportionate Share	-	-	5,424	5,424	-	5,424	14,267	(6,607)	7,660	
6599 CITY OF SCOBEE	-	-	11,788	11,788	14,017	25,805	31,005	(8,148)	22,858	
6599 State Proportionate Share	-	-	3,247	3,247	8,485	11,732	8,541	(6,584)	1,957	
6585 CITY OF SHELBY	-	-	37,012	37,012	-	37,012	97,352	49,129	146,481	
6585 State Proportionate Share	-	-	10,293	10,293	-	10,293	27,073	2,418	29,491	

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

	Deferred Inflows of Resources as of June 30, 2023							Pension Expense as of June 30, 2023		
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Inflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense (Includes Support Revenue)	
<b>Total ALL Employers &amp; State</b>	\$ -	\$ -	\$ 87,041,545	\$ 87,041,545	\$ 51,069,408	\$ 138,110,953	\$ 228,941,210	\$ 0	\$ 228,941,210	
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ -	\$ 18,733,385	\$ 18,733,385	\$ 24,016,343	\$ 42,749,728	\$ 49,273,526	\$ (17,730,240)	\$ 31,543,286	
<b>Employer</b>										
6586 CITY OF SIDNEY	-	-	62,409	62,409	142,887	205,296	164,153	(358,324)	(194,171)	
6586 State Proportionate Share	-	-	17,258	17,258	64,937	82,195	45,394	(133,765)	(88,371)	
6379 CITY OF THREE FORKS	-	-	17,442	17,442	2,504	19,946	45,877	7,691	53,568	
6379 State Proportionate Share	-	-	4,800	4,800	7,188	11,987	12,625	(3,552)	9,073	
6590 CITY OF TOWNSEND	-	-	15,505	15,505	-	15,505	40,782	20,934	61,716	
6590 State Proportionate Share	-	-	4,286	4,286	-	4,286	11,272	1,153	12,426	
6574 CITY OF TROY	-	-	23,522	23,522	3,051	26,573	61,870	837	62,707	
6574 State Proportionate Share	-	-	6,473	6,473	9,607	16,080	17,026	(7,780)	9,245	
6592 CITY OF WHITE SULPHUR SPRINGS	-	-	8,871	8,871	-	8,871	23,332	12,030	35,362	
6592 State Proportionate Share	-	-	2,460	2,460	-	2,460	6,469	659	7,129	
6594 CITY OF WHITEFISH	-	-	212,424	212,424	-	212,424	558,729	93,399	652,127	
6594 State Proportionate Share	-	-	58,789	58,789	-	58,789	154,629	(42,947)	111,682	
6598 CITY OF WIBAUX	-	-	6,052	6,052	28,047	34,099	15,918	(16,714)	(795)	
6598 State Proportionate Share	-	-	1,665	1,665	10,505	12,170	4,380	(7,307)	(2,926)	
6596 CITY OF WOLF POINT	-	-	37,390	37,390	85,185	122,575	98,346	(46,659)	51,687	
6596 State Proportionate Share	-	-	10,305	10,305	39,127	49,432	27,104	(27,456)	(352)	
6399 TOWN OF ALBERTON	-	-	3,112	3,112	-	3,112	8,185	15,399	23,585	
6399 State Proportionate Share	-	-	860	860	-	860	2,261	3,642	5,903	
6507 TOWN OF BIG SANDY	-	-	3,987	3,987	20,043	24,030	10,488	(7,277)	3,210	
6507 State Proportionate Share	-	-	1,097	1,097	7,394	8,492	2,886	(3,640)	(754)	
7274 TOWN OF BRIDGER	-	-	14,870	14,870	-	14,870	39,113	4,630	43,743	
7274 State Proportionate Share	-	-	4,114	4,114	-	4,114	10,821	(3,641)	7,181	
6511 TOWN OF BROADUS	-	-	10,028	10,028	7,822	17,850	26,376	(2,862)	23,514	
6511 State Proportionate Share	-	-	2,760	2,760	6,013	8,772	7,258	(4,325)	2,934	
6513 TOWN OF CASCADE	-	-	7,958	7,958	13,032	20,990	20,932	(6,822)	14,110	
6513 State Proportionate Share	-	-	2,190	2,190	6,787	8,977	5,760	(4,859)	902	
6526 TOWN OF CHESTER	-	-	10,015	10,015	22,611	32,626	26,341	(24,735)	1,606	
6526 State Proportionate Share	-	-	2,777	2,777	10,093	12,870	7,305	(11,014)	(3,709)	
6521 TOWN OF CIRCLE	-	-	10,727	10,727	-	10,727	28,214	24,901	53,115	
6521 State Proportionate Share	-	-	2,952	2,952	-	2,952	7,764	3,958	11,722	
6524 TOWN OF CULBERTSON	-	-	8,189	8,189	-	8,189	21,539	(4,125)	17,413	
6524 State Proportionate Share	-	-	2,253	2,253	2,433	4,687	5,927	(4,094)	1,833	
6432 TOWN OF DENTON	-	-	657	657	1,127	1,784	1,729	(8,735)	(7,006)	
6432 State Proportionate Share	-	-	208	208	586	794	548	(2,840)	(2,292)	
6558 TOWN OF DRUMMOND	-	-	3,389	3,389	1,751	5,140	8,914	(589)	8,324	
6558 State Proportionate Share	-	-	933	933	1,762	2,694	2,453	(1,345)	1,108	
6607 TOWN OF EKALAKA	-	-	6,999	6,999	5,723	12,722	18,409	17,684	36,093	
6607 State Proportionate Share	-	-	1,926	1,926	4,274	6,200	5,066	3,156	8,222	
6536 TOWN OF ENNIS	-	-	22,657	22,657	-	22,657	59,592	27,023	86,616	
6536 State Proportionate Share	-	-	6,267	6,267	-	6,267	16,485	711	17,196	
6382 TOWN OF EUREKA	-	-	14,357	14,357	5,386	19,742	37,762	(12,257)	25,506	
6382 State Proportionate Share	-	-	3,988	3,988	6,706	10,693	10,488	(8,624)	1,865	
6537 TOWN OF FAIRFIELD	-	-	6,063	6,063	-	6,063	15,947	14,109	30,056	
6537 State Proportionate Share	-	-	1,694	1,694	79	1,773	4,454	2,343	6,797	
6605 TOWN OF FORT PECK	-	-	8,944	8,944	-	8,944	23,524	11,058	34,582	
6605 State Proportionate Share	-	-	2,462	2,462	1,944	4,406	6,476	415	6,891	
6410 TOWN OF FROID	-	-	1,640	1,640	13,649	15,289	4,313	(7,064)	(2,751)	
6410 State Proportionate Share	-	-	451	451	4,642	5,093	1,187	(2,772)	(1,585)	
6542 TOWN OF GERALDINE	-	-	1,952	1,952	1,144	3,097	5,135	(1,036)	4,098	
6542 State Proportionate Share	-	-	538	538	1,035	1,574	1,416	(982)	434	

Employer 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, 2023						Pension Expense as of June 30, 2023				
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Inflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense (Includes Support Revenue)			
<b>Total ALL Employers &amp; State</b>	\$ -	\$ -	\$ 87,041,545	\$ 87,041,545	\$ 51,069,408	\$ 138,110,953	\$ 228,941,210	\$ 0	\$ 228,941,210			
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ -	\$ 18,733,385	\$ 18,733,385	\$ 24,016,343	\$ 42,749,728	\$ 49,273,526	\$ (17,730,240)	\$ 31,543,286			
<b>Employer</b>												
6546 TOWN OF GRASS RANGE	-	-	468	468	-	468	1,231	1,661	2,892			
6546 State Proportionate Share	-	-	129	129	-	129	339	358	697			
6553 TOWN OF HOT SPRINGS	-	-	13,386	13,386	-	13,386	35,210	25,436	60,646			
6553 State Proportionate Share	-	-	3,684	3,684	56	3,740	9,689	3,272	12,962			
6434 TOWN OF HYSHAM	-	-	3,887	3,887	-	3,887	10,224	12,311	22,535			
6434 State Proportionate Share	-	-	1,070	1,070	-	1,070	2,814	2,533	5,347			
6562 TOWN OF LIMA	-	-	1,564	1,564	-	1,564	4,113	(9,320)	(5,207)			
6562 State Proportionate Share	-	-	441	441	478	919	1,161	(3,367)	(2,206)			
6601 TOWN OF MANHATTAN	-	-	55,559	55,559	-	55,559	146,135	60,189	206,324			
6601 State Proportionate Share	-	-	15,293	15,293	-	15,293	40,224	(174)	40,050			
6564 TOWN OF MEDICINE LAKE	-	-	4,138	4,138	-	4,138	10,884	427	11,311			
6564 State Proportionate Share	-	-	1,139	1,139	1,090	2,229	2,995	(1,282)	1,713			
6554 TOWN OF MELSTONE	-	-	2,040	2,040	869	2,909	5,365	(1,369)	3,996			
6554 State Proportionate Share	-	-	561	561	1,009	1,571	1,476	(1,127)	349			
6390 TOWN OF MOORE	-	-	1,297	1,297	-	1,297	3,410	812	4,222			
6390 State Proportionate Share	-	-	360	360	392	753	948	(159)	789			
6556 TOWN OF NASHUA	-	-	3,323	3,323	-	3,323	8,739	(2,974)	5,765			
6556 State Proportionate Share	-	-	923	923	-	923	2,428	(2,000)	428			
6575 TOWN OF PHILIPSBURG	-	-	18,276	18,276	-	18,276	48,070	12,299	60,369			
6575 State Proportionate Share	-	-	5,029	5,029	1,738	6,767	13,228	(2,412)	10,816			
6573 TOWN OF RICHEY	-	-	1,085	1,085	40,464	41,549	2,855	(20,401)	(17,546)			
6573 State Proportionate Share	-	-	309	309	12,182	12,491	813	(6,664)	(5,851)			
6583 TOWN OF RYEGATE	-	-	2,193	2,193	-	2,193	5,767	(1,730)	4,038			
6583 State Proportionate Share	-	-	603	603	-	603	1,587	(1,296)	291			
6353 TOWN OF SACO	-	-	4,861	4,861	15,103	19,965	12,787	(13,599)	(812)			
6353 State Proportionate Share	-	-	1,347	1,347	6,090	7,437	3,542	(5,844)	(2,301)			
6584 TOWN OF SHERIDAN	-	-	7,940	7,940	-	7,940	20,885	(8,786)	12,099			
6584 State Proportionate Share	-	-	2,185	2,185	-	2,185	5,747	(5,482)	265			
6366 TOWN OF ST IGNATIUS	-	-	6,756	6,756	10,588	17,344	17,770	(8,972)	8,798			
6366 State Proportionate Share	-	-	1,859	1,859	5,608	7,467	4,890	(5,124)	(234)			
6587 TOWN OF STANFORD	-	-	3,317	3,317	-	3,317	8,725	1,200	9,925			
6587 State Proportionate Share	-	-	913	913	-	913	2,401	(761)	1,640			
6604 TOWN OF STEVENSVILLE	-	-	25,499	25,499	25,888	51,387	67,069	6,698	73,767			
6604 State Proportionate Share	-	-	7,066	7,066	17,383	24,449	18,584	(6,389)	12,195			
6588 TOWN OF SUNBURST	-	-	6,579	6,579	-	6,579	17,303	3,721	21,024			
6588 State Proportionate Share	-	-	1,810	1,810	1,484	3,295	4,762	(1,083)	3,679			
6589 TOWN OF SUPERIOR	-	-	7,884	7,884	-	7,884	20,738	1,577	22,314			
6589 State Proportionate Share	-	-	2,170	2,170	1,591	3,761	5,707	(2,204)	3,503			
6580 TOWN OF TERRY	-	-	8,787	8,787	7,252	16,038	23,111	6,412	29,524			
6580 State Proportionate Share	-	-	2,418	2,418	5,391	7,809	6,360	(998)	5,362			
6597 TOWN OF THOMPSON FALLS	-	-	15,434	15,434	-	15,434	40,594	20,908	61,502			
6597 State Proportionate Share	-	-	4,269	4,269	-	4,269	11,229	1,286	12,514			
6600 TOWN OF TWIN BRIDGES	-	-	9,829	9,829	-	9,829	25,852	12,926	38,777			
6600 State Proportionate Share	-	-	2,705	2,705	-	2,705	7,116	683	7,798			
6591 TOWN OF VALIER	-	-	9,647	9,647	-	9,647	25,374	10,748	36,121			
6591 State Proportionate Share	-	-	2,655	2,655	1,088	3,744	6,984	77	7,061			
6408 TOWN OF WEST YELLOWSTONE	-	-	68,073	68,073	-	68,073	179,049	(8,665)	170,384			
6408 State Proportionate Share	-	-	18,811	18,811	-	18,811	49,478	(26,004)	23,474			
6356 TOWN OF WESTBY	-	-	2,629	2,629	1,671	4,301	6,915	(2,883)	4,032			
6356 State Proportionate Share	-	-	724	724	1,465	2,188	1,903	(1,803)	100			

Employer 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, 2023						Pension Expense as of June 30, 2023			
	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)	
<b>Total ALL Employers &amp; State</b>	\$ -	\$ -	\$ 87,041,545	\$ 87,041,545	\$ 51,069,408	\$ 138,110,953	\$ 228,941,210	\$ 0	\$ 228,941,210	
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ -	\$ 18,733,385	\$ 18,733,385	\$ 24,016,343	\$ 42,749,728	\$ 49,273,526	\$ (17,730,240)	\$ 31,543,286	
<b>Employer</b>										
6409 TOWN OF WHITEHALL	-	-	10,130	10,130	-	10,130	26,646	85,253	111,899	
6409 State Proportionate Share	-	-	2,815	2,815	-	2,815	7,404	23,555	30,959	
6595 TOWN OF WINNETT	-	-	2,391	2,391	-	2,391	6,290	(1,858)	4,433	
6595 State Proportionate Share	-	-	658	658	-	658	1,731	(1,488)	243	
6458 ANACONDA-DEER LODGE COUNTY	-	-	215,016	215,016	-	215,016	565,546	643,857	1,209,403	
6458 State Proportionate Share	-	-	59,253	59,253	-	59,253	155,851	126,710	282,561	
6510 BUTTE SILVER BOW	-	-	1,008,983	1,008,983	-	1,008,983	2,653,879	539,991	3,193,870	
6510 State Proportionate Share	-	-	278,302	278,302	-	278,302	732,005	(176,832)	555,173	
6444 BEAVERHEAD COUNTY	-	-	139,194	139,194	-	139,194	366,114	95,988	462,103	
6444 State Proportionate Share	-	-	38,563	38,563	-	38,563	101,430	(17,472)	83,959	
6445 BIG HORN COUNTY	-	-	260,897	260,897	-	260,897	686,225	203,009	889,234	
6445 State Proportionate Share	-	-	72,062	72,062	-	72,062	189,542	(25,801)	163,741	
6446 BLAINE COUNTY	-	-	122,187	122,187	163,610	285,797	321,382	(90,741)	230,641	
6446 State Proportionate Share	-	-	33,793	33,793	92,732	126,524	88,883	(69,812)	19,070	
6447 BROADWATER COUNTY	-	-	102,449	102,449	-	102,449	269,468	132,762	402,230	
6447 State Proportionate Share	-	-	28,322	28,322	-	28,322	74,493	7,158	81,651	
6448 CARBON COUNTY	-	-	180,236	180,236	-	180,236	474,066	213,167	687,233	
6448 State Proportionate Share	-	-	49,717	49,717	-	49,717	130,769	4,577	135,346	
6449 CARTER COUNTY	-	-	64,826	64,826	-	64,826	170,509	36,311	206,820	
6449 State Proportionate Share	-	-	17,988	17,988	15,401	33,389	47,312	(10,001)	37,311	
6450 CASCADE COUNTY	-	-	645,310	645,310	-	645,310	1,697,329	217,527	1,914,856	
6450 State Proportionate Share	-	-	178,126	178,126	136,361	314,486	468,515	(151,668)	316,848	
6451 CHOUTEAU COUNTY	-	-	111,441	111,441	-	111,441	293,118	93,280	386,398	
6451 State Proportionate Share	-	-	30,694	30,694	-	30,694	80,732	(8,940)	71,792	
6452 CUSTER COUNTY	-	-	131,388	131,388	-	131,388	345,582	69,537	415,119	
6452 State Proportionate Share	-	-	36,252	36,252	16,192	52,444	95,353	(23,196)	72,156	
6453 DANIELS COUNTY	-	-	50,035	50,035	65,620	115,655	131,606	(35,037)	96,569	
6453 State Proportionate Share	-	-	13,846	13,846	37,497	51,343	36,419	(27,743)	8,675	
6456 DAWSON COUNTY	-	-	159,021	159,021	115,350	274,371	418,264	(330,526)	87,738	
6456 State Proportionate Share	-	-	43,960	43,960	92,842	136,802	115,627	(158,394)	(42,767)	
6459 FALLON COUNTY	-	-	142,585	142,585	274,941	417,525	375,034	(311,372)	63,662	
6459 State Proportionate Share	-	-	39,663	39,663	132,726	172,389	104,325	(145,359)	(41,034)	
6460 FERGUS COUNTY	-	-	128,676	128,676	5,677	134,353	338,450	(28,788)	309,662	
6460 State Proportionate Share	-	-	35,744	35,744	48,869	84,613	94,016	(53,065)	40,951	
6461 FLATHEAD COUNTY	-	-	1,011,535	1,011,535	-	1,011,535	2,660,592	147,390	2,807,982	
6461 State Proportionate Share	-	-	279,185	279,185	265,748	544,933	734,327	(302,477)	431,851	
6462 GALLATIN COUNTY	-	-	855,775	855,775	611,039	1,466,815	2,250,905	(390,366)	1,860,540	
6462 State Proportionate Share	-	-	237,014	237,014	495,991	733,005	623,408	(413,310)	210,097	
6463 GARFIELD COUNTY	-	-	74,552	74,552	-	74,552	196,092	101,932	298,024	
6463 State Proportionate Share	-	-	20,681	20,681	2,624	23,304	54,396	7,184	61,580	
6464 GLACIER COUNTY	-	-	122,224	122,224	-	122,224	321,481	(153,420)	168,061	
6464 State Proportionate Share	-	-	33,765	33,765	19,547	53,312	88,811	(89,770)	(959)	
6465 GOLDEN VALLEY COUNTY	-	-	12,087	12,087	22,963	35,050	31,792	(21,533)	10,259	
6465 State Proportionate Share	-	-	3,339	3,339	11,470	14,809	8,783	(11,018)	(2,235)	
6466 GRANITE COUNTY	-	-	65,848	65,848	11,164	77,012	173,196	(15,478)	157,718	
6466 State Proportionate Share	-	-	18,208	18,208	27,296	45,504	47,891	(27,210)	20,681	
6467 HILL COUNTY	-	-	163,498	163,498	-	163,498	430,041	31,521	461,562	
6467 State Proportionate Share	-	-	45,262	45,262	45,603	90,864	119,049	(46,113)	72,936	
6468 JEFFERSON COUNTY	-	-	189,652	189,652	106,598	296,249	498,831	40,412	539,244	
6468 State Proportionate Share	-	-	52,321	52,321	102,093	154,414	137,617	(52,373)	85,244	

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

	Deferred Inflows of Resources as of June 30, 2023							Pension Expense as of June 30, 2023		
	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)	
<b>Total ALL Employers &amp; State</b>	\$ -	\$ -	\$ 87,041,545	\$ 87,041,545	\$ 51,069,408	\$ 138,110,953	\$ 228,941,210	\$ 0	\$ 228,941,210	
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ -	\$ 18,733,385	\$ 18,733,385	\$ 24,016,343	\$ 42,749,728	\$ 49,273,526	\$ (17,730,240)	\$ 31,543,286	
<b>Employer</b>										
6469 JUDITH BASIN COUNTY	-	-	59,395	59,395	-	59,395	156,223	16,301	172,524	
6469 State Proportionate Share	-	-	16,351	16,351	12,337	28,688	43,007	(15,166)	27,841	
6470 LAKE COUNTY	-	-	333,148	333,148	-	333,148	876,264	345,212	1,221,476	
6470 State Proportionate Share	-	-	91,931	91,931	-	91,931	241,803	(5,584)	236,219	
6471 LEWIS & CLARK COUNTY	-	-	690,971	690,971	-	690,971	1,817,429	(615,669)	1,201,759	
6471 State Proportionate Share	-	-	190,848	190,848	194,570	385,417	501,978	(430,841)	71,137	
6472 LIBERTY COUNTY	-	-	73,451	73,451	-	73,451	193,195	63,598	256,793	
6472 State Proportionate Share	-	-	20,319	20,319	-	20,319	53,443	(5,092)	48,351	
6473 LINCOLN COUNTY	-	-	216,182	216,182	142,299	358,480	568,612	(49,835)	518,778	
6473 State Proportionate Share	-	-	59,884	59,884	121,005	180,889	157,509	(88,632)	68,877	
6474 MADISON COUNTY	-	-	351,823	351,823	261,622	613,444	925,382	11,522	936,904	
6474 State Proportionate Share	-	-	97,118	97,118	206,344	303,462	255,445	(116,572)	138,873	
6475 MCCONE COUNTY	-	-	64,974	64,974	1,595	66,569	170,899	(12,539)	158,360	
6475 State Proportionate Share	-	-	17,921	17,921	24,420	42,342	47,138	(26,096)	21,042	
6476 MEAGHER COUNTY	-	-	55,864	55,864	15,955	71,819	146,937	(1,063)	145,874	
6476 State Proportionate Share	-	-	15,375	15,375	25,386	40,761	40,441	(19,434)	21,008	
6477 MINERAL COUNTY	-	-	98,077	98,077	-	98,077	257,968	176,904	434,872	
6477 State Proportionate Share	-	-	27,038	27,038	-	27,038	71,118	21,915	93,033	
6478 MISSOULA COUNTY	-	-	2,201,088	2,201,088	-	2,201,088	5,789,418	3,132,441	8,921,858	
6478 State Proportionate Share	-	-	609,589	609,589	-	609,589	1,603,372	239,772	1,843,144	
6479 MUSSELSHELL COUNTY	-	-	90,980	90,980	-	90,980	239,299	154,623	393,922	
6479 State Proportionate Share	-	-	25,122	25,122	-	25,122	66,076	17,410	83,486	
6480 PARK COUNTY	-	-	197,156	197,156	-	197,156	518,571	398,396	916,967	
6480 State Proportionate Share	-	-	54,638	54,638	-	54,638	143,711	58,178	201,889	
6481 PETROLEUM COUNTY	-	-	12,232	12,232	-	12,232	32,173	8,558	40,731	
6481 State Proportionate Share	-	-	3,371	3,371	1,237	4,608	8,868	(1,547)	7,320	
6482 PHILLIPS COUNTY	-	-	84,491	84,491	78,245	162,736	222,233	(26,895)	195,337	
6482 State Proportionate Share	-	-	23,285	23,285	54,330	77,615	61,246	(37,735)	23,510	
6483 PONDERA COUNTY	-	-	87,733	87,733	-	87,733	230,760	27,951	258,712	
6483 State Proportionate Share	-	-	24,156	24,156	23,880	48,036	63,537	(21,388)	42,148	
6485 POWDER RIVER COUNTY	-	-	180,227	180,227	-	180,227	474,041	87,049	561,090	
6485 State Proportionate Share	-	-	49,722	49,722	50,476	100,198	130,782	(34,866)	95,916	
6484 POWELL COUNTY	-	-	89,591	89,591	-	89,591	235,647	149,422	385,069	
6484 State Proportionate Share	-	-	24,765	24,765	-	24,765	65,139	15,915	81,054	
6486 PRAIRIE COUNTY	-	-	39,887	39,887	-	39,887	104,914	7,955	112,869	
6486 State Proportionate Share	-	-	11,020	11,020	7,534	18,554	28,985	(11,217)	17,767	
6487 RAVALLI COUNTY	-	-	328,568	328,568	-	328,568	864,215	87,426	951,642	
6487 State Proportionate Share	-	-	90,712	90,712	64,118	154,830	238,596	(83,301)	155,295	
6488 RICHLAND COUNTY	-	-	283,768	283,768	206,410	490,178	746,382	(257,587)	488,795	
6488 State Proportionate Share	-	-	78,518	78,518	166,457	244,975	206,522	(178,550)	27,972	
6489 ROOSEVELT COUNTY	-	-	192,444	192,444	-	192,444	506,176	(130,360)	375,816	
6489 State Proportionate Share	-	-	53,111	53,111	64,960	118,071	139,695	(106,871)	32,824	
6490 ROSEBUD COUNTY	-	-	154,744	154,744	-	154,744	407,015	12,863	419,877	
6490 State Proportionate Share	-	-	42,763	42,763	44,879	87,642	112,478	(49,328)	63,150	
6491 SANDERS COUNTY	-	-	176,828	176,828	-	176,828	465,101	180,775	645,876	
6491 State Proportionate Share	-	-	48,691	48,691	-	48,691	128,071	(4,102)	123,968	
6492 SHERIDAN COUNTY	-	-	132,051	132,051	19,133	151,184	347,328	(41,709)	305,619	
6492 State Proportionate Share	-	-	36,365	36,365	90,739	54,374	95,649	(58,363)	37,286	
6494 STILLWATER COUNTY	-	-	149,912	149,912	141,640	291,551	394,306	(90,545)	303,761	
6494 State Proportionate Share	-	-	41,580	41,580	95,956	137,536	109,367	(78,563)	30,804	

Employer 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, 2023							Pension Expense as of June 30, 2023		
	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)	
<b>Total ALL Employers &amp; State</b>	\$ -	\$ -	\$ 87,041,545	\$ 87,041,545	\$ 51,069,408	\$ 138,110,953	\$ 228,941,210	\$ 0	\$ 228,941,210	
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ -	\$ 18,733,385	\$ 18,733,385	\$ 24,016,343	\$ 42,749,728	\$ 49,273,526	\$ (17,730,240)	\$ 31,543,286	
<b>Employer</b>										
6495 SWEET GRASS COUNTY	-	-	75,367	75,367	-	75,367	198,233	(3,740)	194,492	
6495 State Proportionate Share	-	-	20,881	20,881	22,216	43,097	54,921	(26,767)	28,155	
6496 TETON COUNTY	-	-	99,247	99,247	121,462	220,709	261,045	(53,860)	207,186	
6496 State Proportionate Share	-	-	27,414	27,414	71,589	99,003	72,106	(50,251)	21,855	
6497 TOOLE COUNTY	-	-	99,876	99,876	1,285,941	1,385,817	262,698	(1,477,590)	(1,214,892)	
6497 State Proportionate Share	-	-	27,681	27,681	414,382	442,063	72,807	(497,768)	(424,961)	
6498 TREASURE COUNTY	-	-	25,138	25,138	5,923	31,060	66,118	(807)	65,311	
6498 State Proportionate Share	-	-	6,939	6,939	10,987	17,926	18,251	(8,839)	9,413	
6499 VALLEY COUNTY	-	-	142,329	142,329	165,462	307,791	374,361	(112,657)	261,704	
6499 State Proportionate Share	-	-	39,260	39,260	100,871	140,131	103,264	(84,314)	18,949	
6500 WHEATLAND COUNTY	-	-	42,871	42,871	-	42,871	112,761	8,524	121,285	
6500 State Proportionate Share	-	-	11,813	11,813	12,968	24,781	31,071	(11,855)	19,216	
6501 WIBAUX COUNTY	-	-	69,887	69,887	27,157	97,044	183,820	13,601	197,422	
6501 State Proportionate Share	-	-	19,250	19,250	33,519	52,769	50,631	(19,467)	31,165	
6502 YELLOWSTONE COUNTY	-	-	792,234	792,234	-	792,234	2,083,776	(56,237)	2,027,539	
6502 State Proportionate Share	-	-	219,050	219,050	141,805	360,855	576,157	(288,611)	287,546	
6435 ARLEE-LAKE COUNTY WATER & SEWER DISTRICT	-	-	2,368	2,368	-	2,368	6,227	16,350	22,577	
6435 State Proportionate Share	-	-	652	652	-	652	1,714	4,310	6,023	
6720 BEAR PAW COOPERATIVE	-	-	1,820	1,820	987	2,807	4,788	(791)	3,996	
6720 State Proportionate Share	-	-	501	501	963	1,464	1,318	(871)	447	
6725 BERT MOONEY AIRPORT AUTHORITY	-	-	12,379	12,379	-	12,379	32,559	(39,272)	(6,713)	
6725 State Proportionate Share	-	-	3,426	3,426	-	3,426	9,011	(16,586)	(7,575)	
6740 BIG COUNTRY EDUCATIONAL COOP	-	-	1,734	1,734	-	1,734	4,562	642	5,203	
6740 State Proportionate Share	-	-	477	477	129	606	1,255	(393)	862	
6709 BIG FORK CO WATER & SEWER	-	-	20,933	20,933	-	20,933	55,059	31,806	86,865	
6709 State Proportionate Share	-	-	5,760	5,760	2,213	7,973	15,151	2,813	17,964	
7689 BIG HORN COUNTY CEMETERY DISTRICT #1	-	-	2,566	2,566	-	2,566	6,749	(3,289)	3,460	
7689 State Proportionate Share	-	-	706	706	411	1,117	1,857	(1,913)	(56)	
6348 BIG SKY CO WATER & SEWER DIST #363	-	-	15,667	15,667	-	15,667	41,208	41,150	82,357	
6348 State Proportionate Share	-	-	4,633	4,633	-	4,633	12,185	7,619	19,804	
6739 BIG SKY ECONOMIC DEVELOPMENT AUTH	-	-	22,335	22,335	47,042	69,377	58,748	(129,102)	(70,354)	
6739 State Proportionate Share	-	-	6,697	6,697	21,811	28,509	17,615	(47,800)	(30,185)	
6347 BIG SKY FIRE DEPARTMENT	-	-	-	-	818	818	-	(559)	(559)	
6347 State Proportionate Share	-	-	-	-	1,753	1,753	-	(917)	(917)	
6741 BIG SKY SPECIAL EDUCATION COOP	-	-	2,324	2,324	8,945	11,269	6,112	(3,099)	3,013	
6741 State Proportionate Share	-	-	639	639	3,481	4,120	1,682	(1,766)	(84)	
6697 BILLINGS HOUSING AUTHORITY	-	-	69,423	69,423	-	69,423	182,599	(4,080)	178,519	
6697 State Proportionate Share	-	-	19,205	19,205	2,276	21,481	50,514	(24,987)	25,527	
7699 BITTERROOT PUBLIC LIBRARY	-	-	14,485	14,485	-	14,485	38,100	21,299	59,399	
7699 State Proportionate Share	-	-	4,015	4,015	-	4,015	10,562	1,717	12,279	
6634 BITTERROOT CONSERVATION DISTRICT	-	-	3,030	3,030	-	3,030	7,971	1,064	9,034	
6634 State Proportionate Share	-	-	836	836	328	1,165	2,200	(683)	1,517	
12138 Bitterroot Valley Community College	-	-	947	947	-	947	2,491	8,064	10,555	
12138 State Proportionate Share	-	-	261	261	-	261	688	2,225	2,913	
6350 BITTERROOT VALLEY SEC	-	-	666	666	6,164	6,830	1,752	809	2,561	
6350 State Proportionate Share	-	-	209	209	2,096	2,304	549	16	565	
10565 BROADWATER CONSERVATION DISTRICT	-	-	798	798	19,513	20,312	2,100	6,509	8,609	
10565 State Proportionate Share	-	-	224	224	5,973	6,198	590	1,818	2,409	
6421 BUFFALO RAPIDS IRR1 PROJECT 1	-	-	9,693	9,693	8,011	17,705	25,496	1,937	27,433	
6421 State Proportionate Share	-	-	2,668	2,668	5,939	8,607	7,016	(2,706)	4,310	



**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**

	Deferred Inflows of Resources as of June 30, 2023							Pension Expense as of June 30, 2023			
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Inflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense (Includes Support Revenue)		
<b>Total ALL Employers &amp; State</b>	\$ -	\$ -	\$ 87,041,545	\$ 87,041,545	\$ 51,069,408	\$ 138,110,953	\$ 228,941,210	\$ 0	\$ 228,941,210		
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ -	\$ 18,733,385	\$ 18,733,385	\$ 24,016,343	\$ 42,749,728	\$ 49,273,526	\$ (17,730,240)	\$ 31,543,286		
<b>Employer</b>											
6422 BUFFALO RAPIDS IRRI PROJECT 2	-	-	12,683	12,683	13,482	26,165	33,360	(10,394)	22,965		
6422 State Proportionate Share	-	-	3,508	3,508	8,421	11,929	9,227	(7,435)	1,792		
6711 CABINET MOUNTAIN COOPERATIVE	-	-	2,633	2,633	-	2,633	6,925	5,207	12,131		
6711 State Proportionate Share	-	-	725	725	-	725	1,906	731	2,637		
6727 CASCADE CONSERVATION DISTRICT	-	-	4,502	4,502	-	4,502	11,841	18,315	30,156		
6727 State Proportionate Share	-	-	1,239	1,239	-	1,239	3,259	4,042	7,301		
6662 CENTER FOR MENTAL HEALTH	-	-	2,067	2,067	-	2,067	5,437	(14,250)	(8,813)		
6662 State Proportionate Share	-	-	569	569	517	1,086	1,496	(5,177)	(3,681)		
6703 CENTRAL MONTANA LEARNING RESOURCE CTR	-	-	1,453	1,453	-	1,453	3,822	(12,165)	(8,343)		
6703 State Proportionate Share	-	-	428	428	-	428	1,126	(4,254)	(3,128)		
6719 CENTRAL VALLEY FIRE DISTRICT	-	-	10,504	10,504	-	10,504	27,629	67,745	95,374		
6719 State Proportionate Share	-	-	2,891	2,891	-	2,891	7,603	17,662	25,265		
6650 CHOUTEAU COUNTY CONSERVATION DIST	-	-	704	704	2,754	3,458	1,852	(1,309)	543		
6650 State Proportionate Share	-	-	194	194	1,075	1,269	510	(650)	(141)		
6428 COLUMBUS RURAL FIRE DISTRICT #3	-	-	7,993	7,993	7,453	15,446	21,023	68,511	89,534		
6428 State Proportionate Share	-	-	2,200	2,200	5,212	7,411	5,785	18,769	24,555		
6433 CORVALLIS COUNTY SEWER DISTRICT	-	-	2,166	2,166	-	2,166	5,697	1,978	7,674		
6433 State Proportionate Share	-	-	596	596	195	791	1,568	(121)	1,447		
6707 Crown Hill	-	-	2,073	2,073	7,648	9,720	5,452	(491)	4,961		
6707 State Proportionate Share	-	-	570	570	3,037	3,607	1,500	(859)	641		
6394 DALY DITCHES IRRIGATION DISTRICT	-	-	2,335	2,335	-	2,335	6,141	5,799	11,940		
6394 State Proportionate Share	-	-	721	721	-	721	1,897	1,065	2,962		
6677 DAWSON COMMUNITY COLLEGE	-	-	63,641	63,641	-	63,641	167,392	(44,376)	123,016		
6677 State Proportionate Share	-	-	17,604	17,604	13,442	31,047	46,304	(36,457)	9,848		
6686 DEER LODGE COUNTY HEAD START PROGRAM	-	-	19,321	19,321	59,101	78,422	50,819	(52,799)	(1,980)		
6686 State Proportionate Share	-	-	5,320	5,320	24,459	29,779	13,993	(23,132)	(9,139)		
8514 Drummond School and Community Library District	-	-	1,002	1,002	-	1,002	2,635	287	2,922		
8514 State Proportionate Share	-	-	276	276	247	523	725	(253)	472		
6389 DRY PRAIRIE RURAL WATER	-	-	52,809	52,809	-	52,809	138,901	64,262	203,162		
6389 State Proportionate Share	-	-	14,532	14,532	5,892	20,424	38,224	2,076	40,300		
8715 DRY REDWATER REGIONAL WATER AUTHORITY	-	-	5,331	5,331	-	5,331	14,022	10,159	24,182		
8715 State Proportionate Share	-	-	1,467	1,467	-	1,467	3,859	1,357	5,216		
6705 EASTERN YELLOWSTONE COUNTY SEC	-	-	864	864	1,023	1,887	2,271	(1,915)	356		
6705 State Proportionate Share	-	-	238	238	621	859	625	(896)	(271)		
6750 FERGUS COUNTY CONSERVATION DIST	-	-	1,227	1,227	5,233	6,460	3,228	(4,449)	(1,221)		
6750 State Proportionate Share	-	-	338	338	1,996	2,333	888	(1,814)	(926)		
6716 FLATHEAD CONSERVATION DISTRICT	-	-	6,300	6,300	-	6,300	16,571	29,321	45,893		
6716 State Proportionate Share	-	-	1,767	1,767	-	1,767	4,647	6,789	11,437		
6708 FLATHEAD MUNICIPAL AIRPORT AUTHORITY	-	-	101,902	101,902	-	101,902	268,028	248,323	516,350		
6708 State Proportionate Share	-	-	28,217	28,217	-	28,217	74,218	43,244	117,462		
6699 FLATHEAD SPECIAL EDUC COOP	-	-	2,107	2,107	-	2,107	5,541	17,032	22,572		
6699 State Proportionate Share	-	-	580	580	-	580	1,525	4,470	5,994		
6676 FLATHEAD VALLEY COMMUNITY COLLEGE	-	-	235,617	235,617	-	235,617	619,732	31,914	651,647		
6676 State Proportionate Share	-	-	64,989	64,989	-	64,989	170,937	(70,873)	100,063		
6638 FORT SHAW IRRIGATION DIST	-	-	6,433	6,433	-	6,433	16,920	4,422	21,342		
6638 State Proportionate Share	-	-	1,770	1,770	-	1,770	4,656	(814)	3,842		
6414 FRENCHTOWN RURAL FIRE DISTRICT	-	-	2,308	2,308	-	2,308	6,072	1,626	7,698		
6414 State Proportionate Share	-	-	635	635	-	635	1,671	(281)	1,390		
6682 GALLATIN AIRPORT AUTHORITY	-	-	163,988	163,988	-	163,988	431,329	430,638	861,967		
6682 State Proportionate Share	-	-	45,811	45,811	-	45,811	120,493	81,640	202,133		

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 Inflows of Resources as of June 30, 2023						Pension Expense as of June 30, 2023			
	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)	
<b>Total ALL Employers &amp; State</b>	\$ -	\$ -	\$ 87,041,545	\$ 87,041,545	\$ 51,069,408	\$ 138,110,953	\$ 228,941,210	\$ 0	\$ 228,941,210	
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ -	\$ 18,733,385	\$ 18,733,385	\$ 24,016,343	\$ 42,749,728	\$ 49,273,526	\$ (17,730,240)	\$ 31,543,286	
<b>Employer</b>										
6736 GALLATIN CONSERVATION DISTRICT	-	-	7,154	7,154	-	7,154	18,817	27,742	46,560	
6736 State Proportionate Share	-	-	1,969	1,969	-	1,969	5,178	6,250	11,428	
6702 GALLATIN-MADISON SEC	-	-	2,654	2,654	5,069	7,723	6,981	8,095	15,076	
6702 State Proportionate Share	-	-	730	730	2,481	3,212	1,921	1,634	3,555	
6718 GARDINER - PARK COUNTY WATER DIST	-	-	9,214	9,214	-	9,214	24,235	9,002	33,237	
6718 State Proportionate Share	-	-	2,536	2,536	-	2,536	6,669	(335)	6,334	
6691 GLASGOW IRRIGATION DISTRICT	-	-	5,295	5,295	-	5,295	13,926	1,039	14,965	
6691 State Proportionate Share	-	-	1,474	1,474	1,725	3,199	3,877	(1,487)	2,390	
7276 GRANITE CO HOSPITAL & NURSING HOME	-	-	85,891	85,891	-	85,891	225,915	224,549	450,464	
7276 State Proportionate Share	-	-	23,856	23,856	-	23,856	62,746	41,168	103,914	
6373 GRANITE CONSERVATION DISTRICT	-	-	1,185	1,185	715	1,901	3,118	1,457	4,575	
6373 State Proportionate Share	-	-	326	326	654	980	858	53	911	
6717 GREAT DIVIDE EDUCATION SERVICES	-	-	2,774	2,774	-	2,774	7,296	4,296	11,591	
6717 State Proportionate Share	-	-	763	763	-	763	2,008	397	2,404	
11990 GREAT FALLS HOUSING AUTHORITY	-	-	42,421	42,421	-	42,421	111,577	370,256	481,834	
11990 State Proportionate Share	-	-	11,701	11,701	-	11,701	30,777	102,131	132,909	
6660 GREAT FALLS INT AIRPORT	-	-	27,350	27,350	-	27,350	71,938	(33,690)	38,248	
6660 State Proportionate Share	-	-	7,701	7,701	-	7,701	20,255	(19,483)	772	
6641 GREENFIELDS IRRIGATION DIST	-	-	47,651	47,651	19,748	67,399	125,335	(46,398)	78,937	
6641 State Proportionate Share	-	-	13,113	13,113	23,753	36,866	34,490	(31,105)	3,385	
6417 HEBGEN BASIN RURAL FD	-	-	2,305	2,305	-	2,305	6,064	2,655	8,719	
6417 State Proportionate Share	-	-	634	634	-	634	1,669	42	1,711	
6663 HELENA HOUSING AUTHORITY	-	-	48,858	48,858	-	48,858	128,509	12,504	141,013	
6663 State Proportionate Share	-	-	13,566	13,566	11,888	25,454	35,683	(12,682)	23,001	
6632 HELENA REGIONAL AIRPORT AUTH	-	-	58,245	58,245	-	58,245	153,200	7,988	161,188	
6632 State Proportionate Share	-	-	16,245	16,245	8,031	24,277	42,729	(16,620)	26,109	
6685 HELENA VALLEY IRRIGATION DIST	-	-	12,105	12,105	10,914	23,019	31,840	1,872	33,712	
6685 State Proportionate Share	-	-	3,331	3,331	7,724	11,055	8,762	(3,547)	5,215	
6664 HILL CO PUBLIC CEMETERY DIST	-	-	3,440	3,440	-	3,440	9,048	10,738	19,786	
6664 State Proportionate Share	-	-	963	963	-	963	2,533	2,157	4,690	
6377 HINSDALE WATER & SEWER DISTRICT	-	-	472	472	7,913	8,385	1,241	(3,927)	(2,686)	
6377 State Proportionate Share	-	-	130	130	2,506	2,636	342	(1,391)	(1,050)	
6631 HOUSING AUTHORITY OF ANACONDA	-	-	18,878	18,878	-	18,878	49,654	(2,597)	47,057	
6631 State Proportionate Share	-	-	5,195	5,195	5,320	10,515	13,664	(7,277)	6,386	
6637 HOUSING AUTHORITY OF BUTTE	-	-	35,610	35,610	65,457	101,066	93,663	(50,542)	43,121	
6637 State Proportionate Share	-	-	9,833	9,833	32,154	41,987	25,864	(27,877)	(2,013)	
6640 HOUSING AUTHORITY OF GLASGOW	-	-	8,200	8,200	17,738	25,938	21,568	299	21,867	
6640 State Proportionate Share	-	-	2,256	2,256	8,278	10,534	5,935	(2,704)	3,231	
6746 HUMAN RESOURCES COUNCIL DIST XI	-	-	62,332	62,332	-	62,332	163,948	(36,280)	127,668	
6746 State Proportionate Share	-	-	17,288	17,288	20,547	37,835	45,471	(32,402)	13,069	
6635 HUMAN RESOURCES COUNCIL DIST XII	-	-	142,515	142,515	-	142,515	374,849	113,043	487,893	
6635 State Proportionate Share	-	-	39,265	39,265	16,236	55,500	103,276	(13,595)	89,681	
6425 HYALITE RFD	-	-	1,093	1,093	4,989	6,082	2,874	(4,555)	(1,681)	
6425 State Proportionate Share	-	-	301	301	1,870	2,170	791	(1,828)	(1,037)	
6722 JUDITH BASIN CONSERVATION DIST	-	-	909	909	303	1,212	2,391	(1,253)	1,137	
6722 State Proportionate Share	-	-	250	250	426	676	658	(704)	(46)	
6738 LAKESIDE CO WATER & SEWER	-	-	15,338	15,338	-	15,338	40,343	(2,794)	37,549	
6738 State Proportionate Share	-	-	4,221	4,221	-	4,221	11,102	(6,128)	4,973	
6357 LARCHMONT GOLF COURSE	-	-	9,987	9,987	-	9,987	26,269	(2,705)	23,564	
6357 State Proportionate Share	-	-	2,749	2,749	3,318	6,067	7,230	(4,264)	2,966	

Employer 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, 2023						Pension Expense as of June 30, 2023			
	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)	
<b>Total ALL Employers &amp; State</b>	\$ -	\$ -	\$ 87,041,545	\$ 87,041,545	\$ 51,069,408	\$ 138,110,953	\$ 228,941,210	\$ 0	\$ 228,941,210	
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ -	\$ 18,733,385	\$ 18,733,385	\$ 24,016,343	\$ 42,749,728	\$ 49,273,526	\$ (17,730,240)	\$ 31,543,286	
<b>Employer</b>										
6358 LEWIS & CLARK CONSERVATION DIST	-	-	3,446	3,446	-	3,446	9,063	5,975	15,038	
6358 State Proportionate Share	-	-	959	959	333	1,292	2,522	783	3,305	
6694 LEWIS & CLARK LIBRARY	-	-	75,687	75,687	-	75,687	199,076	(2,649)	196,427	
6694 State Proportionate Share	-	-	20,951	20,951	-	20,951	55,106	(26,640)	28,465	
6372 LIBERTY CO CONSERVATION DISTRICT	-	-	-	-	15,335	15,335	-	(7,035)	(7,035)	
6372 State Proportionate Share	-	-	-	-	4,534	4,534	-	(2,201)	(2,201)	
6397 LINCOLN CONSERVATION DISTRICT	-	-	1,461	1,461	-	1,461	3,842	376	4,218	
6397 State Proportionate Share	-	-	402	402	-	402	1,057	(383)	674	
6729 LINCOLN COUNTY RURAL FIRE DIST	-	-	5,569	5,569	8,258	13,828	14,649	(5,998)	8,651	
6729 State Proportionate Share	-	-	1,533	1,533	4,496	6,028	4,031	(3,784)	247	
6730 LOCKWOOD RURAL FIRE DIST 8	-	-	2,772	2,772	6,544	9,316	7,290	(2,739)	4,551	
6730 State Proportionate Share	-	-	763	763	2,958	3,720	2,006	(1,805)	201	
6391 LOCKWOOD WATER & SEWER DISTRICT	-	-	15,274	15,274	-	15,274	40,175	13,708	53,883	
6391 State Proportionate Share	-	-	4,241	4,241	-	4,241	11,156	(1,239)	9,916	
6430 MADISON CONSERVATION DISTRICT	-	-	3,720	3,720	-	3,720	9,784	22,720	32,504	
6430 State Proportionate Share	-	-	1,030	1,030	-	1,030	2,708	5,738	8,446	
6355 MALTA CEMETERY DISTRICT	-	-	2,016	2,016	448	2,463	5,301	(1,027)	4,274	
6355 State Proportionate Share	-	-	555	555	874	1,429	1,459	(1,011)	448	
6672 MALTA IRRIGATION DISTRICT	-	-	20,177	20,177	30,322	50,499	53,071	3,664	56,735	
6672 State Proportionate Share	-	-	5,552	5,552	16,435	21,987	14,604	(5,737)	8,867	
9111 Meagher County Conservation District	-	-	-	-	-	-	-	-	-	
9111 State Proportionate Share	-	-	-	-	-	-	-	-	-	
6671 MILES COMMUNITY COLLEGE	-	-	55,244	55,244	-	55,244	145,305	11,952	157,258	
6671 State Proportionate Share	-	-	15,335	15,335	14,504	29,839	40,335	(15,165)	25,170	
6419 MILK RIVER JBC	-	-	6,499	6,499	-	6,499	17,094	20,330	37,424	
6419 State Proportionate Share	-	-	1,788	1,788	-	1,788	4,704	4,145	8,849	
6706 MISSOULA AREA SEC	-	-	3,399	3,399	-	3,399	8,939	1,215	10,154	
6706 State Proportionate Share	-	-	935	935	891	1,827	2,460	(782)	1,678	
6700 MISSOULA COUNTY AIRPORT	-	-	148,056	148,056	-	148,056	389,425	104,549	493,974	
6700 State Proportionate Share	-	-	40,968	40,968	-	40,968	107,755	(17,457)	90,298	
11782 MISSOULA IRRIGATION DISTRICT	-	-	2,688	2,688	-	2,688	7,070	24,325	31,395	
11782 State Proportionate Share	-	-	740	740	-	740	1,946	6,694	8,640	
6661 MISSOULA RURAL FIRE DISTRICT	-	-	11,591	11,591	107,106	118,697	30,488	(18,279)	12,209	
6661 State Proportionate Share	-	-	3,194	3,194	36,211	39,405	8,400	(9,849)	(1,449)	
6749 NO MONTANA JOINT REFUSE DISPOSAL DIST	-	-	19,378	19,378	350	19,729	50,970	(13,566)	37,405	
6749 State Proportionate Share	-	-	5,350	5,350	7,260	12,610	14,072	(10,894)	3,178	
6714 NORTH CENTRAL LEARNING SEC	-	-	2,434	2,434	-	2,434	6,402	9,214	15,616	
6714 State Proportionate Share	-	-	670	670	-	670	1,762	2,056	3,818	
6424 NORTH LAKE CO PUBLIC LIBRARY DIST	-	-	8,400	8,400	-	8,400	22,094	(2,842)	19,252	
6424 State Proportionate Share	-	-	2,361	2,361	-	2,361	6,209	(3,596)	2,613	
6398 NORTH VALLEY PUBLIC LIBRARY	-	-	9,988	9,988	-	9,988	26,271	7,224	33,495	
6398 State Proportionate Share	-	-	2,750	2,750	2,279	5,028	7,232	(1,142)	6,090	
6393 PABLO-LAKE COUNTY WATER & SEWER	-	-	7,782	7,782	254	8,036	20,470	(7,624)	12,846	
6393 State Proportionate Share	-	-	2,142	2,142	2,947	5,089	5,633	(5,053)	580	
6386 PARK CO RURAL FIRE DISTRICT 1	-	-	10,146	10,146	-	10,146	26,687	66,532	93,219	
6386 State Proportionate Share	-	-	2,793	2,793	-	2,793	7,346	16,877	24,223	
6407 PARK COUNTY SEC	-	-	-	-	8,273	8,273	-	(7,971)	(7,971)	
6407 State Proportionate Share	-	-	-	-	2,428	2,428	-	(2,500)	(2,500)	
6383 PETROLEUM CO CONSERVATION DIST	-	-	7,226	7,226	-	7,226	19,007	15,315	34,322	
6383 State Proportionate Share	-	-	1,989	1,989	-	1,989	5,231	2,325	7,555	

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

	Deferred Inflows of Resources as of June 30, 2023						Pension Expense as of June 30, 2023			
	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)	
<b>Total ALL Employers &amp; State</b>	\$ -	\$ -	\$ 87,041,545	\$ 87,041,545	\$ 51,069,408	\$ 138,110,953	\$ 228,941,210	\$ 0	\$ 228,941,210	
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ -	\$ 18,733,385	\$ 18,733,385	\$ 24,016,343	\$ 42,749,728	\$ 49,273,526	\$ (17,730,240)	\$ 31,543,286	
<b>Employer</b>										
10576 PHILIPSBURG AREA COMMUNITY LIBRARY	-	-	843	843	-	843	2,217	7,341	9,558	
10576 State Proportionate Share	-	-	232	232	-	232	610	2,014	2,624	
6404 PHILLIPS CONSERVATION DISTRICT	-	-	-	-	1,579	1,579	-	(4,248)	(4,248)	
6404 State Proportionate Share	-	-	-	-	536	536	-	(1,412)	(1,412)	
6674 PONDERA CO CANAL & RESERVOIR	-	-	22,580	22,580	38,261	60,841	59,390	(60,799)	(1,409)	
6674 State Proportionate Share	-	-	6,289	6,289	19,260	25,549	16,541	(26,583)	(10,042)	
6723 PONDERA COUNTY CEMETERY DIST 2	-	-	2,079	2,079	-	2,079	5,467	(304)	5,163	
6723 State Proportionate Share	-	-	572	572	429	1,001	1,505	(807)	697	
9854 PONDERA REGIONAL PORT AUTHORITY	-	-	1,805	1,805	-	1,805	4,748	(2,004)	2,744	
9854 State Proportionate Share	-	-	497	497	-	497	1,307	(1,248)	58	
6733 PORT OF MONTANA - PORT AUTHORITY	-	-	9,622	9,622	4	9,626	25,308	(12,512)	12,796	
6733 State Proportionate Share	-	-	2,648	2,648	3,880	6,528	6,965	(7,280)	(315)	
6679 PRAIRIE COUNTY HOSPITAL DISTRICT	-	-	53,443	53,443	-	53,443	140,568	43,171	183,739	
6679 State Proportionate Share	-	-	14,780	14,780	11,940	26,720	38,875	(4,898)	33,977	
6737 PRAIRIE VIEW SPECIAL SERVICES COOP	-	-	-	-	-	-	-	-	-	
6737 State Proportionate Share	-	-	-	-	-	-	-	-	-	
7277 PRICKLY PEAR SPECIAL SVCS COOP	-	-	1,734	1,734	-	1,734	4,561	(709)	3,852	
7277 State Proportionate Share	-	-	499	499	321	819	1,312	(775)	537	
6415 RAE WATER AND SEWER DISTRICT	-	-	17,648	17,648	-	17,648	46,420	32,344	78,764	
6415 State Proportionate Share	-	-	4,857	4,857	-	4,857	12,774	4,099	16,873	
7688 RED LODGE RURAL FIRE DISTRICT 7	-	-	13,119	13,119	42,725	55,844	34,507	(15,680)	18,826	
7688 State Proportionate Share	-	-	3,610	3,610	17,444	21,054	9,496	(9,468)	28	
6673 RICHLAND CO HOUSING AUTHORITY	-	-	23,179	23,179	-	23,179	60,966	30,875	91,842	
6673 State Proportionate Share	-	-	6,436	6,436	-	6,436	16,929	1,881	18,810	
9214 Riverside County Water and Sewer District No. 310	-	-	975	975	14,141	15,115	2,563	(7,631)	(5,067)	
9214 State Proportionate Share	-	-	268	268	4,540	4,808	705	(2,722)	(2,017)	
7682 RONAN LIBRARY DISTRICT	-	-	5,528	5,528	11,264	16,792	14,539	(5,876)	8,663	
7682 State Proportionate Share	-	-	1,521	1,521	5,366	6,887	4,001	(3,731)	269	
6352 ROUNDUP COMMUNITY LIBRARY	-	-	626	626	-	626	1,645	(98)	1,548	
6352 State Proportionate Share	-	-	172	172	173	345	453	(245)	208	
6388 SEELEY LAKE MISSOULA CO WATER DISTRICT	-	-	6,068	6,068	-	6,068	15,961	1,497	17,458	
6388 State Proportionate Share	-	-	1,695	1,695	722	2,417	4,459	(1,582)	2,877	
7694 SEELEY LAKE RURAL FIRE DISTRICT	-	-	1,439	1,439	-	1,439	3,786	(3,484)	302	
7694 State Proportionate Share	-	-	396	396	-	396	1,042	(1,594)	(552)	
6413 SHERIDAN DANIELS SEC	-	-	-	-	-	-	-	-	-	
6413 State Proportionate Share	-	-	-	-	-	-	-	-	-	
6735 SIDNEY RICHLAND AIRPORT AUTHORITY	-	-	7,888	7,888	-	7,888	20,747	6,409	27,156	
6735 State Proportionate Share	-	-	2,200	2,200	686	2,886	5,788	(619)	5,168	
9213 SOMERS COUNTY WATER & SEWER DISTRICT	-	-	1,335	1,335	-	1,335	3,511	802	4,313	
9213 State Proportionate Share	-	-	401	401	-	401	1,056	(200)	855	
6734 TETON COUNTY CONSERVATION DIST	-	-	808	808	-	808	2,125	736	2,861	
6734 State Proportionate Share	-	-	222	222	185	407	585	(46)	539	
6429 THOMPSON FALLS PUBLIC LIBRARY	-	-	-	-	39,684	39,684	-	(16,930)	(16,930)	
6429 State Proportionate Share	-	-	-	-	11,785	11,785	-	(5,358)	(5,358)	
6344 UPPER MUSSELSHELL CONSERVATION DIST	-	-	895	895	-	895	2,355	1,189	3,544	
6344 State Proportionate Share	-	-	246	246	-	246	648	65	713	
6345 URBAN TRANS DIST/DAWSON CO	-	-	6,988	6,988	-	6,988	18,381	(5,296)	13,085	
6345 State Proportionate Share	-	-	1,923	1,923	2,364	4,287	5,058	(4,054)	1,005	
6387 VALLEY COUNTY CONSERVATION DISTRICT	-	-	257	257	18,242	18,499	676	1,312	1,988	
6387 State Proportionate Share	-	-	71	71	5,551	5,622	186	321	507	

Employer 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, 2023						Pension Expense as of June 30, 2023			
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Inflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense (Includes Support Revenue)	
<b>Total ALL Employers &amp; State</b>	\$ -	\$ -	\$ 87,041,545	\$ 87,041,545	\$ 51,069,408	\$ 138,110,953	\$ 228,941,210	\$ 0	\$ 228,941,210	
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ -	\$ 18,733,385	\$ 18,733,385	\$ 24,016,343	\$ 42,749,728	\$ 49,273,526	\$ (17,730,240)	\$ 31,543,286	
<b>Employer</b>										
6726 VICTOR WATER & SEWER	-	-	2,346	2,346	-	2,346	6,171	3,709	9,880	
6726 State Proportionate Share	-	-	646	646	-	646	1,698	359	2,058	
6669 WHITEFISH HOUSING AUTHORITY	-	-	5,569	5,569	22,326	27,895	14,648	12,057	26,704	
6669 State Proportionate Share	-	-	1,532	1,532	8,658	10,191	4,031	1,885	5,916	
6361 YELLOWSTONE CITY-COUNTY HEALTH DEPT	-	-	838,843	838,843	-	838,843	2,206,369	706,215	2,912,584	
6361 State Proportionate Share	-	-	234,970	234,970	98,708	333,677	618,030	(60,052)	557,977	
6698 YELLOWSTONE WEST CARBON SEC	-	-	4,900	4,900	-	4,900	12,889	12,327	25,216	
6698 State Proportionate Share	-	-	1,348	1,348	789	2,137	3,547	2,190	5,736	
6608 BEAVERHEAD COUNTY HIGH SCHOOL	-	-	31,250	31,250	61,897	93,147	82,195	8,864	91,059	
6608 State Proportionate Share	-	-	9,510	9,510	31,964	41,473	25,013	(8,101)	16,912	
6354 BIG SKY SCHOOL DISTRICT #72	-	-	33,399	33,399	-	33,399	87,848	57,264	145,112	
6354 State Proportionate Share	-	-	10,257	10,257	-	10,257	26,978	7,709	34,686	
11464 CARDWELL SCHOOL DISTRICT	-	-	1,240	1,240	-	1,240	3,262	10,435	13,697	
11464 State Proportionate Share	-	-	376	376	-	376	990	3,148	4,137	
6760 GREAT FALLS PUBLIC SCHOOLS	-	-	474,458	474,458	-	474,458	1,247,944	145,247	1,393,191	
6760 State Proportionate Share	-	-	144,260	144,260	136,806	281,065	379,440	(120,020)	259,420	
6910 HAVRE PUBLIC SCHOOLS	-	-	107,276	107,276	140,804	248,080	282,163	(100,726)	181,437	
6910 State Proportionate Share	-	-	33,076	33,076	83,482	116,558	86,998	(71,161)	15,837	
6625 JEFFERSON COUNTY HIGH SCHOOL	-	-	9,892	9,892	-	9,892	26,017	(22,432)	3,586	
6625 State Proportionate Share	-	-	3,076	3,076	1,655	4,731	8,092	(10,751)	(2,659)	
6624 JORDAN PUBLIC SCHOOLS	-	-	10,008	10,008	-	10,008	26,323	12,973	39,295	
6624 State Proportionate Share	-	-	3,036	3,036	-	3,036	7,985	884	8,869	
6375 JUDITH GAP SCHOOL	-	-	8,025	8,025	-	8,025	21,107	27,085	48,192	
6375 State Proportionate Share	-	-	2,434	2,434	-	2,434	6,403	6,429	12,832	
10734 KINSEY SCHOOL DISTRICT #63	-	-	1,719	1,719	-	1,719	4,521	14,561	19,081	
10734 State Proportionate Share	-	-	521	521	329	851	1,371	4,396	5,768	
6944 LAVINA K-12	-	-	7,999	7,999	-	7,999	21,039	12,913	33,952	
6944 State Proportionate Share	-	-	2,426	2,426	733	3,159	6,382	1,587	7,969	
10132 LIBERTY SCHOOL DISTRICT 10	-	-	2,272	2,272	-	2,272	5,975	16,928	22,903	
10132 State Proportionate Share	-	-	689	689	-	689	1,813	4,929	6,742	
7692 OVANDO ELEMENTARY SCHOOL DISTRICT 11	-	-	822	822	-	822	2,163	3,455	5,618	
7692 State Proportionate Share	-	-	249	249	270	520	656	895	1,551	
6628 POWDER RIVER COUNTY HIGH SCHOOL	-	-	17,379	17,379	-	17,379	45,711	23,515	69,226	
6628 State Proportionate Share	-	-	5,272	5,272	2,393	7,665	13,867	1,850	15,717	
6629 POWELL COUNTY HIGH SCHOOL	-	-	6,644	6,644	-	6,644	17,476	(3,282)	14,194	
6629 State Proportionate Share	-	-	2,154	2,154	1,223	3,377	5,667	(3,578)	2,088	
12134 Rau Elementary School SD 21	-	-	7,457	7,457	-	7,457	19,614	63,487	83,101	
12134 State Proportionate Share	-	-	2,262	2,262	-	2,262	5,950	19,259	25,209	
6781 SCHOOL DISTRICT 1 & 7 - HYSHAM	-	-	4,475	4,475	-	4,475	11,769	8,796	20,566	
6781 State Proportionate Share	-	-	1,436	1,436	-	1,436	3,777	1,562	5,339	
6861 SCHOOL DISTRICT 1 & 7 - TOWNSEND	-	-	30,814	30,814	-	30,814	81,048	15,067	96,115	
6861 State Proportionate Share	-	-	9,425	9,425	5,817	15,242	24,791	(5,698)	19,094	
6751 SCHOOL DISTRICT 1 - BIG TIMBER	-	-	8,724	8,724	-	8,724	22,946	28,662	51,608	
6751 State Proportionate Share	-	-	2,759	2,759	-	2,759	7,257	6,825	14,082	
6752 SCHOOL DISTRICT 1 - BUTTE	-	-	212,619	212,619	-	212,619	559,241	61,084	620,325	
6752 State Proportionate Share	-	-	65,505	65,505	82,821	148,326	172,295	(57,276)	115,019	
6753 SCHOOL DISTRICT 1 - CHOTEAU	-	-	22,316	22,316	13,981	36,297	58,697	15,575	74,272	
6753 State Proportionate Share	-	-	6,771	6,771	13,126	19,896	17,809	(2,589)	15,221	
6754 SCHOOL DISTRICT 1 - CIRCLE	-	-	12,644	12,644	41,236	53,880	33,258	(22,194)	11,064	
6754 State Proportionate Share	-	-	3,836	3,836	18,207	22,042	10,089	(12,114)	(2,025)	

Employer 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, 2023						Pension Expense as of June 30, 2023				
	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)			
<b>Total ALL Employers &amp; State</b>	\$ -	\$ -	\$ 87,041,545	\$ 87,041,545	\$ 51,069,408	\$ 138,110,953	\$ 228,941,210	\$ 0	\$ 228,941,210			
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ -	\$ 18,733,385	\$ 18,733,385	\$ 24,016,343	\$ 42,749,728	\$ 49,273,526	\$ (17,730,240)	\$ 31,543,286			
<b>Employer</b>												
6755 SCHOOL DISTRICT 1 - CLANCY	-	-	18,122	18,122	-	18,122	47,666	45,191	92,856			
6755 State Proportionate Share	-	-	5,597	5,597	-	5,597	14,721	9,238	23,959			
6756 SCHOOL DISTRICT 1 - CORVALLIS	-	-	56,029	56,029	124,354	180,382	147,369	27,817	175,186			
6756 State Proportionate Share	-	-	17,287	17,287	-	76,526	45,470	(8,717)	36,753			
6757 SCHOOL DISTRICT 1 - DEER LODGE	-	-	22,715	22,715	34,276	56,992	59,747	3,219	62,966			
6757 State Proportionate Share	-	-	6,960	6,960	19,594	26,554	18,307	(6,688)	11,619			
6342 SCHOOL DISTRICT 1 - FORT BENTON	-	-	19,729	19,729	60,563	80,292	51,893	(34,356)	17,537			
6342 State Proportionate Share	-	-	5,986	5,986	27,338	33,324	15,745	(18,873)	(3,128)			
6758 SCHOOL DISTRICT 1 - GLASGOW	-	-	51,446	51,446	47,871	99,317	135,316	33,145	168,461			
6758 State Proportionate Share	-	-	15,688	15,688	35,244	50,932	41,264	(6,958)	34,306			
6759 SCHOOL DISTRICT 1 - GLENDIVE	-	-	59,512	59,512	12,936	72,448	156,531	14,169	170,701			
6759 State Proportionate Share	-	-	18,253	18,253	27,087	45,340	48,010	(16,742)	31,267			
6778 SCHOOL DISTRICT 1 - HEART BUTTE	-	-	16,651	16,651	77,089	93,740	43,797	(76,863)	(33,066)			
6778 State Proportionate Share	-	-	5,122	5,122	32,070	37,191	13,472	(31,721)	(18,249)			
6761 SCHOOL DISTRICT 1 - HELENA	-	-	343,755	343,755	437,203	780,959	904,163	59,127	963,291			
6761 State Proportionate Share	-	-	104,853	104,853	275,225	380,078	275,789	(102,798)	172,991			
6771 SCHOOL DISTRICT 1 - LEWISTOWN	-	-	83,670	83,670	-	83,670	220,072	5,857	225,929			
6771 State Proportionate Share	-	-	25,652	25,652	12,010	37,662	67,470	(27,589)	39,881			
6772 SCHOOL DISTRICT 1 - MILES CITY	-	-	53,141	53,141	111,346	164,487	139,775	(70,068)	69,707			
6772 State Proportionate Share	-	-	16,245	16,245	56,611	72,856	42,728	(43,162)	(434)			
6773 SCHOOL DISTRICT 1 - MISSOULA	-	-	449,204	449,204	100,428	549,632	1,181,519	(54,866)	1,126,653			
6773 State Proportionate Share	-	-	137,133	137,133	204,489	341,622	360,695	(176,746)	183,949			
6775 SCHOOL DISTRICT 1 - PHILIPSBURG	-	-	15,385	15,385	-	15,385	40,467	29,795	70,262			
6775 State Proportionate Share	-	-	4,727	4,727	-	4,727	12,433	5,273	17,706			
6774 SCHOOL DISTRICT 1 - PLAINS	-	-	21,455	21,455	-	21,455	56,432	17,550	73,982			
6774 State Proportionate Share	-	-	6,524	6,524	-	6,524	17,160	(1,484)	15,677			
6776 SCHOOL DISTRICT 1 - RED LODGE	-	-	22,493	22,493	8,433	30,926	59,163	(1,453)	57,709			
6776 State Proportionate Share	-	-	6,944	6,944	10,472	17,416	18,265	(7,600)	10,665			
6777 SCHOOL DISTRICT 1 - SCOBEEY	-	-	9,890	9,890	-	9,890	26,014	5,671	31,685			
6777 State Proportionate Share	-	-	3,355	3,355	3,924	7,278	8,824	(1,856)	6,969			
6983 SCHOOL DISTRICT 1 - TROY	-	-	27,249	27,249	-	27,249	71,672	34,534	106,206			
6983 State Proportionate Share	-	-	8,316	8,316	-	8,316	21,872	2,246	24,119			
6883 SCHOOL DISTRICT 10 - ANACONDA	-	-	51,079	51,079	-	51,079	134,351	68,695	203,046			
6883 State Proportionate Share	-	-	15,510	15,510	8,878	24,388	40,796	5,337	46,133			
6995 SCHOOL DISTRICT 10 - CAYUSE	-	-	11,288	11,288	-	11,288	29,690	13,042	42,732			
6995 State Proportionate Share	-	-	3,502	3,502	4,055	7,558	9,212	1,131	10,342			
6884 SCHOOL DISTRICT 10 - CHINOOK	-	-	21,278	21,278	-	21,278	55,966	6,117	62,083			
6884 State Proportionate Share	-	-	6,455	6,455	1,522	7,977	16,979	(5,486)	11,493			
6885 SCHOOL DISTRICT 10 - CONRAD	-	-	27,300	27,300	-	27,300	71,805	8,003	79,808			
6885 State Proportionate Share	-	-	8,315	8,315	7,263	15,578	21,872	(6,990)	14,882			
6886 SCHOOL DISTRICT 10 - DILLON	-	-	22,534	22,534	-	22,534	59,270	19,399	78,669			
6886 State Proportionate Share	-	-	7,021	7,021	5,991	13,012	18,468	(1,647)	16,821			
6887 SCHOOL DISTRICT 10 - NOXON	-	-	9,199	9,199	16,986	26,185	24,196	5,689	29,884			
6887 State Proportionate Share	-	-	2,797	2,797	9,689	12,487	7,358	(2,011)	5,347			
6363 SCHOOL DISTRICT 104 - SPRING CREEK	-	-	300	300	-	297	788	(284)	504			
6363 State Proportionate Share	-	-	91	91	-	211	301	(204)	35			
6982 SCHOOL DISTRICT 11 & 2 - DRUMMOND	-	-	12,133	12,133	-	12,133	31,913	6,176	38,089			
6982 State Proportionate Share	-	-	3,706	3,706	2,191	5,897	9,747	(1,973)	7,775			
6362 SCHOOL DISTRICT 11 - BRORSON	-	-	1,107	1,107	-	1,047	2,911	(357)	2,554			
6362 State Proportionate Share	-	-	336	336	762	1,097	883	(516)	367			

Employer and Non-Employer Proportionate Share Allocations  
Public Employees' Retirement System  
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	Deferred Inflows of Resources as of June 30, 2023						Pension Expense as of June 30, 2023			
	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)	
<b>Total ALL Employers &amp; State</b>	\$ -	\$ -	\$ 87,041,545	\$ 87,041,545	\$ 51,069,408	\$ 138,110,953	\$ 228,941,210	\$ 0	\$ 228,941,210	
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ -	\$ 18,733,385	\$ 18,733,385	\$ 24,016,343	\$ 42,749,728	\$ 49,273,526	\$ (17,730,240)	\$ 31,543,286	
<b>Employer</b>										
6889 SCHOOL DISTRICT 11 - POTOMAC	-	-	5,350	5,350	-	5,350	14,073	(1,918)	12,155	
6889 State Proportionate Share	-	-	1,623	1,623	1,034	2,657	4,269	(2,566)	1,703	
6412 SCHOOL DISTRICT 11 - WISE RIVER	-	-	846	846	-	846	2,226	2,955	5,180	
6412 State Proportionate Share	-	-	257	257	-	257	675	712	1,388	
7026 SCHOOL DISTRICT 115 - WINIFRED	-	-	9,941	9,941	-	9,941	26,146	(2,754)	23,392	
7026 State Proportionate Share	-	-	3,016	3,016	-	3,016	7,932	(4,490)	3,442	
6891 SCHOOL DISTRICT 12 - BAKER	-	-	29,811	29,811	43,269	73,079	78,410	(41,668)	36,742	
6891 State Proportionate Share	-	-	9,117	9,117	25,382	34,499	23,979	(24,283)	(304)	
6893 SCHOOL DISTRICT 12 - HARLEM	-	-	44,261	44,261	16,113	60,374	116,418	44,108	160,526	
6893 State Proportionate Share	-	-	13,428	13,428	23,687	37,115	35,318	(1,964)	33,354	
6406 SCHOOL DISTRICT 12 - HAVRE	-	-	1,381	1,381	-	1,381	3,632	2,318	5,950	
6406 State Proportionate Share	-	-	419	419	-	419	1,102	304	1,406	
6890 SCHOOL DISTRICT 12 - LIMA	-	-	3,598	3,598	4,121	7,719	9,464	(7,934)	1,530	
6890 State Proportionate Share	-	-	1,199	1,199	2,704	3,903	3,153	(3,996)	(843)	
6895 SCHOOL DISTRICT 12 - ROSEBUD	-	-	5,333	5,333	29,685	35,017	14,027	(22,799)	(8,773)	
6895 State Proportionate Share	-	-	1,618	1,618	12,384	14,001	4,255	(9,757)	(5,502)	
6896 SCHOOL DISTRICT 12 - SACO	-	-	9,049	9,049	9,142	18,191	23,801	(6,658)	17,143	
6896 State Proportionate Share	-	-	2,781	2,781	6,089	8,870	7,314	(5,455)	1,859	
6897 SCHOOL DISTRICT 12 - STANFORD	-	-	11,158	11,158	13,486	24,644	29,348	(3,803)	25,545	
6897 State Proportionate Share	-	-	3,385	3,385	8,608	11,993	8,903	(5,279)	3,624	
6340 SCHOOL DISTRICT 12 - MOLT	-	-	234	234	216	450	615	(18)	597	
6340 State Proportionate Share	-	-	71	71	159	230	187	(89)	97	
6892 SCHOOL DISTRICT 13 - BOX ELDER	-	-	55,105	55,105	-	55,105	144,939	7,770	152,709	
6892 State Proportionate Share	-	-	16,872	16,872	-	16,872	44,379	(16,394)	27,985	
6901 SCHOOL DISTRICT 13 - EUREKA	-	-	34,786	34,786	2,087	36,872	91,495	55,857	147,353	
6901 State Proportionate Share	-	-	10,654	10,654	13,339	23,993	28,022	7,087	35,110	
6349 SCHOOL DISTRICT 13 - FISHTAIL	-	-	621	621	107	728	1,633	(4,720)	(3,087)	
6349 State Proportionate Share	-	-	230	230	194	423	604	(1,484)	(880)	
6894 SCHOOL DISTRICT 13 - LONE ROCK	-	-	8,501	8,501	10,655	19,156	22,360	(10,587)	11,773	
6894 State Proportionate Share	-	-	2,596	2,596	8,247	10,843	6,827	(7,846)	(1,019)	
6903 SCHOOL DISTRICT 13 - NASHUA	-	-	9,177	9,177	-	9,177	24,138	6,827	30,965	
6903 State Proportionate Share	-	-	2,833	2,833	730	3,562	7,450	(513)	6,937	
6898 SCHOOL DISTRICT 14 - BONNER	-	-	15,882	15,882	-	15,882	41,774	12,250	54,025	
6898 State Proportionate Share	-	-	4,839	4,839	5,466	10,306	12,729	(5,466)	10,183	
7273 SCHOOL DISTRICT 14 - FORTINE	-	-	3,900	3,900	14,280	18,180	10,257	(11,280)	(1,023)	
7273 State Proportionate Share	-	-	1,183	1,183	6,128	7,311	3,112	(5,275)	(2,163)	
6900 SCHOOL DISTRICT 14 - HOT SPRINGS	-	-	14,123	14,123	-	14,123	37,148	18,845	55,993	
6900 State Proportionate Share	-	-	4,284	4,284	-	4,284	11,269	1,435	12,704	
6906 SCHOOL DISTRICT 14 - MALTA	-	-	23,283	23,283	-	23,283	61,241	(6,001)	55,240	
6906 State Proportionate Share	-	-	7,112	7,112	738	7,850	18,706	(10,371)	8,336	
6992 SCHOOL DISTRICT 14 - SHELBY	-	-	38,080	38,080	-	38,080	100,159	29,883	130,042	
6992 State Proportionate Share	-	-	11,552	11,552	9,112	20,664	30,384	(3,309)	27,075	
6881 SCHOOL DISTRICT 15 HELENA FLATS- KALISPELL	-	-	9,917	9,917	-	9,917	26,084	17,154	43,237	
6881 State Proportionate Share	-	-	3,008	3,008	-	3,008	7,913	2,200	10,113	
6904 SCHOOL DISTRICT 15 & 17 - WILLOW CREEK	-	-	6,799	6,799	-	6,799	17,884	2,877	20,761	
6904 State Proportionate Share	-	-	2,063	2,063	-	2,063	5,425	(1,443)	3,982	
6905 SCHOOL DISTRICT 15 & 6 - FLO-CARLTON	-	-	31,983	31,983	-	31,983	84,123	34,365	118,488	
6905 State Proportionate Share	-	-	9,801	9,801	236	10,037	25,779	237	26,016	
6907 SCHOOL DISTRICT 15 - CUSTER	-	-	6,533	6,533	-	6,533	17,184	21,837	39,021	
6907 State Proportionate Share	-	-	2,121	2,121	-	2,121	5,578	5,208	10,786	

Employer and Non-Employer Proportionate Share Allocations  
Public Employees' Retirement System  
- Cost Sharing Plan  
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		Deferred Inflows of Resources as of June 30, 2023						Pension Expense as of June 30, 2023				
	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)			
<b>Total ALL Employers &amp; State</b>	\$ -	\$ -	\$ 87,041,545	\$ 87,041,545	\$ 51,069,408	\$ 138,110,953	\$ 228,941,210	\$ 0	\$ 228,941,210			
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ -	\$ 18,733,385	\$ 18,733,385	\$ 24,016,343	\$ 42,749,728	\$ 49,273,526	\$ (17,730,240)	\$ 31,543,286			
<b>Employer</b>												
6908 SCHOOL DISTRICT 15 - CUT BANK	-	-	53,750	53,750	-	53,750	141,376	(56,907)	84,468			
6908 State Proportionate Share	-	-	16,823	16,823	19,917	36,740	44,248	(39,299)	4,949			
6909 SCHOOL DISTRICT 15 - EKALAKA	-	-	16,888	16,888	-	16,888	44,419	44,172	88,591			
6909 State Proportionate Share	-	-	5,335	5,335	-	5,335	14,032	8,372	22,404			
6973 SCHOOL DISTRICT 159 - WINNETT	-	-	6,798	6,798	26,727	33,525	17,880	(30,022)	(12,142)			
6973 State Proportionate Share	-	-	2,099	2,099	10,886	12,985	5,520	(12,413)	(6,893)			
6882 SCHOOL DISTRICT 16 - HARLOWTON	-	-	17,257	17,257	23,597	40,854	45,390	4,021	49,411			
6882 State Proportionate Share	-	-	5,318	5,318	13,516	18,833	13,987	(4,290)	9,697			
6911 SCHOOL DISTRICT 17 - CULBERTSON	-	-	18,747	18,747	36,543	55,290	49,310	(15,343)	33,966			
6911 State Proportionate Share	-	-	5,687	5,687	19,012	24,699	14,958	(12,398)	2,560			
6365 SCHOOL DISTRICT 17 - MORIN	-	-	1,264	1,264	37,978	39,242	3,324	(27,523)	(24,199)			
6365 State Proportionate Share	-	-	475	475	11,979	12,455	1,250	(9,099)	(7,848)			
6912 SCHOOL DISTRICT 17 H - HARDIN	-	-	132,050	132,050	-	132,050	347,324	39,071	386,396			
6912 State Proportionate Share	-	-	40,275	40,275	7,116	47,390	105,932	(34,691)	71,241			
6913 SCHOOL DISTRICT 18 - VALIER	-	-	13,333	13,333	1,704	15,037	35,070	(7,185)	27,884			
6913 State Proportionate Share	-	-	4,045	4,045	5,642	9,687	10,639	(7,216)	3,422			
6380 SCHOOL DISTRICT 18 - WOODMAN	-	-	2,615	2,615	-	2,615	6,879	(7,307)	(428)			
6380 State Proportionate Share	-	-	793	793	-	793	2,087	(3,445)	(1,358)			
6977 SCHOOL DISTRICT 19 - COLSTRIP	-	-	62,909	62,909	-	62,909	165,465	(15,465)	150,001			
6977 State Proportionate Share	-	-	19,220	19,220	7,481	26,701	50,552	(27,294)	23,258			
6787 SCHOOL DISTRICT 2 - BRIDGER	-	-	14,815	14,815	10,813	25,627	38,966	(5,555)	33,411			
6787 State Proportionate Share	-	-	4,564	4,564	8,577	13,141	12,006	(6,569)	5,436			
6784 SCHOOL DISTRICT 2 & 11 - BIG SANDY	-	-	16,612	16,612	-	16,612	43,693	20,000	63,693			
6784 State Proportionate Share	-	-	5,039	5,039	-	5,039	13,254	946	14,200			
6979 SCHOOL DISTRICT 2 & 3 - PRYOR	-	-	27,086	27,086	-	27,086	71,243	15,913	87,156			
6979 State Proportionate Share	-	-	8,217	8,217	7,193	15,410	21,612	(4,191)	17,421			
6785 SCHOOL DISTRICT 2 - ALBERTON	-	-	10,690	10,690	-	10,690	28,117	3,769	31,886			
6785 State Proportionate Share	-	-	3,244	3,244	1,571	4,815	8,533	(2,506)	6,028			
6782 SCHOOL DISTRICT 2 - ALDER	-	-	1,751	1,751	-	1,751	4,606	2,750	7,355			
6782 State Proportionate Share	-	-	531	531	46	577	1,397	319	1,716			
6786 SCHOOL DISTRICT 2 - BILLINGS	-	-	655,362	655,362	918,228	1,573,589	1,723,766	(498,151)	1,225,615			
6786 State Proportionate Share	-	-	200,970	200,970	548,697	749,667	528,602	(403,380)	125,222			
6796 SCHOOL DISTRICT 2 - DEER PARK	-	-	6,237	6,237	-	6,237	16,406	15,058	31,464			
6796 State Proportionate Share	-	-	1,892	1,892	-	1,892	4,977	2,753	7,729			
6789 SCHOOL DISTRICT 2 - DODSON	-	-	10,041	10,041	11,157	21,198	26,411	14,366	40,776			
6789 State Proportionate Share	-	-	3,106	3,106	7,506	10,612	8,170	1,292	9,462			
7059 SCHOOL DISTRICT 2 - DUPUYER	-	-	1,669	1,669	10,736	12,405	4,391	918	5,308			
7059 State Proportionate Share	-	-	506	506	4,578	5,085	1,332	(295)	1,036			
6783 SCHOOL DISTRICT 2 - FRAZER	-	-	21,770	21,770	-	21,770	57,261	37,696	94,957			
6783 State Proportionate Share	-	-	6,628	6,628	-	6,628	17,434	5,383	22,817			
6794 SCHOOL DISTRICT 2 - STEVENSVILLE	-	-	45,757	45,757	148,726	194,483	120,352	(65,678)	54,673			
6794 State Proportionate Share	-	-	13,965	13,965	64,738	78,703	36,731	(38,333)	(1,602)			
6792 SCHOOL DISTRICT 2 - SUNBURST	-	-	11,585	11,585	-	11,585	30,472	3,039	33,512			
6792 State Proportionate Share	-	-	3,615	3,615	-	3,615	9,509	(4,241)	5,268			
6793 SCHOOL DISTRICT 2 - THOMPSON FALLS	-	-	22,097	22,097	-	22,097	58,120	(5,396)	52,724			
6793 State Proportionate Share	-	-	6,703	6,703	6,480	13,183	17,631	(9,732)	7,899			
7063 SCHOOL DISTRICT 2-27 - LODGE GRASS	-	-	56,816	56,816	-	56,816	149,441	50,930	200,371			
7063 State Proportionate Share	-	-	17,236	17,236	-	17,236	45,334	(2,796)	42,538			
6915 SCHOOL DISTRICT 20 - GARRISON	-	-	979	979	3,875	4,854	2,575	(1,254)	1,321			
6915 State Proportionate Share	-	-	297	297	1,630	1,927	781	(778)	3			



Employer and Non-Employer Proportionate Share Allocations  
Public Employees' Retirement System  
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		Deferred Inflows of Resources as of June 30, 2023						Pension Expense as of June 30, 2023			
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Inflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense (Includes Support Revenue)		
<b>Total ALL Employers &amp; State</b>	\$ -	\$ -	\$ 87,041,545	\$ 87,041,545	\$ 51,069,408	\$ 138,110,953	\$ 228,941,210	\$ 0	\$ 228,941,210		
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ -	\$ 18,733,385	\$ 18,733,385	\$ 24,016,343	\$ 42,749,728	\$ 49,273,526	\$ (17,730,240)	\$ 31,543,286		
<b>Employer</b>											
6369 SCHOOL DISTRICT 20 - KILA	-	-	7,796	7,796	24,739	32,535	20,506	(5,654)	14,852		
6369 State Proportionate Share	-	-	2,364	2,364	10,995	13,359	6,219	(4,718)	1,501		
6916 SCHOOL DISTRICT 20 - PLENTYWOOD	-	-	21,106	21,106	-	21,106	55,513	3,072	58,586		
6916 State Proportionate Share	-	-	6,534	6,534	-	6,534	17,185	(8,441)	8,745		
6930 SCHOOL DISTRICT 20 - WHITEWATER	-	-	4,876	4,876	10,402	15,278	12,824	(3,290)	9,533		
6930 State Proportionate Share	-	-	1,479	1,479	5,231	6,710	3,890	(2,864)	1,026		
9853 SCHOOL DISTRICT 20-DeSmet	-	-	4,845	4,845	-	4,845	12,742	5,902	18,644		
9853 State Proportionate Share	-	-	1,540	1,540	-	1,540	4,050	22	4,072		
6918 SCHOOL DISTRICT 21 - BROADVIEW	-	-	9,194	9,194	-	9,194	24,182	(2,688)	21,494		
6918 State Proportionate Share	-	-	2,789	2,789	62	2,851	7,336	(4,207)	3,129		
6951 SCHOOL DISTRICT 21 - FAIRFIELD	-	-	24,648	24,648	25,973	50,621	64,830	(7,209)	57,621		
6951 State Proportionate Share	-	-	7,477	7,477	17,870	25,347	19,667	(11,239)	8,427		
7275 SCHOOL DISTRICT 21 - GALATA	-	-	793	793	308	1,101	2,086	252	2,337		
7275 State Proportionate Share	-	-	265	265	411	676	697	(206)	491		
9220 SCHOOL DISTRICT 22-COTTONWOOD	-	-	253	253	-	253	665	262	927		
9220 State Proportionate Share	-	-	77	77	75	152	202	0	202		
7040 SCHOOL DISTRICT 23 - BILLINGS	-	-	13,261	13,261	17,854	31,114	34,879	(11,721)	23,157		
7040 State Proportionate Share	-	-	4,023	4,023	10,820	14,843	10,581	(8,748)	1,833		
7007 SCHOOL DISTRICT 23 - HARRISON	-	-	8,588	8,588	-	8,588	22,588	31,525	54,113		
7007 State Proportionate Share	-	-	2,605	2,605	-	2,605	6,852	7,767	14,619		
7073 SCHOOL DISTRICT 23 - LUSTRE	-	-	3,038	3,038	-	3,038	7,991	436	8,426		
7073 State Proportionate Share	-	-	922	922	493	1,415	2,424	(936)	1,488		
6920 SCHOOL DISTRICT 23 - MISSOULA	-	-	22,611	22,611	33,310	55,921	59,473	(5,864)	53,609		
6920 State Proportionate Share	-	-	6,859	6,859	19,454	26,314	18,042	(10,597)	7,445		
6921 SCHOOL DISTRICT 23 - POLSON	-	-	88,006	88,006	-	88,006	231,478	43,381	274,859		
6921 State Proportionate Share	-	-	26,926	26,926	2,161	29,087	70,822	(17,203)	53,619		
6922 SCHOOL DISTRICT 23 - ROBERTS	-	-	11,284	11,284	-	11,284	29,680	20,161	49,841		
6922 State Proportionate Share	-	-	3,423	3,423	-	3,423	9,005	2,898	11,903		
6899 SCHOOL DISTRICT 24 - HUNTLEY PROJECT	-	-	57,602	57,602	-	57,602	151,508	42,511	194,019		
6899 State Proportionate Share	-	-	17,584	17,584	1,894	19,477	46,249	(5,179)	41,070		
6923 SCHOOL DISTRICT 24 - THREE FORKS	-	-	25,560	25,560	-	25,560	67,228	67,182	134,410		
6923 State Proportionate Share	-	-	7,761	7,761	-	7,761	20,413	13,445	33,858		
6924 SCHOOL DISTRICT 25 - HOBSON	-	-	8,182	8,182	22,879	31,062	21,521	(18,137)	3,384		
6924 State Proportionate Share	-	-	2,555	2,555	11,152	13,706	6,720	(9,399)	(2,679)		
6925 SCHOOL DISTRICT 26 - LOCKWOOD	-	-	43,986	43,986	-	43,986	115,695	67,642	183,337		
6925 State Proportionate Share	-	-	13,367	13,367	11,846	25,212	35,158	7,325	42,482		
7094 SCHOOL DISTRICT 26 - REICHL	-	-	636	636	-	636	1,672	589	2,261		
7094 State Proportionate Share	-	-	193	193	-	193	507	(25)	482		
6395 SCHOOL DISTRICT 27 - ELLISTON	-	-	1,086	1,086	6,819	7,905	2,856	36	2,892		
6395 State Proportionate Share	-	-	329	329	2,780	3,109	866	(466)	401		
7010 SCHOOL DISTRICT 27 - GRASS RANGE	-	-	4,937	4,937	29,505	34,442	12,984	(19,839)	(6,854)		
7010 State Proportionate Share	-	-	1,570	1,570	10,601	12,171	4,128	(7,930)	(3,802)		
7032 SCHOOL DISTRICT 27 - MONFORTON	-	-	16,109	16,109	-	16,109	42,372	12,839	55,210		
7032 State Proportionate Share	-	-	4,887	4,887	-	4,887	12,854	(1,356)	11,498		
6926 SCHOOL DISTRICT 27 - MONTANA CITY	-	-	13,145	13,145	21,482	34,627	34,575	(18,332)	16,242		
6926 State Proportionate Share	-	-	3,988	3,988	11,952	15,939	10,488	(10,977)	(488)		
6927 SCHOOL DISTRICT 28 - ST IGNATIUS	-	-	33,421	33,421	-	33,421	87,907	33,465	121,372		
6927 State Proportionate Share	-	-	10,145	10,145	8,175	18,321	26,684	(872)	25,812		
6401 SCHOOL DISTRICT 28C	-	-	12,649	12,649	14,118	26,767	33,270	(2,097)	31,173		
6401 State Proportionate Share	-	-	3,837	3,837	9,403	13,240	10,092	(5,221)	4,871		

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

	Deferred Inflows of Resources as of June 30, 2023							Pension Expense as of June 30, 2023			
	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)		
<b>Total ALL Employers &amp; State</b>	\$ -	\$ -	\$ 87,041,545	\$ 87,041,545	\$ 51,069,408	\$ 138,110,953	\$ 228,941,210	\$ 0	\$ 228,941,210		
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ -	\$ 18,733,385	\$ 18,733,385	\$ 24,016,343	\$ 42,749,728	\$ 49,273,526	\$ (17,730,240)	\$ 31,543,286		
<b>Employer</b>											
6929 SCHOOL DISTRICT 29 - BELT	-	-	23,735	23,735	-	23,735	62,429	22,519	84,948		
6929 State Proportionate Share	-	-	7,200	7,200	5,710	12,910	18,938	(722)	18,216		
6928 SCHOOL DISTRICT 29 - SOMERS	-	-	15,800	15,800	119,223	135,023	41,558	(21,469)	20,089		
6928 State Proportionate Share	-	-	4,842	4,842	43,856	48,698	12,735	(12,511)	224		
7048 SCHOOL DISTRICT 29 - WYOLA	-	-	20,022	20,022	35,416	55,438	52,663	(15,171)	37,493		
7048 State Proportionate Share	-	-	6,074	6,074	19,163	25,237	15,976	(12,326)	3,649		
6902 SCHOOL DISTRICT 3 & 13 - FAIRVIEW	-	-	19,314	19,314	30,607	49,922	50,801	(18,275)	32,526		
6902 State Proportionate Share	-	-	5,940	5,940	17,260	23,199	15,622	(13,059)	2,564		
6941 SCHOOL DISTRICT 3 - BELFRY	-	-	5,808	5,808	-	5,808	15,275	10,706	25,982		
6941 State Proportionate Share	-	-	1,843	1,843	-	1,843	4,848	1,627	6,475		
6403 SCHOOL DISTRICT 3 - BILLINGS	-	-	4,786	4,786	-	4,786	12,589	4,503	17,092		
6403 State Proportionate Share	-	-	1,452	1,452	-	1,452	3,819	(161)	3,658		
6798 SCHOOL DISTRICT 3 - CASCADE	-	-	19,385	19,385	-	19,385	50,986	14,604	65,590		
6798 State Proportionate Share	-	-	5,880	5,880	-	5,880	15,467	(1,904)	13,563		
6799 SCHOOL DISTRICT 3 - FAIR MONT EGAN	-	-	10,657	10,657	-	10,657	28,030	29,449	57,478		
6799 State Proportionate Share	-	-	3,233	3,233	-	3,233	8,503	6,283	14,786		
6819 SCHOOL DISTRICT 3 - HAMILTON	-	-	73,777	73,777	26,893	100,670	194,051	25,803	219,854		
6819 State Proportionate Share	-	-	22,461	22,461	36,359	58,820	59,077	(17,875)	41,202		
6801 SCHOOL DISTRICT 3 - MANHATTAN	-	-	29,741	29,741	-	29,741	78,227	370	78,597		
6801 State Proportionate Share	-	-	9,022	9,022	9,613	18,635	23,730	(10,478)	13,252		
6811 SCHOOL DISTRICT 3 - RAMSAY	-	-	9,215	9,215	4,763	13,978	24,237	(3,349)	20,888		
6811 State Proportionate Share	-	-	2,795	2,795	5,056	7,851	7,352	(4,432)	2,920		
6818 SCHOOL DISTRICT 3 - SUPERIOR	-	-	16,791	16,791	41,998	58,788	44,163	5,972	50,135		
6818 State Proportionate Share	-	-	5,189	5,189	19,782	24,971	13,648	(4,155)	9,493		
6821 SCHOOL DISTRICT 3 - WESTBY	-	-	7,561	7,561	24,280	31,841	19,887	(26,093)	(6,206)		
6821 State Proportionate Share	-	-	2,326	2,326	10,267	12,593	6,118	(11,432)	(5,315)		
6820 SCHOOL DISTRICT 3 - WOLF POINT	-	-	11,306	11,306	-	11,306	29,737	(3,016)	26,721		
6820 State Proportionate Share	-	-	3,719	3,719	-	3,719	9,781	(3,637)	6,143		
6940 SCHOOL DISTRICT 30 & 6 - FROMBERG	-	-	9,262	9,262	71,198	80,461	24,363	(30,852)	(6,489)		
6940 State Proportionate Share	-	-	2,813	2,813	26,623	29,436	7,398	(14,245)	(6,846)		
6935 SCHOOL DISTRICT 30 - POWER	-	-	8,558	8,558	-	8,558	22,510	11,093	33,602		
6935 State Proportionate Share	-	-	2,596	2,596	752	3,348	6,828	760	7,588		
6936 SCHOOL DISTRICT 30 - RONAN	-	-	84,441	84,441	-	84,441	222,101	(15,692)	206,409		
6936 State Proportionate Share	-	-	25,963	25,963	8,606	34,569	68,288	(34,340)	33,948		
10061 SCHOOL DISTRICT 31-MIAMI ELEMENTARY	-	-	1,226	1,226	-	1,226	3,225	4,625	7,850		
10061 State Proportionate Share	-	-	372	372	-	372	978	1,151	2,129		
6933 SCHOOL DISTRICT 32 - CLINTON	-	-	6,501	6,501	11,853	18,353	17,098	(735)	16,363		
6933 State Proportionate Share	-	-	2,080	2,080	6,371	8,451	5,471	(2,648)	2,823		
7022 SCHOOL DISTRICT 32 - RAPELJE	-	-	9,215	9,215	-	9,215	24,239	17,256	41,495		
7022 State Proportionate Share	-	-	2,796	2,796	-	2,796	7,353	2,288	9,642		
6938 SCHOOL DISTRICT 32 J - ASHLAND	-	-	8,681	8,681	8,795	17,475	22,832	11,307	34,139		
6938 State Proportionate Share	-	-	2,640	2,640	6,088	8,727	6,943	783	7,726		
6932 SCHOOL DISTRICT 33 - GOLD CREEK	-	-	545	545	3,688	4,232	1,433	(5,582)	(4,149)		
6932 State Proportionate Share	-	-	165	165	1,399	1,564	435	(2,111)	(1,676)		
7066 SCHOOL DISTRICT 33 - SWAN VALLEY ELEM	-	-	1,368	1,368	303	1,671	3,599	(13,866)	(10,267)		
7066 State Proportionate Share	-	-	415	415	619	1,034	1,092	(5,251)	(4,159)		
10171 SCHOOL DISTRICT 33-UPPER WEST SHORE	-	-	2,106	2,106	-	2,106	5,539	3,853	9,393		
10171 State Proportionate Share	-	-	639	639	-	639	1,680	573	2,253		
7082 SCHOOL DISTRICT 34 - SEELEY LAKE	-	-	10,785	10,785	-	10,785	28,368	(3,947)	24,422		
7082 State Proportionate Share	-	-	3,272	3,272	-	3,272	8,606	(5,207)	3,399		

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

		Deferred Inflows of Resources as of June 30, 2023						Pension Expense as of June 30, 2023				
	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)			
<b>Total ALL Employers &amp; State</b>	\$ -	\$ -	\$ 87,041,545	\$ 87,041,545	\$ 51,069,408	\$ 138,110,953	\$ 228,941,210	\$ 0	\$ 228,941,210			
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ -	\$ 18,733,385	\$ 18,733,385	\$ 24,016,343	\$ 42,749,728	\$ 49,273,526	\$ (17,730,240)	\$ 31,543,286			
<b>Employer</b>												
7036	SCHOOL DISTRICT 35 - GALLATIN GATEWAY	-	9,254	9,254	-	9,254	24,340	7,401	31,741			
7036	State Proportionate Share	-	2,807	2,807	-	2,807	7,384	(780)	6,603			
6976	SCHOOL DISTRICT 37 - SHEPHERD	-	35,708	35,708	11,249	46,956	93,921	(8,687)	85,233			
6976	State Proportionate Share	-	11,051	11,051	17,360	28,411	29,068	(15,851)	13,217			
6939	SCHOOL DISTRICT 38 - BIG FORK	-	40,828	40,828	69,420	110,249	107,389	14,080	121,469			
6939	State Proportionate Share	-	12,427	12,427	41,539	53,966	32,686	(12,234)	20,452			
6341	SCHOOL DISTRICT 38 - LINCOLN	-	9,504	9,504	-	9,504	24,998	38,274	63,272			
6341	State Proportionate Share	-	2,883	2,883	-	2,883	7,583	8,892	16,475			
6829	SCHOOL DISTRICT 4 & 28 - HIGHWOOD	-	8,541	8,541	-	8,541	22,466	1,082	23,548			
6829	State Proportionate Share	-	2,592	2,592	3,497	6,090	6,819	(3,160)	3,659			
6828	SCHOOL DISTRICT 4 & 47 - WHITEHALL	-	26,622	26,622	-	26,622	70,023	80,453	150,476			
6828	State Proportionate Share	-	8,085	8,085	-	8,085	21,265	17,856	39,121			
6346	SCHOOL DISTRICT 4 - CANYON CREEK	-	9,343	9,343	55,933	65,276	24,574	(33,128)	(8,554)			
6346	State Proportionate Share	-	2,851	2,851	21,722	24,573	7,498	(14,546)	(7,048)			
6385	SCHOOL DISTRICT 4 - DIVIDE	-	708	708	702	1,410	1,863	112	1,975			
6385	State Proportionate Share	-	215	215	498	712	565	(310)	255			
6822	SCHOOL DISTRICT 4 - FORSYTH	-	24,944	24,944	19,161	44,105	65,609	1,743	67,352			
6822	State Proportionate Share	-	7,591	7,591	15,475	23,066	19,966	(8,064)	11,903			
6823	SCHOOL DISTRICT 4 - HELLGATE	-	68,456	68,456	87,606	156,062	180,057	(16,678)	163,379			
6823	State Proportionate Share	-	20,767	20,767	54,492	75,259	54,622	(30,685)	23,937			
6824	SCHOOL DISTRICT 4 - LIBBY	-	42,216	42,216	34,926	77,142	111,039	(30,395)	80,643			
6824	State Proportionate Share	-	12,858	12,858	27,370	40,228	33,821	(25,014)	8,807			
6827	SCHOOL DISTRICT 4 - LIVINGSTON	-	69,813	69,813	55,815	125,628	183,627	(18,859)	164,767			
6827	State Proportionate Share	-	21,596	21,596	45,495	67,092	56,804	(31,874)	24,930			
6830	SCHOOL DISTRICT 4 - SWAN RIVER	-	7,029	7,029	24,463	31,491	18,487	3,211	21,698			
6830	State Proportionate Share	-	2,132	2,132	10,611	12,743	5,608	(1,398)	4,211			
6943	SCHOOL DISTRICT 40 - FRENCHTOWN	-	66,479	66,479	55,353	121,832	174,856	(18,976)	155,880			
6943	State Proportionate Share	-	20,473	20,473	42,645	63,118	53,848	(30,074)	23,774			
7077	SCHOOL DISTRICT 41 - ANDERSON	-	6,038	6,038	-	6,038	15,882	5,178	21,060			
7077	State Proportionate Share	-	1,971	1,971	715	2,687	5,185	(335)	4,850			
6974	SCHOOL DISTRICT 41 - PIONEER	-	2,779	2,779	-	2,779	7,310	346	7,656			
6974	State Proportionate Share	-	843	843	798	1,641	2,218	(871)	1,346			
6360	SCHOOL DISTRICT 43 - LAMOTTE	-	4,713	4,713	-	4,713	12,397	9,326	21,723			
6360	State Proportionate Share	-	1,430	1,430	1,760	3,190	3,761	1,490	5,251			
6942	SCHOOL DISTRICT 43 - TURNER	-	6,963	6,963	-	6,963	18,315	(599)	17,715			
6942	State Proportionate Share	-	2,112	2,112	-	2,112	5,556	(2,702)	2,854			
6945	SCHOOL DISTRICT 44 - BELGRADE	-	192,790	192,790	12,826	205,616	507,087	(115,824)	391,263			
6945	State Proportionate Share	-	59,111	59,111	76,309	135,420	155,477	(107,663)	47,814			
6950	SCHOOL DISTRICT 44 - GERALDINE	-	9,467	9,467	-	9,467	24,902	24,395	49,296			
6950	State Proportionate Share	-	2,898	2,898	2,739	5,637	7,624	4,707	12,331			
6946	SCHOOL DISTRICT 44 - MOORE	-	7,055	7,055	7,445	14,500	18,555	(1,382)	17,174			
6946	State Proportionate Share	-	2,140	2,140	5,129	7,269	5,629	(2,982)	2,647			
6947	SCHOOL DISTRICT 44 - WHITEFISH	-	91,462	91,462	-	91,462	240,568	128,208	368,776			
6947	State Proportionate Share	-	27,851	27,851	8,897	36,748	73,256	12,344	85,600			
6948	SCHOOL DISTRICT 45 - AUGUSTA	-	8,300	8,300	6,272	14,572	21,831	1,196	23,027			
6948	State Proportionate Share	-	2,518	2,518	5,192	7,710	6,623	(2,544)	4,078			
7092	SCHOOL DISTRICT 45 - GOLDEN RIDGE	-	1,494	1,494	-	1,494	3,930	(1,382)	2,549			
7092	State Proportionate Share	-	453	453	-	453	1,192	(1,008)	184			
6949	SCHOOL DISTRICT 45 - WOLF POINT	-	59,798	59,798	-	59,798	157,284	11,340	168,623			
6949	State Proportionate Share	-	18,143	18,143	15,446	33,589	47,719	(17,450)	30,270			

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 Inflows of Resources as of June 30, 2023						Pension Expense as of June 30, 2023				
	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)			
<b>Total ALL Employers &amp; State</b>	\$ -	\$ -	\$ 87,041,545	\$ 87,041,545	\$ 51,069,408	\$ 138,110,953	\$ 228,941,210	\$ 0	\$ 228,941,210			
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ -	\$ 18,733,385	\$ 18,733,385	\$ 24,016,343	\$ 42,749,728	\$ 49,273,526	\$ (17,730,240)	\$ 31,543,286			
<b>Employer</b>												
9221 SCHOOL DISTRICT 47-MALMBORG	-	-	195	195	-	195	512	(1,622)	(1,111)			
9221 State Proportionate Share	-	-	59	59	11	70	155	(627)	(471)			
6402 SCHOOL DISTRICT 48-1J & 48-2J	-	-	12,431	12,431	44,932	57,363	32,696	(8,843)	23,852			
6402 State Proportionate Share	-	-	3,814	3,814	18,627	22,441	10,033	(7,060)	2,972			
6832 SCHOOL DISTRICT 5 - BASIN	-	-	3,272	3,272	-	3,272	8,605	20,749	29,354			
6832 State Proportionate Share	-	-	992	992	-	992	2,611	5,951	8,561			
6833 SCHOOL DISTRICT 5 - KALISPELL	-	-	266,842	266,842	116,147	382,989	701,861	(2,231)	699,630			
6833 State Proportionate Share	-	-	81,628	81,628	141,971	223,599	214,702	(97,070)	117,632			
7086 SCHOOL DISTRICT 5 - MELROSE	-	-	976	976	0	976	2,566	5,304	7,871			
7086 State Proportionate Share	-	-	296	296	373	669	779	1,475	2,253			
6834 SCHOOL DISTRICT 5 - PARK CITY	-	-	11,524	11,524	19,220	30,744	30,311	(6,296)	24,015			
6834 State Proportionate Share	-	-	3,496	3,496	10,628	14,124	9,195	(6,714)	2,481			
6835 SCHOOL DISTRICT 5 - SAND COULEE	-	-	16,295	16,295	-	16,295	42,860	48,370	91,230			
6835 State Proportionate Share	-	-	5,144	5,144	-	5,144	13,529	10,423	23,952			
6836 SCHOOL DISTRICT 5 - SHERIDAN	-	-	14,812	14,812	-	14,812	38,960	17,078	56,039			
6836 State Proportionate Share	-	-	4,531	4,531	-	4,531	11,919	635	12,553			
6840 SCHOOL DISTRICT 5 - SIDNEY	-	-	74,494	74,494	62,026	136,519	195,937	(1,329)	194,608			
6840 State Proportionate Share	-	-	22,939	22,939	46,729	69,667	60,335	(24,996)	35,339			
6841 SCHOOL DISTRICT 5 - TERRY	-	-	6,904	6,904	9,505	16,409	18,159	(30,323)	(12,164)			
6841 State Proportionate Share	-	-	2,139	2,139	6,205	8,344	5,627	(13,323)	(7,695)			
6954 SCHOOL DISTRICT 50 - EAST GLACIER	-	-	7,194	7,194	-	7,194	18,921	25,136	44,057			
6954 State Proportionate Share	-	-	2,329	2,329	-	2,329	6,126	6,000	12,127			
6975 SCHOOL DISTRICT 50 - EVERGREEN	-	-	44,194	44,194	-	44,194	116,242	105,985	222,228			
6975 State Proportionate Share	-	-	13,512	13,512	-	13,512	35,540	17,706	53,246			
6955 SCHOOL DISTRICT 50 - HAYS	-	-	53,657	53,657	-	53,657	141,132	196,426	337,558			
6955 State Proportionate Share	-	-	16,414	16,414	-	16,414	43,174	49,507	92,681			
6956 SCHOOL DISTRICT 52 - ABSAROKEE	-	-	18,365	18,365	7,975	26,340	48,304	1,010	49,314			
6956 State Proportionate Share	-	-	5,600	5,600	9,874	15,473	14,729	(6,371)	8,358			
6957 SCHOOL DISTRICT 52 - ENNIS	-	-	26,756	26,756	-	26,756	70,376	40,640	111,016			
6957 State Proportionate Share	-	-	8,294	8,294	-	8,294	21,815	4,525	26,340			
7003 SCHOOL DISTRICT 52 - INDEPENDENT	-	-	8,125	8,125	1,193	9,319	21,372	7,760	29,132			
7003 State Proportionate Share	-	-	2,506	2,506	3,622	6,128	6,592	(541)	6,051			
10056 SCHOOL DISTRICT 54-MARION	-	-	5,866	5,866	-	5,866	15,429	2,527	17,956			
10056 State Proportionate Share	-	-	1,779	1,779	23	1,803	4,680	(1,225)	3,456			
6959 SCHOOL DISTRICT 55 - BROCKTON	-	-	22,386	22,386	-	22,386	58,882	42,603	101,484			
6959 State Proportionate Share	-	-	6,791	6,791	-	6,791	17,862	6,648	24,510			
6953 SCHOOL DISTRICT 55 - PLEVNA	-	-	14,203	14,203	8,577	22,781	37,358	3,147	40,505			
6953 State Proportionate Share	-	-	4,309	4,309	8,606	12,915	11,333	(4,166)	7,167			
6960 SCHOOL DISTRICT 55 - ROUNDUP	-	-	37,010	37,010	-	37,010	97,346	(791)	96,555			
6960 State Proportionate Share	-	-	11,242	11,242	7,956	19,198	29,569	(13,664)	15,905			
6848 SCHOOL DISTRICT 55F - SUN RIVER VALLEY	-	-	28,279	28,279	-	28,279	74,382	44,821	119,203			
6848 State Proportionate Share	-	-	8,579	8,579	-	8,579	22,564	4,784	27,348			
6961 SCHOOL DISTRICT 57 - HAVRE	-	-	1,384	1,384	-	1,384	3,640	1,772	5,412			
6961 State Proportionate Share	-	-	420	420	300	719	1,104	115	1,219			
6962 SCHOOL DISTRICT 58 - GEYSER	-	-	8,062	8,062	13,792	21,855	21,206	(5,352)	15,853			
6962 State Proportionate Share	-	-	2,483	2,483	7,196	9,679	6,532	(4,378)	2,154			
7044 SCHOOL DISTRICT 58 - WHITEFISH	-	-	4,520	4,520	-	4,520	11,890	6,575	18,465			
7044 State Proportionate Share	-	-	1,371	1,371	-	1,371	3,607	645	4,252			
6963 SCHOOL DISTRICT 58 - YELLOWSTONE	-	-	6,245	6,245	1,403	7,648	16,426	6,035	22,461			
6963 State Proportionate Share	-	-	1,894	1,894	2,850	4,744	4,983	(149)	4,833			

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

		Deferred Inflows of Resources as of June 30, 2023						Pension Expense as of June 30, 2023				
	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)			
<b>Total ALL Employers &amp; State</b>	\$ -	\$ -	\$ 87,041,545	\$ 87,041,545	\$ 51,069,408	\$ 138,110,953	\$ 228,941,210	\$ 0	\$ 228,941,210			
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ -	\$ 18,733,385	\$ 18,733,385	\$ 24,016,343	\$ 42,749,728	\$ 49,273,526	\$ (17,730,240)	\$ 31,543,286			
<b>Employer</b>												
6849	SCHOOL DISTRICT 6 & 1 - ST REGIS	-	11,912	11,912	-	11,912	31,332	26,066	57,399			
6849	State Proportionate Share	-	3,714	3,714	-	3,714	9,769	4,643	14,412			
6846	SCHOOL DISTRICT 6 - COLUMBIA FALLS	-	113,467	113,467	168,410	281,876	298,446	(11,586)	286,860			
6846	State Proportionate Share	-	34,753	34,753	97,786	132,538	91,409	(44,628)	46,781			
6844	SCHOOL DISTRICT 6 - COLUMBUS	-	33,067	33,067	-	33,067	86,976	8,033	95,009			
6844	State Proportionate Share	-	10,196	10,196	6,853	17,050	26,819	(8,134)	18,685			
6843	SCHOOL DISTRICT 6 - LAME DEER	-	80,143	80,143	-	80,143	210,796	(1,791)	209,005			
6843	State Proportionate Share	-	24,365	24,365	6,106	30,470	64,086	(30,880)	33,206			
6847	SCHOOL DISTRICT 6 - RYEGATE	-	6,538	6,538	-	6,538	17,195	5,517	22,712			
6847	State Proportionate Share	-	2,007	2,007	2,840	4,847	5,279	(776)	4,503			
6845	SCHOOL DISTRICT 6 - TROUT CREEK	-	7,236	7,236	-	7,236	19,032	9,812	28,844			
6845	State Proportionate Share	-	2,195	2,195	-	2,195	5,773	785	6,558			
6853	SCHOOL DISTRICT 6 - WIBAUX	-	16,438	16,438	-	16,438	43,236	11,676	54,913			
6853	State Proportionate Share	-	4,991	4,991	-	4,991	13,128	(1,813)	11,315			
7054	SCHOOL DISTRICT 64 - BAINVILLE	-	23,220	23,220	-	23,220	61,074	23,018	84,092			
7054	State Proportionate Share	-	7,044	7,044	6,629	13,673	18,527	(464)	18,063			
6964	SCHOOL DISTRICT 64J - MELSTONE	-	7,993	7,993	-	7,993	21,023	(4,266)	16,758			
6964	State Proportionate Share	-	2,425	2,425	-	2,425	6,378	(4,317)	2,061			
6952	SCHOOL DISTRICT 65 - FROID	-	10,058	10,058	6,639	16,697	26,454	7,550	34,004			
6952	State Proportionate Share	-	3,051	3,051	5,977	9,028	8,025	(989)	7,036			
6981	SCHOOL DISTRICT 69 - WEST YELLOWSTONE	-	14,444	14,444	-	14,444	37,991	7,709	45,700			
6981	State Proportionate Share	-	4,418	4,418	2,868	7,286	11,620	(2,838)	8,783			
6867	SCHOOL DISTRICT 7 & 2 - SAVAGE	-	7,113	7,113	3,541	10,655	18,710	(17,131)	1,579			
6867	State Proportionate Share	-	2,231	2,231	3,524	5,754	5,867	(7,911)	(2,044)			
6859	SCHOOL DISTRICT 7 & 70 - LAUREL	-	92,372	92,372	33,063	125,436	242,963	18,831	261,794			
6859	State Proportionate Share	-	28,323	28,323	45,665	73,987	74,496	(25,243)	49,253			
6854	SCHOOL DISTRICT 7 - BOULDER	-	16,676	16,676	11,924	28,600	43,862	9,945	53,807			
6854	State Proportionate Share	-	5,059	5,059	10,199	15,258	13,306	(2,524)	10,782			
6855	SCHOOL DISTRICT 7 - BOZEMAN	-	336,942	336,942	-	336,942	886,241	325,609	1,211,850			
6855	State Proportionate Share	-	103,754	103,754	33,676	137,430	272,899	(11,159)	261,739			
6856	SCHOOL DISTRICT 7 - CHARLO	-	17,995	17,995	-	17,995	47,330	19,408	66,738			
6856	State Proportionate Share	-	5,459	5,459	-	5,459	14,358	194	14,553			
6857	SCHOOL DISTRICT 7 - GARDINER	-	15,266	15,266	-	15,266	40,154	45,429	85,583			
6857	State Proportionate Share	-	4,704	4,704	-	4,704	12,372	9,812	22,184			
6368	SCHOOL DISTRICT 7 - GRANT	-	817	817	-	817	2,150	2,410	4,560			
6368	State Proportionate Share	-	248	248	-	248	652	535	1,188			
6858	SCHOOL DISTRICT 7 - HINSDALE	-	8,103	8,103	-	8,103	21,312	(2,250)	19,062			
6858	State Proportionate Share	-	2,519	2,519	1,658	4,177	6,627	(4,167)	2,460			
6866	SCHOOL DISTRICT 7 - JOLIET	-	21,342	21,342	-	21,342	56,136	15,445	71,581			
6866	State Proportionate Share	-	6,567	6,567	5,999	12,566	17,273	(2,567)	14,707			
6860	SCHOOL DISTRICT 7 - LOLO	-	22,421	22,421	78,423	100,844	58,973	(62,520)	(3,547)			
6860	State Proportionate Share	-	6,863	6,863	33,881	40,744	18,052	(29,457)	(11,404)			
6863	SCHOOL DISTRICT 7 - MEDICINE LAKE	-	15,419	15,419	13,049	28,468	40,557	32,271	72,828			
6863	State Proportionate Share	-	4,728	4,728	9,210	13,938	12,435	5,546	17,981			
6864	SCHOOL DISTRICT 7 - TWIN BRIDGES	-	16,199	16,199	-	16,199	42,608	16,054	58,662			
6864	State Proportionate Share	-	4,915	4,915	-	4,915	12,927	(679)	12,248			
6862	SCHOOL DISTRICT 7 - VICTOR	-	10,054	10,054	12,792	22,847	26,446	(17,847)	8,598			
6862	State Proportionate Share	-	3,071	3,071	7,567	10,638	8,076	(9,529)	(1,453)			
6965	SCHOOL DISTRICT 73 - SWAN LAKE	-	300	300	297	597	788	(284)	504			
6965	State Proportionate Share	-	91	91	211	301	239	(204)	35			

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

		Deferred Inflows of Resources as of June 30, 2023						Pension Expense as of June 30, 2023				
	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)			
<b>Total ALL Employers &amp; State</b>	\$ -	\$ -	\$ 87,041,545	\$ 87,041,545	\$ 51,069,408	\$ 138,110,953	\$ 228,941,210	\$ 0	\$ 228,941,210			
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ -	\$ 18,733,385	\$ 18,733,385	\$ 24,016,343	\$ 42,749,728	\$ 49,273,526	\$ (17,730,240)	\$ 31,543,286			
<b>Employer</b>												
6970 SCHOOL DISTRICT 74 - ROY	-	-	4,630	4,630	8,594	13,224	12,179	7,300	19,479			
6970 State Proportionate Share	-	-	1,405	1,405	4,620	6,025	3,695	426	4,120			
6971 SCHOOL DISTRICT 74 - VAUGHN	-	-	12,334	12,334	1,946	14,280	32,442	15,568	48,010			
6971 State Proportionate Share	-	-	3,769	3,769	4,906	8,676	9,915	1,195	11,110			
6381 SCHOOL DISTRICT 75 - AMSTERDAM	-	-	2,648	2,648	21,719	24,368	6,966	(10,312)	(3,346)			
6381 State Proportionate Share	-	-	848	848	7,260	8,108	2,229	(4,076)	(1,847)			
6364 SCHOOL DISTRICT 75 - ARROWHEAD	-	-	4,246	4,246	9,514	13,760	11,168	776	11,944			
6364 State Proportionate Share	-	-	1,288	1,288	4,703	5,991	3,388	(1,243)	2,145			
7028 SCHOOL DISTRICT 78J & 2 - RICHEY	-	-	14,267	14,267	-	14,267	37,525	37,943	75,467			
7028 State Proportionate Share	-	-	4,328	4,328	-	4,328	11,383	7,932	19,315			
6868 SCHOOL DISTRICT 8 - ARLEE	-	-	33,465	33,465	-	33,465	88,020	22,873	110,893			
6868 State Proportionate Share	-	-	10,441	10,441	-	10,441	27,462	(3,953)	23,509			
6870 SCHOOL DISTRICT 8 - ELDER GROVE	-	-	8,799	8,799	74,447	83,246	23,143	(4,287)	18,857			
6870 State Proportionate Share	-	-	2,811	2,811	28,851	31,661	7,393	(4,972)	2,421			
6384 SCHOOL DISTRICT 8 - WEST GLACIER	-	-	1,633	1,633	30,220	31,853	4,295	(10,904)	(6,609)			
6384 State Proportionate Share	-	-	495	495	10,914	11,409	1,303	(4,317)	(3,014)			
6869 SCHOOL DISTRICT 8-WHITE SULPHUR SPRINGS	-	-	13,680	13,680	40,375	54,055	35,982	(8,174)	27,808			
6869 State Proportionate Share	-	-	4,207	4,207	17,609	21,815	11,065	(7,161)	3,904			
6969 SCHOOL DISTRICT 84 - DENTON	-	-	8,867	8,867	-	8,867	23,321	(4,793)	18,528			
6969 State Proportionate Share	-	-	2,690	2,690	1,280	3,970	7,075	(4,811)	2,264			
6989 SCHOOL DISTRICT 85 - ULM	-	-	6,515	6,515	-	6,515	17,137	22,615	39,752			
6989 State Proportionate Share	-	-	2,089	2,089	-	2,089	5,494	5,870	11,363			
6378 SCHOOL DISTRICT 86 & 4 - LAMBERT	-	-	14,312	14,312	21,643	35,956	37,645	(13,049)	24,596			
6378 State Proportionate Share	-	-	4,342	4,342	12,486	16,828	11,420	(9,572)	1,847			
6967 SCHOOL DISTRICT 87 - ROCKY BOY	-	-	84,920	84,920	-	84,920	223,362	(78,174)	145,188			
6967 State Proportionate Share	-	-	25,787	25,787	2,230	28,016	67,825	(56,919)	10,907			
6392 SCHOOL DISTRICT 89 - SMITH VALLEY	-	-	8,256	8,256	-	8,256	21,715	18,954	40,668			
6392 State Proportionate Share	-	-	2,504	2,504	3,847	6,352	6,587	2,959	9,546			
6880 SCHOOL DISTRICT 9 & 9 - REED POINT	-	-	10,422	10,422	-	10,422	27,411	3,492	30,903			
6880 State Proportionate Share	-	-	3,161	3,161	3,069	6,231	8,315	(2,514)	5,801			
6871 SCHOOL DISTRICT 9 - BROWNING	-	-	243,767	243,767	93,935	337,701	641,168	61,825	702,992			
6871 State Proportionate Share	-	-	74,001	74,001	123,663	197,664	194,641	(65,639)	129,002			
6873 SCHOOL DISTRICT 9 - DARBY	-	-	20,305	20,305	87,139	107,444	53,409	(56,024)	(2,616)			
6873 State Proportionate Share	-	-	6,334	6,334	34,389	40,723	16,660	(25,963)	(9,303)			
6875 SCHOOL DISTRICT 9 - DIXON	-	-	8,277	8,277	-	8,277	21,770	(6,514)	15,256			
6875 State Proportionate Share	-	-	2,511	2,511	-	2,511	6,604	(5,192)	1,413			
6876 SCHOOL DISTRICT 9 - EAST HELENA	-	-	49,256	49,256	14,222	63,477	129,554	33,400	162,954			
6876 State Proportionate Share	-	-	15,338	15,338	22,452	37,790	40,343	(4,972)	35,371			
6878 SCHOOL DISTRICT 9 - OPHEIM	-	-	6,779	6,779	-	6,779	17,831	(4,643)	13,188			
6878 State Proportionate Share	-	-	2,057	2,057	2,447	4,504	5,409	(4,668)	741			
6879 SCHOOL DISTRICT 9 - POPLAR	-	-	67,336	67,336	99,438	166,775	177,111	(79,390)	97,721			
6879 State Proportionate Share	-	-	20,540	20,540	58,618	79,158	54,024	(51,364)	2,660			
9921 SCHOOL DISTRICT 9-CRESTON	-	-	4,103	4,103	-	4,103	10,793	3,694	14,487			
9921 State Proportionate Share	-	-	1,246	1,246	-	1,246	3,276	(192)	3,084			
6400 SCHOOL DISTRICT 99 M North Star Schools	-	-	19,890	19,890	-	19,890	52,316	17,081	69,398			
6400 State Proportionate Share	-	-	6,043	6,043	-	6,043	15,894	(1,179)	14,715			
9989 SCHOOL DISTRICT NO. 31-STILLWATER COUNTY-NYE	-	-	382	382	-	382	1,006	145	1,151			
9989 State Proportionate Share	-	-	116	116	104	220	305	(86)	219			
6779 SD 1- West Valley School	-	-	17,142	17,142	26,787	43,929	45,088	(13,245)	31,843			
6779 State Proportionate Share	-	-	5,200	5,200	15,185	20,385	13,678	(10,652)	3,025			

Employer and Non-Employer Proportionate Share Allocations  
Public Employees' Retirement System  
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	Deferred Inflows of Resources as of June 30, 2023						Pension Expense as of June 30, 2023			
	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)	
<b>Total ALL Employers &amp; State</b>	\$ -	\$ -	\$ 87,041,545	\$ 87,041,545	\$ 51,069,408	\$ 138,110,953	\$ 228,941,210	\$ 0	\$ 228,941,210	
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ -	\$ 18,733,385	\$ 18,733,385	\$ 24,016,343	\$ 42,749,728	\$ 49,273,526	\$ (17,730,240)	\$ 31,543,286	
<b>Employer</b>										
6966 SD 75 GREENFIELD	-	-	8,342	8,342	-	8,342	21,941	5,253	27,194	
6966 State Proportionate Share	-	-	2,531	2,531	3,124	5,654	6,656	(1,172)	5,484	
6958 SHIELDS VALLEY	-	-	10,278	10,278	11,082	21,360	27,035	(1,649)	25,386	
6958 State Proportionate Share	-	-	3,154	3,154	6,860	10,014	8,296	(3,897)	4,399	
6630 SWEET GRASS COUNTY HIGH SCHOOL	-	-	21,656	21,656	33,803	55,460	56,962	(16,909)	40,053	
6630 State Proportionate Share	-	-	6,570	6,570	19,553	26,122	17,280	(13,764)	3,515	
6642 BOARD OF PUBLIC EDUCATION	-	-	2,513	2,513	1,314	3,828	6,611	(651)	5,960	
6642 State Proportionate Share	-	-	666	666	1,289	1,956	1,753	(1,045)	708	
6643 COMM OF HIGHER EDUCATION	-	-	133,941	133,941	-	133,941	352,300	49,893	402,192	
6643 State Proportionate Share	-	-	35,518	35,518	35,589	71,107	93,421	(30,065)	63,356	
6530 COMM OF POLITICAL PRACTICES	-	-	15,741	15,741	25,370	41,111	41,403	(12,816)	28,587	
6530 State Proportionate Share	-	-	4,174	4,174	12,963	17,137	10,979	(9,186)	1,793	
6443 CONSUMER COUNSEL	-	-	10,728	10,728	61,190	71,919	28,219	(43,659)	(15,440)	
6443 State Proportionate Share	-	-	2,845	2,845	21,231	24,076	7,483	(16,847)	(9,364)	
6762 DEPARTMENT OF ADMINISTRATION	-	-	1,503,830	1,503,830	146,189	1,650,019	3,955,451	(203,946)	3,751,505	
6762 State Proportionate Share	-	-	398,780	398,780	587,470	986,250	1,048,891	(569,170)	479,721	
6780 DEPARTMENT OF AGRICULTURE	-	-	241,601	241,601	107,835	349,436	635,470	158,056	793,527	
6780 State Proportionate Share	-	-	64,067	64,067	118,451	182,517	168,512	(33,561)	134,951	
6825 DEPARTMENT OF COMMERCE	-	-	626,229	626,229	-	626,229	1,647,140	660,582	2,307,722	
6825 State Proportionate Share	-	-	166,061	166,061	146,184	312,245	436,782	(11,013)	425,769	
6802 DEPARTMENT OF CORRECTIONS	-	-	1,243,979	1,243,979	2,370,919	3,614,898	3,271,978	(838,530)	2,433,448	
6802 State Proportionate Share	-	-	329,874	329,874	1,125,017	1,454,891	867,651	(673,391)	194,259	
6667 DEPARTMENT OF FISH, WILDLIFE & PARKS	-	-	1,560,699	1,560,699	-	1,560,699	4,105,032	441,464	4,546,496	
6667 State Proportionate Share	-	-	413,860	413,860	484,641	898,501	1,088,557	(392,755)	695,801	
6620 DEPARTMENT OF JUSTICE	-	-	1,404,189	1,404,189	-	1,404,189	3,693,372	1,035,235	4,728,606	
6620 State Proportionate Share	-	-	372,358	372,358	319,773	692,131	979,394	(160,022)	819,372	
6838 DEPARTMENT OF LABOR & INDUSTRY	-	-	1,646,995	1,646,995	3,646,928	5,293,923	4,332,013	(1,014,937)	3,317,076	
6838 State Proportionate Share	-	-	436,744	436,744	1,637,198	2,073,942	1,148,747	(862,186)	286,561	
6712 DEPARTMENT OF LIVESTOCK	-	-	167,227	167,227	117,452	284,679	439,849	(63,743)	376,106	
6712 State Proportionate Share	-	-	44,345	44,345	94,252	138,596	116,637	(75,699)	40,938	
6850 DEPARTMENT OF MILITARY AFFAIRS	-	-	502,415	502,415	-	502,415	1,321,479	376,337	1,697,816	
6850 State Proportionate Share	-	-	133,229	133,229	71,220	204,448	350,425	(55,505)	294,920	
7685 DEPARTMENT OF REVENUE	-	-	1,332,517	1,332,517	702,861	2,035,377	3,504,855	353,604	3,858,459	
7685 State Proportionate Share	-	-	353,352	353,352	685,379	1,038,731	929,404	(342,005)	587,399	
6689 DEPARTMENT OF TRANSPORTATION	-	-	5,279,637	5,279,637	550,778	5,830,415	13,886,776	(876,241)	13,010,535	
6689 State Proportionate Share	-	-	1,400,034	1,400,034	2,074,805	3,474,839	3,682,442	(2,046,624)	1,635,818	
6678 DEPT OF ENVIRONMENTAL QUALITY	-	-	896,677	896,677	1,403,623	2,300,300	2,358,486	(1,075,273)	1,283,213	
6678 State Proportionate Share	-	-	237,777	237,777	725,655	963,432	625,414	(628,039)	(2,624)	
6721 DEPT OF NATURAL RESOURCES & CONSERVATION	-	-	1,558,357	1,558,357	1,185,919	2,744,276	4,098,873	669,760	4,768,633	
6721 State Proportionate Share	-	-	413,239	413,239	905,376	1,318,615	1,086,923	(322,161)	764,762	
6872 DEPT OF PUBLIC HEALTH & HUMAN SERVICES	-	-	6,066,507	6,066,507	3,535,634	9,602,141	15,956,444	(1,431,821)	14,524,623	
6872 State Proportionate Share	-	-	1,608,693	1,608,693	3,204,345	4,813,038	4,231,269	(2,480,306)	1,750,962	
6514 GOVERNORS OFFICE	-	-	124,803	124,803	346,402	471,205	328,262	(411,529)	(83,267)	
6514 State Proportionate Share	-	-	33,095	33,095	143,573	176,667	87,047	(166,803)	(79,756)	
6439 LEGISLATIVE COUNCIL	-	-	548,070	548,070	-	548,070	1,441,561	1,030,755	2,472,316	
6439 State Proportionate Share	-	-	145,335	145,335	-	145,335	382,268	127,093	509,361	
6652 MONTANA ARTS COUNCIL	-	-	20,798	20,798	42,615	63,413	54,703	2,439	57,143	
6652 State Proportionate Share	-	-	5,515	5,515	19,723	25,238	14,506	(6,261)	8,245	
6655 MONTANA HISTORICAL SOCIETY	-	-	117,820	117,820	112,580	230,400	309,896	(46,540)	263,356	
6655 State Proportionate Share	-	-	31,243	31,243	74,884	106,127	82,177	(53,821)	28,356	

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, 2023						Pension Expense as of June 30, 2023		
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Inflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense (Includes Support Revenue)
<b>Total ALL Employers &amp; State</b>	\$ -	\$ -	\$ 87,041,545	\$ 87,041,545	\$ 51,069,408	\$ 138,110,953	\$ 228,941,210	\$ 0	\$ 228,941,210
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ -	\$ 18,733,385	\$ 18,733,385	\$ 24,016,343	\$ 42,749,728	\$ 49,273,526	\$ (17,730,240)	\$ 31,543,286
<b>Employer</b>									
6764 MONTANA STATE FUND	-	-	957,477	957,477	804,376	1,761,853	2,518,405	(179,074)	2,339,331
6764 State Proportionate Share	-	-	253,900	253,900	578,052	831,952	667,821	(376,935)	290,886
6653 MONTANA STATE LIBRARY	-	-	127,357	127,357	-	127,357	334,980	466,764	801,744
6653 State Proportionate Share	-	-	33,772	33,772	-	33,772	88,829	98,487	187,316
6769 OFFICE OF PUBLIC DEFENDER	-	-	876,051	876,051	-	876,051	2,304,234	672,686	2,976,920
6769 State Proportionate Share	-	-	232,308	232,308	222,138	454,446	611,028	(91,700)	519,328
6623 PUBLIC SERVICE COMMISSION	-	-	88,562	88,562	228,381	316,942	232,939	(84,940)	147,999
6623 State Proportionate Share	-	-	23,484	23,484	97,348	120,832	61,770	(55,544)	6,226
6651 SCHOOL FOR THE DEAF & BLIND	-	-	90,313	90,313	54,703	145,015	237,546	(67,259)	170,287
6651 State Proportionate Share	-	-	23,949	23,949	48,491	72,440	62,992	(50,830)	12,161
6529 SECRETARY OF STATE	-	-	82,990	82,990	126,286	209,276	218,284	(96,992)	121,292
6529 State Proportionate Share	-	-	22,007	22,007	66,125	88,132	57,884	(57,362)	522
6552 STATE AUDITOR'S OFFICE	-	-	192,485	192,485	-	192,485	506,285	53,508	559,793
6552 State Proportionate Share	-	-	51,042	51,042	67,084	118,127	134,255	(48,701)	85,554
6457 SUPREME COURT	-	-	846,196	846,196	195,099	1,041,295	2,225,709	(44,714)	2,180,995
6457 State Proportionate Share	-	-	224,391	224,391	363,027	587,418	590,205	(298,964)	291,241
6563 SUPT OF PUBLIC INSTRUCTION	-	-	307,234	307,234	82,936	390,170	808,104	(40,829)	767,275
6563 State Proportionate Share	-	-	81,471	81,471	135,125	216,596	214,290	(116,013)	98,277
6766 TEACHERS' RETIREMENT SYSTEM	-	-	69,807	69,807	-	69,807	183,611	66,606	250,217
6766 State Proportionate Share	-	-	18,511	18,511	12,784	31,296	48,689	(3,366)	45,323
6567 GREAT FALLS COLLEGE MSU	-	-	86,721	86,721	-	86,721	228,099	(118,047)	110,052
6567 State Proportionate Share	-	-	22,996	22,996	25,723	48,720	60,486	(65,054)	(4,567)
6647 MONTANA STATE UNIVERSITY - BILLINGS	-	-	400,245	400,245	-	400,245	1,052,744	112,464	1,165,209
6647 State Proportionate Share	-	-	106,135	106,135	18,359	124,494	279,163	(101,080)	178,082
6645 MONTANA STATE UNIVERSITY - BOZEMAN	-	-	2,847,386	2,847,386	-	2,847,386	7,489,343	4,217,673	11,707,015
6645 State Proportionate Share	-	-	755,059	755,059	-	755,059	1,985,995	315,643	2,301,638
6648 MONTANA STATE UNIVERSITY - NORTHERN	-	-	124,690	124,690	114,468	239,158	327,966	(47,412)	280,554
6648 State Proportionate Share	-	-	33,065	33,065	78,045	111,110	86,969	(56,388)	30,581
6644 UNIVERSITY OF MONTANA	-	-	2,695,091	2,695,091	-	2,695,091	7,088,769	877,734	7,966,503
6644 State Proportionate Share	-	-	714,674	714,674	638,088	1,352,762	1,879,773	(643,388)	1,236,385
6744 FALLON MEDICAL COMPLEX	-	-	-	-	-	-	-	(29,913)	(29,913)
6744 State Proportionate Share	-	-	-	-	-	-	-	(9,384)	(9,384)
6423 FLATHEAD EMERGENCY COMM CENTER	-	-	-	-	366,110	366,110	-	(716,513)	(716,513)
6423 State Proportionate Share	-	-	-	-	107,424	107,424	-	(224,975)	(224,975)
6405 SCHOOL DISTRICT 4 - TRINITY	-	-	-	-	-	-	-	(8,697)	(8,697)
6405 State Proportionate Share	-	-	-	-	-	-	-	(2,988)	(2,988)
10644 CRAIG WATER & SEWER DISTRICT	-	-	-	-	2,779	2,779	-	(48)	(48)
10644 State Proportionate Share	-	-	-	-	816	816	-	(14)	(14)
6411 NORTHWEST MT EDUC COOP	-	-	-	-	33,486	33,486	-	(12,856)	(12,856)
6411 State Proportionate Share	-	-	-	-	9,913	9,913	-	(4,019)	(4,019)



Employer 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, 2023						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2023		
	2024	2025	2026	2027	2028	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
<b>Total ALL Employers &amp; State</b>	\$ (66,396,498)	\$ (46,748,203)	\$ 144,301,803	\$ (14,811,784)	\$ -	\$ -	\$ 3,525,082,234	\$ 2,440,353,916	\$ 1,530,363,754
<b>State (Non-Employer Contributing Entity)</b>	\$ (22,933,354)	\$ (20,758,741)	\$ 31,057,137	\$ (3,187,844)	\$ -	\$ -	\$ 758,680,493	\$ 525,221,481	\$ 329,370,224
<b>Employer</b>									
6532 CITY OF BAKER	(68,817)	(48,412)	41,154	(4,224)	-	-	1,005,324	695,969	436,447
6532 State Proportionate Share	(23,740)	(18,877)	11,374	(1,167)	-	-	277,850	192,351	120,625
6533 CITY OF BELGRADE	518,964	415,498	291,630	(29,934)	-	-	7,124,099	4,931,891	3,092,825
6533 State Proportionate Share	125,942	90,521	80,550	(8,268)	-	-	1,967,724	1,362,222	854,259
6506 CITY OF BELT	1,718	909	6,959	(714)	-	-	170,010	117,695	73,807
6506 State Proportionate Share	(68)	(530)	1,979	(203)	-	-	48,344	33,468	20,988
6505 CITY OF BIG TIMBER	19,454	7,382	20,445	(2,099)	-	-	499,430	345,747	216,821
6505 State Proportionate Share	3,599	(436)	5,752	(590)	-	-	140,521	97,280	61,005
6508 CITY OF BILLINGS	433,250	(143,220)	3,290,067	(337,707)	-	-	80,371,531	55,639,831	34,892,144
6508 State Proportionate Share	(176,933)	(421,051)	910,500	(93,458)	-	-	22,242,191	15,397,887	9,656,127
6512 CITY OF BOULDER	(65,440)	(2,140)	20,869	(2,142)	-	-	509,795	352,922	221,320
6512 State Proportionate Share	(21,121)	(3,031)	5,743	(589)	-	-	140,291	97,121	60,905
6509 CITY OF BOZEMAN	1,526,824	1,262,212	1,634,600	(167,783)	-	-	39,930,879	27,643,462	17,335,417
6509 State Proportionate Share	304,559	193,416	454,041	(46,605)	-	-	11,091,570	7,678,503	4,815,245
6519 CITY OF CHINOOK	(21,432)	(20,332)	47,418	(4,867)	-	-	1,158,344	801,902	502,878
6519 State Proportionate Share	(10,744)	(11,560)	13,180	(1,353)	-	-	321,967	222,892	139,777
6520 CITY OF CHOTEAU	(6,746)	(21,669)	39,117	(4,015)	-	-	955,568	661,523	414,846
6520 State Proportionate Share	(5,589)	(10,944)	10,804	(1,109)	-	-	263,937	182,719	114,585
6371 CITY OF COLSTRIP	(92,095)	(125,782)	111,281	(11,422)	-	-	2,718,433	1,881,924	1,180,168
6371 State Proportionate Share	(37,248)	(50,131)	30,764	(3,158)	-	-	751,522	520,266	326,262
6522 CITY OF COLUMBIA FALLS	1,786	(3,944)	86,703	(8,900)	-	-	2,118,021	1,466,269	919,508
6522 State Proportionate Share	(7,306)	(11,005)	23,998	(2,463)	-	-	586,237	405,842	254,506
6534 CITY OF COLUMBUS	(19,970)	(10,601)	29,231	(3,000)	-	-	714,062	494,333	310,000
6534 State Proportionate Share	(8,510)	(6,521)	8,109	(832)	-	-	198,094	137,137	85,999
6523 CITY OF CONRAD	(13,162)	(44,452)	73,678	(7,563)	-	-	1,799,836	1,245,996	781,373
6523 State Proportionate Share	(10,724)	(21,680)	20,287	(2,082)	-	-	495,580	343,082	215,149
6525 CITY OF CUT BANK	(33,939)	(37,717)	88,399	(9,074)	-	-	2,159,463	1,494,959	937,500
6525 State Proportionate Share	(18,070)	(21,321)	24,331	(2,497)	-	-	594,366	411,470	258,036
6528 CITY OF DEER LODGE	(139,289)	(53,274)	62,437	(6,409)	-	-	1,525,235	1,055,894	662,159
6528 State Proportionate Share	(46,823)	(23,125)	17,182	(1,764)	-	-	419,720	290,565	182,215
6531 CITY OF DILLON	(35,955)	(51,558)	65,344	(6,707)	-	-	1,596,253	1,105,059	692,990
6531 State Proportionate Share	(16,819)	(22,945)	18,029	(1,851)	-	-	440,426	304,900	191,205
6535 CITY OF EAST HELENA	(9,677)	(1,882)	37,176	(3,816)	-	-	908,160	628,704	394,265
6535 State Proportionate Share	(6,110)	(4,852)	10,313	(1,059)	-	-	251,928	174,406	109,371
6538 CITY OF FAIRVIEW	5,938	9,095	34,117	(3,502)	-	-	833,420	576,962	361,817
6538 State Proportionate Share	(1,732)	(1,542)	9,398	(965)	-	-	229,573	158,929	99,666
6539 CITY OF FORSYTH	(14,531)	(19,827)	53,322	(5,473)	-	-	1,302,578	901,752	565,496
6539 State Proportionate Share	(9,167)	(12,002)	14,686	(1,507)	-	-	358,762	248,365	155,751
6540 CITY OF FORT BENTON	(8,466)	3,073	29,058	(2,983)	-	-	709,850	491,417	308,171
6540 State Proportionate Share	(5,156)	(2,414)	7,996	(821)	-	-	195,340	135,231	84,804
6543 CITY OF GLASGOW	(86,734)	(61,222)	80,148	(8,227)	-	-	1,957,895	1,355,417	849,992
6543 State Proportionate Share	(31,957)	(26,745)	22,278	(2,287)	-	-	544,211	376,748	236,261

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

	Recognition of Deferred Outflows and Deferred Inflows as of June 30, 2023							Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2023		
	2024	2025	2026	2027	2028	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%	
	<b>Total ALL Employers &amp; State</b>	\$ (66,396,498)	\$ (46,748,203)	\$ 144,301,803	\$ (14,811,784)	\$ -	\$ -	\$ 3,525,082,234	\$ 2,440,353,916	\$ 1,530,363,754
<b>State (Non-Employer Contributing Entity)</b>	\$ (22,933,354)	\$ (20,758,741)	\$ 31,057,137	\$ (3,187,844)	\$ -	\$ -	\$ 758,680,493	\$ 525,221,481	\$ 329,370,224	
<b>Employer</b>										
6544 CITY OF GLENDIVE	(32,580)	(9,652)	164,164	(16,850)	-	-	4,010,275	2,776,245	1,741,003	
6544 State Proportionate Share	(24,801)	(21,951)	45,266	(4,646)	-	-	1,105,785	765,516	480,061	
6545 CITY OF GREAT FALLS	(515,166)	(644,177)	1,531,360	(157,186)	-	-	37,408,899	25,897,539	16,240,535	
6545 State Proportionate Share	(292,272)	(368,068)	422,526	(43,370)	-	-	10,321,684	7,145,525	4,481,011	
6548 CITY OF HAMILTON	5,507	1,951	138,491	(14,215)	-	-	3,383,140	2,342,090	1,468,742	
6548 State Proportionate Share	(10,953)	(15,313)	38,225	(3,924)	-	-	933,785	646,443	405,389	
6549 CITY OF HARDIN	170,617	77,449	138,207	(14,186)	-	-	3,376,206	2,337,289	1,465,731	
6549 State Proportionate Share	37,354	7,202	38,072	(3,908)	-	-	930,045	643,854	403,766	
6547 CITY OF HARLEM	4,059	(5,352)	26,938	(2,765)	-	-	658,053	455,559	285,684	
6547 State Proportionate Share	(1,287)	(4,677)	7,413	(761)	-	-	181,088	125,364	78,617	
6606 CITY OF HARLOWTON	8,527	632	27,238	(2,796)	-	-	665,377	460,629	288,864	
6606 State Proportionate Share	(60)	(2,931)	7,495	(769)	-	-	183,103	126,759	79,492	
6550 CITY OF HAVRE	(76,939)	(79,116)	193,805	(19,893)	-	-	4,734,362	3,277,518	2,055,355	
6550 State Proportionate Share	(40,751)	(45,905)	53,545	(5,496)	-	-	1,308,032	905,528	567,863	
6551 CITY OF HELENA	409,034	137,864	1,148,301	(117,867)	-	-	28,051,308	19,419,439	12,178,072	
6551 State Proportionate Share	14,494	(90,952)	317,245	(32,563)	-	-	7,749,825	5,365,071	3,364,475	
6555 CITY OF KALISPELL	(13,425)	(283,063)	538,318	(55,255)	-	-	13,150,312	9,103,735	5,709,019	
6555 State Proportionate Share	(53,790)	(146,066)	148,779	(15,271)	-	-	3,634,463	2,516,077	1,577,850	
6557 CITY OF LAUREL	(4,359)	(7,464)	228,855	(23,491)	-	-	5,590,582	3,870,264	2,427,071	
6557 State Proportionate Share	(22,411)	(28,516)	63,022	(6,469)	-	-	1,539,546	1,065,801	668,372	
6559 CITY OF LEWISTOWN	(108,572)	(67,670)	138,454	(14,211)	-	-	3,382,219	2,341,452	1,468,342	
6559 State Proportionate Share	(44,496)	(35,827)	38,249	(3,926)	-	-	934,359	646,840	405,638	
6560 CITY OF LIBBY	(3,215)	(37,097)	55,174	(5,663)	-	-	1,347,825	933,076	585,139	
6560 State Proportionate Share	(6,091)	(17,360)	15,279	(1,568)	-	-	373,232	258,382	162,033	
6561 CITY OF LIVINGSTON	(7,210)	(81,735)	249,007	(25,559)	-	-	6,082,877	4,211,071	2,640,793	
6561 State Proportionate Share	(24,593)	(52,471)	69,123	(7,095)	-	-	1,688,586	1,168,979	733,075	
6570 CITY OF MALTA	(5,789)	(17,230)	40,895	(4,198)	-	-	998,996	691,588	433,700	
6570 State Proportionate Share	(5,463)	(9,810)	11,254	(1,155)	-	-	274,907	190,313	119,347	
6571 CITY OF MILES CITY	(41,425)	(12,247)	203,138	(20,851)	-	-	4,962,365	3,435,360	2,154,339	
6571 State Proportionate Share	(31,074)	(27,160)	56,030	(5,751)	-	-	1,368,742	947,557	594,220	
6572 City of Missoula	385,852	(254,243)	1,956,079	(200,781)	-	-	47,784,146	33,080,144	20,744,800	
6572 State Proportionate Share	(63,378)	(299,345)	542,044	(55,638)	-	-	13,241,334	9,166,748	5,748,535	
6576 CITY OF PLAINS	(4,087)	3,684	16,902	(1,735)	-	-	412,892	285,838	179,251	
6576 State Proportionate Share	(2,763)	(840)	4,651	(477)	-	-	113,622	78,659	49,327	
6577 CITY OF PLENTYWOOD	(5,928)	(8,219)	32,210	(3,306)	-	-	786,838	544,714	341,594	
6577 State Proportionate Share	(4,712)	(6,149)	8,899	(913)	-	-	217,401	150,503	94,382	
6578 CITY OF POLSON	35,935	(34,660)	131,707	(13,519)	-	-	3,217,420	2,227,365	1,396,797	
6578 State Proportionate Share	(1,450)	(25,203)	36,312	(3,727)	-	-	887,045	614,086	385,098	
6579 CITY OF POPLAR	1,256	300	18,983	(1,948)	-	-	463,717	321,023	201,316	
6579 State Proportionate Share	(1,575)	(2,208)	5,339	(548)	-	-	130,431	90,295	56,625	
6603 CITY OF RED LODGE	28,895	12,648	61,169	(6,279)	-	-	1,494,268	1,034,456	648,715	
6603 State Proportionate Share	2,836	(3,404)	17,066	(1,752)	-	-	416,906	288,617	180,994	
6581 CITY OF RONAN	(114,594)	(87,782)	23,981	(2,461)	-	-	585,812	405,548	254,322	
6581 State Proportionate Share	(36,084)	(28,983)	6,623	(680)	-	-	161,792	112,006	70,240	
6582 CITY OF ROUNDUP	(495)	4,249	32,679	(3,354)	-	-	798,297	552,648	346,569	
6582 State Proportionate Share	(3,150)	(2,479)	8,993	(923)	-	-	219,678	152,079	95,370	
6599 CITY OF SCOBEE	(17,758)	(11,582)	19,543	(2,006)	-	-	477,395	330,493	207,254	
6599 State Proportionate Share	(7,015)	(5,691)	5,383	(553)	-	-	131,508	91,041	57,092	
6585 CITY OF SHELBY	30,524	(13,863)	61,361	(6,298)	-	-	1,498,963	1,037,706	650,753	
6585 State Proportionate Share	2,909	(11,357)	17,064	(1,752)	-	-	416,851	288,579	180,970	

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

	Recognition of Deferred Outflows and Deferred Inflows as of June 30, 2023							Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2023		
	2024	2025	2026	2027	2028	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%	
<b>Total ALL Employers &amp; State</b>	\$ (66,396,498)	\$ (46,748,203)	\$ 144,301,803	\$ (14,811,784)	\$ -	\$ -	\$ 3,525,082,234	\$ 2,440,353,916	\$ 1,530,363,754	
<b>State (Non-Employer Contributing Entity)</b>	\$ (22,933,354)	\$ (20,758,741)	\$ 31,057,137	\$ (3,187,844)	\$ -	\$ -	\$ 758,680,493	\$ 525,221,481	\$ 329,370,224	
<b>Employer</b>										
6586 CITY OF SIDNEY	(203,465)	(20,548)	103,465	(10,620)	-	-	2,527,511	1,749,752	1,097,282	
6586 State Proportionate Share	(69,360)	(18,011)	28,612	(2,937)	-	-	698,947	483,869	303,438	
6379 CITY OF THREE FORKS	(9,178)	(15,999)	28,916	(2,968)	-	-	706,386	489,019	306,668	
6379 State Proportionate Share	(5,355)	(8,072)	7,957	(817)	-	-	194,387	134,571	84,390	
6590 CITY OF TOWNSEND	19,803	10,907	25,705	(2,638)	-	-	627,935	434,708	272,609	
6590 State Proportionate Share	3,358	205	7,105	(729)	-	-	173,564	120,155	75,350	
6574 CITY OF TROY	(9,820)	(23,807)	38,996	(4,003)	-	-	952,626	659,486	413,569	
6574 State Proportionate Share	(6,472)	(11,549)	10,731	(1,101)	-	-	262,148	181,480	113,808	
6592 CITY OF WHITE SULPHUR SPRINGS	(1,540)	3,053	14,706	(1,510)	-	-	359,257	248,707	155,966	
6592 State Proportionate Share	(1,890)	(784)	4,078	(419)	-	-	99,608	68,957	43,244	
6594 CITY OF WHITEFISH	55,349	36,711	352,167	(36,148)	-	-	8,602,925	5,955,657	3,734,836	
6594 State Proportionate Share	(16,260)	(29,421)	97,463	(10,004)	-	-	2,380,869	1,648,235	1,033,620	
6598 CITY OF WIBAUX	(22,366)	(13,549)	10,033	(1,030)	-	-	245,102	169,680	106,408	
6598 State Proportionate Share	(7,488)	(5,181)	2,761	(283)	-	-	67,446	46,692	29,281	
6596 CITY OF WOLF POINT	(61,561)	(72,227)	61,988	(6,363)	-	-	1,514,267	1,048,301	657,397	
6596 State Proportionate Share	(23,851)	(28,671)	17,084	(1,754)	-	-	417,335	288,914	181,180	
6399 TOWN OF ALBERTON	13,676	9,372	5,159	(530)	-	-	126,034	87,251	54,716	
6399 State Proportionate Share	3,438	2,028	1,425	(146)	-	-	34,816	24,103	15,115	
6507 TOWN OF BIG SANDY	(12,555)	(12,671)	6,611	(679)	-	-	161,485	111,793	70,106	
6507 State Proportionate Share	(4,294)	(4,527)	1,819	(187)	-	-	44,440	30,765	19,293	
7274 TOWN OF BRIDGER	8,604	(6,707)	24,653	(2,530)	-	-	602,232	416,915	261,450	
7274 State Proportionate Share	244	(4,824)	6,821	(700)	-	-	166,620	115,348	72,336	
6511 TOWN OF BROADUS	(9,580)	(11,277)	16,625	(1,706)	-	-	406,124	281,153	176,313	
6511 State Proportionate Share	(4,341)	(5,259)	4,575	(470)	-	-	111,761	77,370	48,520	
6513 TOWN OF CASCADE	(11,584)	(11,793)	13,194	(1,354)	-	-	322,304	223,125	139,924	
6513 State Proportionate Share	(4,615)	(5,019)	3,631	(373)	-	-	88,696	61,403	38,506	
6526 TOWN OF CHESTER	(38,488)	2,859	16,603	(1,704)	-	-	405,576	280,773	176,075	
6526 State Proportionate Share	(12,661)	(1,042)	4,604	(473)	-	-	112,480	77,868	48,831	
6521 TOWN OF CIRCLE	12,382	8,050	17,783	(1,825)	-	-	434,423	300,743	188,598	
6521 State Proportionate Share	1,834	326	4,894	(502)	-	-	119,548	82,761	51,900	
6524 TOWN OF CULBERTSON	(601)	(8,007)	13,576	(1,393)	-	-	331,636	229,586	143,975	
6524 State Proportionate Share	(1,426)	(3,937)	3,736	(383)	-	-	91,261	63,179	39,620	
6432 TOWN OF DENTON	14	(1,996)	1,090	(112)	-	-	26,617	18,426	11,555	
6432 State Proportionate Share	(112)	(745)	346	(35)	-	-	8,443	5,845	3,665	
6558 TOWN OF DRUMMOND	(4,479)	(1,677)	5,618	(577)	-	-	137,244	95,012	59,583	
6558 State Proportionate Share	(1,832)	(1,142)	1,546	(159)	-	-	37,767	26,145	16,396	
6607 TOWN OF EKALAKA	(7,086)	(7,735)	11,603	(1,191)	-	-	283,449	196,227	123,055	
6607 State Proportionate Share	(3,147)	(3,630)	3,193	(328)	-	-	78,001	53,999	33,863	
6536 TOWN OF ENNIS	22,287	(19,498)	37,561	(3,855)	-	-	917,565	635,214	398,347	
6536 State Proportionate Share	2,883	(10,213)	10,390	(1,067)	-	-	253,823	175,717	110,194	
6382 TOWN OF EUREKA	(24,173)	125	23,802	(2,443)	-	-	581,439	402,520	252,423	
6382 State Proportionate Share	(9,167)	(2,723)	6,611	(679)	-	-	161,492	111,798	70,110	
6537 TOWN OF FAIRFIELD	1,263	(1,829)	10,051	(1,032)	-	-	245,540	169,983	106,597	
6537 State Proportionate Share	(569)	(1,711)	2,808	(288)	-	-	68,585	47,480	29,775	
6605 TOWN OF FORT PECK	(3,095)	(3,993)	14,827	(1,522)	-	-	362,206	250,749	157,247	
6605 State Proportionate Share	(2,266)	(2,879)	4,082	(419)	-	-	99,707	69,026	43,286	
6410 TOWN OF FROID	(7,131)	(8,650)	2,718	(279)	-	-	66,405	45,971	28,829	
6410 State Proportionate Share	(2,344)	(2,885)	748	(77)	-	-	18,274	12,651	7,933	
6542 TOWN OF GERALDINE	(2,139)	(1,543)	3,237	(332)	-	-	79,064	54,735	34,325	
6542 State Proportionate Share	(916)	(820)	893	(92)	-	-	21,805	15,096	9,467	

**Employer 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, 2023						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2023		
	2024	2025	2026	2027	2028	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
<b>Total ALL Employers &amp; State</b>	\$ (66,396,498)	\$ (46,748,203)	\$ 144,301,803	\$ (14,811,784)	\$ -	\$ -	\$ 3,525,082,234	\$ 2,440,353,916	\$ 1,530,363,754
<b>State (Non-Employer Contributing Entity)</b>	\$ (22,933,354)	\$ (20,758,741)	\$ 31,057,137	\$ (3,187,844)	\$ -	\$ -	\$ 758,680,493	\$ 525,221,481	\$ 329,370,224
<b>Employer</b>									
6546 TOWN OF GRASS RANGE	3,871	3,799	776	(80)	-	-	18,951	13,119	8,227
6546 State Proportionate Share	1,065	1,041	213	(22)	-	-	5,215	3,610	2,264
6553 TOWN OF HOT SPRINGS	2,769	(3,607)	22,193	(2,278)	-	-	542,136	375,312	235,361
6553 State Proportionate Share	(1,229)	(3,616)	6,107	(627)	-	-	149,188	103,280	64,768
6434 TOWN OF HYSHAM	13,056	(6,417)	6,444	(661)	-	-	157,426	108,983	68,344
6434 State Proportionate Share	3,237	(2,647)	1,773	(182)	-	-	43,322	29,991	18,808
6562 TOWN OF LIMA	(10,305)	8,298	2,592	(266)	-	-	63,323	43,838	27,491
6562 State Proportionate Share	(3,221)	2,170	732	(75)	-	-	17,876	12,375	7,761
6601 TOWN OF MANHATTAN	33,045	28,645	92,109	(9,454)	-	-	2,250,089	1,557,698	976,844
6601 State Proportionate Share	1,227	(2,024)	25,353	(2,602)	-	-	619,345	428,762	268,880
6564 TOWN OF MEDICINE LAKE	(1,690)	(2,207)	6,860	(704)	-	-	167,591	116,021	72,757
6564 State Proportionate Share	(1,128)	(1,442)	1,888	(194)	-	-	46,118	31,927	20,022
6554 TOWN OF MELSTONE	(1,718)	(1,803)	3,382	(347)	-	-	82,608	57,188	35,863
6554 State Proportionate Share	(815)	(924)	931	(96)	-	-	22,733	15,737	9,869
6390 TOWN OF MOORE	(1,316)	(119)	2,149	(221)	-	-	52,508	36,350	22,795
6390 State Proportionate Share	(575)	(286)	597	(61)	-	-	14,591	10,101	6,334
6556 TOWN OF NASHUA	3,106	713	5,508	(565)	-	-	134,561	93,154	58,418
6556 State Proportionate Share	389	(434)	1,530	(157)	-	-	37,383	25,880	16,229
6575 TOWN OF PHILIPSBURG	(4,098)	(2,725)	30,298	(3,110)	-	-	740,144	512,389	321,323
6575 State Proportionate Share	(3,993)	(4,282)	8,338	(856)	-	-	203,677	141,002	88,423
6573 TOWN OF RICHEY	(21,347)	(20,528)	1,800	(185)	-	-	43,961	30,433	19,085
6573 State Proportionate Share	(6,347)	(6,237)	512	(53)	-	-	12,516	8,665	5,434
6583 TOWN OF RYEGATE	(1,086)	3,188	3,635	(373)	-	-	88,803	61,477	38,553
6583 State Proportionate Share	(652)	532	1,000	(103)	-	-	24,438	16,918	10,609
6353 TOWN OF SACO	(11,844)	(9,579)	8,059	(827)	-	-	196,880	136,297	85,473
6353 State Proportionate Share	(4,144)	(3,697)	2,233	(229)	-	-	54,540	37,757	23,678
6584 TOWN OF SHERIDAN	7,324	7,105	13,164	(1,351)	-	-	321,580	222,624	139,609
6584 State Proportionate Share	939	606	3,623	(372)	-	-	88,494	61,263	38,419
6366 TOWN OF ST IGNATIUS	(12,679)	(6,691)	11,201	(1,150)	-	-	273,615	189,419	118,786
6366 State Proportionate Share	(4,751)	(3,273)	3,082	(316)	-	-	75,295	52,126	32,688
6587 TOWN OF STANFORD	(483)	2,516	5,499	(564)	-	-	134,337	92,999	58,321
6587 State Proportionate Share	(647)	119	1,513	(155)	-	-	36,968	25,592	16,049
6604 TOWN OF STEVENSVILLE	(17,640)	(41,394)	42,274	(4,339)	-	-	1,032,684	714,909	448,325
6604 State Proportionate Share	(9,325)	(17,243)	11,714	(1,202)	-	-	286,146	198,094	124,226
6588 TOWN OF SUNBURST	1,355	(6,661)	10,906	(1,119)	-	-	266,427	184,443	115,665
6588 State Proportionate Share	(607)	(3,231)	3,001	(308)	-	-	73,316	50,756	31,829
6589 TOWN OF SUPERIOR	(2,477)	(3,311)	13,071	(1,342)	-	-	319,303	221,048	138,621
6589 State Proportionate Share	(1,929)	(2,482)	3,597	(369)	-	-	87,867	60,829	38,146
6580 TOWN OF TERRY	(7,722)	(10,952)	14,567	(1,495)	-	-	355,855	246,352	154,489
6580 State Proportionate Share	(3,607)	(4,927)	4,009	(411)	-	-	97,926	67,792	42,513
6597 TOWN OF THOMPSON FALLS	17,583	12,238	25,587	(2,626)	-	-	625,041	432,705	271,353
6597 State Proportionate Share	2,796	700	7,077	(726)	-	-	172,889	119,688	75,057
6600 TOWN OF TWIN BRIDGES	9,226	6,111	16,294	(1,673)	-	-	398,045	275,560	172,805
6600 State Proportionate Share	1,209	(46)	4,485	(460)	-	-	109,560	75,846	47,564
6591 TOWN OF VALIER	2,671	(6,832)	15,993	(1,642)	-	-	390,685	270,465	169,610
6591 State Proportionate Share	(682)	(3,858)	4,402	(452)	-	-	107,538	74,447	46,686
6408 TOWN OF WEST YELLOWSTONE	4,647	26,369	112,855	(11,584)	-	-	2,756,874	1,908,536	1,196,857
6408 State Proportionate Share	(8,972)	(5,221)	31,186	(3,201)	-	-	761,831	527,403	330,738
6356 TOWN OF WESTBY	(2,299)	(2,790)	4,359	(447)	-	-	106,480	73,714	46,227
6356 State Proportionate Share	(1,076)	(1,329)	1,199	(123)	-	-	29,302	20,285	12,721

Employer 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, 2023							Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2023		
	2024	2025	2026	2027	2028	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%	
	<b>Total ALL Employers &amp; State</b>	\$ (66,396,498)	\$ (46,748,203)	\$ 144,301,803	\$ (14,811,784)	\$ -	\$ -	\$ 3,525,082,234	\$ 2,440,353,916	\$ 1,530,363,754
<b>State (Non-Employer Contributing Entity)</b>	\$ (22,933,354)	\$ (20,758,741)	\$ 31,057,137	\$ (3,187,844)	\$ -	\$ -	\$ 758,680,493	\$ 525,221,481	\$ 329,370,224	
<b>Employer</b>										
6409 TOWN OF WHITEHALL	25,950	(12,939)	16,795	(1,724)	-	-	410,272	284,024	178,114	
6409 State Proportionate Share	6,102	(5,789)	4,667	(479)	-	-	114,000	78,920	49,491	
6595 TOWN OF WINNETT	5,654	(30)	3,965	(407)	-	-	96,851	67,049	42,047	
6595 State Proportionate Share	1,195	(482)	1,091	(112)	-	-	26,652	18,451	11,571	
6458 ANACONDA-DEER LODGE COUNTY	53,307	(26,066)	356,464	(36,589)	-	-	8,707,902	6,028,331	3,780,410	
6458 State Proportionate Share	(17,198)	(48,518)	98,233	(10,083)	-	-	2,399,687	1,661,262	1,041,790	
6510 BUTTE SILVER BOW	114,301	(96,691)	1,672,741	(171,698)	-	-	40,862,630	28,288,497	17,739,923	
6510 State Proportionate Share	(120,840)	(221,182)	461,383	(47,358)	-	-	11,270,921	7,802,665	4,893,108	
6444 BEAVERHEAD COUNTY	56,124	67,633	230,762	(23,686)	-	-	5,637,183	3,902,525	2,447,302	
6444 State Proportionate Share	(5,075)	(6,778)	63,932	(6,562)	-	-	1,561,758	1,081,178	678,015	
6445 BIG HORN COUNTY	504	91,301	432,528	(44,397)	-	-	10,566,031	7,314,682	4,587,090	
6445 State Proportionate Share	(40,062)	(22,588)	119,469	(12,263)	-	-	2,918,445	2,020,389	1,267,001	
6446 BLAINE COUNTY	(185,403)	(137,038)	202,567	(20,792)	-	-	4,948,424	3,425,709	2,148,287	
6446 State Proportionate Share	(73,046)	(63,612)	56,023	(5,750)	-	-	1,368,558	947,429	594,140	
6447 BROADWATER COUNTY	58,731	(12,074)	169,846	(17,434)	-	-	4,149,079	2,872,336	1,801,263	
6447 State Proportionate Share	2,130	(22,809)	46,953	(4,819)	-	-	1,146,989	794,041	497,949	
6448 CARBON COUNTY	108,361	26,292	298,804	(30,671)	-	-	7,299,349	5,053,214	3,168,907	
6448 State Proportionate Share	3,665	(26,786)	82,424	(8,460)	-	-	2,013,492	1,393,906	874,129	
6449 CARTER COUNTY	(18,130)	(39,084)	107,472	(11,031)	-	-	2,625,383	1,817,508	1,139,772	
6449 State Proportionate Share	(14,944)	(23,839)	29,821	(3,061)	-	-	728,483	504,316	316,260	
6450 CASCADE COUNTY	(243,906)	(254,568)	1,069,827	(109,812)	-	-	26,134,322	18,092,342	11,345,840	
6450 State Proportionate Share	(169,879)	(198,026)	295,306	(30,311)	-	-	7,213,883	4,994,047	3,131,803	
6451 CHOUTEAU COUNTY	51,397	21,925	184,752	(18,964)	-	-	4,513,232	3,124,433	1,959,355	
6451 State Proportionate Share	(2,016)	(14,677)	50,885	(5,223)	-	-	1,243,051	860,543	539,653	
6452 CUSTER COUNTY	(10,571)	(50,489)	217,821	(22,358)	-	-	5,321,044	3,683,668	2,310,055	
6452 State Proportionate Share	(23,294)	(40,022)	60,101	(6,169)	-	-	1,468,176	1,016,393	637,387	
6453 DANIELS COUNTY	(74,892)	(55,768)	82,951	(8,514)	-	-	2,026,376	1,402,825	879,722	
6453 State Proportionate Share	(29,370)	(26,126)	22,955	(2,356)	-	-	560,751	388,199	243,442	
6456 DAWSON COUNTY	(189,676)	(132,384)	263,632	(27,060)	-	-	6,440,150	4,458,405	2,795,898	
6456 State Proportionate Share	(80,227)	(69,758)	72,880	(7,481)	-	-	1,780,341	1,232,499	772,909	
6459 FALLON COUNTY	(310,618)	(149,667)	236,384	(24,264)	-	-	5,774,513	3,997,597	2,506,922	
6459 State Proportionate Share	(112,212)	(72,072)	65,756	(6,749)	-	-	1,606,325	1,112,031	697,363	
6460 FERGUS COUNTY	(116,862)	(56,081)	213,325	(21,897)	-	-	5,211,229	3,607,644	2,262,380	
6460 State Proportionate Share	(54,041)	(41,291)	59,258	(6,083)	-	-	1,447,597	1,002,147	628,454	
6461 FLATHEAD COUNTY	(684,611)	(259,559)	1,676,973	(172,132)	-	-	40,965,999	28,360,058	17,784,799	
6461 State Proportionate Share	(359,104)	(269,555)	462,847	(47,509)	-	-	11,306,679	7,827,420	4,908,632	
6462 GALLATIN COUNTY	(665,974)	(1,057,482)	1,418,747	(145,627)	-	-	34,657,921	23,993,084	15,046,238	
6462 State Proportionate Share	(326,662)	(477,422)	392,934	(40,333)	-	-	9,598,808	6,645,090	4,167,185	
6463 GARFIELD COUNTY	19,213	(35,391)	123,597	(12,687)	-	-	3,019,288	2,090,201	1,310,780	
6463 State Proportionate Share	(5,223)	(24,283)	34,286	(3,519)	-	-	837,546	579,819	363,609	
6464 GLACIER COUNTY	(46,870)	(26,714)	202,630	(20,799)	-	-	4,949,943	3,426,761	2,148,947	
6464 State Proportionate Share	(32,205)	(31,233)	55,978	(5,746)	-	-	1,367,449	946,661	593,658	
6465 GOLDEN VALLEY COUNTY	(27,861)	(10,814)	20,039	(2,057)	-	-	489,515	338,883	212,516	
6465 State Proportionate Share	(10,157)	(5,654)	5,536	(568)	-	-	135,234	93,620	58,710	
6466 GRANITE COUNTY	(66,120)	(30,640)	109,166	(11,205)	-	-	2,666,756	1,846,150	1,157,734	
6466 State Proportionate Share	(29,332)	(21,632)	30,186	(3,098)	-	-	737,395	510,486	320,129	
6467 HILL COUNTY	(115,761)	(47,756)	271,055	(27,822)	-	-	6,621,482	4,583,938	2,874,621	
6467 State Proportionate Share	(58,932)	(45,506)	75,037	(7,702)	-	-	1,833,040	1,268,982	795,768	
6468 JEFFERSON COUNTY	(152,905)	(200,219)	314,414	(32,273)	-	-	7,680,671	5,317,196	3,334,453	
6468 State Proportionate Share	(74,090)	(96,015)	86,740	(8,903)	-	-	2,118,936	1,466,903	919,905	

Employer 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, 2023						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2023		
	2024	2025	2026	2027	2028	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
<b>Total ALL Employers &amp; State</b>	\$ (66,396,498)	\$ (46,748,203)	\$ 144,301,803	\$ (14,811,784)	\$ -	\$ -	\$ 3,525,082,234	\$ 2,440,353,916	\$ 1,530,363,754
<b>State (Non-Employer Contributing Entity)</b>	\$ (22,933,354)	\$ (20,758,741)	\$ 31,057,137	\$ (3,187,844)	\$ -	\$ -	\$ 758,680,493	\$ 525,221,481	\$ 329,370,224
<b>Employer</b>									
6469 JUDITH BASIN COUNTY	(28,029)	(17,269)	98,468	(10,107)	-	-	2,405,423	1,665,233	1,044,280
6469 State Proportionate Share	(17,230)	(16,361)	27,107	(2,782)	-	-	662,195	458,426	287,483
6470 LAKE COUNTY	75,571	(11,585)	552,310	(56,692)	-	-	13,492,115	9,340,360	5,857,408
6470 State Proportionate Share	(28,584)	(66,900)	152,409	(15,644)	-	-	3,723,118	2,577,450	1,616,338
6471 LEWIS & CLARK COUNTY	(104,863)	(585,171)	1,145,527	(117,582)	-	-	27,983,541	19,372,525	12,148,652
6471 State Proportionate Share	(136,449)	(306,203)	316,397	(32,476)	-	-	7,729,119	5,350,737	3,355,486
6472 LIBERTY COUNTY	(5,599)	14,342	121,771	(12,499)	-	-	2,974,692	2,059,328	1,291,420
6472 State Proportionate Share	(12,912)	(9,841)	33,685	(3,458)	-	-	822,877	569,664	357,240
6473 LINCOLN COUNTY	(216,760)	(206,551)	358,397	(36,787)	-	-	8,755,107	6,061,010	3,800,904
6473 State Proportionate Share	(96,265)	(102,583)	99,278	(10,190)	-	-	2,425,222	1,678,939	1,052,875
6474 MADISON COUNTY	(500,351)	(218,603)	583,269	(59,869)	-	-	14,248,407	9,863,928	6,185,741
6474 State Proportionate Share	(200,592)	(131,995)	161,007	(16,526)	-	-	3,933,165	2,722,862	1,707,527
6475 MCCONE COUNTY	(47,764)	(38,291)	107,718	(11,057)	-	-	2,631,389	1,821,665	1,142,380
6475 State Proportionate Share	(23,873)	(23,844)	29,711	(3,050)	-	-	725,799	502,458	315,095
6476 MEAGHER COUNTY	(37,423)	(51,149)	92,614	(9,506)	-	-	2,262,437	1,566,246	982,204
6476 State Proportionate Share	(19,510)	(25,862)	25,490	(2,616)	-	-	622,689	431,077	270,332
6477 MINERAL COUNTY	54,778	3,606	162,598	(16,690)	-	-	3,972,024	2,749,764	1,724,397
6477 State Proportionate Share	1,101	(17,768)	44,826	(4,601)	-	-	1,095,027	758,068	475,390
6478 MISSOULA COUNTY	314,763	(355,584)	3,649,074	(374,557)	-	-	89,141,544	61,711,161	38,699,519
6478 State Proportionate Share	(242,106)	(525,088)	1,010,606	(103,733)	-	-	24,687,637	17,090,827	10,717,783
6479 MUSSELSHELL COUNTY	85,833	34,838	150,830	(15,482)	-	-	3,684,568	2,550,763	1,599,602
6479 State Proportionate Share	11,203	(7,052)	41,648	(4,275)	-	-	1,017,393	704,324	441,687
6480 PARK COUNTY	129,092	94,888	326,856	(33,550)	-	-	7,984,610	5,527,608	3,466,403
6480 State Proportionate Share	8,570	(9,123)	90,581	(9,298)	-	-	2,212,772	1,531,864	960,643
6481 PETROLEUM COUNTY	3,874	(8,352)	20,279	(2,082)	-	-	495,383	342,945	215,063
6481 State Proportionate Share	(781)	(4,837)	5,589	(574)	-	-	136,536	94,521	59,275
6482 PHILLIPS COUNTY	(88,944)	(99,130)	140,074	(14,378)	-	-	3,421,792	2,368,848	1,485,522
6482 State Proportionate Share	(39,050)	(45,549)	38,603	(3,962)	-	-	943,018	652,835	409,398
6483 PONDERA COUNTY	(27,724)	(56,562)	145,448	(14,929)	-	-	3,553,093	2,459,745	1,542,524
6483 State Proportionate Share	(21,656)	(33,624)	40,047	(4,111)	-	-	978,293	677,255	424,712
6485 POWDER RIVER COUNTY	(36,338)	(142,488)	298,789	(30,669)	-	-	7,298,967	5,052,950	3,168,742
6485 State Proportionate Share	(38,374)	(76,735)	82,432	(8,461)	-	-	2,013,700	1,394,050	874,219
6484 POWELL COUNTY	121,757	51,857	148,528	(15,246)	-	-	3,628,332	2,511,832	1,575,188
6484 State Proportionate Share	21,729	(1,960)	41,057	(4,214)	-	-	1,002,964	694,335	435,422
6486 PRAIRIE COUNTY	(7,475)	(19,846)	66,127	(6,788)	-	-	1,615,391	1,118,308	701,299
6486 State Proportionate Share	(8,334)	(13,524)	18,269	(1,875)	-	-	446,287	308,957	193,749
6487 RAVALLI COUNTY	(81,683)	(157,378)	544,716	(55,912)	-	-	13,306,605	9,211,935	5,776,871
6487 State Proportionate Share	(73,144)	(108,891)	150,387	(15,436)	-	-	3,673,734	2,543,263	1,594,899
6488 RICHLAND COUNTY	(373,724)	(201,554)	470,445	(48,289)	-	-	11,492,291	7,955,916	4,989,213
6488 State Proportionate Share	(153,762)	(114,759)	130,171	(13,361)	-	-	3,179,886	2,201,380	1,380,502
6489 ROOSEVELT COUNTY	(123,830)	(104,841)	319,043	(32,748)	-	-	7,793,757	5,395,484	3,383,548
6489 State Proportionate Share	(65,874)	(68,124)	88,050	(9,038)	-	-	2,150,933	1,489,054	933,797
6490 ROSEBUD COUNTY	(67,239)	(90,724)	256,542	(26,333)	-	-	6,266,936	4,338,492	2,720,700
6490 State Proportionate Share	(43,745)	(56,721)	70,895	(7,277)	-	-	1,731,868	1,198,942	751,865
6491 SANDERS COUNTY	40,540	(16,219)	293,153	(30,091)	-	-	7,161,310	4,957,652	3,108,980
6491 State Proportionate Share	(15,336)	(38,827)	80,723	(8,286)	-	-	1,971,943	1,365,142	856,091
6492 SHERIDAN COUNTY	(117,863)	(72,922)	218,921	(22,471)	-	-	5,347,915	3,702,269	2,321,720
6492 State Proportionate Share	(54,827)	(46,818)	60,287	(6,188)	-	-	1,472,733	1,019,548	639,366
6494 STILLWATER COUNTY	(202,693)	(133,816)	248,531	(25,510)	-	-	6,071,251	4,203,023	2,635,746
6494 State Proportionate Share	(81,680)	(68,326)	68,934	(7,076)	-	-	1,683,960	1,165,777	731,067

Employer 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, 2023							Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2023		
	2024	2025	2026	2027	2028	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Total ALL Employers &amp; State</b>	<b>\$ (66,396,498)</b>	<b>\$ (46,748,203)</b>	<b>\$ 144,301,803</b>	<b>\$ (14,811,784)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,525,082,234</b>	<b>\$ 2,440,353,916</b>	<b>\$ 1,530,363,754</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ (22,933,354)</b>	<b>\$ (20,758,741)</b>	<b>\$ 31,057,137</b>	<b>\$ (3,187,844)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 758,680,493</b>	<b>\$ 525,221,481</b>	<b>\$ 329,370,224</b>	
<b>Employer</b>										
6495 SWEET GRASS COUNTY	(27,664)	(51,898)	124,946	(12,825)	-	-	3,052,257	2,113,025	1,325,093	
6495 State Proportionate Share	(19,693)	(29,666)	34,617	(3,553)	-	-	845,643	585,424	367,124	
6496 TETON COUNTY	(136,202)	(114,271)	164,537	(16,889)	-	-	4,019,399	2,782,561	1,744,964	
6496 State Proportionate Share	(54,554)	(52,670)	45,449	(4,665)	-	-	1,110,241	768,601	481,995	
6497 TOOLE COUNTY	(1,276,677)	(139,092)	165,579	(16,996)	-	-	4,044,849	2,800,180	1,756,013	
6497 State Proportionate Share	(389,944)	(60,419)	45,890	(4,710)	-	-	1,121,029	776,069	486,679	
6498 TREASURE COUNTY	(15,764)	(22,835)	41,674	(4,278)	-	-	1,018,047	704,776	441,970	
6498 State Proportionate Share	(8,455)	(11,552)	11,504	(1,181)	-	-	281,017	194,544	122,000	
6499 VALLEY COUNTY	(233,391)	(117,083)	235,960	(24,220)	-	-	5,764,156	3,990,426	2,502,426	
6499 State Proportionate Share	(90,024)	(61,881)	65,087	(6,681)	-	-	1,589,984	1,100,719	690,269	
6500 WHEATLAND COUNTY	(16,098)	(30,438)	71,073	(7,295)	-	-	1,736,212	1,201,950	753,752	
6500 State Proportionate Share	(11,141)	(17,183)	19,584	(2,010)	-	-	478,408	331,193	207,694	
6501 WIBAUX COUNTY	(48,836)	(69,167)	115,862	(11,893)	-	-	2,830,343	1,959,398	1,228,753	
6501 State Proportionate Share	(24,848)	(33,694)	31,913	(3,276)	-	-	779,587	539,695	338,447	
6502 YELLOWSTONE COUNTY	(179,967)	(343,970)	1,313,406	(134,814)	-	-	32,084,581	22,211,605	13,929,059	
6502 State Proportionate Share	(173,837)	(252,710)	363,152	(37,276)	-	-	8,871,274	6,141,430	3,851,336	
6435 ARLEE-LAKE COUNTY WATER & SEWER DISTRICT	14,436	10,906	3,925	(403)	-	-	95,884	66,379	41,627	
6435 State Proportionate Share	3,877	2,795	1,080	(111)	-	-	26,386	18,267	11,455	
6720 BEAR PAW COOPERATIVE	(1,725)	(1,628)	3,018	(310)	-	-	73,718	51,034	32,004	
6720 State Proportionate Share	(784)	(830)	830	(85)	-	-	20,286	14,044	8,807	
6725 BERT MOONEY AIRPORT AUTHORITY	1,517	1,346	20,522	(2,106)	-	-	501,315	347,052	217,639	
6725 State Proportionate Share	(1,435)	(1,982)	5,680	(583)	-	-	138,749	96,053	60,236	
6740 BIG COUNTRY EDUCATIONAL COOP	(715)	183	2,875	(295)	-	-	70,236	48,623	30,492	
6740 State Proportionate Share	(474)	(275)	791	(81)	-	-	19,327	13,380	8,391	
6709 BIG FORK CO WATER & SEWER	2,233	(10,710)	34,704	(3,562)	-	-	847,768	586,895	368,046	
6709 State Proportionate Share	(2,539)	(7,162)	9,550	(980)	-	-	233,291	161,503	101,280	
7689 BIG HORN COUNTY CEMETERY DISTRICT #1	(5,964)	4,366	4,254	(437)	-	-	103,917	71,940	45,114	
7689 State Proportionate Share	(2,141)	812	1,171	(120)	-	-	28,597	19,797	12,415	
6348 BIG SKY CO WATER & SEWER DIST #363	32,009	29,545	25,973	(2,666)	-	-	634,485	439,243	275,453	
6348 State Proportionate Share	7,216	5,699	7,680	(788)	-	-	187,613	129,881	81,449	
6739 BIG SKY ECONOMIC DEVELOPMENT AUTH	(58,182)	(17,894)	37,029	(3,801)	-	-	904,555	626,208	392,700	
6739 State Proportionate Share	(20,487)	(10,030)	11,103	(1,140)	-	-	271,231	187,768	117,751	
6347 BIG SKY FIRE DEPARTMENT	(660)	(157)	-	-	-	-	-	-	-	
6347 State Proportionate Share	(915)	(838)	-	-	-	-	-	-	-	
6741 BIG SKY SPECIAL EDUCATION COOP	(10,686)	(1,279)	3,852	(395)	-	-	94,103	65,146	40,853	
6741 State Proportionate Share	(3,490)	(822)	1,060	(109)	-	-	25,896	17,928	11,242	
6697 BILLINGS HOUSING AUTHORITY	(16,682)	5,134	115,092	(11,814)	-	-	2,811,542	1,946,382	1,220,590	
6697 State Proportionate Share	(15,605)	(11,635)	31,839	(3,268)	-	-	777,784	538,446	337,664	
7699 BITTERROOT PUBLIC LIBRARY	12,480	1,078	24,014	(2,465)	-	-	586,637	406,119	254,680	
7699 State Proportionate Share	1,441	(2,445)	6,657	(683)	-	-	162,619	112,578	70,599	
6634 BITTERROOT CONSERVATION DISTRICT	(615)	(797)	5,024	(516)	-	-	122,726	84,961	53,280	
6634 State Proportionate Share	(623)	(793)	1,386	(142)	-	-	33,869	23,447	14,704	
12138 Bitterroot Valley Community College	7,341	7,555	1,570	(161)	-	-	38,358	26,555	16,653	
12138 State Proportionate Share	2,026	2,085	433	(44)	-	-	10,586	7,329	4,596	
6350 BITTERROOT VALLEY SEC	(2,751)	(4,279)	1,104	(113)	-	-	26,976	18,675	11,711	
6350 State Proportionate Share	(944)	(1,423)	346	(36)	-	-	8,455	5,853	3,671	
10565 BROADWATER CONSERVATION DISTRICT	(11,121)	(9,430)	1,324	(136)	-	-	32,337	22,387	14,039	
10565 State Proportionate Share	(3,348)	(2,917)	372	(38)	-	-	9,090	6,293	3,947	
6421 BUFFALO RAPIDS IRRIGATION PROJECT 1	(11,048)	(9,564)	16,070	(1,649)	-	-	392,567	271,768	170,427	
6421 State Proportionate Share	(4,721)	(4,685)	4,422	(454)	-	-	108,032	74,789	46,901	

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

	Recognition of Deferred Outflows and Deferred Inflows as of June 30, 2023							Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2023		
	2024	2025	2026	2027	2028	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%	
<b>Total ALL Employers &amp; State</b>	\$ (66,396,498)	\$ (46,748,203)	\$ 144,301,803	\$ (14,811,784)	\$ -	\$ -	\$ 3,525,082,234	\$ 2,440,353,916	\$ 1,530,363,754	
<b>State (Non-Employer Contributing Entity)</b>	\$ (22,933,354)	\$ (20,758,741)	\$ 31,057,137	\$ (3,187,844)	\$ -	\$ -	\$ 758,680,493	\$ 525,221,481	\$ 329,370,224	
<b>Employer</b>										
6422 BUFFALO RAPIDS IRRI PROJECT 2	(13,432)	(16,537)	21,027	(2,158)	-	-	513,649	355,590	222,993	
6422 State Proportionate Share	(5,732)	(7,248)	5,816	(597)	-	-	142,073	98,355	61,679	
6711 CABINET MOUNTAIN COOPERATIVE	3,356	(127)	4,365	(448)	-	-	106,624	73,814	46,289	
6711 State Proportionate Share	583	(538)	1,201	(123)	-	-	29,342	20,313	12,738	
6727 CASCADE CONSERVATION DISTRICT	8,788	3,213	7,463	(766)	-	-	182,320	126,217	79,151	
6727 State Proportionate Share	1,732	(71)	2,054	(211)	-	-	50,187	34,743	21,788	
6662 CENTER FOR MENTAL HEALTH	(240)	(1,609)	3,427	(352)	-	-	83,715	57,955	36,344	
6662 State Proportionate Share	(385)	(871)	943	(97)	-	-	23,038	15,949	10,002	
6703 CENTRAL MONTANA LEARNING RESOURCE CTR	1,060	823	2,409	(247)	-	-	58,847	40,739	25,548	
6703 State Proportionate Share	102	1	709	(73)	-	-	17,331	11,998	7,524	
6719 CENTRAL VALLEY FIRE DISTRICT	34,394	(17,085)	17,415	(1,788)	-	-	425,419	294,511	184,690	
6719 State Proportionate Share	8,488	(7,077)	4,792	(492)	-	-	117,072	81,047	50,825	
6650 CHOUTEAU COUNTY CONSERVATION DIST	(1,510)	(2,159)	1,168	(120)	-	-	28,522	19,745	12,382	
6650 State Proportionate Share	(551)	(776)	321	(33)	-	-	7,849	5,434	3,407	
6428 COLUMBUS RURAL FIRE DISTRICT #3	5,830	(23,673)	13,251	(1,360)	-	-	323,704	224,094	140,531	
6428 State Proportionate Share	489	(8,559)	3,647	(374)	-	-	89,079	61,668	38,672	
6433 CORVALLIS COUNTY SEWER DISTRICT	(54)	(714)	3,591	(369)	-	-	87,711	60,721	38,079	
6433 State Proportionate Share	(346)	(623)	988	(101)	-	-	24,137	16,710	10,479	
6707 Crown Hill	(2,089)	(8,253)	3,436	(353)	-	-	83,946	58,115	36,444	
6707 State Proportionate Share	(930)	(2,848)	946	(97)	-	-	23,101	15,992	10,029	
6394 DALY DITCHES IRRIGATION DISTRICT	(12)	4,085	3,871	(397)	-	-	94,560	65,462	41,052	
6394 State Proportionate Share	(316)	739	1,196	(123)	-	-	29,210	20,222	12,681	
6677 DAWSON COMMUNITY COLLEGE	(74,176)	28,563	105,507	(10,830)	-	-	2,577,391	1,784,284	1,118,937	
6677 State Proportionate Share	(32,073)	(4,253)	29,186	(2,996)	-	-	712,961	493,571	309,522	
6686 DEER LODGE COUNTY HEAD START PROGRAM	(59,359)	(24,858)	32,031	(3,288)	-	-	782,480	541,698	339,702	
6686 State Proportionate Share	(20,340)	(11,035)	8,820	(905)	-	-	215,462	149,161	93,540	
8514 Drummond School and Community Library District	(283)	(603)	1,661	(170)	-	-	40,565	28,083	17,611	
8514 State Proportionate Share	(236)	(370)	457	(47)	-	-	11,163	7,728	4,846	
6389 DRY PRAIRIE RURAL WATER	(16,775)	(6,000)	87,549	(8,986)	-	-	2,138,697	1,480,583	928,484	
6389 State Proportionate Share	(12,971)	(11,812)	24,092	(2,473)	-	-	588,543	407,439	255,508	
8715 DRY REDWATER REGIONAL WATER AUTHORITY	6,707	4,848	8,838	(907)	-	-	215,908	149,469	93,733	
8715 State Proportionate Share	1,156	430	2,432	(250)	-	-	59,415	41,132	25,794	
6705 EASTERN YELLOWSTONE COUNTY SEC	(1,035)	(1,111)	1,432	(147)	-	-	34,972	24,210	15,182	
6705 State Proportionate Share	(436)	(494)	394	(40)	-	-	9,624	6,662	4,178	
6750 FERGUS COUNTY CONSERVATION DIST	(4,207)	(2,622)	2,035	(209)	-	-	49,708	34,412	21,580	
6750 State Proportionate Share	(1,422)	(1,013)	560	(57)	-	-	13,680	9,470	5,939	
6716 FLATHEAD CONSERVATION DISTRICT	25,070	8,615	10,445	(1,072)	-	-	255,156	176,640	110,772	
6716 State Proportionate Share	6,081	1,167	2,929	(301)	-	-	71,553	49,535	31,064	
6708 FLATHEAD MUNICIPAL AIRPORT AUTHORITY	185,899	57,875	168,938	(17,341)	-	-	4,126,909	2,856,988	1,791,638	
6708 State Proportionate Share	39,064	(2,411)	46,780	(4,802)	-	-	1,142,756	791,110	496,111	
6699 FLATHEAD SPECIAL EDUC COOP	1,904	1,648	3,492	(358)	-	-	59,061	59,061	37,037	
6699 State Proportionate Share	238	90	961	(99)	-	-	23,477	16,253	10,192	
6676 FLATHEAD VALLEY COMMUNITY COLLEGE	63,584	(12,519)	390,618	(40,095)	-	-	9,542,219	6,605,914	4,142,617	
6676 State Proportionate Share	(17,304)	(48,518)	107,741	(11,059)	-	-	2,631,965	1,822,064	1,142,630	
6638 FORT SHAW IRRIGATION DIST	8,712	(5,641)	10,665	(1,095)	-	-	260,522	180,355	113,102	
6638 State Proportionate Share	1,575	(2,900)	2,935	(301)	-	-	71,694	49,633	31,125	
6414 FRENCHTOWN RURAL FIRE DISTRICT	1,050	90	3,827	(393)	-	-	93,490	64,721	40,587	
6414 State Proportionate Share	(44)	(411)	1,053	(108)	-	-	25,726	17,809	11,168	
6682 GALLATIN AIRPORT AUTHORITY	371,715	118,527	271,867	(27,906)	-	-	6,641,318	4,597,670	2,883,233	
6682 State Proportionate Share	85,826	4,949	75,947	(7,796)	-	-	1,855,276	1,284,376	805,441	



Employer 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, 2023							Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2023		
	2024	2025	2026	2027	2028	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Total ALL Employers &amp; State</b>	<b>\$ (66,396,498)</b>	<b>\$ (46,748,203)</b>	<b>\$ 144,301,803</b>	<b>\$ (14,811,784)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,525,082,234</b>	<b>\$ 2,440,353,916</b>	<b>\$ 1,530,363,754</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ (22,933,354)</b>	<b>\$ (20,758,741)</b>	<b>\$ 31,057,137</b>	<b>\$ (3,187,844)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 758,680,493</b>	<b>\$ 525,221,481</b>	<b>\$ 329,370,224</b>	
<b>Employer</b>										
6736 GALLATIN CONSERVATION DISTRICT	19,971	154	11,861	(1,217)	-	-	289,737	200,580	125,785	
6736 State Proportionate Share	4,769	(1,313)	3,264	(335)	-	-	79,730	55,196	34,614	
6702 GALLATIN-MADISON SEC	(3,305)	(5,214)	4,400	(452)	-	-	107,496	74,417	46,668	
6702 State Proportionate Share	(1,375)	(2,055)	1,211	(124)	-	-	29,581	20,479	12,842	
6718 GARDINER - PARK COUNTY WATER DIST	5,529	3,505	15,275	(1,568)	-	-	373,158	258,331	162,001	
6718 State Proportionate Share	218	(706)	4,204	(431)	-	-	102,689	71,090	44,581	
6691 GLASGOW IRRIGATION DISTRICT	(6,837)	627	8,778	(901)	-	-	214,428	148,445	93,091	
6691 State Proportionate Share	(2,818)	(823)	2,444	(251)	-	-	59,696	41,326	25,916	
7276 GRANITE CO HOSPITAL & NURSING HOME	42,421	(42,345)	142,395	(14,616)	-	-	3,478,494	2,408,102	1,510,138	
7276 State Proportionate Share	(818)	(28,463)	39,549	(4,059)	-	-	966,127	668,833	419,430	
6373 GRANITE CONSERVATION DISTRICT	59	(2,315)	1,965	(202)	-	-	48,009	33,236	20,842	
6373 State Proportionate Share	(164)	(914)	541	(56)	-	-	13,211	9,146	5,735	
6717 GREAT DIVIDE EDUCATION SERVICES	762	722	4,598	(472)	-	-	112,334	77,767	48,768	
6717 State Proportionate Share	(199)	(312)	1,265	(130)	-	-	30,913	21,400	13,420	
11990 GREAT FALLS HOUSING AUTHORITY	337,897	347,473	70,327	(7,219)	-	-	1,717,991	1,189,336	745,841	
11990 State Proportionate Share	93,205	95,847	19,399	(1,991)	-	-	473,889	328,065	205,732	
6660 GREAT FALLS INT AIRPORT	9,600	(2,970)	45,343	(4,654)	-	-	1,107,656	766,811	480,873	
6660 State Proportionate Share	(1,231)	(6,009)	12,767	(1,310)	-	-	311,871	215,903	135,394	
6641 GREENFIELDS IRRIGATION DIST	(31,347)	(50,343)	78,999	(8,109)	-	-	1,929,830	1,335,988	837,808	
6641 State Proportionate Share	(16,695)	(24,103)	21,739	(2,231)	-	-	531,051	367,638	230,548	
6417 HEBGEN BASIN RURAL FD	1,079	889	3,822	(392)	-	-	93,362	64,633	40,532	
6417 State Proportionate Share	(35)	(174)	1,052	(108)	-	-	25,691	17,785	11,153	
6663 HELENA HOUSING AUTHORITY	611	(43,643)	81,000	(8,314)	-	-	1,978,701	1,369,820	859,024	
6663 State Proportionate Share	(7,220)	(22,302)	22,491	(2,309)	-	-	549,421	380,355	238,523	
6632 HELENA REGIONAL AIRPORT AUTH	(13,887)	(21,200)	96,562	(9,912)	-	-	2,358,865	1,633,002	1,024,067	
6632 State Proportionate Share	(12,263)	(16,886)	26,932	(2,764)	-	-	657,912	455,461	285,623	
6685 HELENA VALLEY IRRIGATION DIST	(5,376)	(21,273)	20,069	(2,060)	-	-	490,253	339,393	212,836	
6685 State Proportionate Share	(3,427)	(8,627)	5,523	(567)	-	-	134,911	93,396	58,569	
6664 HILL CO PUBLIC CEMETERY DIST	6,860	2,553	5,703	(585)	-	-	139,316	96,446	60,482	
6664 State Proportionate Share	1,453	50	1,596	(164)	-	-	38,998	26,998	16,930	
6377 HINSDALE WATER & SEWER DISTRICT	(5,730)	(2,796)	782	(80)	-	-	19,112	13,231	8,297	
6377 State Proportionate Share	(1,754)	(921)	215	(22)	-	-	5,259	3,641	2,283	
6631 HOUSING AUTHORITY OF ANACONDA	(10,376)	(8,613)	31,297	(3,212)	-	-	764,541	529,279	331,915	
6631 State Proportionate Share	(5,924)	(6,148)	8,612	(884)	-	-	210,387	145,647	91,336	
6637 HOUSING AUTHORITY OF BUTTE	(61,380)	(50,366)	59,036	(6,060)	-	-	1,442,160	998,383	626,093	
6637 State Proportionate Share	(23,322)	(21,613)	16,302	(1,673)	-	-	398,232	275,689	172,887	
6640 HOUSING AUTHORITY OF GLASGOW	(11,723)	(16,674)	13,594	(1,395)	-	-	332,092	229,901	144,173	
6640 State Proportionate Share	(4,693)	(6,518)	3,741	(384)	-	-	91,386	63,265	39,674	
6746 HUMAN RESOURCES COUNCIL DIST XI	(59,590)	(14,519)	103,336	(10,607)	-	-	2,524,358	1,747,570	1,095,914	
6746 State Proportionate Share	(26,872)	(16,147)	28,660	(2,942)	-	-	700,132	484,689	303,952	
6635 HUMAN RESOURCES COUNCIL DIST XII	(55,672)	(6,940)	236,268	(24,252)	-	-	5,771,677	3,995,633	2,505,691	
6635 State Proportionate Share	(38,161)	(29,115)	65,095	(6,682)	-	-	1,590,178	1,100,853	690,353	
6425 HYALITE RFD	(5,026)	(1,383)	1,811	(186)	-	-	44,249	30,633	19,210	
6425 State Proportionate Share	(1,642)	(619)	498	(51)	-	-	12,177	8,430	5,286	
6722 JUDITH BASIN CONSERVATION DIST	(540)	(945)	1,507	(155)	-	-	36,809	25,482	15,980	
6722 State Proportionate Share	(297)	(454)	415	(43)	-	-	10,129	7,012	4,397	
6738 LAKESIDE CO WATER & SEWER	5,270	(5,469)	25,428	(2,610)	-	-	621,178	430,031	269,676	
6738 State Proportionate Share	(793)	(4,539)	6,998	(718)	-	-	170,939	118,338	74,211	
6357 LARCHMONT GOLF COURSE	(4,437)	(7,146)	16,558	(1,700)	-	-	404,478	280,013	175,598	
6357 State Proportionate Share	(2,824)	(4,068)	4,557	(468)	-	-	111,322	77,066	48,329	

Employer 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, 2023							Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2023		
	2024	2025	2026	2027	2028	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Total ALL Employers &amp; State</b>	<b>\$ (66,396,498)</b>	<b>\$ (46,748,203)</b>	<b>\$ 144,301,803</b>	<b>\$ (14,811,784)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,525,082,234</b>	<b>\$ 2,440,353,916</b>	<b>\$ 1,530,363,754</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ (22,933,354)</b>	<b>\$ (20,758,741)</b>	<b>\$ 31,057,137</b>	<b>\$ (3,187,844)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 758,680,493</b>	<b>\$ 525,221,481</b>	<b>\$ 329,370,224</b>	
<b>Employer</b>										
6358 LEWIS & CLARK CONSERVATION DIST	(4,182)	3,247	5,712	(586)	-	-	139,539	96,600	60,579	
6358 State Proportionate Share	(1,784)	205	1,590	(163)	-	-	38,839	26,888	16,862	
6694 LEWIS & CLARK LIBRARY	19,194	5,295	125,478	(12,880)	-	-	3,065,235	2,122,009	1,330,728	
6694 State Proportionate Share	(6,083)	(13,324)	34,733	(3,565)	-	-	848,480	587,388	368,355	
6372 LIBERTY CO CONSERVATION DISTRICT	(7,078)	(8,256)	-	-	-	-	-	-	-	
6372 State Proportionate Share	(2,078)	(2,456)	-	-	-	-	-	-	-	
6397 LINCOLN CONSERVATION DISTRICT	(944)	1,770	2,422	(249)	-	-	59,157	40,954	25,682	
6397 State Proportionate Share	(499)	249	666	(68)	-	-	16,279	11,270	7,067	
6729 LINCOLN COUNTY RURAL FIRE DIST	(7,540)	(7,958)	9,233	(948)	-	-	225,556	156,149	97,922	
6729 State Proportionate Share	(3,063)	(3,425)	2,541	(261)	-	-	62,072	42,971	26,948	
6730 LOCKWOOD RURAL FIRE DIST 8	(4,697)	(5,450)	4,595	(472)	-	-	112,251	77,710	48,732	
6730 State Proportionate Share	(1,802)	(2,148)	1,265	(130)	-	-	30,890	21,385	13,411	
6391 LOCKWOOD WATER & SEWER DISTRICT	5,676	1,782	25,322	(2,599)	-	-	618,586	428,236	268,550	
6391 State Proportionate Share	(963)	(2,661)	7,031	(722)	-	-	171,767	118,911	74,570	
6430 MADISON CONSERVATION DISTRICT	21,877	20,810	6,167	(633)	-	-	150,650	104,292	65,402	
6430 State Proportionate Share	5,686	5,291	1,707	(175)	-	-	41,701	28,869	18,104	
6355 MALTA CEMETERY DISTRICT	(1,640)	(1,428)	3,341	(343)	-	-	81,627	56,509	35,437	
6355 State Proportionate Share	(788)	(807)	920	(94)	-	-	22,464	15,551	9,752	
6672 MALTA IRRIGATION DISTRICT	(21,323)	(35,227)	33,451	(3,434)	-	-	817,151	565,700	354,755	
6672 State Proportionate Share	(9,340)	(14,312)	9,205	(945)	-	-	224,867	155,671	97,623	
9111 Meagher County Conservation District	-	-	-	-	-	-	-	-	-	
9111 State Proportionate Share	-	-	-	-	-	-	-	-	-	
6671 MILES COMMUNITY COLLEGE	(26,484)	(25,332)	91,586	(9,401)	-	-	2,237,310	1,548,851	971,296	
6671 State Proportionate Share	(16,334)	(18,103)	25,423	(2,610)	-	-	621,047	429,940	269,619	
6419 MILK RIVER JBC	16,161	6,704	10,774	(1,106)	-	-	263,205	182,212	114,267	
6419 State Proportionate Share	3,752	760	2,965	(304)	-	-	72,429	50,142	31,444	
6706 MISSOULA AREA SEC	(1,325)	(1,864)	5,635	(578)	-	-	137,644	95,288	59,756	
6706 State Proportionate Share	(907)	(1,200)	1,551	(159)	-	-	37,877	26,222	16,444	
6700 MISSOULA COUNTY AIRPORT	70,908	89,716	245,455	(25,195)	-	-	5,996,099	4,150,997	2,603,120	
6700 State Proportionate Share	(1,671)	(1,580)	67,918	(6,971)	-	-	1,659,141	1,148,595	720,292	
11782 MISSOULA IRRIGATION DISTRICT	22,275	22,881	4,456	(457)	-	-	108,852	75,357	47,257	
11782 State Proportionate Share	6,130	6,297	1,226	(126)	-	-	29,956	20,738	13,005	
6661 MISSOULA RURAL FIRE DISTRICT	(21,162)	(101,011)	19,217	(1,972)	-	-	469,431	324,979	203,797	
6661 State Proportionate Share	(8,144)	(32,218)	5,294	(543)	-	-	129,333	89,535	56,148	
6749 NO MONTANA JOINT REFUSE DISPOSAL DIST	(10,676)	(14,864)	32,127	(3,298)	-	-	784,806	543,308	340,712	
6749 State Proportionate Share	(6,103)	(8,112)	8,870	(910)	-	-	216,674	150,000	94,066	
6714 NORTH CENTRAL LEARNING SEC	1,361	609	4,035	(414)	-	-	98,572	68,240	42,794	
6714 State Proportionate Share	28	(281)	1,110	(114)	-	-	27,125	18,779	11,776	
6424 NORTH LAKE CO PUBLIC LIBRARY DIST	2,976	2,080	13,926	(1,429)	-	-	340,195	235,511	147,691	
6424 State Proportionate Share	(245)	(950)	3,914	(402)	-	-	95,606	66,186	41,506	
6398 NORTH VALLEY PUBLIC LIBRARY	(2,635)	(5,635)	16,559	(1,700)	-	-	404,508	280,034	175,611	
6398 State Proportionate Share	(2,288)	(3,565)	4,559	(468)	-	-	111,359	77,092	48,345	
6393 PABLO-LAKE COUNTY WATER & SEWER	(4,494)	(5,876)	12,902	(1,324)	-	-	315,176	218,191	136,829	
6393 State Proportionate Share	(2,505)	(3,225)	3,551	(364)	-	-	86,736	60,046	37,655	
6386 PARK CO RURAL FIRE DISTRICT 1	29,472	(20,094)	16,821	(1,727)	-	-	410,910	284,466	178,391	
6386 State Proportionate Share	6,768	(7,903)	4,630	(475)	-	-	113,107	78,302	49,104	
6407 PARK COUNTY SEC	(8,273)	-	-	-	-	-	-	-	-	
6407 State Proportionate Share	(2,428)	-	-	-	-	-	-	-	-	
6383 PETROLEUM CO CONSERVATION DIST	16,668	903	11,980	(1,230)	-	-	292,664	202,606	127,056	
6383 State Proportionate Share	3,559	(1,104)	3,297	(338)	-	-	80,536	55,754	34,964	

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, 2023							Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2023		
	2024	2025	2026	2027	2028	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%	
	<b>Total ALL Employers &amp; State</b>	\$ (66,396,498)	\$ (46,748,203)	\$ 144,301,803	\$ (14,811,784)	\$ -	\$ -	\$ 3,525,082,234	\$ 2,440,353,916	\$ 1,530,363,754
<b>State (Non-Employer Contributing Entity)</b>	\$ (22,933,354)	\$ (20,758,741)	\$ 31,057,137	\$ (3,187,844)	\$ -	\$ -	\$ 758,680,493	\$ 525,221,481	\$ 329,370,224	
<b>Employer</b>										
10576 PHILIPSBURG AREA COMMUNITY LIBRARY	925	568	1,397	(143)	-	-	34,129	23,627	14,816	
10576 State Proportionate Share	143	9	384	(39)	-	-	9,391	6,502	4,077	
6404 PHILLIPS CONSERVATION DISTRICT	(58)	(1,521)	-	-	-	-	-	-	-	
6404 State Proportionate Share	(20)	(517)	-	-	-	-	-	-	-	
6674 PONDERA CO CANAL & RESERVOIR	(36,533)	(31,080)	37,434	(3,842)	-	-	914,454	633,061	396,997	
6674 State Proportionate Share	(14,034)	(13,401)	10,426	(1,070)	-	-	254,681	176,311	110,566	
6723 PONDERA COUNTY CEMETERY DIST 2	(972)	(592)	3,446	(354)	-	-	84,184	58,279	36,547	
6723 State Proportionate Share	(602)	(571)	948	(97)	-	-	23,166	16,037	10,057	
9854 PONDERA REGIONAL PORT AUTHORITY	1,257	1,556	2,992	(307)	-	-	73,102	50,607	31,736	
9854 State Proportionate Share	94	120	823	(85)	-	-	20,117	13,927	8,733	
6733 PORT OF MONTANA - PORT AUTHORITY	(5,845)	(6,667)	15,952	(1,637)	-	-	389,683	269,771	169,175	
6733 State Proportionate Share	(3,389)	(3,933)	4,390	(451)	-	-	107,236	74,238	46,555	
6679 PRAIRIE COUNTY HOSPITAL DISTRICT	(8,117)	(34,884)	88,600	(9,094)	-	-	2,164,373	1,498,358	939,631	
6679 State Proportionate Share	(10,649)	(20,503)	24,503	(2,515)	-	-	598,566	414,377	259,859	
6737 PRAIRIE VIEW SPECIAL SERVICES COOP	-	-	-	-	-	-	-	-	-	
6737 State Proportionate Share	-	-	-	-	-	-	-	-	-	
7277 PRICKLY PEAR SPECIAL SVCS COOP	22	(1,310)	2,875	(295)	-	-	70,228	48,618	30,488	
7277 State Proportionate Share	(256)	(713)	827	(85)	-	-	20,201	13,985	8,770	
6415 RAE WATER AND SEWER DISTRICT	7,775	3,143	29,258	(3,003)	-	-	714,742	494,804	310,295	
6415 State Proportionate Share	(409)	(2,415)	8,052	(826)	-	-	196,687	136,163	85,389	
7688 RED LODGE RURAL FIRE DISTRICT 7	(36,905)	(22,873)	21,750	(2,232)	-	-	531,312	367,818	230,661	
7688 State Proportionate Share	(12,840)	(9,296)	5,985	(614)	-	-	146,207	101,217	63,474	
6673 RICHLAND CO HOUSING AUTHORITY	17,424	(4,822)	38,427	(3,944)	-	-	938,720	649,860	407,532	
6673 State Proportionate Share	1,665	(5,792)	10,670	(1,095)	-	-	260,657	180,448	113,160	
9214 Riverside County Water and Sewer District No. 310	(7,545)	(7,863)	1,616	(166)	-	-	39,468	27,323	17,135	
9214 State Proportionate Share	(2,364)	(2,525)	445	(46)	-	-	10,861	7,519	4,715	
7682 RONAN LIBRARY DISTRICT	(10,034)	(8,415)	9,164	(941)	-	-	223,858	154,973	97,185	
7682 State Proportionate Share	(3,789)	(3,554)	2,522	(259)	-	-	61,601	42,645	26,743	
6352 ROUNDUP COMMUNITY LIBRARY	(201)	(414)	1,037	(106)	-	-	25,334	17,539	10,999	
6352 State Proportionate Share	(155)	(242)	285	(29)	-	-	6,972	4,826	3,027	
6388 SEELEY LAKE MISSOULA CO WATER DISTRICT	(1,424)	(1,532)	10,060	(1,033)	-	-	245,762	170,137	106,694	
6388 State Proportionate Share	(1,330)	(1,596)	2,810	(288)	-	-	68,650	47,525	29,803	
7694 SEELEY LAKE RURAL FIRE DISTRICT	(6,066)	7,304	2,386	(245)	-	-	58,298	40,359	25,309	
7694 State Proportionate Share	(2,002)	1,810	657	(67)	-	-	16,041	11,105	6,964	
6413 SHERIDAN DANIELS SEC	-	-	-	-	-	-	-	-	-	
6413 State Proportionate Share	-	-	-	-	-	-	-	-	-	
6735 SIDNEY RICHLAND AIRPORT AUTHORITY	6,354	(9,019)	13,077	(1,342)	-	-	319,447	221,147	138,683	
6735 State Proportionate Share	655	(4,201)	3,648	(374)	-	-	89,112	61,691	38,687	
9213 SOMERS COUNTY WATER & SEWER DISTRICT	324	(255)	2,213	(227)	-	-	54,058	37,423	23,468	
9213 State Proportionate Share	(109)	(339)	665	(68)	-	-	16,252	11,251	7,056	
6734 TETON COUNTY CONSERVATION DIST	(557)	(114)	1,339	(137)	-	-	32,718	22,650	14,204	
6734 State Proportionate Share	(287)	(187)	369	(38)	-	-	9,004	6,233	3,909	
6429 THOMPSON FALLS PUBLIC LIBRARY	(21,849)	(17,835)	-	-	-	-	-	-	-	
6429 State Proportionate Share	(6,436)	(5,349)	-	-	-	-	-	-	-	
6344 UPPER MUSSELSHELL CONSERVATION DIST	966	1,180	1,485	(152)	-	-	36,265	25,106	15,744	
6344 State Proportionate Share	147	181	409	(42)	-	-	9,980	6,909	4,333	
6345 URBAN TRANS DIST/DAWSON CO	(5,656)	(2,728)	11,586	(1,189)	-	-	283,022	195,931	122,870	
6345 State Proportionate Share	(2,726)	(2,138)	3,188	(327)	-	-	77,884	53,918	33,812	
6387 VALLEY COUNTY CONSERVATION DISTRICT	(20,246)	1,671	426	(44)	-	-	10,411	7,208	4,520	
6387 State Proportionate Share	(5,984)	341	117	(12)	-	-	2,865	1,983	1,244	

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

	Recognition of Deferred Outflows and Deferred Inflows as of June 30, 2023							Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2023		
	2024	2025	2026	2027	2028	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%	
	<b>Total ALL Employers &amp; State</b>	\$ (66,396,498)	\$ (46,748,203)	\$ 144,301,803	\$ (14,811,784)	\$ -	\$ -	\$ 3,525,082,234	\$ 2,440,353,916	\$ 1,530,363,754
<b>State (Non-Employer Contributing Entity)</b>	\$ (22,933,354)	\$ (20,758,741)	\$ 31,057,137	\$ (3,187,844)	\$ -	\$ -	\$ 758,680,493	\$ 525,221,481	\$ 329,370,224	
<b>Employer</b>										
6726 VICTOR WATER & SEWER	2,488	42	3,890	(399)	-	-	95,020	65,780	41,251	
6726 State Proportionate Share	372	(433)	1,070	(110)	-	-	26,148	18,102	11,352	
6669 WHITEFISH HOUSING AUTHORITY	(13,497)	(16,068)	9,232	(948)	-	-	225,534	156,133	97,912	
6669 State Proportionate Share	(4,813)	(5,838)	2,541	(261)	-	-	62,064	42,966	26,944	
6361 YELLOWSTONE CITY-COUNTY HEALTH DEPT	6,448	(403,880)	1,390,676	(142,745)	-	-	33,972,182	23,518,359	14,748,534	
6361 State Proportionate Share	(125,379)	(278,764)	389,545	(39,985)	-	-	9,516,003	6,587,766	4,131,236	
6698 YELLOWSTONE WEST CARBON SEC	(485)	(2,421)	8,124	(834)	-	-	198,453	137,386	86,156	
6698 State Proportionate Share	(890)	(1,651)	2,235	(229)	-	-	54,609	37,805	23,708	
6608 BEAVERHEAD COUNTY HIGH SCHOOL	(56,595)	(45,923)	51,808	(5,318)	-	-	1,265,587	876,144	549,436	
6608 State Proportionate Share	(23,295)	(21,030)	15,766	(1,618)	-	-	385,130	266,619	167,199	
6354 BIG SKY SCHOOL DISTRICT #72	39,786	59,898	55,371	(5,683)	-	-	1,352,621	936,396	587,221	
6354 State Proportionate Share	7,448	13,034	17,004	(1,745)	-	-	415,383	287,562	180,333	
11464 CARDWELL SCHOOL DISTRICT	9,489	(517)	2,056	(211)	-	-	50,227	34,771	21,805	
11464 State Proportionate Share	2,861	(409)	624	(64)	-	-	15,236	10,548	6,615	
6760 GREAT FALLS PUBLIC SCHOOLS	(263,943)	(219,067)	786,580	(80,738)	-	-	19,215,002	13,302,216	8,341,917	
6760 State Proportionate Share	(161,157)	(163,171)	239,161	(24,549)	-	-	5,842,355	4,044,562	2,536,374	
6910 HAVRE PUBLIC SCHOOLS	(129,545)	(150,706)	177,847	(18,255)	-	-	4,344,554	3,007,660	1,886,126	
6910 State Proportionate Share	(57,927)	(68,550)	54,835	(5,629)	-	-	1,339,540	927,340	581,542	
6625 JEFFERSON COUNTY HIGH SCHOOL	(20,570)	13,210	16,399	(1,683)	-	-	400,597	277,326	173,913	
6625 State Proportionate Share	(7,894)	2,240	5,100	(524)	-	-	124,590	86,252	54,089	
6624 JORDAN PUBLIC SCHOOLS	4,248	1,623	16,591	(1,703)	-	-	405,301	280,583	175,956	
6624 State Proportionate Share	(235)	(1,407)	5,033	(517)	-	-	122,951	85,117	53,377	
6375 JUDITH GAP SCHOOL	17,059	15,217	13,304	(1,366)	-	-	324,986	224,983	141,088	
6375 State Proportionate Share	4,218	3,410	4,036	(414)	-	-	98,588	68,251	42,800	
10734 KINSEY SCHOOL DISTRICT #63	(318)	(910)	2,849	(292)	-	-	69,605	48,186	30,218	
10734 State Proportionate Share	(378)	(629)	864	(89)	-	-	21,116	14,618	9,167	
6944 LAVINA K-12	6,177	(9,345)	13,261	(1,361)	-	-	323,942	224,260	140,635	
6944 State Proportionate Share	708	(4,595)	4,023	(413)	-	-	98,270	68,031	42,662	
10132 LIBERTY SCHOOL DISTRICT 10	10,139	13,908	3,766	(387)	-	-	92,006	63,694	39,943	
10132 State Proportionate Share	2,908	4,096	1,143	(117)	-	-	27,910	19,322	12,117	
7692 OVANDO ELEMENTARY SCHOOL DISTRICT 11	(94)	(839)	1,363	(140)	-	-	33,303	23,055	14,458	
7692 State Proportionate Share	(162)	(432)	414	(42)	-	-	10,104	6,995	4,386	
6628 POWDER RIVER COUNTY HIGH SCHOOL	(3,720)	(5,813)	28,812	(2,957)	-	-	703,827	487,247	305,556	
6628 State Proportionate Share	(3,988)	(5,258)	8,740	(897)	-	-	213,510	147,810	92,692	
6629 POWELL COUNTY HIGH SCHOOL	(1,020)	(3,280)	11,015	(1,131)	-	-	269,082	186,281	116,818	
6629 State Proportionate Share	(1,545)	(2,478)	3,572	(367)	-	-	87,251	60,402	37,879	
12134 Rau Elementary School SD 21	57,798	59,482	12,363	(1,269)	-	-	302,005	209,073	131,111	
12134 State Proportionate Share	17,533	18,044	3,750	(385)	-	-	91,615	63,423	39,773	
6781 SCHOOL DISTRICT 1 & 7 - HYSHAM	376	(769)	7,418	(761)	-	-	181,216	125,453	78,672	
6781 State Proportionate Share	(482)	(1,133)	2,380	(244)	-	-	58,148	40,255	25,244	
6861 SCHOOL DISTRICT 1 & 7 - TOWNSEND	(10,048)	(12,034)	51,085	(5,244)	-	-	1,247,927	863,919	541,770	
6861 State Proportionate Share	(8,198)	(9,871)	15,626	(1,604)	-	-	381,722	264,259	165,719	
6751 SCHOOL DISTRICT 1 - BIG TIMBER	1,766	3,089	14,463	(1,485)	-	-	353,309	244,590	153,384	
6751 State Proportionate Share	(811)	(726)	4,574	(470)	-	-	111,745	77,359	48,512	
6752 SCHOOL DISTRICT 1 - BUTTE	(87,225)	(181,861)	352,490	(36,181)	-	-	8,610,816	5,961,120	3,738,262	
6752 State Proportionate Share	(64,246)	(103,725)	108,598	(11,147)	-	-	2,652,882	1,836,545	1,151,711	
6753 SCHOOL DISTRICT 1 - CHOTEAU	(15,740)	(27,249)	36,997	(3,797)	-	-	903,771	625,665	392,359	
6753 State Proportionate Share	(8,676)	(13,251)	11,225	(1,152)	-	-	274,216	189,835	119,047	
6754 SCHOOL DISTRICT 1 - CIRCLE	(26,296)	(31,376)	20,962	(2,152)	-	-	512,080	354,504	222,312	
6754 State Proportionate Share	(10,515)	(12,678)	6,359	(653)	-	-	155,342	107,540	67,439	

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

	Recognition of Deferred Outflows and Deferred Inflows as of June 30, 2023							Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2023		
	2024	2025	2026	2027	2028	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%	
<b>Total ALL Employers &amp; State</b>	\$ (66,396,498)	\$ (46,748,203)	\$ 144,301,803	\$ (14,811,784)	\$ -	\$ -	\$ 3,525,082,234	\$ 2,440,353,916	\$ 1,530,363,754	
<b>State (Non-Employer Contributing Entity)</b>	\$ (22,933,354)	\$ (20,758,741)	\$ 31,057,137	\$ (3,187,844)	\$ -	\$ -	\$ 758,680,493	\$ 525,221,481	\$ 329,370,224	
<b>Employer</b>										
6755 SCHOOL DISTRICT 1 - CLANCY	10,891	1,607	30,044	(3,084)	-	-	733,925	508,084	318,623	
6755 State Proportionate Share	245	(3,075)	9,278	(952)	-	-	226,658	156,912	98,400	
6756 SCHOOL DISTRICT 1 - CORVALLIS	(102,686)	(94,499)	92,887	(9,534)	-	-	2,269,090	1,570,852	985,093	
6756 State Proportionate Share	(40,738)	(40,972)	28,660	(2,942)	-	-	700,118	484,680	303,946	
6757 SCHOOL DISTRICT 1 - DEER LODGE	(43,398)	(20,406)	37,659	(3,865)	-	-	919,948	636,864	399,382	
6757 State Proportionate Share	(17,543)	(11,098)	11,539	(1,184)	-	-	281,884	195,143	122,376	
6342 SCHOOL DISTRICT 1 - FORT BENTON	(31,766)	(54,443)	32,708	(3,357)	-	-	799,008	553,140	346,878	
6342 State Proportionate Share	(13,470)	(21,650)	9,924	(1,019)	-	-	242,433	167,832	105,249	
6758 SCHOOL DISTRICT 1 - GLASGOW	(32,066)	(82,679)	85,290	(8,755)	-	-	2,083,507	1,442,376	904,525	
6758 State Proportionate Share	(18,627)	(37,010)	26,008	(2,670)	-	-	635,348	439,841	275,827	
6759 SCHOOL DISTRICT 1 - GLENDIVE	(35,433)	(54,862)	98,662	(10,127)	-	-	2,410,166	1,668,517	1,046,339	
6759 State Proportionate Share	(21,295)	(29,519)	30,261	(3,106)	-	-	739,220	511,749	320,922	
6778 SCHOOL DISTRICT 1 - HEART BUTTE	(64,264)	(34,470)	27,605	(2,834)	-	-	674,352	466,842	292,760	
6778 State Proportionate Share	(23,795)	(14,932)	8,491	(872)	-	-	207,426	143,597	90,051	
6761 SCHOOL DISTRICT 1 - HELENA	(428,490)	(455,559)	569,895	(58,497)	-	-	13,921,698	9,637,753	6,043,905	
6761 State Proportionate Share	(194,989)	(216,534)	173,830	(17,843)	-	-	4,246,416	2,939,721	1,843,520	
6771 SCHOOL DISTRICT 1 - LEWISTOWN	(12,430)	(33,759)	138,712	(14,238)	-	-	3,388,526	2,345,818	1,471,080	
6771 State Proportionate Share	(17,507)	(27,848)	42,527	(4,365)	-	-	1,038,861	719,186	451,007	
6772 SCHOOL DISTRICT 1 - MILES CITY	(73,668)	(106,756)	88,100	(9,043)	-	-	2,152,157	1,489,901	934,328	
6772 State Proportionate Share	(32,336)	(45,392)	26,931	(2,764)	-	-	657,897	455,451	285,617	
6773 SCHOOL DISTRICT 1 - MISSOULA	(277,675)	(406,670)	744,712	(76,441)	-	-	18,192,231	12,594,169	7,897,896	
6773 State Proportionate Share	(161,794)	(220,954)	227,346	(23,336)	-	-	5,553,738	3,844,758	2,411,076	
6775 SCHOOL DISTRICT 1 - PHILIPSBURG	14,015	(3,791)	25,506	(2,618)	-	-	623,078	431,346	270,500	
6775 State Proportionate Share	2,533	(4,117)	7,837	(804)	-	-	191,440	132,531	83,111	
6774 SCHOOL DISTRICT 1 - PLAINS	24,595	(4,252)	35,569	(3,651)	-	-	868,900	601,525	377,221	
6774 State Proportionate Share	4,622	(5,404)	10,816	(1,110)	-	-	264,224	182,917	114,709	
6776 SCHOOL DISTRICT 1 - RED LODGE	(29,414)	(8,257)	37,290	(3,828)	-	-	910,945	630,631	395,474	
6776 State Proportionate Share	(12,849)	(6,649)	11,512	(1,182)	-	-	281,227	194,688	122,091	
6777 SCHOOL DISTRICT 1 - SCOBEEY	(10,213)	(2,485)	16,396	(1,683)	-	-	400,541	277,288	173,889	
6777 State Proportionate Share	(5,184)	(3,101)	5,562	(571)	-	-	135,868	94,059	58,985	
6983 SCHOOL DISTRICT 1 - TROY	45,269	45,741	45,175	(4,637)	-	-	1,103,550	763,969	479,090	
6983 State Proportionate Share	10,331	9,742	13,786	(1,415)	-	-	336,772	233,142	146,205	
6883 SCHOOL DISTRICT 10 - ANACONDA	(8,633)	(25,111)	84,681	(8,692)	-	-	2,068,643	1,432,086	898,071	
6883 State Proportionate Share	(10,968)	(18,072)	25,714	(2,639)	-	-	628,146	434,854	272,700	
6995 SCHOOL DISTRICT 10 - CAYUSE	(5,351)	(8,345)	18,714	(1,921)	-	-	457,152	316,478	198,466	
6995 State Proportionate Share	(3,601)	(5,007)	5,806	(596)	-	-	141,836	98,190	61,576	
6884 SCHOOL DISTRICT 10 - CHINOOK	(10,288)	2,915	35,275	(3,621)	-	-	861,728	596,560	374,107	
6884 State Proportionate Share	(6,728)	(3,186)	10,702	(1,099)	-	-	261,435	180,987	113,498	
6885 SCHOOL DISTRICT 10 - CONRAD	(38,210)	11,888	45,259	(4,646)	-	-	1,105,608	765,394	479,984	
6885 State Proportionate Share	(16,670)	(1,402)	13,786	(1,415)	-	-	336,765	233,137	146,202	
6886 SCHOOL DISTRICT 10 - DILLON	(8,748)	(12,591)	37,358	(3,835)	-	-	912,603	631,779	396,193	
6886 State Proportionate Share	(6,547)	(8,571)	11,641	(1,195)	-	-	284,362	196,859	123,452	
6887 SCHOOL DISTRICT 10 - NOXON	(11,597)	(17,346)	15,251	(1,565)	-	-	372,550	257,910	161,737	
6887 State Proportionate Share	(5,639)	(7,686)	4,638	(476)	-	-	113,291	78,429	49,183	
6363 SCHOOL DISTRICT 104 - SPRING CREEK	(370)	(317)	497	(51)	-	-	12,137	8,402	5,269	
6363 State Proportionate Share	(167)	(161)	151	(15)	-	-	3,683	2,550	1,599	
6982 SCHOOL DISTRICT 11 & 2 - DRUMMOND	702	(10,313)	20,115	(2,065)	-	-	491,379	340,173	213,325	
6982 State Proportionate Share	(1,512)	(5,496)	6,144	(631)	-	-	150,083	103,900	65,157	
6362 SCHOOL DISTRICT 11 - BRORSON	(1,154)	(1,332)	1,835	(188)	-	-	44,815	31,025	19,456	
6362 State Proportionate Share	(550)	(648)	557	(57)	-	-	13,595	9,412	5,902	

Employer and Non-Employer Proportionate Share Allocations  
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	2024	2025	2026	2027	2028	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%	
<b>Total ALL Employers &amp; State</b>	\$ (66,396,498)	\$ (46,748,203)	\$ 144,301,803	\$ (14,811,784)	\$ -	\$ -	\$ 3,525,082,234	\$ 2,440,353,916	\$ 1,530,363,754	
<b>State (Non-Employer Contributing Entity)</b>	\$ (22,933,354)	\$ (20,758,741)	\$ 31,057,137	\$ (3,187,844)	\$ -	\$ -	\$ 758,680,493	\$ 525,221,481	\$ 329,370,224	
<b>Employer</b>										
6889 SCHOOL DISTRICT 11 - POTOMAC	(724)	(3,116)	8,870	(910)	-	-	216,680	150,004	94,068	
6889 State Proportionate Share	(1,092)	(2,051)	2,691	(276)	-	-	65,731	45,504	28,536	
6412 SCHOOL DISTRICT 11 - WISE RIVER	1,351	463	1,403	(144)	-	-	34,269	23,724	14,877	
6412 State Proportionate Share	300	(13)	426	(44)	-	-	10,396	7,197	4,513	
7026 SCHOOL DISTRICT 115 - WINIFRED	5,002	(4,558)	16,480	(1,692)	-	-	402,580	278,699	174,774	
7026 State Proportionate Share	19	(3,410)	4,999	(513)	-	-	122,126	84,546	53,019	
6891 SCHOOL DISTRICT 12 - BAKER	(41,765)	(40,254)	49,422	(5,073)	-	-	1,207,297	835,791	524,131	
6891 State Proportionate Share	(18,292)	(18,940)	15,114	(1,551)	-	-	369,214	255,600	160,289	
6893 SCHOOL DISTRICT 12 - HARLEM	(21,471)	(52,177)	73,378	(7,532)	-	-	1,792,528	1,240,937	778,200	
6893 State Proportionate Share	(14,748)	(26,394)	22,261	(2,285)	-	-	543,808	376,469	236,086	
6406 SCHOOL DISTRICT 12 - HAVRE	2,869	(1,281)	2,289	(235)	-	-	55,920	38,713	24,277	
6406 State Proportionate Share	704	(685)	694	(71)	-	-	16,964	11,744	7,365	
6890 SCHOOL DISTRICT 12 - LIMA	(3,600)	(5,198)	5,965	(612)	-	-	145,722	100,881	63,263	
6890 State Proportionate Share	(1,791)	(2,472)	1,987	(204)	-	-	48,546	33,607	21,075	
6895 SCHOOL DISTRICT 12 - ROSEBUD	(33,644)	(2,973)	8,841	(907)	-	-	215,972	149,514	93,761	
6895 State Proportionate Share	(11,737)	(2,749)	2,682	(275)	-	-	65,516	45,355	28,443	
6896 SCHOOL DISTRICT 12 - SACO	(9,435)	(11,470)	15,002	(1,540)	-	-	366,479	253,707	159,102	
6896 State Proportionate Share	(4,457)	(5,246)	4,610	(473)	-	-	112,610	77,958	48,888	
6897 SCHOOL DISTRICT 12 - STANFORD	(19,708)	(8,283)	18,498	(1,899)	-	-	451,885	312,832	196,179	
6897 State Proportionate Share	(8,148)	(4,859)	5,612	(576)	-	-	137,083	94,900	59,513	
6340 SCHOOL DISTRICT 12 12 - MOLT	(272)	(247)	388	(40)	-	-	9,466	6,553	4,110	
6340 State Proportionate Share	(125)	(126)	118	(12)	-	-	2,872	1,988	1,247	
6892 SCHOOL DISTRICT 13 - BOX ELDER	51,517	2,827	91,355	(9,377)	-	-	2,231,671	1,544,948	968,848	
6892 State Proportionate Share	8,341	(9,258)	27,972	(2,871)	-	-	683,316	473,048	296,652	
6901 SCHOOL DISTRICT 13 - EUREKA	12,094	(59,398)	57,670	(5,919)	-	-	1,408,785	975,278	611,604	
6901 State Proportionate Share	(1,181)	(26,007)	17,662	(1,813)	-	-	431,468	298,698	187,316	
6349 SCHOOL DISTRICT 13 - FISHTAIL	(131)	(783)	1,029	(106)	-	-	25,144	17,407	10,916	
6349 State Proportionate Share	(127)	(365)	381	(39)	-	-	9,297	6,436	4,036	
6894 SCHOOL DISTRICT 13 - LONE ROCK	(22,441)	736	14,094	(1,447)	-	-	344,285	238,343	149,467	
6894 State Proportionate Share	(9,446)	(2,175)	4,303	(442)	-	-	105,125	72,776	45,638	
6903 SCHOOL DISTRICT 13 - NASHUA	(1,311)	(2,112)	15,214	(1,562)	-	-	371,665	257,297	161,353	
6903 State Proportionate Share	(1,723)	(2,689)	4,696	(482)	-	-	114,715	79,416	49,802	
6898 SCHOOL DISTRICT 14 - BONNER	(1,172)	(10,114)	26,330	(2,703)	-	-	643,215	445,287	279,243	
6898 State Proportionate Share	(4,268)	(7,489)	8,023	(824)	-	-	195,991	135,681	85,087	
7273 SCHOOL DISTRICT 14 - FORTINE	(6,978)	(12,372)	6,465	(664)	-	-	157,927	109,330	68,562	
7273 State Proportionate Share	(2,877)	(4,788)	1,961	(201)	-	-	47,909	33,167	20,799	
6900 SCHOOL DISTRICT 14 - HOT SPRINGS	12,950	(3,872)	23,414	(2,403)	-	-	571,977	395,970	248,316	
6900 State Proportionate Share	1,911	(3,996)	7,103	(729)	-	-	173,512	120,119	75,328	
6906 SCHOOL DISTRICT 14 - MALTA	(12,671)	7,197	38,600	(3,962)	-	-	942,943	652,783	409,365	
6906 State Proportionate Share	(7,832)	(2,150)	11,791	(1,210)	-	-	288,028	199,397	125,043	
6992 SCHOOL DISTRICT 14 - SHELBY	(4,315)	(27,839)	63,130	(6,480)	-	-	1,542,178	1,067,624	669,515	
6992 State Proportionate Share	(7,510)	(16,618)	19,151	(1,966)	-	-	467,832	323,872	203,102	
6881 SCHOOL DISTRICT 15 HELENA FLATS- KALISPELL	4,054	2,269	16,441	(1,688)	-	-	401,618	278,033	174,357	
6881 State Proportionate Share	(282)	(1,178)	4,987	(512)	-	-	121,834	84,343	52,892	
6904 SCHOOL DISTRICT 15 & 17 - WILLOW CREEK	6,898	5,796	11,272	(1,157)	-	-	275,367	190,632	119,547	
6904 State Proportionate Share	1,135	574	3,420	(351)	-	-	83,534	57,829	36,265	
6905 SCHOOL DISTRICT 15 & 6 - FLO-CARLTON	6,376	(9,928)	53,023	(5,443)	-	-	1,295,273	896,696	562,324	
6905 State Proportionate Share	(3,291)	(9,685)	16,249	(1,668)	-	-	396,927	274,786	172,320	
6907 SCHOOL DISTRICT 15 - CUSTER	8,088	7,940	10,831	(1,112)	-	-	264,590	183,171	114,868	
6907 State Proportionate Share	1,519	1,247	3,516	(361)	-	-	85,892	59,461	37,289	

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	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		
	2024	2025	2026	2027	2028	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%	
<b>Total ALL Employers &amp; State</b>	\$ (66,396,498)	\$ (46,748,203)	\$ 144,301,803	\$ (14,811,784)	\$ -	\$ -	\$ 3,525,082,234	\$ 2,440,353,916	\$ 1,530,363,754	
<b>State (Non-Employer Contributing Entity)</b>	\$ (22,933,354)	\$ (20,758,741)	\$ 31,057,137	\$ (3,187,844)	\$ -	\$ -	\$ 758,680,493	\$ 525,221,481	\$ 329,370,224	
<b>Employer</b>										
6908 SCHOOL DISTRICT 15 - CUT BANK	(32,570)	(30,421)	89,109	(9,147)	-	-	2,176,810	1,506,969	945,031	
6908 State Proportionate Share	(19,939)	(21,846)	27,889	(2,863)	-	-	681,298	471,651	295,776	
6909 SCHOOL DISTRICT 15 - EKALAKA	24,675	11,459	27,998	(2,874)	-	-	683,941	473,480	296,923	
6909 State Proportionate Share	4,730	56	8,845	(908)	-	-	216,058	149,573	93,799	
6973 SCHOOL DISTRICT 159 - WINNETT	(21,950)	(13,614)	11,270	(1,157)	-	-	275,310	190,593	119,522	
6973 State Proportionate Share	(7,906)	(5,708)	3,479	(357)	-	-	84,991	58,838	36,898	
6882 SCHOOL DISTRICT 16 - HARLOWTON	(27,218)	(18,811)	28,609	(2,937)	-	-	698,878	483,821	303,408	
6882 State Proportionate Share	(11,162)	(9,266)	8,816	(905)	-	-	215,357	149,088	93,494	
6911 SCHOOL DISTRICT 17 - CULBERTSON	(27,578)	(33,334)	31,080	(3,190)	-	-	759,235	525,606	329,611	
6911 State Proportionate Share	(11,908)	(14,497)	9,428	(968)	-	-	230,318	159,445	99,989	
6365 SCHOOL DISTRICT 17 - MORIN	(35,604)	(4,016)	2,095	(215)	-	-	51,176	35,428	22,217	
6365 State Proportionate Share	(10,959)	(1,638)	788	(81)	-	-	19,251	13,327	8,357	
6912 SCHOOL DISTRICT 17 H - HARDIN	2,306	(41,331)	218,919	(22,471)	-	-	5,347,867	3,702,236	2,321,699	
6912 State Proportionate Share	(20,562)	(38,907)	66,769	(6,853)	-	-	1,631,072	1,129,163	708,106	
6913 SCHOOL DISTRICT 18 - VALIER	(7,365)	(11,671)	22,104	(2,269)	-	-	539,978	373,818	234,424	
6913 State Proportionate Share	(4,515)	(6,385)	6,706	(688)	-	-	163,807	113,401	71,115	
6380 SCHOOL DISTRICT 18 - WOODMAN	1,380	1,491	4,336	(445)	-	-	105,920	73,327	45,984	
6380 State Proportionate Share	26	(20)	1,315	(135)	-	-	32,132	22,244	13,949	
6977 SCHOOL DISTRICT 19 - COLSTRIP	10,472	(42,746)	104,293	(10,705)	-	-	2,547,725	1,763,746	1,106,058	
6977 State Proportionate Share	(6,589)	(25,875)	31,863	(3,271)	-	-	778,370	538,852	337,918	
6787 SCHOOL DISTRICT 2 - BRIDGER	(18,441)	(11,629)	24,560	(2,521)	-	-	599,975	415,352	260,471	
6787 State Proportionate Share	(7,919)	(6,591)	7,567	(777)	-	-	184,854	127,971	80,252	
6784 SCHOOL DISTRICT 2 & 11 - BIG SANDY	2,575	(3,912)	27,539	(2,827)	-	-	672,749	465,733	292,064	
6784 State Proportionate Share	(1,834)	(4,490)	8,354	(858)	-	-	204,083	141,283	88,600	
6979 SCHOOL DISTRICT 2 & 3 - PRYOR	(19,288)	(6,338)	44,904	(4,609)	-	-	1,096,949	759,399	476,225	
6979 State Proportionate Share	(10,567)	(7,307)	13,622	(1,398)	-	-	332,765	230,368	144,465	
6785 SCHOOL DISTRICT 2 - ALBERTON	(1,320)	(4,349)	17,722	(1,819)	-	-	432,927	299,708	187,949	
6785 State Proportionate Share	(2,255)	(3,533)	5,379	(552)	-	-	131,391	90,960	57,042	
6782 SCHOOL DISTRICT 2 - ALDER	(2,068)	1,687	2,903	(298)	-	-	70,914	49,092	30,786	
6782 State Proportionate Share	(948)	211	881	(90)	-	-	21,513	14,893	9,339	
6786 SCHOOL DISTRICT 2 - BILLINGS	(989,949)	(780,179)	1,086,491	(111,522)	-	-	26,541,388	18,374,147	11,522,562	
6786 State Proportionate Share	(425,951)	(383,985)	333,178	(34,199)	-	-	8,139,052	5,634,526	3,533,452	
6796 SCHOOL DISTRICT 2 - DEER PARK	7,763	6,873	10,341	(1,061)	-	-	252,605	174,874	109,665	
6796 State Proportionate Share	1,505	1,034	3,137	(322)	-	-	76,630	53,049	33,268	
6789 SCHOOL DISTRICT 2 - DODSON	(19,208)	(5,002)	16,647	(1,709)	-	-	406,651	281,518	176,542	
6789 State Proportionate Share	(7,903)	(3,640)	5,150	(529)	-	-	125,801	87,090	54,615	
7059 SCHOOL DISTRICT 2 - DUPUYER	(11,381)	(1,525)	2,767	(284)	-	-	67,603	46,800	29,349	
7059 State Proportionate Share	(3,957)	(1,280)	839	(86)	-	-	20,508	14,197	8,903	
6783 SCHOOL DISTRICT 2 - FRAZER	30,851	22,306	36,092	(3,705)	-	-	881,669	610,364	382,764	
6783 State Proportionate Share	6,664	3,268	10,989	(1,128)	-	-	268,444	185,839	116,541	
6794 SCHOOL DISTRICT 2 - STEVENSVILLE	(101,387)	(106,818)	75,858	(7,786)	-	-	1,853,091	1,282,863	804,493	
6794 State Proportionate Share	(39,611)	(43,279)	23,152	(2,376)	-	-	565,565	391,531	245,532	
6792 SCHOOL DISTRICT 2 - SUNBURST	2,821	(2,007)	19,207	(1,971)	-	-	469,191	324,813	203,693	
6792 State Proportionate Share	(1,572)	(2,797)	5,994	(615)	-	-	146,417	101,362	63,565	
6793 SCHOOL DISTRICT 2 - THOMPSON FALLS	(17,861)	(4,942)	36,633	(3,760)	-	-	894,892	619,519	388,505	
6793 State Proportionate Share	(9,307)	(5,887)	11,113	(1,141)	-	-	271,471	187,935	117,855	
7063 SCHOOL DISTRICT 2-27 - LODGE GRASS	89,519	16,675	94,193	(9,668)	-	-	2,300,993	1,592,938	998,943	
7063 State Proportionate Share	19,766	(5,556)	28,574	(2,933)	-	-	698,023	483,229	303,037	
6915 SCHOOL DISTRICT 20 - GARRISON	(2,793)	(2,355)	1,623	(167)	-	-	39,651	27,450	17,214	
6915 State Proportionate Share	(1,058)	(957)	492	(51)	-	-	12,028	8,327	5,222	



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		2024	2025	2026	2027	2028	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
<b>Total ALL Employers &amp; State</b>		\$ (66,396,498)	\$ (46,748,203)	\$ 144,301,803	\$ (14,811,784)	\$ -	\$ -	\$ 3,525,082,234	\$ 2,440,353,916	\$ 1,530,363,754
<b>State (Non-Employer Contributing Entity)</b>		\$ (22,933,354)	\$ (20,758,741)	\$ 31,057,137	\$ (3,187,844)	\$ -	\$ -	\$ 758,680,493	\$ 525,221,481	\$ 329,370,224
<b>Employer</b>										
6369	SCHOOL DISTRICT 20 - KILA	(21,287)	(13,586)	12,925	(1,327)	-	-	315,737	218,579	137,073
6369	State Proportionate Share	(8,124)	(5,944)	3,920	(402)	-	-	95,756	66,290	41,571
6916	SCHOOL DISTRICT 20 - PLENTYWOOD	2,836	9,187	34,990	(3,592)	-	-	854,753	591,731	371,079
6916	State Proportionate Share	(4,030)	(1,719)	10,832	(1,112)	-	-	264,608	183,184	114,876
6930	SCHOOL DISTRICT 20 - WHITEWATER	(8,890)	(7,850)	8,083	(830)	-	-	197,453	136,693	85,721
6930	State Proportionate Share	(3,651)	(3,503)	2,452	(252)	-	-	59,899	41,467	26,004
9853	SCHOOL DISTRICT 20-DeSmet	(942)	6,957	8,032	(824)	-	-	196,198	135,825	85,177
9853	State Proportionate Share	(1,376)	1,056	2,553	(262)	-	-	62,362	43,172	27,073
6918	SCHOOL DISTRICT 21 - BROADVIEW	(7,278)	5,865	15,242	(1,565)	-	-	372,339	257,764	161,646
6918	State Proportionate Share	(3,821)	134	4,624	(475)	-	-	112,952	78,195	49,037
6951	SCHOOL DISTRICT 21 - FAIRFIELD	(14,106)	(43,907)	40,863	(4,194)	-	-	998,215	691,047	433,361
6951	State Proportionate Share	(8,509)	(19,080)	12,396	(1,272)	-	-	302,816	209,634	131,463
7275	SCHOOL DISTRICT 21 - GALATA	(614)	(725)	1,315	(135)	-	-	32,111	22,230	13,941
7275	State Proportionate Share	(347)	(409)	440	(45)	-	-	10,740	7,435	4,662
9220	SCHOOL DISTRICT 22-COTTONWOOD	(18)	(245)	419	(43)	-	-	10,241	7,090	4,446
9220	State Proportionate Share	(46)	(129)	127	(13)	-	-	3,107	2,151	1,349
7040	SCHOOL DISTRICT 23 - BILLINGS	(24,785)	(10,306)	21,984	(2,257)	-	-	537,038	371,782	233,147
7040	State Proportionate Share	(10,123)	(5,926)	6,669	(685)	-	-	162,915	112,783	70,727
7007	SCHOOL DISTRICT 23 - HARRISON	10,747	(4,042)	14,237	(1,461)	-	-	347,789	240,768	150,987
7007	State Proportionate Share	2,089	(2,979)	4,319	(443)	-	-	105,504	73,039	45,803
7073	SCHOOL DISTRICT 23 - LUSTRE	(3,634)	1,706	5,036	(517)	-	-	123,033	85,174	53,413
7073	State Proportionate Share	(1,660)	(32)	1,528	(157)	-	-	37,322	25,838	16,203
6920	SCHOOL DISTRICT 23 - MISSOULA	(34,920)	(27,782)	37,486	(3,848)	-	-	915,729	633,943	397,551
6920	State Proportionate Share	(14,937)	(13,434)	11,372	(1,167)	-	-	277,794	192,312	120,600
6921	SCHOOL DISTRICT 23 - POLSON	(8,465)	(11,205)	145,900	(14,976)	-	-	3,564,136	2,467,390	1,547,318
6921	State Proportionate Share	(16,424)	(20,737)	44,639	(4,582)	-	-	1,090,466	754,911	473,410
6922	SCHOOL DISTRICT 23 - ROBERTS	11,375	5,727	18,707	(1,920)	-	-	456,991	316,367	198,396
6922	State Proportionate Share	1,863	(312)	5,676	(583)	-	-	138,647	95,983	60,192
6899	SCHOOL DISTRICT 24 - HUNTLEY PROJECT	11,361	(26,967)	95,496	(9,802)	-	-	2,332,823	1,614,973	1,012,761
6899	State Proportionate Share	(4,845)	(19,905)	29,151	(2,992)	-	-	712,118	492,987	309,156
6923	SCHOOL DISTRICT 24 - THREE FORKS	2,623	20,770	42,374	(4,349)	-	-	1,035,137	716,608	449,390
6923	State Proportionate Share	(3,676)	1,379	12,866	(1,321)	-	-	314,300	217,584	136,449
6924	SCHOOL DISTRICT 25 - HOBSON	(12,297)	(21,218)	13,565	(1,392)	-	-	331,367	229,400	143,858
6924	State Proportionate Share	(5,524)	(8,948)	4,236	(435)	-	-	103,471	71,631	44,920
6925	SCHOOL DISTRICT 26 - LOCKWOOD	(20,900)	(18,985)	72,923	(7,485)	-	-	1,781,394	1,233,229	773,367
6925	State Proportionate Share	(14,114)	(15,107)	22,160	(2,275)	-	-	541,332	374,755	235,011
7094	SCHOOL DISTRICT 26 - REICHLER	205	197	1,054	(108)	-	-	25,745	17,823	11,177
7094	State Proportionate Share	(36)	(59)	320	(33)	-	-	7,810	5,407	3,391
6395	SCHOOL DISTRICT 27 - ELLISTON	(3,515)	(4,716)	1,800	(185)	-	-	43,971	30,440	19,089
6395	State Proportionate Share	(1,411)	(1,797)	546	(56)	-	-	13,339	9,235	5,791
7010	SCHOOL DISTRICT 27 - GRASS RANGE	(22,150)	(13,772)	8,184	(840)	-	-	199,925	138,405	86,795
7010	State Proportionate Share	(7,359)	(5,282)	2,602	(267)	-	-	63,563	44,004	27,595
7032	SCHOOL DISTRICT 27 - MONFORTON	12,710	25,919	26,707	(2,741)	-	-	652,408	451,651	283,234
7032	State Proportionate Share	1,519	5,335	8,102	(832)	-	-	197,913	137,012	85,921
6926	SCHOOL DISTRICT 27 - MONTANA CITY	(26,946)	(11,623)	21,792	(2,237)	-	-	532,355	368,540	231,114
6926	State Proportionate Share	(10,802)	(6,333)	6,611	(679)	-	-	161,492	111,798	70,110
6927	SCHOOL DISTRICT 28 - ST IGNATIUS	4,302	(30,556)	55,408	(5,687)	-	-	1,353,530	937,025	587,615
6927	State Proportionate Share	(4,428)	(16,935)	16,819	(1,726)	-	-	410,869	284,437	178,373
6401	SCHOOL DISTRICT 28C	(15,096)	(15,464)	20,970	(2,152)	-	-	512,263	354,631	222,392
6401	State Proportionate Share	(6,900)	(7,490)	6,361	(653)	-	-	155,397	107,579	67,464



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	2024	2025	2026	2027	2028	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%	
<b>Total ALL Employers &amp; State</b>	\$ (66,396,498)	\$ (46,748,203)	\$ 144,301,803	\$ (14,811,784)	\$ -	\$ -	\$ 3,525,082,234	\$ 2,440,353,916	\$ 1,530,363,754	
<b>State (Non-Employer Contributing Entity)</b>	\$ (22,933,354)	\$ (20,758,741)	\$ 31,057,137	\$ (3,187,844)	\$ -	\$ -	\$ 758,680,493	\$ 525,221,481	\$ 329,370,224	
<b>Employer</b>										
6929 SCHOOL DISTRICT 29 - BELT	(4,757)	(15,661)	39,349	(4,039)	-	-	961,238	665,449	417,308	
6929 State Proportionate Share	(5,370)	(9,699)	11,937	(1,225)	-	-	291,599	201,869	126,593	
6928 SCHOOL DISTRICT 29 - SOMERS	(59,639)	(80,122)	26,194	(2,689)	-	-	639,883	442,980	277,796	
6928 State Proportionate Share	(21,380)	(28,770)	8,027	(824)	-	-	196,083	135,745	85,127	
7048 SCHOOL DISTRICT 29 - WYOLA	(19,152)	(42,291)	33,194	(3,407)	-	-	810,870	561,351	352,028	
7048 State Proportionate Share	(9,394)	(17,664)	10,069	(1,034)	-	-	245,983	170,290	106,790	
6902 SCHOOL DISTRICT 3 & 13 - FAIRVIEW	(33,379)	(22,335)	32,020	(3,287)	-	-	782,204	541,506	339,583	
6902 State Proportionate Share	(13,696)	(11,285)	9,847	(1,011)	-	-	240,544	166,525	104,429	
6941 SCHOOL DISTRICT 3 - BELFRY	152	3,651	9,628	(988)	-	-	235,202	162,826	102,109	
6941 State Proportionate Share	(889)	40	3,056	(314)	-	-	74,647	51,677	32,407	
6403 SCHOOL DISTRICT 3 - BILLINGS	586	246	7,935	(814)	-	-	193,830	134,185	84,148	
6403 State Proportionate Share	(579)	(846)	2,407	(247)	-	-	58,800	40,706	25,527	
6798 SCHOOL DISTRICT 3 - CASCADE	3,727	630	32,137	(3,299)	-	-	785,052	543,478	340,819	
6798 State Proportionate Share	(1,910)	(3,633)	9,749	(1,001)	-	-	238,149	164,867	103,389	
6799 SCHOOL DISTRICT 3 - FAIR MONT EGAN	11,826	19,682	17,667	(1,813)	-	-	431,580	298,775	187,364	
6799 State Proportionate Share	2,091	3,948	5,359	(550)	-	-	130,919	90,633	56,836	
6819 SCHOOL DISTRICT 3 - HAMILTON	(60,533)	(62,262)	122,311	(12,555)	-	-	2,987,867	2,068,449	1,297,140	
6819 State Proportionate Share	(31,215)	(34,340)	37,236	(3,822)	-	-	909,631	629,722	394,903	
6801 SCHOOL DISTRICT 3 - MANHATTAN	(27,787)	(5,674)	49,306	(5,061)	-	-	1,204,483	833,843	522,909	
6801 State Proportionate Share	(13,735)	(7,606)	14,957	(1,535)	-	-	365,385	252,950	158,227	
6811 SCHOOL DISTRICT 3 - RAMSAY	(9,185)	(7,556)	15,277	(1,568)	-	-	373,184	258,349	162,013	
6811 State Proportionate Share	(4,442)	(4,247)	4,634	(476)	-	-	113,207	78,371	49,147	
6818 SCHOOL DISTRICT 3 - SUPERIOR	(33,500)	(30,323)	27,836	(2,857)	-	-	679,997	470,750	295,211	
6818 State Proportionate Share	(13,633)	(12,894)	8,603	(883)	-	-	210,148	145,482	91,233	
6821 SCHOOL DISTRICT 3 - WESTBY	(24,880)	(9,228)	12,535	(1,287)	-	-	306,210	211,984	132,937	
6821 State Proportionate Share	(9,003)	(4,288)	3,856	(396)	-	-	94,197	65,211	40,894	
6820 SCHOOL DISTRICT 3 - WOLF POINT	22,167	13,776	18,743	(1,924)	-	-	457,866	316,973	198,776	
6820 State Proportionate Share	5,546	2,628	6,165	(633)	-	-	150,596	104,255	65,379	
6940 SCHOOL DISTRICT 30 & 6 - FROMBERG	(53,364)	(29,874)	15,356	(1,576)	-	-	375,120	259,689	162,853	
6940 State Proportionate Share	(18,771)	(11,508)	4,663	(479)	-	-	113,914	78,861	49,454	
6935 SCHOOL DISTRICT 30 - POWER	1,972	(5,318)	14,188	(1,456)	-	-	346,590	239,938	150,467	
6935 State Proportionate Share	(737)	(3,389)	4,304	(442)	-	-	105,139	72,786	45,645	
6936 SCHOOL DISTRICT 30 - RONAN	(32,161)	(7,758)	139,991	(14,369)	-	-	3,419,764	2,367,444	1,484,642	
6936 State Proportionate Share	(23,266)	(19,089)	43,042	(4,418)	-	-	1,051,455	727,904	456,474	
10061 SCHOOL DISTRICT 31-MIAMI ELEMENTARY	3,495	494	2,033	(209)	-	-	49,652	34,373	21,556	
10061 State Proportionate Share	931	(76)	617	(63)	-	-	15,063	10,428	6,540	
6933 SCHOOL DISTRICT 32 - CLINTON	(14,165)	(6,138)	10,777	(1,106)	-	-	263,265	182,254	114,293	
6933 State Proportionate Share	(5,725)	(3,349)	3,448	(354)	-	-	84,241	58,318	36,572	
7022 SCHOOL DISTRICT 32 - RAPELJE	8,784	(2,972)	15,278	(1,568)	-	-	373,213	258,369	162,025	
7022 State Proportionate Share	1,007	(2,972)	4,635	(476)	-	-	113,217	78,378	49,152	
6938 SCHOOL DISTRICT 32 J - ASHLAND	(10,144)	(9,934)	14,391	(1,477)	-	-	351,551	243,373	152,621	
6938 State Proportionate Share	(4,649)	(4,870)	4,376	(449)	-	-	106,901	74,006	46,410	
6932 SCHOOL DISTRICT 33 - GOLD CREEK	(3,578)	(818)	903	(93)	-	-	22,068	15,277	9,580	
6932 State Proportionate Share	(1,242)	(372)	274	(28)	-	-	6,694	4,634	2,906	
7066 SCHOOL DISTRICT 33 - SWAN VALLEY ELEM	(1,396)	(685)	2,268	(233)	-	-	55,408	38,358	24,055	
7066 State Proportionate Share	(670)	(488)	688	(71)	-	-	16,808	11,636	7,297	
10171 SCHOOL DISTRICT 33-UPPER WEST SHORE	4,069	(1,210)	3,491	(358)	-	-	85,292	59,046	37,028	
10171 State Proportionate Share	975	(802)	1,059	(109)	-	-	25,874	17,912	11,233	
7082 SCHOOL DISTRICT 34 - SEELEY LAKE	6,118	3,090	17,881	(1,835)	-	-	436,799	302,388	189,630	
7082 State Proportionate Share	244	(1,079)	5,424	(557)	-	-	132,506	91,731	57,525	

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, 2023						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2023		
		2024	2025	2026	2027	2028	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
<b>Total ALL Employers &amp; State</b>		\$ (66,396,498)	\$ (46,748,203)	\$ 144,301,803	\$ (14,811,784)	\$ -	\$ -	\$ 3,525,082,234	\$ 2,440,353,916	\$ 1,530,363,754
<b>State (Non-Employer Contributing Entity)</b>		\$ (22,933,354)	\$ (20,758,741)	\$ 31,057,137	\$ (3,187,844)	\$ -	\$ -	\$ 758,680,493	\$ 525,221,481	\$ 329,370,224
<b>Employer</b>										
7036	SCHOOL DISTRICT 35 - GALLATIN GATEWAY	2,939	10,443	15,341	(1,575)	-	-	374,764	259,443	162,698
7036	State Proportionate Share	(548)	1,253	4,654	(478)	-	-	113,688	78,704	49,356
6976	SCHOOL DISTRICT 37 - SHEPHERD	(10,992)	(46,673)	59,198	(6,076)	-	-	1,446,127	1,001,129	627,815
6976	State Proportionate Share	(9,504)	(22,221)	18,321	(1,881)	-	-	447,566	309,842	194,304
6939	SCHOOL DISTRICT 38 - BIG FORK	(44,476)	(78,017)	67,687	(6,948)	-	-	1,653,498	1,144,688	717,842
6939	State Proportionate Share	(23,580)	(34,112)	20,602	(2,115)	-	-	503,271	348,406	218,488
6341	SCHOOL DISTRICT 38 - LINCOLN	29,541	10,766	15,756	(1,617)	-	-	384,904	266,462	167,101
6341	State Proportionate Share	7,186	636	4,780	(491)	-	-	116,764	80,833	50,691
6829	SCHOOL DISTRICT 4 & 28 - HIGHWOOD	(1,304)	(7,476)	14,160	(1,453)	-	-	345,919	239,474	150,176
6829	State Proportionate Share	(2,294)	(4,573)	4,298	(441)	-	-	104,989	72,682	45,579
6828	SCHOOL DISTRICT 4 & 47 - WHITEHALL	38,263	14,536	44,136	(4,530)	-	-	1,078,169	746,398	468,071
6828	State Proportionate Share	7,748	(357)	13,403	(1,376)	-	-	327,427	226,672	142,148
6346	SCHOOL DISTRICT 4 - CANYON CREEK	(40,359)	(27,719)	15,489	(1,590)	-	-	378,368	261,938	164,263
6346	State Proportionate Share	(14,562)	(10,866)	4,726	(485)	-	-	115,455	79,928	50,123
6385	SCHOOL DISTRICT 4 - DIVIDE	(874)	(749)	1,174	(121)	-	-	28,688	19,860	12,454
6385	State Proportionate Share	(396)	(381)	356	(37)	-	-	8,703	6,025	3,778
6822	SCHOOL DISTRICT 4 - FORSYTH	(16,012)	(35,574)	41,353	(4,245)	-	-	1,010,201	699,345	438,564
6822	State Proportionate Share	(8,977)	(16,366)	12,585	(1,292)	-	-	307,424	212,824	133,464
6823	SCHOOL DISTRICT 4 - HELLGATE	(105,153)	(71,438)	113,490	(11,649)	-	-	2,772,400	1,919,285	1,203,598
6823	State Proportionate Share	(44,948)	(36,539)	34,428	(3,534)	-	-	841,028	582,229	365,120
6824	SCHOOL DISTRICT 4 - LIBBY	(37,743)	(52,059)	69,988	(7,184)	-	-	1,709,698	1,183,594	742,241
6824	State Proportionate Share	(18,941)	(25,143)	21,317	(2,188)	-	-	520,748	360,505	226,075
6827	SCHOOL DISTRICT 4 - LIVINGSTON	(61,059)	(85,505)	115,740	(11,880)	-	-	2,827,360	1,957,333	1,227,458
6827	State Proportionate Share	(31,478)	(42,090)	35,804	(3,675)	-	-	874,633	605,493	379,709
6830	SCHOOL DISTRICT 4 - SWAN RIVER	(19,403)	(14,196)	11,653	(1,196)	-	-	284,657	197,063	123,580
6830	State Proportionate Share	(7,393)	(5,989)	3,535	(363)	-	-	86,352	59,780	37,489
6943	SCHOOL DISTRICT 40 - FRENCHTOWN	(71,700)	(70,068)	110,212	(11,313)	-	-	2,692,309	1,863,839	1,168,827
6943	State Proportionate Share	(33,360)	(35,897)	33,940	(3,484)	-	-	829,116	573,983	359,949
7077	SCHOOL DISTRICT 41 - ANDERSON	(1,423)	(1,622)	10,011	(1,028)	-	-	244,544	169,293	106,165
7077	State Proportionate Share	(1,448)	(1,830)	3,268	(335)	-	-	79,839	55,271	34,661
6974	SCHOOL DISTRICT 41 - PIONEER	(1,118)	(1,685)	4,608	(473)	-	-	112,555	77,920	48,864
6974	State Proportionate Share	(806)	(1,087)	1,398	(143)	-	-	34,144	23,638	14,823
6360	SCHOOL DISTRICT 43 - LAMOTTE	(26)	(5,956)	7,814	(802)	-	-	190,880	132,143	82,868
6360	State Proportionate Share	(765)	(2,854)	2,370	(243)	-	-	57,905	40,086	25,138
6942	SCHOOL DISTRICT 43 - TURNER	5,288	(1,350)	11,544	(1,185)	-	-	281,997	195,222	122,425
6942	State Proportionate Share	576	(1,799)	3,502	(359)	-	-	85,545	59,221	37,138
6945	SCHOOL DISTRICT 44 - BELGRADE	(97,644)	(165,789)	319,617	(32,807)	-	-	7,807,777	5,405,190	3,389,634
6945	State Proportionate Share	(61,507)	(91,640)	97,997	(10,059)	-	-	2,393,926	1,657,274	1,039,288
6950	SCHOOL DISTRICT 44 - GERALDINE	5,812	(14,603)	15,696	(1,611)	-	-	383,420	265,435	166,456
6950	State Proportionate Share	54	(6,560)	4,805	(493)	-	-	117,386	81,264	50,961
6946	SCHOOL DISTRICT 44 - MOORE	(1,689)	(14,927)	11,696	(1,200)	-	-	285,705	197,789	124,035
6946	State Proportionate Share	(1,678)	(6,232)	3,548	(364)	-	-	86,670	60,000	37,627
6947	SCHOOL DISTRICT 44 - WHITEFISH	(21,857)	(19,790)	151,630	(15,564)	-	-	3,704,107	2,564,289	1,608,085
6947	State Proportionate Share	(20,884)	(24,217)	46,173	(4,739)	-	-	1,127,950	780,860	489,683
6948	SCHOOL DISTRICT 45 - AUGUSTA	(10,202)	(6,860)	13,760	(1,412)	-	-	336,137	232,702	145,929
6948	State Proportionate Share	(4,623)	(3,842)	4,174	(428)	-	-	101,970	70,592	44,269
7092	SCHOOL DISTRICT 45 - GOLDEN RIDGE	1,334	733	2,477	(254)	-	-	60,515	41,893	26,272
7092	State Proportionate Share	191	(50)	752	(77)	-	-	18,358	12,709	7,970
6949	SCHOOL DISTRICT 45 - WOLF POINT	(15,211)	(39,762)	99,136	(10,176)	-	-	2,421,748	1,676,535	1,051,367
6949	State Proportionate Share	(14,496)	(24,533)	30,078	(3,087)	-	-	734,752	508,656	318,982

Employer and Non-Employer Proportionate Share Allocations  
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		2024	2025	2026	2027	2028	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
<b>Total ALL Employers &amp; State</b>		\$ (66,396,498)	\$ (46,748,203)	\$ 144,301,803	\$ (14,811,784)	\$ -	\$ -	\$ 3,525,082,234	\$ 2,440,353,916	\$ 1,530,363,754
<b>State (Non-Employer Contributing Entity)</b>		\$ (22,933,354)	\$ (20,758,741)	\$ 31,057,137	\$ (3,187,844)	\$ -	\$ -	\$ 758,680,493	\$ 525,221,481	\$ 329,370,224
<b>Employer</b>										
9221	SCHOOL DISTRICT 47-MALMBORG	216	(270)	323	(33)	-	-	7,880	5,455	3,421
9221	State Proportionate Share	38	(126)	98	(10)	-	-	2,390	1,655	1,038
6402	SCHOOL DISTRICT 48-1J & 48-2J	(30,400)	(30,691)	20,608	(2,115)	-	-	503,424	348,512	218,554
6402	State Proportionate Share	(11,448)	(12,137)	6,324	(649)	-	-	154,475	106,941	67,063
6832	SCHOOL DISTRICT 5 - BASIN	15,732	11,243	5,424	(557)	-	-	132,499	91,727	57,523
6832	State Proportionate Share	4,552	3,034	1,645	(169)	-	-	40,195	27,826	17,450
6833	SCHOOL DISTRICT 5 - KALISPELL	(206,119)	(256,894)	442,384	(45,408)	-	-	10,806,788	7,481,354	4,691,612
6833	State Proportionate Share	(111,014)	(137,065)	135,327	(13,891)	-	-	3,305,841	2,288,577	1,435,183
7086	SCHOOL DISTRICT 5 - MELROSE	(492)	(777)	1,618	(166)	-	-	39,515	27,355	17,155
7086	State Proportionate Share	(315)	(442)	491	(50)	-	-	11,988	8,299	5,205
6834	SCHOOL DISTRICT 5 - PARK CITY	(17,100)	(17,101)	19,105	(1,961)	-	-	466,705	323,092	202,613
6834	State Proportionate Share	(7,367)	(7,806)	5,796	(595)	-	-	141,579	98,012	61,464
6835	SCHOOL DISTRICT 5 - SAND COULEE	27,334	12,537	27,015	(2,773)	-	-	659,932	456,860	286,500
6835	State Proportionate Share	5,575	786	8,527	(875)	-	-	208,309	144,209	90,434
6836	SCHOOL DISTRICT 5 - SHERIDAN	5,976	2,773	24,557	(2,521)	-	-	599,886	415,291	260,432
6836	State Proportionate Share	(376)	(1,923)	7,512	(771)	-	-	183,516	127,045	79,671
6840	SCHOOL DISTRICT 5 - SIDNEY	(67,933)	(90,926)	123,499	(12,677)	-	-	3,016,903	2,088,550	1,309,745
6840	State Proportionate Share	(32,457)	(44,090)	38,029	(3,903)	-	-	928,996	643,128	403,310
6841	SCHOOL DISTRICT 5 - TERRY	(19,019)	539	11,446	(1,175)	-	-	279,599	193,562	121,384
6841	State Proportionate Share	(7,797)	(1,188)	3,547	(364)	-	-	86,643	59,982	37,615
6954	SCHOOL DISTRICT 50 - EAST GLACIER	18,780	7,098	11,926	(1,224)	-	-	291,335	201,686	126,479
6954	State Proportionate Share	4,749	801	3,861	(396)	-	-	94,329	65,302	40,951
6975	SCHOOL DISTRICT 50 - EVERGREEN	52,465	45,720	73,268	(7,521)	-	-	1,789,819	1,239,061	777,024
6975	State Proportionate Share	7,937	5,242	22,401	(2,299)	-	-	547,222	378,832	237,568
6955	SCHOOL DISTRICT 50 - HAYS	125,192	49,029	88,955	(9,131)	-	-	2,173,051	1,504,366	943,399
6955	State Proportionate Share	32,903	6,307	27,213	(2,793)	-	-	664,766	460,206	288,599
6956	SCHOOL DISTRICT 52 - ABSAROKEE	(19,522)	(12,325)	30,446	(3,125)	-	-	743,747	514,883	322,887
6956	State Proportionate Share	(9,418)	(7,735)	9,284	(953)	-	-	226,789	157,002	98,457
6957	SCHOOL DISTRICT 52 - ENNIS	16,673	(6,410)	44,358	(4,553)	-	-	1,083,601	750,158	470,430
6957	State Proportionate Share	1,159	(7,156)	13,750	(1,411)	-	-	335,889	232,530	145,821
7003	SCHOOL DISTRICT 52 - INDEPENDENT	(4,945)	(6,810)	13,471	(1,383)	-	-	329,071	227,810	142,861
7003	State Proportionate Share	(3,073)	(3,807)	4,155	(426)	-	-	101,502	70,268	44,066
10056	SCHOOL DISTRICT 54-MARION	(938)	131	9,725	(998)	-	-	237,568	164,464	103,137
10056	State Proportionate Share	(1,244)	(1,093)	2,950	(303)	-	-	72,067	49,890	31,287
6959	SCHOOL DISTRICT 55 - BROCKTON	23,896	(7,288)	37,113	(3,809)	-	-	906,624	627,640	393,598
6959	State Proportionate Share	4,115	(6,709)	11,258	(1,156)	-	-	275,028	190,397	119,399
6953	SCHOOL DISTRICT 55 - PLEVNA	(8,741)	(18,299)	23,547	(2,417)	-	-	575,210	398,208	249,719
6953	State Proportionate Share	(5,419)	(8,788)	7,143	(733)	-	-	174,491	120,797	75,753
6960	SCHOOL DISTRICT 55 - ROUNDUP	(20,011)	(8,107)	61,358	(6,298)	-	-	1,498,874	1,037,645	650,715
6960	State Proportionate Share	(12,581)	(9,989)	18,637	(1,913)	-	-	455,279	315,182	197,653
6848	SCHOOL DISTRICT 55F - SUN RIVER VALLEY	24,303	13,556	46,883	(4,812)	-	-	1,145,284	792,861	497,209
6848	State Proportionate Share	2,564	(1,377)	14,222	(1,460)	-	-	347,431	240,520	150,832
6961	SCHOOL DISTRICT 57 - HAVRE	(501)	(594)	2,294	(235)	-	-	56,043	38,798	24,330
6961	State Proportionate Share	(384)	(462)	696	(71)	-	-	17,001	11,770	7,381
6962	SCHOOL DISTRICT 58 - GEYSER	(12,314)	(11,958)	13,366	(1,372)	-	-	326,509	226,037	141,749
6962	State Proportionate Share	(4,993)	(5,431)	4,117	(423)	-	-	100,569	69,622	43,661
7044	SCHOOL DISTRICT 58 - WHITEFISH	4,920	341	7,494	(769)	-	-	183,073	126,738	79,478
7044	State Proportionate Share	862	(764)	2,273	(233)	-	-	55,536	38,446	24,110
6963	SCHOOL DISTRICT 58 - YELLOWSTONE	(983)	(8,538)	10,353	(1,063)	-	-	252,913	175,087	109,798
6963	State Proportionate Share	(1,320)	(3,992)	3,141	(322)	-	-	76,722	53,114	33,308

Employer and Non-Employer Proportionate Share Allocations  
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		2024	2025	2026	2027	2028	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
<b>Total ALL Employers &amp; State</b>		\$ (66,396,498)	\$ (46,748,203)	\$ 144,301,803	\$ (14,811,784)	\$ -	\$ -	\$ 3,525,082,234	\$ 2,440,353,916	\$ 1,530,363,754
<b>State (Non-Employer Contributing Entity)</b>		\$ (22,933,354)	\$ (20,758,741)	\$ 31,057,137	\$ (3,187,844)	\$ -	\$ -	\$ 758,680,493	\$ 525,221,481	\$ 329,370,224
<b>Employer</b>										
6849	SCHOOL DISTRICT 6 & 1 - ST REGIS	12,292	8,184	19,749	(2,027)	-	-	482,434	333,981	209,442
6849	State Proportionate Share	1,996	231	6,157	(632)	-	-	150,417	104,131	65,302
6846	SCHOOL DISTRICT 6 - COLUMBIA FALLS	(141,825)	(174,079)	188,111	(19,309)	-	-	4,595,274	3,181,229	1,994,972
6846	State Proportionate Share	(64,221)	(78,740)	57,615	(5,914)	-	-	1,407,455	974,357	611,026
6844	SCHOOL DISTRICT 6 - COLUMBUS	(20,889)	(7,118)	54,821	(5,627)	-	-	1,339,192	927,100	581,391
6844	State Proportionate Share	(11,484)	(8,624)	16,904	(1,735)	-	-	412,942	285,872	179,273
6843	SCHOOL DISTRICT 6 - LAME DEER	(67,569)	41,165	132,865	(13,638)	-	-	3,245,695	2,246,939	1,409,072
6843	State Proportionate Share	(35,651)	(2,127)	40,393	(4,146)	-	-	986,752	683,111	428,384
6847	SCHOOL DISTRICT 6 - RYEGATE	5,473	(12,306)	10,838	(1,112)	-	-	264,763	183,291	114,943
6847	State Proportionate Share	281	(5,731)	3,328	(342)	-	-	81,287	56,273	35,289
6845	SCHOOL DISTRICT 6 - TROUT CREEK	6,197	5,249	11,996	(1,231)	-	-	293,038	202,865	127,218
6845	State Proportionate Share	840	313	3,639	(374)	-	-	88,895	61,541	38,593
6853	SCHOOL DISTRICT 6 - WIBAUX	8,229	(3,588)	27,252	(2,797)	-	-	665,725	460,870	289,015
6853	State Proportionate Share	54	(4,312)	8,274	(849)	-	-	202,131	139,932	87,752
7054	SCHOOL DISTRICT 64 - BAINVILLE	(10,298)	(12,438)	38,495	(3,951)	-	-	940,380	651,009	408,252
7054	State Proportionate Share	(7,194)	(8,592)	11,678	(1,199)	-	-	285,271	197,488	123,846
6964	SCHOOL DISTRICT 64J - MELSTONE	1,081	119	13,251	(1,360)	-	-	323,703	224,094	140,531
6964	State Proportionate Share	(933)	(1,508)	4,020	(413)	-	-	98,198	67,981	42,631
6952	SCHOOL DISTRICT 65 - FROID	(12,938)	(6,775)	16,674	(1,711)	-	-	407,320	281,981	176,832
6952	State Proportionate Share	(5,787)	(4,155)	5,058	(519)	-	-	123,563	85,541	53,643
6981	SCHOOL DISTRICT 69 - WEST YELLOWSTONE	(4,536)	(3,646)	23,946	(2,458)	-	-	584,964	404,960	253,954
6981	State Proportionate Share	(4,198)	(4,413)	7,324	(752)	-	-	178,919	123,862	77,675
6867	SCHOOL DISTRICT 7 & 2 - SAVAGE	(10,307)	(2,481)	11,793	(1,210)	-	-	288,086	199,437	125,068
6867	State Proportionate Share	(4,227)	(2,196)	3,698	(380)	-	-	90,343	62,543	39,221
6859	SCHOOL DISTRICT 7 & 70 - LAUREL	(49,230)	(103,907)	153,140	(15,719)	-	-	3,740,977	2,589,814	1,624,091
6859	State Proportionate Share	(30,979)	(51,502)	46,955	(4,820)	-	-	1,147,039	794,075	497,970
6854	SCHOOL DISTRICT 7 - BOULDER	(23,757)	(9,843)	27,646	(2,838)	-	-	675,360	467,540	293,198
6854	State Proportionate Share	(10,339)	(6,435)	8,387	(861)	-	-	204,875	141,831	88,943
6855	SCHOOL DISTRICT 7 - BOZEMAN	26,207	(153,366)	558,599	(57,337)	-	-	13,645,748	9,446,717	5,924,105
6855	State Proportionate Share	(49,536)	(119,010)	172,008	(17,656)	-	-	4,201,909	2,908,910	1,824,198
6856	SCHOOL DISTRICT 7 - CHARLO	9,227	9,975	29,832	(3,062)	-	-	728,761	504,509	316,381
6856	State Proportionate Share	77	(251)	9,050	(929)	-	-	221,078	153,048	95,978
6857	SCHOOL DISTRICT 7 - GARDINER	17,976	20,247	25,309	(2,598)	-	-	618,261	428,011	268,409
6857	State Proportionate Share	2,810	3,249	7,798	(800)	-	-	190,500	131,880	82,703
6368	SCHOOL DISTRICT 7 - GRANT	2,945	495	1,355	(139)	-	-	33,101	22,915	14,370
6368	State Proportionate Share	819	3	411	(42)	-	-	10,041	6,952	4,359
6858	SCHOOL DISTRICT 7 - HINSDALE	1,906	(5,849)	13,433	(1,379)	-	-	328,145	227,169	142,459
6858	State Proportionate Share	(1,145)	(3,788)	4,177	(429)	-	-	102,031	70,634	44,295
6866	SCHOOL DISTRICT 7 - JOLIET	(6,064)	(13,755)	35,382	(3,632)	-	-	864,340	598,368	375,241
6866	State Proportionate Share	(5,697)	(8,839)	10,887	(1,118)	-	-	265,963	184,122	115,464
6860	SCHOOL DISTRICT 7 - LOLO	(50,869)	(56,699)	37,171	(3,815)	-	-	908,029	628,613	394,208
6860	State Proportionate Share	(20,125)	(22,677)	11,378	(1,168)	-	-	277,954	192,423	120,670
6863	SCHOOL DISTRICT 7 - MEDICINE LAKE	(15,847)	(17,246)	25,563	(2,624)	-	-	624,472	432,311	271,105
6863	State Proportionate Share	(7,173)	(8,182)	7,838	(804)	-	-	191,461	132,545	83,120
6864	SCHOOL DISTRICT 7 - TWIN BRIDGES	9,825	(4,883)	26,856	(2,757)	-	-	656,056	454,176	284,817
6864	State Proportionate Share	349	(4,951)	8,148	(836)	-	-	199,040	137,792	86,410
6862	SCHOOL DISTRICT 7 - VICTOR	(25,196)	(666)	16,669	(1,711)	-	-	407,190	281,891	176,776
6862	State Proportionate Share	(9,570)	(1,988)	5,090	(523)	-	-	124,353	86,087	53,986
6965	SCHOOL DISTRICT 73 - SWAN LAKE	(370)	(317)	497	(51)	-	-	12,137	8,402	5,269
6965	State Proportionate Share	(167)	(161)	151	(15)	-	-	3,683	2,550	1,599

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, 2023						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2023		
		2024	2025	2026	2027	2028	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
<b>Total ALL Employers &amp; State</b>		\$ (66,396,498)	\$ (46,748,203)	\$ 144,301,803	\$ (14,811,784)	\$ -	\$ -	\$ 3,525,082,234	\$ 2,440,353,916	\$ 1,530,363,754
<b>State (Non-Employer Contributing Entity)</b>		\$ (22,933,354)	\$ (20,758,741)	\$ 31,057,137	\$ (3,187,844)	\$ -	\$ -	\$ 758,680,493	\$ 525,221,481	\$ 329,370,224
<b>Employer</b>										
6970	SCHOOL DISTRICT 74 - ROY	(9,916)	(4,697)	7,677	(788)	-	-	187,530	129,823	81,413
6970	State Proportionate Share	(4,018)	(2,428)	2,329	(239)	-	-	56,888	39,383	24,697
6971	SCHOOL DISTRICT 74 - VAUGHN	(12,910)	(5,069)	20,448	(2,099)	-	-	499,521	345,810	216,860
6971	State Proportionate Share	(5,916)	(3,890)	6,249	(641)	-	-	152,660	105,684	66,275
6381	SCHOOL DISTRICT 75 - AMSTERDAM	(11,126)	(14,036)	4,391	(451)	-	-	107,258	74,253	46,564
6381	State Proportionate Share	(3,649)	(4,713)	1,405	(144)	-	-	34,328	23,765	14,903
6364	SCHOOL DISTRICT 75 - ARROWHEAD	(8,146)	(6,887)	7,039	(723)	-	-	171,958	119,043	74,653
6364	State Proportionate Share	(3,310)	(3,068)	2,135	(219)	-	-	52,165	36,113	22,647
7028	SCHOOL DISTRICT 78J & 2 - RICHEY	19,732	14,215	23,652	(2,428)	-	-	577,784	399,990	250,837
7028	State Proportionate Share	4,079	1,875	7,175	(736)	-	-	175,275	121,340	76,093
6868	SCHOOL DISTRICT 8 - ARLEE	14,967	(1,326)	55,479	(5,695)	-	-	1,355,274	938,233	588,373
6868	State Proportionate Share	(903)	(7,437)	17,309	(1,777)	-	-	422,841	292,725	183,570
6870	SCHOOL DISTRICT 8 - ELDER GROVE	(45,727)	(40,157)	14,587	(1,497)	-	-	356,346	246,692	154,702
6870	State Proportionate Share	(17,214)	(15,290)	4,660	(478)	-	-	113,828	78,801	49,417
6384	SCHOOL DISTRICT 8 - WEST GLACIER	(18,162)	(14,181)	2,707	(278)	-	-	66,131	45,781	28,710
6384	State Proportionate Share	(6,122)	(4,940)	821	(84)	-	-	20,061	13,888	8,709
6869	SCHOOL DISTRICT 8-WHITE SULPHUR SPRINGS	(22,737)	(35,421)	22,680	(2,328)	-	-	554,030	383,545	240,524
6869	State Proportionate Share	(9,074)	(14,002)	6,974	(716)	-	-	170,365	117,941	73,961
6969	SCHOOL DISTRICT 84 - DENTON	(3,184)	(810)	14,699	(1,509)	-	-	359,085	248,589	155,892
6969	State Proportionate Share	(2,797)	(1,980)	4,459	(458)	-	-	108,931	75,411	47,291
6989	SCHOOL DISTRICT 85 - ULM	10,387	(6,744)	10,801	(1,109)	-	-	263,862	182,667	114,552
6989	State Proportionate Share	2,249	(3,575)	3,463	(355)	-	-	84,589	58,560	36,723
6378	SCHOOL DISTRICT 86 & 4 - LAMBERT	(17,839)	(22,408)	23,728	(2,436)	-	-	579,635	401,271	251,640
6378	State Proportionate Share	(8,054)	(10,077)	7,198	(739)	-	-	175,834	121,727	76,336
6967	SCHOOL DISTRICT 87 - ROCKY BOY	(27,547)	8,453	140,785	(14,451)	-	-	3,439,177	2,380,884	1,493,069
6967	State Proportionate Share	(22,295)	(13,455)	42,750	(4,388)	-	-	1,044,331	722,972	453,381
6392	SCHOOL DISTRICT 89 - SMITH VALLEY	2,718	(13,345)	13,687	(1,405)	-	-	334,347	231,463	145,152
6392	State Proportionate Share	(1,055)	(6,048)	4,152	(426)	-	-	101,426	70,216	44,033
6880	SCHOOL DISTRICT 9 & 9 - REED POINT	(4,303)	(6,442)	17,277	(1,773)	-	-	422,060	292,185	183,231
6880	State Proportionate Share	(3,061)	(4,118)	5,241	(538)	-	-	128,032	88,634	55,583
6871	SCHOOL DISTRICT 9 - BROWNING	(162,509)	(248,296)	404,128	(41,482)	-	-	9,872,267	6,834,401	4,285,903
6871	State Proportionate Share	(91,638)	(128,219)	122,683	(12,593)	-	-	2,996,956	2,074,741	1,301,085
6873	SCHOOL DISTRICT 9 - DARBY	(56,435)	(57,098)	33,663	(3,455)	-	-	822,348	569,298	357,011
6873	State Proportionate Share	(20,592)	(22,031)	10,501	(1,078)	-	-	256,521	177,585	111,365
6875	SCHOOL DISTRICT 9 - DIXON	31	899	13,722	(1,408)	-	-	335,203	232,055	145,523
6875	State Proportionate Share	(1,318)	(1,308)	4,163	(427)	-	-	101,686	70,395	44,145
6876	SCHOOL DISTRICT 9 - EAST HELENA	(43,535)	(34,714)	81,658	(8,382)	-	-	1,994,792	1,380,960	866,010
6876	State Proportionate Share	(21,796)	(20,594)	25,428	(2,610)	-	-	621,168	430,024	269,671
6878	SCHOOL DISTRICT 9 - OPHEIM	859	(6,151)	11,239	(1,154)	-	-	274,551	190,067	119,192
6878	State Proportionate Share	(1,538)	(3,583)	3,409	(350)	-	-	83,288	57,659	36,158
6879	SCHOOL DISTRICT 9 - POPLAR	(106,373)	(80,596)	111,633	(11,459)	-	-	2,727,037	1,887,881	1,183,904
6879	State Proportionate Share	(45,712)	(39,606)	34,052	(3,495)	-	-	831,829	575,861	361,127
9921	SCHOOL DISTRICT 9-CRESTON	4,734	6,626	6,803	(698)	-	-	166,178	115,042	72,144
9921	State Proportionate Share	878	1,374	2,065	(212)	-	-	50,448	34,924	21,901
6400	SCHOOL DISTRICT 99 M North Star Schools	13,817	(7,133)	32,975	(3,385)	-	-	805,530	557,655	349,709
6400	State Proportionate Share	658	(6,653)	10,018	(1,028)	-	-	244,731	169,423	106,247
9989	SCHOOL DISTRICT NO. 31-STILLWATER COUNTY-NYE	(140)	(230)	634	(65)	-	-	15,490	10,724	6,725
9989	State Proportionate Share	(106)	(149)	192	(20)	-	-	4,700	3,253	2,040
6779	SD 1- West Valley School	(35,597)	(13,472)	28,419	(2,917)	-	-	694,235	480,607	301,392
6779	State Proportionate Share	(14,234)	(7,710)	8,621	(885)	-	-	210,600	145,795	91,429

Employer and Non-Employer Proportionate Share Allocations  
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	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		
	2024	2025	2026	2027	2028	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
<b>Total ALL Employers &amp; State</b>	\$ (66,396,498)	\$ (46,748,203)	\$ 144,301,803	\$ (14,811,784)	\$ -	\$ -	\$ 3,525,082,234	\$ 2,440,353,916	\$ 1,530,363,754
<b>State (Non-Employer Contributing Entity)</b>	\$ (22,933,354)	\$ (20,758,741)	\$ 31,057,137	\$ (3,187,844)	\$ -	\$ -	\$ 758,680,493	\$ 525,221,481	\$ 329,370,224
<b>Employer</b>									
6966 SD 75 GREENFIELD	(2,667)	(7,866)	13,830	(1,420)	-	-	337,838	233,879	146,667
6966 State Proportionate Share	(2,233)	(4,180)	4,195	(431)	-	-	102,486	70,949	44,493
6958 SHIELDS VALLEY	(12,134)	(12,309)	17,040	(1,749)	-	-	416,260	288,169	180,713
6958 State Proportionate Share	(5,265)	(5,695)	5,229	(537)	-	-	127,737	88,430	55,455
6630 SWEET GRASS COUNTY HIGH SCHOOL	(14,796)	(47,158)	35,903	(3,685)	-	-	877,057	607,172	380,762
6630 State Proportionate Share	(8,487)	(19,606)	10,891	(1,118)	-	-	266,061	184,190	115,507
6642 BOARD OF PUBLIC EDUCATION	(2,719)	(1,862)	4,167	(428)	-	-	101,789	70,467	44,190
6642 State Proportionate Share	(1,146)	(1,009)	1,105	(113)	-	-	26,992	18,686	11,718
6643 COMM OF HIGHER EDUCATION	(75,132)	(52,756)	222,055	(22,793)	-	-	5,424,470	3,755,268	2,354,956
6643 State Proportionate Share	(41,332)	(40,427)	58,884	(6,044)	-	-	1,438,440	995,808	624,478
6530 COMM OF POLITICAL PRACTICES	(25,772)	(20,059)	26,096	(2,679)	-	-	637,494	441,326	276,759
6530 State Proportionate Share	(9,656)	(8,733)	6,920	(710)	-	-	169,048	117,029	73,390
6443 CONSUMER COUNSEL	(68,398)	(6,738)	17,786	(1,826)	-	-	434,491	300,791	188,628
6443 State Proportionate Share	(20,969)	(3,960)	4,716	(484)	-	-	115,217	79,763	50,020
6762 DEPARTMENT OF ADMINISTRATION	(1,596,120)	(504,887)	2,493,124	(255,905)	-	-	60,903,371	42,162,358	26,440,323
6762 State Proportionate Share	(677,073)	(428,768)	661,117	(67,860)	-	-	16,150,123	11,180,453	7,011,343
6780 DEPARTMENT OF AGRICULTURE	(297,305)	(124,585)	400,537	(41,113)	-	-	9,784,546	6,773,673	4,247,820
6780 State Proportionate Share	(120,355)	(81,375)	106,213	(10,902)	-	-	2,594,628	1,796,217	1,126,421
6825 DEPARTMENT OF COMMERCE	(244,684)	(281,319)	1,038,194	(106,565)	-	-	25,361,551	17,557,366	11,010,353
6825 State Proportionate Share	(163,075)	(198,971)	275,304	(28,258)	-	-	6,725,279	4,655,795	2,919,683
6802 DEPARTMENT OF CORRECTIONS	(3,086,827)	(901,132)	2,062,330	(211,687)	-	-	50,379,709	34,877,008	21,871,626
6802 State Proportionate Share	(1,060,214)	(493,603)	546,881	(56,134)	-	-	13,359,498	9,248,551	5,799,834
6667 DEPARTMENT OF FISH, WILDLIFE & PARKS	(1,235,971)	(503,077)	2,587,404	(265,583)	-	-	63,206,507	43,756,779	27,440,196
6667 State Proportionate Share	(583,638)	(438,976)	686,118	(70,426)	-	-	16,760,859	11,603,255	7,276,486
6620 DEPARTMENT OF JUSTICE	(771,918)	(383,096)	2,327,935	(238,950)	-	-	56,868,042	39,368,770	24,688,443
6620 State Proportionate Share	(428,822)	(374,976)	617,313	(63,364)	-	-	15,080,050	10,439,659	6,546,787
6838 DEPARTMENT OF LABOR & INDUSTRY	(3,705,593)	(2,082,252)	2,730,471	(280,268)	-	-	66,701,416	46,176,245	28,957,461
6838 State Proportionate Share	(1,295,908)	(909,010)	724,056	(74,320)	-	-	17,687,626	12,244,840	7,678,828
6712 DEPARTMENT OF LIVESTOCK	(215,733)	(119,096)	277,237	(28,457)	-	-	6,772,494	4,688,482	2,940,181
6712 State Proportionate Share	(86,127)	(65,768)	73,517	(7,546)	-	-	1,795,904	1,243,274	779,666
6850 DEPARTMENT OF MILITARY AFFAIRS	(187,444)	(74,210)	832,929	(85,496)	-	-	20,347,247	14,086,050	8,833,465
6850 State Proportionate Share	(128,299)	(116,103)	220,873	(22,671)	-	-	5,395,605	3,735,285	2,342,424
7685 DEPARTMENT OF REVENUE	(1,413,797)	(1,021,193)	2,209,112	(226,753)	-	-	53,965,390	37,359,313	23,428,298
7685 State Proportionate Share	(599,895)	(544,803)	585,804	(60,130)	-	-	14,310,335	9,906,799	6,212,626
6689 DEPARTMENT OF TRANSPORTATION	(5,258,725)	(2,155,016)	8,752,844	(898,431)	-	-	213,819,198	148,023,360	92,826,530
6689 State Proportionate Share	(2,279,488)	(1,615,212)	2,321,046	(238,243)	-	-	56,699,756	39,252,268	24,615,384
6678 DEPT OF ENVIRONMENTAL QUALITY	(1,655,173)	(914,034)	1,486,555	(152,587)	-	-	36,314,379	25,139,821	15,765,365
6678 State Proportionate Share	(602,948)	(431,792)	394,199	(40,462)	-	-	9,629,708	6,666,481	4,180,599
6721 DEPT OF NATURAL RESOURCES & CONSERVATION	(1,833,312)	(1,378,305)	2,583,522	(265,184)	-	-	63,111,679	43,691,132	27,399,028
6721 State Proportionate Share	(752,523)	(690,019)	685,089	(70,321)	-	-	16,735,713	11,585,847	7,265,569
6872 DEPT OF PUBLIC HEALTH & HUMAN SERVICES	(9,259,989)	(2,161,456)	10,057,358	(1,032,332)	-	-	245,686,552	170,084,582	106,661,283
6872 State Proportionate Share	(3,529,970)	(1,765,505)	2,666,972	(273,750)	-	-	65,150,219	45,102,378	28,284,030
6514 GOVERNORS OFFICE	(422,704)	(85,928)	206,904	(21,238)	-	-	5,054,361	3,499,048	2,194,278
6514 State Proportionate Share	(138,358)	(48,234)	54,866	(5,632)	-	-	1,340,296	927,864	581,870
6439 LEGISLATIVE COUNCIL	(133,037)	545,211	908,617	(93,265)	-	-	22,196,185	15,366,038	9,636,155
6439 State Proportionate Share	(119,633)	53,266	240,944	(24,732)	-	-	5,885,899	4,074,707	2,555,279
6652 MONTANA ARTS COUNCIL	(38,469)	(31,180)	34,480	(3,539)	-	-	842,287	583,101	365,667
6652 State Proportionate Share	(14,009)	(12,883)	9,143	(938)	-	-	223,354	154,624	96,966
6655 MONTANA HISTORICAL SOCIETY	(173,901)	(91,832)	195,328	(20,049)	-	-	4,771,576	3,303,280	2,071,511
6655 State Proportionate Share	(66,883)	(48,613)	51,796	(5,317)	-	-	1,265,308	875,951	549,315

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	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		
	2024	2025	2026	2027	2028	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Total ALL Employers &amp; State</b>	<b>\$ (66,396,498)</b>	<b>\$ (46,748,203)</b>	<b>\$ 144,301,803</b>	<b>\$ (14,811,784)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,525,082,234</b>	<b>\$ 2,440,353,916</b>	<b>\$ 1,530,363,754</b>
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ (22,933,354)</b>	<b>\$ (20,758,741)</b>	<b>\$ 31,057,137</b>	<b>\$ (3,187,844)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 758,680,493</b>	<b>\$ 525,221,481</b>	<b>\$ 329,370,224</b>
<b>Employer</b>									
6764 MONTANA STATE FUND	(1,125,448)	(923,546)	1,587,353	(162,933)	-	-	38,776,705	26,844,447	16,834,349
6764 State Proportionate Share	(462,100)	(445,995)	420,928	(43,206)	-	-	10,282,658	7,118,508	4,464,068
6653 MONTANA STATE LIBRARY	216,460	(26,265)	211,138	(21,672)	-	-	5,157,796	3,570,654	2,239,183
6653 State Proportionate Share	42,201	(31,573)	55,989	(5,747)	-	-	1,367,725	946,852	593,778
6769 OFFICE OF PUBLIC DEFENDER	(572,263)	(228,464)	1,452,360	(149,077)	-	-	35,479,038	24,561,529	15,402,714
6769 State Proportionate Share	(293,202)	(230,912)	385,131	(39,532)	-	-	9,408,195	6,513,132	4,084,433
6623 PUBLIC SERVICE COMMISSION	(191,911)	(151,590)	146,822	(15,070)	-	-	3,586,643	2,482,972	1,557,090
6623 State Proportionate Share	(67,611)	(60,264)	38,934	(3,996)	-	-	951,092	658,425	412,903
6651 SCHOOL FOR THE DEAF & BLIND	(94,199)	(77,901)	149,725	(15,368)	-	-	3,657,571	2,532,074	1,587,882
6651 State Proportionate Share	(40,201)	(39,421)	39,704	(4,075)	-	-	969,901	671,446	421,068
6529 SECRETARY OF STATE	(151,921)	(82,243)	137,585	(14,122)	-	-	3,360,993	2,326,758	1,459,127
6529 State Proportionate Share	(55,445)	(39,287)	36,484	(3,745)	-	-	891,255	617,001	386,926
6552 STATE AUDITOR'S OFFICE	(135,757)	(103,902)	319,112	(32,755)	-	-	7,795,430	5,396,642	3,384,274
6552 State Proportionate Share	(67,267)	(66,167)	84,621	(8,686)	-	-	2,067,162	1,431,061	897,429
6457 SUPREME COURT	(893,664)	(401,399)	1,402,866	(143,996)	-	-	34,269,957	23,724,503	14,877,809
6457 State Proportionate Share	(379,741)	(274,970)	372,007	(38,184)	-	-	9,087,576	6,291,173	3,945,240
6563 SUPT OF PUBLIC INSTRUCTION	(360,764)	(121,543)	509,348	(52,282)	-	-	12,442,634	8,613,822	5,401,791
6563 State Proportionate Share	(148,146)	(92,883)	135,067	(13,864)	-	-	3,299,490	2,284,180	1,432,426
6766 TEACHERS' RETIREMENT SYSTEM	(27,418)	(19,007)	115,730	(11,879)	-	-	2,827,111	1,957,160	1,227,349
6766 State Proportionate Share	(18,217)	(18,630)	30,689	(3,150)	-	-	749,682	518,992	325,464
6567 GREAT FALLS COLLEGE MSU	(76,947)	(15,616)	143,771	(14,757)	-	-	3,512,116	2,431,378	1,524,735
6567 State Proportionate Share	(34,769)	(20,847)	38,125	(3,913)	-	-	931,330	644,743	404,323
6647 MONTANA STATE UNIVERSITY - BILLINGS	(125,855)	51,261	663,545	(68,109)	-	-	16,209,447	11,221,522	7,037,098
6647 State Proportionate Share	(95,547)	(60,777)	175,956	(18,061)	-	-	4,298,359	2,975,680	1,866,071
6645 MONTANA STATE UNIVERSITY - BOZEMAN	1,917,722	2,045,126	4,720,538	(484,537)	-	-	115,315,843	79,831,179	50,062,715
6645 State Proportionate Share	116,857	50,482	1,251,774	(128,488)	-	-	30,579,014	21,169,326	13,275,439
6648 MONTANA STATE UNIVERSITY - NORTHERN	(152,654)	(123,898)	206,717	(21,218)	-	-	5,049,802	3,495,891	2,192,299
6648 State Proportionate Share	(61,903)	(59,123)	54,817	(5,627)	-	-	1,339,087	927,027	581,345
6644 UNIVERSITY OF MONTANA	(1,558,724)	(743,967)	4,468,056	(458,621)	-	-	109,148,077	75,561,340	47,385,068
6644 State Proportionate Share	(844,893)	(722,195)	1,184,822	(121,615)	-	-	28,943,469	20,037,067	12,565,391
6744 FALLON MEDICAL COMPLEX	-	-	-	-	-	-	-	-	-
6744 State Proportionate Share	-	-	-	-	-	-	-	-	-
6423 FLATHEAD EMERGENCY COMM CENTER	(366,110)	-	-	-	-	-	-	-	-
6423 State Proportionate Share	(107,424)	-	-	-	-	-	-	-	-
6405 SCHOOL DISTRICT 4 - TRINITY	-	-	-	-	-	-	-	-	-
6405 State Proportionate Share	-	-	-	-	-	-	-	-	-
10644 CRAIG WATER & SEWER DISTRICT	(2,779)	-	-	-	-	-	-	-	-
10644 State Proportionate Share	(816)	-	-	-	-	-	-	-	-
6411 NORTHWEST MT EDUC COOP	(12,819)	(20,668)	-	-	-	-	-	-	-
6411 State Proportionate Share	(3,765)	(6,148)	-	-	-	-	-	-	-

**Employer 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, 2023				Schedule of Employer Contributions as of June 30, 2023				
	Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>	<b>\$ 2,440,353,916</b>	<b>\$ 1,450,220,122</b>			<b>\$ 168,088,111</b>	<b>\$ 168,088,111</b>	<b>\$ -</b>	<b>\$ 1,450,220,122</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 525,221,481</b>	<b>\$ -</b>			<b>\$ 36,176,182</b>	<b>\$ 36,176,182</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Employer</b>									
6532 CITY OF BAKER	695,969	530,226	131.26%	73.93%	47,957	47,957	-	530,226	9.04%
6532 State Proportionate Share	192,351				13,254	13,254			
6533 CITY OF BELGRADE	4,931,891	3,757,367	131.26%	73.93%	339,843	339,843	-	3,757,367	9.04%
6533 State Proportionate Share	1,362,222				93,867	93,867			
6506 CITY OF BELT	117,695	89,664	131.26%	73.93%	8,110	8,110	-	89,664	9.04%
6506 State Proportionate Share	33,468				2,306	2,306			
6505 CITY OF BIG TIMBER	345,747	263,408	131.26%	73.93%	23,824	23,824	-	263,408	9.04%
6505 State Proportionate Share	97,280				6,703	6,703			
6508 CITY OF BILLINGS	55,639,831	42,333,244	131.43%	73.93%	3,833,986	3,833,986	-	42,333,244	9.06%
6508 State Proportionate Share	15,397,887				1,061,025	1,061,025			
6512 CITY OF BOULDER	352,922	268,875	131.26%	73.93%	24,319	24,319	-	268,875	9.04%
6512 State Proportionate Share	97,121				6,692	6,692			
6509 CITY OF BOZEMAN	27,643,462	21,060,215	131.26%	73.93%	1,904,834	1,904,834	-	21,060,215	9.04%
6509 State Proportionate Share	7,678,503				529,104	529,104			
6519 CITY OF CHINOOK	801,902	610,930	131.26%	73.93%	55,257	55,257	-	610,930	9.04%
6519 State Proportionate Share	222,892				15,359	15,359			
6520 CITY OF CHOTEAU	661,523	503,983	131.26%	73.93%	45,584	45,584	-	503,983	9.04%
6520 State Proportionate Share	182,719				12,591	12,591			
6371 CITY OF COLSTRIP	1,881,924	1,433,750	131.26%	73.93%	129,678	129,678	-	1,433,750	9.04%
6371 State Proportionate Share	520,266				35,850	35,850			
6522 CITY OF COLUMBIA FALLS	1,466,269	1,117,081	131.26%	73.93%	101,037	101,037	-	1,117,081	9.04%
6522 State Proportionate Share	405,842				27,965	27,965			
6534 CITY OF COLUMBUS	494,333	376,608	131.26%	73.93%	34,063	34,063	-	376,608	9.04%
6534 State Proportionate Share	137,137				9,450	9,450			
6523 CITY OF CONRAD	1,245,996	949,263	131.26%	73.93%	85,858	85,858	-	949,263	9.04%
6523 State Proportionate Share	343,082				23,641	23,641			
6525 CITY OF CUT BANK	1,494,959	1,138,938	131.26%	73.93%	103,013	103,013	-	1,138,938	9.04%
6525 State Proportionate Share	411,470				28,353	28,353			
6528 CITY OF DEER LODGE	1,055,894	804,434	131.26%	73.93%	72,759	72,759	-	804,434	9.04%
6528 State Proportionate Share	290,565				20,022	20,022			
6531 CITY OF DILLON	1,105,059	841,797	131.27%	73.93%	76,147	76,147	-	841,797	9.05%
6531 State Proportionate Share	304,900				21,010	21,010			
6535 CITY OF EAST HELENA	628,704	478,980	131.26%	73.93%	43,322	43,322	-	478,980	9.04%
6535 State Proportionate Share	174,406				12,018	12,018			
6538 CITY OF FAIRVIEW	576,962	439,560	131.26%	73.93%	39,757	39,757	-	439,560	9.04%
6538 State Proportionate Share	158,929				10,951	10,951			
6539 CITY OF FORSYTH	901,752	668,606	134.87%	73.93%	62,137	62,137	-	668,606	9.29%
6539 State Proportionate Share	248,365				17,114	17,114			
6540 CITY OF FORT BENTON	491,417	374,387	131.26%	73.93%	33,862	33,862	-	374,387	9.04%
6540 State Proportionate Share	135,231				9,318	9,318			
6543 CITY OF GLASGOW	1,355,417	1,024,589	132.29%	73.93%	93,398	93,398	-	1,024,589	9.12%
6543 State Proportionate Share	376,748				25,961	25,961			



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

	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 Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>	<b>\$ 2,440,353,916</b>	<b>\$ 1,450,220,122</b>			<b>\$ 168,088,111</b>	<b>\$ 168,088,111</b>	<b>\$ -</b>	<b>\$ 1,450,220,122</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 525,221,481</b>	<b>\$ -</b>			<b>\$ 36,176,182</b>	<b>\$ 36,176,182</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Employer</b>									
6544 CITY OF GLENDIVE	2,776,245	2,115,087	131.26%	73.93%	191,303	191,303	-	2,115,087	9.04%
6544 State Proportionate Share	765,516				52,750	52,750			
6545 CITY OF GREAT FALLS	25,897,539	19,714,748	131.36%	73.93%	1,784,527	1,784,527	-	19,714,748	9.05%
6545 State Proportionate Share	7,145,525				492,378	492,378			
6548 CITY OF HAMILTON	2,342,090	1,738,339	134.73%	73.93%	161,387	161,387	-	1,738,339	9.28%
6548 State Proportionate Share	646,443				44,545	44,545			
6549 CITY OF HARDIN	2,337,289	1,780,669	131.26%	73.93%	161,056	161,056	-	1,780,669	9.04%
6549 State Proportionate Share	643,854				44,366	44,366			
6547 CITY OF HARLEM	455,559	347,067	131.26%	73.93%	31,391	31,391	-	347,067	9.04%
6547 State Proportionate Share	125,364				8,638	8,638			
6606 CITY OF HARLOWTON	460,629	350,931	131.26%	73.93%	31,741	31,741	-	350,931	9.04%
6606 State Proportionate Share	126,759				8,735	8,735			
6550 CITY OF HAVRE	3,277,518	2,496,987	131.26%	73.93%	225,845	225,845	-	2,496,987	9.04%
6550 State Proportionate Share	905,528				62,397	62,397			
6551 CITY OF HELENA	19,419,439	14,629,295	132.74%	73.93%	1,338,139	1,338,139	-	14,629,295	9.15%
6551 State Proportionate Share	5,365,071				369,692	369,692			
6555 CITY OF KALISPELL	9,103,735	6,935,706	131.26%	73.93%	627,313	627,313	-	6,935,706	9.04%
6555 State Proportionate Share	2,516,077				173,376	173,376			
6557 CITY OF LAUREL	3,870,264	2,948,367	131.27%	73.93%	266,689	266,689	-	2,948,367	9.05%
6557 State Proportionate Share	1,065,801				73,441	73,441			
6559 CITY OF LEWISTOWN	2,341,452	1,781,747	131.41%	73.93%	161,343	161,343	-	1,781,747	9.06%
6559 State Proportionate Share	646,840				44,572	44,572			
6560 CITY OF LIBBY	933,076	710,867	131.26%	73.93%	64,296	64,296	-	710,867	9.04%
6560 State Proportionate Share	258,382				17,804	17,804			
6561 CITY OF LIVINGSTON	4,211,071	3,201,131	131.55%	73.93%	290,173	290,173	-	3,201,131	9.06%
6561 State Proportionate Share	1,168,979				80,551	80,551			
6570 CITY OF MALTA	691,588	526,887	131.26%	73.93%	47,655	47,655	-	526,887	9.04%
6570 State Proportionate Share	190,313				13,114	13,114			
6571 CITY OF MILES CITY	3,435,360	2,617,231	131.26%	73.93%	236,721	236,721	-	2,617,231	9.04%
6571 State Proportionate Share	947,557				65,294	65,294			
6572 City of Missoula	33,080,144	25,198,840	131.28%	73.93%	2,279,461	2,279,461	-	25,198,840	9.05%
6572 State Proportionate Share	9,166,748				631,655	631,655			
6576 CITY OF PLAINS	285,838	217,767	131.26%	73.93%	19,696	19,696	-	217,767	9.04%
6576 State Proportionate Share	78,659				5,420	5,420			
6577 CITY OF PLENTYWOOD	544,714	409,960	132.87%	73.93%	37,535	37,535	-	409,960	9.16%
6577 State Proportionate Share	150,503				10,371	10,371			
6578 CITY OF POLSON	2,227,365	1,655,043	134.58%	73.93%	153,481	153,481	-	1,655,043	9.27%
6578 State Proportionate Share	614,086				42,315	42,315			
6579 CITY OF POPLAR	321,023	244,571	131.26%	73.93%	22,121	22,121	-	244,571	9.04%
6579 State Proportionate Share	90,295				6,222	6,222			
6603 CITY OF RED LODGE	1,034,456	788,102	131.26%	73.93%	71,281	71,281	-	788,102	9.04%
6603 State Proportionate Share	288,617				19,888	19,888			
6581 CITY OF RONAN	405,548	308,971	131.26%	73.93%	27,945	27,945	-	308,971	9.04%
6581 State Proportionate Share	112,006				7,718	7,718			
6582 CITY OF ROUNDUP	552,648	421,036	131.26%	73.93%	38,081	38,081	-	421,036	9.04%
6582 State Proportionate Share	152,079				10,479	10,479			
6599 CITY OF SCOBEE	330,493	251,786	131.26%	73.93%	22,773	22,773	-	251,786	9.04%
6599 State Proportionate Share	91,041				6,273	6,273			
6585 CITY OF SHELBY	1,037,706	790,573	131.26%	73.93%	71,505	71,505	-	790,573	9.04%
6585 State Proportionate Share	288,579				19,885	19,885			

**Employer 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, 2023				Schedule of Employer Contributions as of June 30, 2023				
	Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>	<b>\$ 2,440,353,916</b>	<b>\$ 1,450,220,122</b>			<b>\$ 168,088,111</b>	<b>\$ 168,088,111</b>	<b>\$ -</b>	<b>\$ 1,450,220,122</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 525,221,481</b>	<b>\$ -</b>			<b>\$ 36,176,182</b>	<b>\$ 36,176,182</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Employer</b>									
6586 CITY OF SIDNEY	1,749,752	1,333,052	131.26%	73.93%	120,571	120,571	-	1,333,052	9.04%
6586 State Proportionate Share	483,869				33,342	33,342			
6379 CITY OF THREE FORKS	489,019	361,273	135.36%	73.93%	33,697	33,697	-	361,273	9.33%
6379 State Proportionate Share	134,571				9,273	9,273			
6590 CITY OF TOWNSEND	434,708	331,183	131.26%	73.93%	29,955	29,955	-	331,183	9.04%
6590 State Proportionate Share	120,155				8,280	8,280			
6574 CITY OF TROY	659,486	502,433	131.26%	73.93%	45,443	45,443	-	502,433	9.04%
6574 State Proportionate Share	181,480				12,505	12,505			
6592 CITY OF WHITE SULPHUR SPRINGS	248,707	189,478	131.26%	73.93%	17,138	17,138	-	189,478	9.04%
6592 State Proportionate Share	68,957				4,752	4,752			
6594 CITY OF WHITEFISH	5,955,657	4,537,338	131.26%	73.93%	410,388	410,388	-	4,537,338	9.04%
6594 State Proportionate Share	1,648,235				113,575	113,575			
6598 CITY OF WIBAUX	169,680	129,270	131.26%	73.93%	11,692	11,692	-	129,270	9.04%
6598 State Proportionate Share	46,692				3,217	3,217			
6596 CITY OF WOLF POINT	1,048,301	798,652	131.26%	73.93%	72,236	72,236	-	798,652	9.04%
6596 State Proportionate Share	288,914				19,908	19,908			
6399 TOWN OF ALBERTON	87,251	66,472	131.26%	73.93%	6,012	6,012	-	66,472	9.04%
6399 State Proportionate Share	24,103				1,661	1,661			
6507 TOWN OF BIG SANDY	111,793	85,170	131.26%	73.93%	7,703	7,703	-	85,170	9.04%
6507 State Proportionate Share	30,765				2,120	2,120			
7274 TOWN OF BRIDGER	416,915	317,626	131.26%	73.93%	28,728	28,728	-	317,626	9.04%
7274 State Proportionate Share	115,348				7,948	7,948			
6511 TOWN OF BROADUS	281,153	214,197	131.26%	73.93%	19,373	19,373	-	214,197	9.04%
6511 State Proportionate Share	77,370				5,331	5,331			
6513 TOWN OF CASCADE	223,125	169,990	131.26%	73.93%	15,375	15,375	-	169,990	9.04%
6513 State Proportionate Share	61,403				4,231	4,231			
6526 TOWN OF CHESTER	280,773	212,500	132.13%	73.93%	19,347	19,347	-	212,500	9.10%
6526 State Proportionate Share	77,868				5,366	5,366			
6521 TOWN OF CIRCLE	300,743	229,122	131.26%	73.93%	20,723	20,723	-	229,122	9.04%
6521 State Proportionate Share	82,761				5,703	5,703			
6524 TOWN OF CULBERTSON	229,586	174,911	131.26%	73.93%	15,820	15,820	-	174,911	9.04%
6524 State Proportionate Share	63,179				4,353	4,353			
6432 TOWN OF DENTON	18,426	14,038	131.26%	73.93%	1,270	1,270	-	14,038	9.04%
6432 State Proportionate Share	5,845				403	403			
6558 TOWN OF DRUMMOND	95,012	72,386	131.26%	73.93%	6,547	6,547	-	72,386	9.04%
6558 State Proportionate Share	26,145				1,802	1,802			
6607 TOWN OF EKALAKA	196,227	149,496	131.26%	73.93%	13,521	13,521	-	149,496	9.04%
6607 State Proportionate Share	53,999				3,721	3,721			
6536 TOWN OF ENNIS	635,214	483,938	131.26%	73.93%	43,771	43,771	-	483,938	9.04%
6536 State Proportionate Share	175,717				12,108	12,108			
6382 TOWN OF EUREKA	402,520	306,661	131.26%	73.93%	27,737	27,737	-	306,661	9.04%
6382 State Proportionate Share	111,798				7,704	7,704			
6537 TOWN OF FAIRFIELD	169,983	115,319	147.40%	73.93%	11,713	11,713	-	115,319	10.16%
6537 State Proportionate Share	47,480				3,272	3,272			
6605 TOWN OF FORT PECK	250,749	191,034	131.26%	73.93%	17,278	17,278	-	191,034	9.04%
6605 State Proportionate Share	69,026				4,756	4,756			
6410 TOWN OF FROID	45,971	35,023	131.26%	73.93%	3,168	3,168	-	35,023	9.04%
6410 State Proportionate Share	12,651				872	872			
6542 TOWN OF GERALDINE	54,735	41,700	131.26%	73.93%	3,772	3,772	-	41,700	9.04%
6542 State Proportionate Share	15,096				1,040	1,040			

**Employer 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, 2023					Schedule of Employer Contributions as of June 30, 2023				
	Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>	\$ 2,440,353,916	\$ 1,450,220,122			\$ 168,088,111	\$ 168,088,111	\$ -	\$ 1,450,220,122	
<b>State (Non-Employer Contributing Entity)</b>	\$ 525,221,481	\$ -			\$ 36,176,182	\$ 36,176,182	\$ -	\$ -	
<b>Employer</b>									
6546 TOWN OF GRASS RANGE	13,119	9,995	131.26%	73.93%	904	904	-	9,995	9.04%
6546 State Proportionate Share	3,610				249	249			
6553 TOWN OF HOT SPRINGS	375,312	285,931	131.26%	73.93%	25,862	25,862	-	285,931	9.04%
6553 State Proportionate Share	103,280				7,117	7,117			
6434 TOWN OF HYSHAM	108,983	83,029	131.26%	73.93%	7,510	7,510	-	83,029	9.04%
6434 State Proportionate Share	29,991				2,067	2,067			
6562 TOWN OF LIMA	43,838	33,397	131.26%	73.93%	3,021	3,021	-	33,397	9.05%
6562 State Proportionate Share	12,375				853	853			
6601 TOWN OF MANHATTAN	1,557,698	1,186,737	131.26%	73.93%	107,337	107,337	-	1,186,737	9.04%
6601 State Proportionate Share	428,762				29,545	29,545			
6564 TOWN OF MEDICINE LAKE	116,021	87,556	132.51%	73.93%	7,995	7,995	-	87,556	9.13%
6564 State Proportionate Share	31,927				2,200	2,200			
6554 TOWN OF MELSTONE	57,188	43,569	131.26%	73.93%	3,941	3,941	-	43,569	9.04%
6554 State Proportionate Share	15,737				1,084	1,084			
6390 TOWN OF MOORE	36,350	27,693	131.26%	73.93%	2,505	2,505	-	27,693	9.04%
6390 State Proportionate Share	10,101				696	696			
6556 TOWN OF NASHUA	93,154	70,971	131.26%	73.93%	6,419	6,419	-	70,971	9.04%
6556 State Proportionate Share	25,880				1,783	1,783			
6575 TOWN OF PHILIPSBURG	512,389	390,367	131.26%	73.93%	35,307	35,307	-	390,367	9.04%
6575 State Proportionate Share	141,002				9,716	9,716			
6573 TOWN OF RICHEY	30,433	23,185	131.26%	73.93%	2,097	2,097	-	23,185	9.04%
6573 State Proportionate Share	8,665				597	597			
6583 TOWN OF RYEGATE	61,477	46,836	131.26%	73.93%	4,236	4,236	-	46,836	9.04%
6583 State Proportionate Share	16,918				1,166	1,166			
6353 TOWN OF SACO	136,297	103,838	131.26%	73.93%	9,392	9,392	-	103,838	9.04%
6353 State Proportionate Share	37,757				2,602	2,602			
6584 TOWN OF SHERIDAN	222,624	169,607	131.26%	73.93%	15,340	15,340	-	169,607	9.04%
6584 State Proportionate Share	61,263				4,221	4,221			
6366 TOWN OF ST IGNATIUS	189,419	144,309	131.26%	73.93%	13,052	13,052	-	144,309	9.04%
6366 State Proportionate Share	52,126				3,592	3,592			
6587 TOWN OF STANFORD	92,999	70,852	131.26%	73.93%	6,408	6,408	-	70,852	9.04%
6587 State Proportionate Share	25,592				1,764	1,764			
6604 TOWN OF STEVENSVILLE	714,909	544,654	131.26%	73.93%	49,262	49,262	-	544,654	9.04%
6604 State Proportionate Share	198,094				13,650	13,650			
6588 TOWN OF SUNBURST	184,443	140,518	131.26%	73.93%	12,709	12,709	-	140,518	9.04%
6588 State Proportionate Share	50,756				3,497	3,497			
6589 TOWN OF SUPERIOR	221,048	168,406	131.26%	73.93%	15,232	15,232	-	168,406	9.04%
6589 State Proportionate Share	60,829				4,192	4,192			
6580 TOWN OF TERRY	246,352	187,683	131.26%	73.93%	16,975	16,975	-	187,683	9.04%
6580 State Proportionate Share	67,792				4,671	4,671			
6597 TOWN OF THOMPSON FALLS	432,705	329,658	131.26%	73.93%	29,817	29,817	-	329,658	9.04%
6597 State Proportionate Share	119,688				8,247	8,247			
6600 TOWN OF TWIN BRIDGES	275,560	209,095	131.79%	73.93%	18,988	18,988	-	209,095	9.08%
6600 State Proportionate Share	75,846				5,226	5,226			
6591 TOWN OF VALIER	270,465	206,050	131.26%	73.93%	18,637	18,637	-	206,050	9.04%
6591 State Proportionate Share	74,447				5,130	5,130			
6408 TOWN OF WEST YELLOWSTONE	1,908,536	1,454,024	131.26%	73.93%	131,512	131,512	-	1,454,024	9.04%
6408 State Proportionate Share	527,403				36,342	36,342			
6356 TOWN OF WESTBY	73,714	56,160	131.26%	73.93%	5,079	5,079	-	56,160	9.04%
6356 State Proportionate Share	20,285				1,398	1,398			

**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, 2023					Schedule of Employer Contributions as of June 30, 2023				
	Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability		Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>	<b>\$ 2,440,353,916</b>	<b>\$ 1,450,220,122</b>				<b>\$ 168,088,111</b>	<b>\$ 168,088,111</b>	<b>\$ -</b>	<b>\$ 1,450,220,122</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 525,221,481</b>	<b>\$ -</b>				<b>\$ 36,176,182</b>	<b>\$ 36,176,182</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Employer</b>										
6409 TOWN OF WHITEHALL	284,024	216,385	131.26%	73.93%	19,571	19,571	-	216,385	9.04%	
6409 State Proportionate Share	78,920				5,438	5,438				
6595 TOWN OF WINNETT	67,049	51,081	131.26%	73.93%	4,620	4,620	-	51,081	9.04%	
6595 State Proportionate Share	18,451				1,271	1,271				
6458 ANACONDA-DEER LODGE COUNTY	6,028,331	4,508,181	133.72%	73.93%	415,395	415,395	-	4,508,181	9.21%	
6458 State Proportionate Share	1,661,262				114,473	114,473				
6510 BUTTE SILVER BOW	28,288,497	21,551,609	131.26%	73.93%	1,949,281	1,949,281	-	21,551,609	9.04%	
6510 State Proportionate Share	7,802,665				537,660	537,660				
6444 BEAVERHEAD COUNTY	3,902,525	2,939,303	132.77%	73.93%	268,912	268,912	-	2,939,303	9.15%	
6444 State Proportionate Share	1,081,178				74,501	74,501				
6445 BIG HORN COUNTY	7,314,682	5,562,374	131.50%	73.93%	504,034	504,034	-	5,562,374	9.06%	
6445 State Proportionate Share	2,020,389				139,219	139,219				
6446 BLAINE COUNTY	3,425,709	2,609,882	131.26%	73.93%	236,056	236,056	-	2,609,882	9.04%	
6446 State Proportionate Share	947,429				65,285	65,285				
6447 BROADWATER COUNTY	2,872,336	2,188,302	131.26%	73.93%	197,925	197,925	-	2,188,302	9.04%	
6447 State Proportionate Share	794,041				54,715	54,715				
6448 CARBON COUNTY	5,053,214	3,849,743	131.26%	73.93%	348,203	348,203	-	3,849,743	9.04%	
6448 State Proportionate Share	1,393,906				96,050	96,050				
6449 CARTER COUNTY	1,817,508	1,381,487	131.56%	73.93%	125,239	125,239	-	1,381,487	9.07%	
6449 State Proportionate Share	504,316				34,751	34,751				
6450 CASCADE COUNTY	18,092,342	13,765,395	131.43%	73.93%	1,246,693	1,246,693	-	13,765,395	9.06%	
6450 State Proportionate Share	4,994,047				344,126	344,126				
6451 CHOUTEAU COUNTY	3,124,433	2,351,205	132.89%	73.93%	215,296	215,296	-	2,351,205	9.16%	
6451 State Proportionate Share	860,543				59,298	59,298				
6452 CUSTER COUNTY	3,683,668	2,805,807	131.29%	73.93%	253,831	253,831	-	2,805,807	9.05%	
6452 State Proportionate Share	1,016,393				70,037	70,037				
6453 DANIELS COUNTY	1,402,825	1,068,746	131.26%	73.93%	96,665	96,665	-	1,068,746	9.04%	
6453 State Proportionate Share	388,199				26,750	26,750				
6456 DAWSON COUNTY	4,458,405	3,396,503	131.26%	73.93%	307,216	307,216	-	3,396,503	9.05%	
6456 State Proportionate Share	1,232,499				84,928	84,928				
6459 FALLON COUNTY	3,997,597	3,045,264	131.27%	73.93%	275,463	275,463	-	3,045,264	9.05%	
6459 State Proportionate Share	1,112,031				76,627	76,627				
6460 FERGUS COUNTY	3,607,644	2,748,494	131.26%	73.93%	248,593	248,593	-	2,748,494	9.04%	
6460 State Proportionate Share	1,002,147				69,055	69,055				
6461 FLATHEAD COUNTY	28,360,058	21,598,951	131.30%	73.93%	1,954,213	1,954,213	-	21,598,951	9.05%	
6461 State Proportionate Share	7,827,420				539,366	539,366				
6462 GALLATIN COUNTY	23,993,084	18,187,349	131.92%	73.93%	1,653,296	1,653,296	-	18,187,349	9.09%	
6462 State Proportionate Share	6,645,090				457,895	457,895				
6463 GARFIELD COUNTY	2,090,201	1,586,681	131.73%	73.93%	144,030	144,030	-	1,586,681	9.08%	
6463 State Proportionate Share	579,819				39,954	39,954				
6464 GLACIER COUNTY	3,426,761	2,610,686	131.26%	73.93%	236,129	236,129	-	2,610,686	9.04%	
6464 State Proportionate Share	946,661				65,232	65,232				
6465 GOLDEN VALLEY COUNTY	338,883	258,171	131.26%	73.93%	23,351	23,351	-	258,171	9.04%	
6465 State Proportionate Share	93,620				6,451	6,451				
6466 GRANITE COUNTY	1,846,150	1,406,494	131.26%	73.93%	127,213	127,213	-	1,406,494	9.04%	
6466 State Proportionate Share	510,486				35,176	35,176				
6467 HILL COUNTY	4,583,938	3,436,262	133.40%	73.93%	315,866	315,866	-	3,436,262	9.19%	
6467 State Proportionate Share	1,268,982				87,442	87,442				
6468 JEFFERSON COUNTY	5,317,196	3,991,197	133.22%	73.93%	366,393	366,393	-	3,991,197	9.18%	
6468 State Proportionate Share	1,466,903				101,080	101,080				

Employer 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, 2023				Schedule of Employer Contributions as of June 30, 2023				
	Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>	\$ 2,440,353,916	\$ 1,450,220,122			\$ 168,088,111	\$ 168,088,111	\$ -	\$ 1,450,220,122	
<b>State (Non-Employer Contributing Entity)</b>	\$ 525,221,481	\$ -			\$ 36,176,182	\$ 36,176,182	\$ -	\$ -	
<b>Employer</b>									
6469 JUDITH BASIN COUNTY	1,665,233	1,266,361	131.50%	73.93%	114,747	114,747	-	1,266,361	9.06%
6469 State Proportionate Share	458,426				31,589	31,589			
6470 LAKE COUNTY	9,340,360	7,115,973	131.26%	73.93%	643,618	643,618	-	7,115,973	9.04%
6470 State Proportionate Share	2,577,450				177,605	177,605			
6471 LEWIS & CLARK COUNTY	19,372,525	14,632,741	132.39%	73.93%	1,334,907	1,334,907	-	14,632,741	9.12%
6471 State Proportionate Share	5,350,737				368,704	368,704			
6472 LIBERTY COUNTY	2,059,328	1,511,474	136.25%	73.93%	141,903	141,903	-	1,511,474	9.39%
6472 State Proportionate Share	569,664				39,254	39,254			
6473 LINCOLN COUNTY	6,061,010	4,617,588	131.26%	73.93%	417,647	417,647	-	4,617,588	9.04%
6473 State Proportionate Share	1,678,939				115,691	115,691			
6474 MADISON COUNTY	9,863,928	7,489,024	131.71%	73.93%	679,696	679,696	-	7,489,024	9.08%
6474 State Proportionate Share	2,722,862				187,625	187,625			
6475 MCCONE COUNTY	1,821,665	1,387,420	131.30%	73.93%	125,526	125,526	-	1,387,420	9.05%
6475 State Proportionate Share	502,458				34,623	34,623			
6476 MEAGHER COUNTY	1,566,246	1,193,250	131.26%	73.93%	107,926	107,926	-	1,193,250	9.04%
6476 State Proportionate Share	431,077				29,704	29,704			
6477 MINERAL COUNTY	2,749,764	2,094,912	131.26%	73.93%	189,479	189,479	-	2,094,912	9.04%
6477 State Proportionate Share	758,068				52,236	52,236			
6478 MISSOULA COUNTY	61,711,161	46,982,248	131.35%	73.93%	4,252,344	4,252,344	-	46,982,248	9.05%
6478 State Proportionate Share	17,090,827				1,177,681	1,177,681			
6479 MUSSELSHELL COUNTY	2,550,763	1,943,307	131.26%	73.93%	175,766	175,766	-	1,943,307	9.04%
6479 State Proportionate Share	704,324				48,533	48,533			
6480 PARK COUNTY	5,527,608	4,137,565	133.60%	73.93%	380,892	380,892	-	4,137,565	9.21%
6480 State Proportionate Share	1,531,864				105,556	105,556			
6481 PETROLEUM COUNTY	342,945	254,305	134.86%	73.93%	23,631	23,631	-	254,305	9.29%
6481 State Proportionate Share	94,521				6,513	6,513			
6482 PHILLIPS COUNTY	2,368,848	1,804,713	131.26%	73.93%	163,231	163,231	-	1,804,713	9.04%
6482 State Proportionate Share	652,835				44,985	44,985			
6483 PONDERA COUNTY	2,459,745	1,842,583	133.49%	73.93%	169,494	169,494	-	1,842,583	9.20%
6483 State Proportionate Share	677,255				46,668	46,668			
6485 POWDER RIVER COUNTY	5,052,950	3,846,159	131.38%	73.93%	348,185	348,185	-	3,846,159	9.05%
6485 State Proportionate Share	1,394,050				96,060	96,060			
6484 POWELL COUNTY	2,511,832	1,879,002	133.68%	73.93%	173,083	173,083	-	1,879,002	9.21%
6484 State Proportionate Share	694,335				47,845	47,845			
6486 PRAIRIE COUNTY	1,118,308	851,981	131.26%	73.93%	77,059	77,059	-	851,981	9.04%
6486 State Proportionate Share	308,957				21,289	21,289			
6487 RAVALLI COUNTY	9,211,935	6,993,115	131.73%	73.93%	634,769	634,769	-	6,993,115	9.08%
6487 State Proportionate Share	2,543,263				175,249	175,249			
6488 RICHLAND COUNTY	7,955,916	6,060,974	131.26%	73.93%	548,220	548,220	-	6,060,974	9.05%
6488 State Proportionate Share	2,201,380				151,691	151,691			
6489 ROOSEVELT COUNTY	5,395,484	4,069,169	132.59%	73.93%	371,788	371,788	-	4,069,169	9.14%
6489 State Proportionate Share	1,489,054				102,607	102,607			
6490 ROSEBUD COUNTY	4,338,492	3,305,289	131.26%	73.93%	298,953	298,953	-	3,305,289	9.04%
6490 State Proportionate Share	1,198,942				82,616	82,616			
6491 SANDERS COUNTY	4,957,652	3,768,881	131.54%	73.93%	340,903	340,903	-	3,768,881	9.05%
6491 State Proportionate Share	1,365,142				93,870	93,870			
6492 SHERIDAN COUNTY	3,702,269	2,804,296	132.02%	73.93%	255,113	255,113	-	2,804,296	9.10%
6492 State Proportionate Share	1,019,548				70,254	70,254			
6494 STILLWATER COUNTY	4,203,023	3,183,128	132.04%	73.93%	289,619	289,619	-	3,183,128	9.10%
6494 State Proportionate Share	1,165,777				80,330	80,330			

**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, 2023				Schedule of Employer Contributions as of June 30, 2023				
	Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>	<b>\$ 2,440,353,916</b>	<b>\$ 1,450,220,122</b>			<b>\$ 168,088,111</b>	<b>\$ 168,088,111</b>	<b>\$ -</b>	<b>\$ 1,450,220,122</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 525,221,481</b>	<b>\$ -</b>			<b>\$ 36,176,182</b>	<b>\$ 36,176,182</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Employer</b>									
6495 SWEET GRASS COUNTY	2,113,025	1,609,815	131.26%	73.93%	145,603	145,603	-	1,609,815	9.04%
6495 State Proportionate Share	585,424				40,340	40,340			
6496 TETON COUNTY	2,782,561	2,107,438	132.04%	73.93%	191,738	191,738	-	2,107,438	9.10%
6496 State Proportionate Share	768,601				52,962	52,962			
6497 TOOLE COUNTY	2,800,180	2,102,008	133.21%	73.93%	192,953	192,953	-	2,102,008	9.18%
6497 State Proportionate Share	776,069				53,477	53,477			
6498 TREASURE COUNTY	704,776	536,935	131.26%	73.93%	48,564	48,564	-	536,935	9.04%
6498 State Proportionate Share	194,544				13,405	13,405			
6499 VALLEY COUNTY	3,990,426	3,015,412	132.33%	73.93%	274,969	274,969	-	3,015,412	9.12%
6499 State Proportionate Share	1,100,719				75,847	75,847			
6500 WHEATLAND COUNTY	1,201,950	892,501	134.67%	73.93%	82,823	82,823	-	892,501	9.28%
6500 State Proportionate Share	331,193				22,822	22,822			
6501 WIBAUX COUNTY	1,959,398	1,492,773	131.26%	73.93%	135,017	135,017	-	1,492,773	9.04%
6501 State Proportionate Share	539,695				37,189	37,189			
6502 YELLOWSTONE COUNTY	22,211,605	16,921,288	131.26%	73.93%	1,530,540	1,530,540	-	16,921,288	9.05%
6502 State Proportionate Share	6,141,430				423,189	423,189			
6435 ARLEE-LAKE COUNTY WATER & SEWER DISTRICT	66,379	50,571	131.26%	73.93%	4,574	4,574	-	50,571	9.04%
6435 State Proportionate Share	18,267				1,259	1,259			
6720 BEAR PAW COOPERATIVE	51,034	38,880	131.26%	73.93%	3,517	3,517	-	38,880	9.04%
6720 State Proportionate Share	14,044				968	968			
6725 BERT MOONEY AIRPORT AUTHORITY	347,052	264,401	131.26%	73.93%	23,914	23,914	-	264,401	9.04%
6725 State Proportionate Share	96,053				6,619	6,619			
6740 BIG COUNTRY EDUCATIONAL COOP	48,623	37,043	131.26%	73.93%	3,350	3,350	-	37,043	9.04%
6740 State Proportionate Share	13,380				922	922			
6709 BIG FORK CO WATER & SEWER	586,895	447,127	131.26%	73.93%	40,441	40,441	-	447,127	9.04%
6709 State Proportionate Share	161,503				11,129	11,129			
7689 BIG HORN COUNTY CEMETERY DISTRICT #1	71,940	54,807	131.26%	73.93%	4,957	4,957	-	54,807	9.04%
7689 State Proportionate Share	19,797				1,364	1,364			
6348 BIG SKY CO WATER & SEWER DIST #363	439,243	334,640	131.26%	73.93%	30,267	30,267	-	334,640	9.04%
6348 State Proportionate Share	129,881				8,950	8,950			
6739 BIG SKY ECONOMIC DEVELOPMENT AUTH	626,208	477,076	131.26%	73.93%	43,150	43,150	-	477,076	9.04%
6739 State Proportionate Share	187,768				12,939	12,939			
6347 BIG SKY FIRE DEPARTMENT	-	-	0.00%	73.93%	-	-	-	-	N/A
6347 State Proportionate Share	-				-	-			
6741 BIG SKY SPECIAL EDUCATION COOP	65,146	49,631	131.26%	73.93%	4,489	4,489	-	49,631	9.04%
6741 State Proportionate Share	17,928				1,235	1,235			
6697 BILLINGS HOUSING AUTHORITY	1,946,382	1,482,855	131.26%	73.93%	134,120	134,120	-	1,482,855	9.04%
6697 State Proportionate Share	538,446				37,103	37,103			
7699 BITTERROOT PUBLIC LIBRARY	406,119	309,401	131.26%	73.93%	27,985	27,985	-	309,401	9.04%
7699 State Proportionate Share	112,578				7,757	7,757			
6634 BITTERROOT CONSERVATION DISTRICT	84,961	64,729	131.26%	73.93%	5,854	5,854	-	64,729	9.04%
6634 State Proportionate Share	23,447				1,616	1,616			
12138 Bitterroot Valley Community College	26,555	3,372	787.55%	73.93%	305	305	-	3,372	9.04%
12138 State Proportionate Share	7,329				84	84			
6350 BITTERROOT VALLEY SEC	18,675	14,228	131.26%	73.93%	1,287	1,287	-	14,228	9.04%
6350 State Proportionate Share	5,853				403	403			
10565 BROADWATER CONSERVATION DISTRICT	22,387	17,056	131.26%	73.93%	1,543	1,543	-	17,056	9.04%
10565 State Proportionate Share	6,293				434	434			
6421 BUFFALO RAPIDS IRR1 PROJECT 1	271,768	207,046	131.26%	73.93%	18,727	18,727	-	207,046	9.04%
6421 State Proportionate Share	74,789				5,153	5,153			

**Employer 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, 2023				Schedule of Employer Contributions as of June 30, 2023				
	Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>	<b>\$ 2,440,353,916</b>	<b>\$ 1,450,220,122</b>			<b>\$ 168,088,111</b>	<b>\$ 168,088,111</b>	<b>\$ -</b>	<b>\$ 1,450,220,122</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 525,221,481</b>	<b>\$ -</b>			<b>\$ 36,176,182</b>	<b>\$ 36,176,182</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Employer</b>									
6422 BUFFALO RAPIDS IRRI PROJECT 2	355,590	270,907	131.26%	73.93%	24,503	24,503	-	270,907	9.04%
6422 State Proportionate Share	98,355				6,777	6,777	-		
6711 CABINET MOUNTAIN COOPERATIVE	73,814	56,236	131.26%	73.93%	5,086	5,086	-	56,236	9.04%
6711 State Proportionate Share	20,313				1,400	1,400	-		
6727 CASCADE CONSERVATION DISTRICT	126,217	96,159	131.26%	73.93%	8,697	8,697	-	96,159	9.04%
6727 State Proportionate Share	34,743				2,394	2,394	-		
6662 CENTER FOR MENTAL HEALTH	57,955	44,154	131.26%	73.93%	3,993	3,993	-	44,154	9.04%
6662 State Proportionate Share	15,949				1,099	1,099	-		
6703 CENTRAL MONTANA LEARNING RESOURCE CTR	40,739	31,037	131.26%	73.93%	2,807	2,807	-	31,037	9.04%
6703 State Proportionate Share	11,998				827	827	-		
6719 CENTRAL VALLEY FIRE DISTRICT	294,511	224,373	131.26%	73.93%	20,294	20,294	-	224,373	9.04%
6719 State Proportionate Share	81,047				5,585	5,585	-		
6650 CHOUTEAU COUNTY CONSERVATION DIST	19,745	15,043	131.26%	73.93%	1,361	1,361	-	15,043	9.04%
6650 State Proportionate Share	5,434				374	374	-		
6428 COLUMBUS RURAL FIRE DISTRICT #3	224,094	170,727	131.26%	73.93%	15,442	15,442	-	170,727	9.04%
6428 State Proportionate Share	61,668				4,249	4,249	-		
6433 CORVALLIS COUNTY SEWER DISTRICT	60,721	46,260	131.26%	73.93%	4,184	4,184	-	46,260	9.04%
6433 State Proportionate Share	16,710				1,151	1,151	-		
6707 Crown Hill	58,115	44,275	131.26%	73.93%	4,005	4,005	-	44,275	9.04%
6707 State Proportionate Share	15,992				1,102	1,102	-		
6394 DALY DITCHES IRRIGATION DISTRICT	65,462	49,873	131.26%	73.93%	4,511	4,511	-	49,873	9.04%
6394 State Proportionate Share	20,222				1,393	1,393	-		
6677 DAWSON COMMUNITY COLLEGE	1,784,284	1,359,361	131.26%	73.93%	122,950	122,950	-	1,359,361	9.04%
6677 State Proportionate Share	493,571				34,011	34,011	-		
6686 DEER LODGE COUNTY HEAD START PROGRAM	541,698	412,692	131.26%	73.93%	37,327	37,327	-	412,692	9.04%
6686 State Proportionate Share	149,161				10,278	10,278	-		
8514 Drummond School and Community Library District	28,083	21,395	131.26%	73.93%	1,935	1,935	-	21,395	9.04%
8514 State Proportionate Share	7,728				533	533	-		
6389 DRY PRAIRIE RURAL WATER	1,480,583	1,127,913	131.27%	73.93%	102,023	102,023	-	1,127,913	9.05%
6389 State Proportionate Share	407,439				28,075	28,075	-		
8715 DRY REDWATER REGIONAL WATER AUTHORITY	149,469	113,873	131.26%	73.93%	10,300	10,300	-	113,873	9.04%
8715 State Proportionate Share	41,132				2,834	2,834	-		
6705 EASTERN YELLOWSTONE COUNTY SEC	24,210	18,444	131.26%	73.93%	1,668	1,668	-	18,444	9.04%
6705 State Proportionate Share	6,662				459	459	-		
6750 FERGUS COUNTY CONSERVATION DIST	34,412	26,217	131.26%	73.93%	2,371	2,371	-	26,217	9.04%
6750 State Proportionate Share	9,470				653	653	-		
6716 FLATHEAD CONSERVATION DISTRICT	176,640	133,381	132.43%	73.93%	12,172	12,172	-	133,381	9.13%
6716 State Proportionate Share	49,535				3,413	3,413	-		
6708 FLATHEAD MUNICIPAL AIRPORT AUTHORITY	2,856,988	2,176,608	131.26%	73.93%	196,867	196,867	-	2,176,608	9.04%
6708 State Proportionate Share	791,110				54,513	54,513	-		
6699 FLATHEAD SPECIAL EDUC COOP	59,061	44,996	131.26%	73.93%	4,070	4,070	-	44,996	9.04%
6699 State Proportionate Share	16,253				1,120	1,120	-		
6676 FLATHEAD VALLEY COMMUNITY COLLEGE	6,605,914	5,032,729	131.26%	73.93%	455,195	455,195	-	5,032,729	9.04%
6676 State Proportionate Share	1,822,064				125,553	125,553	-		
6638 FORT SHAW IRRIGATION DIST	180,355	137,404	131.26%	73.93%	12,428	12,428	-	137,404	9.04%
6638 State Proportionate Share	49,633				3,420	3,420	-		
6414 FRENCHTOWN RURAL FIRE DISTRICT	64,721	49,308	131.26%	73.93%	4,460	4,460	-	49,308	9.04%
6414 State Proportionate Share	17,809				1,227	1,227	-		
6682 GALLATIN AIRPORT AUTHORITY	4,597,670	3,502,746	131.26%	73.93%	316,813	316,813	-	3,502,746	9.04%
6682 State Proportionate Share	1,284,376				88,503	88,503	-		

**Employer 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, 2023				Schedule of Employer Contributions as of June 30, 2023				
	Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>	<b>\$ 2,440,353,916</b>	<b>\$ 1,450,220,122</b>			<b>\$ 168,088,111</b>	<b>\$ 168,088,111</b>	<b>\$ -</b>	<b>\$ 1,450,220,122</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 525,221,481</b>	<b>\$ -</b>			<b>\$ 36,176,182</b>	<b>\$ 36,176,182</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Employer</b>									
6736 GALLATIN CONSERVATION DISTRICT	200,580	152,812	131.26%	73.93%	13,821	13,821	-	152,812	9.04%
6736 State Proportionate Share	55,196				3,803	3,803			
6702 GALLATIN-MADISON SEC	74,417	37,879	196.46%	73.93%	5,128	5,128	-	37,879	13.54%
6702 State Proportionate Share	20,479				1,411	1,411			
6718 GARDINER - PARK COUNTY WATER DIST	258,331	196,809	131.26%	73.93%	17,801	17,801	-	196,809	9.04%
6718 State Proportionate Share	71,090				4,899	4,899			
6691 GLASGOW IRRIGATION DISTRICT	148,445	113,094	131.26%	73.93%	10,229	10,229	-	113,094	9.04%
6691 State Proportionate Share	41,326				2,848	2,848			
7276 GRANITE CO HOSPITAL & NURSING HOME	2,408,102	1,834,622	131.26%	73.93%	165,936	165,936	-	1,834,622	9.04%
7276 State Proportionate Share	668,833				46,087	46,087			
6373 GRANITE CONSERVATION DISTRICT	33,236	18,945	175.43%	73.93%	2,290	2,290	-	18,945	12.09%
6373 State Proportionate Share	9,146				630	630			
6717 GREAT DIVIDE EDUCATION SERVICES	77,767	59,247	131.26%	73.93%	5,359	5,359	-	59,247	9.04%
6717 State Proportionate Share	21,400				1,475	1,475			
11990 GREAT FALLS HOUSING AUTHORITY	1,189,336	453,049	262.52%	73.93%	40,977	40,977	-	453,049	9.04%
11990 State Proportionate Share	328,065				11,303	11,303			
6660 GREAT FALLS INT AIRPORT	766,811	584,198	131.26%	73.93%	52,839	52,839	-	584,198	9.04%
6660 State Proportionate Share	215,903				14,877	14,877			
6641 GREENFIELDS IRRIGATION DIST	1,335,988	1,006,550	132.73%	73.93%	92,059	92,059	-	1,006,550	9.15%
6641 State Proportionate Share	367,638				25,333	25,333			
6417 HEBGEN BASIN RURAL FD	64,633	49,241	131.26%	73.93%	4,454	4,454	-	49,241	9.04%
6417 State Proportionate Share	17,785				1,226	1,226			
6663 HELENA HOUSING AUTHORITY	1,369,820	1,043,601	131.26%	73.93%	94,391	94,391	-	1,043,601	9.04%
6663 State Proportionate Share	380,355				26,209	26,209			
6632 HELENA REGIONAL AIRPORT AUTH	1,633,002	1,244,107	131.26%	73.93%	112,526	112,526	-	1,244,107	9.04%
6632 State Proportionate Share	455,461				31,385	31,385			
6685 HELENA VALLEY IRRIGATION DIST	339,393	258,568	131.26%	73.93%	23,387	23,387	-	258,568	9.04%
6685 State Proportionate Share	93,396				6,436	6,436			
6664 HILL CO PUBLIC CEMETERY DIST	96,446	73,478	131.26%	73.93%	6,646	6,646	-	73,478	9.04%
6664 State Proportionate Share	26,998				1,860	1,860			
6377 HINSDALE WATER & SEWER DISTRICT	13,231	10,080	131.26%	73.93%	912	912	-	10,080	9.04%
6377 State Proportionate Share	3,641				251	251			
6631 HOUSING AUTHORITY OF ANACONDA	529,279	403,233	131.26%	73.93%	36,471	36,471	-	403,233	9.04%
6631 State Proportionate Share	145,647				10,036	10,036			
6637 HOUSING AUTHORITY OF BUTTE	998,383	760,630	131.26%	73.93%	68,796	68,796	-	760,630	9.04%
6637 State Proportionate Share	275,689				18,997	18,997			
6640 HOUSING AUTHORITY OF GLASGOW	229,901	175,152	131.26%	73.93%	15,842	15,842	-	175,152	9.04%
6640 State Proportionate Share	63,265				4,359	4,359			
6746 HUMAN RESOURCES COUNCIL DIST XI	1,747,570	1,324,522	131.94%	73.93%	120,420	120,420	-	1,324,522	9.09%
6746 State Proportionate Share	484,689				33,399	33,399			
6635 HUMAN RESOURCES COUNCIL DIST XII	3,995,633	3,001,111	133.14%	73.93%	275,328	275,328	-	3,001,111	9.17%
6635 State Proportionate Share	1,100,853				75,857	75,857			
6425 HYALITE RFD	30,633	23,338	131.26%	73.93%	2,111	2,111	-	23,338	9.04%
6425 State Proportionate Share	8,430				581	581			
6722 JUDITH BASIN CONSERVATION DIST	25,482	19,414	131.26%	73.93%	1,756	1,756	-	19,414	9.04%
6722 State Proportionate Share	7,012				483	483			
6738 LAKESIDE CO WATER & SEWER	430,031	327,619	131.26%	73.93%	29,632	29,632	-	327,619	9.04%
6738 State Proportionate Share	118,338				8,154	8,154			
6357 LARCHMONT GOLF COURSE	280,013	213,328	131.26%	73.93%	19,295	19,295	-	213,328	9.04%
6357 State Proportionate Share	77,066				5,310	5,310			



**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, 2023				Schedule of Employer Contributions as of June 30, 2023				
	Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>	<b>\$ 2,440,353,916</b>	<b>\$ 1,450,220,122</b>			<b>\$ 168,088,111</b>	<b>\$ 168,088,111</b>	<b>\$ -</b>	<b>\$ 1,450,220,122</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 525,221,481</b>	<b>\$ -</b>			<b>\$ 36,176,182</b>	<b>\$ 36,176,182</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Employer</b>									
6358 LEWIS & CLARK CONSERVATION DIST	96,600	73,595	131.26%	73.93%	6,656	6,656	-	73,595	9.04%
6358 State Proportionate Share	26,888				1,853	1,853			
6694 LEWIS & CLARK LIBRARY	2,122,009	1,616,655	131.26%	73.93%	146,222	146,222	-	1,616,655	9.04%
6694 State Proportionate Share	587,388				40,475	40,475			
6372 LIBERTY CO CONSERVATION DISTRICT	-	-	0.00%	73.93%	-	-	-	-	N/A
6372 State Proportionate Share	-				-	-			
6397 LINCOLN CONSERVATION DISTRICT	40,954	31,200	131.26%	73.93%	2,822	2,822	-	31,200	9.04%
6397 State Proportionate Share	11,270				777	777			
6729 LINCOLN COUNTY RURAL FIRE DIST	156,149	118,960	131.26%	73.93%	10,760	10,760	-	118,960	9.04%
6729 State Proportionate Share	42,971				2,961	2,961			
6730 LOCKWOOD RURAL FIRE DIST 8	77,710	59,203	131.26%	73.93%	5,355	5,355	-	59,203	9.04%
6730 State Proportionate Share	21,385				1,474	1,474			
6391 LOCKWOOD WATER & SEWER DISTRICT	428,236	326,254	131.26%	73.93%	29,509	29,509	-	326,254	9.04%
6391 State Proportionate Share	118,911				8,194	8,194			
6430 MADISON CONSERVATION DISTRICT	104,292	59,677	174.76%	73.93%	7,186	7,186	-	59,677	12.04%
6430 State Proportionate Share	28,869				1,989	1,989			
6355 MALTA CEMETERY DISTRICT	56,509	43,053	131.25%	73.93%	3,894	3,894	-	43,053	9.04%
6355 State Proportionate Share	15,551				1,072	1,072			
6672 MALTA IRRIGATION DISTRICT	565,700	429,838	131.61%	73.93%	38,981	38,981	-	429,838	9.07%
6672 State Proportionate Share	155,671				10,727	10,727			
9111 Meagher County Conservation District	-	-	0.00%	73.93%	-	-	-	-	N/A
9111 State Proportionate Share	-				-	-			
6671 MILES COMMUNITY COLLEGE	1,548,851	1,168,563	132.54%	73.93%	106,727	106,727	-	1,168,563	9.13%
6671 State Proportionate Share	429,940				29,626	29,626			
6419 MILK RIVER JBC	182,212	138,819	131.26%	73.93%	12,556	12,556	-	138,819	9.04%
6419 State Proportionate Share	50,142				3,455	3,455			
6706 MISSOULA AREA SEC	95,288	72,596	131.26%	73.93%	6,566	6,566	-	72,596	9.04%
6706 State Proportionate Share	26,222				1,807	1,807			
6700 MISSOULA COUNTY AIRPORT	4,150,997	3,162,448	131.26%	73.93%	286,034	286,034	-	3,162,448	9.04%
6700 State Proportionate Share	1,148,595				79,146	79,146			
11782 MISSOULA IRRIGATION DISTRICT	75,357	57,411	131.26%	73.93%	5,193	5,193	-	57,411	9.04%
11782 State Proportionate Share	20,738				1,429	1,429			
6661 MISSOULA RURAL FIRE DISTRICT	324,979	247,587	131.26%	73.93%	22,393	22,393	-	247,587	9.04%
6661 State Proportionate Share	89,535				6,170	6,170			
6749 NO MONTANA JOINT REFUSE DISPOSAL DIST	543,308	413,920	131.26%	73.93%	37,438	37,438	-	413,920	9.04%
6749 State Proportionate Share	150,000				10,336	10,336			
6714 NORTH CENTRAL LEARNING SEC	68,240	37,576	181.60%	73.93%	4,702	4,702	-	37,576	12.51%
6714 State Proportionate Share	18,779				1,294	1,294			
6424 NORTH LAKE CO PUBLIC LIBRARY DIST	235,511	179,425	131.26%	73.93%	16,228	16,228	-	179,425	9.04%
6424 State Proportionate Share	66,186				4,561	4,561			
6398 NORTH VALLEY PUBLIC LIBRARY	280,034	213,345	131.26%	73.93%	19,296	19,296	-	213,345	9.04%
6398 State Proportionate Share	77,092				5,312	5,312			
6393 PABLO-LAKE COUNTY WATER & SEWER	218,191	166,228	131.26%	73.93%	15,035	15,035	-	166,228	9.04%
6393 State Proportionate Share	60,046				4,138	4,138			
6386 PARK CO RURAL FIRE DISTRICT 1	284,466	216,722	131.26%	73.93%	19,602	19,602	-	216,722	9.04%
6386 State Proportionate Share	78,302				5,396	5,396			
6407 PARK COUNTY SEC	-	-	0.00%	73.93%	-	-	-	-	N/A
6407 State Proportionate Share	-				-	-			
6383 PETROLEUM CO CONSERVATION DIST	202,606	154,357	131.26%	73.93%	13,961	13,961	-	154,357	9.04%
6383 State Proportionate Share	55,754				3,842	3,842			

**Employer 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, 2023					Schedule of Employer Contributions as of June 30, 2023				
	Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability		Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>	<b>\$ 2,440,353,916</b>	<b>\$ 1,450,220,122</b>				<b>\$ 168,088,111</b>	<b>\$ 168,088,111</b>	<b>\$ -</b>	<b>\$ 1,450,220,122</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 525,221,481</b>	<b>\$ -</b>				<b>\$ 36,176,182</b>	<b>\$ 36,176,182</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Employer</b>										
10576 PHILIPSBURG AREA COMMUNITY LIBRARY	23,627	18,000	131.26%	73.93%	1,628	1,628	-	18,000	9.04%	
10576 State Proportionate Share	6,502	-	-	-	448	448	-	-	N/A	
6404 PHILLIPS CONSERVATION DISTRICT	-	-	0.00%	73.93%	-	-	-	-	N/A	
6404 State Proportionate Share	-	-	-	-	-	-	-	-	-	
6674 PONDERA CO CANAL & RESERVOIR	633,061	482,299	131.26%	73.93%	43,622	43,622	-	482,299	9.04%	
6674 State Proportionate Share	176,311	-	-	-	12,149	12,149	-	-	-	
6723 PONDERA COUNTY CEMETERY DIST 2	58,279	44,400	131.26%	73.93%	4,016	4,016	-	44,400	9.04%	
6723 State Proportionate Share	16,037	-	-	-	1,105	1,105	-	-	-	
9854 PONDERA REGIONAL PORT AUTHORITY	50,607	31,543	160.44%	73.93%	3,487	3,487	-	31,543	11.06%	
9854 State Proportionate Share	13,927	-	-	-	960	960	-	-	-	
6733 PORT OF MONTANA - PORT AUTHORITY	269,771	205,526	131.26%	73.93%	18,589	18,589	-	205,526	9.04%	
6733 State Proportionate Share	74,238	-	-	-	5,116	5,116	-	-	-	
6679 PRAIRIE COUNTY HOSPITAL DISTRICT	1,498,358	1,141,530	131.26%	73.93%	103,248	103,248	-	1,141,530	9.04%	
6679 State Proportionate Share	414,377	-	-	-	28,554	28,554	-	-	-	
6737 PRAIRIE VIEW SPECIAL SERVICES COOP	-	-	0.00%	73.93%	-	-	-	-	N/A	
6737 State Proportionate Share	-	-	-	-	-	-	-	-	-	
7277 PRICKLY PEAR SPECIAL SVCS COOP	48,618	37,040	131.26%	73.93%	3,350	3,350	-	37,040	9.04%	
7277 State Proportionate Share	13,985	-	-	-	964	964	-	-	-	
6415 RAE WATER AND SEWER DISTRICT	494,804	336,453	147.06%	73.93%	34,096	34,096	-	336,453	10.13%	
6415 State Proportionate Share	136,163	-	-	-	9,383	9,383	-	-	-	
7688 RED LODGE RURAL FIRE DISTRICT 7	367,818	280,222	131.26%	73.93%	25,345	25,345	-	280,222	9.04%	
7688 State Proportionate Share	101,217	-	-	-	6,975	6,975	-	-	-	
6673 RICHLAND CO HOUSING AUTHORITY	649,860	495,098	131.26%	73.93%	44,780	44,780	-	495,098	9.04%	
6673 State Proportionate Share	180,448	-	-	-	12,434	12,434	-	-	-	
9214 Riverside County Water and Sewer District No. 310	27,323	20,816	131.26%	73.93%	1,883	1,883	-	20,816	9.04%	
9214 State Proportionate Share	7,519	-	-	-	518	518	-	-	-	
7682 RONAN LIBRARY DISTRICT	154,973	118,068	131.26%	73.93%	10,679	10,679	-	118,068	9.04%	
7682 State Proportionate Share	42,645	-	-	-	2,939	2,939	-	-	-	
6352 ROUNDUP COMMUNITY LIBRARY	17,539	13,362	131.26%	73.93%	1,209	1,209	-	13,362	9.04%	
6352 State Proportionate Share	4,826	-	-	-	333	333	-	-	-	
6388 SEELEY LAKE MISSOULA CO WATER DISTRICT	170,137	129,619	131.26%	73.93%	11,724	11,724	-	129,619	9.04%	
6388 State Proportionate Share	47,525	-	-	-	3,275	3,275	-	-	-	
7694 SEELEY LAKE RURAL FIRE DISTRICT	40,359	30,748	131.26%	73.93%	2,781	2,781	-	30,748	9.04%	
7694 State Proportionate Share	11,105	-	-	-	765	765	-	-	-	
6413 SHERIDAN DANIELS SEC	-	-	0.00%	73.93%	-	-	-	-	N/A	
6413 State Proportionate Share	-	-	-	-	-	-	-	-	-	
6735 SIDNEY RICHLAND AIRPORT AUTHORITY	221,147	168,481	131.26%	73.93%	15,239	15,239	-	168,481	9.04%	
6735 State Proportionate Share	61,691	-	-	-	4,251	4,251	-	-	-	
9213 SOMERS COUNTY WATER & SEWER DISTRICT	37,423	28,512	131.25%	73.93%	2,579	2,579	-	28,512	9.04%	
9213 State Proportionate Share	11,251	-	-	-	775	775	-	-	-	
6734 TETON COUNTY CONSERVATION DIST	22,650	17,256	131.26%	73.93%	1,561	1,561	-	17,256	9.04%	
6734 State Proportionate Share	6,233	-	-	-	430	430	-	-	-	
6429 THOMPSON FALLS PUBLIC LIBRARY	-	7,900	0.00%	73.93%	715	715	-	7,900	9.04%	
6429 State Proportionate Share	-	-	-	-	198	198	-	-	-	
6344 UPPER MUSSELSHELL CONSERVATION DIST	25,106	19,127	131.26%	73.93%	1,730	1,730	-	19,127	9.04%	
6344 State Proportionate Share	6,909	-	-	-	476	476	-	-	-	
6345 URBAN TRANS DIST/DAWSON CO	195,931	149,271	131.26%	73.93%	13,501	13,501	-	149,271	9.04%	
6345 State Proportionate Share	53,918	-	-	-	3,715	3,715	-	-	-	
6387 VALLEY COUNTY CONSERVATION DISTRICT	7,208	5,491	131.26%	73.93%	497	497	-	5,491	9.04%	
6387 State Proportionate Share	1,983	-	-	-	137	137	-	-	-	

**Employer 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, 2023					Schedule of Employer Contributions as of June 30, 2023				
	Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability		Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>	<b>\$ 2,440,353,916</b>	<b>\$ 1,450,220,122</b>				<b>\$ 168,088,111</b>	<b>\$ 168,088,111</b>	<b>\$ -</b>	<b>\$ 1,450,220,122</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 525,221,481</b>	<b>\$ -</b>				<b>\$ 36,176,182</b>	<b>\$ 36,176,182</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Employer</b>										
6726 VICTOR WATER & SEWER	65,780	50,115	131.26%	73.93%	4,533	4,533	-	50,115	9.04%	
6726 State Proportionate Share	18,102				1,247	1,247				
6669 WHITEFISH HOUSING AUTHORITY	156,133	118,950	131.26%	73.93%	10,759	10,759	-	118,950	9.04%	
6669 State Proportionate Share	42,966				2,961	2,961				
6361 YELLOWSTONE CITY-COUNTY HEALTH DEPT	23,518,359	17,896,870	131.41%	73.93%	1,620,585	1,620,585	-	17,896,870	9.06%	
6361 State Proportionate Share	6,587,766				453,945	453,945				
6698 YELLOWSTONE WEST CARBON SEC	137,386	75,258	182.55%	73.93%	9,467	9,467	-	75,258	12.58%	
6698 State Proportionate Share	37,805				2,605	2,605				
6608 BEAVERHEAD COUNTY HIGH SCHOOL	876,144	663,917	131.97%	73.93%	60,373	60,373	-	663,917	9.09%	
6608 State Proportionate Share	266,619				18,372	18,372				
6354 BIG SKY SCHOOL DISTRICT #72	936,396	729,534	128.36%	73.93%	64,524	64,524	-	729,534	8.84%	
6354 State Proportionate Share	287,562				19,815	19,815				
11464 CARDWELL SCHOOL DISTRICT	34,771	27,313	127.31%	73.93%	2,396	2,396	-	27,313	8.77%	
11464 State Proportionate Share	10,548				727	727				
6760 GREAT FALLS PUBLIC SCHOOLS	13,302,216	10,428,762	127.55%	73.93%	916,619	916,619	-	10,428,762	8.79%	
6760 State Proportionate Share	4,044,562				278,699	278,699				
6910 HAVRE PUBLIC SCHOOLS	3,007,660	2,352,110	127.87%	73.93%	207,249	207,249	-	2,352,110	8.81%	
6910 State Proportionate Share	927,340				63,900	63,900				
6625 JEFFERSON COUNTY HIGH SCHOOL	277,326	217,839	127.31%	73.93%	19,110	19,110	-	217,839	8.77%	
6625 State Proportionate Share	86,252				5,943	5,943				
6624 JORDAN PUBLIC SCHOOLS	280,583	220,397	127.31%	73.93%	19,334	19,334	-	220,397	8.77%	
6624 State Proportionate Share	85,117				5,865	5,865				
6375 JUDITH GAP SCHOOL	224,983	176,723	127.31%	73.93%	15,503	15,503	-	176,723	8.77%	
6375 State Proportionate Share	68,251				4,703	4,703				
10734 KINSEY SCHOOL DISTRICT #63	48,186	37,850	127.31%	73.93%	3,320	3,320	-	37,850	8.77%	
10734 State Proportionate Share	14,618				1,007	1,007				
6944 LAVINA K-12	224,260	176,156	127.31%	73.93%	15,453	15,453	-	176,156	8.77%	
6944 State Proportionate Share	68,031				4,688	4,688				
10132 LIBERTY SCHOOL DISTRICT 10	63,694	50,031	127.31%	73.93%	4,389	4,389	-	50,031	8.77%	
10132 State Proportionate Share	19,322				1,331	1,331				
7692 OVANDO ELEMENTARY SCHOOL DISTRICT 11	23,055	18,110	127.31%	73.93%	1,589	1,589	-	18,110	8.77%	
7692 State Proportionate Share	6,995				482	482				
6628 POWDER RIVER COUNTY HIGH SCHOOL	487,247	382,731	127.31%	73.93%	33,575	33,575	-	382,731	8.77%	
6628 State Proportionate Share	147,810				10,185	10,185				
6629 POWELL COUNTY HIGH SCHOOL	186,281	140,672	132.42%	73.93%	12,836	12,836	-	140,672	9.12%	
6629 State Proportionate Share	60,402				4,162	4,162				
12134 Rau Elementary School SD 21	209,073	21,244	984.17%	73.93%	2,401	2,401	-	21,244	11.30%	
12134 State Proportionate Share	63,423				728	728				
6781 SCHOOL DISTRICT 1 & 7 - HYSHAM	125,453	98,543	127.31%	73.93%	8,645	8,645	-	98,543	8.77%	
6781 State Proportionate Share	40,255				2,774	2,774				
6861 SCHOOL DISTRICT 1 & 7 - TOWNSEND	863,919	654,448	132.01%	73.93%	59,530	59,530	-	654,448	9.10%	
6861 State Proportionate Share	264,259				18,209	18,209				
6751 SCHOOL DISTRICT 1 - BIG TIMBER	244,590	192,125	127.31%	73.93%	16,854	16,854	-	192,125	8.77%	
6751 State Proportionate Share	77,359				5,331	5,331				
6752 SCHOOL DISTRICT 1 - BUTTE	5,961,120	4,648,148	128.25%	73.93%	410,764	410,764	-	4,648,148	8.84%	
6752 State Proportionate Share	1,836,545				126,551	126,551				
6753 SCHOOL DISTRICT 1 - CHOTEAU	625,665	491,033	127.42%	73.93%	43,113	43,113	-	491,033	8.78%	
6753 State Proportionate Share	189,835				13,081	13,081				
6754 SCHOOL DISTRICT 1 - CIRCLE	354,504	278,461	127.31%	73.93%	24,428	24,428	-	278,461	8.77%	
6754 State Proportionate Share	107,540				7,410	7,410				

**Employer 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, 2023				Schedule of Employer Contributions as of June 30, 2023				
	Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>	<b>\$ 2,440,353,916</b>	<b>\$ 1,450,220,122</b>			<b>\$ 168,088,111</b>	<b>\$ 168,088,111</b>	<b>\$ -</b>	<b>\$ 1,450,220,122</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 525,221,481</b>	<b>\$ -</b>			<b>\$ 36,176,182</b>	<b>\$ 36,176,182</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Employer</b>									
6755 SCHOOL DISTRICT 1 - CLANCY	508,084	399,098	127.31%	73.93%	35,011	35,011	-	399,098	8.77%
6755 State Proportionate Share	156,912				10,812	10,812			
6756 SCHOOL DISTRICT 1 - CORVALLIS	1,570,852	1,231,444	127.56%	73.93%	108,243	108,243	-	1,231,444	8.79%
6756 State Proportionate Share	484,680				33,398	33,398			
6757 SCHOOL DISTRICT 1 - DEER LODGE	636,864	499,693	127.45%	73.93%	43,885	43,885	-	499,693	8.78%
6757 State Proportionate Share	195,143				13,447	13,447			
6342 SCHOOL DISTRICT 1 - FORT BENTON	553,140	428,526	129.08%	73.93%	38,115	38,115	-	428,526	8.89%
6342 State Proportionate Share	167,832				11,565	11,565			
6758 SCHOOL DISTRICT 1 - GLASGOW	1,442,376	1,091,986	132.09%	73.93%	99,390	99,390	-	1,091,986	9.10%
6758 State Proportionate Share	439,841				30,308	30,308			
6759 SCHOOL DISTRICT 1 - GLENDIVE	1,668,517	1,308,381	127.53%	73.93%	114,973	114,973	-	1,308,381	8.79%
6759 State Proportionate Share	511,749				35,263	35,263			
6778 SCHOOL DISTRICT 1 - HEART BUTTE	466,842	366,703	127.31%	73.93%	32,169	32,169	-	366,703	8.77%
6778 State Proportionate Share	143,597				9,895	9,895			
6761 SCHOOL DISTRICT 1 - HELENA	9,637,753	7,567,923	127.35%	73.93%	664,111	664,111	-	7,567,923	8.78%
6761 State Proportionate Share	2,939,721				202,568	202,568			
6771 SCHOOL DISTRICT 1 - LEWISTOWN	2,345,818	1,828,596	128.29%	73.93%	161,644	161,644	-	1,828,596	8.84%
6771 State Proportionate Share	719,186				49,557	49,557			
6772 SCHOOL DISTRICT 1 - MILES CITY	1,489,901	1,157,926	128.67%	73.93%	102,665	102,665	-	1,157,926	8.87%
6772 State Proportionate Share	455,451				31,384	31,384			
6773 SCHOOL DISTRICT 1 - MISSOULA	12,594,169	9,869,300	127.61%	73.93%	867,829	867,829	-	9,869,300	8.79%
6773 State Proportionate Share	3,844,758				264,932	264,932			
6775 SCHOOL DISTRICT 1 - PHILIPSBURG	431,346	318,849	135.28%	73.93%	29,723	29,723	-	318,849	9.32%
6775 State Proportionate Share	132,531				9,132	9,132			
6774 SCHOOL DISTRICT 1 - PLAINS	601,525	472,489	127.31%	73.93%	41,449	41,449	-	472,489	8.77%
6774 State Proportionate Share	182,917				12,604	12,604			
6776 SCHOOL DISTRICT 1 - RED LODGE	630,631	481,725	130.91%	73.93%	43,455	43,455	-	481,725	9.02%
6776 State Proportionate Share	194,688				13,415	13,415			
6777 SCHOOL DISTRICT 1 - SCOBEEY	277,288	215,048	128.94%	73.93%	19,107	19,107	-	215,048	8.89%
6777 State Proportionate Share	94,059				6,481	6,481			
6983 SCHOOL DISTRICT 1 - TROY	763,969	592,198	129.01%	73.93%	52,643	52,643	-	592,198	8.89%
6983 State Proportionate Share	233,142				16,065	16,065			
6883 SCHOOL DISTRICT 10 - ANACONDA	1,432,086	1,111,880	128.80%	73.93%	98,681	98,681	-	1,111,880	8.88%
6883 State Proportionate Share	434,854				29,965	29,965			
6995 SCHOOL DISTRICT 10 - CAYUSE	316,478	248,593	127.31%	73.93%	21,808	21,808	-	248,593	8.77%
6995 State Proportionate Share	98,190				6,766	6,766			
6884 SCHOOL DISTRICT 10 - CHINOOK	596,560	468,594	127.31%	73.93%	41,107	41,107	-	468,594	8.77%
6884 State Proportionate Share	180,987				12,471	12,471			
6885 SCHOOL DISTRICT 10 - CONRAD	765,394	594,425	128.76%	73.93%	52,741	52,741	-	594,425	8.87%
6885 State Proportionate Share	233,137				16,065	16,065			
6886 SCHOOL DISTRICT 10 - DILLON	631,779	496,170	127.33%	73.93%	43,534	43,534	-	496,170	8.77%
6886 State Proportionate Share	196,859				13,565	13,565			
6887 SCHOOL DISTRICT 10 - NOXON	257,910	202,562	127.32%	73.93%	17,772	17,772	-	202,562	8.77%
6887 State Proportionate Share	78,429				5,404	5,404			
6363 SCHOOL DISTRICT 104 - SPRING CREEK	8,402	6,600	127.31%	73.93%	579	579	-	6,600	8.77%
6363 State Proportionate Share	2,550				176	176			
6982 SCHOOL DISTRICT 11 & 2 - DRUMMOND	340,173	267,204	127.31%	73.93%	23,440	23,440	-	267,204	8.77%
6982 State Proportionate Share	103,900				7,159	7,159			
6362 SCHOOL DISTRICT 11 - BRORSON	31,025	24,370	127.31%	73.93%	2,138	2,138	-	24,370	8.77%
6362 State Proportionate Share	9,412				649	649			

**Employer and Non-Employer Proportionate Share Allocations  
Public Employees' Retirement System  
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	Schedule of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2023					Schedule of Employer Contributions as of June 30, 2023				
	Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability		Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>	<b>\$ 2,440,353,916</b>	<b>\$ 1,450,220,122</b>				<b>\$ 168,088,111</b>	<b>\$ 168,088,111</b>	<b>\$ -</b>	<b>\$ 1,450,220,122</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 525,221,481</b>	<b>\$ -</b>				<b>\$ 36,176,182</b>	<b>\$ 36,176,182</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Employer</b>										
6889 SCHOOL DISTRICT 11 - POTOMAC	150,004	117,827	127.31%	73.93%	10,336	10,336	-	117,827	8.77%	
6889 State Proportionate Share	45,504				3,136	3,136				
6412 SCHOOL DISTRICT 11 - WISE RIVER	23,724	18,635	127.31%	73.93%	1,635	1,635	-	18,635	8.77%	
6412 State Proportionate Share	7,197				496	496				
7026 SCHOOL DISTRICT 115 - WINIFRED	278,699	218,917	127.31%	73.93%	19,204	19,204	-	218,917	8.77%	
7026 State Proportionate Share	84,546				5,826	5,826				
6891 SCHOOL DISTRICT 12 - BAKER	835,791	656,511	127.31%	73.93%	57,592	57,592	-	656,511	8.77%	
6891 State Proportionate Share	255,600				17,613	17,613				
6893 SCHOOL DISTRICT 12 - HARLEM	1,240,937	946,090	131.16%	73.93%	85,509	85,509	-	946,090	9.04%	
6893 State Proportionate Share	376,469				25,941	25,941				
6406 SCHOOL DISTRICT 12 - HAVRE	38,713	30,409	127.31%	73.93%	2,668	2,668	-	30,409	8.77%	
6406 State Proportionate Share	11,744				809	809				
6890 SCHOOL DISTRICT 12 - LIMA	100,881	78,178	129.04%	73.93%	6,951	6,951	-	78,178	8.89%	
6890 State Proportionate Share	33,607				2,316	2,316				
6895 SCHOOL DISTRICT 12 - ROSEBUD	149,514	117,443	127.31%	73.93%	10,303	10,303	-	117,443	8.77%	
6895 State Proportionate Share	45,355				3,125	3,125				
6896 SCHOOL DISTRICT 12 - SACO	253,707	199,286	127.31%	73.93%	17,482	17,482	-	199,286	8.77%	
6896 State Proportionate Share	77,958				5,372	5,372				
6897 SCHOOL DISTRICT 12 - STANFORD	312,832	245,330	127.51%	73.93%	21,556	21,556	-	245,330	8.79%	
6897 State Proportionate Share	94,900				6,539	6,539				
6340 SCHOOL DISTRICT 12 12 - MOLT	6,553	5,148	127.30%	73.93%	452	452	-	5,148	8.77%	
6340 State Proportionate Share	1,988				137	137				
6892 SCHOOL DISTRICT 13 - BOX ELDER	1,544,948	1,213,550	127.31%	73.93%	106,458	106,458	-	1,213,550	8.77%	
6892 State Proportionate Share	473,048				32,596	32,596				
6901 SCHOOL DISTRICT 13 - EUREKA	975,278	765,840	127.35%	73.93%	67,204	67,204	-	765,840	8.78%	
6901 State Proportionate Share	298,698				20,582	20,582				
6349 SCHOOL DISTRICT 13 - FISHTAIL	17,407	13,673	127.30%	73.93%	1,199	1,199	-	13,673	8.77%	
6349 State Proportionate Share	6,436				444	444				
6894 SCHOOL DISTRICT 13 - LONE ROCK	238,343	187,218	127.31%	73.93%	16,424	16,424	-	187,218	8.77%	
6894 State Proportionate Share	72,776				5,015	5,015				
6903 SCHOOL DISTRICT 13 - NASHUA	257,297	202,106	127.31%	73.93%	17,730	17,730	-	202,106	8.77%	
6903 State Proportionate Share	79,416				5,472	5,472				
6898 SCHOOL DISTRICT 14 - BONNER	445,287	349,771	127.31%	73.93%	30,683	30,683	-	349,771	8.77%	
6898 State Proportionate Share	135,681				9,349	9,349				
7273 SCHOOL DISTRICT 14 - FORTINE	109,330	85,688	127.59%	73.93%	7,534	7,534	-	85,688	8.79%	
7273 State Proportionate Share	33,167				2,285	2,285				
6900 SCHOOL DISTRICT 14 - HOT SPRINGS	395,970	311,033	127.31%	73.93%	27,285	27,285	-	311,033	8.77%	
6900 State Proportionate Share	120,119				8,277	8,277				
6906 SCHOOL DISTRICT 14 - MALTA	652,783	512,756	127.31%	73.93%	44,981	44,981	-	512,756	8.77%	
6906 State Proportionate Share	199,397				13,740	13,740				
6992 SCHOOL DISTRICT 14 - SHELBY	1,067,624	838,615	127.31%	73.93%	73,567	73,567	-	838,615	8.77%	
6992 State Proportionate Share	323,872				22,317	22,317				
6881 SCHOOL DISTRICT 15 HELENA FLATS- KALISPELL	278,033	216,640	128.34%	73.93%	19,158	19,158	-	216,640	8.84%	
6881 State Proportionate Share	84,343				5,812	5,812				
6904 SCHOOL DISTRICT 15 & 17 - WILLOW CREEK	190,632	149,740	127.31%	73.93%	13,136	13,136	-	149,740	8.77%	
6904 State Proportionate Share	57,829				3,985	3,985				
6905 SCHOOL DISTRICT 15 & 6 - FLO-CARLTON	896,696	704,351	127.31%	73.93%	61,789	61,789	-	704,351	8.77%	
6905 State Proportionate Share	274,786				18,935	18,935				
6907 SCHOOL DISTRICT 15 - CUSTER	183,171	143,881	127.31%	73.93%	12,622	12,622	-	143,881	8.77%	
6907 State Proportionate Share	59,461				4,097	4,097				

**Employer and Non-Employer Proportionate Share Allocations  
Public Employees' Retirement System  
- Cost Sharing Plan  
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	Schedule of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2023				Schedule of Employer Contributions as of June 30, 2023				
	Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>	<b>\$ 2,440,353,916</b>	<b>\$ 1,450,220,122</b>			<b>\$ 168,088,111</b>	<b>\$ 168,088,111</b>	<b>\$ -</b>	<b>\$ 1,450,220,122</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 525,221,481</b>	<b>\$ -</b>			<b>\$ 36,176,182</b>	<b>\$ 36,176,182</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Employer</b>									
6908 SCHOOL DISTRICT 15 - CUT BANK	1,506,969	1,165,604	129.29%	73.93%	103,841	103,841	-	1,165,604	8.91%
6908 State Proportionate Share	471,651				32,500	32,500			
6909 SCHOOL DISTRICT 15 - EKALAKA	473,480	371,917	127.31%	73.93%	32,626	32,626	-	371,917	8.77%
6909 State Proportionate Share	149,573				10,307	10,307			
6973 SCHOOL DISTRICT 159 - WINNETT	190,593	149,710	127.31%	73.93%	13,133	13,133	-	149,710	8.77%
6973 State Proportionate Share	58,838				4,054	4,054			
6882 SCHOOL DISTRICT 16 - HARLOWTON	483,821	374,755	129.10%	73.93%	33,339	33,339	-	374,755	8.90%
6882 State Proportionate Share	149,088				10,273	10,273			
6911 SCHOOL DISTRICT 17 - CULBERTSON	525,606	412,859	127.31%	73.93%	36,218	36,218	-	412,859	8.77%
6911 State Proportionate Share	159,445				10,987	10,987			
6365 SCHOOL DISTRICT 17 - MORIN	35,428	27,829	127.31%	73.93%	2,441	2,441	-	27,829	8.77%
6365 State Proportionate Share	13,327				918	918			
6912 SCHOOL DISTRICT 17 H - HARDIN	3,702,236	2,888,819	128.16%	73.93%	255,111	255,111	-	2,888,819	8.83%
6912 State Proportionate Share	1,129,163				77,807	77,807			
6913 SCHOOL DISTRICT 18 - VALIER	373,818	293,633	127.31%	73.93%	25,759	25,759	-	293,633	8.77%
6913 State Proportionate Share	113,401				7,814	7,814			
6380 SCHOOL DISTRICT 18 - WOODMAN	73,327	57,598	127.31%	73.93%	5,053	5,053	-	57,598	8.77%
6380 State Proportionate Share	22,244				1,533	1,533			
6977 SCHOOL DISTRICT 19 - COLSTRIP	1,763,746	1,384,936	127.35%	73.93%	121,535	121,535	-	1,384,936	8.78%
6977 State Proportionate Share	538,852				37,131	37,131			
6787 SCHOOL DISTRICT 2 - BRIDGER	415,352	326,258	127.31%	73.93%	28,621	28,621	-	326,258	8.77%
6787 State Proportionate Share	127,971				8,818	8,818			
6784 SCHOOL DISTRICT 2 & 11 - BIG SANDY	465,733	365,831	127.31%	73.93%	32,092	32,092	-	365,831	8.77%
6784 State Proportionate Share	141,283				9,735	9,735			
6979 SCHOOL DISTRICT 2 & 3 - PRYOR	759,399	596,503	127.31%	73.93%	52,328	52,328	-	596,503	8.77%
6979 State Proportionate Share	230,368				15,874	15,874			
6785 SCHOOL DISTRICT 2 - ALBERTON	299,708	235,419	127.31%	73.93%	20,652	20,652	-	235,419	8.77%
6785 State Proportionate Share	90,960				6,268	6,268			
6782 SCHOOL DISTRICT 2 - ALDER	49,092	38,562	127.31%	73.93%	3,383	3,383	-	38,562	8.77%
6782 State Proportionate Share	14,893				1,026	1,026			
6786 SCHOOL DISTRICT 2 - BILLINGS	18,374,147	14,385,634	127.73%	73.93%	1,266,111	1,266,111	-	14,385,634	8.80%
6786 State Proportionate Share	5,634,526				388,259	388,259			
6796 SCHOOL DISTRICT 2 - DEER PARK	174,874	137,363	127.31%	73.93%	12,050	12,050	-	137,363	8.77%
6796 State Proportionate Share	53,049				3,655	3,655			
6789 SCHOOL DISTRICT 2 - DODSON	281,518	221,131	127.31%	73.93%	19,399	19,399	-	221,131	8.77%
6789 State Proportionate Share	87,090				6,001	6,001			
7059 SCHOOL DISTRICT 2 - DUPUYER	46,800	36,761	127.31%	73.93%	3,225	3,225	-	36,761	8.77%
7059 State Proportionate Share	14,197				978	978			
6783 SCHOOL DISTRICT 2 - FRAZER	610,364	444,978	137.17%	73.93%	42,058	42,058	-	444,978	9.45%
6783 State Proportionate Share	185,839				12,806	12,806			
6794 SCHOOL DISTRICT 2 - STEVENSVILLE	1,282,863	1,006,220	127.49%	73.93%	88,399	88,399	-	1,006,220	8.79%
6794 State Proportionate Share	391,531				26,979	26,979			
6792 SCHOOL DISTRICT 2 - SUNBURST	324,813	250,361	129.74%	73.93%	22,382	22,382	-	250,361	8.94%
6792 State Proportionate Share	101,362				6,985	6,985			
6793 SCHOOL DISTRICT 2 - THOMPSON FALLS	619,519	486,629	127.31%	73.93%	42,689	42,689	-	486,629	8.77%
6793 State Proportionate Share	187,935				12,950	12,950			
7063 SCHOOL DISTRICT 2-27 - LODGE GRASS	1,592,938	1,251,246	127.31%	73.93%	109,765	109,765	-	1,251,246	8.77%
7063 State Proportionate Share	483,229				33,298	33,298			
6915 SCHOOL DISTRICT 20 - GARRISON	27,450	21,562	127.31%	73.93%	1,891	1,891	-	21,562	8.77%
6915 State Proportionate Share	8,327				574	574			

**Employer and Non-Employer Proportionate Share Allocations  
Public Employees' Retirement System  
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w/a Special Funding Situation  
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		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 Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>		\$ 2,440,353,916	\$ 1,450,220,122			\$ 168,088,111	\$ 168,088,111	\$ -	\$ 1,450,220,122	
<b>State (Non-Employer Contributing Entity)</b>		\$ 525,221,481	\$ -			\$ 36,176,182	\$ 36,176,182	\$ -	\$ -	
<b>Employer</b>										
6369	SCHOOL DISTRICT 20 - KILA	218,579	171,340	127.57%	73.93%	15,062	15,062	-	171,340	8.79%
6369	State Proportionate Share	66,290				4,568	4,568			
6916	SCHOOL DISTRICT 20 - PLENTYWOOD	591,731	463,937	127.55%	73.93%	40,775	40,775	-	463,937	8.79%
6916	State Proportionate Share	183,184				12,623	12,623			
6930	SCHOOL DISTRICT 20 - WHITEWATER	136,693	107,372	127.31%	73.93%	9,419	9,419	-	107,372	8.77%
6930	State Proportionate Share	41,467				2,857	2,857			
9853	SCHOOL DISTRICT 20-DeSmet	135,825	105,690	128.51%	73.93%	9,359	9,359	-	105,690	8.86%
9853	State Proportionate Share	43,172				2,975	2,975			
6918	SCHOOL DISTRICT 21 - BROADVIEW	257,764	202,472	127.31%	73.93%	17,762	17,762	-	202,472	8.77%
6918	State Proportionate Share	78,195				5,388	5,388			
6951	SCHOOL DISTRICT 21 - FAIRFIELD	691,047	526,770	131.19%	73.93%	47,618	47,618	-	526,770	9.04%
6951	State Proportionate Share	209,634				14,445	14,445			
7275	SCHOOL DISTRICT 21 - GALATA	22,230	17,462	127.31%	73.93%	1,532	1,532	-	17,462	8.77%
7275	State Proportionate Share	7,435				512	512			
9220	SCHOOL DISTRICT 22-COTTONWOOD	7,090	5,569	127.31%	73.93%	489	489	-	5,569	8.77%
9220	State Proportionate Share	2,151				148	148			
7040	SCHOOL DISTRICT 23 - BILLINGS	371,782	292,034	127.31%	73.93%	25,618	25,618	-	292,034	8.77%
7040	State Proportionate Share	112,783				7,772	7,772			
7007	SCHOOL DISTRICT 23 - HARRISON	240,768	174,918	137.65%	73.93%	16,591	16,591	-	174,918	9.48%
7007	State Proportionate Share	73,039				5,033	5,033			
7073	SCHOOL DISTRICT 23 - LUSTRE	85,174	66,767	127.57%	73.93%	5,869	5,869	-	66,767	8.79%
7073	State Proportionate Share	25,838				1,780	1,780			
6920	SCHOOL DISTRICT 23 - MISSOULA	633,943	497,958	127.31%	73.93%	43,683	43,683	-	497,958	8.77%
6920	State Proportionate Share	192,312				13,252	13,252			
6921	SCHOOL DISTRICT 23 - POLSON	2,467,390	1,905,207	129.51%	73.93%	170,021	170,021	-	1,905,207	8.92%
6921	State Proportionate Share	754,911				52,019	52,019			
6922	SCHOOL DISTRICT 23 - ROBERTS	316,367	248,505	127.31%	73.93%	21,800	21,800	-	248,505	8.77%
6922	State Proportionate Share	95,983				6,614	6,614			
6899	SCHOOL DISTRICT 24 - HUNTLEY PROJECT	1,614,973	1,255,149	128.67%	73.93%	111,283	111,283	-	1,255,149	8.87%
6899	State Proportionate Share	492,987				33,970	33,970			
6923	SCHOOL DISTRICT 24 - THREE FORKS	716,608	562,893	127.31%	73.93%	49,379	49,379	-	562,893	8.77%
6923	State Proportionate Share	217,584				14,993	14,993			
6924	SCHOOL DISTRICT 25 - HOBSON	229,400	169,287	135.51%	73.93%	15,807	15,807	-	169,287	9.34%
6924	State Proportionate Share	71,631				4,936	4,936			
6925	SCHOOL DISTRICT 26 - LOCKWOOD	1,233,229	968,696	127.31%	73.93%	84,978	84,978	-	968,696	8.77%
6925	State Proportionate Share	374,755				25,823	25,823			
7094	SCHOOL DISTRICT 26 - REICHLE	17,823	12,900	138.16%	73.93%	1,228	1,228	-	12,900	9.52%
7094	State Proportionate Share	5,407				373	373			
6395	SCHOOL DISTRICT 27 - ELLISTON	30,440	22,021	138.23%	73.93%	2,098	2,098	-	22,021	9.53%
6395	State Proportionate Share	9,235				636	636			
7010	SCHOOL DISTRICT 27 - GRASS RANGE	138,405	103,807	133.33%	73.93%	9,537	9,537	-	103,807	9.19%
7010	State Proportionate Share	44,004				3,032	3,032			
7032	SCHOOL DISTRICT 27 - MONFORTON	451,651	354,770	127.31%	73.93%	31,122	31,122	-	354,770	8.77%
7032	State Proportionate Share	137,012				9,441	9,441			
6926	SCHOOL DISTRICT 27 - MONTANA CITY	368,540	277,832	132.65%	73.93%	25,395	25,395	-	277,832	9.14%
6926	State Proportionate Share	111,798				7,704	7,704			
6927	SCHOOL DISTRICT 28 - ST IGNATIUS	937,025	736,032	127.31%	73.93%	64,568	64,568	-	736,032	8.77%
6927	State Proportionate Share	284,437				19,600	19,600			
6401	SCHOOL DISTRICT 28C	354,631	260,367	136.20%	73.93%	24,437	24,437	-	260,367	9.39%
6401	State Proportionate Share	107,579				7,413	7,413			

**Employer 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, 2023				Schedule of Employer Contributions as of June 30, 2023				
	Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>	<b>\$ 2,440,353,916</b>	<b>\$ 1,450,220,122</b>			<b>\$ 168,088,111</b>	<b>\$ 168,088,111</b>	<b>\$ -</b>	<b>\$ 1,450,220,122</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 525,221,481</b>	<b>\$ -</b>			<b>\$ 36,176,182</b>	<b>\$ 36,176,182</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Employer</b>									
6929 SCHOOL DISTRICT 29 - BELT	665,449	521,801	127.53%	73.93%	45,854	45,854	-	521,801	8.79%
6929 State Proportionate Share	201,869				13,910	13,910			
6928 SCHOOL DISTRICT 29 - SOMERS	442,980	347,959	127.31%	73.93%	30,525	30,525	-	347,959	8.77%
6928 State Proportionate Share	135,745				9,354	9,354			
7048 SCHOOL DISTRICT 29 - WYOLA	561,351	440,939	127.31%	73.93%	38,681	38,681	-	440,939	8.77%
7048 State Proportionate Share	170,290				11,734	11,734			
6902 SCHOOL DISTRICT 3 & 13 - FAIRVIEW	541,506	425,350	127.31%	73.93%	37,314	37,314	-	425,350	8.77%
6902 State Proportionate Share	166,525				11,475	11,475			
6941 SCHOOL DISTRICT 3 - BELFRY	162,826	127,899	127.31%	73.93%	11,220	11,220	-	127,899	8.77%
6941 State Proportionate Share	51,677				3,561	3,561			
6403 SCHOOL DISTRICT 3 - BILLINGS	134,185	105,401	127.31%	73.93%	9,246	9,246	-	105,401	8.77%
6403 State Proportionate Share	40,706				2,805	2,805			
6798 SCHOOL DISTRICT 3 - CASCADE	543,478	426,898	127.31%	73.93%	37,450	37,450	-	426,898	8.77%
6798 State Proportionate Share	164,867				11,361	11,361			
6799 SCHOOL DISTRICT 3 - FAIR MONT EGAN	298,775	234,622	127.34%	73.93%	20,588	20,588	-	234,622	8.77%
6799 State Proportionate Share	90,633				6,245	6,245			
6819 SCHOOL DISTRICT 3 - HAMILTON	2,068,449	1,564,758	132.19%	73.93%	142,531	142,531	-	1,564,758	9.11%
6819 State Proportionate Share	629,722				43,392	43,392			
6801 SCHOOL DISTRICT 3 - MANHATTAN	833,843	654,359	127.43%	73.93%	57,458	57,458	-	654,359	8.78%
6801 State Proportionate Share	252,950				17,430	17,430			
6811 SCHOOL DISTRICT 3 - RAMSAY	258,349	196,514	131.47%	73.93%	17,802	17,802	-	196,514	9.06%
6811 State Proportionate Share	78,371				5,400	5,400			
6818 SCHOOL DISTRICT 3 - SUPERIOR	470,750	368,087	127.89%	73.93%	32,438	32,438	-	368,087	8.81%
6818 State Proportionate Share	145,482				10,025	10,025			
6821 SCHOOL DISTRICT 3 - WESTBY	211,984	166,512	127.31%	73.93%	14,607	14,607	-	166,512	8.77%
6821 State Proportionate Share	65,211				4,493	4,493			
6820 SCHOOL DISTRICT 3 - WOLF POINT	316,973	247,126	128.26%	73.93%	21,842	21,842	-	247,126	8.84%
6820 State Proportionate Share	104,255				7,184	7,184			
6940 SCHOOL DISTRICT 30 & 6 - FROMBERG	259,689	203,985	127.31%	73.93%	17,894	17,894	-	203,985	8.77%
6940 State Proportionate Share	78,861				5,434	5,434			
6935 SCHOOL DISTRICT 30 - POWER	239,938	188,194	127.50%	73.93%	16,533	16,533	-	188,194	8.79%
6935 State Proportionate Share	72,786				5,015	5,015			
6936 SCHOOL DISTRICT 30 - RONAN	2,367,444	1,842,103	128.52%	73.93%	163,134	163,134	-	1,842,103	8.86%
6936 State Proportionate Share	727,904				50,158	50,158			
10061 SCHOOL DISTRICT 31-MIAMI ELEMENTARY	34,373	27,000	127.31%	73.93%	2,369	2,369	-	27,000	8.77%
10061 State Proportionate Share	10,428				719	719			
6933 SCHOOL DISTRICT 32 - CLINTON	182,254	143,159	127.31%	73.93%	12,559	12,559	-	143,159	8.77%
6933 State Proportionate Share	58,318				4,019	4,019			
7022 SCHOOL DISTRICT 32 - RAPELJE	258,369	202,948	127.31%	73.93%	17,803	17,803	-	202,948	8.77%
7022 State Proportionate Share	78,378				5,401	5,401			
6938 SCHOOL DISTRICT 32 J - ASHLAND	243,373	188,439	129.15%	73.93%	16,770	16,770	-	188,439	8.90%
6938 State Proportionate Share	74,006				5,100	5,100			
6932 SCHOOL DISTRICT 33 - GOLD CREEK	15,277	12,000	127.31%	73.93%	1,053	1,053	-	12,000	8.77%
6932 State Proportionate Share	4,634				319	319			
7066 SCHOOL DISTRICT 33 - SWAN VALLEY ELEM	38,358	30,130	127.31%	73.93%	2,643	2,643	-	30,130	8.77%
7066 State Proportionate Share	11,636				802	802			
10171 SCHOOL DISTRICT 33-UPPER WEST SHORE	59,046	46,380	127.31%	73.93%	4,069	4,069	-	46,380	8.77%
10171 State Proportionate Share	17,912				1,234	1,234			
7082 SCHOOL DISTRICT 34 - SEELEY LAKE	302,388	237,525	127.31%	73.93%	20,837	20,837	-	237,525	8.77%
7082 State Proportionate Share	91,731				6,321	6,321			



**Employer and Non-Employer Proportionate Share Allocations  
Public Employees' Retirement System  
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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 Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>		<b>\$ 2,440,353,916</b>	<b>\$ 1,450,220,122</b>			<b>\$ 168,088,111</b>	<b>\$ 168,088,111</b>	<b>\$ -</b>	<b>\$ 1,450,220,122</b>	
<b>State (Non-Employer Contributing Entity)</b>		<b>\$ 525,221,481</b>	<b>\$ -</b>			<b>\$ 36,176,182</b>	<b>\$ 36,176,182</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Employer</b>										
7036	SCHOOL DISTRICT 35 - GALLATIN GATEWAY	259,443	201,729	128.61%	73.93%	17,877	17,877	-	201,729	8.86%
7036	State Proportionate Share	78,704				5,423	5,423			
6976	SCHOOL DISTRICT 37 - SHEPHERD	1,001,129	771,556	129.75%	73.93%	68,985	68,985	-	771,556	8.94%
6976	State Proportionate Share	309,842				21,350	21,350			
6939	SCHOOL DISTRICT 38 - BIG FORK	1,144,688	899,148	127.31%	73.93%	78,877	78,877	-	899,148	8.77%
6939	State Proportionate Share	348,406				24,008	24,008			
6341	SCHOOL DISTRICT 38 - LINCOLN	266,462	209,305	127.31%	73.93%	18,361	18,361	-	209,305	8.77%
6341	State Proportionate Share	80,833				5,570	5,570			
6829	SCHOOL DISTRICT 4 & 28 - HIGHWOOD	239,474	188,098	127.31%	73.93%	16,501	16,501	-	188,098	8.77%
6829	State Proportionate Share	72,682				5,008	5,008			
6828	SCHOOL DISTRICT 4 & 47 - WHITEHALL	746,398	586,292	127.31%	73.93%	51,432	51,432	-	586,292	8.77%
6828	State Proportionate Share	226,672				15,619	15,619			
6346	SCHOOL DISTRICT 4 - CANYON CREEK	261,938	205,752	127.31%	73.93%	18,049	18,049	-	205,752	8.77%
6346	State Proportionate Share	79,928				5,508	5,508			
6385	SCHOOL DISTRICT 4 - DIVIDE	19,860	15,600	127.31%	73.93%	1,369	1,369	-	15,600	8.77%
6385	State Proportionate Share	6,025				415	415			
6822	SCHOOL DISTRICT 4 - FORSYTH	699,345	548,562	127.49%	73.93%	48,190	48,190	-	548,562	8.78%
6822	State Proportionate Share	212,824				14,665	14,665			
6823	SCHOOL DISTRICT 4 - HELLGATE	1,919,285	1,506,478	127.40%	73.93%	132,253	132,253	-	1,506,478	8.78%
6823	State Proportionate Share	582,229				40,120	40,120			
6824	SCHOOL DISTRICT 4 - LIBBY	1,183,594	929,708	127.31%	73.93%	81,558	81,558	-	929,708	8.77%
6824	State Proportionate Share	360,505				24,841	24,841			
6827	SCHOOL DISTRICT 4 - LIVINGSTON	1,957,333	1,537,480	127.31%	73.93%	134,874	134,874	-	1,537,480	8.77%
6827	State Proportionate Share	605,493				41,723	41,723			
6830	SCHOOL DISTRICT 4 - SWAN RIVER	197,063	154,792	127.31%	73.93%	13,579	13,579	-	154,792	8.77%
6830	State Proportionate Share	59,780				4,119	4,119			
6943	SCHOOL DISTRICT 40 - FRENCHTOWN	1,863,839	1,464,038	127.31%	73.93%	128,432	128,432	-	1,464,038	8.77%
6943	State Proportionate Share	573,983				39,552	39,552			
7077	SCHOOL DISTRICT 41 - ANDERSON	169,293	132,980	127.31%	73.93%	11,666	11,666	-	132,980	8.77%
7077	State Proportionate Share	55,271				3,809	3,809			
6974	SCHOOL DISTRICT 41 - PIONEER	77,920	61,206	127.31%	73.93%	5,369	5,369	-	61,206	8.77%
6974	State Proportionate Share	23,638				1,629	1,629			
6360	SCHOOL DISTRICT 43 - LAMOTTE	132,143	74,567	177.21%	73.93%	9,106	9,106	-	74,567	12.21%
6360	State Proportionate Share	40,086				2,762	2,762			
6942	SCHOOL DISTRICT 43 - TURNER	195,222	153,346	127.31%	73.93%	13,452	13,452	-	153,346	8.77%
6942	State Proportionate Share	59,221				4,081	4,081			
6945	SCHOOL DISTRICT 44 - BELGRADE	5,405,190	4,157,658	130.01%	73.93%	372,457	372,457	-	4,157,658	8.96%
6945	State Proportionate Share	1,657,274				114,198	114,198			
6950	SCHOOL DISTRICT 44 - GERALDINE	265,435	203,053	130.72%	73.93%	18,290	18,290	-	203,053	9.01%
6950	State Proportionate Share	81,264				5,600	5,600			
6946	SCHOOL DISTRICT 44 - MOORE	197,789	155,363	127.31%	73.93%	13,629	13,629	-	155,363	8.77%
6946	State Proportionate Share	60,000				4,134	4,134			
6947	SCHOOL DISTRICT 44 - WHITEFISH	2,564,289	2,003,858	127.97%	73.93%	176,698	176,698	-	2,003,858	8.82%
6947	State Proportionate Share	780,860				53,807	53,807			
6948	SCHOOL DISTRICT 45 - AUGUSTA	232,702	182,787	127.31%	73.93%	16,035	16,035	-	182,787	8.77%
6948	State Proportionate Share	70,592				4,864	4,864			
7092	SCHOOL DISTRICT 45 - GOLDEN RIDGE	41,893	32,907	127.31%	73.93%	2,887	2,887	-	32,907	8.77%
7092	State Proportionate Share	12,709				876	876			
6949	SCHOOL DISTRICT 45 - WOLF POINT	1,676,535	1,315,981	127.40%	73.93%	115,525	115,525	-	1,315,981	8.78%
6949	State Proportionate Share	508,656				35,050	35,050			

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

		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 Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>		<b>\$ 2,440,353,916</b>	<b>\$ 1,450,220,122</b>			<b>\$ 168,088,111</b>	<b>\$ 168,088,111</b>	<b>\$ -</b>	<b>\$ 1,450,220,122</b>	
<b>State (Non-Employer Contributing Entity)</b>		<b>\$ 525,221,481</b>	<b>\$ -</b>			<b>\$ 36,176,182</b>	<b>\$ 36,176,182</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Employer</b>										
9221	SCHOOL DISTRICT 47-MALMBORG	5,455	4,285	127.32%	73.93%	376	376	-	4,285	8.77%
9221	State Proportionate Share	1,655				114	114			
6402	SCHOOL DISTRICT 48-1J & 48-2J	348,512	252,616	137.96%	73.93%	24,015	24,015	-	252,616	9.51%
6402	State Proportionate Share	106,941				7,369	7,369			
6832	SCHOOL DISTRICT 5 - BASIN	91,727	72,051	127.31%	73.93%	6,321	6,321	-	72,051	8.77%
6832	State Proportionate Share	27,826				1,917	1,917			
6833	SCHOOL DISTRICT 5 - KALISPELL	7,481,354	5,861,531	127.63%	73.93%	515,519	515,519	-	5,861,531	8.79%
6833	State Proportionate Share	2,288,577				157,699	157,699			
7086	SCHOOL DISTRICT 5 - MELROSE	27,355	21,488	127.31%	73.93%	1,885	1,885	-	21,488	8.77%
7086	State Proportionate Share	8,299				572	572			
6834	SCHOOL DISTRICT 5 - PARK CITY	323,092	253,787	127.31%	73.93%	22,263	22,263	-	253,787	8.77%
6834	State Proportionate Share	98,012				6,754	6,754			
6835	SCHOOL DISTRICT 5 - SAND COULEE	456,860	338,826	134.84%	73.93%	31,481	31,481	-	338,826	9.29%
6835	State Proportionate Share	144,209				9,937	9,937			
6836	SCHOOL DISTRICT 5 - SHERIDAN	415,291	326,210	127.31%	73.93%	28,617	28,617	-	326,210	8.77%
6836	State Proportionate Share	127,045				8,754	8,754			
6840	SCHOOL DISTRICT 5 - SIDNEY	2,088,550	1,584,966	131.77%	73.93%	143,916	143,916	-	1,584,966	9.08%
6840	State Proportionate Share	643,128				44,316	44,316			
6841	SCHOOL DISTRICT 5 - TERRY	193,562	152,043	127.31%	73.93%	13,338	13,338	-	152,043	8.77%
6841	State Proportionate Share	59,982				4,133	4,133			
6954	SCHOOL DISTRICT 50 - EAST GLACIER	201,686	158,424	127.31%	73.93%	13,898	13,898	-	158,424	8.77%
6954	State Proportionate Share	65,302				4,500	4,500			
6975	SCHOOL DISTRICT 50 - EVERGREEN	1,239,061	960,932	128.94%	73.93%	85,380	85,380	-	960,932	8.89%
6975	State Proportionate Share	378,832				26,104	26,104			
6955	SCHOOL DISTRICT 50 - HAYS	1,504,366	1,149,599	130.86%	73.93%	103,662	103,662	-	1,149,599	9.02%
6955	State Proportionate Share	460,206				31,712	31,712			
6956	SCHOOL DISTRICT 52 - ABSAROKEE	514,883	397,181	129.63%	73.93%	35,479	35,479	-	397,181	8.93%
6956	State Proportionate Share	157,002				10,819	10,819			
6957	SCHOOL DISTRICT 52 - ENNIS	750,158	589,246	127.31%	73.93%	51,691	51,691	-	589,246	8.77%
6957	State Proportionate Share	232,530				16,023	16,023			
7003	SCHOOL DISTRICT 52 - INDEPENDENT	227,810	178,944	127.31%	73.93%	15,698	15,698	-	178,944	8.77%
7003	State Proportionate Share	70,268				4,842	4,842			
10056	SCHOOL DISTRICT 54-MARION	164,464	129,187	127.31%	73.93%	11,333	11,333	-	129,187	8.77%
10056	State Proportionate Share	49,890				3,438	3,438			
6959	SCHOOL DISTRICT 55 - BROCKTON	627,640	493,007	127.31%	73.93%	43,249	43,249	-	493,007	8.77%
6959	State Proportionate Share	190,397				13,120	13,120			
6953	SCHOOL DISTRICT 55 - PLEVNA	398,208	312,790	127.31%	73.93%	27,439	27,439	-	312,790	8.77%
6953	State Proportionate Share	120,797				8,324	8,324			
6960	SCHOOL DISTRICT 55 - ROUNDUP	1,037,645	812,299	127.74%	73.93%	71,501	71,501	-	812,299	8.80%
6960	State Proportionate Share	315,182				21,718	21,718			
6848	SCHOOL DISTRICT 55F - SUN RIVER VALLEY	792,861	622,786	127.31%	73.93%	54,634	54,634	-	622,786	8.77%
6848	State Proportionate Share	240,520				16,574	16,574			
6961	SCHOOL DISTRICT 57 - HAVRE	38,798	30,475	127.31%	73.93%	2,673	2,673	-	30,475	8.77%
6961	State Proportionate Share	11,770				811	811			
6962	SCHOOL DISTRICT 58 - GEYSER	226,037	177,551	127.31%	73.93%	15,576	15,576	-	177,551	8.77%
6962	State Proportionate Share	69,622				4,797	4,797			
7044	SCHOOL DISTRICT 58 - WHITEFISH	126,738	99,552	127.31%	73.93%	8,733	8,733	-	99,552	8.77%
7044	State Proportionate Share	38,446				2,649	2,649			
6963	SCHOOL DISTRICT 58 - YELLOWSTONE	175,087	136,930	127.87%	73.93%	12,065	12,065	-	136,930	8.81%
6963	State Proportionate Share	53,114				3,660	3,660			

**Employer 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, 2023					Schedule of Employer Contributions as of June 30, 2023				
	Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability		Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>	<b>\$ 2,440,353,916</b>	<b>\$ 1,450,220,122</b>				<b>\$ 168,088,111</b>	<b>\$ 168,088,111</b>	<b>\$ -</b>	<b>\$ 1,450,220,122</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 525,221,481</b>	<b>\$ -</b>				<b>\$ 36,176,182</b>	<b>\$ 36,176,182</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Employer</b>										
6849 SCHOOL DISTRICT 6 & 1 - ST REGIS	333,981	261,491	127.72%	73.93%	23,014	23,014	-	261,491	8.80%	
6849 State Proportionate Share	104,131				7,175	7,175				
6846 SCHOOL DISTRICT 6 - COLUMBIA FALLS	3,181,229	2,496,786	127.41%	73.93%	219,210	219,210	-	2,496,786	8.78%	
6846 State Proportionate Share	974,357				67,140	67,140				
6844 SCHOOL DISTRICT 6 - COLUMBUS	927,100	728,214	127.31%	73.93%	63,884	63,884	-	728,214	8.77%	
6844 State Proportionate Share	285,872				19,699	19,699				
6843 SCHOOL DISTRICT 6 - LAME DEER	2,246,939	1,764,765	127.32%	73.93%	154,830	154,830	-	1,764,765	8.77%	
6843 State Proportionate Share	683,111				47,071	47,071				
6847 SCHOOL DISTRICT 6 - RYEGATE	183,291	143,975	127.31%	73.93%	12,630	12,630	-	143,975	8.77%	
6847 State Proportionate Share	56,273				3,878	3,878				
6845 SCHOOL DISTRICT 6 - TROUT CREEK	202,865	159,350	127.31%	73.93%	13,979	13,979	-	159,350	8.77%	
6845 State Proportionate Share	61,541				4,241	4,241				
6853 SCHOOL DISTRICT 6 - WIBAUX	460,870	348,995	132.06%	73.93%	31,757	31,757	-	348,995	9.10%	
6853 State Proportionate Share	139,932				9,642	9,642				
7054 SCHOOL DISTRICT 64 - BAINVILLE	651,009	511,365	127.31%	73.93%	44,859	44,859	-	511,365	8.77%	
7054 State Proportionate Share	197,488				13,608	13,608				
6964 SCHOOL DISTRICT 64J - MELSTONE	224,094	175,000	128.05%	73.93%	15,442	15,442	-	175,000	8.82%	
6964 State Proportionate Share	67,981				4,684	4,684				
6952 SCHOOL DISTRICT 65 - FROID	281,981	202,629	139.16%	73.93%	19,431	19,431	-	202,629	9.59%	
6952 State Proportionate Share	85,541				5,894	5,894				
6981 SCHOOL DISTRICT 69 - WEST YELLOWSTONE	404,960	318,095	127.31%	73.93%	27,905	27,905	-	318,095	8.77%	
6981 State Proportionate Share	123,862				8,535	8,535				
6867 SCHOOL DISTRICT 7 & 2 - SAVAGE	199,437	156,657	127.31%	73.93%	13,743	13,743	-	156,657	8.77%	
6867 State Proportionate Share	62,543				4,310	4,310				
6859 SCHOOL DISTRICT 7 & 70 - LAUREL	2,589,814	2,034,289	127.31%	73.93%	178,457	178,457	-	2,034,289	8.77%	
6859 State Proportionate Share	794,075				54,718	54,718				
6854 SCHOOL DISTRICT 7 - BOULDER	467,540	366,877	127.44%	73.93%	32,217	32,217	-	366,877	8.78%	
6854 State Proportionate Share	141,831				9,773	9,773				
6855 SCHOOL DISTRICT 7 - BOZEMAN	9,446,717	7,413,327	127.43%	73.93%	650,947	650,947	-	7,413,327	8.78%	
6855 State Proportionate Share	2,908,910				200,445	200,445				
6856 SCHOOL DISTRICT 7 - CHARLO	504,509	396,289	127.31%	73.93%	34,764	34,764	-	396,289	8.77%	
6856 State Proportionate Share	153,048				10,546	10,546				
6857 SCHOOL DISTRICT 7 - GARDINER	428,011	317,781	134.69%	73.93%	29,493	29,493	-	317,781	9.28%	
6857 State Proportionate Share	131,880				9,087	9,087				
6368 SCHOOL DISTRICT 7 - GRANT	22,915	18,000	127.31%	73.93%	1,579	1,579	-	18,000	8.77%	
6368 State Proportionate Share	6,952				479	479				
6858 SCHOOL DISTRICT 7 - HINSDALE	227,169	178,441	127.31%	73.93%	15,654	15,654	-	178,441	8.77%	
6858 State Proportionate Share	70,634				4,867	4,867				
6866 SCHOOL DISTRICT 7 - JOLIET	598,368	432,788	138.26%	73.93%	41,232	41,232	-	432,788	9.53%	
6866 State Proportionate Share	184,122				12,687	12,687				
6860 SCHOOL DISTRICT 7 - LOLO	628,613	492,110	127.74%	73.93%	43,316	43,316	-	492,110	8.80%	
6860 State Proportionate Share	192,423				13,259	13,259				
6863 SCHOOL DISTRICT 7 - MEDICINE LAKE	432,311	338,177	127.84%	73.93%	29,789	29,789	-	338,177	8.81%	
6863 State Proportionate Share	132,545				9,133	9,133				
6864 SCHOOL DISTRICT 7 - TWIN BRIDGES	454,176	356,754	127.31%	73.93%	31,296	31,296	-	356,754	8.77%	
6864 State Proportionate Share	137,792				9,495	9,495				
6862 SCHOOL DISTRICT 7 - VICTOR	281,891	221,424	127.31%	73.93%	19,424	19,424	-	221,424	8.77%	
6862 State Proportionate Share	86,087				5,932	5,932				
6965 SCHOOL DISTRICT 73 - SWAN LAKE	8,402	6,600	127.31%	73.93%	579	579	-	6,600	8.77%	
6965 State Proportionate Share	2,550				176	176				

**Employer 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, 2023					Schedule of Employer Contributions as of June 30, 2023				
	Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>	<b>\$ 2,440,353,916</b>	<b>\$ 1,450,220,122</b>			<b>\$ 168,088,111</b>	<b>\$ 168,088,111</b>	<b>\$ -</b>	<b>\$ 1,450,220,122</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 525,221,481</b>	<b>\$ -</b>			<b>\$ 36,176,182</b>	<b>\$ 36,176,182</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Employer</b>									
6970 SCHOOL DISTRICT 74 - ROY	129,823	101,976	127.31%	73.93%	8,946	8,946	-	101,976	8.77%
6970 State Proportionate Share	39,383				2,714	2,714			
6971 SCHOOL DISTRICT 74 - VAUGHN	345,810	271,632	127.31%	73.93%	23,829	23,829	-	271,632	8.77%
6971 State Proportionate Share	105,684				7,282	7,282			
6381 SCHOOL DISTRICT 75 - AMSTERDAM	74,253	58,325	127.31%	73.93%	5,117	5,117	-	58,325	8.77%
6381 State Proportionate Share	23,765				1,638	1,638			
6364 SCHOOL DISTRICT 75 - ARROWHEAD	119,043	93,507	127.31%	73.93%	8,203	8,203	-	93,507	8.77%
6364 State Proportionate Share	36,113				2,488	2,488			
7028 SCHOOL DISTRICT 78J & 2 - RICHEY	399,990	300,168	133.26%	73.93%	27,562	27,562	-	300,168	9.18%
7028 State Proportionate Share	121,340				8,361	8,361			
6868 SCHOOL DISTRICT 8 - ARLEE	938,233	736,978	127.31%	73.93%	64,651	64,651	-	736,978	8.77%
6868 State Proportionate Share	292,725				20,171	20,171			
6870 SCHOOL DISTRICT 8 - ELDER GROVE	246,692	193,776	127.31%	73.93%	16,999	16,999	-	193,776	8.77%
6870 State Proportionate Share	78,801				5,430	5,430			
6384 SCHOOL DISTRICT 8 - WEST GLACIER	45,781	35,961	127.31%	73.93%	3,155	3,155	-	35,961	8.77%
6384 State Proportionate Share	13,888				957	957			
6869 SCHOOL DISTRICT 8-WHITE SULPHUR SPRINGS	383,545	300,162	127.78%	73.93%	26,429	26,429	-	300,162	8.80%
6869 State Proportionate Share	117,941				8,127	8,127			
6969 SCHOOL DISTRICT 84 - DENTON	248,589	195,265	127.31%	73.93%	17,130	17,130	-	195,265	8.77%
6969 State Proportionate Share	75,411				5,196	5,196			
6989 SCHOOL DISTRICT 85 - ULM	182,667	142,794	127.92%	73.93%	12,587	12,587	-	142,794	8.81%
6989 State Proportionate Share	58,560				4,035	4,035			
6378 SCHOOL DISTRICT 86 & 4 - LAMBERT	401,271	315,198	127.31%	73.93%	27,650	27,650	-	315,198	8.77%
6378 State Proportionate Share	121,727				8,388	8,388			
6967 SCHOOL DISTRICT 87 - ROCKY BOY	2,380,884	1,870,176	127.31%	73.93%	164,060	164,060	-	1,870,176	8.77%
6967 State Proportionate Share	722,972				49,818	49,818			
6392 SCHOOL DISTRICT 89 - SMITH VALLEY	231,463	181,813	127.31%	73.93%	15,949	15,949	-	181,813	8.77%
6392 State Proportionate Share	70,216				4,838	4,838			
6880 SCHOOL DISTRICT 9 & 9 - REED POINT	292,185	229,510	127.31%	73.93%	20,134	20,134	-	229,510	8.77%
6880 State Proportionate Share	88,634				6,108	6,108			
6871 SCHOOL DISTRICT 9 - BROWNING	6,834,401	5,366,973	127.34%	73.93%	470,939	470,939	-	5,366,973	8.77%
6871 State Proportionate Share	2,074,741				142,965	142,965			
6873 SCHOOL DISTRICT 9 - DARBY	569,298	446,742	127.43%	73.93%	39,229	39,229	-	446,742	8.78%
6873 State Proportionate Share	177,585				12,237	12,237			
6875 SCHOOL DISTRICT 9 - DIXON	232,055	170,538	136.07%	73.93%	15,990	15,990	-	170,538	9.38%
6875 State Proportionate Share	70,395				4,851	4,851			
6876 SCHOOL DISTRICT 9 - EAST HELENA	1,380,960	1,033,426	133.63%	73.93%	95,158	95,158	-	1,033,426	9.21%
6876 State Proportionate Share	430,024				29,632	29,632			
6878 SCHOOL DISTRICT 9 - OPHEIM	190,067	130,906	145.19%	73.93%	13,097	13,097	-	130,906	10.00%
6878 State Proportionate Share	57,659				3,973	3,973			
6879 SCHOOL DISTRICT 9 - POPLAR	1,887,881	1,451,162	130.09%	73.93%	130,089	130,089	-	1,451,162	8.96%
6879 State Proportionate Share	575,861				39,681	39,681			
9921 SCHOOL DISTRICT 9-CRESTON	115,042	90,366	127.31%	73.93%	7,927	7,927	-	90,366	8.77%
9921 State Proportionate Share	34,924				2,407	2,407			
6400 SCHOOL DISTRICT 99 M North Star Schools	557,655	421,949	132.16%	73.93%	38,426	38,426	-	421,949	9.11%
6400 State Proportionate Share	169,423				11,674	11,674			
9989 SCHOOL DISTRICT NO. 31-STILLWATER COUNTY-NYE	10,724	8,423	127.31%	73.93%	739	739	-	8,423	8.77%
9989 State Proportionate Share	3,253				224	224			
6779 SD 1- West Valley School	480,607	373,815	128.57%	73.93%	33,117	33,117	-	373,815	8.86%
6779 State Proportionate Share	145,795				10,046	10,046			

**Employer 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, 2023					Schedule of Employer Contributions as of June 30, 2023				
	Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability		Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>	<b>\$ 2,440,353,916</b>	<b>\$ 1,450,220,122</b>				<b>\$ 168,088,111</b>	<b>\$ 168,088,111</b>	<b>\$ -</b>	<b>\$ 1,450,220,122</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 525,221,481</b>	<b>\$ -</b>				<b>\$ 36,176,182</b>	<b>\$ 36,176,182</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Employer</b>										
6966 SD 75 GREENFIELD	233,879	172,186	135.83%	73.93%	16,116	16,116	-	172,186	9.36%	
6966 State Proportionate Share	70,949				4,889	4,889				
6958 SHIELDS VALLEY	288,169	226,356	127.31%	73.93%	19,857	19,857	-	226,356	8.77%	
6958 State Proportionate Share	88,430				6,093	6,093				
6630 SWEET GRASS COUNTY HIGH SCHOOL	607,172	458,469	132.43%	73.93%	41,839	41,839	-	458,469	9.13%	
6630 State Proportionate Share	184,190				12,692	12,692				
6642 BOARD OF PUBLIC EDUCATION	70,467	53,093	132.72%	73.93%	4,856	4,856	-	53,093	9.15%	
6642 State Proportionate Share	18,686				1,288	1,288				
6643 COMM OF HIGHER EDUCATION	3,755,268	2,811,741	133.56%	73.93%	258,765	258,765	-	2,811,741	9.20%	
6643 State Proportionate Share	995,808				68,618	68,618				
6530 COMM OF POLITICAL PRACTICES	441,326	329,615	133.89%	73.93%	30,411	30,411	-	329,615	9.23%	
6530 State Proportionate Share	117,029				8,064	8,064				
6443 CONSUMER COUNSEL	300,791	226,633	132.72%	73.93%	20,727	20,727	-	226,633	9.15%	
6443 State Proportionate Share	79,763				5,496	5,496				
6762 DEPARTMENT OF ADMINISTRATION	42,162,358	31,606,077	133.40%	73.93%	2,905,291	2,905,291	-	31,606,077	9.19%	
6762 State Proportionate Share	11,180,453				770,414	770,414				
6780 DEPARTMENT OF AGRICULTURE	6,773,673	5,101,841	132.77%	73.93%	466,755	466,755	-	5,101,841	9.15%	
6780 State Proportionate Share	1,796,217				123,772	123,772				
6825 DEPARTMENT OF COMMERCE	17,557,366	13,190,544	133.11%	73.93%	1,209,829	1,209,829	-	13,190,544	9.17%	
6825 State Proportionate Share	4,655,795				320,818	320,818				
6802 DEPARTMENT OF CORRECTIONS	34,877,008	26,194,879	133.14%	73.93%	2,403,277	2,403,277	-	26,194,879	9.17%	
6802 State Proportionate Share	9,248,551				637,292	637,292				
6667 DEPARTMENT OF FISH, WILDLIFE & PARKS	43,756,779	32,887,954	133.05%	73.93%	3,015,158	3,015,158	-	32,887,954	9.17%	
6667 State Proportionate Share	11,603,255				799,548	799,548				
6620 DEPARTMENT OF JUSTICE	39,368,770	29,629,710	132.87%	73.93%	2,712,792	2,712,792	-	29,629,710	9.16%	
6620 State Proportionate Share	10,439,659				719,368	719,368				
6838 DEPARTMENT OF LABOR & INDUSTRY	46,176,245	34,738,003	132.93%	73.93%	3,181,876	3,181,876	-	34,738,003	9.16%	
6838 State Proportionate Share	12,244,840				843,758	843,758				
6712 DEPARTMENT OF LIVESTOCK	4,688,482	3,508,837	133.62%	73.93%	323,070	323,070	-	3,508,837	9.21%	
6712 State Proportionate Share	1,243,274				85,671	85,671				
6850 DEPARTMENT OF MILITARY AFFAIRS	14,086,050	10,567,986	133.29%	73.93%	970,630	970,630	-	10,567,986	9.18%	
6850 State Proportionate Share	3,735,285				257,388	257,388				
7685 DEPARTMENT OF REVENUE	37,359,313	28,076,481	133.06%	73.93%	2,574,326	2,574,326	-	28,076,481	9.17%	
7685 State Proportionate Share	9,906,799				682,650	682,650				
6689 DEPARTMENT OF TRANSPORTATION	148,023,360	111,175,026	133.14%	73.93%	10,199,877	10,199,877	-	111,175,026	9.17%	
6689 State Proportionate Share	39,252,268				2,704,764	2,704,764				
6678 DEPT OF ENVIRONMENTAL QUALITY	25,139,821	18,803,101	133.70%	73.93%	1,732,315	1,732,315	-	18,803,101	9.21%	
6678 State Proportionate Share	6,666,481				459,369	459,369				
6721 DEPT OF NATURAL RESOURCES & CONSERVATION	43,691,132	32,556,354	134.20%	73.93%	3,010,634	3,010,634	-	32,556,354	9.25%	
6721 State Proportionate Share	11,585,847				798,348	798,348				
6872 DEPT OF PUBLIC HEALTH & HUMAN SERVICES	170,084,582	127,782,391	133.10%	73.93%	11,720,054	11,720,054	-	127,782,391	9.17%	
6872 State Proportionate Share	45,102,378				3,107,879	3,107,879				
6514 GOVERNORS OFFICE	3,499,048	2,636,369	132.72%	73.93%	241,110	241,110	-	2,636,369	9.15%	
6514 State Proportionate Share	927,864				63,937	63,937				
6439 LEGISLATIVE COUNCIL	15,366,038	11,511,954	133.48%	73.93%	1,058,831	1,058,831	-	11,511,954	9.20%	
6439 State Proportionate Share	4,074,707				280,777	280,777				
6652 MONTANA ARTS COUNCIL	583,101	439,338	132.72%	73.93%	40,180	40,180	-	439,338	9.15%	
6652 State Proportionate Share	154,624				10,655	10,655				
6655 MONTANA HISTORICAL SOCIETY	3,303,280	2,477,220	133.35%	73.93%	227,620	227,620	-	2,477,220	9.19%	
6655 State Proportionate Share	875,951				60,359	60,359				

**Employer 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, 2023				Schedule of Employer Contributions as of June 30, 2023				
	Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
<b>Total ALL Employers &amp; State</b>	<b>\$ 2,440,353,916</b>	<b>\$ 1,450,220,122</b>			<b>\$ 168,088,111</b>	<b>\$ 168,088,111</b>	<b>\$ -</b>	<b>\$ 1,450,220,122</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 525,221,481</b>	<b>\$ -</b>			<b>\$ 36,176,182</b>	<b>\$ 36,176,182</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Employer</b>									
6764 MONTANA STATE FUND	26,844,447	20,195,311	132.92%	73.93%	1,849,776	1,849,776	-	20,195,311	9.16%
6764 State Proportionate Share	7,118,508				490,517	490,517	-		
6653 MONTANA STATE LIBRARY	3,570,654	2,690,311	132.72%	73.93%	246,044	246,044	-	2,690,311	9.15%
6653 State Proportionate Share	946,852				65,245	65,245	-		
6769 OFFICE OF PUBLIC DEFENDER	24,561,529	18,431,240	133.26%	73.93%	1,692,466	1,692,466	-	18,431,240	9.18%
6769 State Proportionate Share	6,513,132				448,802	448,802	-		
6623 PUBLIC SERVICE COMMISSION	2,482,972	1,867,919	132.93%	73.93%	171,095	171,095	-	1,867,919	9.16%
6623 State Proportionate Share	658,425				45,370	45,370	-		
6651 SCHOOL FOR THE DEAF & BLIND	2,532,074	1,907,800	132.72%	73.93%	174,478	174,478	-	1,907,800	9.15%
6651 State Proportionate Share	671,446				46,267	46,267	-		
6529 SECRETARY OF STATE	2,326,758	1,733,972	134.19%	73.93%	160,330	160,330	-	1,733,972	9.25%
6529 State Proportionate Share	617,001				42,516	42,516	-		
6552 STATE AUDITOR'S OFFICE	5,396,642	4,035,285	133.74%	73.93%	371,868	371,868	-	4,035,285	9.22%
6552 State Proportionate Share	1,431,061				98,610	98,610	-		
6457 SUPREME COURT	23,724,503	17,745,741	133.69%	73.93%	1,634,789	1,634,789	-	17,745,741	9.21%
6457 State Proportionate Share	6,291,173				433,507	433,507	-		
6563 SUPT OF PUBLIC INSTRUCTION	8,613,822	6,440,311	133.75%	73.93%	593,554	593,554	-	6,440,311	9.22%
6563 State Proportionate Share	2,284,180				157,396	157,396	-		
6766 TEACHERS' RETIREMENT SYSTEM	1,957,160	1,474,627	132.72%	73.93%	134,862	134,862	-	1,474,627	9.15%
6766 State Proportionate Share	518,992				35,762	35,762	-		
6567 GREAT FALLS COLLEGE MSU	2,431,378	1,818,513	133.70%	73.93%	167,539	167,539	-	1,818,513	9.21%
6567 State Proportionate Share	644,743				44,427	44,427	-		
6647 MONTANA STATE UNIVERSITY - BILLINGS	11,221,522	8,444,468	132.89%	73.93%	773,244	773,244	-	8,444,468	9.16%
6647 State Proportionate Share	2,975,680				205,046	205,046	-		
6645 MONTANA STATE UNIVERSITY - BOZEMAN	79,831,179	60,075,831	132.88%	73.93%	5,500,944	5,500,944	-	60,075,831	9.16%
6645 State Proportionate Share	21,169,326				1,458,719	1,458,719	-		
6648 MONTANA STATE UNIVERSITY - NORTHERN	3,495,891	2,631,095	132.87%	73.93%	240,892	240,892	-	2,631,095	9.16%
6648 State Proportionate Share	927,027				63,879	63,879	-		
6644 UNIVERSITY OF MONTANA	75,561,340	56,851,682	132.91%	73.93%	5,206,721	5,206,721	-	56,851,682	9.16%
6644 State Proportionate Share	20,037,067				1,380,698	1,380,698	-		
6744 FALLON MEDICAL COMPLEX	-	-	0.00%	73.93%	-	-	-	-	N/A
6744 State Proportionate Share	-				-	-	-		
6423 FLATHEAD EMERGENCY COMM CENTER	-	-	0.00%	73.93%	-	-	-	-	N/A
6423 State Proportionate Share	-				-	-	-		
6405 SCHOOL DISTRICT 4 - TRINITY	-	-	0.00%	73.93%	-	-	-	-	N/A
6405 State Proportionate Share	-				-	-	-		
10644 CRAIG WATER & SEWER DISTRICT	-	-	0.00%	73.93%	-	-	-	-	N/A
10644 State Proportionate Share	-				-	-	-		
6411 NORTHWEST MT EDUC COOP	-	-	0.00%	73.93%	-	-	-	-	N/A
6411 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, 2023						
	PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC Covered Payroll	MUS-RP Compensation	MUS-RP Contributions	MUS-RP Contributions as % MUS-RP Covered Payroll
<b>Total ALL Employers &amp; State</b>	\$ 211,629,136	\$ 19,068,372	9.01%	\$ 23,428,225	\$ 9,372	0.04%
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ -		\$ -	\$ -	
<b>Employer</b>						
6532 CITY OF BAKER	63,481	5,696	8.97%	-	-	N/A
6532 State Proportionate Share						
6533 CITY OF BELGRADE	384,157	34,539	8.99%	-	-	N/A
6533 State Proportionate Share						
6506 CITY OF BELT	82,160	7,370	8.97%	-	-	N/A
6506 State Proportionate Share						
6505 CITY OF BIG TIMBER	162,674	14,592	8.97%	-	-	N/A
6505 State Proportionate Share						
6508 CITY OF BILLINGS	6,595,625	591,627	8.97%	-	-	N/A
6508 State Proportionate Share						
6512 CITY OF BOULDER	121	11	8.97%	-	-	N/A
6512 State Proportionate Share						
6509 CITY OF BOZEMAN	5,438,026	487,796	8.97%	-	-	N/A
6509 State Proportionate Share						
6519 CITY OF CHINOOK	169,105	15,169	8.97%	-	-	N/A
6519 State Proportionate Share						
6520 CITY OF CHOTEAU	51,533	4,623	8.97%	-	-	N/A
6520 State Proportionate Share						
6371 CITY OF COLSTRIP	181,793	16,307	8.97%	-	-	N/A
6371 State Proportionate Share						
6522 CITY OF COLUMBIA FALLS	178,648	16,025	8.97%	-	-	N/A
6522 State Proportionate Share						
6534 CITY OF COLUMBUS	83,990	7,534	8.97%	-	-	N/A
6534 State Proportionate Share						
6523 CITY OF CONRAD	15,342	1,376	8.97%	-	-	N/A
6523 State Proportionate Share						
6525 CITY OF CUT BANK	6,283	564	8.97%	-	-	N/A
6525 State Proportionate Share						
6528 CITY OF DEER LODGE	-	-	N/A	-	-	N/A
6528 State Proportionate Share						
6531 CITY OF DILLON	61,154	5,486	8.97%	-	-	N/A
6531 State Proportionate Share						
6535 CITY OF EAST HELENA	106,302	9,535	8.97%	-	-	N/A
6535 State Proportionate Share						
6538 CITY OF FAIRVIEW	12,000	1,076	8.97%	-	-	N/A
6538 State Proportionate Share						
6539 CITY OF FORSYTH	16,599	1,489	8.97%	-	-	N/A
6539 State Proportionate Share						
6540 CITY OF FORT BENTON	-	-	N/A	-	-	N/A
6540 State Proportionate Share						
6543 CITY OF GLASGOW	285,232	25,586	8.97%	-	-	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, 2023					
		PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC Covered Payroll	MUS-RP Compensation	MUS-RP Contributions	MUS-RP Contributions as % MUS-RP Covered Payroll
<b>Total ALL Employers &amp; State</b>		\$ 211,629,136	\$ 19,068,372	9.01%	\$ 23,428,225	\$ 9,372	0.04%
<b>State (Non-Employer Contributing Entity)</b>		\$ -	\$ -		\$ -	\$ -	
<b>Employer</b>							
6544	CITY OF GLENDIVE	116,949	10,490	8.97%	-	-	N/A
6544	State Proportionate Share						
6545	CITY OF GREAT FALLS	1,439,913	129,161	8.97%	-	-	N/A
6545	State Proportionate Share						
6548	CITY OF HAMILTON	147,936	13,270	8.97%	-	-	N/A
6548	State Proportionate Share						
6549	CITY OF HARDIN	50,883	4,564	8.97%	-	-	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	274,163	24,592	8.97%	-	-	N/A
6550	State Proportionate Share						
6551	CITY OF HELENA	1,605,934	144,053	8.97%	-	-	N/A
6551	State Proportionate Share						
6555	CITY OF KALISPELL	826,816	74,166	8.97%	-	-	N/A
6555	State Proportionate Share						
6557	CITY OF LAUREL	58,451	5,243	8.97%	-	-	N/A
6557	State Proportionate Share						
6559	CITY OF LEWISTOWN	190,780	17,113	8.97%	-	-	N/A
6559	State Proportionate Share						
6560	CITY OF LIBBY	122,813	11,017	8.97%	-	-	N/A
6560	State Proportionate Share						
6561	CITY OF LIVINGSTON	773,448	69,378	8.97%	-	-	N/A
6561	State Proportionate Share						
6570	CITY OF MALTA	-	-	N/A	-	-	N/A
6570	State Proportionate Share						
6571	CITY OF MILES CITY	166,895	14,971	8.97%	-	-	N/A
6571	State Proportionate Share						
6572	City of Missoula	4,840,333	434,178	8.97%	-	-	N/A
6572	State Proportionate Share						
6576	CITY OF PLAINS	-	-	N/A	-	-	N/A
6576	State Proportionate Share						
6577	CITY OF PLENTYWOOD	45,994	4,126	8.97%	-	-	N/A
6577	State Proportionate Share						
6578	CITY OF POLSON	87,632	7,861	8.97%	-	-	N/A
6578	State Proportionate Share						
6579	CITY OF POPLAR	148,741	13,342	8.97%	-	-	N/A
6579	State Proportionate Share						
6603	CITY OF RED LODGE	300,633	26,967	8.97%	-	-	N/A
6603	State Proportionate Share						
6581	CITY OF RONAN	30,677	2,752	8.97%	-	-	N/A
6581	State Proportionate Share						
6582	CITY OF ROUNDUP	-	-	N/A	-	-	N/A
6582	State Proportionate Share						
6599	CITY OF SCOBEEY	7,200	646	8.97%	-	-	N/A
6599	State Proportionate Share						
6585	CITY OF SHELBY	229,953	20,627	8.97%	-	-	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  
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		Schedule of PERS-DC and MUS-RP Employer Contributions as of June 30, 2023					
		PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC Covered Payroll	MUS-RP Compensation	MUS-RP Contributions	MUS-RP Contributions as % MUS-RP Covered Payroll
<b>Total ALL Employers &amp; State</b>		\$ 211,629,136	\$ 19,068,372	9.01%	\$ 23,428,225	\$ 9,372	0.04%
<b>State (Non-Employer Contributing Entity)</b>		\$ -	\$ -		\$ -	\$ -	
<b>Employer</b>							
6586	CITY OF SIDNEY	179,841	16,132	8.97%	-	-	N/A
6586	State Proportionate Share						
6379	CITY OF THREE FORKS	-	-	N/A	-	-	N/A
6379	State Proportionate Share						
6590	CITY OF TOWNSEND	40,190	3,605	8.97%	-	-	N/A
6590	State Proportionate Share						
6574	CITY OF TROY	-	-	N/A	-	-	N/A
6574	State Proportionate Share						
6592	CITY OF WHITE SULPHUR SPRINGS	39,206	3,517	8.97%	-	-	N/A
6592	State Proportionate Share						
6594	CITY OF WHITEFISH	710,248	63,709	8.97%	-	-	N/A
6594	State Proportionate Share						
6598	CITY OF WIBAUX	-	-	N/A	-	-	N/A
6598	State Proportionate Share						
6596	CITY OF WOLF POINT	33,430	2,999	8.97%	-	-	N/A
6596	State Proportionate Share						
6399	TOWN OF ALBERTON	7,047	632	8.97%	-	-	N/A
6399	State Proportionate Share						
6507	TOWN OF BIG SANDY	-	-	N/A	-	-	N/A
6507	State Proportionate Share						
7274	TOWN OF BRIDGER	46,974	4,213	8.97%	-	-	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	45,844	4,112	8.97%	-	-	N/A
6526	State Proportionate Share						
6521	TOWN OF CIRCLE	-	-	N/A	-	-	N/A
6521	State Proportionate Share						
6524	TOWN OF CULBERTSON	-	-	N/A	-	-	N/A
6524	State Proportionate Share						
6432	TOWN OF DENTON	58,860	5,280	8.97%	-	-	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	69,556	6,239	8.97%	-	-	N/A
6536	State Proportionate Share						
6382	TOWN OF EUREKA	78,435	7,036	8.97%	-	-	N/A
6382	State Proportionate Share						
6537	TOWN OF FAIRFIELD	53,527	4,801	8.97%	-	-	N/A
6537	State Proportionate Share						
6605	TOWN OF FORT PECK	1,756	157	8.97%	-	-	N/A
6605	State Proportionate Share						
6410	TOWN OF FROID	-	-	N/A	-	-	N/A
6410	State Proportionate Share						
6542	TOWN OF GERALDINE	2,502	224	8.97%	-	-	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, 2023					
		PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC Covered Payroll	MUS-RP Compensation	MUS-RP Contributions	MUS-RP Contributions as % MUS-RP Covered Payroll
<b>Total ALL Employers &amp; State</b>		\$ 211,629,136	\$ 19,068,372	9.01%	\$ 23,428,225	\$ 9,372	0.04%
<b>State (Non-Employer Contributing Entity)</b>		\$ -	\$ -		\$ -	\$ -	
<b>Employer</b>							
6546	TOWN OF GRASS RANGE	-	-	N/A	-	-	N/A
6546	State Proportionate Share	-	-		-	-	
6553	TOWN OF HOT SPRINGS	-	-	N/A	-	-	N/A
6553	State Proportionate Share	-	-		-	-	
6434	TOWN OF HYSHAM	-	-	N/A	-	-	N/A
6434	State Proportionate Share	-	-		-	-	
6562	TOWN OF LIMA	23,700	2,126	8.97%	-	-	N/A
6562	State Proportionate Share	-	-		-	-	
6601	TOWN OF MANHATTAN	8,040	721	8.97%	-	-	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	7,440	667	8.97%	-	-	N/A
6390	State Proportionate Share	-	-		-	-	
6556	TOWN OF NASHUA	18,653	1,673	8.97%	-	-	N/A
6556	State Proportionate Share	-	-		-	-	
6575	TOWN OF PHILIPSBURG	-	-	N/A	-	-	N/A
6575	State Proportionate Share	-	-		-	-	
6573	TOWN OF RICHEY	22,032	1,976	8.97%	-	-	N/A
6573	State Proportionate Share	-	-		-	-	
6583	TOWN OF RYEGATE	-	-	N/A	-	-	N/A
6583	State Proportionate Share	-	-		-	-	
6353	TOWN OF SACO	19,005	1,705	8.97%	-	-	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	103,511	9,285	8.97%	-	-	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	46,759	4,194	8.97%	-	-	N/A
6597	State Proportionate Share	-	-		-	-	
6600	TOWN OF TWIN BRIDGES	1,215	109	8.97%	-	-	N/A
6600	State Proportionate Share	-	-		-	-	
6591	TOWN OF VALIER	1,409	126	8.97%	-	-	N/A
6591	State Proportionate Share	-	-		-	-	
6408	TOWN OF WEST YELLOWSTONE	167,989	15,069	8.97%	-	-	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, 2023					
		PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC Covered Payroll	MUS-RP Compensation	MUS-RP Contributions	MUS-RP Contributions as % MUS-RP Covered Payroll
<b>Total ALL Employers &amp; State</b>		\$ 211,629,136	\$ 19,068,372	9.01%	\$ 23,428,225	\$ 9,372	0.04%
<b>State (Non-Employer Contributing Entity)</b>		\$ -	\$ -		\$ -	\$ -	
<b>Employer</b>							
6409	TOWN OF WHITEHALL	57,774	5,182	8.97%	-	-	N/A
6409	State Proportionate Share						
6595	TOWN OF WINNETT	-	-	N/A	-	-	N/A
6595	State Proportionate Share						
6458	ANACONDA-DEER LODGE COUNTY	180,459	16,187	8.97%	-	-	N/A
6458	State Proportionate Share						
6510	BUTTE SILVER BOW	1,379,080	123,704	8.97%	-	-	N/A
6510	State Proportionate Share						
6444	BEAVERHEAD COUNTY	552,541	49,563	8.97%	-	-	N/A
6444	State Proportionate Share						
6445	BIG HORN COUNTY	570,970	51,217	8.97%	-	-	N/A
6445	State Proportionate Share						
6446	BLAINE COUNTY	359,945	32,313	8.98%	-	-	N/A
6446	State Proportionate Share						
6447	BROADWATER COUNTY	274,893	24,658	8.97%	-	-	N/A
6447	State Proportionate Share						
6448	CARBON COUNTY	254,998	22,873	8.97%	-	-	N/A
6448	State Proportionate Share						
6449	CARTER COUNTY	317,248	28,457	8.97%	-	-	N/A
6449	State Proportionate Share						
6450	CASCADE COUNTY	1,166,669	104,650	8.97%	-	-	N/A
6450	State Proportionate Share						
6451	CHOUTEAU COUNTY	57,365	5,146	8.97%	-	-	N/A
6451	State Proportionate Share						
6452	CUSTER COUNTY	206,050	18,483	8.97%	-	-	N/A
6452	State Proportionate Share						
6453	DANIELS COUNTY	164,552	14,760	8.97%	-	-	N/A
6453	State Proportionate Share						
6456	DAWSON COUNTY	427,409	38,338	8.97%	-	-	N/A
6456	State Proportionate Share						
6459	FALLON COUNTY	910,258	81,652	8.97%	-	-	N/A
6459	State Proportionate Share						
6460	FERGUS COUNTY	713,248	63,978	8.97%	-	-	N/A
6460	State Proportionate Share						
6461	FLATHEAD COUNTY	1,761,813	158,035	8.97%	-	-	N/A
6461	State Proportionate Share						
6462	GALLATIN COUNTY	3,241,000	290,717	8.97%	-	-	N/A
6462	State Proportionate Share						
6463	GARFIELD COUNTY	352,391	31,609	8.97%	-	-	N/A
6463	State Proportionate Share						
6464	GLACIER COUNTY	278,291	24,963	8.97%	-	-	N/A
6464	State Proportionate Share						
6465	GOLDEN VALLEY COUNTY	27,724	2,487	8.97%	-	-	N/A
6465	State Proportionate Share						
6466	GRANITE COUNTY	186,740	16,751	8.97%	-	-	N/A
6466	State Proportionate Share						
6467	HILL COUNTY	575,016	51,579	8.97%	-	-	N/A
6467	State Proportionate Share						
6468	JEFFERSON COUNTY	281,008	25,206	8.97%	-	-	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, 2023					
		PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC Covered Payroll	MUS-RP Compensation	MUS-RP Contributions	MUS-RP Contributions as % MUS-RP Covered Payroll
<b>Total ALL Employers &amp; State</b>		\$ 211,629,136	\$ 19,068,372	9.01%	\$ 23,428,225	\$ 9,372	0.04%
<b>State (Non-Employer Contributing Entity)</b>		\$ -	\$ -		\$ -	\$ -	
<b>Employer</b>							
6469	JUDITH BASIN COUNTY	13,373	1,200	8.97%	-	-	N/A
6469	State Proportionate Share						
6470	LAKE COUNTY	541,340	48,558	8.97%	-	-	N/A
6470	State Proportionate Share						
6471	LEWIS & CLARK COUNTY	1,500,998	134,639	8.97%	-	-	N/A
6471	State Proportionate Share						
6472	LIBERTY COUNTY	225,707	20,246	8.97%	-	-	N/A
6472	State Proportionate Share						
6473	LINCOLN COUNTY	842,261	75,551	8.97%	-	-	N/A
6473	State Proportionate Share						
6474	MADISON COUNTY	643,929	57,760	8.97%	-	-	N/A
6474	State Proportionate Share						
6475	MCCONE COUNTY	88,463	7,935	8.97%	-	-	N/A
6475	State Proportionate Share						
6476	MEAGHER COUNTY	5,359	481	8.97%	-	-	N/A
6476	State Proportionate Share						
6477	MINERAL COUNTY	105,328	9,448	8.97%	-	-	N/A
6477	State Proportionate Share						
6478	MISSOULA COUNTY	8,287,883	743,422	8.97%	-	-	N/A
6478	State Proportionate Share						
6479	MUSSELSHELL COUNTY	182,093	16,334	8.97%	-	-	N/A
6479	State Proportionate Share						
6480	PARK COUNTY	818,644	73,432	8.97%	-	-	N/A
6480	State Proportionate Share						
6481	PETROLEUM COUNTY	11,235	1,008	8.97%	-	-	N/A
6481	State Proportionate Share						
6482	PHILLIPS COUNTY	73,594	6,601	8.97%	-	-	N/A
6482	State Proportionate Share						
6483	PONDERA COUNTY	28,416	2,549	8.97%	-	-	N/A
6483	State Proportionate Share						
6485	POWDER RIVER COUNTY	270,489	24,263	8.97%	-	-	N/A
6485	State Proportionate Share						
6484	POWELL COUNTY	237,074	21,266	8.97%	-	-	N/A
6484	State Proportionate Share						
6486	PRAIRIE COUNTY	92,363	8,285	8.97%	-	-	N/A
6486	State Proportionate Share						
6487	RAVALLI COUNTY	630,548	56,560	8.97%	-	-	N/A
6487	State Proportionate Share						
6488	RICHLAND COUNTY	916,576	82,217	8.97%	-	-	N/A
6488	State Proportionate Share						
6489	ROOSEVELT COUNTY	327,848	29,409	8.97%	-	-	N/A
6489	State Proportionate Share						
6490	ROSEBUD COUNTY	385,362	34,567	8.97%	-	-	N/A
6490	State Proportionate Share						
6491	SANDERS COUNTY	64,846	5,817	8.97%	-	-	N/A
6491	State Proportionate Share						
6492	SHERIDAN COUNTY	56,185	5,040	8.97%	-	-	N/A
6492	State Proportionate Share						
6494	STILLWATER COUNTY	697,691	62,583	8.97%	-	-	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, 2023					
		PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC Covered Payroll	MUS-RP Compensation	MUS-RP Contributions	MUS-RP Contributions as % MUS-RP Covered Payroll
<b>Total ALL Employers &amp; State</b>		\$ 211,629,136	\$ 19,068,372	9.01%	\$ 23,428,225	\$ 9,372	0.04%
<b>State (Non-Employer Contributing Entity)</b>		\$ -	\$ -		\$ -	\$ -	
<b>Employer</b>							
6495	SWEET GRASS COUNTY	300,943	26,995	8.97%	-	-	N/A
6495	State Proportionate Share						
6496	TETON COUNTY	219,343	19,675	8.97%	-	-	N/A
6496	State Proportionate Share						
6497	TOOLE COUNTY	419,088	37,592	8.97%	-	-	N/A
6497	State Proportionate Share						
6498	TREASURE COUNTY	45,561	4,087	8.97%	-	-	N/A
6498	State Proportionate Share						
6499	VALLEY COUNTY	198,299	17,788	8.97%	-	-	N/A
6499	State Proportionate Share						
6500	WHEATLAND COUNTY	33,226	2,980	8.97%	-	-	N/A
6500	State Proportionate Share						
6501	WIBAUX COUNTY	38,015	3,410	8.97%	-	-	N/A
6501	State Proportionate Share						
6502	YELLOWSTONE COUNTY	2,216,481	198,818	8.97%	-	-	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	41,615	3,733	8.97%	-	-	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	685,715	61,508	8.97%	-	-	N/A
6348	State Proportionate Share						
6739	BIG SKY ECONOMIC DEVELOPMENT AUTH	1,175,577	105,449	8.97%	-	-	N/A
6739	State Proportionate Share						
6347	BIG SKY FIRE DEPARTMENT	180,996	16,235	8.97%	-	-	N/A
6347	State Proportionate Share						
6741	BIG SKY SPECIAL EDUCATION COOP	-	-	N/A	-	-	N/A
6741	State Proportionate Share						
6697	BILLINGS HOUSING AUTHORITY	215,887	19,365	8.97%	-	-	N/A
6697	State Proportionate Share						
7699	BITTERROOT PUBLIC LIBRARY	62,424	5,599	8.97%	-	-	N/A
7699	State Proportionate Share						
6634	BITTERROOT CONSERVATION DISTRICT	5,022	450	8.97%	-	-	N/A
6634	State Proportionate Share						
12138	Bitterroot Valley Community College	278	25	8.97%	-	-	N/A
12138	State Proportionate Share						
6350	BITTERROOT VALLEY SEC	54,308	4,871	8.97%	-	-	N/A
6350	State Proportionate Share						
10565	BROADWATER CONSERVATION DISTRICT	9,981	895	8.97%	-	-	N/A
10565	State Proportionate Share						
6421	BUFFALO RAPIDS IRRIGATION PROJECT 1	-	-	N/A	-	-	N/A
6421	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, 2023

	PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC Covered Payroll	MUS-RP Compensation	MUS-RP Contributions	MUS-RP Contributions as % MUS-RP Covered Payroll
<b>Total ALL Employers &amp; State</b>	\$ 211,629,136	\$ 19,068,372	9.01%	\$ 23,428,225	\$ 9,372	0.04%
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ -		\$ -	\$ -	
<b>Employer</b>						
6422 BUFFALO RAPIDS IRRI PROJECT 2	38,146	3,422	8.97%	-	-	N/A
6422 State Proportionate Share						
6711 CABINET MOUNTAIN COOPERATIVE	-	-	N/A	-	-	N/A
6711 State Proportionate Share						
6727 CASCADE CONSERVATION DISTRICT	726	65	8.97%	-	-	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	59,955	5,378	8.97%	-	-	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						
6707 Crown Hill	-	-	N/A	-	-	N/A
6707 State Proportionate Share						
6394 DALY DITCHES IRRIGATION DISTRICT	168,096	15,078	8.97%	-	-	N/A
6394 State Proportionate Share						
6677 DAWSON COMMUNITY COLLEGE	194,609	17,456	8.97%	-	-	N/A
6677 State Proportionate Share						
6686 DEER LODGE COUNTY HEAD START PROGRAM	7,094	636	8.97%	-	-	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	291	26	8.97%	-	-	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	70,490	6,323	8.97%	-	-	N/A
6716 State Proportionate Share						
6708 FLATHEAD MUNICIPAL AIRPORT AUTHORITY	373,582	33,510	8.97%	-	-	N/A
6708 State Proportionate Share						
6699 FLATHEAD SPECIAL EDUC COOP	-	-	N/A	-	-	N/A
6699 State Proportionate Share						
6676 FLATHEAD VALLEY COMMUNITY COLLEGE	319,979	28,702	8.97%	-	-	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	1,458,642	130,840	8.97%	-	-	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, 2023					
		PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC Covered Payroll	MUS-RP Compensation	MUS-RP Contributions	MUS-RP Contributions as % MUS-RP Covered Payroll
<b>Total ALL Employers &amp; State</b>		\$ 211,629,136	\$ 19,068,372	9.01%	\$ 23,428,225	\$ 9,372	0.04%
<b>State (Non-Employer Contributing Entity)</b>		\$ -	\$ -		\$ -	\$ -	
<b>Employer</b>							
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	36,243	3,251	8.97%	-	-	N/A
6691	State Proportionate Share						
7276	GRANITE CO HOSPITAL & NURSING HOME	468,704	42,043	8.97%	-	-	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						
11990	GREAT FALLS HOUSING AUTHORITY	29,628	2,658	8.97%	-	-	N/A
11990	State Proportionate Share						
6660	GREAT FALLS INT AIRPORT	371,928	33,362	8.97%	-	-	N/A
6660	State Proportionate Share						
6641	GREENFIELDS IRRIGATION DIST	-	-	N/A	-	-	N/A
6641	State Proportionate Share						
6417	HEBGEN BASIN RURAL FD	-	-	N/A	-	-	N/A
6417	State Proportionate Share						
6663	HELENA HOUSING AUTHORITY	258,930	23,226	8.97%	-	-	N/A
6663	State Proportionate Share						
6632	HELENA REGIONAL AIRPORT AUTH	463,052	41,536	8.97%	-	-	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	34,840	3,125	8.97%	-	-	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	72,137	6,471	8.97%	-	-	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	287,891	25,824	8.97%	-	-	N/A
6746	State Proportionate Share						
6635	HUMAN RESOURCES COUNCIL DIST XII	99,847	8,956	8.97%	-	-	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	890	80	8.97%	-	-	N/A
6357	State Proportionate Share						

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

		Schedule of PERS-DC and MUS-RP Employer Contributions as of June 30, 2023					
		PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC Covered Payroll	MUS-RP Compensation	MUS-RP Contributions	MUS-RP Contributions as % MUS-RP Covered Payroll
<b>Total ALL Employers &amp; State</b>		\$ 211,629,136	\$ 19,068,372	9.01%	\$ 23,428,225	\$ 9,372	0.04%
<b>State (Non-Employer Contributing Entity)</b>		\$ -	\$ -		\$ -	\$ -	
<b>Employer</b>							
6358	LEWIS & CLARK CONSERVATION DIST	23,255	2,086	8.97%	-	-	N/A
6358	State Proportionate Share						
6694	LEWIS & CLARK LIBRARY	261,950	23,497	8.97%	-	-	N/A
6694	State Proportionate Share						
6372	LIBERTY CO CONSERVATION DISTRICT	16,912	1,517	8.97%	-	-	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	81,294	7,292	8.97%	-	-	N/A
6391	State Proportionate Share						
6430	MADISON CONSERVATION DISTRICT	12,759	1,145	8.97%	-	-	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	24,061	2,158	8.97%	-	-	N/A
9111	State Proportionate Share						
6671	MILES COMMUNITY COLLEGE	282,965	25,382	8.97%	-	-	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	479,975	43,054	8.97%	-	-	N/A
6700	State Proportionate Share						
11782	MISSOULA IRRIGATION DISTRICT	-	-	N/A	-	-	N/A
11782	State Proportionate Share						
6661	MISSOULA RURAL FIRE DISTRICT	8,100	727	8.97%	-	-	N/A
6661	State Proportionate Share						
6749	NO MONTANA JOINT REFUSE DISPOSAL DIST	37,353	3,351	8.97%	-	-	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	104,938	9,413	8.97%	-	-	N/A
6424	State Proportionate Share						
6398	NORTH VALLEY PUBLIC LIBRARY	2,252	202	8.97%	-	-	N/A
6398	State Proportionate Share						
6393	PABLO-LAKE COUNTY WATER & SEWER	-	-	N/A	-	-	N/A
6393	State Proportionate Share						
6386	PARK CO RURAL FIRE DISTRICT 1	1,702	153	8.97%	-	-	N/A
6386	State Proportionate Share						
6407	PARK COUNTY SEC	18,360	1,647	8.97%	-	-	N/A
6407	State Proportionate Share						
6383	PETROLEUM CO CONSERVATION DIST	-	-	N/A	-	-	N/A
6383	State Proportionate Share						



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

for the year ending June 30

		Schedule of PERS-DC and MUS-RP Employer Contributions as of June 30, 2023					
		PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC Covered Payroll	MUS-RP Compensation	MUS-RP Contributions	MUS-RP Contributions as % MUS-RP Covered Payroll
<b>Total ALL Employers &amp; State</b>		\$ 211,629,136	\$ 19,068,372	9.01%	\$ 23,428,225	\$ 9,372	0.04%
<b>State (Non-Employer Contributing Entity)</b>		\$ -	\$ -		\$ -	\$ -	
<b>Employer</b>							
10576	PHILIPSBURG AREA COMMUNITY LIBRARY	-	-	N/A	-	-	N/A
10576	State Proportionate Share						
6404	PHILLIPS CONSERVATION DISTRICT	21,695	1,946	8.97%	-	-	N/A
6404	State Proportionate Share						
6674	PONDERA CO CANAL & RESERVOIR	160,236	14,373	8.97%	-	-	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	-	-	N/A	-	-	N/A
6733	State Proportionate Share						
6679	PRAIRIE COUNTY HOSPITAL DISTRICT	155,976	13,991	8.97%	-	-	N/A
6679	State Proportionate Share						
6737	PRAIRIE VIEW SPECIAL SERVICES COOP	61,995	5,561	8.97%	-	-	N/A
6737	State Proportionate Share						
7277	PRICKLY PEAR SPECIAL SVCS COOP	46,104	4,136	8.97%	-	-	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	-	-	N/A	-	-	N/A
7688	State Proportionate Share						
6673	RICHLAND CO HOUSING AUTHORITY	123,150	11,047	8.97%	-	-	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	53,773	4,823	8.97%	-	-	N/A
6388	State Proportionate Share						
7694	SEELEY LAKE RURAL FIRE DISTRICT	-	-	N/A	-	-	N/A
7694	State Proportionate Share						
6413	SHERIDAN DANIELS SEC	6,600	592	8.97%	-	-	N/A
6413	State Proportionate Share						
6735	SIDNEY RICHLAND AIRPORT AUTHORITY	63,534	5,699	8.97%	-	-	N/A
6735	State Proportionate Share						
9213	SOMERS COUNTY WATER & SEWER DISTRICT	72,468	6,500	8.97%	-	-	N/A
9213	State Proportionate Share						
6734	TETON COUNTY CONSERVATION DIST	-	-	N/A	-	-	N/A
6734	State Proportionate Share						
6429	THOMPSON FALLS PUBLIC LIBRARY	1,387	124	8.97%	-	-	N/A
6429	State Proportionate Share						
6344	UPPER MUSSELSHELL CONSERVATION DIST	-	-	N/A	-	-	N/A
6344	State Proportionate Share						
6345	URBAN TRANS DIST/DAWSON CO	-	-	N/A	-	-	N/A
6345	State Proportionate Share						
6387	VALLEY COUNTY CONSERVATION DISTRICT	-	-	N/A	-	-	N/A
6387	State Proportionate Share						

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

		Schedule of PERS-DC and MUS-RP Employer Contributions as of June 30, 2023					
		PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC Covered Payroll	MUS-RP Compensation	MUS-RP Contributions	MUS-RP Contributions as % MUS-RP Covered Payroll
<b>Total ALL Employers &amp; State</b>		\$ 211,629,136	\$ 19,068,372	9.01%	\$ 23,428,225	\$ 9,372	0.04%
<b>State (Non-Employer Contributing Entity)</b>		\$ -	\$ -		\$ -	\$ -	
<b>Employer</b>							
6726	VICTOR WATER & SEWER	-	-	N/A	-	-	N/A
6726	State Proportionate Share	-	-		-	-	
6669	WHITEFISH HOUSING AUTHORITY	-	-	N/A	-	-	N/A
6669	State Proportionate Share	-	-		-	-	
6361	YELLOWSTONE CITY-COUNTY HEALTH DEPT	8,832,753	791,063	8.96%	-	-	N/A
6361	State Proportionate Share	-	-		-	-	
6698	YELLOWSTONE WEST CARBON SEC	-	-	N/A	-	-	N/A
6698	State Proportionate Share	-	-		-	-	
6608	BEAVERHEAD COUNTY HIGH SCHOOL	17,185	1,495	8.70%	-	-	N/A
6608	State Proportionate Share	-	-		-	-	
6354	BIG SKY SCHOOL DISTRICT #72	72,000	6,264	8.70%	-	-	N/A
6354	State Proportionate Share	-	-		-	-	
11464	CARDWELL SCHOOL DISTRICT	-	-	N/A	-	-	N/A
11464	State Proportionate Share	-	-		-	-	
6760	GREAT FALLS PUBLIC SCHOOLS	190,298	16,556	8.70%	-	-	N/A
6760	State Proportionate Share	-	-		-	-	
6910	HAVRE PUBLIC SCHOOLS	307,479	26,751	8.70%	-	-	N/A
6910	State Proportionate Share	-	-		-	-	
6625	JEFFERSON COUNTY HIGH SCHOOL	43,689	3,801	8.70%	-	-	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	80,085	6,967	8.70%	-	-	N/A
6629	State Proportionate Share	-	-		-	-	
12134	Rau Elementary School SD 21	-	-	N/A	-	-	N/A
12134	State Proportionate Share	-	-		-	-	
6781	SCHOOL DISTRICT 1 & 7 - HYSHAM	45,236	3,936	8.70%	-	-	N/A
6781	State Proportionate Share	-	-		-	-	
6861	SCHOOL DISTRICT 1 & 7 - TOWNSEND	45,138	3,927	8.70%	-	-	N/A
6861	State Proportionate Share	-	-		-	-	
6751	SCHOOL DISTRICT 1 - BIG TIMBER	65,045	5,659	8.70%	-	-	N/A
6751	State Proportionate Share	-	-		-	-	
6752	SCHOOL DISTRICT 1 - BUTTE	579,884	50,450	8.70%	-	-	N/A
6752	State Proportionate Share	-	-		-	-	
6753	SCHOOL DISTRICT 1 - CHOTEAU	765	67	8.70%	-	-	N/A
6753	State Proportionate Share	-	-		-	-	
6754	SCHOOL DISTRICT 1 - CIRCLE	-	-	N/A	-	-	N/A
6754	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, 2023					
		PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC Covered Payroll	MUS-RP Compensation	MUS-RP Contributions	MUS-RP Contributions as % MUS-RP Covered Payroll
<b>Total ALL Employers &amp; State</b>		\$ 211,629,136	\$ 19,068,372	9.01%	\$ 23,428,225	\$ 9,372	0.04%
<b>State (Non-Employer Contributing Entity)</b>		\$ -	\$ -		\$ -	\$ -	
<b>Employer</b>							
6755	SCHOOL DISTRICT 1 - CLANCY	57,194	4,976	8.70%	-	-	N/A
6755	State Proportionate Share						
6756	SCHOOL DISTRICT 1 - CORVALLIS	167,728	14,592	8.70%	-	-	N/A
6756	State Proportionate Share						
6757	SCHOOL DISTRICT 1 - DEER LODGE	40,037	3,483	8.70%	-	-	N/A
6757	State Proportionate Share						
6342	SCHOOL DISTRICT 1 - FORT BENTON	678	59	8.70%	-	-	N/A
6342	State Proportionate Share						
6758	SCHOOL DISTRICT 1 - GLASGOW	47,038	4,092	8.70%	-	-	N/A
6758	State Proportionate Share						
6759	SCHOOL DISTRICT 1 - GLENDIVE	115,075	10,012	8.70%	-	-	N/A
6759	State Proportionate Share						
6778	SCHOOL DISTRICT 1 - HEART BUTTE	40,637	3,535	8.70%	-	-	N/A
6778	State Proportionate Share						
6761	SCHOOL DISTRICT 1 - HELENA	330,040	28,713	8.70%	-	-	N/A
6761	State Proportionate Share						
6771	SCHOOL DISTRICT 1 - LEWISTOWN	155,605	13,538	8.70%	-	-	N/A
6771	State Proportionate Share						
6772	SCHOOL DISTRICT 1 - MILES CITY	71,743	6,242	8.70%	-	-	N/A
6772	State Proportionate Share						
6773	SCHOOL DISTRICT 1 - MISSOULA	498,354	43,357	8.70%	-	-	N/A
6773	State Proportionate Share						
6775	SCHOOL DISTRICT 1 - PHILIPSBURG	34,519	3,003	8.70%	-	-	N/A
6775	State Proportionate Share						
6774	SCHOOL DISTRICT 1 - PLAINS	9,097	791	8.70%	-	-	N/A
6774	State Proportionate Share						
6776	SCHOOL DISTRICT 1 - RED LODGE	68,947	5,995	8.69%	-	-	N/A
6776	State Proportionate Share						
6777	SCHOOL DISTRICT 1 - SCOBEEY	204,531	17,794	8.70%	-	-	N/A
6777	State Proportionate Share						
6983	SCHOOL DISTRICT 1 - TROY	28,630	2,491	8.70%	-	-	N/A
6983	State Proportionate Share						
6883	SCHOOL DISTRICT 10 - ANACONDA	8,643	752	8.70%	-	-	N/A
6883	State Proportionate Share						
6995	SCHOOL DISTRICT 10 - CAYUSE	44,939	3,910	8.70%	-	-	N/A
6995	State Proportionate Share						
6884	SCHOOL DISTRICT 10 - CHINOOK	376	33	8.70%	-	-	N/A
6884	State Proportionate Share						
6885	SCHOOL DISTRICT 10 - CONRAD	19,533	1,699	8.70%	-	-	N/A
6885	State Proportionate Share						
6886	SCHOOL DISTRICT 10 - DILLON	107,105	9,318	8.70%	-	-	N/A
6886	State Proportionate Share						
6887	SCHOOL DISTRICT 10 - NOXON	3,953	344	8.70%	-	-	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	14,520	1,263	8.70%	-	-	N/A
6982	State Proportionate Share						
6362	SCHOOL DISTRICT 11 - BRORSON	-	-	N/A	-	-	N/A
6362	State Proportionate Share						

Employer and Non-Employer Proportionate Share Allocations  
Public Employees' Retirement System  
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		Schedule of PERS-DC and MUS-RP Employer Contributions as of June 30, 2023					
		PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC Covered Payroll	MUS-RP Compensation	MUS-RP Contributions	MUS-RP Contributions as % MUS-RP Covered Payroll
<b>Total ALL Employers &amp; State</b>		\$ 211,629,136	\$ 19,068,372	9.01%	\$ 23,428,225	\$ 9,372	0.04%
<b>State (Non-Employer Contributing Entity)</b>		\$ -	\$ -		\$ -	\$ -	
<b>Employer</b>							
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						
7026	SCHOOL DISTRICT 115 - WINIFRED	-	-	N/A	-	-	N/A
7026	State Proportionate Share						
6891	SCHOOL DISTRICT 12 - BAKER	42,332	3,683	8.70%	-	-	N/A
6891	State Proportionate Share						
6893	SCHOOL DISTRICT 12 - HARLEM	393	34	8.70%	-	-	N/A
6893	State Proportionate Share						
6406	SCHOOL DISTRICT 12 - HAVRE	-	-	N/A	-	-	N/A
6406	State Proportionate Share						
6890	SCHOOL DISTRICT 12 - LIMA	61,792	5,376	8.70%	-	-	N/A
6890	State Proportionate Share						
6895	SCHOOL DISTRICT 12 - ROSEBUD	-	-	N/A	-	-	N/A
6895	State Proportionate Share						
6896	SCHOOL DISTRICT 12 - SACO	20,470	1,781	8.70%	-	-	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	90,060	7,835	8.70%	-	-	N/A
6892	State Proportionate Share						
6901	SCHOOL DISTRICT 13 - EUREKA	58,679	5,105	8.70%	-	-	N/A
6901	State Proportionate Share						
6349	SCHOOL DISTRICT 13 - FISHTAIL	23,769	2,068	8.70%	-	-	N/A
6349	State Proportionate Share						
6894	SCHOOL DISTRICT 13 - LONE ROCK	9,714	845	8.70%	-	-	N/A
6894	State Proportionate Share						
6903	SCHOOL DISTRICT 13 - NASHUA	28,050	2,440	8.70%	-	-	N/A
6903	State Proportionate Share						
6898	SCHOOL DISTRICT 14 - BONNER	12,348	1,074	8.70%	-	-	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	28,152	2,449	8.70%	-	-	N/A
6906	State Proportionate Share						
6992	SCHOOL DISTRICT 14 - SHELBY	-	-	N/A	-	-	N/A
6992	State Proportionate Share						
6881	SCHOOL DISTRICT 15 HELENA FLATS- KALISPELL	-	-	N/A	-	-	N/A
6881	State Proportionate Share						
6904	SCHOOL DISTRICT 15 & 17 - WILLOW CREEK	-	-	N/A	-	-	N/A
6904	State Proportionate Share						
6905	SCHOOL DISTRICT 15 & 6 - FLO-CARLTON	56,937	4,954	8.70%	-	-	N/A
6905	State Proportionate Share						
6907	SCHOOL DISTRICT 15 - CUSTER	80,139	6,972	8.70%	-	-	N/A
6907	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, 2023					
		PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC Covered Payroll	MUS-RP Compensation	MUS-RP Contributions	MUS-RP Contributions as % MUS-RP Covered Payroll
<b>Total ALL Employers &amp; State</b>		\$ 211,629,136	\$ 19,068,372	9.01%	\$ 23,428,225	\$ 9,372	0.04%
<b>State (Non-Employer Contributing Entity)</b>		\$ -	\$ -		\$ -	\$ -	
<b>Employer</b>							
6908	SCHOOL DISTRICT 15 - CUT BANK	298,362	25,957	8.70%	-	-	N/A
6908	State Proportionate Share						
6909	SCHOOL DISTRICT 15 - EKALAKA	122,205	10,632	8.70%	-	-	N/A
6909	State Proportionate Share						
6973	SCHOOL DISTRICT 159 - WINNETT	20,965	1,824	8.70%	-	-	N/A
6973	State Proportionate Share						
6882	SCHOOL DISTRICT 16 - HARLOWTON	47,730	4,152	8.70%	-	-	N/A
6882	State Proportionate Share						
6911	SCHOOL DISTRICT 17 - CULBERTSON	-	-	N/A	-	-	N/A
6911	State Proportionate Share						
6365	SCHOOL DISTRICT 17 - MORIN	53,045	4,615	8.70%	-	-	N/A
6365	State Proportionate Share						
6912	SCHOOL DISTRICT 17 H - HARDIN	124,797	10,857	8.70%	-	-	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	78,603	6,838	8.70%	-	-	N/A
6977	State Proportionate Share						
6787	SCHOOL DISTRICT 2 - BRIDGER	40,533	3,526	8.70%	-	-	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	867	75	8.70%	-	-	N/A
6785	State Proportionate Share						
6782	SCHOOL DISTRICT 2 - ALDER	-	-	N/A	-	-	N/A
6782	State Proportionate Share						
6786	SCHOOL DISTRICT 2 - BILLINGS	1,246,531	108,445	8.70%	-	-	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	34,733	3,022	8.70%	-	-	N/A
6789	State Proportionate Share						
7059	SCHOOL DISTRICT 2 - DUPUYER	-	-	N/A	-	-	N/A
7059	State Proportionate Share						
6783	SCHOOL DISTRICT 2 - FRAZER	14,058	1,223	8.70%	-	-	N/A
6783	State Proportionate Share						
6794	SCHOOL DISTRICT 2 - STEVENSVILLE	48,665	4,234	8.70%	-	-	N/A
6794	State Proportionate Share						
6792	SCHOOL DISTRICT 2 - SUNBURST	58,165	5,060	8.70%	-	-	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						

Employer 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, 2023					
		PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC Covered Payroll	MUS-RP Compensation	MUS-RP Contributions	MUS-RP Contributions as % MUS-RP Covered Payroll
<b>Total ALL Employers &amp; State</b>		\$ 211,629,136	\$ 19,068,372	9.01%	\$ 23,428,225	\$ 9,372	0.04%
<b>State (Non-Employer Contributing Entity)</b>		\$ -	\$ -		\$ -	\$ -	
<b>Employer</b>							
6369	SCHOOL DISTRICT 20 - KILA	-	-	N/A	-	-	N/A
6369	State Proportionate Share						
6916	SCHOOL DISTRICT 20 - PLENTYWOOD	75,661	6,583	8.70%	-	-	N/A
6916	State Proportionate Share						
6930	SCHOOL DISTRICT 20 - WHITEWATER	-	-	N/A	-	-	N/A
6930	State Proportionate Share						
9853	SCHOOL DISTRICT 20-DeSmet	40,515	3,525	8.70%	-	-	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	14,215	1,237	8.70%	-	-	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	131,906	11,476	8.70%	-	-	N/A
6921	State Proportionate Share						
6922	SCHOOL DISTRICT 23 - ROBERTS	247	21	8.70%	-	-	N/A
6922	State Proportionate Share						
6899	SCHOOL DISTRICT 24 - HUNTLEY PROJECT	63,238	5,502	8.70%	-	-	N/A
6899	State Proportionate Share						
6923	SCHOOL DISTRICT 24 - THREE FORKS	4,038	351	8.70%	-	-	N/A
6923	State Proportionate Share						
6924	SCHOOL DISTRICT 25 - HOBSON	42,000	3,654	8.70%	-	-	N/A
6924	State Proportionate Share						
6925	SCHOOL DISTRICT 26 - LOCKWOOD	13,315	1,158	8.70%	-	-	N/A
6925	State Proportionate Share						
7094	SCHOOL DISTRICT 26 - REICHLE	-	-	N/A	-	-	N/A
7094	State Proportionate Share						
6395	SCHOOL DISTRICT 27 - ELLISTON	-	-	N/A	-	-	N/A
6395	State Proportionate Share						
7010	SCHOOL DISTRICT 27 - GRASS RANGE	41,503	3,611	8.70%	-	-	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	3,767	328	8.70%	-	-	N/A
6927	State Proportionate Share						
6401	SCHOOL DISTRICT 28C	-	-	N/A	-	-	N/A
6401	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, 2023					
		PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC Covered Payroll	MUS-RP Compensation	MUS-RP Contributions	MUS-RP Contributions as % MUS-RP Covered Payroll
<b>Total ALL Employers &amp; State</b>		\$ 211,629,136	\$ 19,068,372	9.01%	\$ 23,428,225	\$ 9,372	0.04%
<b>State (Non-Employer Contributing Entity)</b>		\$ -	\$ -		\$ -	\$ -	
<b>Employer</b>							
6929	SCHOOL DISTRICT 29 - BELT	-	-	N/A	-	-	N/A
6929	State Proportionate Share						
6928	SCHOOL DISTRICT 29 - SOMERS	28,069	2,442	8.70%	-	-	N/A
6928	State Proportionate Share						
7048	SCHOOL DISTRICT 29 - WYOLA	-	-	N/A	-	-	N/A
7048	State Proportionate Share						
6902	SCHOOL DISTRICT 3 & 13 - FAIRVIEW	46,360	4,033	8.70%	-	-	N/A
6902	State Proportionate Share						
6941	SCHOOL DISTRICT 3 - BELFRY	46,951	4,085	8.70%	-	-	N/A
6941	State Proportionate Share						
6403	SCHOOL DISTRICT 3 - BILLINGS	-	-	N/A	-	-	N/A
6403	State Proportionate Share						
6798	SCHOOL DISTRICT 3 - CASCADE	-	-	N/A	-	-	N/A
6798	State Proportionate Share						
6799	SCHOOL DISTRICT 3 - FAIR MONT EGAN	-	-	N/A	-	-	N/A
6799	State Proportionate Share						
6819	SCHOOL DISTRICT 3 - HAMILTON	46,229	4,022	8.70%	-	-	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	55,059	4,790	8.70%	-	-	N/A
6818	State Proportionate Share						
6821	SCHOOL DISTRICT 3 - WESTBY	18,599	1,618	8.70%	-	-	N/A
6821	State Proportionate Share						
6820	SCHOOL DISTRICT 3 - WOLF POINT	166,618	14,496	8.70%	-	-	N/A
6820	State Proportionate Share						
6940	SCHOOL DISTRICT 30 & 6 - FROMBERG	1,705	148	8.70%	-	-	N/A
6940	State Proportionate Share						
6935	SCHOOL DISTRICT 30 - POWER	-	-	N/A	-	-	N/A
6935	State Proportionate Share						
6936	SCHOOL DISTRICT 30 - RONAN	200,046	17,404	8.70%	-	-	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	62,355	5,425	8.70%	-	-	N/A
6933	State Proportionate Share						
7022	SCHOOL DISTRICT 32 - RAPELJE	-	-	N/A	-	-	N/A
7022	State Proportionate Share						
6938	SCHOOL DISTRICT 32 J - ASHLAND	3,640	317	8.70%	-	-	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						

Employer 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, 2023					
		PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC Covered Payroll	MUS-RP Compensation	MUS-RP Contributions	MUS-RP Contributions as % MUS-RP Covered Payroll
<b>Total ALL Employers &amp; State</b>		\$ 211,629,136	\$ 19,068,372	9.01%	\$ 23,428,225	\$ 9,372	0.04%
<b>State (Non-Employer Contributing Entity)</b>		\$ -	\$ -		\$ -	\$ -	
<b>Employer</b>							
7036	SCHOOL DISTRICT 35 - GALLATIN GATEWAY	-	-	N/A	-	-	N/A
7036	State Proportionate Share						
6976	SCHOOL DISTRICT 37 - SHEPHERD	126,429	10,999	8.70%	-	-	N/A
6976	State Proportionate Share						
6939	SCHOOL DISTRICT 38 - BIG FORK	23,797	2,070	8.70%	-	-	N/A
6939	State Proportionate Share						
6341	SCHOOL DISTRICT 38 - LINCOLN	-	-	N/A	-	-	N/A
6341	State Proportionate Share						
6829	SCHOOL DISTRICT 4 & 28 - HIGHWOOD	749	65	8.70%	-	-	N/A
6829	State Proportionate Share						
6828	SCHOOL DISTRICT 4 & 47 - WHITEHALL	5,073	441	8.70%	-	-	N/A
6828	State Proportionate Share						
6346	SCHOOL DISTRICT 4 - CANYON CREEK	9,630	838	8.70%	-	-	N/A
6346	State Proportionate Share						
6385	SCHOOL DISTRICT 4 - DIVIDE	-	-	N/A	-	-	N/A
6385	State Proportionate Share						
6822	SCHOOL DISTRICT 4 - FORSYTH	13,865	1,206	8.70%	-	-	N/A
6822	State Proportionate Share						
6823	SCHOOL DISTRICT 4 - HELLGATE	-	-	N/A	-	-	N/A
6823	State Proportionate Share						
6824	SCHOOL DISTRICT 4 - LIBBY	29,915	2,603	8.70%	-	-	N/A
6824	State Proportionate Share						
6827	SCHOOL DISTRICT 4 - LIVINGSTON	241,151	20,980	8.70%	-	-	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	176,418	15,348	8.70%	-	-	N/A
6943	State Proportionate Share						
7077	SCHOOL DISTRICT 41 - ANDERSON	80,559	7,009	8.70%	-	-	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	-	-	N/A	-	-	N/A
6942	State Proportionate Share						
6945	SCHOOL DISTRICT 44 - BELGRADE	361,514	31,452	8.70%	-	-	N/A
6945	State Proportionate Share						
6950	SCHOOL DISTRICT 44 - GERALDINE	15,292	1,330	8.70%	-	-	N/A
6950	State Proportionate Share						
6946	SCHOOL DISTRICT 44 - MOORE	-	-	N/A	-	-	N/A
6946	State Proportionate Share						
6947	SCHOOL DISTRICT 44 - WHITEFISH	60,974	5,305	8.70%	-	-	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	1,406	122	8.70%	-	-	N/A
6949	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, 2023

	PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC Covered Payroll	MUS-RP Compensation	MUS-RP Contributions	MUS-RP Contributions as % MUS-RP Covered Payroll
<b>Total ALL Employers &amp; State</b>	\$ 211,629,136	\$ 19,068,372	9.01%	\$ 23,428,225	\$ 9,372	0.04%
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ -		\$ -	\$ -	
<b>Employer</b>						
9221 SCHOOL DISTRICT 47-MALMBORG	-	-	N/A	-	-	N/A
9221 State Proportionate Share	-	-		-	-	
6402 SCHOOL DISTRICT 48-1J & 48-2J	25,000	2,175	8.70%	-	-	N/A
6402 State Proportionate Share	-	-		-	-	
6832 SCHOOL DISTRICT 5 - BASIN	-	-	N/A	-	-	N/A
6832 State Proportionate Share	-	-		-	-	
6833 SCHOOL DISTRICT 5 - KALISPELL	392,178	34,119	8.70%	-	-	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	115,571	10,055	8.70%	-	-	N/A
6835 State Proportionate Share	-	-		-	-	
6836 SCHOOL DISTRICT 5 - SHERIDAN	21,872	1,903	8.70%	-	-	N/A
6836 State Proportionate Share	-	-		-	-	
6840 SCHOOL DISTRICT 5 - SIDNEY	196,512	17,097	8.70%	-	-	N/A
6840 State Proportionate Share	-	-		-	-	
6841 SCHOOL DISTRICT 5 - TERRY	25,984	2,261	8.70%	-	-	N/A
6841 State Proportionate Share	-	-		-	-	
6954 SCHOOL DISTRICT 50 - EAST GLACIER	84,746	7,373	8.70%	-	-	N/A
6954 State Proportionate Share	-	-		-	-	
6975 SCHOOL DISTRICT 50 - EVERGREEN	60,786	5,288	8.70%	-	-	N/A
6975 State Proportionate Share	-	-		-	-	
6955 SCHOOL DISTRICT 50 - HAYS	79,090	6,881	8.70%	-	-	N/A
6955 State Proportionate Share	-	-		-	-	
6956 SCHOOL DISTRICT 52 - ABSAROOKEE	16,614	1,445	8.70%	-	-	N/A
6956 State Proportionate Share	-	-		-	-	
6957 SCHOOL DISTRICT 52 - ENNIS	102,108	8,883	8.70%	-	-	N/A
6957 State Proportionate Share	-	-		-	-	
7003 SCHOOL DISTRICT 52 - INDEPENDENT	23,885	2,078	8.70%	-	-	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	-	-	N/A	-	-	N/A
6953 State Proportionate Share	-	-		-	-	
6960 SCHOOL DISTRICT 55 - ROUNDUP	8,322	724	8.70%	-	-	N/A
6960 State Proportionate Share	-	-		-	-	
6848 SCHOOL DISTRICT 55F - SUN RIVER VALLEY	-	-	N/A	-	-	N/A
6848 State Proportionate Share	-	-		-	-	
6961 SCHOOL DISTRICT 57 - HAVRE	-	-	N/A	-	-	N/A
6961 State Proportionate Share	-	-		-	-	
6962 SCHOOL DISTRICT 58 - GEYSER	21,652	1,884	8.70%	-	-	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	-	-		-	-	

Employer 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, 2023					
		PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC Covered Payroll	MUS-RP Compensation	MUS-RP Contributions	MUS-RP Contributions as % MUS-RP Covered Payroll
<b>Total ALL Employers &amp; State</b>		\$ 211,629,136	\$ 19,068,372	9.01%	\$ 23,428,225	\$ 9,372	0.04%
<b>State (Non-Employer Contributing Entity)</b>		\$ -	\$ -		\$ -	\$ -	
<b>Employer</b>							
6849	SCHOOL DISTRICT 6 & 1 - ST REGIS	57,927	5,040	8.70%	-	-	N/A
6849	State Proportionate Share						
6846	SCHOOL DISTRICT 6 - COLUMBIA FALLS	191,504	16,661	8.70%	-	-	N/A
6846	State Proportionate Share						
6844	SCHOOL DISTRICT 6 - COLUMBUS	95,313	8,292	8.70%	-	-	N/A
6844	State Proportionate Share						
6843	SCHOOL DISTRICT 6 - LAME DEER	30,773	2,677	8.70%	-	-	N/A
6843	State Proportionate Share						
6847	SCHOOL DISTRICT 6 - RYEGATE	13,792	1,200	8.70%	-	-	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	2,560	223	8.70%	-	-	N/A
6853	State Proportionate Share						
7054	SCHOOL DISTRICT 64 - BAINVILLE	-	-	N/A	-	-	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	20,875	1,816	8.70%	-	-	N/A
6981	State Proportionate Share						
6867	SCHOOL DISTRICT 7 & 2 - SAVAGE	41,997	3,654	8.70%	-	-	N/A
6867	State Proportionate Share						
6859	SCHOOL DISTRICT 7 & 70 - LAUREL	173,615	15,105	8.70%	-	-	N/A
6859	State Proportionate Share						
6854	SCHOOL DISTRICT 7 - BOULDER	-	-	N/A	-	-	N/A
6854	State Proportionate Share						
6855	SCHOOL DISTRICT 7 - BOZEMAN	888,409	77,292	8.70%	-	-	N/A
6855	State Proportionate Share						
6856	SCHOOL DISTRICT 7 - CHARLO	-	-	N/A	-	-	N/A
6856	State Proportionate Share						
6857	SCHOOL DISTRICT 7 - GARDINER	41,955	3,650	8.70%	-	-	N/A
6857	State Proportionate Share						
6368	SCHOOL DISTRICT 7 - GRANT	-	-	N/A	-	-	N/A
6368	State Proportionate Share						
6858	SCHOOL DISTRICT 7 - HINSDALE	35,395	3,079	8.70%	-	-	N/A
6858	State Proportionate Share						
6866	SCHOOL DISTRICT 7 - JOLIET	53,515	4,656	8.70%	-	-	N/A
6866	State Proportionate Share						
6860	SCHOOL DISTRICT 7 - LOLO	35,570	3,095	8.70%	-	-	N/A
6860	State Proportionate Share						
6863	SCHOOL DISTRICT 7 - MEDICINE LAKE	28,844	2,509	8.70%	-	-	N/A
6863	State Proportionate Share						
6864	SCHOOL DISTRICT 7 - TWIN BRIDGES	303	26	8.70%	-	-	N/A
6864	State Proportionate Share						
6862	SCHOOL DISTRICT 7 - VICTOR	11,812	1,028	8.70%	-	-	N/A
6862	State Proportionate Share						
6965	SCHOOL DISTRICT 73 - SWAN LAKE	-	-	N/A	-	-	N/A
6965	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, 2023					
		PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC Covered Payroll	MUS-RP Compensation	MUS-RP Contributions	MUS-RP Contributions as % MUS-RP Covered Payroll
<b>Total ALL Employers &amp; State</b>		\$ 211,629,136	\$ 19,068,372	9.01%	\$ 23,428,225	\$ 9,372	0.04%
<b>State (Non-Employer Contributing Entity)</b>		\$ -	\$ -		\$ -	\$ -	
<b>Employer</b>							
6970	SCHOOL DISTRICT 74 - ROY	-	-	N/A	-	-	N/A
6970	State Proportionate Share						
6971	SCHOOL DISTRICT 74 - VAUGHN	16,051	1,396	8.70%	-	-	N/A
6971	State Proportionate Share						
6381	SCHOOL DISTRICT 75 - AMSTERDAM	25,512	2,220	8.70%	-	-	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	166,763	14,508	8.70%	-	-	N/A
6868	State Proportionate Share						
6870	SCHOOL DISTRICT 8 - ELDER GROVE	81,591	7,098	8.70%	-	-	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	32,700	2,845	8.70%	-	-	N/A
6869	State Proportionate Share						
6969	SCHOOL DISTRICT 84 - DENTON	-	-	N/A	-	-	N/A
6969	State Proportionate Share						
6989	SCHOOL DISTRICT 85 - ULM	64,752	5,633	8.70%	-	-	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	14,718	1,280	8.70%	-	-	N/A
6967	State Proportionate Share						
6392	SCHOOL DISTRICT 89 - SMITH VALLEY	-	-	N/A	-	-	N/A
6392	State Proportionate Share						
6880	SCHOOL DISTRICT 9 & 9 - REED POINT	-	-	N/A	-	-	N/A
6880	State Proportionate Share						
6871	SCHOOL DISTRICT 9 - BROWNING	30,489	2,653	8.70%	-	-	N/A
6871	State Proportionate Share						
6873	SCHOOL DISTRICT 9 - DARBY	100,515	8,745	8.70%	-	-	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	228,451	19,875	8.70%	-	-	N/A
6876	State Proportionate Share						
6878	SCHOOL DISTRICT 9 - OPHEIM	-	-	N/A	-	-	N/A
6878	State Proportionate Share						
6879	SCHOOL DISTRICT 9 - POPLAR	64,974	5,653	8.70%	-	-	N/A
6879	State Proportionate Share						
9921	SCHOOL DISTRICT 9-CRESTON	506	44	8.70%	-	-	N/A
9921	State Proportionate Share						
6400	SCHOOL DISTRICT 99 M North Star Schools	5,240	456	8.70%	-	-	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						

Employer 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, 2023					
		PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC Covered Payroll	MUS-RP Compensation	MUS-RP Contributions	MUS-RP Contributions as % MUS-RP Covered Payroll
<b>Total ALL Employers &amp; State</b>		\$ 211,629,136	\$ 19,068,372	9.01%	\$ 23,428,225	\$ 9,372	0.04%
<b>State (Non-Employer Contributing Entity)</b>		\$ -	\$ -		\$ -	\$ -	
<b>Employer</b>							
6966	SD 75 GREENFIELD	-	-	N/A	-	-	N/A
6966	State Proportionate Share						
6958	SHIELDS VALLEY	20,816	1,811	8.70%	-	-	N/A
6958	State Proportionate Share						
6630	SWEET GRASS COUNTY HIGH SCHOOL	-	-	N/A	-	-	N/A
6630	State Proportionate Share						
6642	BOARD OF PUBLIC EDUCATION	20,138	1,827	9.07%	-	-	N/A
6642	State Proportionate Share						
6643	COMM OF HIGHER EDUCATION	390,256	35,396	9.07%	167,019	67	0.04%
6643	State Proportionate Share						
6530	COMM OF POLITICAL PRACTICES	44,777	4,061	9.07%	-	-	N/A
6530	State Proportionate Share						
6443	CONSUMER COUNSEL	236,729	21,471	9.07%	-	-	N/A
6443	State Proportionate Share						
6762	DEPARTMENT OF ADMINISTRATION	5,100,787	462,642	9.07%	-	-	N/A
6762	State Proportionate Share						
6780	DEPARTMENT OF AGRICULTURE	1,366,808	123,969	9.07%	-	-	N/A
6780	State Proportionate Share						
6825	DEPARTMENT OF COMMERCE	2,991,904	271,465	9.07%	-	-	N/A
6825	State Proportionate Share						
6802	DEPARTMENT OF CORRECTIONS	2,799,286	253,895	9.07%	-	-	N/A
6802	State Proportionate Share						
6667	DEPARTMENT OF FISH, WILDLIFE & PARKS	5,742,397	520,839	9.07%	-	-	N/A
6667	State Proportionate Share						
6620	DEPARTMENT OF JUSTICE	5,932,202	538,050	9.07%	-	-	N/A
6620	State Proportionate Share						
6838	DEPARTMENT OF LABOR & INDUSTRY	6,577,882	596,614	9.07%	-	-	N/A
6838	State Proportionate Share						
6712	DEPARTMENT OF LIVESTOCK	1,447,590	131,297	9.07%	-	-	N/A
6712	State Proportionate Share						
6850	DEPARTMENT OF MILITARY AFFAIRS	1,165,932	105,750	9.07%	-	-	N/A
6850	State Proportionate Share						
7685	DEPARTMENT OF REVENUE	7,850,982	712,085	9.07%	-	-	N/A
7685	State Proportionate Share						
6689	DEPARTMENT OF TRANSPORTATION	16,555,757	1,501,610	9.07%	-	-	N/A
6689	State Proportionate Share						
6678	DEPT OF ENVIRONMENTAL QUALITY	5,678,306	515,025	9.07%	-	-	N/A
6678	State Proportionate Share						
6721	DEPT OF NATURAL RESOURCES & CONSERVATION	8,313,350	754,022	9.07%	-	-	N/A
6721	State Proportionate Share						
6872	DEPT OF PUBLIC HEALTH & HUMAN SERVICES	19,370,290	1,756,889	9.07%	-	-	N/A
6872	State Proportionate Share						
6514	GOVERNORS OFFICE	1,261,172	114,388	9.07%	-	-	N/A
6514	State Proportionate Share						
6439	LEGISLATIVE COUNCIL	1,610,213	146,046	9.07%	-	-	N/A
6439	State Proportionate Share						
6652	MONTANA ARTS COUNCIL	54,824	4,973	9.07%	-	-	N/A
6652	State Proportionate Share						
6655	MONTANA HISTORICAL SOCIETY	629,677	57,112	9.07%	-	-	N/A
6655	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, 2023

	PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC Covered Payroll	MUS-RP Compensation	MUS-RP Contributions	MUS-RP Contributions as % MUS-RP Covered Payroll
<b>Total ALL Employers &amp; State</b>	<b>\$ 211,629,136</b>	<b>\$ 19,068,372</b>	<b>9.01%</b>	<b>\$ 23,428,225</b>	<b>\$ 9,372</b>	<b>0.04%</b>
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	
<b>Employer</b>						
6764 MONTANA STATE FUND	4,950,369	448,999	9.07%	-	-	N/A
6764 State Proportionate Share						
6653 MONTANA STATE LIBRARY	1,193,579	108,258	9.07%	-	-	N/A
6653 State Proportionate Share						
6769 OFFICE OF PUBLIC DEFENDER	3,232,272	293,167	9.07%	-	-	N/A
6769 State Proportionate Share						
6623 PUBLIC SERVICE COMMISSION	637,804	57,849	9.07%	-	-	N/A
6623 State Proportionate Share						
6651 SCHOOL FOR THE DEAF & BLIND	144,237	13,082	9.07%	-	-	N/A
6651 State Proportionate Share						
6529 SECRETARY OF STATE	851,021	77,190	9.07%	-	-	N/A
6529 State Proportionate Share						
6552 STATE AUDITOR'S OFFICE	902,879	81,891	9.07%	-	-	N/A
6552 State Proportionate Share						
6457 SUPREME COURT	2,943,268	266,955	9.07%	-	-	N/A
6457 State Proportionate Share						
6563 SUPT OF PUBLIC INSTRUCTION	998,749	90,587	9.07%	-	-	N/A
6563 State Proportionate Share						
6766 TEACHERS' RETIREMENT SYSTEM	26,074	2,365	9.07%	-	-	N/A
6766 State Proportionate Share						
6567 GREAT FALLS COLLEGE MSU	150,050	13,610	9.07%	152,691	61	0.04%
6567 State Proportionate Share						
6647 MONTANA STATE UNIVERSITY - BILLINGS	149,870	13,593	9.07%	709,472	284	0.04%
6647 State Proportionate Share						
6645 MONTANA STATE UNIVERSITY - BOZEMAN	4,026,440	365,198	9.07%	14,828,641	5,932	0.04%
6645 State Proportionate Share						
6648 MONTANA STATE UNIVERSITY - NORTHERN	148,992	13,514	9.07%	94,484	38	0.04%
6648 State Proportionate Share						
6644 UNIVERSITY OF MONTANA	3,743,491	339,540	9.07%	7,475,919	2,990	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						
10644 CRAIG WATER & SEWER DISTRICT	-	-	N/A	-	-	N/A
10644 State Proportionate Share						
6411 NORTHWEST MT EDUC COOP	-	-	N/A	-	-	N/A
6411 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, 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 PERS 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 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, 2023 measurement date for their 2024 reporting. If an employer's fiscal year end is after June 30<sup>th</sup>, the employer will not use the measurements shown in this report but will need to wait for the measurement date as of June 30, 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 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 FY2023 PERS Actuary Valuation report. The Summary of Results for the pension plan which includes financial statement information and membership information; Actuarial Procedures and Methods; and Summary of Benefit Provisions are contained in the report. The Actuary Valuation report may be viewed on MPERA's website at: <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*. 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 five new employers. Two of the new employers, with contract effective dates of November 1, 2022 and May 1, 2023, had not contributed by the measurement date, therefore, they do not show a pension liability. One of the new employers, began contributing on July 1, 2022. The other new employers began contributing January 1, 2023 and May 1, 2023. Since these employers did not contribute for a full 12 months, the liability was calculated using the actual contributions received grossed up to 12 months per the GASB standards; see question 129 of the GASB 68 Implementation Guide. There were five other employers that did not contribute, these employers show no liability for the measurement date. The seven employers that had only DC Employer contributions, also show no pension liability.

On May 16, 2023, two employers merged, with one of the employers showing a pension liability and the other employer with no pension liability.

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

The schedule, on pages 1-23, 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.

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 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 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 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 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 FY2024 reporting, there was a total actuarial experience loss. This total loss is a result of a loss in the financial experience. There were no benefit or assumption and method changes since the previous valuation. Detailed below is the contribution change for FY2024 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, 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 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 2023 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.