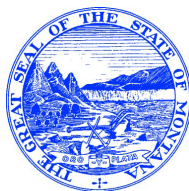


# LEGISLATIVE AUDIT DIVISION

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



Deputy Legislative Auditors:  
Alexa O'Dell  
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, 2024, on the accompanying Schedule of Employer and Non-Employer Proportionate Share Allocations for the Public Employees' Retirement System - Cost Sharing Plan. We have also audited the Net Pension Liability - Employer, Total Collective Deferred Outflows, Total Collective Deferred Inflows, and Proportionate Share of Plan Pension Expense (specified totals as outlined in table below) reported as Collective Pension Amounts, on the accompanying Schedule of Employer and Non-Employer Proportionate Share Allocations of the Public Employees' Retirement System-Cost Sharing Plan as of and for the fiscal year ended June 30, 2024, for the purpose of employer financial reporting for fiscal year 2025. 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, 2024, for the purpose of employer financial reporting for fiscal year 2025, in accordance with accounting principles generally accepted in the United States of America.

Specified totals from the Schedule of Employer and Non-Employer Proportionate Share Allocations for the Public Employees' Retirement System Cost Sharing Plan as of the June 30, 2024, Measurement Date	Total	Page Number
Net Pension Liability-Employer	\$ 2,445,762,401	1
Total Collective Deferred Outflows	\$ 123,595,520	24
Total Collective Deferred Inflows	\$ 54,387,129	47
Proportionate Share of Plan Pension Expense	\$ 131,071,212	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, 2024, and our report thereon, dated December 16, 2024, 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 Public Employees' Retirement System - Cost Sharing Plan, as of and for the fiscal year ended June 30, 2024, for the purpose of employer financial reporting for fiscal year 2025, includes partial prior-year comparative information. Such information does not include all information required or sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America.

Accordingly, such information should be read in conjunction with the Schedule of Employer and Non-Employer Proportionate Share Allocations for the Public Employees' Retirement System - Cost Sharing Plan for the fiscal year ended June 30, 2023, for the purposes of employer financial reporting for 2024, from which such partial information was derived.

Contributions amounts for School District 6 – Lame Deer were found to be significantly different than what is reported on the schedules. While the discrepancy was determined to not affect the rest of the schedules, it does materially impact that employer's proportionate amounts. Readers, therefore, should not rely on the amounts reported for employer School District 6 - Lame Deer. Our opinion is not modified with respect to this matter.

***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 (25-08).

***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.

Sincerely,

*/s/ Alexa O'Dell*

Alexa O'Dell, CPA  
Deputy Legislative Auditor  
Helena, MT

May 29, 2025

Employer 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, 2024				Net Pension Liability as of June 30, 2024		Net Pension Liability as of June 30, 2023	
	Member Rate	Employer Rate	State Rate	Employer Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions
Total ALL Employers & State				\$ 178,528,637	\$ 2,445,762,401	100.000000%	\$ 2,440,353,916	100.000000%
State (Non-Employer Contributing Entity)				\$ 36,576,751	\$ 501,085,117	20.487890%	\$ 525,221,481	21.522349%
<b>Employer</b>								
6532 CITY OF BAKER	7.90%	9.07%	0.10%	50,966	698,215	0.028548%	695,969	0.028519%
6532 State Proportionate Share		0.10%	0.10%	13,228	181,219	0.007409%	192,351	0.007882%
6533 CITY OF BELGRADE	7.90%	9.07%	0.10%	417,533	5,720,009	0.233874%	4,931,891	0.202097%
6533 State Proportionate Share		0.10%	0.10%	108,505	1,486,475	0.060778%	1,362,222	0.055821%
6506 CITY OF BELT	7.90%	9.07%	0.10%	11,072	151,678	0.006202%	117,695	0.004823%
6506 State Proportionate Share		0.10%	0.10%	2,896	39,677	0.001622%	33,468	0.001371%
6505 CITY OF BIG TIMBER	7.90%	9.07%	0.10%	24,759	339,186	0.013868%	345,747	0.014168%
6505 State Proportionate Share		0.10%	0.10%	6,566	89,952	0.003678%	97,280	0.003986%
6508 CITY OF BILLINGS	7.90%	9.07%	0.10%	4,027,851	55,179,758	2.256137%	55,639,831	2.279990%
6508 State Proportionate Share		0.10%	0.10%	1,048,520	14,364,248	0.587312%	15,397,887	0.630969%
6512 CITY OF BOULDER	7.90%	9.07%	0.10%	24,927	341,489	0.013962%	352,922	0.014462%
6512 State Proportionate Share		0.10%	0.10%	6,451	88,382	0.003614%	97,121	0.003980%
6509 CITY OF BOZEMAN	7.90%	9.07%	0.10%	2,098,743	28,751,835	1.175578%	27,643,462	1.132764%
6509 State Proportionate Share		0.10%	0.10%	548,824	7,518,644	0.307415%	7,678,503	0.314647%
6519 CITY OF CHINOOK	7.90%	9.07%	0.10%	54,635	748,479	0.030603%	801,902	0.032860%
6519 State Proportionate Share		0.10%	0.10%	14,306	195,990	0.008013%	222,892	0.009134%
6520 CITY OF CHOTEAU	7.90%	9.07%	0.10%	47,652	652,815	0.026692%	661,523	0.027108%
6520 State Proportionate Share		0.10%	0.10%	12,384	169,662	0.006937%	182,719	0.007487%
6371 CITY OF COLSTRIP	7.90%	9.07%	0.10%	143,783	1,969,762	0.080538%	1,881,924	0.077117%
6371 State Proportionate Share		0.10%	0.10%	37,388	512,201	0.020942%	520,266	0.021319%
6522 CITY OF COLUMBIA FALLS	7.90%	9.07%	0.10%	111,825	1,531,957	0.062637%	1,466,269	0.060084%
6522 State Proportionate Share		0.10%	0.10%	29,060	398,111	0.016278%	405,842	0.016630%
6534 CITY OF COLUMBUS	7.90%	9.07%	0.10%	40,021	548,265	0.022417%	494,333	0.020257%
6534 State Proportionate Share		0.10%	0.10%	10,406	142,556	0.005829%	137,137	0.005620%
6523 CITY OF CONRAD	7.90%	9.07%	0.10%	87,001	1,191,876	0.048732%	1,245,996	0.051058%
6523 State Proportionate Share		0.10%	0.10%	22,518	308,488	0.012613%	343,082	0.014059%
6525 CITY OF CUT BANK	7.90%	9.07%	0.10%	119,534	1,637,559	0.066955%	1,494,959	0.061260%
6525 State Proportionate Share		0.10%	0.10%	30,946	423,942	0.017334%	411,470	0.016861%
6528 CITY OF DEER LODGE	7.90%	9.07%	0.10%	78,158	1,070,733	0.043779%	1,055,894	0.043268%
6528 State Proportionate Share		0.10%	0.10%	20,228	277,115	0.011330%	290,565	0.011907%
6531 CITY OF DILLON	7.90%	9.07%	0.10%	78,986	1,082,071	0.044243%	1,105,059	0.045283%
6531 State Proportionate Share		0.10%	0.10%	20,481	280,587	0.011472%	304,900	0.012494%
6535 CITY OF EAST HELENA	7.90%	9.07%	0.10%	44,662	611,845	0.025017%	628,704	0.025763%
6535 State Proportionate Share		0.10%	0.10%	11,662	159,762	0.006532%	174,406	0.007147%
6538 CITY OF FAIRVIEW	7.90%	9.07%	0.10%	32,199	441,109	0.018036%	576,962	0.023643%
6538 State Proportionate Share		0.10%	0.10%	8,344	114,312	0.004674%	158,929	0.006513%
6539 CITY OF FORSYTH	7.90%	9.07%	0.10%	67,731	927,885	0.037938%	901,752	0.036952%
6539 State Proportionate Share		0.10%	0.10%	17,542	240,319	0.009826%	248,365	0.010177%
6540 CITY OF FORT BENTON	7.90%	9.07%	0.10%	36,391	498,543	0.020384%	491,417	0.020137%
6540 State Proportionate Share		0.10%	0.10%	9,418	129,027	0.005276%	135,231	0.005541%
6543 CITY OF GLASGOW	7.90%	9.07%	0.10%	93,755	1,284,401	0.052515%	1,355,417	0.055542%
6543 State Proportionate Share		0.10%	0.10%	24,525	335,976	0.013737%	376,748	0.015438%
6544 CITY OF GLENDIVE	7.90%	9.07%	0.10%	187,866	2,573,686	0.105230%	2,776,245	0.113764%
6544 State Proportionate Share		0.10%	0.10%	48,866	669,438	0.027371%	765,516	0.031369%

**Employer 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, 2024				Net Pension Liability as of June 30, 2024		Net Pension Liability as of June 30, 2023	
	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>				\$ 178,528,637	\$ 2,445,762,401	100.000000%	\$ 2,440,353,916	100.000000%
<b>State (Non-Employer Contributing Entity)</b>				\$ 36,576,751	\$ 501,085,117	20.487890%	\$ 525,221,481	21.522349%
<b><u>Employer</u></b>								
6545 CITY OF GREAT FALLS	7.90%	9.07%	0.10%	1,889,892	25,890,674	1.058593%	25,897,539	1.061221%
6545 State Proportionate Share		0.10%	0.10%	490,452	6,718,975	0.274719%	7,145,525	0.292807%
6548 CITY OF HAMILTON	7.90%	9.07%	0.10%	178,170	2,440,853	0.099799%	2,342,090	0.095973%
6548 State Proportionate Share		0.10%	0.10%	46,242	633,497	0.025902%	646,443	0.026490%
6549 CITY OF HARDIN	7.90%	9.07%	0.10%	161,429	2,211,509	0.090422%	2,337,289	0.095777%
6549 State Proportionate Share		0.10%	0.10%	41,828	573,021	0.023429%	643,854	0.026384%
6547 CITY OF HARLEM	7.90%	9.07%	0.10%	29,687	406,702	0.016629%	455,559	0.018668%
6547 State Proportionate Share		0.10%	0.10%	7,684	105,261	0.004304%	125,364	0.005137%
6606 CITY OF HARLOWTON	7.90%	9.07%	0.10%	34,368	470,823	0.019251%	460,629	0.018876%
6606 State Proportionate Share		0.10%	0.10%	8,900	121,931	0.004985%	126,759	0.005194%
6550 CITY OF HAVRE	7.90%	9.07%	0.10%	232,851	3,189,961	0.130428%	3,277,518	0.134305%
6550 State Proportionate Share		0.10%	0.10%	60,518	829,069	0.033898%	905,528	0.037106%
6551 CITY OF HELENA	7.90%	9.07%	0.10%	1,417,812	19,423,385	0.794165%	19,419,439	0.795763%
6551 State Proportionate Share		0.10%	0.10%	368,574	5,049,298	0.206451%	5,365,071	0.219848%
6555 CITY OF KALISPELL	7.90%	9.07%	0.10%	722,321	9,895,481	0.404597%	9,103,735	0.373050%
6555 State Proportionate Share		0.10%	0.10%	187,855	2,573,533	0.105224%	2,516,077	0.103103%
6557 CITY OF LAUREL	7.90%	9.07%	0.10%	282,240	3,866,567	0.158092%	3,870,264	0.158594%
6557 State Proportionate Share		0.10%	0.10%	73,098	1,001,417	0.040945%	1,065,801	0.043674%
6559 CITY OF LEWISTOWN	7.90%	9.07%	0.10%	163,680	2,242,344	0.091683%	2,341,452	0.095947%
6559 State Proportionate Share		0.10%	0.10%	42,560	583,053	0.023839%	646,840	0.026506%
6560 CITY OF LIBBY	7.90%	9.07%	0.10%	63,835	874,505	0.035756%	933,076	0.038235%
6560 State Proportionate Share		0.10%	0.10%	16,641	227,972	0.009321%	258,382	0.010588%
6561 CITY OF LIVINGSTON	7.90%	9.07%	0.10%	322,750	4,421,526	0.180783%	4,211,071	0.172560%
6561 State Proportionate Share		0.10%	0.10%	84,357	1,155,649	0.047251%	1,168,979	0.047902%
6570 CITY OF MALTA	7.90%	9.07%	0.10%	50,712	694,734	0.028406%	691,588	0.028340%
6570 State Proportionate Share		0.10%	0.10%	13,125	179,804	0.007352%	190,313	0.007799%
6571 CITY OF MILES CITY	7.90%	9.07%	0.10%	267,341	3,662,454	0.149747%	3,435,360	0.140773%
6571 State Proportionate Share		0.10%	0.10%	69,324	949,701	0.038830%	947,557	0.038829%
6572 City of Missoula	7.90%	9.07%	0.10%	2,511,623	34,408,116	1.406846%	33,080,144	1.355547%
6572 State Proportionate Share		0.10%	0.10%	655,299	8,977,300	0.367055%	9,166,748	0.375632%
6576 CITY OF PLAINS	7.90%	9.07%	0.10%	22,562	309,088	0.012638%	285,838	0.011713%
6576 State Proportionate Share		0.10%	0.10%	5,839	79,994	0.003271%	78,659	0.003223%
6577 CITY OF PLENTYWOOD	7.90%	9.07%	0.10%	44,916	615,332	0.025159%	544,714	0.022321%
6577 State Proportionate Share		0.10%	0.10%	11,649	159,579	0.006525%	150,503	0.006167%
6578 CITY OF POLSON	7.90%	9.07%	0.10%	169,195	2,317,891	0.094772%	2,227,365	0.091272%
6578 State Proportionate Share		0.10%	0.10%	43,860	600,862	0.024567%	614,086	0.025164%
6579 CITY OF POPLAR	7.90%	9.07%	0.10%	25,989	356,038	0.014557%	321,023	0.013155%
6579 State Proportionate Share		0.10%	0.10%	6,843	93,749	0.003833%	90,295	0.003700%
6603 CITY OF RED LODGE	7.90%	9.07%	0.10%	82,648	1,132,237	0.046294%	1,034,456	0.042390%
6603 State Proportionate Share		0.10%	0.10%	21,630	296,316	0.012115%	288,617	0.011827%
6581 CITY OF RONAN	7.90%	9.07%	0.10%	30,065	411,873	0.016840%	405,548	0.016618%
6581 State Proportionate Share		0.10%	0.10%	7,812	107,026	0.004376%	112,006	0.004590%
6582 CITY OF ROUNDUP	7.90%	9.07%	0.10%	41,793	572,540	0.023409%	552,648	0.022646%
6582 State Proportionate Share		0.10%	0.10%	10,816	148,179	0.006059%	152,079	0.006232%
6599 CITY OF SCOBEE	7.90%	9.07%	0.10%	25,536	349,833	0.014304%	330,493	0.013543%
6599 State Proportionate Share		0.10%	0.10%	6,615	90,629	0.003706%	91,041	0.003731%
6585 CITY OF SHELBY	7.90%	9.07%	0.10%	70,037	959,475	0.039230%	1,037,706	0.042523%
6585 State Proportionate Share		0.10%	0.10%	18,340	251,251	0.010273%	288,579	0.011825%
6586 CITY OF SIDNEY	7.90%	9.07%	0.10%	121,211	1,660,541	0.067895%	1,749,752	0.071701%
6586 State Proportionate Share		0.10%	0.10%	31,517	431,766	0.017654%	483,869	0.019828%

**Employer 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, 2024				Net Pension Liability as of June 30, 2024		Net Pension Liability as of June 30, 2023	
	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>				\$ 178,528,637	\$ 2,445,762,401	100.000000%	\$ 2,440,353,916	100.000000%
<b>State (Non-Employer Contributing Entity)</b>				\$ 36,576,751	\$ 501,085,117	20.487890%	\$ 525,221,481	21.522349%
<b>Employer</b>								
6379 CITY OF THREE FORKS	7.90%	9.07%	0.10%	41,066	562,590	0.023003%	489,019	0.020039%
6379 State Proportionate Share		0.10%	0.10%	10,628	145,605	0.005953%	134,571	0.005514%
6590 CITY OF TOWNSEND	7.90%	9.07%	0.10%	32,391	443,742	0.018143%	434,708	0.017813%
6590 State Proportionate Share		0.10%	0.10%	8,383	114,845	0.004696%	120,155	0.004924%
6574 CITY OF TROY	7.90%	9.07%	0.10%	48,699	667,148	0.027278%	659,486	0.027024%
6574 State Proportionate Share		0.10%	0.10%	12,604	172,664	0.007060%	181,480	0.007437%
6592 CITY OF WHITE SULPHUR SPRINGS	7.90%	9.07%	0.10%	21,414	293,362	0.011995%	248,707	0.010191%
6592 State Proportionate Share		0.10%	0.10%	5,551	76,043	0.003109%	68,957	0.002826%
6594 CITY OF WHITEFISH	7.90%	9.07%	0.10%	430,300	5,894,920	0.241026%	5,955,657	0.244049%
6594 State Proportionate Share		0.10%	0.10%	112,049	1,535,015	0.062762%	1,648,235	0.067541%
6598 CITY OF WIBAUX	7.90%	9.07%	0.10%	12,761	174,824	0.007148%	169,680	0.006953%
6598 State Proportionate Share		0.10%	0.10%	3,303	45,246	0.001850%	46,692	0.001913%
6596 CITY OF WOLF POINT	7.90%	9.07%	0.10%	73,829	1,011,419	0.041354%	1,048,301	0.042957%
6596 State Proportionate Share		0.10%	0.10%	19,182	262,790	0.010745%	288,914	0.011839%
6399 TOWN OF ALBERTON	7.90%	9.07%	0.10%	7,913	108,400	0.004432%	87,251	0.003575%
6399 State Proportionate Share		0.10%	0.10%	2,048	28,055	0.001147%	24,103	0.000988%
6507 TOWN OF BIG SANDY	7.90%	9.07%	0.10%	7,412	101,547	0.004152%	111,793	0.004581%
6507 State Proportionate Share		0.10%	0.10%	1,918	26,282	0.001075%	30,765	0.001261%
7274 TOWN OF BRIDGER	7.90%	9.07%	0.10%	32,175	440,783	0.018022%	416,915	0.017084%
7274 State Proportionate Share		0.10%	0.10%	8,370	114,668	0.004688%	115,348	0.004727%
6511 TOWN OF BROADUS	7.90%	9.07%	0.10%	19,532	267,574	0.010940%	281,153	0.011521%
6511 State Proportionate Share		0.10%	0.10%	5,055	69,251	0.002831%	77,370	0.003170%
6513 TOWN OF CASCADE	7.90%	9.07%	0.10%	15,996	219,140	0.008960%	223,125	0.009143%
6513 State Proportionate Share		0.10%	0.10%	4,140	56,717	0.002319%	61,403	0.002516%
6526 TOWN OF CHESTER	7.90%	9.07%	0.10%	20,766	284,483	0.011632%	280,773	0.011505%
6526 State Proportionate Share		0.10%	0.10%	5,418	74,229	0.003035%	77,868	0.003191%
6521 TOWN OF CIRCLE	7.90%	9.07%	0.10%	22,392	306,755	0.012542%	300,743	0.012324%
6521 State Proportionate Share		0.10%	0.10%	5,795	79,391	0.003246%	82,761	0.003391%
6524 TOWN OF CULBERTSON	7.90%	9.07%	0.10%	15,740	215,627	0.008816%	229,586	0.009408%
6524 State Proportionate Share		0.10%	0.10%	4,074	55,806	0.002282%	63,179	0.002589%
6432 TOWN OF DENTON	7.90%	9.07%	0.10%	921	12,624	0.000516%	18,426	0.000755%
6432 State Proportionate Share		0.10%	0.10%	312	4,275	0.000175%	5,845	0.000240%
6558 TOWN OF DRUMMOND	7.90%	9.07%	0.10%	6,814	93,345	0.003817%	95,012	0.003893%
6558 State Proportionate Share		0.10%	0.10%	1,763	24,158	0.000988%	26,145	0.001071%
6607 TOWN OF EKALAKA	7.90%	9.07%	0.10%	7,571	103,713	0.004241%	196,227	0.008041%
6607 State Proportionate Share		0.10%	0.10%	1,974	27,048	0.001106%	53,999	0.002213%
6536 TOWN OF ENNIS	7.90%	9.07%	0.10%	44,665	611,884	0.025018%	635,214	0.026030%
6536 State Proportionate Share		0.10%	0.10%	11,606	159,001	0.006501%	175,717	0.007200%
6382 TOWN OF EUREKA	7.90%	9.07%	0.10%	31,503	431,570	0.017646%	402,520	0.016494%
6382 State Proportionate Share		0.10%	0.10%	8,220	112,606	0.004604%	111,798	0.004581%
6537 TOWN OF FAIRFIELD	7.90%	9.07%	0.10%	12,538	171,763	0.007023%	169,983	0.006965%
6537 State Proportionate Share		0.10%	0.10%	3,297	45,163	0.001847%	47,480	0.001946%
6605 TOWN OF FORT PECK	7.90%	9.07%	0.10%	15,758	215,881	0.008827%	250,749	0.010275%
6605 State Proportionate Share		0.10%	0.10%	4,090	56,031	0.002291%	69,026	0.002829%
6410 TOWN OF FROID	7.90%	9.07%	0.10%	4,981	68,231	0.002790%	45,971	0.001884%
6410 State Proportionate Share		0.10%	0.10%	1,289	17,659	0.000722%	12,651	0.000518%
6542 TOWN OF GERALDINE	7.90%	9.07%	0.10%	3,438	47,097	0.001926%	54,735	0.002243%
6542 State Proportionate Share		0.10%	0.10%	918	12,571	0.000514%	15,096	0.000619%
6546 TOWN OF GRASS RANGE	7.90%	9.07%	0.10%	1,002	13,733	0.000561%	13,119	0.000538%
6546 State Proportionate Share		0.10%	0.10%	259	3,554	0.000145%	3,610	0.000148%

**Employer 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, 2024				Net Pension Liability as of June 30, 2024		Net Pension Liability as of June 30, 2023	
	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>				\$ 178,528,637	\$ 2,445,762,401	100.000000%	\$ 2,440,353,916	100.000000%
<b>State (Non-Employer Contributing Entity)</b>				\$ 36,576,751	\$ 501,085,117	20.487890%	\$ 525,221,481	21.522349%
<b><u>Employer</u></b>								
6553 TOWN OF HOT SPRINGS	7.90%	9.07%	0.10%	25,621	350,997	0.014351%	375,312	0.015379%
6553 State Proportionate Share		0.10%	0.10%	6,643	91,010	0.003721%	103,280	0.004232%
6434 TOWN OF HYSHAM	7.90%	9.07%	0.10%	9,975	136,657	0.005587%	108,983	0.004466%
6434 State Proportionate Share		0.10%	0.10%	2,582	35,368	0.001446%	29,991	0.001229%
12286 TOWN OF JORDAN	7.90%	9.07%	0.10%	8,483	116,208	0.004751%	-	0.000000%
12286 State Proportionate Share		0.10%	0.10%	2,195	30,076	0.001230%	-	0.000000%
6562 TOWN OF LIMA	7.90%	9.07%	0.10%	3,072	42,079	0.001720%	43,838	0.001796%
6562 State Proportionate Share		0.10%	0.10%	818	11,204	0.000458%	12,375	0.000507%
6601 TOWN OF MANHATTAN	7.90%	9.07%	0.10%	115,016	1,575,673	0.064425%	1,557,698	0.063831%
6601 State Proportionate Share		0.10%	0.10%	29,773	407,879	0.016677%	428,762	0.017570%
6564 TOWN OF MEDICINE LAKE	7.90%	9.07%	0.10%	8,338	114,225	0.004670%	116,021	0.004754%
6564 State Proportionate Share		0.10%	0.10%	2,158	29,562	0.001209%	31,927	0.001308%
6554 TOWN OF MELSTONE	7.90%	9.07%	0.10%	4,292	58,804	0.002404%	57,188	0.002343%
6554 State Proportionate Share		0.10%	0.10%	1,111	15,219	0.000622%	15,737	0.000645%
6390 TOWN OF MOORE	7.90%	9.07%	0.10%	2,574	35,267	0.001442%	36,350	0.001490%
6390 State Proportionate Share		0.10%	0.10%	672	9,199	0.000376%	10,101	0.000414%
6556 TOWN OF NASHUA	7.90%	9.07%	0.10%	5,885	80,624	0.003296%	93,154	0.003817%
6556 State Proportionate Share		0.10%	0.10%	1,536	21,047	0.000861%	25,880	0.001060%
6575 TOWN OF PHILIPSBURG	7.90%	9.07%	0.10%	39,593	542,402	0.022177%	512,389	0.020997%
6575 State Proportionate Share		0.10%	0.10%	10,247	140,379	0.005740%	141,002	0.005778%
6573 TOWN OF RICHEY	7.90%	9.07%	0.10%	2,289	31,364	0.001282%	30,433	0.001247%
6573 State Proportionate Share		0.10%	0.10%	623	8,540	0.000349%	8,665	0.000355%
6583 TOWN OF RYEGATE	7.90%	9.07%	0.10%	4,201	57,546	0.002353%	61,477	0.002519%
6583 State Proportionate Share		0.10%	0.10%	1,087	14,894	0.000609%	16,918	0.000693%
6353 TOWN OF SACO	7.90%	9.07%	0.10%	9,458	129,572	0.005298%	136,297	0.005585%
6353 State Proportionate Share		0.10%	0.10%	2,471	33,848	0.001384%	37,757	0.001547%
6584 TOWN OF SHERIDAN	7.90%	9.07%	0.10%	18,493	253,344	0.010359%	222,624	0.009123%
6584 State Proportionate Share		0.10%	0.10%	4,786	65,567	0.002681%	61,263	0.002510%
6366 TOWN OF ST IGNATIUS	7.90%	9.07%	0.10%	14,887	203,943	0.008339%	189,419	0.007762%
6366 State Proportionate Share		0.10%	0.10%	3,853	52,783	0.002158%	52,126	0.002136%
6587 TOWN OF STANFORD	7.90%	9.07%	0.10%	7,026	96,249	0.003935%	92,999	0.003811%
6587 State Proportionate Share		0.10%	0.10%	1,818	24,911	0.001019%	25,592	0.001049%
6604 TOWN OF STEVENSVILLE	7.90%	9.07%	0.10%	49,826	682,597	0.027909%	714,909	0.029295%
6604 State Proportionate Share		0.10%	0.10%	12,959	177,535	0.007259%	198,094	0.008117%
6588 TOWN OF SUNBURST	7.90%	9.07%	0.10%	12,970	177,677	0.007265%	184,443	0.007558%
6588 State Proportionate Share		0.10%	0.10%	3,357	45,984	0.001880%	50,756	0.002080%
6589 TOWN OF SUPERIOR	7.90%	9.07%	0.10%	15,991	219,076	0.008957%	221,048	0.009058%
6589 State Proportionate Share		0.10%	0.10%	4,139	56,699	0.002318%	60,829	0.002493%
6580 TOWN OF TERRY	7.90%	9.07%	0.10%	14,444	197,878	0.008091%	246,352	0.010095%
6580 State Proportionate Share		0.10%	0.10%	3,738	51,212	0.002094%	67,792	0.002778%
6597 TOWN OF THOMPSON FALLS	7.90%	9.07%	0.10%	36,219	496,187	0.020288%	432,705	0.017731%
6597 State Proportionate Share		0.10%	0.10%	9,421	129,066	0.005277%	119,688	0.004905%
6600 TOWN OF TWIN BRIDGES	7.90%	9.07%	0.10%	16,171	221,542	0.009058%	275,560	0.011292%
6600 State Proportionate Share		0.10%	0.10%	4,192	57,422	0.002348%	75,846	0.003108%
6591 TOWN OF VALIER	7.90%	9.07%	0.10%	19,970	273,574	0.011186%	270,465	0.011083%
6591 State Proportionate Share		0.10%	0.10%	5,169	70,813	0.002895%	74,447	0.003051%
6408 TOWN OF WEST YELLOWSTONE	7.90%	9.07%	0.10%	137,665	1,885,955	0.077111%	1,908,536	0.078207%
6408 State Proportionate Share		0.10%	0.10%	35,777	490,127	0.020040%	527,403	0.021612%
6356 TOWN OF WESTBY	7.90%	9.07%	0.10%	5,664	77,594	0.003173%	73,714	0.003021%
6356 State Proportionate Share		0.10%	0.10%	1,466	20,082	0.000821%	20,285	0.000831%

**Employer 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, 2024				Net Pension Liability as of June 30, 2024		Net Pension Liability as of June 30, 2023	
	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>				\$ 178,528,637	\$ 2,445,762,401	100.000000%	\$ 2,440,353,916	100.000000%
<b>State (Non-Employer Contributing Entity)</b>				\$ 36,576,751	\$ 501,085,117	20.487890%	\$ 525,221,481	21.522349%
<b>Employer</b>								
6409 TOWN OF WHITEHALL	7.90%	9.07%	0.10%	21,129	289,460	0.011835%	284,024	0.011639%
6409 State Proportionate Share		0.10%	0.10%	5,522	75,654	0.003093%	78,920	0.003234%
6595 TOWN OF WINNETT	7.90%	9.07%	0.10%	3,583	49,087	0.002007%	67,049	0.002747%
6595 State Proportionate Share		0.10%	0.10%	927	12,704	0.000519%	18,451	0.000756%
6458 ANACONDA-DEER LODGE COUNTY	7.90%	9.07%	0.10%	414,487	5,678,290	0.232169%	6,028,331	0.247027%
6458 State Proportionate Share		0.10%	0.10%	107,441	1,471,897	0.060182%	1,661,262	0.068075%
6510 BUTTE SILVER BOW	7.90%	9.07%	0.10%	1,903,327	26,074,732	1.066119%	28,288,497	1.159197%
6510 State Proportionate Share		0.10%	0.10%	493,850	6,765,521	0.276622%	7,802,665	0.319735%
6444 BEAVERHEAD COUNTY	7.90%	9.07%	0.10%	292,340	4,004,931	0.163750%	3,902,525	0.159916%
6444 State Proportionate Share		0.10%	0.10%	76,320	1,045,553	0.042750%	1,081,178	0.044304%
6445 BIG HORN COUNTY	7.90%	9.07%	0.10%	550,552	7,542,317	0.308383%	7,314,682	0.299739%
6445 State Proportionate Share		0.10%	0.10%	143,022	1,959,339	0.080112%	2,020,389	0.082791%
6446 BLAINE COUNTY	7.90%	9.07%	0.10%	282,802	3,874,263	0.158407%	3,425,709	0.140378%
6446 State Proportionate Share		0.10%	0.10%	73,540	1,007,466	0.041192%	947,429	0.038823%
6447 BROADWATER COUNTY	7.90%	9.07%	0.10%	211,289	2,894,560	0.118350%	2,872,336	0.117702%
6447 State Proportionate Share		0.10%	0.10%	55,033	753,924	0.030826%	794,041	0.032538%
6448 CARBON COUNTY	7.90%	9.07%	0.10%	378,144	5,180,408	0.211812%	5,053,214	0.207069%
6448 State Proportionate Share		0.10%	0.10%	98,083	1,343,693	0.054940%	1,393,906	0.057119%
6449 CARTER COUNTY	7.90%	9.07%	0.10%	145,426	1,992,266	0.081458%	1,817,508	0.074477%
6449 State Proportionate Share		0.10%	0.10%	37,978	520,286	0.021273%	504,316	0.020666%
6450 CASCADE COUNTY	7.90%	9.07%	0.10%	1,308,611	17,927,391	0.732998%	18,092,342	0.741382%
6450 State Proportionate Share		0.10%	0.10%	339,770	4,654,695	0.190317%	4,994,047	0.204644%
6451 CHOUTEAU COUNTY	7.90%	9.07%	0.10%	216,758	2,969,481	0.121413%	3,124,433	0.128032%
6451 State Proportionate Share		0.10%	0.10%	56,154	769,282	0.031454%	860,543	0.035263%
6452 CUSTER COUNTY	7.90%	9.07%	0.10%	264,671	3,625,874	0.148251%	3,683,668	0.150948%
6452 State Proportionate Share		0.10%	0.10%	68,714	941,348	0.038489%	1,016,393	0.041649%
6453 DANIELS COUNTY	7.90%	9.07%	0.10%	101,201	1,386,414	0.056686%	1,402,825	0.057485%
6453 State Proportionate Share		0.10%	0.10%	26,359	361,102	0.014764%	388,199	0.015907%
6456 DAWSON COUNTY	7.90%	9.07%	0.10%	327,747	4,489,983	0.183582%	4,458,405	0.182695%
6456 State Proportionate Share		0.10%	0.10%	85,182	1,166,955	0.047713%	1,232,499	0.050505%
6459 FALLON COUNTY	7.90%	9.07%	0.10%	273,239	3,743,256	0.153051%	3,997,597	0.163812%
6459 State Proportionate Share		0.10%	0.10%	71,822	983,933	0.040230%	1,112,031	0.045568%
6460 FERGUS COUNTY	7.90%	9.07%	0.10%	253,607	3,474,309	0.142054%	3,607,644	0.147833%
6460 State Proportionate Share		0.10%	0.10%	66,205	906,980	0.037084%	1,002,147	0.041066%
6461 FLATHEAD COUNTY	7.90%	9.07%	0.10%	2,095,776	28,711,197	1.173916%	28,360,058	1.162129%
6461 State Proportionate Share		0.10%	0.10%	544,137	7,454,427	0.304789%	7,827,420	0.320749%
6462 GALLATIN COUNTY	7.90%	9.07%	0.10%	1,784,652	24,448,934	0.999645%	23,993,084	0.983180%
6462 State Proportionate Share		0.10%	0.10%	464,971	6,369,900	0.260446%	6,645,090	0.272300%
6463 GARFIELD COUNTY	7.90%	9.07%	0.10%	160,229	2,195,062	0.089750%	2,090,201	0.085652%
6463 State Proportionate Share		0.10%	0.10%	41,732	571,715	0.023376%	579,819	0.023760%
6464 GLACIER COUNTY	7.90%	9.07%	0.10%	267,454	3,664,000	0.149810%	3,426,761	0.140421%
6464 State Proportionate Share		0.10%	0.10%	69,501	952,133	0.038930%	946,661	0.038792%
6465 GOLDEN VALLEY COUNTY	7.90%	9.07%	0.10%	30,904	423,370	0.017310%	338,883	0.013887%
6465 State Proportionate Share		0.10%	0.10%	7,998	109,572	0.004480%	93,620	0.003836%
6466 GRANITE COUNTY	7.90%	9.07%	0.10%	140,702	1,927,552	0.078812%	1,846,150	0.075651%
6466 State Proportionate Share		0.10%	0.10%	36,586	501,209	0.020493%	510,486	0.020919%
6467 HILL COUNTY	7.90%	9.07%	0.10%	352,001	4,822,252	0.197168%	4,583,938	0.187839%
6467 State Proportionate Share		0.10%	0.10%	91,602	1,254,909	0.051310%	1,268,982	0.052000%
6468 JEFFERSON COUNTY	7.90%	9.07%	0.10%	393,241	5,387,223	0.220268%	5,317,196	0.217886%
6468 State Proportionate Share		0.10%	0.10%	102,050	1,398,040	0.057162%	1,466,903	0.060110%



**Employer 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, 2024				Net Pension Liability as of June 30, 2024		Net Pension Liability as of June 30, 2023	
	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>				\$ 178,528,637	\$ 2,445,762,401	100.000000%	\$ 2,440,353,916	100.000000%
<b>State (Non-Employer Contributing Entity)</b>				\$ 36,576,751	\$ 501,085,117	20.487890%	\$ 525,221,481	21.522349%
<b>Employer</b>								
6469 JUDITH BASIN COUNTY	7.90%	9.07%	0.10%	120,303	1,648,100	0.067386%	1,665,233	0.068237%
6469 State Proportionate Share		0.10%	0.10%	31,147	426,700	0.017447%	458,426	0.018785%
6470 LAKE COUNTY	7.90%	9.07%	0.10%	688,820	9,436,522	0.385831%	9,340,360	0.382746%
6470 State Proportionate Share		0.10%	0.10%	178,832	2,449,921	0.100170%	2,577,450	0.105618%
6471 LEWIS & CLARK COUNTY	7.90%	9.07%	0.10%	1,366,587	18,721,634	0.765472%	19,372,525	0.793841%
6471 State Proportionate Share		0.10%	0.10%	354,923	4,862,288	0.198805%	5,350,737	0.219261%
6472 LIBERTY COUNTY	7.90%	9.07%	0.10%	142,332	1,949,882	0.079725%	2,059,328	0.084386%
6472 State Proportionate Share		0.10%	0.10%	37,046	507,511	0.020751%	569,664	0.023343%
6473 LINCOLN COUNTY	7.90%	9.07%	0.10%	484,716	6,640,394	0.271506%	6,061,010	0.248366%
6473 State Proportionate Share		0.10%	0.10%	126,174	1,728,521	0.070674%	1,678,939	0.068799%
6474 MADISON COUNTY	7.90%	9.07%	0.10%	726,101	9,947,264	0.406714%	9,863,928	0.404201%
6474 State Proportionate Share		0.10%	0.10%	188,696	2,585,049	0.105695%	2,722,862	0.111577%
6475 MCCONE COUNTY	7.90%	9.07%	0.10%	129,922	1,779,870	0.072774%	1,821,665	0.074648%
6475 State Proportionate Share		0.10%	0.10%	33,708	461,781	0.018881%	502,458	0.020590%
6476 MEAGHER COUNTY	7.90%	9.07%	0.10%	124,909	1,711,204	0.069966%	1,566,246	0.064181%
6476 State Proportionate Share		0.10%	0.10%	32,331	442,918	0.018110%	431,077	0.017665%
6477 MINERAL COUNTY	7.90%	9.07%	0.10%	187,675	2,571,064	0.105123%	2,749,764	0.112679%
6477 State Proportionate Share		0.10%	0.10%	48,717	667,405	0.027288%	758,068	0.031064%
6478 MISSOULA COUNTY	7.90%	9.07%	0.10%	4,462,792	61,138,247	2.499762%	61,711,161	2.528779%
6478 State Proportionate Share		0.10%	0.10%	1,162,422	15,924,665	0.651113%	17,090,827	0.700342%
6479 MUSSELSHELL COUNTY	7.90%	9.07%	0.10%	189,221	2,592,248	0.105989%	2,550,763	0.104524%
6479 State Proportionate Share		0.10%	0.10%	49,100	672,645	0.027502%	704,324	0.028862%
6480 PARK COUNTY	7.90%	9.07%	0.10%	373,733	5,119,975	0.209341%	5,527,608	0.226508%
6480 State Proportionate Share		0.10%	0.10%	97,443	1,334,932	0.054581%	1,531,864	0.062772%
6481 PETROLEUM COUNTY	7.90%	9.07%	0.10%	21,438	293,687	0.012008%	342,945	0.014053%
6481 State Proportionate Share		0.10%	0.10%	5,561	76,179	0.003115%	94,521	0.003873%
6482 PHILLIPS COUNTY	7.90%	9.07%	0.10%	174,616	2,392,165	0.097809%	2,368,848	0.097070%
6482 State Proportionate Share		0.10%	0.10%	45,297	620,547	0.025372%	652,835	0.026752%
6483 PONDERA COUNTY	7.90%	9.07%	0.10%	188,667	2,584,654	0.105679%	2,459,745	0.100795%
6483 State Proportionate Share		0.10%	0.10%	48,829	668,930	0.027351%	677,255	0.027752%
6485 POWDER RIVER COUNTY	7.90%	9.07%	0.10%	385,232	5,277,508	0.215782%	5,052,950	0.207058%
6485 State Proportionate Share		0.10%	0.10%	99,937	1,369,090	0.055978%	1,394,050	0.057125%
6484 POWELL COUNTY	7.90%	9.07%	0.10%	185,113	2,535,965	0.103688%	2,511,832	0.102929%
6484 State Proportionate Share		0.10%	0.10%	48,188	660,159	0.026992%	694,335	0.028452%
6486 PRAIRIE COUNTY	7.90%	9.07%	0.10%	76,008	1,041,279	0.042575%	1,118,308	0.045826%
6486 State Proportionate Share		0.10%	0.10%	19,756	270,643	0.011066%	308,957	0.012660%
6487 RAVALLI COUNTY	7.90%	9.07%	0.10%	670,181	9,181,184	0.375392%	9,211,935	0.377484%
6487 State Proportionate Share		0.10%	0.10%	174,174	2,386,109	0.097561%	2,543,263	0.104217%
6488 RICHLAND COUNTY	7.90%	9.07%	0.10%	569,233	7,798,236	0.318847%	7,955,916	0.326015%
6488 State Proportionate Share		0.10%	0.10%	148,293	2,031,551	0.083064%	2,201,380	0.090207%
6489 ROOSEVELT COUNTY	7.90%	9.07%	0.10%	413,349	5,662,696	0.231531%	5,395,484	0.221094%
6489 State Proportionate Share		0.10%	0.10%	107,157	1,468,009	0.060023%	1,489,054	0.061018%
6490 ROSEBUD COUNTY	7.90%	9.07%	0.10%	333,053	4,562,680	0.186555%	4,338,492	0.177781%
6490 State Proportionate Share		0.10%	0.10%	86,531	1,185,430	0.048469%	1,198,942	0.049130%
6491 SANDERS COUNTY	7.90%	9.07%	0.10%	381,517	5,226,611	0.213701%	4,957,652	0.203153%
6491 State Proportionate Share		0.10%	0.10%	98,803	1,353,560	0.055343%	1,365,142	0.055940%
6492 SHERIDAN COUNTY	7.90%	9.07%	0.10%	280,244	3,839,220	0.156974%	3,702,269	0.151710%
6492 State Proportionate Share		0.10%	0.10%	72,580	994,320	0.040655%	1,019,548	0.041779%
6494 STILLWATER COUNTY	7.90%	9.07%	0.10%	324,030	4,439,059	0.181500%	4,203,023	0.172230%
6494 State Proportionate Share		0.10%	0.10%	84,500	1,157,612	0.047331%	1,165,777	0.047771%

**Employer 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, 2024				Net Pension Liability as of June 30, 2024		Net Pension Liability as of June 30, 2023	
	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>				\$ 178,528,637	\$ 2,445,762,401	100.000000%	\$ 2,440,353,916	100.000000%
<b>State (Non-Employer Contributing Entity)</b>				\$ 36,576,751	\$ 501,085,117	20.487890%	\$ 525,221,481	21.522349%
<b>Employer</b>								
6495 SWEET GRASS COUNTY	7.90%	9.07%	0.10%	164,803	2,257,730	0.092312%	2,113,025	0.086587%
6495 State Proportionate Share		0.10%	0.10%	42,908	587,823	0.024034%	585,424	0.023989%
6496 TETON COUNTY	7.90%	9.07%	0.10%	210,362	2,881,862	0.117831%	2,782,561	0.114023%
6496 State Proportionate Share		0.10%	0.10%	54,635	748,471	0.030603%	768,601	0.031495%
6497 TOOLE COUNTY	7.90%	9.07%	0.10%	197,530	2,706,071	0.110643%	2,800,180	0.114745%
6497 State Proportionate Share		0.10%	0.10%	51,626	707,250	0.028917%	776,069	0.031801%
6498 TREASURE COUNTY	7.90%	9.07%	0.10%	53,682	735,418	0.030069%	704,776	0.028880%
6498 State Proportionate Share		0.10%	0.10%	13,934	190,895	0.007805%	194,544	0.007972%
6499 VALLEY COUNTY	7.90%	9.07%	0.10%	282,660	3,872,315	0.158328%	3,990,426	0.163518%
6499 State Proportionate Share		0.10%	0.10%	73,357	1,004,958	0.041090%	1,100,719	0.045105%
6500 WHEATLAND COUNTY	7.90%	9.07%	0.10%	94,361	1,292,701	0.052855%	1,201,950	0.049253%
6500 State Proportionate Share		0.10%	0.10%	24,496	335,588	0.013721%	331,193	0.013572%
6501 WIBAUX COUNTY	7.90%	9.07%	0.10%	150,065	2,055,817	0.084056%	1,959,398	0.080292%
6501 State Proportionate Share		0.10%	0.10%	38,910	533,047	0.021795%	539,695	0.022115%
6502 YELLOWSTONE COUNTY	7.90%	9.07%	0.10%	1,675,810	22,957,841	0.938678%	22,211,605	0.910180%
6502 State Proportionate Share		0.10%	0.10%	436,082	5,974,122	0.244264%	6,141,430	0.251661%
6435 ARLEE-LAKE COUNTY WATER & SEWER DISTRICT	7.90%	9.07%	0.10%	3,631	49,742	0.002034%	66,379	0.002720%
6435 State Proportionate Share		0.10%	0.10%	940	12,874	0.000526%	18,267	0.000749%
6720 BEAR PAW COOPERATIVE	7.90%	9.07%	0.10%	3,973	54,426	0.002225%	51,034	0.002091%
6720 State Proportionate Share		0.10%	0.10%	1,028	14,086	0.000576%	14,044	0.000575%
6725 BERT MOONEY AIRPORT AUTHORITY	7.90%	9.07%	0.10%	26,517	363,265	0.014853%	347,052	0.014221%
6725 State Proportionate Share		0.10%	0.10%	6,907	94,623	0.003869%	96,053	0.003936%
6740 BIG COUNTRY EDUCATIONAL COOP	7.90%	9.07%	0.10%	3,320	45,482	0.001860%	48,623	0.001992%
6740 State Proportionate Share		0.10%	0.10%	859	11,772	0.000481%	13,380	0.000548%
7689 BIG HORN COUNTY CEMETERY DISTRICT #1	7.90%	9.07%	0.10%	7,156	98,036	0.004008%	71,940	0.002948%
7689 State Proportionate Share		0.10%	0.10%	1,852	25,373	0.001037%	19,797	0.000811%
6348 BIG SKY CO WATER & SEWER DIST #363	7.90%	9.07%	0.10%	62,011	849,517	0.034734%	439,243	0.017999%
6348 State Proportionate Share		0.10%	0.10%	16,780	229,883	0.009399%	129,881	0.005322%
6739 BIG SKY ECONOMIC DEVELOPMENT AUTH	7.90%	9.07%	0.10%	65,762	900,910	0.036836%	626,208	0.025661%
6739 State Proportionate Share		0.10%	0.10%	17,979	246,307	0.010071%	187,768	0.007694%
6347 BIG SKY FIRE DEPARTMENT	7.90%	9.07%	0.10%	-	-	0.000000%	-	0.000000%
6347 State Proportionate Share		0.10%	0.10%	-	-	0.000000%	-	0.000000%
6741 BIG SKY SPECIAL EDUCATION COOP	7.90%	9.07%	0.10%	5,651	77,416	0.003165%	65,146	0.002670%
6741 State Proportionate Share		0.10%	0.10%	1,463	20,037	0.000819%	17,928	0.000735%
6709 BIGFORK CO WATER & SEWER	7.90%	9.07%	0.10%	41,902	574,043	0.023471%	586,895	0.024050%
6709 State Proportionate Share		0.10%	0.10%	10,845	148,569	0.006075%	161,503	0.006618%
6697 BILLINGS HOUSING AUTHORITY dba HomeFront	7.90%	9.07%	0.10%	149,092	2,042,488	0.083511%	1,946,382	0.079758%
6697 State Proportionate Share		0.10%	0.10%	38,815	531,744	0.021741%	538,446	0.022064%
7699 BITTERROOT PUBLIC LIBRARY	7.90%	9.07%	0.10%	30,582	418,961	0.017130%	406,119	0.016642%
7699 State Proportionate Share		0.10%	0.10%	7,976	109,261	0.004467%	112,578	0.004613%
6634 BITTERROOT CONSERVATION DISTRICT	7.90%	9.07%	0.10%	5,887	80,648	0.003297%	84,961	0.003482%
6634 State Proportionate Share		0.10%	0.10%	1,545	21,166	0.000865%	23,447	0.000961%
12138 Bitterroot Valley Community College	7.90%	9.07%	0.10%	1,314	17,997	0.000736%	26,555	0.001088%
12138 State Proportionate Share		0.10%	0.10%	342	4,689	0.000192%	7,329	0.000300%
6350 BITTERROOT VALLEY SEC	7.90%	9.07%	0.10%	1,336	18,308	0.000749%	18,675	0.000765%
6350 State Proportionate Share		0.10%	0.10%	394	5,399	0.000221%	5,853	0.000240%
10565 BROADWATER CONSERVATION DISTRICT	7.90%	9.07%	0.10%	1,965	26,917	0.001101%	22,387	0.000917%
10565 State Proportionate Share		0.10%	0.10%	511	6,994	0.000286%	6,293	0.000258%
6421 BUFFALO RAPIDS IRRI PROJECT 1	7.90%	9.07%	0.10%	21,068	288,624	0.011801%	271,768	0.011136%
6421 State Proportionate Share		0.10%	0.10%	5,453	74,700	0.003054%	74,789	0.003065%

**Employer 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, 2024				Net Pension Liability as of June 30, 2024		Net Pension Liability as of June 30, 2023	
	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>				\$ 178,528,637	\$ 2,445,762,401	100.000000%	\$ 2,440,353,916	100.000000%
<b>State (Non-Employer Contributing Entity)</b>				\$ 36,576,751	\$ 501,085,117	20.487890%	\$ 525,221,481	21.522349%
<b>Employer</b>								
6422 BUFFALO RAPIDS IRRI PROJECT 2	7.90%	9.07%	0.10%	24,370	333,860	0.013651%	355,590	0.014571%
6422 State Proportionate Share		0.10%	0.10%	6,343	86,892	0.003553%	98,355	0.004030%
6711 CABINET MOUNTAIN COOPERATIVE	7.90%	9.07%	0.10%	5,719	78,342	0.003203%	73,814	0.003025%
6711 State Proportionate Share		0.10%	0.10%	1,480	20,276	0.000829%	20,313	0.000832%
6727 CASCADE CONSERVATION DISTRICT	7.90%	9.07%	0.10%	10,434	142,942	0.005844%	126,217	0.005172%
6727 State Proportionate Share		0.10%	0.10%	2,807	38,451	0.001572%	34,743	0.001424%
6662 CENTER FOR MENTAL HEALTH	7.90%	9.07%	0.10%	792	10,845	0.000443%	57,955	0.002375%
6662 State Proportionate Share		0.10%	0.10%	205	2,807	0.000115%	15,949	0.000654%
6703 CENTRAL MONTANA LEARNING RESOURCE CTR	7.90%	9.07%	0.10%	1,470	20,145	0.000824%	40,739	0.001669%
6703 State Proportionate Share		0.10%	0.10%	435	5,962	0.000244%	11,998	0.000492%
6719 CENTRAL VALLEY FIRE DISTRICT	7.90%	9.07%	0.10%	19,634	268,973	0.010997%	294,511	0.012068%
6719 State Proportionate Share		0.10%	0.10%	5,081	69,613	0.002846%	81,047	0.003321%
6650 CHOUTEAU COUNTY CONSERVATION DIST	7.90%	9.07%	0.10%	1,495	20,487	0.000838%	19,745	0.000809%
6650 State Proportionate Share		0.10%	0.10%	387	5,303	0.000217%	5,434	0.000223%
6428 COLUMBUS RURAL FIRE DISTRICT #3	7.90%	9.07%	0.10%	17,004	232,943	0.009524%	224,094	0.009183%
6428 State Proportionate Share		0.10%	0.10%	4,401	60,297	0.002465%	61,668	0.002527%
6433 CORVALLIS COUNTY SEWER DISTRICT	7.90%	9.07%	0.10%	4,650	63,708	0.002605%	60,721	0.002488%
6433 State Proportionate Share		0.10%	0.10%	1,204	16,488	0.000674%	16,710	0.000685%
6707 Crown Hill	7.90%	9.07%	0.10%	4,378	59,977	0.002452%	58,115	0.002381%
6707 State Proportionate Share		0.10%	0.10%	1,133	15,523	0.000635%	15,992	0.000655%
6394 DALY DITCHES IRRIGATION DISTRICT	7.90%	9.07%	0.10%	8,421	115,364	0.004717%	65,462	0.002682%
6394 State Proportionate Share		0.10%	0.10%	2,320	31,776	0.001299%	20,222	0.000829%
6677 DAWSON COMMUNITY COLLEGE	7.90%	9.07%	0.10%	115,419	1,581,183	0.064650%	1,784,284	0.073116%
6677 State Proportionate Share		0.10%	0.10%	30,031	411,413	0.016821%	493,571	0.020225%
6686 DEER LODGE COUNTY HEAD START PROGRAM	7.90%	9.07%	0.10%	41,115	563,264	0.023030%	541,698	0.022197%
6686 State Proportionate Share		0.10%	0.10%	10,664	146,088	0.005973%	149,161	0.006112%
8514 Drummond School and Community Library District	7.90%	9.07%	0.10%	1,982	27,147	0.001110%	28,083	0.001151%
8514 State Proportionate Share		0.10%	0.10%	513	7,026	0.000287%	7,728	0.000317%
6389 DRY PRAIRIE RURAL WATER	7.90%	9.07%	0.10%	105,130	1,440,236	0.058887%	1,480,583	0.060671%
6389 State Proportionate Share		0.10%	0.10%	27,228	373,018	0.015252%	407,439	0.016696%
8715 DRY REDWATER REGIONAL WATER AUTHORITY	7.90%	9.07%	0.10%	10,609	145,333	0.005942%	149,469	0.006125%
8715 State Proportionate Share		0.10%	0.10%	2,746	37,613	0.001538%	41,132	0.001685%
6705 EASTERN YELLOWSTONE COUNTY SEC	7.90%	9.07%	0.10%	1,693	23,195	0.000948%	24,210	0.000992%
6705 State Proportionate Share		0.10%	0.10%	438	6,003	0.000245%	6,662	0.000273%
6750 FERGUS COUNTY CONSERVATION DIST	7.90%	9.07%	0.10%	2,727	37,357	0.001527%	34,412	0.001410%
6750 State Proportionate Share		0.10%	0.10%	706	9,668	0.000395%	9,470	0.000388%
6716 FLATHEAD CONSERVATION DISTRICT	7.90%	9.07%	0.10%	13,523	185,253	0.007574%	176,640	0.007238%
6716 State Proportionate Share		0.10%	0.10%	3,567	48,873	0.001998%	49,535	0.002030%
6708 FLATHEAD MUNICIPAL AIRPORT AUTHORITY	7.90%	9.07%	0.10%	241,382	3,306,825	0.135206%	2,856,988	0.117073%
6708 State Proportionate Share		0.10%	0.10%	62,868	861,263	0.035214%	791,110	0.032418%
6699 FLATHEAD SPECIAL EDUC COOP	7.90%	9.07%	0.10%	4,432	60,719	0.002483%	59,061	0.002420%
6699 State Proportionate Share		0.10%	0.10%	1,147	15,715	0.000643%	16,253	0.000666%
6676 FLATHEAD VALLEY COMMUNITY COLLEGE	7.90%	9.07%	0.10%	472,785	6,476,945	0.264823%	6,605,914	0.270695%
6676 State Proportionate Share		0.10%	0.10%	122,759	1,681,741	0.068761%	1,822,064	0.074664%
6638 FORT SHAW IRRIGATION DIST	7.90%	9.07%	0.10%	10,850	148,639	0.006077%	180,355	0.007391%
6638 State Proportionate Share		0.10%	0.10%	2,808	38,470	0.001573%	49,633	0.002034%
6414 FRENCHTOWN RURAL FIRE DISTRICT	7.90%	9.07%	0.10%	946	12,955	0.000530%	64,721	0.002652%
6414 State Proportionate Share		0.10%	0.10%	245	3,353	0.000137%	17,809	0.000730%
6682 GALLATIN AIRPORT AUTHORITY	7.90%	9.07%	0.10%	385,897	5,286,621	0.216154%	4,597,670	0.188402%
6682 State Proportionate Share		0.10%	0.10%	101,391	1,389,012	0.056793%	1,284,376	0.052631%

**Employer 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, 2024				Net Pension Liability as of June 30, 2024		Net Pension Liability as of June 30, 2023	
	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>				\$ 178,528,637	\$ 2,445,762,401	100.000000%	\$ 2,440,353,916	100.000000%
<b>State (Non-Employer Contributing Entity)</b>				\$ 36,576,751	\$ 501,085,117	20.487890%	\$ 525,221,481	21.522349%
<b>Employer</b>								
6736 GALLATIN CONSERVATION DISTRICT	7.90%	9.07%	0.10%	16,475	225,696	0.009228%	200,580	0.008219%
6736 State Proportionate Share		0.10%	0.10%	4,264	58,413	0.002388%	55,196	0.002262%
6702 GALLATIN-MADISON SEC	7.90%	9.07%	0.10%	5,900	80,823	0.003305%	74,417	0.003049%
6702 State Proportionate Share		0.10%	0.10%	1,527	20,918	0.000855%	20,479	0.000839%
6718 GARDINER - PARK COUNTY WATER DIST	7.90%	9.07%	0.10%	18,091	247,839	0.010133%	258,331	0.010586%
6718 State Proportionate Share		0.10%	0.10%	4,682	64,144	0.002623%	71,090	0.002913%
6691 GLASGOW IRRIGATION DISTRICT	7.90%	9.07%	0.10%	12,157	166,540	0.006809%	148,445	0.006083%
6691 State Proportionate Share		0.10%	0.10%	3,180	43,567	0.001781%	41,326	0.001693%
7276 GRANITE CO HOSPITAL & NURSING HOME	7.90%	9.07%	0.10%	182,777	2,503,965	0.102380%	2,408,102	0.098678%
7276 State Proportionate Share		0.10%	0.10%	47,797	654,798	0.026773%	668,833	0.027407%
6373 GRANITE CONSERVATION DISTRICT	7.90%	9.07%	0.10%	2,411	33,025	0.001350%	33,236	0.001362%
6373 State Proportionate Share		0.10%	0.10%	624	8,546	0.000349%	9,146	0.000375%
6717 GREAT DIVIDE EDUCATION SERVICES	7.90%	9.07%	0.10%	6,102	83,601	0.003418%	77,767	0.003187%
6717 State Proportionate Share		0.10%	0.10%	1,579	21,637	0.000885%	21,400	0.000877%
11990 GREAT FALLS HOUSING AUTHORITY	7.90%	9.07%	0.10%	85,717	1,174,289	0.048013%	1,189,336	0.048736%
11990 State Proportionate Share		0.10%	0.10%	22,237	304,638	0.012456%	328,065	0.013443%
6660 GREAT FALLS INT AIRPORT	7.90%	9.07%	0.10%	59,131	810,066	0.033121%	766,811	0.031422%
6660 State Proportionate Share		0.10%	0.10%	15,671	214,679	0.008778%	215,903	0.008847%
6641 GREENFIELDS IRRIGATION DIST	7.90%	9.07%	0.10%	91,877	1,258,667	0.051463%	1,335,988	0.054746%
6641 State Proportionate Share		0.10%	0.10%	23,779	325,755	0.013319%	367,638	0.015065%
6417 HEBGEN BASIN RURAL FD	7.90%	9.07%	0.10%	4,744	64,997	0.002658%	64,633	0.002649%
6417 State Proportionate Share		0.10%	0.10%	1,228	16,822	0.000688%	17,785	0.000729%
6663 HELENA HOUSING AUTHORITY	7.90%	9.07%	0.10%	114,712	1,571,507	0.064254%	1,369,820	0.056132%
6663 State Proportionate Share		0.10%	0.10%	29,941	410,185	0.016771%	380,355	0.015586%
6632 HELENA REGIONAL AIRPORT AUTH	7.90%	9.07%	0.10%	113,355	1,552,907	0.063494%	1,633,002	0.066917%
6632 State Proportionate Share		0.10%	0.10%	29,747	407,522	0.016662%	455,461	0.018664%
6685 HELENA VALLEY IRRIGATION DIST	7.90%	9.07%	0.10%	39,046	534,908	0.021871%	339,393	0.013908%
6685 State Proportionate Share		0.10%	0.10%	10,105	138,440	0.005660%	93,396	0.003827%
6664 HILL CO PUBLIC CEMETERY DIST	7.90%	9.07%	0.10%	8,924	122,257	0.004999%	96,446	0.003952%
6664 State Proportionate Share		0.10%	0.10%	2,310	31,642	0.001294%	26,998	0.001106%
6377 HINSDALE WATER & SEWER DISTRICT	7.90%	9.07%	0.10%	1,511	20,697	0.000846%	13,231	0.000542%
6377 State Proportionate Share		0.10%	0.10%	391	5,357	0.000219%	3,641	0.000149%
6631 HOUSING AUTHORITY OF ANACONDA	7.90%	9.07%	0.10%	37,051	507,584	0.020754%	529,279	0.021689%
6631 State Proportionate Share		0.10%	0.10%	9,589	131,367	0.005371%	145,647	0.005968%
6637 HOUSING AUTHORITY OF BUTTE	7.90%	9.07%	0.10%	67,745	928,075	0.037946%	998,383	0.040911%
6637 State Proportionate Share		0.10%	0.10%	17,607	241,213	0.009862%	275,689	0.011297%
6640 HOUSING AUTHORITY OF GLASGOW	7.90%	9.07%	0.10%	17,234	236,093	0.009653%	229,901	0.009421%
6640 State Proportionate Share		0.10%	0.10%	4,460	61,103	0.002498%	63,265	0.002592%
6746 HUMAN RESOURCES COUNCIL DIST XI	7.90%	9.07%	0.10%	147,176	2,016,252	0.082439%	1,747,570	0.071611%
6746 State Proportionate Share		0.10%	0.10%	38,526	527,785	0.021580%	484,689	0.019861%
6635 HUMAN RESOURCES COUNCIL DIST XII	7.90%	9.07%	0.10%	254,436	3,485,660	0.142518%	3,995,633	0.163732%
6635 State Proportionate Share		0.10%	0.10%	66,016	904,391	0.036978%	1,100,853	0.045110%
6425 HYALITE RFD	7.90%	9.07%	0.10%	2,443	33,474	0.001369%	30,633	0.001255%
6425 State Proportionate Share		0.10%	0.10%	632	8,663	0.000354%	8,430	0.000345%
6722 JUDITH BASIN CONSERVATION DIST	7.90%	9.07%	0.10%	1,780	24,383	0.000997%	25,482	0.001044%
6722 State Proportionate Share		0.10%	0.10%	461	6,310	0.000258%	7,012	0.000287%
12284 LAKE COUNTY CONSERVATION DISTRICT	7.90%	9.07%	0.10%	5,041	69,054	0.002823%	-	0.000000%
12284 State Proportionate Share		0.10%	0.10%	1,304	17,870	0.000731%	-	0.000000%
6738 LAKESIDE CO WATER & SEWER	7.90%	9.07%	0.10%	28,072	384,578	0.015724%	430,031	0.017622%
6738 State Proportionate Share		0.10%	0.10%	7,265	99,532	0.004070%	118,338	0.004849%

**Employer 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, 2024				Net Pension Liability as of June 30, 2024		Net Pension Liability as of June 30, 2023	
	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>				\$ 178,528,637	\$ 2,445,762,401	100.000000%	\$ 2,440,353,916	100.000000%
<b>State (Non-Employer Contributing Entity)</b>				\$ 36,576,751	\$ 501,085,117	20.487890%	\$ 525,221,481	21.522349%
<b>Employer</b>								
6357 LARCHMONT GOLF COURSE	7.90%	9.07%	0.10%	12,148	166,422	0.006804%	280,013	0.011474%
6357 State Proportionate Share		0.10%	0.10%	3,144	43,071	0.001761%	77,066	0.003158%
6358 LEWIS & CLARK CONSERVATION DIST	7.90%	9.07%	0.10%	10,061	137,831	0.005635%	96,600	0.003958%
6358 State Proportionate Share		0.10%	0.10%	2,604	35,672	0.001459%	26,888	0.001102%
6694 LEWIS & CLARK LIBRARY	7.90%	9.07%	0.10%	171,319	2,346,987	0.095961%	2,122,009	0.086955%
6694 State Proportionate Share		0.10%	0.10%	44,482	609,382	0.024916%	587,388	0.024070%
6372 LIBERTY CO CONSERVATION DISTRICT	7.90%	9.07%	0.10%	-	-	0.000000%	-	0.000000%
6372 State Proportionate Share		0.10%	0.10%	-	-	0.000000%	-	0.000000%
6397 LINCOLN CONSERVATION DISTRICT	7.90%	9.07%	0.10%	3,252	44,557	0.001822%	40,954	0.001678%
6397 State Proportionate Share		0.10%	0.10%	842	11,532	0.000471%	11,270	0.000462%
6729 LINCOLN COUNTY RURAL FIRE DIST	7.90%	9.07%	0.10%	11,969	163,973	0.006704%	156,149	0.006399%
6729 State Proportionate Share		0.10%	0.10%	3,098	42,439	0.001735%	42,971	0.001761%
6730 LOCKWOOD RURAL FIRE DIST 8	7.90%	9.07%	0.10%	6,652	91,130	0.003726%	77,710	0.003184%
6730 State Proportionate Share		0.10%	0.10%	1,722	23,585	0.000964%	21,385	0.000876%
6391 LOCKWOOD WATER & SEWER DISTRICT	7.90%	9.07%	0.10%	31,688	434,107	0.017749%	428,236	0.017548%
6391 State Proportionate Share		0.10%	0.10%	8,274	113,356	0.004635%	118,911	0.004873%
6430 MADISON CONSERVATION DISTRICT	7.90%	9.07%	0.10%	6,327	86,680	0.003544%	104,292	0.004274%
6430 State Proportionate Share		0.10%	0.10%	1,638	22,434	0.000917%	28,869	0.001183%
6355 MALTA CEMETERY DISTRICT	7.90%	9.07%	0.10%	4,007	54,890	0.002244%	56,509	0.002316%
6355 State Proportionate Share		0.10%	0.10%	1,037	14,206	0.000581%	15,551	0.000637%
6672 MALTA IRRIGATION DISTRICT	7.90%	9.07%	0.10%	44,459	609,068	0.024903%	565,700	0.023181%
6672 State Proportionate Share		0.10%	0.10%	11,506	157,633	0.006445%	155,671	0.006379%
9111 Meagher County Conservation District	7.90%	9.07%	0.10%	-	-	0.000000%	-	0.000000%
9111 State Proportionate Share		0.10%	0.10%	-	-	0.000000%	-	0.000000%
6396 MILES CITY HOUSING AUTHORITY	7.90%	9.07%	0.10%	527	7,223	0.000295%	-	0.000000%
6396 State Proportionate Share		0.10%	0.10%	136	1,869	0.000076%	-	0.000000%
6671 MILES COMMUNITY COLLEGE	7.90%	9.07%	0.10%	115,183	1,577,956	0.064518%	1,548,851	0.063468%
6671 State Proportionate Share		0.10%	0.10%	30,061	411,829	0.016838%	429,940	0.017618%
6419 MILK RIVER JBC	7.90%	9.07%	0.10%	13,256	181,603	0.007425%	182,212	0.007467%
6419 State Proportionate Share		0.10%	0.10%	3,431	47,000	0.001922%	50,142	0.002055%
6706 MISSOULA AREA SEC	7.90%	9.07%	0.10%	8,222	112,637	0.004605%	95,288	0.003905%
6706 State Proportionate Share		0.10%	0.10%	2,128	29,152	0.001192%	26,222	0.001075%
6700 MISSOULA COUNTY AIRPORT	7.90%	9.07%	0.10%	296,120	4,056,716	0.165867%	4,150,997	0.170098%
6700 State Proportionate Share		0.10%	0.10%	77,122	1,056,535	0.043199%	1,148,595	0.047067%
11782 MISSOULA IRRIGATION DISTRICT	7.90%	9.07%	0.10%	6,121	83,850	0.003428%	75,357	0.003088%
11782 State Proportionate Share		0.10%	0.10%	1,584	21,702	0.000887%	20,738	0.000850%
6661 MISSOULA RURAL FIRE DISTRICT	7.90%	9.07%	0.10%	25,433	348,419	0.014246%	324,979	0.013317%
6661 State Proportionate Share		0.10%	0.10%	6,586	90,225	0.003689%	89,535	0.003669%
6749 NO MONTANA JOINT REFUSE DISPOSAL DIST	7.90%	9.07%	0.10%	47,840	655,385	0.026797%	543,308	0.022263%
6749 State Proportionate Share		0.10%	0.10%	12,418	170,117	0.006956%	150,000	0.006147%
6714 NORTH CENTRAL LEARNING SEC	7.90%	9.07%	0.10%	4,029	55,198	0.002257%	68,240	0.002796%
6714 State Proportionate Share		0.10%	0.10%	1,043	14,285	0.000584%	18,779	0.000769%
6424 NORTH LAKE CO PUBLIC LIBRARY DIST	7.90%	9.07%	0.10%	15,724	215,417	0.008808%	235,511	0.009651%
6424 State Proportionate Share		0.10%	0.10%	4,171	57,136	0.002336%	66,186	0.002712%
6398 NORTH VALLEY PUBLIC LIBRARY	7.90%	9.07%	0.10%	21,393	293,078	0.011983%	280,034	0.011475%
6398 State Proportionate Share		0.10%	0.10%	5,541	75,906	0.003104%	77,092	0.003159%
6393 PABLO-LAKE COUNTY WATER & SEWER	7.90%	9.07%	0.10%	14,887	203,952	0.008339%	218,191	0.008941%
6393 State Proportionate Share		0.10%	0.10%	3,853	52,787	0.002158%	60,046	0.002461%
6386 PARK CO RURAL FIRE DISTRICT 1	7.90%	9.07%	0.10%	19,399	265,755	0.010866%	284,466	0.011657%
6386 State Proportionate Share		0.10%	0.10%	5,022	68,804	0.002813%	78,302	0.003209%

**Employer 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, 2024				Net Pension Liability as of June 30, 2024		Net Pension Liability as of June 30, 2023	
	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>				\$ 178,528,637	\$ 2,445,762,401	100.000000%	\$ 2,440,353,916	100.000000%
<b>State (Non-Employer Contributing Entity)</b>				\$ 36,576,751	\$ 501,085,117	20.487890%	\$ 525,221,481	21.522349%
<b>Employer</b>								
6407 PARK COUNTY SEC	7.90%	9.07%	0.10%	-	-	0.000000%	-	0.000000%
6407 State Proportionate Share		0.10%	0.10%	-	-	0.000000%	-	0.000000%
6383 PETROLEUM CO CONSERVATION DIST	7.90%	9.07%	0.10%	15,607	213,809	0.008742%	202,606	0.008302%
6383 State Proportionate Share		0.10%	0.10%	4,039	55,337	0.002263%	55,754	0.002285%
10576 PHILIPSBURG AREA COMMUNITY LIBRARY	7.90%	9.07%	0.10%	3,010	41,230	0.001686%	23,627	0.000968%
10576 State Proportionate Share		0.10%	0.10%	779	10,671	0.000436%	6,502	0.000266%
6404 PHILLIPS CONSERVATION DISTRICT	7.90%	9.07%	0.10%	-	-	0.000000%	-	0.000000%
6404 State Proportionate Share		0.10%	0.10%	-	-	0.000000%	-	0.000000%
6674 PONDERA CO CANAL & RESERVOIR	7.90%	9.07%	0.10%	67,372	922,965	0.037737%	633,061	0.025941%
6674 State Proportionate Share		0.10%	0.10%	17,542	240,320	0.009826%	176,311	0.007225%
6723 PONDERA COUNTY CEMETERY DIST 2	7.90%	9.07%	0.10%	4,374	59,918	0.002450%	58,279	0.002388%
6723 State Proportionate Share		0.10%	0.10%	1,132	15,507	0.000634%	16,037	0.000657%
9854 PONDERA REGIONAL PORT AUTHORITY	7.90%	9.07%	0.10%	5,004	68,557	0.002803%	50,607	0.002074%
9854 State Proportionate Share		0.10%	0.10%	1,295	17,743	0.000725%	13,927	0.000571%
6733 PORT OF MONTANA - PORT AUTHORITY	7.90%	9.07%	0.10%	23,456	321,330	0.013138%	269,771	0.011055%
6733 State Proportionate Share		0.10%	0.10%	6,070	83,162	0.003400%	74,238	0.003042%
6679 PRAIRIE COUNTY HOSPITAL DISTRICT	7.90%	9.07%	0.10%	117,991	1,616,420	0.066091%	1,498,358	0.061399%
6679 State Proportionate Share		0.10%	0.10%	30,698	420,555	0.017195%	414,377	0.016980%
6737 PRAIRIE VIEW SPECIAL SERVICES COOP	7.90%	9.07%	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%	9.07%	0.10%	3,526	48,310	0.001975%	48,618	0.001992%
7277 State Proportionate Share		0.10%	0.10%	953	13,053	0.000534%	13,985	0.000573%
6415 RAE WATER AND SEWER DISTRICT	7.90%	9.07%	0.10%	26,232	359,368	0.014694%	494,804	0.020276%
6415 State Proportionate Share		0.10%	0.10%	6,789	93,008	0.003803%	136,163	0.005580%
7688 RED LODGE RURAL FIRE DISTRICT 7	7.90%	9.07%	0.10%	29,329	401,800	0.016428%	367,818	0.015072%
7688 State Proportionate Share		0.10%	0.10%	7,604	104,170	0.004259%	101,217	0.004148%
6673 RICHLAND CO HOUSING AUTHORITY	7.90%	9.07%	0.10%	42,424	581,190	0.023763%	649,860	0.026630%
6673 State Proportionate Share		0.10%	0.10%	11,038	151,218	0.006183%	180,448	0.007394%
7682 RONAN LIBRARY DISTRICT	7.90%	9.07%	0.10%	11,239	153,969	0.006295%	154,973	0.006350%
7682 State Proportionate Share		0.10%	0.10%	2,909	39,848	0.001629%	42,645	0.001748%
6352 ROUNDUP COMMUNITY LIBRARY	7.90%	9.07%	0.10%	1,284	17,597	0.000719%	17,539	0.000719%
6352 State Proportionate Share		0.10%	0.10%	332	4,554	0.000186%	4,826	0.000198%
6388 SEELEY LAKE MISSOULA CO WATER DISTRICT	7.90%	9.07%	0.10%	12,332	168,943	0.006908%	170,137	0.006972%
6388 State Proportionate Share		0.10%	0.10%	3,246	44,465	0.001818%	47,525	0.001947%
7694 SEELEY LAKE RURAL FIRE DISTRICT	7.90%	9.07%	0.10%	3,092	42,364	0.001732%	40,359	0.001654%
7694 State Proportionate Share		0.10%	0.10%	800	10,966	0.000448%	11,105	0.000455%
6413 SHERIDAN DANIELS SEC	7.90%	9.07%	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%	9.07%	0.10%	16,492	225,938	0.009238%	221,147	0.009062%
6735 State Proportionate Share		0.10%	0.10%	4,326	59,263	0.002423%	61,691	0.002528%
9213 SOMERS COUNTY WATER & SEWER DISTRICT	7.90%	9.07%	0.10%	2,728	37,371	0.001528%	37,423	0.001534%
9213 State Proportionate Share		0.10%	0.10%	775	10,615	0.000434%	11,251	0.000461%
6734 TETON COUNTY CONSERVATION DIST	7.90%	9.07%	0.10%	1,779	24,369	0.000996%	22,650	0.000928%
6734 State Proportionate Share		0.10%	0.10%	460	6,307	0.000258%	6,233	0.000255%
6344 UPPER MUSSELSHELL CONSERVATION DIST	7.90%	9.07%	0.10%	2,101	28,784	0.001177%	25,106	0.001029%
6344 State Proportionate Share		0.10%	0.10%	544	7,450	0.000305%	6,909	0.000283%
6345 URBAN TRANS DIST/DAWSON CO	7.90%	9.07%	0.10%	15,322	209,900	0.008582%	195,931	0.008029%
6345 State Proportionate Share		0.10%	0.10%	3,965	54,324	0.002221%	53,918	0.002209%
6387 VALLEY COUNTY CONSERVATION DISTRICT	7.90%	9.07%	0.10%	1,490	20,412	0.000835%	7,208	0.000295%
6387 State Proportionate Share		0.10%	0.10%	386	5,283	0.000216%	1,983	0.000081%

**Employer 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, 2024				Net Pension Liability as of June 30, 2024		Net Pension Liability as of June 30, 2023	
	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>				\$ 178,528,637	\$ 2,445,762,401	100.000000%	\$ 2,440,353,916	100.000000%
<b>State (Non-Employer Contributing Entity)</b>				\$ 36,576,751	\$ 501,085,117	20.487890%	\$ 525,221,481	21.522349%
<b><u>Employer</u></b>								
6726 VICTOR WATER & SEWER	7.90%	9.07%	0.10%	4,416	60,498	0.002474%	65,780	0.002696%
6726 State Proportionate Share		0.10%	0.10%	1,143	15,658	0.000640%	18,102	0.000742%
6669 WHITEFISH HOUSING AUTHORITY	7.90%	9.07%	0.10%	10,440	143,028	0.005848%	156,133	0.006398%
6669 State Proportionate Share		0.10%	0.10%	2,702	37,018	0.001514%	42,966	0.001761%
6361 YELLOWSTONE CITY-COUNTY HEALTH DEPT	7.90%	9.07%	0.10%	1,632,107	22,359,142	0.914199%	23,518,359	0.963727%
6361 State Proportionate Share		0.10%	0.10%	430,630	5,899,435	0.241210%	6,587,766	0.269951%
6698 YELLOWSTONE WEST CARBON SEC	7.90%	9.07%	0.10%	9,930	136,030	0.005562%	137,386	0.005630%
6698 State Proportionate Share		0.10%	0.10%	2,570	35,206	0.001439%	37,805	0.001549%
6608 BEAVERHEAD COUNTY HIGH SCHOOL	7.90%	8.80%	0.37%	64,569	884,573	0.036168%	876,144	0.035902%
6608 State Proportionate Share		0.37%	0.37%	18,575	254,474	0.010405%	266,619	0.010925%
6354 BIG SKY SCHOOL DISTRICT #72	7.90%	8.80%	0.37%	75,118	1,029,083	0.042076%	936,396	0.038371%
6354 State Proportionate Share		0.37%	0.37%	22,021	301,673	0.012335%	287,562	0.011784%
11464 CARDWELL SCHOOL DISTRICT	7.90%	8.80%	0.37%	4,975	68,158	0.002787%	34,771	0.001425%
11464 State Proportionate Share		0.37%	0.37%	1,426	19,542	0.000799%	10,548	0.000432%
6760 GREAT FALLS PUBLIC SCHOOLS	7.90%	8.80%	0.37%	971,574	13,310,135	0.544212%	13,302,216	0.545094%
6760 State Proportionate Share		0.37%	0.37%	279,319	3,826,541	0.156456%	4,044,562	0.165737%
6910 HAVRE PUBLIC SCHOOLS	7.90%	8.80%	0.37%	217,274	2,976,561	0.121703%	3,007,660	0.123247%
6910 State Proportionate Share		0.37%	0.37%	63,461	869,382	0.035546%	927,340	0.038000%
6625 JEFFERSON COUNTY HIGH SCHOOL	7.90%	8.80%	0.37%	21,919	300,285	0.012278%	277,326	0.011364%
6625 State Proportionate Share		0.37%	0.37%	6,401	87,694	0.003586%	86,252	0.003534%
6624 JORDAN PUBLIC SCHOOLS	7.90%	8.80%	0.37%	20,332	278,533	0.011388%	280,583	0.011498%
6624 State Proportionate Share		0.37%	0.37%	5,829	79,861	0.003265%	85,117	0.003488%
6375 JUDITH GAP SCHOOL	7.90%	8.80%	0.37%	16,956	232,292	0.009498%	224,983	0.009219%
6375 State Proportionate Share		0.37%	0.37%	4,862	66,602	0.002723%	68,251	0.002797%
10734 KINSEY SCHOOL DISTRICT #63	7.90%	8.80%	0.37%	3,438	47,098	0.001926%	48,186	0.001975%
10734 State Proportionate Share		0.37%	0.37%	986	13,505	0.000552%	14,618	0.000599%
6944 LAVINA K-12	7.90%	8.80%	0.37%	14,757	202,162	0.008266%	224,260	0.009190%
6944 State Proportionate Share		0.37%	0.37%	4,231	57,964	0.002370%	68,031	0.002788%
10132 LIBERTY SCHOOL DISTRICT 10	7.90%	8.80%	0.37%	5,530	75,764	0.003098%	63,694	0.002610%
10132 State Proportionate Share		0.37%	0.37%	1,586	21,723	0.000888%	19,322	0.000792%
12133 McCormick School District 15	7.90%	8.80%	0.37%	3,713	50,868	0.002080%	-	0.000000%
12133 State Proportionate Share		0.37%	0.37%	1,065	14,585	0.000596%	-	0.000000%
7692 OVANDO ELEMENTARY SCHOOL DISTRICT 11	7.90%	8.80%	0.37%	4,152	56,883	0.002326%	23,055	0.000945%
7692 State Proportionate Share		0.37%	0.37%	1,191	16,310	0.000667%	6,995	0.000287%
6628 POWDER RIVER COUNTY HIGH SCHOOL	7.90%	8.80%	0.37%	29,631	405,934	0.016597%	487,247	0.019966%
6628 State Proportionate Share		0.37%	0.37%	8,662	118,662	0.004852%	147,810	0.006057%
6629 POWELL COUNTY HIGH SCHOOL	7.90%	8.80%	0.37%	11,432	156,614	0.006403%	186,281	0.007633%
6629 State Proportionate Share		0.37%	0.37%	3,567	48,864	0.001998%	60,402	0.002475%
12134 Rau Elementary School SD 21	7.90%	8.80%	0.37%	12,660	173,433	0.007091%	209,073	0.008567%
12134 State Proportionate Share		0.37%	0.37%	3,630	49,727	0.002033%	63,423	0.002599%
6781 SCHOOL DISTRICT 1 & 7 - HYSHAM	7.90%	8.80%	0.37%	9,876	135,295	0.005532%	125,453	0.005141%
6781 State Proportionate Share		0.37%	0.37%	2,952	40,446	0.001654%	40,255	0.001650%
6861 SCHOOL DISTRICT 1 & 7 - TOWNSEND	7.90%	8.80%	0.37%	60,229	825,117	0.033737%	863,919	0.035401%
6861 State Proportionate Share		0.37%	0.37%	17,503	239,788	0.009804%	264,259	0.010829%
6751 SCHOOL DISTRICT 1 - BIG TIMBER	7.90%	8.80%	0.37%	18,637	255,317	0.010439%	244,590	0.010023%
6751 State Proportionate Share		0.37%	0.37%	5,573	76,341	0.003121%	77,359	0.003170%
6752 SCHOOL DISTRICT 1 - BUTTE	7.90%	8.80%	0.37%	428,668	5,872,554	0.240111%	5,961,120	0.244273%
6752 State Proportionate Share		0.37%	0.37%	125,326	1,716,910	0.070199%	1,836,545	0.075257%
6753 SCHOOL DISTRICT 1 - CHOTEAU	7.90%	8.80%	0.37%	47,901	656,225	0.026831%	625,665	0.025638%
6753 State Proportionate Share		0.37%	0.37%	13,741	188,241	0.007697%	189,835	0.007779%



**Employer 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, 2024				Net Pension Liability as of June 30, 2024		Net Pension Liability as of June 30, 2023	
	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>				\$ 178,528,637	\$ 2,445,762,401	100.000000%	\$ 2,440,353,916	100.000000%
<b>State (Non-Employer Contributing Entity)</b>				\$ 36,576,751	\$ 501,085,117	20.487890%	\$ 525,221,481	21.522349%
<b>Employer</b>								
6754 SCHOOL DISTRICT 1 - CIRCLE	7.90%	8.80%	0.37%	23,657	324,095	0.013251%	354,504	0.014527%
6754 State Proportionate Share		0.37%	0.37%	6,783	92,925	0.003799%	107,540	0.004407%
6755 SCHOOL DISTRICT 1 - CLANCY	7.90%	8.80%	0.37%	37,187	509,447	0.020830%	508,084	0.020820%
6755 State Proportionate Share		0.37%	0.37%	10,788	147,786	0.006043%	156,912	0.006430%
6756 SCHOOL DISTRICT 1 - CORVALLIS	7.90%	8.80%	0.37%	112,582	1,542,329	0.063061%	1,570,852	0.064370%
6756 State Proportionate Share		0.37%	0.37%	32,975	451,744	0.018470%	484,680	0.019861%
6757 SCHOOL DISTRICT 1 - DEER LODGE	7.90%	8.80%	0.37%	52,125	714,090	0.029197%	636,864	0.026097%
6757 State Proportionate Share		0.37%	0.37%	15,103	206,903	0.008460%	195,143	0.007997%
6342 SCHOOL DISTRICT 1 - FORT BENTON	7.90%	8.80%	0.37%	42,836	586,828	0.023994%	553,140	0.022666%
6342 State Proportionate Share		0.37%	0.37%	12,282	168,256	0.006880%	167,832	0.006877%
6758 SCHOOL DISTRICT 1 - GLASGOW	7.90%	8.80%	0.37%	98,402	1,348,068	0.055119%	1,442,376	0.059105%
6758 State Proportionate Share		0.37%	0.37%	28,373	388,695	0.015893%	439,841	0.018024%
6759 SCHOOL DISTRICT 1 - GLEN DIVE	7.90%	8.80%	0.37%	116,562	1,596,841	0.065290%	1,668,517	0.068372%
6759 State Proportionate Share		0.37%	0.37%	33,806	463,126	0.018936%	511,749	0.020970%
6778 SCHOOL DISTRICT 1 - HEART BUTTE	7.90%	8.80%	0.37%	36,585	501,204	0.020493%	466,842	0.019130%
6778 State Proportionate Share		0.37%	0.37%	10,570	144,800	0.005920%	143,597	0.005884%
6761 SCHOOL DISTRICT 1 - HELENA	7.90%	8.80%	0.37%	661,311	9,059,663	0.370423%	9,637,753	0.394933%
6761 State Proportionate Share		0.37%	0.37%	191,223	2,619,668	0.107110%	2,939,721	0.120463%
6771 SCHOOL DISTRICT 1 - LEWISTOWN	7.90%	8.80%	0.37%	165,518	2,267,520	0.092712%	2,345,818	0.096126%
6771 State Proportionate Share		0.37%	0.37%	48,139	659,489	0.026965%	719,186	0.029471%
6772 SCHOOL DISTRICT 1 - MILES CITY	7.90%	8.80%	0.37%	97,145	1,330,847	0.054414%	1,489,901	0.061053%
6772 State Proportionate Share		0.37%	0.37%	28,107	385,054	0.015744%	455,451	0.018663%
6773 SCHOOL DISTRICT 1 - MISSOULA	7.90%	8.80%	0.37%	903,849	12,382,328	0.506277%	12,594,169	0.516080%
6773 State Proportionate Share		0.37%	0.37%	260,815	3,573,050	0.146091%	3,844,758	0.157549%
6775 SCHOOL DISTRICT 1 - PHILIPSBURG	7.90%	8.80%	0.37%	25,397	347,924	0.014226%	431,346	0.017676%
6775 State Proportionate Share		0.37%	0.37%	7,365	100,901	0.004126%	132,531	0.005431%
6774 SCHOOL DISTRICT 1 - PLAINS	7.90%	8.80%	0.37%	45,355	621,348	0.025405%	601,525	0.024649%
6774 State Proportionate Share		0.37%	0.37%	13,041	178,659	0.007305%	182,917	0.007496%
6776 SCHOOL DISTRICT 1 - RED LODGE	7.90%	8.80%	0.37%	46,032	630,614	0.025784%	630,631	0.025842%
6776 State Proportionate Share		0.37%	0.37%	13,468	184,510	0.007544%	194,688	0.007978%
6777 SCHOOL DISTRICT 1 - SCOBAY	7.90%	8.80%	0.37%	17,099	234,243	0.009577%	277,288	0.011363%
6777 State Proportionate Share		0.37%	0.37%	5,544	75,951	0.003105%	94,059	0.003854%
6983 SCHOOL DISTRICT 1 - TROY	7.90%	8.80%	0.37%	70,966	972,197	0.039750%	763,969	0.031306%
6983 State Proportionate Share		0.37%	0.37%	20,474	280,489	0.011468%	233,142	0.009554%
6883 SCHOOL DISTRICT 10 - ANACONDA	7.90%	8.80%	0.37%	89,561	1,226,946	0.050166%	1,432,086	0.058684%
6883 State Proportionate Share		0.37%	0.37%	25,684	351,853	0.014386%	434,854	0.017819%
6995 SCHOOL DISTRICT 10 - CAYUSE	7.90%	8.80%	0.37%	26,445	362,281	0.014813%	316,478	0.012969%
6995 State Proportionate Share		0.37%	0.37%	7,582	103,873	0.004247%	98,190	0.004024%
6884 SCHOOL DISTRICT 10 - CHINOOK	7.90%	8.80%	0.37%	41,571	569,504	0.023285%	596,560	0.024466%
6884 State Proportionate Share		0.37%	0.37%	11,983	164,168	0.006712%	180,987	0.007416%
6885 SCHOOL DISTRICT 10 - CONRAD	7.90%	8.80%	0.37%	47,462	650,213	0.026585%	765,394	0.031364%
6885 State Proportionate Share		0.37%	0.37%	13,685	187,485	0.007666%	233,137	0.009553%
6886 SCHOOL DISTRICT 10 - DILLON	7.90%	8.80%	0.37%	43,979	602,490	0.024634%	631,779	0.025889%
6886 State Proportionate Share		0.37%	0.37%	12,998	178,066	0.007281%	196,859	0.008067%
6887 SCHOOL DISTRICT 10 - NOXON	7.90%	8.80%	0.37%	19,206	263,112	0.010758%	257,910	0.010569%
6887 State Proportionate Share		0.37%	0.37%	5,524	75,670	0.003094%	78,429	0.003214%
6363 SCHOOL DISTRICT 104 - SPRING CREEK	7.90%	8.80%	0.37%	583	7,994	0.000327%	8,402	0.000344%
6363 State Proportionate Share		0.37%	0.37%	167	2,293	0.000094%	2,550	0.000104%
6982 SCHOOL DISTRICT 11 & 2 - DRUMMOND	7.90%	8.80%	0.37%	19,914	272,818	0.011155%	340,173	0.013940%
6982 State Proportionate Share		0.37%	0.37%	5,888	80,665	0.003298%	103,900	0.004258%



**Employer 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, 2024				Net Pension Liability as of June 30, 2024		Net Pension Liability as of June 30, 2023	
	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>				\$ 178,528,637	\$ 2,445,762,401	100.000000%	\$ 2,440,353,916	100.000000%
<b>State (Non-Employer Contributing Entity)</b>				\$ 36,576,751	\$ 501,085,117	20.487890%	\$ 525,221,481	21.522349%
<b>Employer</b>								
6362 SCHOOL DISTRICT 11 - BRORSON	7.90%	8.80%	0.37%	2,102	28,803	0.001178%	31,025	0.001271%
6362 State Proportionate Share		0.37%	0.37%	603	8,258	0.000338%	9,412	0.000386%
6889 SCHOOL DISTRICT 11 - POTOMAC	7.90%	8.80%	0.37%	11,715	160,493	0.006562%	150,004	0.006147%
6889 State Proportionate Share		0.37%	0.37%	3,359	46,017	0.001881%	45,504	0.001865%
6412 SCHOOL DISTRICT 11 - WISE RIVER	7.90%	8.80%	0.37%	2,078	28,461	0.001164%	23,724	0.000972%
6412 State Proportionate Share		0.37%	0.37%	596	8,161	0.000334%	7,197	0.000295%
7026 SCHOOL DISTRICT 115 - WINIFRED	7.90%	8.80%	0.37%	19,776	270,921	0.011077%	278,699	0.011420%
7026 State Proportionate Share		0.37%	0.37%	5,670	77,679	0.003176%	84,546	0.003464%
6891 SCHOOL DISTRICT 12 - BAKER	7.90%	8.80%	0.37%	55,613	761,872	0.031151%	835,791	0.034249%
6891 State Proportionate Share		0.37%	0.37%	16,093	220,464	0.009014%	255,600	0.010474%
6893 SCHOOL DISTRICT 12 - HARLEM	7.90%	8.80%	0.37%	96,631	1,323,801	0.054126%	1,240,937	0.050851%
6893 State Proportionate Share		0.37%	0.37%	27,706	379,563	0.015519%	376,469	0.015427%
6406 SCHOOL DISTRICT 12 - HAVRE	7.90%	8.80%	0.37%	2,352	32,226	0.001318%	38,713	0.001586%
6406 State Proportionate Share		0.37%	0.37%	674	9,240	0.000378%	11,744	0.000481%
6890 SCHOOL DISTRICT 12 - LIMA	7.90%	8.80%	0.37%	6,861	93,993	0.003843%	100,881	0.004134%
6890 State Proportionate Share		0.37%	0.37%	2,282	31,267	0.001278%	33,607	0.001377%
6895 SCHOOL DISTRICT 12 - ROSEBUD	7.90%	8.80%	0.37%	13,678	187,386	0.007662%	149,514	0.006127%
6895 State Proportionate Share		0.37%	0.37%	3,922	53,727	0.002197%	45,355	0.001859%
6896 SCHOOL DISTRICT 12 - SACO	7.90%	8.80%	0.37%	18,058	247,380	0.010115%	253,707	0.010396%
6896 State Proportionate Share		0.37%	0.37%	5,248	71,901	0.002940%	77,958	0.003195%
6897 SCHOOL DISTRICT 12 - STANFORD	7.90%	8.80%	0.37%	20,433	279,924	0.011445%	312,832	0.012819%
6897 State Proportionate Share		0.37%	0.37%	5,859	80,259	0.003282%	94,900	0.003889%
6340 SCHOOL DISTRICT 12 12 - MOLT	7.90%	8.80%	0.37%	455	6,235	0.000255%	6,553	0.000269%
6340 State Proportionate Share		0.37%	0.37%	131	1,788	0.000073%	1,988	0.000081%
6892 SCHOOL DISTRICT 13 - BOX ELDER	7.90%	8.80%	0.37%	114,961	1,574,914	0.064394%	1,544,948	0.063308%
6892 State Proportionate Share		0.37%	0.37%	33,236	455,317	0.018617%	473,048	0.019384%
6901 SCHOOL DISTRICT 13 - EUREKA	7.90%	8.80%	0.37%	67,837	929,342	0.037998%	975,278	0.039965%
6901 State Proportionate Share		0.37%	0.37%	19,596	268,452	0.010976%	298,698	0.012240%
6349 SCHOOL DISTRICT 13 - FISHTAIL	7.90%	8.80%	0.37%	1,218	16,689	0.000682%	17,407	0.000713%
6349 State Proportionate Share		0.37%	0.37%	437	5,990	0.000245%	6,436	0.000264%
6894 SCHOOL DISTRICT 13 - LONE ROCK	7.90%	8.80%	0.37%	19,352	265,107	0.010839%	238,343	0.009767%
6894 State Proportionate Share		0.37%	0.37%	5,548	76,011	0.003108%	72,776	0.002982%
6903 SCHOOL DISTRICT 13 - NASHUA	7.90%	8.80%	0.37%	17,711	242,637	0.009921%	257,297	0.010543%
6903 State Proportionate Share		0.37%	0.37%	5,153	70,598	0.002887%	79,416	0.003254%
6898 SCHOOL DISTRICT 14 - BONNER	7.90%	8.80%	0.37%	32,416	444,091	0.018158%	445,287	0.018247%
6898 State Proportionate Share		0.37%	0.37%	9,294	127,330	0.005206%	135,681	0.005560%
7273 SCHOOL DISTRICT 14 - FORTINE	7.90%	8.80%	0.37%	12,593	172,521	0.007054%	109,330	0.004480%
7273 State Proportionate Share		0.37%	0.37%	3,611	49,465	0.002022%	33,167	0.001359%
6900 SCHOOL DISTRICT 14 - HOT SPRINGS	7.90%	8.80%	0.37%	24,341	333,463	0.013634%	395,970	0.016226%
6900 State Proportionate Share		0.37%	0.37%	6,979	95,611	0.003909%	120,119	0.004922%
6906 SCHOOL DISTRICT 14 - MALTA	7.90%	8.80%	0.37%	51,875	710,670	0.029057%	652,783	0.026750%
6906 State Proportionate Share		0.37%	0.37%	14,972	205,115	0.008387%	199,397	0.008171%
6992 SCHOOL DISTRICT 14 - SHELBY	7.90%	8.80%	0.37%	77,915	1,067,402	0.043643%	1,067,624	0.043749%
6992 State Proportionate Share		0.37%	0.37%	22,340	306,045	0.012513%	323,872	0.013272%
6881 SCHOOL DISTRICT 15 HELENA FLATS- KALISPELL	7.90%	8.80%	0.37%	16,798	230,120	0.009409%	278,033	0.011393%
6881 State Proportionate Share		0.37%	0.37%	4,897	67,082	0.002743%	84,343	0.003456%
6904 SCHOOL DISTRICT 15 & 17 - WILLOW CREEK	7.90%	8.80%	0.37%	12,128	166,143	0.006793%	190,632	0.007812%
6904 State Proportionate Share		0.37%	0.37%	3,477	47,636	0.001948%	57,829	0.002370%
6905 SCHOOL DISTRICT 15 & 6 - FLO-CARLTON	7.90%	8.80%	0.37%	55,677	762,750	0.031187%	896,696	0.036744%
6905 State Proportionate Share		0.37%	0.37%	16,208	222,047	0.009079%	274,786	0.011260%

**Employer 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, 2024				Net Pension Liability as of June 30, 2024		Net Pension Liability as of June 30, 2023	
	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>				\$ 178,528,637	\$ 2,445,762,401	100.000000%	\$ 2,440,353,916	100.000000%
<b>State (Non-Employer Contributing Entity)</b>				\$ 36,576,751	\$ 501,085,117	20.487890%	\$ 525,221,481	21.522349%
<b>Employer</b>								
6907 SCHOOL DISTRICT 15 - CUSTER	7.90%	8.80%	0.37%	12,835	175,827	0.007189%	183,171	0.007506%
6907 State Proportionate Share		0.37%	0.37%	3,963	54,295	0.002220%	59,461	0.002437%
6908 SCHOOL DISTRICT 15 - CUT BANK	7.90%	8.80%	0.37%	104,634	1,433,440	0.058609%	1,506,969	0.061752%
6908 State Proportionate Share		0.37%	0.37%	30,984	424,463	0.017355%	471,651	0.019327%
6909 SCHOOL DISTRICT 15 - EKALAKA	7.90%	8.80%	0.37%	30,769	421,519	0.017235%	473,480	0.019402%
6909 State Proportionate Share		0.37%	0.37%	9,166	125,572	0.005134%	149,573	0.006129%
6973 SCHOOL DISTRICT 159 - WINNETT	7.90%	8.80%	0.37%	14,785	202,541	0.008281%	190,593	0.007810%
6973 State Proportionate Share		0.37%	0.37%	4,315	59,118	0.002417%	58,838	0.002411%
6882 SCHOOL DISTRICT 16 - HARLOWTON	7.90%	8.80%	0.37%	39,905	546,679	0.022352%	483,821	0.019826%
6882 State Proportionate Share		0.37%	0.37%	11,468	157,111	0.006424%	149,088	0.006109%
6911 SCHOOL DISTRICT 17 - CULBERTSON	7.90%	8.80%	0.37%	42,205	578,186	0.023640%	525,606	0.021538%
6911 State Proportionate Share		0.37%	0.37%	12,101	165,777	0.006778%	159,445	0.006534%
6365 SCHOOL DISTRICT 17 - MORIN	7.90%	8.80%	0.37%	2,258	30,930	0.001265%	35,428	0.001452%
6365 State Proportionate Share		0.37%	0.37%	830	11,366	0.000465%	13,327	0.000546%
6912 SCHOOL DISTRICT 17 H - HARDIN	7.90%	8.80%	0.37%	252,501	3,459,155	0.141435%	3,702,236	0.151709%
6912 State Proportionate Share		0.37%	0.37%	72,849	997,993	0.040805%	1,129,163	0.046270%
6913 SCHOOL DISTRICT 18 - VALIER	7.90%	8.80%	0.37%	28,002	383,619	0.015685%	373,818	0.015318%
6913 State Proportionate Share		0.37%	0.37%	8,029	109,992	0.004497%	113,401	0.004647%
6380 SCHOOL DISTRICT 18 - WOODMAN	7.90%	8.80%	0.37%	4,321	59,197	0.002420%	73,327	0.003005%
6380 State Proportionate Share		0.37%	0.37%	1,239	16,973	0.000694%	22,244	0.000912%
6977 SCHOOL DISTRICT 19 - COLSTRIP	7.90%	8.80%	0.37%	121,503	1,664,536	0.068058%	1,763,746	0.072274%
6977 State Proportionate Share		0.37%	0.37%	35,049	480,155	0.019632%	538,852	0.022081%
6787 SCHOOL DISTRICT 2 - BRIDGER	7.90%	8.80%	0.37%	30,437	416,979	0.017049%	415,352	0.017020%
6787 State Proportionate Share		0.37%	0.37%	8,891	121,798	0.004980%	127,971	0.005244%
6784 SCHOOL DISTRICT 2 & 11 - BIG SANDY	7.90%	8.80%	0.37%	29,574	405,145	0.016565%	465,733	0.019085%
6784 State Proportionate Share		0.37%	0.37%	8,479	116,163	0.004750%	141,283	0.005789%
6979 SCHOOL DISTRICT 2 & 3 - PRYOR	7.90%	8.80%	0.37%	59,132	810,088	0.033122%	759,399	0.031118%
6979 State Proportionate Share		0.37%	0.37%	16,954	232,267	0.009497%	230,368	0.009440%
6785 SCHOOL DISTRICT 2 - ALBERTON	7.90%	8.80%	0.37%	24,896	341,059	0.013945%	299,708	0.012281%
6785 State Proportionate Share		0.37%	0.37%	7,250	99,318	0.004061%	90,960	0.003727%
6782 SCHOOL DISTRICT 2 - ALDER	7.90%	8.80%	0.37%	4,521	61,937	0.002532%	49,092	0.002012%
6782 State Proportionate Share		0.37%	0.37%	1,296	17,759	0.000726%	14,893	0.000610%
6786 SCHOOL DISTRICT 2 - BILLINGS	7.90%	8.80%	0.37%	1,310,287	17,950,351	0.733937%	18,374,147	0.752930%
6786 State Proportionate Share		0.37%	0.37%	379,453	5,198,330	0.212544%	5,634,526	0.230890%
6796 SCHOOL DISTRICT 2 - DEER PARK	7.90%	8.80%	0.37%	13,270	181,789	0.007433%	174,874	0.007166%
6796 State Proportionate Share		0.37%	0.37%	3,805	52,123	0.002131%	53,049	0.002174%
6789 SCHOOL DISTRICT 2 - DODSON	7.90%	8.80%	0.37%	20,388	279,303	0.011420%	281,518	0.011536%
6789 State Proportionate Share		0.37%	0.37%	5,846	80,083	0.003274%	87,090	0.003569%
7059 SCHOOL DISTRICT 2 - DUPUYER	7.90%	8.80%	0.37%	3,233	44,297	0.001811%	46,800	0.001918%
7059 State Proportionate Share		0.37%	0.37%	927	12,700	0.000519%	14,197	0.000582%
6783 SCHOOL DISTRICT 2 - FRAZER	7.90%	8.80%	0.37%	40,076	549,022	0.022448%	610,364	0.025011%
6783 State Proportionate Share		0.37%	0.37%	11,499	157,534	0.006441%	185,839	0.007615%
6794 SCHOOL DISTRICT 2 - STEVENSVILLE	7.90%	8.80%	0.37%	87,747	1,202,094	0.049150%	1,282,863	0.052569%
6794 State Proportionate Share		0.37%	0.37%	25,323	346,915	0.014184%	391,531	0.016044%
6792 SCHOOL DISTRICT 2 - SUNBURST	7.90%	8.80%	0.37%	29,989	410,829	0.016798%	324,813	0.013310%
6792 State Proportionate Share		0.37%	0.37%	8,802	120,583	0.004930%	101,362	0.004154%
6793 SCHOOL DISTRICT 2 - THOMPSON FALLS	7.90%	8.80%	0.37%	46,331	634,707	0.025951%	619,519	0.025386%
6793 State Proportionate Share		0.37%	0.37%	13,284	181,983	0.007441%	187,935	0.007701%
7063 SCHOOL DISTRICT 2-27 - LODGE GRASS	7.90%	8.80%	0.37%	119,040	1,630,790	0.066678%	1,592,938	0.065275%
7063 State Proportionate Share		0.37%	0.37%	34,131	467,577	0.019118%	483,229	0.019802%

**Employer 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, 2024				Net Pension Liability as of June 30, 2024		Net Pension Liability as of June 30, 2023	
	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>				\$ 178,528,637	\$ 2,445,762,401	100.000000%	\$ 2,440,353,916	100.000000%
<b>State (Non-Employer Contributing Entity)</b>				\$ 36,576,751	\$ 501,085,117	20.487890%	\$ 525,221,481	21.522349%
<b>Employer</b>								
6915 SCHOOL DISTRICT 20 - GARRISON	7.90%	8.80%	0.37%	2,369	32,453	0.001327%	27,450	0.001125%
6915 State Proportionate Share		0.37%	0.37%	679	9,305	0.000380%	8,327	0.000341%
6369 SCHOOL DISTRICT 20 - KILA	7.90%	8.80%	0.37%	16,893	231,433	0.009463%	218,579	0.008957%
6369 State Proportionate Share		0.37%	0.37%	4,844	66,357	0.002713%	66,290	0.002716%
6916 SCHOOL DISTRICT 20 - PLENTYWOOD	7.90%	8.80%	0.37%	37,183	509,397	0.020828%	591,731	0.024248%
6916 State Proportionate Share		0.37%	0.37%	10,952	150,042	0.006135%	183,184	0.007506%
6930 SCHOOL DISTRICT 20 - WHITEWATER	7.90%	8.80%	0.37%	9,300	127,411	0.005209%	136,693	0.005601%
6930 State Proportionate Share		0.37%	0.37%	2,667	36,531	0.001494%	41,467	0.001699%
9853 SCHOOL DISTRICT 20-DeSmet	7.90%	8.80%	0.37%	12,817	175,586	0.007179%	135,825	0.005566%
9853 State Proportionate Share		0.37%	0.37%	3,782	51,808	0.002118%	43,172	0.001769%
6918 SCHOOL DISTRICT 21 - BROADVIEW	7.90%	8.80%	0.37%	19,739	270,411	0.011056%	257,764	0.010563%
6918 State Proportionate Share		0.37%	0.37%	5,709	78,206	0.003198%	78,195	0.003204%
6951 SCHOOL DISTRICT 21 - FAIRFIELD	7.90%	8.80%	0.37%	47,763	654,327	0.026754%	691,047	0.028317%
6951 State Proportionate Share		0.37%	0.37%	13,694	187,608	0.007671%	209,634	0.008590%
7275 SCHOOL DISTRICT 21 - GALATA	7.90%	8.80%	0.37%	1,071	14,676	0.000600%	22,230	0.000911%
7275 State Proportionate Share		0.37%	0.37%	359	4,911	0.000201%	7,435	0.000305%
9220 SCHOOL DISTRICT 22-COTTONWOOD	7.90%	8.80%	0.37%	122	1,672	0.000068%	7,090	0.000291%
9220 State Proportionate Share		0.37%	0.37%	76	1,047	0.000043%	2,151	0.000088%
7040 SCHOOL DISTRICT 23 - BILLINGS	7.90%	8.80%	0.37%	22,054	302,130	0.012353%	371,782	0.015235%
7040 State Proportionate Share		0.37%	0.37%	6,323	86,627	0.003542%	112,783	0.004622%
7007 SCHOOL DISTRICT 23 - HARRISON	7.90%	8.80%	0.37%	18,347	251,352	0.010277%	240,768	0.009866%
7007 State Proportionate Share		0.37%	0.37%	5,261	72,068	0.002947%	73,039	0.002993%
7073 SCHOOL DISTRICT 23 - LUSTRE	7.90%	8.80%	0.37%	5,069	69,445	0.002839%	85,174	0.003490%
7073 State Proportionate Share		0.37%	0.37%	1,453	19,912	0.000814%	25,838	0.001059%
6920 SCHOOL DISTRICT 23 - MISSOULA	7.90%	8.80%	0.37%	45,468	622,896	0.025468%	633,943	0.025978%
6920 State Proportionate Share		0.37%	0.37%	13,037	178,595	0.007302%	192,312	0.007880%
6921 SCHOOL DISTRICT 23 - POLSON	7.90%	8.80%	0.37%	168,121	2,303,184	0.094170%	2,467,390	0.101108%
6921 State Proportionate Share		0.37%	0.37%	48,536	664,917	0.027186%	754,911	0.030934%
6922 SCHOOL DISTRICT 23 - ROBERTS	7.90%	8.80%	0.37%	21,321	292,090	0.011943%	316,367	0.012964%
6922 State Proportionate Share		0.37%	0.37%	6,113	83,748	0.003424%	95,983	0.003933%
6899 SCHOOL DISTRICT 24 - HUNTLEY PROJECT	7.90%	8.80%	0.37%	112,546	1,541,827	0.063041%	1,614,973	0.066178%
6899 State Proportionate Share		0.37%	0.37%	32,557	446,018	0.018236%	492,987	0.020201%
6923 SCHOOL DISTRICT 24 - THREE FORKS	7.90%	8.80%	0.37%	53,877	738,092	0.030178%	716,608	0.029365%
6923 State Proportionate Share		0.37%	0.37%	15,555	213,090	0.008713%	217,584	0.008916%
6924 SCHOOL DISTRICT 25 - HOBSON	7.90%	8.80%	0.37%	16,430	225,089	0.009203%	229,400	0.009400%
6924 State Proportionate Share		0.37%	0.37%	4,860	66,577	0.002722%	71,631	0.002935%
6925 SCHOOL DISTRICT 26 - LOCKWOOD	7.90%	8.80%	0.37%	87,619	1,200,342	0.049078%	1,233,229	0.050535%
6925 State Proportionate Share		0.37%	0.37%	25,167	344,781	0.014097%	374,755	0.015357%
7094 SCHOOL DISTRICT 26 - REICHL	7.90%	8.80%	0.37%	2,334	31,974	0.001307%	17,823	0.000730%
7094 State Proportionate Share		0.37%	0.37%	669	9,168	0.000375%	5,407	0.000222%
6395 SCHOOL DISTRICT 27 - ELLISTON	7.90%	8.80%	0.37%	2,133	29,226	0.001195%	30,440	0.001247%
6395 State Proportionate Share		0.37%	0.37%	612	8,380	0.000343%	9,235	0.000378%
7010 SCHOOL DISTRICT 27 - GRASS RANGE	7.90%	8.80%	0.37%	9,879	135,334	0.005533%	138,405	0.005672%
7010 State Proportionate Share		0.37%	0.37%	2,922	40,025	0.001636%	44,004	0.001803%
7032 SCHOOL DISTRICT 27 - MONFORTON	7.90%	8.80%	0.37%	38,489	527,280	0.021559%	451,651	0.018508%
7032 State Proportionate Share		0.37%	0.37%	11,035	151,173	0.006181%	137,012	0.005614%
6926 SCHOOL DISTRICT 27 - MONTANA CITY	7.90%	8.80%	0.37%	24,400	334,271	0.013667%	368,540	0.015102%
6926 State Proportionate Share		0.37%	0.37%	6,996	95,842	0.003919%	111,798	0.004581%
6927 SCHOOL DISTRICT 28 - ST IGNATIUS	7.90%	8.80%	0.37%	56,944	780,114	0.031897%	937,025	0.038397%
6927 State Proportionate Share		0.37%	0.37%	16,327	223,675	0.009145%	284,437	0.011656%

**Employer 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, 2024				Net Pension Liability as of June 30, 2024		Net Pension Liability as of June 30, 2023	
	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>				\$ 178,528,637	\$ 2,445,762,401	100.000000%	\$ 2,440,353,916	100.000000%
<b>State (Non-Employer Contributing Entity)</b>				\$ 36,576,751	\$ 501,085,117	20.487890%	\$ 525,221,481	21.522349%
<b>Employer</b>								
6401 SCHOOL DISTRICT 28C	7.90%	8.80%	0.37%	21,415	293,377	0.011995%	354,631	0.014532%
6401 State Proportionate Share			0.37%	6,140	84,116	0.003439%	107,579	0.004408%
6929 SCHOOL DISTRICT 29 - BELT	7.90%	8.80%	0.37%	40,842	559,521	0.022877%	665,449	0.027269%
6929 State Proportionate Share			0.37%	11,714	160,470	0.006561%	201,869	0.008272%
6928 SCHOOL DISTRICT 29 - SOMERS	7.90%	8.80%	0.37%	37,017	507,122	0.020735%	442,980	0.018152%
6928 State Proportionate Share			0.37%	10,719	146,846	0.006004%	135,745	0.005563%
7048 SCHOOL DISTRICT 29 - WYOLA	7.90%	8.80%	0.37%	30,033	411,434	0.016822%	561,351	0.023003%
7048 State Proportionate Share			0.37%	8,611	117,967	0.004823%	170,290	0.006978%
6902 SCHOOL DISTRICT 3 & 13 - FAIRVIEW	7.90%	8.80%	0.37%	42,403	580,904	0.023751%	541,506	0.022190%
6902 State Proportionate Share			0.37%	12,270	168,089	0.006873%	166,525	0.006824%
6941 SCHOOL DISTRICT 3 - BELFRY	7.90%	8.80%	0.37%	14,688	201,212	0.008227%	162,826	0.006672%
6941 State Proportionate Share			0.37%	4,355	59,657	0.002439%	51,677	0.002118%
6403 SCHOOL DISTRICT 3 - BILLINGS	7.90%	8.80%	0.37%	7,948	108,879	0.004452%	134,185	0.005499%
6403 State Proportionate Share			0.37%	2,279	31,218	0.001276%	40,706	0.001668%
6798 SCHOOL DISTRICT 3 - CASCADE	7.90%	8.80%	0.37%	37,230	510,037	0.020854%	543,478	0.022270%
6798 State Proportionate Share			0.37%	10,712	146,753	0.006000%	164,867	0.006756%
6799 SCHOOL DISTRICT 3 - FAIR MONT EGAN	7.90%	8.80%	0.37%	20,276	277,772	0.011357%	298,775	0.012243%
6799 State Proportionate Share			0.37%	5,935	81,313	0.003325%	90,633	0.003714%
6819 SCHOOL DISTRICT 3 - HAMILTON	7.90%	8.80%	0.37%	155,909	2,135,881	0.087330%	2,068,449	0.084760%
6819 State Proportionate Share			0.37%	44,956	615,878	0.025181%	629,722	0.025805%
6801 SCHOOL DISTRICT 3 - MANHATTAN	7.90%	8.80%	0.37%	50,591	693,076	0.028338%	833,843	0.034169%
6801 State Proportionate Share			0.37%	14,505	198,717	0.008125%	252,950	0.010365%
6811 SCHOOL DISTRICT 3 - RAMSAY	7.90%	8.80%	0.37%	17,988	246,427	0.010076%	258,349	0.010587%
6811 State Proportionate Share			0.37%	5,157	70,655	0.002889%	78,371	0.003211%
6818 SCHOOL DISTRICT 3 - SUPERIOR	7.90%	8.80%	0.37%	31,624	433,240	0.017714%	470,750	0.019290%
6818 State Proportionate Share			0.37%	9,175	125,696	0.005139%	145,482	0.005962%
6821 SCHOOL DISTRICT 3 - WESTBY	7.90%	8.80%	0.37%	13,634	186,779	0.007637%	211,984	0.008687%
6821 State Proportionate Share			0.37%	3,976	54,473	0.002227%	65,211	0.002672%
6820 SCHOOL DISTRICT 3 - WOLF POINT	7.90%	8.80%	0.37%	27,080	370,987	0.015169%	316,973	0.012989%
6820 State Proportionate Share			0.37%	8,395	115,002	0.004702%	104,255	0.004272%
6940 SCHOOL DISTRICT 30 & 6 - FROMBERG	7.90%	8.80%	0.37%	25,707	352,168	0.014399%	259,689	0.010641%
6940 State Proportionate Share			0.37%	7,385	101,169	0.004137%	78,861	0.003232%
6935 SCHOOL DISTRICT 30 - POWER	7.90%	8.80%	0.37%	18,352	251,418	0.010280%	239,938	0.009832%
6935 State Proportionate Share			0.37%	5,262	72,087	0.002947%	72,786	0.002983%
6936 SCHOOL DISTRICT 30 - RONAN	7.90%	8.80%	0.37%	178,361	2,443,465	0.099906%	2,367,444	0.097012%
6936 State Proportionate Share			0.37%	51,801	709,652	0.029016%	727,904	0.029828%
10061 SCHOOL DISTRICT 31-MIAMI ELEMENTARY	7.90%	8.80%	0.37%	2,642	36,195	0.001480%	34,373	0.001409%
10061 State Proportionate Share			0.37%	758	10,378	0.000424%	10,428	0.000427%
6933 SCHOOL DISTRICT 32 - CLINTON	7.90%	8.80%	0.37%	12,101	165,780	0.006778%	182,254	0.007468%
6933 State Proportionate Share			0.37%	3,686	50,502	0.002065%	58,318	0.002390%
7022 SCHOOL DISTRICT 32 - RAPELJE	7.90%	8.80%	0.37%	19,422	266,068	0.010879%	258,369	0.010587%
7022 State Proportionate Share			0.37%	5,569	76,287	0.003119%	78,378	0.003212%
6938 SCHOOL DISTRICT 32 J - ASHLAND	7.90%	8.80%	0.37%	17,405	238,438	0.009749%	243,373	0.009973%
6938 State Proportionate Share			0.37%	4,999	68,480	0.002800%	74,006	0.003033%
7066 SCHOOL DISTRICT 33 - SWAN VALLEY ELEM	7.90%	8.80%	0.37%	2,893	39,633	0.001620%	38,358	0.001572%
7066 State Proportionate Share			0.37%	829	11,363	0.000465%	11,636	0.000477%
10171 SCHOOL DISTRICT 33-UPPER WEST SHORE	7.90%	8.80%	0.37%	3,667	50,243	0.002054%	59,046	0.002420%
10171 State Proportionate Share			0.37%	1,052	14,406	0.000589%	17,912	0.000734%
7082 SCHOOL DISTRICT 34 - SEELEY LAKE	7.90%	8.80%	0.37%	21,185	290,222	0.011866%	302,388	0.012391%
7082 State Proportionate Share			0.37%	6,074	83,212	0.003402%	91,731	0.003759%

**Employer 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, 2024				Net Pension Liability as of June 30, 2024		Net Pension Liability as of June 30, 2023	
	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>				\$ 178,528,637	\$ 2,445,762,401	100.000000%	\$ 2,440,353,916	100.000000%
<b>State (Non-Employer Contributing Entity)</b>				\$ 36,576,751	\$ 501,085,117	20.487890%	\$ 525,221,481	21.522349%
<b>Employer</b>								
7036 SCHOOL DISTRICT 35 - GALLATIN GATEWAY	7.90%	8.80%	0.37%	20,003	274,036	0.011205%	259,443	0.010631%
7036 State Proportionate Share		0.37%	0.37%	5,735	78,572	0.003213%	78,704	0.003225%
6976 SCHOOL DISTRICT 37 - SHEPHERD	7.90%	8.80%	0.37%	76,534	1,048,488	0.042870%	1,001,129	0.041024%
6976 State Proportionate Share		0.37%	0.37%	22,336	305,988	0.012511%	309,842	0.012697%
6939 SCHOOL DISTRICT 38 - BIG FORK	7.90%	8.80%	0.37%	82,519	1,130,470	0.046222%	1,144,688	0.046907%
6939 State Proportionate Share		0.37%	0.37%	23,764	325,552	0.013311%	348,406	0.014277%
6341 SCHOOL DISTRICT 38 - LINCOLN	7.90%	8.80%	0.37%	14,068	192,724	0.007880%	266,462	0.010919%
6341 State Proportionate Share		0.37%	0.37%	4,178	57,231	0.002340%	80,833	0.003312%
6829 SCHOOL DISTRICT 4 & 28 - HIGHWOOD	7.90%	8.80%	0.37%	27,188	372,464	0.015229%	239,474	0.009813%
6829 State Proportionate Share		0.37%	0.37%	7,797	106,819	0.004368%	72,682	0.002978%
6828 SCHOOL DISTRICT 4 & 47 - WHITEHALL	7.90%	8.80%	0.37%	41,441	567,718	0.023212%	746,398	0.030586%
6828 State Proportionate Share		0.37%	0.37%	11,984	164,178	0.006713%	226,672	0.009288%
6346 SCHOOL DISTRICT 4 - CANYON CREEK	7.90%	8.80%	0.37%	15,812	216,612	0.008857%	261,938	0.010734%
6346 State Proportionate Share		0.37%	0.37%	4,534	62,108	0.002539%	79,928	0.003275%
6385 SCHOOL DISTRICT 4 - DIVIDE	7.90%	8.80%	0.37%	2,343	32,093	0.001312%	19,860	0.000814%
6385 State Proportionate Share		0.37%	0.37%	672	9,202	0.000376%	6,025	0.000247%
6822 SCHOOL DISTRICT 4 - FORSYTH	7.90%	8.80%	0.37%	48,717	667,403	0.027288%	699,345	0.028658%
6822 State Proportionate Share		0.37%	0.37%	14,016	192,009	0.007851%	212,824	0.008721%
6823 SCHOOL DISTRICT 4 - HELLGATE	7.90%	8.80%	0.37%	124,137	1,700,623	0.069533%	1,919,285	0.078648%
6823 State Proportionate Share		0.37%	0.37%	35,593	487,603	0.019937%	582,229	0.023858%
6824 SCHOOL DISTRICT 4 - LIBBY	7.90%	8.80%	0.37%	89,605	1,227,554	0.050191%	1,183,594	0.048501%
6824 State Proportionate Share		0.37%	0.37%	25,702	352,106	0.014397%	360,505	0.014773%
6827 SCHOOL DISTRICT 4 - LIVINGSTON	7.90%	8.80%	0.37%	158,479	2,171,097	0.088770%	1,957,333	0.080207%
6827 State Proportionate Share		0.37%	0.37%	46,373	635,293	0.025975%	605,493	0.024812%
6830 SCHOOL DISTRICT 4 - SWAN RIVER	7.90%	8.80%	0.37%	14,827	203,118	0.008305%	197,063	0.008075%
6830 State Proportionate Share		0.37%	0.37%	4,251	58,237	0.002381%	59,780	0.002450%
6405 SCHOOL DISTRICT 4 - TRINITY	7.90%	8.80%	0.37%	44	606	0.000025%	-	0.000000%
6405 State Proportionate Share		0.37%	0.37%	13	174	0.000007%	-	0.000000%
6943 SCHOOL DISTRICT 40 - FRENCHTOWN	7.90%	8.80%	0.37%	125,953	1,725,495	0.070550%	1,863,839	0.076376%
6943 State Proportionate Share		0.37%	0.37%	36,621	501,685	0.020512%	573,983	0.023520%
7077 SCHOOL DISTRICT 41 - ANDERSON	7.90%	8.80%	0.37%	9,803	134,293	0.005491%	169,293	0.006937%
7077 State Proportionate Share		0.37%	0.37%	3,217	44,073	0.001802%	55,271	0.002265%
6974 SCHOOL DISTRICT 41 - PIONEER	7.90%	8.80%	0.37%	5,848	80,114	0.003276%	77,920	0.003193%
6974 State Proportionate Share		0.37%	0.37%	1,677	22,970	0.000939%	23,638	0.000969%
6360 SCHOOL DISTRICT 43 - LAMOTTE	7.90%	8.80%	0.37%	3,762	51,544	0.002107%	132,143	0.005415%
6360 State Proportionate Share		0.37%	0.37%	1,232	16,875	0.000690%	40,086	0.001643%
6942 SCHOOL DISTRICT 43 - TURNER	7.90%	8.80%	0.37%	12,867	176,267	0.007207%	195,222	0.008000%
6942 State Proportionate Share		0.37%	0.37%	3,689	50,540	0.002066%	59,221	0.002427%
6945 SCHOOL DISTRICT 44 - BELGRADE	7.90%	8.80%	0.37%	405,830	5,559,691	0.227319%	5,405,190	0.221492%
6945 State Proportionate Share		0.37%	0.37%	117,903	1,615,212	0.066041%	1,657,274	0.067911%
6950 SCHOOL DISTRICT 44 - GERALDINE	7.90%	8.80%	0.37%	18,369	251,649	0.010289%	265,435	0.010877%
6950 State Proportionate Share		0.37%	0.37%	5,308	72,721	0.002973%	81,264	0.003330%
6946 SCHOOL DISTRICT 44 - MOORE	7.90%	8.80%	0.37%	15,712	215,244	0.008801%	197,789	0.008105%
6946 State Proportionate Share		0.37%	0.37%	4,581	62,758	0.002566%	60,000	0.002459%
6947 SCHOOL DISTRICT 44 - WHITEFISH	7.90%	8.80%	0.37%	163,484	2,239,654	0.091573%	2,564,289	0.105079%
6947 State Proportionate Share		0.37%	0.37%	47,121	645,532	0.026394%	780,860	0.031998%
6948 SCHOOL DISTRICT 45 - AUGUSTA	7.90%	8.80%	0.37%	14,761	202,214	0.008268%	232,702	0.009536%
6948 State Proportionate Share		0.37%	0.37%	4,232	57,979	0.002371%	70,592	0.002893%
7092 SCHOOL DISTRICT 45 - GOLDEN RIDGE	7.90%	8.80%	0.37%	3,402	46,600	0.001905%	41,893	0.001717%
7092 State Proportionate Share		0.37%	0.37%	988	13,536	0.000553%	12,709	0.000521%

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

	Contributions for Fiscal Year Ending June 30, 2024				Net Pension Liability as of June 30, 2024		Net Pension Liability as of June 30, 2023	
	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>				\$ 178,528,637	\$ 2,445,762,401	100.000000%	\$ 2,440,353,916	100.000000%
<b>State (Non-Employer Contributing Entity)</b>				\$ 36,576,751	\$ 501,085,117	20.487890%	\$ 525,221,481	21.522349%
<b>Employer</b>								
6949 SCHOOL DISTRICT 45 - WOLF POINT	7.90%	8.80%	0.37%	136,641	1,871,917	0.076537%	1,676,535	0.068700%
6949 State Proportionate Share		0.37%	0.37%	39,179	536,738	0.021946%	508,656	0.020844%
9221 SCHOOL DISTRICT 47-MALMBORG	7.90%	8.80%	0.37%	225	3,084	0.000126%	5,455	0.000224%
9221 State Proportionate Share		0.37%	0.37%	107	1,459	0.000060%	1,655	0.000068%
6402 SCHOOL DISTRICT 48-1J & 48-2J	7.90%	8.80%	0.37%	27,539	377,272	0.015426%	348,512	0.014281%
6402 State Proportionate Share		0.37%	0.37%	7,896	108,172	0.004423%	106,941	0.004382%
6832 SCHOOL DISTRICT 5 - BASIN	7.90%	8.80%	0.37%	5,708	78,191	0.003197%	91,727	0.003759%
6832 State Proportionate Share		0.37%	0.37%	1,637	22,420	0.000917%	27,826	0.001140%
6833 SCHOOL DISTRICT 5 - KALISPELL	7.90%	8.80%	0.37%	517,217	7,085,648	0.289711%	7,481,354	0.306568%
6833 State Proportionate Share		0.37%	0.37%	149,574	2,049,094	0.083781%	2,288,577	0.093781%
7086 SCHOOL DISTRICT 5 - MELROSE	7.90%	8.80%	0.37%	1,933	26,488	0.001083%	27,355	0.001121%
7086 State Proportionate Share		0.37%	0.37%	554	7,596	0.000311%	8,299	0.000340%
6834 SCHOOL DISTRICT 5 - PARK CITY	7.90%	8.80%	0.37%	26,326	360,658	0.014746%	323,092	0.013240%
6834 State Proportionate Share		0.37%	0.37%	7,548	103,407	0.004228%	98,012	0.004016%
6835 SCHOOL DISTRICT 5 - SAND COULEE	7.90%	8.80%	0.37%	30,907	423,412	0.017312%	456,860	0.018721%
6835 State Proportionate Share		0.37%	0.37%	9,282	127,162	0.005199%	144,209	0.005909%
6836 SCHOOL DISTRICT 5 - SHERIDAN	7.90%	8.80%	0.37%	27,481	376,474	0.015393%	415,291	0.017018%
6836 State Proportionate Share		0.37%	0.37%	7,967	109,146	0.004463%	127,045	0.005206%
6840 SCHOOL DISTRICT 5 - SIDNEY	7.90%	8.80%	0.37%	159,172	2,180,585	0.089158%	2,088,550	0.085584%
6840 State Proportionate Share		0.37%	0.37%	46,345	634,907	0.025959%	643,128	0.026354%
6841 SCHOOL DISTRICT 5 - TERRY	7.90%	8.80%	0.37%	16,007	219,290	0.008966%	193,562	0.007932%
6841 State Proportionate Share		0.37%	0.37%	4,590	62,875	0.002571%	59,982	0.002458%
6954 SCHOOL DISTRICT 50 - EAST GLACIER	7.90%	8.80%	0.37%	11,774	161,295	0.006595%	201,686	0.008265%
6954 State Proportionate Share		0.37%	0.37%	3,672	50,306	0.002057%	65,302	0.002676%
6975 SCHOOL DISTRICT 50 - EVERGREEN	7.90%	8.80%	0.37%	84,962	1,163,943	0.047590%	1,239,061	0.050774%
6975 State Proportionate Share		0.37%	0.37%	24,606	337,090	0.013783%	378,832	0.015524%
6955 SCHOOL DISTRICT 50 - HAYS	7.90%	8.80%	0.37%	87,654	1,200,822	0.049098%	1,504,366	0.061645%
6955 State Proportionate Share		0.37%	0.37%	25,132	344,298	0.014077%	460,206	0.018858%
6956 SCHOOL DISTRICT 52 - ABSAROKEE	7.90%	8.80%	0.37%	32,111	439,912	0.017987%	514,883	0.021099%
6956 State Proportionate Share		0.37%	0.37%	9,361	128,237	0.005243%	157,002	0.006434%
6957 SCHOOL DISTRICT 52 - ENNIS	7.90%	8.80%	0.37%	53,148	728,101	0.029770%	750,158	0.030740%
6957 State Proportionate Share		0.37%	0.37%	15,632	214,146	0.008756%	232,530	0.009529%
7003 SCHOOL DISTRICT 52 - INDEPENDENT	7.90%	8.80%	0.37%	18,639	255,341	0.010440%	227,810	0.009335%
7003 State Proportionate Share		0.37%	0.37%	5,425	74,313	0.003038%	70,268	0.002879%
10056 SCHOOL DISTRICT 54-MARION	7.90%	8.80%	0.37%	12,126	166,126	0.006792%	164,464	0.006739%
10056 State Proportionate Share		0.37%	0.37%	3,477	47,631	0.001947%	49,890	0.002044%
6959 SCHOOL DISTRICT 55 - BROCKTON	7.90%	8.80%	0.37%	41,974	575,021	0.023511%	627,640	0.025719%
6959 State Proportionate Share		0.37%	0.37%	12,035	164,868	0.006741%	190,397	0.007802%
6953 SCHOOL DISTRICT 55 - PLEVNA	7.90%	8.80%	0.37%	28,408	389,174	0.015912%	398,208	0.016318%
6953 State Proportionate Share		0.37%	0.37%	8,145	111,584	0.004562%	120,797	0.004950%
6960 SCHOOL DISTRICT 55 - ROUNDUP	7.90%	8.80%	0.37%	71,286	976,586	0.039930%	1,037,645	0.042520%
6960 State Proportionate Share		0.37%	0.37%	20,504	280,899	0.011485%	315,182	0.012915%
6848 SCHOOL DISTRICT 55F - SUN RIVER VALLEY	7.90%	8.80%	0.37%	57,426	786,710	0.032166%	792,861	0.032490%
6848 State Proportionate Share		0.37%	0.37%	16,467	225,593	0.009224%	240,520	0.009856%
6961 SCHOOL DISTRICT 57 - HAVRE	7.90%	8.80%	0.37%	2,931	40,155	0.001642%	38,798	0.001590%
6961 State Proportionate Share		0.37%	0.37%	840	11,513	0.000471%	11,770	0.000482%
6962 SCHOOL DISTRICT 58 - GEYSER	7.90%	8.80%	0.37%	14,774	202,397	0.008275%	226,037	0.009262%
6962 State Proportionate Share		0.37%	0.37%	4,300	58,913	0.002409%	69,622	0.002853%
7044 SCHOOL DISTRICT 58 - WHITEFISH	7.90%	8.80%	0.37%	8,942	122,506	0.005009%	126,738	0.005193%
7044 State Proportionate Share		0.37%	0.37%	2,564	35,125	0.001436%	38,446	0.001575%

**Employer 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, 2024				Net Pension Liability as of June 30, 2024		Net Pension Liability as of June 30, 2023	
	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>				\$ 178,528,637	\$ 2,445,762,401	100.000000%	\$ 2,440,353,916	100.000000%
<b>State (Non-Employer Contributing Entity)</b>				\$ 36,576,751	\$ 501,085,117	20.487890%	\$ 525,221,481	21.522349%
<b>Employer</b>								
6963 SCHOOL DISTRICT 58 - YELLOWSTONE	7.90%	8.80%	0.37%	13,246	181,466	0.007420%	175,087	0.007175%
6963 State Proportionate Share		0.37%	0.37%	3,798	52,030	0.002127%	53,114	0.002176%
6849 SCHOOL DISTRICT 6 & 1 - ST REGIS	7.90%	8.80%	0.37%	23,801	326,058	0.013332%	333,981	0.013686%
6849 State Proportionate Share		0.37%	0.37%	7,034	96,365	0.003940%	104,131	0.004267%
6846 SCHOOL DISTRICT 6 - COLUMBIA FALLS	7.90%	8.80%	0.37%	239,742	3,284,359	0.134288%	3,181,229	0.130359%
6846 State Proportionate Share		0.37%	0.37%	69,320	949,651	0.038828%	974,357	0.039927%
6844 SCHOOL DISTRICT 6 - COLUMBUS	7.90%	8.80%	0.37%	62,932	862,135	0.035250%	927,100	0.037990%
6844 State Proportionate Share		0.37%	0.37%	18,256	250,105	0.010226%	285,872	0.011714%
6843 SCHOOL DISTRICT 6 - LAME DEER	7.90%	8.80%	0.37%	127,982	1,753,301	0.071687%	2,246,939	0.092074%
6843 State Proportionate Share		0.37%	0.37%	36,695	502,705	0.020554%	683,111	0.027992%
6847 SCHOOL DISTRICT 6 - RYEGATE	7.90%	8.80%	0.37%	19,224	263,364	0.010768%	183,291	0.007511%
6847 State Proportionate Share		0.37%	0.37%	5,512	75,511	0.003087%	56,273	0.002306%
6845 SCHOOL DISTRICT 6 - TROUT CREEK	7.90%	8.80%	0.37%	15,276	209,270	0.008556%	202,865	0.008313%
6845 State Proportionate Share		0.37%	0.37%	4,380	60,002	0.002453%	61,541	0.002522%
6853 SCHOOL DISTRICT 6 - WIBAUX	7.90%	8.80%	0.37%	37,359	511,800	0.020926%	460,870	0.018885%
6853 State Proportionate Share		0.37%	0.37%	10,741	147,151	0.006017%	139,932	0.005734%
7054 SCHOOL DISTRICT 64 - BAINVILLE	7.90%	8.80%	0.37%	41,930	574,422	0.023486%	651,009	0.026677%
7054 State Proportionate Share		0.37%	0.37%	12,022	164,697	0.006734%	197,488	0.008093%
6964 SCHOOL DISTRICT 64J - MELSTONE	7.90%	8.80%	0.37%	18,245	249,954	0.010220%	224,094	0.009183%
6964 State Proportionate Share		0.37%	0.37%	5,231	71,668	0.002930%	67,981	0.002786%
6952 SCHOOL DISTRICT 65 - FROID	7.90%	8.80%	0.37%	18,097	247,925	0.010137%	281,981	0.011555%
6952 State Proportionate Share		0.37%	0.37%	5,189	71,085	0.002906%	85,541	0.003505%
6981 SCHOOL DISTRICT 69 - WEST YELLOWSTONE	7.90%	8.80%	0.37%	23,446	321,197	0.013133%	404,960	0.016594%
6981 State Proportionate Share		0.37%	0.37%	6,873	94,160	0.003850%	123,862	0.005076%
6867 SCHOOL DISTRICT 7 & 2 - SAVAGE	7.90%	8.80%	0.37%	12,865	176,242	0.007206%	199,437	0.008172%
6867 State Proportionate Share		0.37%	0.37%	3,924	53,763	0.002198%	62,543	0.002563%
6859 SCHOOL DISTRICT 7 & 70 - LAUREL	7.90%	8.80%	0.37%	188,544	2,582,972	0.105610%	2,589,814	0.106125%
6859 State Proportionate Share		0.37%	0.37%	54,534	747,087	0.030546%	794,075	0.032539%
6854 SCHOOL DISTRICT 7 - BOULDER	7.90%	8.80%	0.37%	32,257	441,900	0.018068%	467,540	0.019159%
6854 State Proportionate Share		0.37%	0.37%	9,249	126,700	0.005180%	141,831	0.005812%
6855 SCHOOL DISTRICT 7 - BOZEMAN	7.90%	8.80%	0.37%	689,164	9,441,236	0.386024%	9,446,717	0.387104%
6855 State Proportionate Share		0.37%	0.37%	201,244	2,756,952	0.112724%	2,908,910	0.119200%
6856 SCHOOL DISTRICT 7 - CHARLO	7.90%	8.80%	0.37%	38,009	520,702	0.021290%	504,509	0.020674%
6856 State Proportionate Share		0.37%	0.37%	10,898	149,297	0.006104%	153,048	0.006272%
6857 SCHOOL DISTRICT 7 - GARDINER	7.90%	8.80%	0.37%	30,019	411,249	0.016815%	428,011	0.017539%
6857 State Proportionate Share		0.37%	0.37%	8,621	118,109	0.004829%	131,880	0.005404%
6368 SCHOOL DISTRICT 7 - GRANT	7.90%	8.80%	0.37%	1,591	21,800	0.000891%	22,915	0.000939%
6368 State Proportionate Share		0.37%	0.37%	456	6,251	0.000256%	6,952	0.000285%
6858 SCHOOL DISTRICT 7 - HINSDALE	7.90%	8.80%	0.37%	19,012	260,460	0.010649%	227,169	0.009309%
6858 State Proportionate Share		0.37%	0.37%	5,455	74,730	0.003056%	70,634	0.002894%
6866 SCHOOL DISTRICT 7 - JOLIET	7.90%	8.80%	0.37%	37,307	511,093	0.020897%	598,368	0.024520%
6866 State Proportionate Share		0.37%	0.37%	10,881	149,067	0.006095%	184,122	0.007545%
6860 SCHOOL DISTRICT 7 - LOLO	7.90%	8.80%	0.37%	45,826	627,799	0.025669%	628,613	0.025759%
6860 State Proportionate Share		0.37%	0.37%	13,225	181,176	0.007408%	192,423	0.007885%
6863 SCHOOL DISTRICT 7 - MEDICINE LAKE	7.90%	8.80%	0.37%	24,963	341,987	0.013983%	432,311	0.017715%
6863 State Proportionate Share		0.37%	0.37%	7,290	99,869	0.004083%	132,545	0.005431%
6864 SCHOOL DISTRICT 7 - TWIN BRIDGES	7.90%	8.80%	0.37%	30,151	413,057	0.016889%	454,176	0.018611%
6864 State Proportionate Share		0.37%	0.37%	8,645	118,431	0.004842%	137,792	0.005646%
6862 SCHOOL DISTRICT 7 - VICTOR	7.90%	8.80%	0.37%	22,207	304,222	0.012439%	281,891	0.011551%
6862 State Proportionate Share		0.37%	0.37%	6,465	88,574	0.003622%	86,087	0.003528%



**Employer 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, 2024				Net Pension Liability as of June 30, 2024		Net Pension Liability as of June 30, 2023	
	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>				\$ 178,528,637	\$ 2,445,762,401	100.000000%	\$ 2,440,353,916	100.000000%
<b>State (Non-Employer Contributing Entity)</b>				\$ 36,576,751	\$ 501,085,117	20.487890%	\$ 525,221,481	21.522349%
<b>Employer</b>								
6965 SCHOOL DISTRICT 73 - SWAN LAKE	7.90%	8.80%	0.37%	583	7,994	0.000327%	8,402	0.000344%
6965 State Proportionate Share		0.37%	0.37%	167	2,293	0.000094%	2,550	0.000104%
6970 SCHOOL DISTRICT 74 - ROY	7.90%	8.80%	0.37%	10,117	138,604	0.005667%	129,823	0.005320%
6970 State Proportionate Share		0.37%	0.37%	2,901	39,741	0.001625%	39,383	0.001614%
6971 SCHOOL DISTRICT 74 - VAUGHN	7.90%	8.80%	0.37%	24,969	342,061	0.013986%	345,810	0.014170%
6971 State Proportionate Share		0.37%	0.37%	7,162	98,116	0.004012%	105,684	0.004331%
6381 SCHOOL DISTRICT 75 - AMSTERDAM	7.90%	8.80%	0.37%	4,537	62,155	0.002541%	74,253	0.003043%
6381 State Proportionate Share		0.37%	0.37%	1,393	19,083	0.000780%	23,765	0.000974%
6364 SCHOOL DISTRICT 75 - ARROWHEAD	7.90%	8.80%	0.37%	8,996	123,236	0.005039%	119,043	0.004878%
6364 State Proportionate Share		0.37%	0.37%	2,579	35,334	0.001445%	36,113	0.001480%
7028 SCHOOL DISTRICT 78J & 2 - RICHEY	7.90%	8.80%	0.37%	25,424	348,302	0.014241%	399,990	0.016391%
7028 State Proportionate Share		0.37%	0.37%	7,290	99,866	0.004083%	121,340	0.004972%
6868 SCHOOL DISTRICT 8 - ARLEE	7.90%	8.80%	0.37%	68,020	931,847	0.038100%	938,233	0.038447%
6868 State Proportionate Share		0.37%	0.37%	20,092	275,246	0.011254%	292,725	0.011995%
6870 SCHOOL DISTRICT 8 - ELDER GROVE	7.90%	8.80%	0.37%	17,583	240,882	0.009849%	246,692	0.010109%
6870 State Proportionate Share		0.37%	0.37%	5,242	71,819	0.002936%	78,801	0.003229%
6384 SCHOOL DISTRICT 8 - WEST GLACIER	7.90%	8.80%	0.37%	3,779	51,765	0.002116%	45,781	0.001876%
6384 State Proportionate Share		0.37%	0.37%	1,083	14,842	0.000607%	13,888	0.000569%
6869 SCHOOL DISTRICT 8-WHITE SULPHUR SPRINGS	7.90%	8.80%	0.37%	25,643	351,300	0.014364%	383,545	0.015717%
6869 State Proportionate Share		0.37%	0.37%	7,467	102,298	0.004183%	117,941	0.004833%
6969 SCHOOL DISTRICT 84 - DENTON	7.90%	8.80%	0.37%	18,859	258,363	0.010564%	248,589	0.010187%
6969 State Proportionate Share		0.37%	0.37%	5,407	74,078	0.003029%	75,411	0.003090%
6989 SCHOOL DISTRICT 85 - ULM	7.90%	8.80%	0.37%	12,223	167,453	0.006847%	182,667	0.007485%
6989 State Proportionate Share		0.37%	0.37%	3,708	50,792	0.002077%	58,560	0.002400%
6378 SCHOOL DISTRICT 86 & 4 - LAMBERT	7.90%	8.80%	0.37%	26,156	358,323	0.014651%	401,271	0.016443%
6378 State Proportionate Share		0.37%	0.37%	7,499	102,737	0.004201%	121,727	0.004988%
6967 SCHOOL DISTRICT 87 - ROCKY BOY	7.90%	8.80%	0.37%	178,207	2,441,362	0.099820%	2,380,884	0.097563%
6967 State Proportionate Share		0.37%	0.37%	51,095	699,984	0.028620%	722,972	0.029626%
6392 SCHOOL DISTRICT 89 - SMITH VALLEY	7.90%	8.80%	0.37%	16,431	225,092	0.009203%	231,463	0.009485%
6392 State Proportionate Share		0.37%	0.37%	4,711	64,538	0.002639%	70,216	0.002877%
6880 SCHOOL DISTRICT 9 & 9 - REED POINT	7.90%	8.80%	0.37%	22,279	305,216	0.012479%	292,185	0.011973%
6880 State Proportionate Share		0.37%	0.37%	6,388	87,511	0.003578%	88,634	0.003632%
6871 SCHOOL DISTRICT 9 - BROWNING	7.90%	8.80%	0.37%	440,604	6,036,076	0.246797%	6,834,401	0.280058%
6871 State Proportionate Share		0.37%	0.37%	126,793	1,737,004	0.071021%	2,074,741	0.085018%
6873 SCHOOL DISTRICT 9 - DARBY	7.90%	8.80%	0.37%	41,348	566,455	0.023161%	569,298	0.023328%
6873 State Proportionate Share		0.37%	0.37%	12,207	167,235	0.006838%	177,585	0.007277%
6875 SCHOOL DISTRICT 9 - DIXON	7.90%	8.80%	0.37%	16,893	231,432	0.009463%	232,055	0.009509%
6875 State Proportionate Share		0.37%	0.37%	4,844	66,355	0.002713%	70,395	0.002885%
6876 SCHOOL DISTRICT 9 - EAST HELENA	7.90%	8.80%	0.37%	106,226	1,455,246	0.059501%	1,380,960	0.056589%
6876 State Proportionate Share		0.37%	0.37%	31,557	432,314	0.017676%	430,024	0.017621%
6878 SCHOOL DISTRICT 9 - OPEHEIM	7.90%	8.80%	0.37%	5,343	73,199	0.002993%	190,067	0.007788%
6878 State Proportionate Share		0.37%	0.37%	1,588	21,759	0.000890%	57,659	0.002363%
6879 SCHOOL DISTRICT 9 - POPLAR	7.90%	8.80%	0.37%	120,486	1,650,603	0.067488%	1,887,881	0.077361%
6879 State Proportionate Share		0.37%	0.37%	34,813	476,927	0.019500%	575,861	0.023597%
9921 SCHOOL DISTRICT 9-CRESTON	7.90%	8.80%	0.37%	8,251	113,041	0.004622%	115,042	0.004714%
9921 State Proportionate Share		0.37%	0.37%	2,366	32,411	0.001325%	34,924	0.001431%
6400 SCHOOL DISTRICT 99 M North Star Schools	7.90%	8.80%	0.37%	40,151	550,051	0.022490%	557,655	0.022851%
6400 State Proportionate Share		0.37%	0.37%	11,549	158,223	0.006469%	169,423	0.006943%
9989 SCHOOL DISTRICT NO. 31-STILLWATER COUNTY-NYE	7.90%	8.80%	0.37%	745	10,202	0.000417%	10,724	0.000439%
9989 State Proportionate Share		0.37%	0.37%	214	2,925	0.000120%	3,253	0.000133%



**Employer 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, 2024				Net Pension Liability as of June 30, 2024		Net Pension Liability as of June 30, 2023	
	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>				\$ 178,528,637	\$ 2,445,762,401	100.000000%	\$ 2,440,353,916	100.000000%
<b>State (Non-Employer Contributing Entity)</b>				\$ 36,576,751	\$ 501,085,117	20.487890%	\$ 525,221,481	21.522349%
<b>Employer</b>								
6779 SD 1- West Valley School	7.90%	8.80%	0.37%	33,308	456,300	0.018657%	480,607	0.019694%
6779 State Proportionate Share			0.37%	9,754	133,619	0.005463%	145,795	0.005974%
6966 SD 75 GREENFIELD	7.90%	8.80%	0.37%	15,899	217,814	0.008906%	233,879	0.009584%
6966 State Proportionate Share			0.37%	4,559	62,451	0.002553%	70,949	0.002907%
6958 SHIELDS VALLEY	7.90%	8.80%	0.37%	23,243	318,421	0.013019%	288,169	0.011809%
6958 State Proportionate Share			0.37%	6,740	92,329	0.003775%	88,430	0.003624%
6630 SWEET GRASS COUNTY HIGH SCHOOL	7.90%	8.80%	0.37%	42,621	583,887	0.023873%	607,172	0.024880%
6630 State Proportionate Share			0.37%	12,220	167,411	0.006845%	184,190	0.007548%
6642 BOARD OF PUBLIC EDUCATION	7.90%	9.17%	0.00%	5,488	75,185	0.003074%	70,467	0.002888%
6642 State Proportionate Share			0.00%	1,366	18,713	0.000765%	18,686	0.000766%
6643 COMM OF HIGHER EDUCATION	7.90%	9.17%	0.00%	247,248	3,387,184	0.138492%	3,755,268	0.153882%
6643 State Proportionate Share			0.00%	61,537	843,033	0.034469%	995,808	0.040806%
6530 COMM OF POLITICAL PRACTICES	7.90%	9.17%	0.00%	31,914	437,202	0.017876%	441,326	0.018085%
6530 State Proportionate Share			0.00%	7,943	108,815	0.004449%	117,029	0.004796%
6443 CONSUMER COUNSEL	7.90%	9.17%	0.00%	21,747	297,919	0.012181%	300,791	0.012326%
6443 State Proportionate Share			0.00%	5,413	74,149	0.003032%	79,763	0.003268%
6762 DEPARTMENT OF ADMINISTRATION	7.90%	9.17%	0.00%	3,164,092	43,346,650	1.772316%	42,162,358	1.727715%
6762 State Proportionate Share			0.00%	787,508	10,788,505	0.441110%	11,180,453	0.458149%
6780 DEPARTMENT OF AGRICULTURE	7.90%	9.17%	0.00%	493,838	6,765,360	0.276616%	6,773,673	0.277569%
6780 State Proportionate Share			0.00%	122,911	1,683,824	0.068847%	1,796,217	0.073605%
6825 DEPARTMENT OF COMMERCE	7.90%	9.17%	0.00%	1,247,395	17,088,760	0.698709%	17,557,366	0.719460%
6825 State Proportionate Share			0.00%	310,463	4,253,205	0.173901%	4,655,795	0.190784%
6802 DEPARTMENT OF CORRECTIONS	7.90%	9.17%	0.00%	2,657,687	36,409,119	1.488661%	34,877,008	1.429178%
6802 State Proportionate Share			0.00%	661,469	9,061,830	0.370511%	9,248,551	0.378984%
6667 DEPARTMENT OF FISH, WILDLIFE & PARKS	7.90%	9.17%	0.00%	3,173,242	43,471,989	1.777441%	43,756,779	1.793051%
6667 State Proportionate Share			0.00%	789,785	10,819,701	0.442386%	11,603,255	0.475474%
6620 DEPARTMENT OF JUSTICE	7.90%	9.17%	0.00%	2,939,866	40,274,844	1.646719%	39,368,770	1.613240%
6620 State Proportionate Share			0.00%	731,700	10,023,967	0.409850%	10,439,659	0.427793%
6838 DEPARTMENT OF LABOR & INDUSTRY	7.90%	9.17%	0.00%	3,306,599	45,298,932	1.852140%	46,176,245	1.892195%
6838 State Proportionate Share			0.00%	822,976	11,274,407	0.460977%	12,244,840	0.501765%
6712 DEPARTMENT OF LIVESTOCK	7.90%	9.17%	0.00%	349,844	4,792,705	0.195960%	4,688,482	0.192123%
6712 State Proportionate Share			0.00%	87,072	1,192,852	0.048772%	1,243,274	0.050946%
6850 DEPARTMENT OF MILITARY AFFAIRS	7.90%	9.17%	0.00%	1,105,578	15,145,917	0.619272%	14,086,050	0.577213%
6850 State Proportionate Share			0.00%	275,166	3,769,652	0.154130%	3,735,285	0.153063%
7685 DEPARTMENT OF REVENUE	7.90%	9.17%	0.00%	2,796,167	38,306,240	1.566229%	37,359,313	1.530897%
7685 State Proportionate Share			0.00%	695,935	9,534,002	0.389817%	9,906,799	0.405957%
6689 DEPARTMENT OF TRANSPORTATION	7.90%	9.17%	0.00%	10,829,621	148,360,957	6.066041%	148,023,360	6.065651%
6689 State Proportionate Share			0.00%	2,695,374	36,925,413	1.509771%	39,252,268	1.608466%
6678 DEPT OF ENVIRONMENTAL QUALITY	7.90%	9.17%	0.00%	1,855,622	25,421,185	1.039397%	25,139,821	1.030171%
6678 State Proportionate Share			0.00%	461,844	6,327,054	0.258695%	6,666,481	0.273177%
6721 DEPT OF NATURAL RESOURCES & CONSERVATION	7.90%	9.17%	0.00%	3,490,712	47,821,198	1.955268%	43,691,132	1.790360%
6721 State Proportionate Share			0.00%	868,800	11,902,171	0.486645%	11,585,847	0.474761%
6872 DEPT OF PUBLIC HEALTH & HUMAN SERVICES	7.90%	9.17%	0.00%	13,042,060	178,670,381	7.305304%	170,084,582	6.969669%
6872 State Proportionate Share			0.00%	3,246,026	44,469,096	1.818210%	45,102,378	1.848190%
6514 GOVERNORS OFFICE	7.90%	9.17%	0.00%	256,099	3,508,440	0.143450%	3,499,048	0.143383%
6514 State Proportionate Share			0.00%	63,740	873,212	0.035703%	927,864	0.038022%
6439 LEGISLATIVE COUNCIL	7.90%	9.17%	0.00%	1,097,244	15,031,748	0.614604%	15,366,038	0.629664%
6439 State Proportionate Share			0.00%	273,092	3,741,237	0.152968%	4,074,707	0.166972%
6652 MONTANA ARTS COUNCIL	7.90%	9.17%	0.00%	41,847	573,287	0.023440%	583,101	0.023894%
6652 State Proportionate Share			0.00%	10,415	142,685	0.005834%	154,624	0.006336%

Employer 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, 2024				Net Pension Liability as of June 30, 2024		Net Pension Liability as of June 30, 2023	
	Member Rate	Employer Rate	State Rate	Employer Contribution	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions
Total ALL Employers & State				\$ 178,528,637	\$ 2,445,762,401	100.000000%	\$ 2,440,353,916	100.000000%
State (Non-Employer Contributing Entity)				\$ 36,576,751	\$ 501,085,117	20.487890%	\$ 525,221,481	21.522349%
<b>Employer</b>								
6655 MONTANA HISTORICAL SOCIETY	7.90%	9.17%	0.00%	250,757	3,435,256	0.140457%	3,303,280	0.135361%
6655 State Proportionate Share		0.00%	0.00%	62,411	854,997	0.034958%	875,951	0.035894%
6764 MONTANA STATE FUND	7.90%	9.17%	0.00%	1,924,243	26,361,270	1.077834%	26,844,447	1.100023%
6764 State Proportionate Share		0.00%	0.00%	478,923	6,561,031	0.268261%	7,118,508	0.291700%
6653 MONTANA STATE LIBRARY	7.90%	9.17%	0.00%	249,164	3,413,437	0.139565%	3,570,654	0.146317%
6653 State Proportionate Share		0.00%	0.00%	62,014	849,567	0.034736%	946,852	0.038800%
6769 OFFICE OF PUBLIC DEFENDER	7.90%	9.17%	0.00%	1,905,332	26,102,196	1.067242%	24,561,529	1.006474%
6769 State Proportionate Share		0.00%	0.00%	474,216	6,496,550	0.265625%	6,513,132	0.266893%
6623 PUBLIC SERVICE COMMISSION	7.90%	9.17%	0.00%	211,685	2,899,990	0.118572%	2,482,972	0.101746%
6623 State Proportionate Share		0.00%	0.00%	52,686	721,776	0.029511%	658,425	0.026981%
6651 SCHOOL FOR THE DEAF & BLIND	7.90%	9.17%	0.00%	198,771	2,723,077	0.111339%	2,532,074	0.103758%
6651 State Proportionate Share		0.00%	0.00%	49,472	677,744	0.027711%	671,446	0.027514%
6529 SECRETARY OF STATE	7.90%	9.17%	0.00%	178,327	2,443,005	0.099887%	2,326,758	0.095345%
6529 State Proportionate Share		0.00%	0.00%	44,384	608,037	0.024861%	617,001	0.025283%
6552 STATE AUDITOR'S OFFICE	7.90%	9.17%	0.00%	385,604	5,282,601	0.215990%	5,396,642	0.221142%
6552 State Proportionate Share		0.00%	0.00%	95,973	1,314,782	0.053758%	1,431,061	0.058642%
6457 SUPREME COURT	7.90%	9.17%	0.00%	1,772,795	24,286,492	0.993003%	23,724,503	0.972175%
6457 State Proportionate Share		0.00%	0.00%	441,229	6,044,641	0.247148%	6,291,173	0.257798%
6563 SUPT OF PUBLIC INSTRUCTION	7.90%	9.17%	0.00%	676,268	9,264,566	0.378801%	8,613,822	0.352974%
6563 State Proportionate Share		0.00%	0.00%	168,316	2,305,849	0.094279%	2,284,180	0.093600%
6766 TEACHERS' RETIREMENT SYSTEM	7.90%	9.17%	0.00%	144,467	1,979,140	0.080921%	1,957,160	0.080200%
6766 State Proportionate Share		0.00%	0.00%	35,956	492,586	0.020140%	518,992	0.021267%
6567 GREAT FALLS COLLEGE MSU	7.90%	9.17%	0.00%	202,075	2,768,337	0.113189%	2,431,378	0.099632%
6567 State Proportionate Share		0.00%	0.00%	50,294	689,009	0.028172%	644,743	0.026420%
6647 MONTANA STATE UNIVERSITY - BILLINGS	7.90%	9.17%	0.00%	812,360	11,128,972	0.455031%	11,221,522	0.459832%
6647 State Proportionate Share		0.00%	0.00%	202,188	2,769,879	0.113252%	2,975,680	0.121936%
6645 MONTANA STATE UNIVERSITY - BOZEMAN	7.90%	9.17%	0.00%	6,269,793	85,893,352	3.511925%	79,831,179	3.271295%
6645 State Proportionate Share		0.00%	0.00%	1,560,483	21,377,912	0.874080%	21,169,326	0.867470%
6648 MONTANA STATE UNIVERSITY - NORTHERN	7.90%	9.17%	0.00%	256,063	3,507,950	0.143430%	3,495,891	0.143253%
6648 State Proportionate Share		0.00%	0.00%	63,731	873,090	0.035698%	927,027	0.037987%
6644 UNIVERSITY OF MONTANA	7.90%	9.17%	0.00%	5,842,368	80,037,831	3.272510%	75,561,340	3.096327%
6644 State Proportionate Share		0.00%	0.00%	1,454,101	19,920,537	0.814492%	20,037,067	0.821072%
6423 FLATHEAD EMERGENCY COMM CENTER	7.90%	9.07%	0.10%	-	-	0.000000%	-	0.000000%
6423 State Proportionate Share		0.10%	0.10%	-	-	0.000000%	-	0.000000%
10644 CRAIG WATER & SEWER DISTRICT	7.90%	9.07%	0.10%	-	-	0.000000%	-	0.000000%
10644 State Proportionate Share		0.10%	0.10%	-	-	0.000000%	-	0.000000%
6411 NORTHWEST MT EDUC COOP	7.90%	9.07%	0.10%	-	-	0.000000%	-	0.000000%
6411 State Proportionate Share		0.10%	0.10%	-	-	0.000000%	-	0.000000%
9214 Riverside County Water and Sewer District No. 310	7.90%	9.07%	0.10%	-	-	0.000000%	27,323	0.001120%
9214 State Proportionate Share		0.10%	0.10%	-	-	0.000000%	7,519	0.000308%
6429 THOMPSON FALLS PUBLIC LIBRARY	7.90%	9.07%	0.10%	-	-	0.000000%	-	0.000000%
6429 State Proportionate Share		0.10%	0.10%	-	-	0.000000%	-	0.000000%
6932 SCHOOL DISTRICT 33 - GOLD CREEK	7.90%	8.80%	0.37%	-	-	0.000000%	15,277	0.000626%
6932 State Proportionate Share		0.37%	0.37%	-	-	0.000000%	4,634	0.000190%

Employer 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, 2024								
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Employer Contributions Subsequent to the Measurement Date	
Total ALL Employers & State	\$ 123,595,520	\$ -	\$ -	\$ 123,595,520	\$ 48,707,237	\$ 172,302,757		
State (Non-Employer Contributing Entity)	\$ 25,322,115	\$ -	\$ -	\$ 25,322,115	\$ 1,846,372	\$ 27,168,487		
<b>Employer</b>								
6532 CITY OF BAKER	35,284	-	-	35,284	-	35,284	#	
6532 State Proportionate Share	9,158	-	-	9,158	-	9,158	#	
6533 CITY OF BELGRADE	289,058	-	-	289,058	1,023,496	1,312,554	#	
6533 State Proportionate Share	75,118	-	-	75,118	196,722	271,840	#	
6506 CITY OF BELT	7,665	-	-	7,665	25,445	33,110	#	
6506 State Proportionate Share	2,005	-	-	2,005	4,165	6,170	#	
6505 CITY OF BIG TIMBER	17,141	-	-	17,141	9,164	26,305	#	
6505 State Proportionate Share	4,546	-	-	4,546	-	4,546	#	
6508 CITY OF BILLINGS	2,788,485	-	-	2,788,485	537,212	3,325,697	#	
6508 State Proportionate Share	725,891	-	-	725,891	-	725,891	#	
6512 CITY OF BOULDER	17,257	-	-	17,257	-	17,257	#	
6512 State Proportionate Share	4,466	-	-	4,466	-	4,466	#	
6509 CITY OF BOZEMAN	1,452,961	-	-	1,452,961	2,483,643	3,936,605	#	
6509 State Proportionate Share	379,951	-	-	379,951	223,645	603,596	#	
6519 CITY OF CHINOOK	37,824	-	-	37,824	-	37,824	#	
6519 State Proportionate Share	9,904	-	-	9,904	-	9,904	#	
6520 CITY OF CHOTEAU	32,990	-	-	32,990	-	32,990	#	
6520 State Proportionate Share	8,574	-	-	8,574	-	8,574	#	
6371 CITY OF COLSTRIP	99,541	-	-	99,541	-	99,541	#	
6371 State Proportionate Share	25,884	-	-	25,884	-	25,884	#	
6522 CITY OF COLUMBIA FALLS	77,417	-	-	77,417	65,401	142,818	#	
6522 State Proportionate Share	20,118	-	-	20,118	-	20,118	#	
6534 CITY OF COLUMBUS	27,706	-	-	27,706	33,780	61,486	#	
6534 State Proportionate Share	7,204	-	-	7,204	-	7,204	#	
6523 CITY OF CONRAD	60,231	-	-	60,231	-	60,231	#	
6523 State Proportionate Share	15,589	-	-	15,589	-	15,589	#	
6525 CITY OF CUT BANK	82,753	-	-	82,753	82,954	165,708	#	
6525 State Proportionate Share	21,424	-	-	21,424	-	21,424	#	
6528 CITY OF DEER LODGE	54,109	-	-	54,109	-	54,109	#	
6528 State Proportionate Share	14,004	-	-	14,004	-	14,004	#	
6531 CITY OF DILLON	54,682	-	-	54,682	-	54,682	#	
6531 State Proportionate Share	14,179	-	-	14,179	-	14,179	#	
6535 CITY OF EAST HELENA	30,919	-	-	30,919	-	30,919	#	
6535 State Proportionate Share	8,074	-	-	8,074	-	8,074	#	
6538 CITY OF FAIRVIEW	22,291	-	-	22,291	-	22,291	#	
6538 State Proportionate Share	5,777	-	-	5,777	-	5,777	#	
6539 CITY OF FORSYTH	46,890	-	-	46,890	13,395	60,285	#	
6539 State Proportionate Share	12,144	-	-	12,144	-	12,144	#	
6540 CITY OF FORT BENTON	25,194	-	-	25,194	16,476	41,669	#	
6540 State Proportionate Share	6,520	-	-	6,520	-	6,520	#	
6543 CITY OF GLASGOW	64,907	-	-	64,907	-	64,907	#	
6543 State Proportionate Share	16,978	-	-	16,978	-	16,978	#	
6544 CITY OF GLENDIVE	130,060	-	-	130,060	-	130,060	#	
6544 State Proportionate Share	33,830	-	-	33,830	-	33,830	#	

**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, 2024								
	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>\$ 123,595,520</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 123,595,520</b>	<b>\$ 48,707,237</b>	<b>\$ 172,302,757</b>		
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 25,322,115</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,322,115</b>	<b>\$ 1,846,372</b>	<b>\$ 27,168,487</b>		
<b><u>Employer</u></b>								
6545 CITY OF GREAT FALLS	1,308,374	-	-	1,308,374	-	1,308,374	#	
6545 State Proportionate Share	339,540	-	-	339,540	-	339,540	#	
6548 CITY OF HAMILTON	123,347	-	-	123,347	108,645	231,993	#	
6548 State Proportionate Share	32,014	-	-	32,014	-	32,014	#	
6549 CITY OF HARDIN	111,758	-	-	111,758	35,694	147,452	#	
6549 State Proportionate Share	28,957	-	-	28,957	-	28,957	#	
6547 CITY OF HARLEM	20,553	-	-	20,553	-	20,553	#	
6547 State Proportionate Share	5,319	-	-	5,319	-	5,319	#	
6606 CITY OF HARLOWTON	23,793	-	-	23,793	15,518	39,311	#	
6606 State Proportionate Share	6,162	-	-	6,162	-	6,162	#	
6550 CITY OF HAVRE	161,203	-	-	161,203	-	161,203	#	
6550 State Proportionate Share	41,897	-	-	41,897	-	41,897	#	
6551 CITY OF HELENA	981,552	-	-	981,552	484,054	1,465,606	#	
6551 State Proportionate Share	255,164	-	-	255,164	-	255,164	#	
6555 CITY OF KALISPELL	500,064	-	-	500,064	401,143	901,207	#	
6555 State Proportionate Share	130,052	-	-	130,052	-	130,052	#	
6557 CITY OF LAUREL	195,395	-	-	195,395	58,568	253,964	#	
6557 State Proportionate Share	50,606	-	-	50,606	-	50,606	#	
6559 CITY OF LEWISTOWN	113,316	-	-	113,316	-	113,316	#	
6559 State Proportionate Share	29,464	-	-	29,464	-	29,464	#	
6560 CITY OF LIBBY	44,193	-	-	44,193	-	44,193	#	
6560 State Proportionate Share	11,520	-	-	11,520	-	11,520	#	
6561 CITY OF LIVINGSTON	223,440	-	-	223,440	131,826	355,266	#	
6561 State Proportionate Share	58,400	-	-	58,400	-	58,400	#	
6570 CITY OF MALTA	35,108	-	-	35,108	-	35,108	#	
6570 State Proportionate Share	9,086	-	-	9,086	-	9,086	#	
6571 CITY OF MILES CITY	185,080	-	-	185,080	198,583	383,664	#	
6571 State Proportionate Share	47,993	-	-	47,993	-	47,993	#	
6572 City of Missoula	1,738,799	-	-	1,738,799	1,208,476	2,947,275	#	
6572 State Proportionate Share	453,664	-	-	453,664	-	453,664	#	
6576 CITY OF PLAINS	15,620	-	-	15,620	24,103	39,722	#	
6576 State Proportionate Share	4,042	-	-	4,042	1,434	5,477	#	
6577 CITY OF PLENTYWOOD	31,096	-	-	31,096	48,079	79,174	#	
6577 State Proportionate Share	8,064	-	-	8,064	2,511	10,575	#	
6578 CITY OF POLSON	117,134	-	-	117,134	64,563	181,696	#	
6578 State Proportionate Share	30,364	-	-	30,364	-	30,364	#	
6579 CITY OF POPLAR	17,992	-	-	17,992	29,115	47,107	#	
6579 State Proportionate Share	4,738	-	-	4,738	1,672	6,409	#	
6603 CITY OF RED LODGE	57,217	-	-	57,217	95,558	152,775	#	
6603 State Proportionate Share	14,974	-	-	14,974	6,790	21,764	#	
6581 CITY OF RONAN	20,814	-	-	20,814	-	20,814	#	
6581 State Proportionate Share	5,409	-	-	5,409	-	5,409	#	
6582 CITY OF ROUNDUP	28,933	-	-	28,933	27,171	56,104	#	
6582 State Proportionate Share	7,488	-	-	7,488	-	7,488	#	
6599 CITY OF SCOBEE	17,679	-	-	17,679	7,045	24,723	#	
6599 State Proportionate Share	4,580	-	-	4,580	-	4,580	#	
6585 CITY OF SHELBY	48,487	-	-	48,487	-	48,487	#	
6585 State Proportionate Share	12,697	-	-	12,697	-	12,697	#	
6586 CITY OF SIDNEY	83,915	-	-	83,915	-	83,915	#	
6586 State Proportionate Share	21,819	-	-	21,819	-	21,819	#	

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

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	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Employer Contributions Subsequent to the Measurement Date	
<b>Total ALL Employers &amp; State</b>	<b>\$ 123,595,520</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 123,595,520</b>	<b>\$ 48,707,237</b>	<b>\$ 172,302,757</b>		
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 25,322,115</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,322,115</b>	<b>\$ 1,846,372</b>	<b>\$ 27,168,487</b>		
<b>Employer</b>								
6379 CITY OF THREE FORKS	28,430	-	-	28,430	41,264	69,694	#	
6379 State Proportionate Share	7,358	-	-	7,358	1,600	8,958	#	
6590 CITY OF TOWNSEND	22,424	-	-	22,424	24,566	46,991	#	
6590 State Proportionate Share	5,804	-	-	5,804	-	5,804	#	
6574 CITY OF TROY	33,714	-	-	33,714	-	33,714	#	
6574 State Proportionate Share	8,726	-	-	8,726	-	8,726	#	
6592 CITY OF WHITE SULPHUR SPRINGS	14,825	-	-	14,825	36,959	51,784	#	
6592 State Proportionate Share	3,843	-	-	3,843	5,118	8,961	#	
6594 CITY OF WHITEFISH	297,897	-	-	297,897	101,951	399,848	#	
6594 State Proportionate Share	77,571	-	-	77,571	-	77,571	#	
6598 CITY OF WIBAUX	8,835	-	-	8,835	-	8,835	#	
6598 State Proportionate Share	2,286	-	-	2,286	-	2,286	#	
6596 CITY OF WOLF POINT	51,112	-	-	51,112	-	51,112	#	
6596 State Proportionate Share	13,280	-	-	13,280	-	13,280	#	
6399 TOWN OF ALBERTON	5,478	-	-	5,478	24,890	30,368	#	
6399 State Proportionate Share	1,418	-	-	1,418	5,066	6,484	#	
6507 TOWN OF BIG SANDY	5,132	-	-	5,132	-	5,132	#	
6507 State Proportionate Share	1,328	-	-	1,328	-	1,328	#	
7274 TOWN OF BRIDGER	22,275	-	-	22,275	16,439	38,714	#	
7274 State Proportionate Share	5,795	-	-	5,795	-	5,795	#	
6511 TOWN OF BROADUS	13,522	-	-	13,522	-	13,522	#	
6511 State Proportionate Share	3,500	-	-	3,500	-	3,500	#	
6513 TOWN OF CASCADE	11,074	-	-	11,074	-	11,074	#	
6513 State Proportionate Share	2,866	-	-	2,866	-	2,866	#	
6526 TOWN OF CHESTER	14,376	-	-	14,376	10,278	24,654	#	
6526 State Proportionate Share	3,751	-	-	3,751	-	3,751	#	
6521 TOWN OF CIRCLE	15,502	-	-	15,502	17,343	32,845	#	
6521 State Proportionate Share	4,012	-	-	4,012	-	4,012	#	
6524 TOWN OF CULBERTSON	10,897	-	-	10,897	-	10,897	#	
6524 State Proportionate Share	2,820	-	-	2,820	-	2,820	#	
6432 TOWN OF DENTON	638	-	-	638	-	638	#	
6432 State Proportionate Share	216	-	-	216	-	216	#	
6558 TOWN OF DRUMMOND	4,717	-	-	4,717	-	4,717	#	
6558 State Proportionate Share	1,221	-	-	1,221	-	1,221	#	
6607 TOWN OF EKALAKA	5,241	-	-	5,241	-	5,241	#	
6607 State Proportionate Share	1,367	-	-	1,367	-	1,367	#	
6536 TOWN OF ENNIS	30,921	-	-	30,921	-	30,921	#	
6536 State Proportionate Share	8,035	-	-	8,035	-	8,035	#	
6382 TOWN OF EUREKA	21,809	-	-	21,809	26,441	48,250	#	
6382 State Proportionate Share	5,691	-	-	5,691	-	5,691	#	
6537 TOWN OF FAIRFIELD	8,680	-	-	8,680	2,355	11,035	#	
6537 State Proportionate Share	2,282	-	-	2,282	-	2,282	#	
6605 TOWN OF FORT PECK	10,909	-	-	10,909	-	10,909	#	
6605 State Proportionate Share	2,832	-	-	2,832	-	2,832	#	
6410 TOWN OF FROID	3,448	-	-	3,448	6,872	10,320	#	
6410 State Proportionate Share	892	-	-	892	648	1,541	#	
6542 TOWN OF GERALDINE	2,380	-	-	2,380	-	2,380	#	
6542 State Proportionate Share	635	-	-	635	-	635	#	
6546 TOWN OF GRASS RANGE	694	-	-	694	4,436	5,130	#	
6546 State Proportionate Share	180	-	-	180	1,068	1,248	#	

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

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	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Employer Contributions Subsequent to the Measurement Date
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<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 25,322,115</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,322,115</b>	<b>\$ 1,846,372</b>	<b>\$ 27,168,487</b>	
<b>Employer</b>							
6553 TOWN OF HOT SPRINGS	17,737	-	-	17,737	-	17,737	#
6553 State Proportionate Share	4,599	-	-	4,599	-	4,599	#
6434 TOWN OF HYSHAM	6,906	-	-	6,906	13,796	20,702	#
6434 State Proportionate Share	1,787	-	-	1,787	1,436	3,224	#
12286 TOWN OF JORDAN	5,873	-	-	5,873	75,841	81,713	#
12286 State Proportionate Share	1,520	-	-	1,520	19,628	21,148	#
6562 TOWN OF LIMA	2,126	-	-	2,126	7,912	10,038	#
6562 State Proportionate Share	566	-	-	566	1,615	2,181	#
6601 TOWN OF MANHATTAN	79,626	-	-	79,626	68,082	147,708	#
6601 State Proportionate Share	20,612	-	-	20,612	-	20,612	#
6564 TOWN OF MEDICINE LAKE	5,772	-	-	5,772	-	5,772	#
6564 State Proportionate Share	1,494	-	-	1,494	-	1,494	#
6554 TOWN OF MELSTONE	2,972	-	-	2,972	276	3,248	#
6554 State Proportionate Share	769	-	-	769	-	769	#
6390 TOWN OF MOORE	1,782	-	-	1,782	-	1,782	#
6390 State Proportionate Share	465	-	-	465	-	465	#
6556 TOWN OF NASHUA	4,074	-	-	4,074	-	4,074	#
6556 State Proportionate Share	1,064	-	-	1,064	-	1,064	#
6575 TOWN OF PHILIPSBURG	27,410	-	-	27,410	26,171	53,581	#
6575 State Proportionate Share	7,094	-	-	7,094	-	7,094	#
6573 TOWN OF RICHEY	1,585	-	-	1,585	-	1,585	#
6573 State Proportionate Share	432	-	-	432	-	432	#
6583 TOWN OF RYEGATE	2,908	-	-	2,908	1,679	4,587	#
6583 State Proportionate Share	753	-	-	753	-	753	#
6353 TOWN OF SACO	6,548	-	-	6,548	-	6,548	#
6353 State Proportionate Share	1,711	-	-	1,711	-	1,711	#
6584 TOWN OF SHERIDAN	12,803	-	-	12,803	31,342	44,144	#
6584 State Proportionate Share	3,313	-	-	3,313	4,534	7,847	#
6366 TOWN OF ST IGNATIUS	10,306	-	-	10,306	6,257	16,563	#
6366 State Proportionate Share	2,667	-	-	2,667	-	2,667	#
6587 TOWN OF STANFORD	4,864	-	-	4,864	6,308	11,172	#
6587 State Proportionate Share	1,259	-	-	1,259	121	1,380	#
6604 TOWN OF STEVENSVILLE	34,495	-	-	34,495	-	34,495	#
6604 State Proportionate Share	8,972	-	-	8,972	-	8,972	#
6588 TOWN OF SUNBURST	8,979	-	-	8,979	-	8,979	#
6588 State Proportionate Share	2,324	-	-	2,324	-	2,324	#
6589 TOWN OF SUPERIOR	11,071	-	-	11,071	-	11,071	#
6589 State Proportionate Share	2,865	-	-	2,865	-	2,865	#
6580 TOWN OF TERRY	10,000	-	-	10,000	-	10,000	#
6580 State Proportionate Share	2,588	-	-	2,588	-	2,588	#
6597 TOWN OF THOMPSON FALLS	25,075	-	-	25,075	61,838	86,913	#
6597 State Proportionate Share	6,522	-	-	6,522	9,014	15,536	#
6600 TOWN OF TWIN BRIDGES	11,196	-	-	11,196	-	11,196	#
6600 State Proportionate Share	2,902	-	-	2,902	-	2,902	#
6591 TOWN OF VALIER	13,825	-	-	13,825	7	13,832	#
6591 State Proportionate Share	3,579	-	-	3,579	-	3,579	#
6408 TOWN OF WEST YELLOWSTONE	95,306	-	-	95,306	45,215	140,521	#
6408 State Proportionate Share	24,768	-	-	24,768	-	24,768	#
6356 TOWN OF WESTBY	3,921	-	-	3,921	1,078	4,999	#
6356 State Proportionate Share	1,015	-	-	1,015	-	1,015	#

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for the year ending June 30

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<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 25,322,115</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,322,115</b>	<b>\$ 1,846,372</b>	<b>\$ 27,168,487</b>	
<b>Employer</b>							
6409 TOWN OF WHITEHALL	14,628	-	-	14,628	-	14,628	#
6409 State Proportionate Share	3,823	-	-	3,823	-	3,823	#
6595 TOWN OF WINNETT	2,481	-	-	2,481	-	2,481	#
6595 State Proportionate Share	642	-	-	642	-	642	#
6458 ANACONDA-DEER LODGE COUNTY	286,950	-	-	286,950	-	286,950	#
6458 State Proportionate Share	74,382	-	-	74,382	-	74,382	#
6510 BUTTE SILVER BOW	1,317,675	-	-	1,317,675	-	1,317,675	#
6510 State Proportionate Share	341,893	-	-	341,893	-	341,893	#
6444 BEAVERHEAD COUNTY	202,387	-	-	202,387	204,342	406,730	#
6444 State Proportionate Share	52,837	-	-	52,837	-	52,837	#
6445 BIG HORN COUNTY	381,148	-	-	381,148	371,125	752,273	#
6445 State Proportionate Share	99,014	-	-	99,014	-	99,014	#
6446 BLAINE COUNTY	195,784	-	-	195,784	219,949	415,733	#
6446 State Proportionate Share	50,912	-	-	50,912	-	50,912	#
6447 BROADWATER COUNTY	146,275	-	-	146,275	53,430	199,705	#
6447 State Proportionate Share	38,099	-	-	38,099	-	38,099	#
6448 CARBON COUNTY	261,790	-	-	261,790	199,739	461,529	#
6448 State Proportionate Share	67,903	-	-	67,903	-	67,903	#
6449 CARTER COUNTY	100,678	-	-	100,678	108,542	209,221	#
6449 State Proportionate Share	26,292	-	-	26,292	-	26,292	#
6450 CASCADE COUNTY	905,953	-	-	905,953	-	905,953	#
6450 State Proportionate Share	235,223	-	-	235,223	-	235,223	#
6451 CHOUTEAU COUNTY	150,061	-	-	150,061	-	150,061	#
6451 State Proportionate Share	38,875	-	-	38,875	-	38,875	#
6452 CUSTER COUNTY	183,232	-	-	183,232	-	183,232	#
6452 State Proportionate Share	47,571	-	-	47,571	-	47,571	#
6453 DANIELS COUNTY	70,062	-	-	70,062	-	70,062	#
6453 State Proportionate Share	18,248	-	-	18,248	-	18,248	#
6456 DAWSON COUNTY	226,899	-	-	226,899	-	226,899	#
6456 State Proportionate Share	58,972	-	-	58,972	-	58,972	#
6459 FALLON COUNTY	189,164	-	-	189,164	-	189,164	#
6459 State Proportionate Share	49,723	-	-	49,723	-	49,723	#
6460 FERGUS COUNTY	175,573	-	-	175,573	-	175,573	#
6460 State Proportionate Share	45,834	-	-	45,834	-	45,834	#
6461 FLATHEAD COUNTY	1,450,908	-	-	1,450,908	474,218	1,925,126	#
6461 State Proportionate Share	376,706	-	-	376,706	-	376,706	#
6462 GALLATIN COUNTY	1,235,516	-	-	1,235,516	-	1,235,516	#
6462 State Proportionate Share	321,900	-	-	321,900	-	321,900	#
6463 GARFIELD COUNTY	110,926	-	-	110,926	70,875	181,802	#
6463 State Proportionate Share	28,891	-	-	28,891	-	28,891	#
6464 GLACIER COUNTY	185,159	-	-	185,159	190,668	375,826	#
6464 State Proportionate Share	48,116	-	-	48,116	-	48,116	#
6465 GOLDEN VALLEY COUNTY	21,395	-	-	21,395	51,005	72,400	#
6465 State Proportionate Share	5,537	-	-	5,537	6,543	12,080	#
6466 GRANITE COUNTY	97,408	-	-	97,408	55,809	153,217	#
6466 State Proportionate Share	25,328	-	-	25,328	-	25,328	#
6467 HILL COUNTY	243,690	-	-	243,690	190,810	434,500	#
6467 State Proportionate Share	63,416	-	-	63,416	-	63,416	#
6468 JEFFERSON COUNTY	272,241	-	-	272,241	-	272,241	#
6468 State Proportionate Share	70,649	-	-	70,649	-	70,649	#

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

Deferred Outflows of Resources as of June 30, 2024							
	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>\$ 123,595,520</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 123,595,520</b>	<b>\$ 48,707,237</b>	<b>\$ 172,302,757</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 25,322,115</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,322,115</b>	<b>\$ 1,846,372</b>	<b>\$ 27,168,487</b>	
<b>Employer</b>							
6469 JUDITH BASIN COUNTY	83,286	-	-	83,286	873	84,159	#
6469 State Proportionate Share	21,563	-	-	21,563	-	21,563	#
6470 LAKE COUNTY	476,870	-	-	476,870	217,209	694,080	#
6470 State Proportionate Share	123,806	-	-	123,806	-	123,806	#
6471 LEWIS & CLARK COUNTY	946,089	-	-	946,089	-	946,089	#
6471 State Proportionate Share	245,714	-	-	245,714	-	245,714	#
6472 LIBERTY COUNTY	98,536	-	-	98,536	-	98,536	#
6472 State Proportionate Share	25,647	-	-	25,647	-	25,647	#
6473 LINCOLN COUNTY	335,569	-	-	335,569	283,505	619,075	#
6473 State Proportionate Share	87,350	-	-	87,350	-	87,350	#
6474 MADISON COUNTY	502,681	-	-	502,681	10,981	513,661	#
6474 State Proportionate Share	130,634	-	-	130,634	-	130,634	#
6475 MCCONE COUNTY	89,945	-	-	89,945	-	89,945	#
6475 State Proportionate Share	23,336	-	-	23,336	-	23,336	#
6476 MEAGHER COUNTY	86,475	-	-	86,475	72,341	158,816	#
6476 State Proportionate Share	22,383	-	-	22,383	-	22,383	#
6477 MINERAL COUNTY	129,928	-	-	129,928	-	129,928	#
6477 State Proportionate Share	33,727	-	-	33,727	-	33,727	#
6478 MISSOULA COUNTY	3,089,594	-	-	3,089,594	357,709	3,447,303	#
6478 State Proportionate Share	804,746	-	-	804,746	-	804,746	#
6479 MUSSELSHELL COUNTY	130,998	-	-	130,998	107,379	238,377	#
6479 State Proportionate Share	33,992	-	-	33,992	-	33,992	#
6480 PARK COUNTY	258,736	-	-	258,736	-	258,736	#
6480 State Proportionate Share	67,460	-	-	67,460	-	67,460	#
6481 PETROLEUM COUNTY	14,841	-	-	14,841	-	14,841	#
6481 State Proportionate Share	3,850	-	-	3,850	-	3,850	#
6482 PHILLIPS COUNTY	120,887	-	-	120,887	-	120,887	#
6482 State Proportionate Share	31,359	-	-	31,359	-	31,359	#
6483 PONDERA COUNTY	130,614	-	-	130,614	69,490	200,104	#
6483 State Proportionate Share	33,804	-	-	33,804	-	33,804	#
6485 POWDER RIVER COUNTY	266,697	-	-	266,697	95,287	361,983	#
6485 State Proportionate Share	69,186	-	-	69,186	-	69,186	#
6484 POWELL COUNTY	128,154	-	-	128,154	112,244	240,398	#
6484 State Proportionate Share	33,361	-	-	33,361	-	33,361	#
6486 PRAIRIE COUNTY	52,621	-	-	52,621	-	52,621	#
6486 State Proportionate Share	13,677	-	-	13,677	-	13,677	#
6487 RAVALLI COUNTY	463,967	-	-	463,967	-	463,967	#
6487 State Proportionate Share	120,581	-	-	120,581	-	120,581	#
6488 RICHLAND COUNTY	394,080	-	-	394,080	-	394,080	#
6488 State Proportionate Share	102,664	-	-	102,664	-	102,664	#
6489 ROOSEVELT COUNTY	286,162	-	-	286,162	167,177	453,339	#
6489 State Proportionate Share	74,185	-	-	74,185	-	74,185	#
6490 ROSEBUD COUNTY	230,573	-	-	230,573	134,166	364,739	#
6490 State Proportionate Share	59,905	-	-	59,905	-	59,905	#
6491 SANDERS COUNTY	264,124	-	-	264,124	249,207	513,332	#
6491 State Proportionate Share	68,402	-	-	68,402	-	68,402	#
6492 SHERIDAN COUNTY	194,013	-	-	194,013	83,070	277,083	#
6492 State Proportionate Share	50,248	-	-	50,248	-	50,248	#
6494 STILLWATER COUNTY	224,326	-	-	224,326	96,505	320,831	#
6494 State Proportionate Share	58,499	-	-	58,499	-	58,499	#



**Employer 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, 2024							To be filled in by Employer
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and 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	Employer Contributions Subsequent to the Measurement Date	
<b>Total ALL Employers &amp; State</b>	<b>\$ 123,595,520</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 123,595,520</b>	<b>\$ 48,707,237</b>	<b>\$ 172,302,757</b>		
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 25,322,115</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,322,115</b>	<b>\$ 1,846,372</b>	<b>\$ 27,168,487</b>		
<b>Employer</b>								
6495 SWEET GRASS COUNTY	114,093	-	-	114,093	81,099	195,193	#	
6495 State Proportionate Share	29,705	-	-	29,705	-	29,705	#	
6496 TETON COUNTY	145,634	-	-	145,634	573	146,207	#	
6496 State Proportionate Share	37,824	-	-	37,824	-	37,824	#	
6497 TOOLE COUNTY	136,750	-	-	136,750	-	136,750	#	
6497 State Proportionate Share	35,741	-	-	35,741	-	35,741	#	
6498 TREASURE COUNTY	37,164	-	-	37,164	9,880	47,044	#	
6498 State Proportionate Share	9,647	-	-	9,647	-	9,647	#	
6499 VALLEY COUNTY	195,686	-	-	195,686	-	195,686	#	
6499 State Proportionate Share	50,785	-	-	50,785	-	50,785	#	
6500 WHEATLAND COUNTY	65,326	-	-	65,326	50,790	116,116	#	
6500 State Proportionate Share	16,959	-	-	16,959	-	16,959	#	
6501 WIBAUX COUNTY	103,890	-	-	103,890	29,208	133,098	#	
6501 State Proportionate Share	26,937	-	-	26,937	-	26,937	#	
6502 YELLOWSTONE COUNTY	1,160,164	-	-	1,160,164	542,081	1,702,245	#	
6502 State Proportionate Share	301,900	-	-	301,900	-	301,900	#	
6435 ARLEE-LAKE COUNTY WATER & SEWER DISTRICT	2,514	-	-	2,514	1,088	3,602	#	
6435 State Proportionate Share	651	-	-	651	-	651	#	
6720 BEAR PAW COOPERATIVE	2,750	-	-	2,750	1,516	4,267	#	
6720 State Proportionate Share	712	-	-	712	-	712	#	
6725 BERT MOONEY AIRPORT AUTHORITY	18,357	-	-	18,357	18,199	36,557	#	
6725 State Proportionate Share	4,782	-	-	4,782	-	4,782	#	
6740 BIG COUNTRY EDUCATIONAL COOP	2,298	-	-	2,298	-	2,298	#	
6740 State Proportionate Share	595	-	-	595	-	595	#	
7689 BIG HORN COUNTY CEMETERY DISTRICT #1	4,954	-	-	4,954	22,882	27,836	#	
7689 State Proportionate Share	1,282	-	-	1,282	4,846	6,128	#	
6348 BIG SKY CO WATER & SEWER DIST #363	42,930	-	-	42,930	308,400	351,330	#	
6348 State Proportionate Share	11,617	-	-	11,617	74,072	85,689	#	
6739 BIG SKY ECONOMIC DEVELOPMENT AUTH	45,527	-	-	45,527	174,692	220,219	#	
6739 State Proportionate Share	12,447	-	-	12,447	31,971	44,418	#	
6347 BIG SKY FIRE DEPARTMENT	-	-	-	-	-	-	#	
6347 State Proportionate Share	-	-	-	-	-	-	#	
6741 BIG SKY SPECIAL EDUCATION COOP	3,912	-	-	3,912	7,981	11,893	#	
6741 State Proportionate Share	1,013	-	-	1,013	889	1,902	#	
6709 BIGFORK CO WATER & SEWER	29,009	-	-	29,009	-	29,009	#	
6709 State Proportionate Share	7,508	-	-	7,508	-	7,508	#	
6697 BILLINGS HOUSING AUTHORITY dba HomeFront	103,216	-	-	103,216	103,072	206,288	#	
6697 State Proportionate Share	26,871	-	-	26,871	-	26,871	#	
7699 BITTERROOT PUBLIC LIBRARY	21,172	-	-	21,172	16,749	37,921	#	
7699 State Proportionate Share	5,521	-	-	5,521	-	5,521	#	
6634 BITTERROOT CONSERVATION DISTRICT	4,076	-	-	4,076	-	4,076	#	
6634 State Proportionate Share	1,070	-	-	1,070	-	1,070	#	
12138 Bitterroot Valley Community College	909	-	-	909	2,370	3,280	#	
12138 State Proportionate Share	237	-	-	237	471	708	#	
6350 BITTERROOT VALLEY SEC	925	-	-	925	-	925	#	
6350 State Proportionate Share	273	-	-	273	-	273	#	
10565 BROADWATER CONSERVATION DISTRICT	1,360	-	-	1,360	-	1,360	#	
10565 State Proportionate Share	353	-	-	353	-	353	#	
6421 BUFFALO RAPIDS IRRIGATION PROJECT 1	14,585	-	-	14,585	6,382	20,968	#	
6421 State Proportionate Share	3,775	-	-	3,775	-	3,775	#	

**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, 2024						
	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>\$ 123,595,520</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 123,595,520</b>	<b>\$ 48,707,237</b>	<b>\$ 172,302,757</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 25,322,115</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,322,115</b>	<b>\$ 1,846,372</b>	<b>\$ 27,168,487</b>	
<b>Employer</b>							
6422 BUFFALO RAPIDS IRRI PROJECT 2	16,871	-	-	16,871	-	16,871	#
6422 State Proportionate Share	4,391	-	-	4,391	-	4,391	#
6711 CABINET MOUNTAIN COOPERATIVE	3,959	-	-	3,959	4,170	8,129	#
6711 State Proportionate Share	1,025	-	-	1,025	-	1,025	#
6727 CASCADE CONSERVATION DISTRICT	7,224	-	-	7,224	16,497	23,720	#
6727 State Proportionate Share	1,943	-	-	1,943	2,994	4,937	#
6662 CENTER FOR MENTAL HEALTH	548	-	-	548	-	548	#
6662 State Proportionate Share	142	-	-	142	-	142	#
6703 CENTRAL MONTANA LEARNING RESOURCE CTR	1,018	-	-	1,018	-	1,018	#
6703 State Proportionate Share	301	-	-	301	-	301	#
6719 CENTRAL VALLEY FIRE DISTRICT	13,592	-	-	13,592	-	13,592	#
6719 State Proportionate Share	3,518	-	-	3,518	-	3,518	#
6650 CHOUTEAU COUNTY CONSERVATION DIST	1,035	-	-	1,035	-	1,035	#
6650 State Proportionate Share	268	-	-	268	-	268	#
6428 COLUMBUS RURAL FIRE DISTRICT #3	11,772	-	-	11,772	-	11,772	#
6428 State Proportionate Share	3,047	-	-	3,047	-	3,047	#
6433 CORVALLIS COUNTY SEWER DISTRICT	3,219	-	-	3,219	2,334	5,554	#
6433 State Proportionate Share	833	-	-	833	-	833	#
6707 Crown Hill	3,031	-	-	3,031	-	3,031	#
6707 State Proportionate Share	784	-	-	784	-	784	#
6394 DALY DITCHES IRRIGATION DISTRICT	5,830	-	-	5,830	38,215	44,045	#
6394 State Proportionate Share	1,606	-	-	1,606	8,731	10,337	#
6677 DAWSON COMMUNITY COLLEGE	79,904	-	-	79,904	-	79,904	#
6677 State Proportionate Share	20,791	-	-	20,791	-	20,791	#
6686 DEER LODGE COUNTY HEAD START PROGRAM	28,464	-	-	28,464	-	28,464	#
6686 State Proportionate Share	7,383	-	-	7,383	-	7,383	#
8514 Drummond School and Community Library District	1,372	-	-	1,372	-	1,372	#
8514 State Proportionate Share	355	-	-	355	-	355	#
6389 DRY PRAIRIE RURAL WATER	72,782	-	-	72,782	-	72,782	#
6389 State Proportionate Share	18,850	-	-	18,850	-	18,850	#
8715 DRY REDWATER REGIONAL WATER AUTHORITY	7,344	-	-	7,344	4,759	12,104	#
8715 State Proportionate Share	1,901	-	-	1,901	-	1,901	#
6705 EASTERN YELLOWSTONE COUNTY SEC	1,172	-	-	1,172	-	1,172	#
6705 State Proportionate Share	303	-	-	303	-	303	#
6750 FERGUS COUNTY CONSERVATION DIST	1,888	-	-	1,888	-	1,888	#
6750 State Proportionate Share	489	-	-	489	-	489	#
6716 FLATHEAD CONSERVATION DISTRICT	9,362	-	-	9,362	17,431	26,793	#
6716 State Proportionate Share	2,470	-	-	2,470	1,606	4,075	#
6708 FLATHEAD MUNICIPAL AIRPORT AUTHORITY	167,109	-	-	167,109	405,647	572,756	#
6708 State Proportionate Share	43,524	-	-	43,524	57,938	101,462	#
6699 FLATHEAD SPECIAL EDUC COOP	3,068	-	-	3,068	3,789	6,857	#
6699 State Proportionate Share	794	-	-	794	23	817	#
6676 FLATHEAD VALLEY COMMUNITY COLLEGE	327,310	-	-	327,310	19,142	346,452	#
6676 State Proportionate Share	84,986	-	-	84,986	-	84,986	#
6638 FORT SHAW IRRIGATION DIST	7,511	-	-	7,511	-	7,511	#
6638 State Proportionate Share	1,944	-	-	1,944	-	1,944	#
6414 FRENCHTOWN RURAL FIRE DISTRICT	655	-	-	655	-	655	#
6414 State Proportionate Share	169	-	-	169	-	169	#
6682 GALLATIN AIRPORT AUTHORITY	267,157	-	-	267,157	655,088	922,245	#
6682 State Proportionate Share	70,193	-	-	70,193	96,810	167,003	#

**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, 2024						
	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>\$ 123,595,520</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 123,595,520</b>	<b>\$ 48,707,237</b>	<b>\$ 172,302,757</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 25,322,115</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,322,115</b>	<b>\$ 1,846,372</b>	<b>\$ 27,168,487</b>	
<b>Employer</b>							
6736 GALLATIN CONSERVATION DISTRICT	11,405	-	-	11,405	20,298	31,703	#
6736 State Proportionate Share	2,952	-	-	2,952	1,789	4,741	#
6702 GALLATIN-MADISON SEC	4,084	-	-	4,084	335	4,419	#
6702 State Proportionate Share	1,057	-	-	1,057	-	1,057	#
6718 GARDINER - PARK COUNTY WATER DIST	12,524	-	-	12,524	1,144	13,668	#
6718 State Proportionate Share	3,241	-	-	3,241	-	3,241	#
6691 GLASGOW IRRIGATION DISTRICT	8,416	-	-	8,416	15,210	23,626	#
6691 State Proportionate Share	2,202	-	-	2,202	1,389	3,591	#
7276 GRANITE CO HOSPITAL & NURSING HOME	126,537	-	-	126,537	63,602	190,138	#
7276 State Proportionate Share	33,090	-	-	33,090	-	33,090	#
6373 GRANITE CONSERVATION DISTRICT	1,669	-	-	1,669	-	1,669	#
6373 State Proportionate Share	432	-	-	432	-	432	#
6717 GREAT DIVIDE EDUCATION SERVICES	4,225	-	-	4,225	5,953	10,178	#
6717 State Proportionate Share	1,093	-	-	1,093	223	1,317	#
11990 GREAT FALLS HOUSING AUTHORITY	59,342	-	-	59,342	358,574	417,916	#
11990 State Proportionate Share	15,395	-	-	15,395	86,172	101,567	#
6660 GREAT FALLS INT AIRPORT	40,936	-	-	40,936	39,177	80,114	#
6660 State Proportionate Share	10,849	-	-	10,849	-	10,849	#
6641 GREENFIELDS IRRIGATION DIST	63,606	-	-	63,606	-	63,606	#
6641 State Proportionate Share	16,462	-	-	16,462	-	16,462	#
6417 HEBGEN BASIN RURAL FD	3,285	-	-	3,285	2,273	5,557	#
6417 State Proportionate Share	850	-	-	850	-	850	#
6663 HELENA HOUSING AUTHORITY	79,415	-	-	79,415	113,855	193,270	#
6663 State Proportionate Share	20,729	-	-	20,729	4,137	24,866	#
6632 HELENA REGIONAL AIRPORT AUTH	78,475	-	-	78,475	-	78,475	#
6632 State Proportionate Share	20,594	-	-	20,594	-	20,594	#
6685 HELENA VALLEY IRRIGATION DIST	27,031	-	-	27,031	113,915	140,946	#
6685 State Proportionate Share	6,996	-	-	6,996	22,787	29,783	#
6664 HILL CO PUBLIC CEMETERY DIST	6,178	-	-	6,178	21,314	27,492	#
6664 State Proportionate Share	1,599	-	-	1,599	3,596	5,195	#
6377 HINSDALE WATER & SEWER DISTRICT	1,046	-	-	1,046	2,371	3,417	#
6377 State Proportionate Share	271	-	-	271	277	547	#
6631 HOUSING AUTHORITY OF ANACONDA	25,651	-	-	25,651	-	25,651	#
6631 State Proportionate Share	6,639	-	-	6,639	-	6,639	#
6637 HOUSING AUTHORITY OF BUTTE	46,900	-	-	46,900	-	46,900	#
6637 State Proportionate Share	12,190	-	-	12,190	-	12,190	#
6640 HOUSING AUTHORITY OF GLASGOW	11,931	-	-	11,931	-	11,931	#
6640 State Proportionate Share	3,088	-	-	3,088	-	3,088	#
6746 HUMAN RESOURCES COUNCIL DIST XI	101,890	-	-	101,890	193,929	295,819	#
6746 State Proportionate Share	26,671	-	-	26,671	20,903	47,575	#
6635 HUMAN RESOURCES COUNCIL DIST XII	176,146	-	-	176,146	-	176,146	#
6635 State Proportionate Share	45,703	-	-	45,703	-	45,703	#
6425 HYALITE RFD	1,692	-	-	1,692	1,036	2,728	#
6425 State Proportionate Share	438	-	-	438	-	438	#
6722 JUDITH BASIN CONSERVATION DIST	1,232	-	-	1,232	-	1,232	#
6722 State Proportionate Share	319	-	-	319	-	319	#
12284 LAKE COUNTY CONSERVATION DISTRICT	3,490	-	-	3,490	45,066	48,556	#
12284 State Proportionate Share	903	-	-	903	11,663	12,566	#
6738 LAKESIDE CO WATER & SEWER	19,434	-	-	19,434	-	19,434	#
6738 State Proportionate Share	5,030	-	-	5,030	-	5,030	#

**Employer 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, 2024							
	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
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<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 25,322,115</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,322,115</b>	<b>\$ 1,846,372</b>	<b>\$ 27,168,487</b>	
<b>Employer</b>							
6357 LARCHMONT GOLF COURSE	8,410	-	-	8,410	-	8,410	#
6357 State Proportionate Share	2,177	-	-	2,177	-	2,177	#
6358 LEWIS & CLARK CONSERVATION DIST	6,965	-	-	6,965	32,198	39,164	#
6358 State Proportionate Share	1,803	-	-	1,803	6,484	8,287	#
6694 LEWIS & CLARK LIBRARY	118,604	-	-	118,604	191,490	310,094	#
6694 State Proportionate Share	30,795	-	-	30,795	11,601	42,396	#
6372 LIBERTY CO CONSERVATION DISTRICT	-	-	-	-	-	-	#
6372 State Proportionate Share	-	-	-	-	-	-	#
6397 LINCOLN CONSERVATION DISTRICT	2,252	-	-	2,252	4,876	7,128	#
6397 State Proportionate Share	583	-	-	583	622	1,204	#
6729 LINCOLN COUNTY RURAL FIRE DIST	8,286	-	-	8,286	-	8,286	#
6729 State Proportionate Share	2,145	-	-	2,145	-	2,145	#
6730 LOCKWOOD RURAL FIRE DIST 8	4,605	-	-	4,605	4,793	9,398	#
6730 State Proportionate Share	1,192	-	-	1,192	-	1,192	#
6391 LOCKWOOD WATER & SEWER DISTRICT	21,937	-	-	21,937	13,237	35,175	#
6391 State Proportionate Share	5,728	-	-	5,728	-	5,728	#
6430 MADISON CONSERVATION DISTRICT	4,380	-	-	4,380	11,018	15,399	#
6430 State Proportionate Share	1,134	-	-	1,134	1,550	2,684	#
6355 MALTA CEMETERY DISTRICT	2,774	-	-	2,774	-	2,774	#
6355 State Proportionate Share	718	-	-	718	-	718	#
6672 MALTA IRRIGATION DISTRICT	30,779	-	-	30,779	3,436	34,215	#
6672 State Proportionate Share	7,966	-	-	7,966	-	7,966	#
9111 Meagher County Conservation District	-	-	-	-	-	-	#
9111 State Proportionate Share	-	-	-	-	-	-	#
6396 MILES CITY HOUSING AUTHORITY	365	-	-	365	4,772	5,137	#
6396 State Proportionate Share	94	-	-	94	1,235	1,330	#
6671 MILES COMMUNITY COLLEGE	79,741	-	-	79,741	21,302	101,043	#
6671 State Proportionate Share	20,812	-	-	20,812	-	20,812	#
6419 MILK RIVER JBC	9,177	-	-	9,177	9,525	18,702	#
6419 State Proportionate Share	2,375	-	-	2,375	-	2,375	#
6706 MISSOULA AREA SEC	5,692	-	-	5,692	11,284	16,976	#
6706 State Proportionate Share	1,473	-	-	1,473	1,200	2,673	#
6700 MISSOULA COUNTY AIRPORT	205,004	-	-	205,004	100,864	305,868	#
6700 State Proportionate Share	53,392	-	-	53,392	-	53,392	#
11782 MISSOULA IRRIGATION DISTRICT	4,237	-	-	4,237	29,827	34,064	#
11782 State Proportionate Share	1,097	-	-	1,097	7,301	8,398	#
6661 MISSOULA RURAL FIRE DISTRICT	17,607	-	-	17,607	-	17,607	#
6661 State Proportionate Share	4,559	-	-	4,559	-	4,559	#
6749 NO MONTANA JOINT REFUSE DISPOSAL DIST	33,120	-	-	33,120	68,803	101,922	#
6749 State Proportionate Share	8,597	-	-	8,597	7,834	16,431	#
6714 NORTH CENTRAL LEARNING SEC	2,789	-	-	2,789	-	2,789	#
6714 State Proportionate Share	722	-	-	722	-	722	#
6424 NORTH LAKE CO PUBLIC LIBRARY DIST	10,886	-	-	10,886	-	10,886	#
6424 State Proportionate Share	2,887	-	-	2,887	-	2,887	#
6398 NORTH VALLEY PUBLIC LIBRARY	14,811	-	-	14,811	7,937	22,748	#
6398 State Proportionate Share	3,836	-	-	3,836	-	3,836	#
6393 PABLO-LAKE COUNTY WATER & SEWER	10,307	-	-	10,307	-	10,307	#
6393 State Proportionate Share	2,668	-	-	2,668	-	2,668	#
6386 PARK CO RURAL FIRE DISTRICT 1	13,430	-	-	13,430	-	13,430	#
6386 State Proportionate Share	3,477	-	-	3,477	-	3,477	#

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**Public Employees' Retirement System**  
**- Cost Sharing Plan**  
**w/a Special Funding Situation**  
for the year ending June 30

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<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 25,322,115</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,322,115</b>	<b>\$ 1,846,372</b>	<b>\$ 27,168,487</b>	
<b>Employer</b>							
6407 PARK COUNTY SEC	-	-	-	-	-	-	#
6407 State Proportionate Share	-	-	-	-	-	-	#
6383 PETROLEUM CO CONSERVATION DIST	10,805	-	-	10,805	11,890	22,695	#
6383 State Proportionate Share	2,796	-	-	2,796	-	2,796	#
10576 PHILIPSBURG AREA COMMUNITY LIBRARY	2,084	-	-	2,084	12,617	14,701	#
10576 State Proportionate Share	539	-	-	539	2,879	3,418	#
6404 PHILLIPS CONSERVATION DISTRICT	-	-	-	-	-	-	#
6404 State Proportionate Share	-	-	-	-	-	-	#
6674 PONDERA CO CANAL & RESERVOIR	46,642	-	-	46,642	171,672	218,314	#
6674 State Proportionate Share	12,144	-	-	12,144	32,012	44,157	#
6723 PONDERA COUNTY CEMETERY DIST 2	3,028	-	-	3,028	1,522	4,550	#
6723 State Proportionate Share	784	-	-	784	-	784	#
9854 PONDERA REGIONAL PORT AUTHORITY	3,464	-	-	3,464	14,311	17,776	#
9854 State Proportionate Share	897	-	-	897	2,889	3,785	#
6733 PORT OF MONTANA - PORT AUTHORITY	16,238	-	-	16,238	32,174	48,412	#
6733 State Proportionate Share	4,203	-	-	4,203	3,277	7,480	#
6679 PRAIRIE COUNTY HOSPITAL DISTRICT	81,685	-	-	81,685	69,634	151,320	#
6679 State Proportionate Share	21,253	-	-	21,253	-	21,253	#
6737 PRAIRIE VIEW SPECIAL SERVICES COOP	-	-	-	-	-	-	#
6737 State Proportionate Share	-	-	-	-	-	-	#
7277 PRICKLY PEAR SPECIAL SVCS COOP	2,441	-	-	2,441	-	2,441	#
7277 State Proportionate Share	660	-	-	660	-	660	#
6415 RAE WATER AND SEWER DISTRICT	18,161	-	-	18,161	-	18,161	#
6415 State Proportionate Share	4,700	-	-	4,700	-	4,700	#
7688 RED LODGE RURAL FIRE DISTRICT 7	20,305	-	-	20,305	6,087	26,392	#
7688 State Proportionate Share	5,264	-	-	5,264	-	5,264	#
6673 RICHLAND CO HOUSING AUTHORITY	29,370	-	-	29,370	-	29,370	#
6673 State Proportionate Share	7,642	-	-	7,642	-	7,642	#
7682 RONAN LIBRARY DISTRICT	7,781	-	-	7,781	-	7,781	#
7682 State Proportionate Share	2,014	-	-	2,014	-	2,014	#
6352 ROUNDUP COMMUNITY LIBRARY	889	-	-	889	-	889	#
6352 State Proportionate Share	230	-	-	230	-	230	#
6388 SEELEY LAKE MISSOULA CO WATER DISTRICT	8,537	-	-	8,537	689	9,226	#
6388 State Proportionate Share	2,247	-	-	2,247	-	2,247	#
7694 SEELEY LAKE RURAL FIRE DISTRICT	2,141	-	-	2,141	9,343	11,484	#
7694 State Proportionate Share	554	-	-	554	1,914	2,468	#
6413 SHERIDAN DANIELS SEC	-	-	-	-	-	-	#
6413 State Proportionate Share	-	-	-	-	-	-	#
6735 SIDNEY RICHLAND AIRPORT AUTHORITY	11,418	-	-	11,418	-	11,418	#
6735 State Proportionate Share	2,995	-	-	2,995	-	2,995	#
9213 SOMERS COUNTY WATER & SEWER DISTRICT	1,889	-	-	1,889	372	2,261	#
9213 State Proportionate Share	536	-	-	536	-	536	#
6734 TETON COUNTY CONSERVATION DIST	1,231	-	-	1,231	1,423	2,654	#
6734 State Proportionate Share	319	-	-	319	-	319	#
6344 UPPER MUSSELSHELL CONSERVATION DIST	1,455	-	-	1,455	4,055	5,509	#
6344 State Proportionate Share	376	-	-	376	660	1,037	#
6345 URBAN TRANS DIST/DAWSON CO	10,607	-	-	10,607	9,969	20,576	#
6345 State Proportionate Share	2,745	-	-	2,745	-	2,745	#
6387 VALLEY COUNTY CONSERVATION DISTRICT	1,032	-	-	1,032	10,523	11,554	#
6387 State Proportionate Share	267	-	-	267	2,556	2,823	#

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

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<b>Employer</b>								
6726 VICTOR WATER & SEWER	3,057	-	-	3,057	-	3,057	#	
6726 State Proportionate Share	791	-	-	791	-	791	#	
6669 WHITEFISH HOUSING AUTHORITY	7,228	-	-	7,228	-	7,228	#	
6669 State Proportionate Share	1,871	-	-	1,871	-	1,871	#	
6361 YELLOWSTONE CITY-COUNTY HEALTH DEPT	1,129,909	-	-	1,129,909	-	1,129,909	#	
6361 State Proportionate Share	298,125	-	-	298,125	-	298,125	#	
6698 YELLOWSTONE WEST CARBON SEC	6,874	-	-	6,874	-	6,874	#	
6698 State Proportionate Share	1,779	-	-	1,779	-	1,779	#	
6608 BEAVERHEAD COUNTY HIGH SCHOOL	44,701	-	-	44,701	-	44,701	#	
6608 State Proportionate Share	12,860	-	-	12,860	-	12,860	#	
6354 BIG SKY SCHOOL DISTRICT #72	52,004	-	-	52,004	137,707	189,711	#	
6354 State Proportionate Share	15,245	-	-	15,245	27,445	42,690	#	
11464 CARDWELL SCHOOL DISTRICT	3,444	-	-	3,444	22,158	25,602	#	
11464 State Proportionate Share	988	-	-	988	5,721	6,708	#	
6760 GREAT FALLS PUBLIC SCHOOLS	672,622	-	-	672,622	21,518	694,139	#	
6760 State Proportionate Share	193,373	-	-	193,373	-	193,373	#	
6910 HAVRE PUBLIC SCHOOLS	150,419	-	-	150,419	-	150,419	#	
6910 State Proportionate Share	43,934	-	-	43,934	-	43,934	#	
6625 JEFFERSON COUNTY HIGH SCHOOL	15,175	-	-	15,175	33,286	48,461	#	
6625 State Proportionate Share	4,432	-	-	4,432	4,719	9,151	#	
6624 JORDAN PUBLIC SCHOOLS	14,076	-	-	14,076	5,233	19,309	#	
6624 State Proportionate Share	4,036	-	-	4,036	-	4,036	#	
6375 JUDITH GAP SCHOOL	11,739	-	-	11,739	24,027	35,766	#	
6375 State Proportionate Share	3,366	-	-	3,366	3,528	6,894	#	
10734 KINSEY SCHOOL DISTRICT #63	2,380	-	-	2,380	-	2,380	#	
10734 State Proportionate Share	682	-	-	682	-	682	#	
6944 LAVINA K-12	10,216	-	-	10,216	-	10,216	#	
6944 State Proportionate Share	2,929	-	-	2,929	-	2,929	#	
10132 LIBERTY SCHOOL DISTRICT 10	3,829	-	-	3,829	23,010	26,838	#	
10132 State Proportionate Share	1,098	-	-	1,098	6,024	7,122	#	
12133 McCormick School District 15	2,571	-	-	2,571	33,610	36,181	#	
12133 State Proportionate Share	737	-	-	737	9,637	10,374	#	
7692 OVANDO ELEMENTARY SCHOOL DISTRICT 11	2,875	-	-	2,875	21,921	24,795	#	
7692 State Proportionate Share	824	-	-	824	5,846	6,671	#	
6628 POWDER RIVER COUNTY HIGH SCHOOL	20,514	-	-	20,514	-	20,514	#	
6628 State Proportionate Share	5,997	-	-	5,997	-	5,997	#	
6629 POWELL COUNTY HIGH SCHOOL	7,914	-	-	7,914	-	7,914	#	
6629 State Proportionate Share	2,469	-	-	2,469	-	2,469	#	
12134 Rau Elementary School SD 21	8,764	-	-	8,764	39,632	48,396	#	
12134 State Proportionate Share	2,513	-	-	2,513	10,116	12,629	#	
6781 SCHOOL DISTRICT 1 & 7 - HYSHAM	6,837	-	-	6,837	7,954	14,791	#	
6781 State Proportionate Share	2,044	-	-	2,044	-	2,044	#	
6861 SCHOOL DISTRICT 1 & 7 - TOWNSEND	41,697	-	-	41,697	-	41,697	#	
6861 State Proportionate Share	12,118	-	-	12,118	-	12,118	#	
6751 SCHOOL DISTRICT 1 - BIG TIMBER	12,902	-	-	12,902	14,504	27,406	#	
6751 State Proportionate Share	3,858	-	-	3,858	-	3,858	#	
6752 SCHOOL DISTRICT 1 - BUTTE	296,767	-	-	296,767	-	296,767	#	
6752 State Proportionate Share	86,763	-	-	86,763	-	86,763	#	
6753 SCHOOL DISTRICT 1 - CHOTEAU	33,162	-	-	33,162	4,013	37,175	#	
6753 State Proportionate Share	9,513	-	-	9,513	-	9,513	#	

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for the year ending June 30

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<b>Employer</b>							
6754 SCHOOL DISTRICT 1 - CIRCLE	16,378	-	-	16,378	-	16,378	#
6754 State Proportionate Share	4,696	-	-	4,696	-	4,696	#
6755 SCHOOL DISTRICT 1 - CLANCY	25,745	-	-	25,745	11,498	37,242	#
6755 State Proportionate Share	7,468	-	-	7,468	-	7,468	#
6756 SCHOOL DISTRICT 1 - CORVALLIS	77,941	-	-	77,941	-	77,941	#
6756 State Proportionate Share	22,829	-	-	22,829	-	22,829	#
6757 SCHOOL DISTRICT 1 - DEER LODGE	36,086	-	-	36,086	41,888	77,974	#
6757 State Proportionate Share	10,456	-	-	10,456	125	10,580	#
6342 SCHOOL DISTRICT 1 - FORT BENTON	29,655	-	-	29,655	-	29,655	#
6342 State Proportionate Share	8,503	-	-	8,503	-	8,503	#
6758 SCHOOL DISTRICT 1 - GLASGOW	68,124	-	-	68,124	-	68,124	#
6758 State Proportionate Share	19,643	-	-	19,643	-	19,643	#
6759 SCHOOL DISTRICT 1 - GLEN DIVE	80,696	-	-	80,696	-	80,696	#
6759 State Proportionate Share	23,404	-	-	23,404	-	23,404	#
6778 SCHOOL DISTRICT 1 - HEART BUTTE	25,328	-	-	25,328	-	25,328	#
6778 State Proportionate Share	7,317	-	-	7,317	-	7,317	#
6761 SCHOOL DISTRICT 1 - HELENA	457,826	-	-	457,826	-	457,826	#
6761 State Proportionate Share	132,384	-	-	132,384	-	132,384	#
6771 SCHOOL DISTRICT 1 - LEWISTOWN	114,588	-	-	114,588	-	114,588	#
6771 State Proportionate Share	33,327	-	-	33,327	-	33,327	#
6772 SCHOOL DISTRICT 1 - MILES CITY	67,254	-	-	67,254	-	67,254	#
6772 State Proportionate Share	19,459	-	-	19,459	-	19,459	#
6773 SCHOOL DISTRICT 1 - MISSOULA	625,735	-	-	625,735	-	625,735	#
6773 State Proportionate Share	180,563	-	-	180,563	-	180,563	#
6775 SCHOOL DISTRICT 1 - PHILIPSBURG	17,582	-	-	17,582	-	17,582	#
6775 State Proportionate Share	5,099	-	-	5,099	-	5,099	#
6774 SCHOOL DISTRICT 1 - PLAINS	31,400	-	-	31,400	19,489	50,888	#
6774 State Proportionate Share	9,028	-	-	9,028	-	9,028	#
6776 SCHOOL DISTRICT 1 - RED LODGE	31,868	-	-	31,868	2,889	34,757	#
6776 State Proportionate Share	9,324	-	-	9,324	-	9,324	#
6777 SCHOOL DISTRICT 1 - SCOBIE	11,837	-	-	11,837	-	11,837	#
6777 State Proportionate Share	3,838	-	-	3,838	-	3,838	#
6983 SCHOOL DISTRICT 1 - TROY	49,130	-	-	49,130	196,842	245,971	#
6983 State Proportionate Share	14,174	-	-	14,174	45,151	59,325	#
6883 SCHOOL DISTRICT 10 - ANACONDA	62,003	-	-	62,003	-	62,003	#
6883 State Proportionate Share	17,781	-	-	17,781	-	17,781	#
6995 SCHOOL DISTRICT 10 - CAYUSE	18,308	-	-	18,308	27,518	45,826	#
6995 State Proportionate Share	5,249	-	-	5,249	485	5,734	#
6884 SCHOOL DISTRICT 10 - CHINOOK	28,780	-	-	28,780	-	28,780	#
6884 State Proportionate Share	8,296	-	-	8,296	-	8,296	#
6885 SCHOOL DISTRICT 10 - CONRAD	32,858	-	-	32,858	-	32,858	#
6885 State Proportionate Share	9,474	-	-	9,474	-	9,474	#
6886 SCHOOL DISTRICT 10 - DILLON	30,447	-	-	30,447	-	30,447	#
6886 State Proportionate Share	8,998	-	-	8,998	-	8,998	#
6887 SCHOOL DISTRICT 10 - NOXON	13,296	-	-	13,296	-	13,296	#
6887 State Proportionate Share	3,824	-	-	3,824	-	3,824	#
6363 SCHOOL DISTRICT 104 - SPRING CREEK	404	-	-	404	-	404	#
6363 State Proportionate Share	116	-	-	116	-	116	#
6982 SCHOOL DISTRICT 11 & 2 - DRUMMOND	13,787	-	-	13,787	-	13,787	#
6982 State Proportionate Share	4,076	-	-	4,076	-	4,076	#

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for the year ending June 30

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<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 25,322,115</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,322,115</b>	<b>\$ 1,846,372</b>	<b>\$ 27,168,487</b>	
<b>Employer</b>							
6362 SCHOOL DISTRICT 11 - BRORSON	1,456	-	-	1,456	-	1,456	#
6362 State Proportionate Share	417	-	-	417	-	417	#
6889 SCHOOL DISTRICT 11 - POTOMAC	8,110	-	-	8,110	6,468	14,579	#
6889 State Proportionate Share	2,325	-	-	2,325	-	2,325	#
6412 SCHOOL DISTRICT 11 - WISE RIVER	1,438	-	-	1,438	4,013	5,451	#
6412 State Proportionate Share	412	-	-	412	752	1,164	#
7026 SCHOOL DISTRICT 115 - WINIFRED	13,691	-	-	13,691	-	13,691	#
7026 State Proportionate Share	3,925	-	-	3,925	-	3,925	#
6891 SCHOOL DISTRICT 12 - BAKER	38,501	-	-	38,501	-	38,501	#
6891 State Proportionate Share	11,141	-	-	11,141	-	11,141	#
6893 SCHOOL DISTRICT 12 - HARLEM	66,898	-	-	66,898	24,530	91,428	#
6893 State Proportionate Share	19,181	-	-	19,181	-	19,181	#
6406 SCHOOL DISTRICT 12 - HAVRE	1,629	-	-	1,629	-	1,629	#
6406 State Proportionate Share	467	-	-	467	-	467	#
6890 SCHOOL DISTRICT 12 - LIMA	4,750	-	-	4,750	-	4,750	#
6890 State Proportionate Share	1,580	-	-	1,580	-	1,580	#
6895 SCHOOL DISTRICT 12 - ROSEBUD	9,469	-	-	9,469	24,696	34,166	#
6895 State Proportionate Share	2,715	-	-	2,715	3,585	6,300	#
6896 SCHOOL DISTRICT 12 - SACO	12,501	-	-	12,501	-	12,501	#
6896 State Proportionate Share	3,633	-	-	3,633	-	3,633	#
6897 SCHOOL DISTRICT 12 - STANFORD	14,146	-	-	14,146	-	14,146	#
6897 State Proportionate Share	4,056	-	-	4,056	-	4,056	#
6340 SCHOOL DISTRICT 12 12 - MOLT	315	-	-	315	-	315	#
6340 State Proportionate Share	90	-	-	90	-	90	#
6892 SCHOOL DISTRICT 13 - BOX ELDER	79,588	-	-	79,588	49,961	129,549	#
6892 State Proportionate Share	23,009	-	-	23,009	-	23,009	#
6901 SCHOOL DISTRICT 13 - EUREKA	46,964	-	-	46,964	-	46,964	#
6901 State Proportionate Share	13,566	-	-	13,566	-	13,566	#
6349 SCHOOL DISTRICT 13 - FISHTAIL	843	-	-	843	-	843	#
6349 State Proportionate Share	303	-	-	303	-	303	#
6894 SCHOOL DISTRICT 13 - LONE ROCK	13,397	-	-	13,397	22,637	36,034	#
6894 State Proportionate Share	3,841	-	-	3,841	1,250	5,091	#
6903 SCHOOL DISTRICT 13 - NASHUA	12,262	-	-	12,262	-	12,262	#
6903 State Proportionate Share	3,568	-	-	3,568	-	3,568	#
6898 SCHOOL DISTRICT 14 - BONNER	22,442	-	-	22,442	-	22,442	#
6898 State Proportionate Share	6,435	-	-	6,435	-	6,435	#
7273 SCHOOL DISTRICT 14 - FORTINE	8,718	-	-	8,718	31,316	40,034	#
7273 State Proportionate Share	2,500	-	-	2,500	6,568	9,067	#
6900 SCHOOL DISTRICT 14 - HOT SPRINGS	16,851	-	-	16,851	-	16,851	#
6900 State Proportionate Share	4,832	-	-	4,832	-	4,832	#
6906 SCHOOL DISTRICT 14 - MALTA	35,913	-	-	35,913	56,995	92,909	#
6906 State Proportionate Share	10,365	-	-	10,365	5,155	15,521	#
6992 SCHOOL DISTRICT 14 - SHELBY	53,941	-	-	53,941	-	53,941	#
6992 State Proportionate Share	15,466	-	-	15,466	-	15,466	#
6881 SCHOOL DISTRICT 15 HELENA FLATS- KALISPELL	11,629	-	-	11,629	-	11,629	#
6881 State Proportionate Share	3,390	-	-	3,390	-	3,390	#
6904 SCHOOL DISTRICT 15 & 17 - WILLOW CREEK	8,396	-	-	8,396	-	8,396	#
6904 State Proportionate Share	2,407	-	-	2,407	-	2,407	#
6905 SCHOOL DISTRICT 15 & 6 - FLO-CARLTON	38,545	-	-	38,545	-	38,545	#
6905 State Proportionate Share	11,221	-	-	11,221	-	11,221	#



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for the year ending June 30

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<b>Employer</b>							
6907 SCHOOL DISTRICT 15 - CUSTER	8,885	-	-	8,885	6,329	15,214	#
6907 State Proportionate Share	2,744	-	-	2,744	-	2,744	#
6908 SCHOOL DISTRICT 15 - CUT BANK	72,438	-	-	72,438	-	72,438	#
6908 State Proportionate Share	21,450	-	-	21,450	-	21,450	#
6909 SCHOOL DISTRICT 15 - EKALAKA	21,301	-	-	21,301	-	21,301	#
6909 State Proportionate Share	6,346	-	-	6,346	-	6,346	#
6973 SCHOOL DISTRICT 159 - WINNETT	10,235	-	-	10,235	-	10,235	#
6973 State Proportionate Share	2,988	-	-	2,988	-	2,988	#
6882 SCHOOL DISTRICT 16 - HARLOWTON	27,626	-	-	27,626	31,282	58,908	#
6882 State Proportionate Share	7,940	-	-	7,940	-	7,940	#
6911 SCHOOL DISTRICT 17 - CULBERTSON	29,218	-	-	29,218	10,707	39,926	#
6911 State Proportionate Share	8,377	-	-	8,377	-	8,377	#
6365 SCHOOL DISTRICT 17 - MORIN	1,563	-	-	1,563	-	1,563	#
6365 State Proportionate Share	574	-	-	574	-	574	#
6912 SCHOOL DISTRICT 17 H - HARDIN	174,807	-	-	174,807	-	174,807	#
6912 State Proportionate Share	50,433	-	-	50,433	-	50,433	#
6913 SCHOOL DISTRICT 18 - VALIER	19,386	-	-	19,386	1,419	20,805	#
6913 State Proportionate Share	5,558	-	-	5,558	-	5,558	#
6380 SCHOOL DISTRICT 18 - WOODMAN	2,991	-	-	2,991	-	2,991	#
6380 State Proportionate Share	858	-	-	858	-	858	#
6977 SCHOOL DISTRICT 19 - COLSTRIP	84,117	-	-	84,117	-	84,117	#
6977 State Proportionate Share	24,264	-	-	24,264	-	24,264	#
6787 SCHOOL DISTRICT 2 - BRIDGER	21,072	-	-	21,072	-	21,072	#
6787 State Proportionate Share	6,155	-	-	6,155	-	6,155	#
6784 SCHOOL DISTRICT 2 & 11 - BIG SANDY	20,474	-	-	20,474	-	20,474	#
6784 State Proportionate Share	5,870	-	-	5,870	-	5,870	#
6979 SCHOOL DISTRICT 2 & 3 - PRYOR	40,937	-	-	40,937	40,590	81,527	#
6979 State Proportionate Share	11,737	-	-	11,737	-	11,737	#
6785 SCHOOL DISTRICT 2 - ALBERTON	17,235	-	-	17,235	28,276	45,512	#
6785 State Proportionate Share	5,019	-	-	5,019	3,599	8,618	#
6782 SCHOOL DISTRICT 2 - ALDER	3,130	-	-	3,130	11,043	14,173	#
6782 State Proportionate Share	897	-	-	897	2,368	3,266	#
6786 SCHOOL DISTRICT 2 - BILLINGS	907,113	-	-	907,113	-	907,113	#
6786 State Proportionate Share	262,695	-	-	262,695	-	262,695	#
6796 SCHOOL DISTRICT 2 - DEER PARK	9,187	-	-	9,187	14,536	23,723	#
6796 State Proportionate Share	2,634	-	-	2,634	1,361	3,995	#
6789 SCHOOL DISTRICT 2 - DODSON	14,114	-	-	14,114	-	14,114	#
6789 State Proportionate Share	4,047	-	-	4,047	-	4,047	#
7059 SCHOOL DISTRICT 2 - DUPUYER	2,239	-	-	2,239	-	2,239	#
7059 State Proportionate Share	642	-	-	642	-	642	#
6783 SCHOOL DISTRICT 2 - FRAZER	27,745	-	-	27,745	-	27,745	#
6783 State Proportionate Share	7,961	-	-	7,961	-	7,961	#
6794 SCHOOL DISTRICT 2 - STEVENSVILLE	60,747	-	-	60,747	-	60,747	#
6794 State Proportionate Share	17,531	-	-	17,531	-	17,531	#
6792 SCHOOL DISTRICT 2 - SUNBURST	20,761	-	-	20,761	60,574	81,335	#
6792 State Proportionate Share	6,094	-	-	6,094	11,696	17,790	#
6793 SCHOOL DISTRICT 2 - THOMPSON FALLS	32,075	-	-	32,075	16,055	48,129	#
6793 State Proportionate Share	9,196	-	-	9,196	-	9,196	#
7063 SCHOOL DISTRICT 2-27 - LODGE GRASS	82,411	-	-	82,411	69,868	152,280	#
7063 State Proportionate Share	23,629	-	-	23,629	-	23,629	#

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State (Non-Employer Contributing Entity)		\$ 25,322,115	\$ -	\$ -	\$ 25,322,115	\$ 1,846,372	\$ 27,168,487	
Employer								
6915	SCHOOL DISTRICT 20 - GARRISON	1,640	-	-	1,640	1,437	3,077	#
6915	State Proportionate Share	470	-	-	470	-	470	#
6369	SCHOOL DISTRICT 20 - KILA	11,695	-	-	11,695	-	11,695	#
6369	State Proportionate Share	3,353	-	-	3,353	-	3,353	#
6916	SCHOOL DISTRICT 20 - PLENTYWOOD	25,742	-	-	25,742	-	25,742	#
6916	State Proportionate Share	7,582	-	-	7,582	-	7,582	#
6930	SCHOOL DISTRICT 20 - WHITEWATER	6,439	-	-	6,439	-	6,439	#
6930	State Proportionate Share	1,846	-	-	1,846	-	1,846	#
9853	SCHOOL DISTRICT 20-DeSmet	8,873	-	-	8,873	35,631	44,504	#
9853	State Proportionate Share	2,618	-	-	2,618	7,526	10,144	#
6918	SCHOOL DISTRICT 21 - BROADVIEW	13,665	-	-	13,665	18,781	32,446	#
6918	State Proportionate Share	3,952	-	-	3,952	1,524	5,476	#
6951	SCHOOL DISTRICT 21 - FAIRFIELD	33,066	-	-	33,066	-	33,066	#
6951	State Proportionate Share	9,481	-	-	9,481	-	9,481	#
7275	SCHOOL DISTRICT 21 - GALATA	742	-	-	742	-	742	#
7275	State Proportionate Share	248	-	-	248	-	248	#
9220	SCHOOL DISTRICT 22-COTTONWOOD	84	-	-	84	-	84	#
9220	State Proportionate Share	53	-	-	53	-	53	#
7040	SCHOOL DISTRICT 23 - BILLINGS	15,268	-	-	15,268	-	15,268	#
7040	State Proportionate Share	4,378	-	-	4,378	-	4,378	#
7007	SCHOOL DISTRICT 23 - HARRISON	12,702	-	-	12,702	7,211	19,913	#
7007	State Proportionate Share	3,642	-	-	3,642	-	3,642	#
7073	SCHOOL DISTRICT 23 - LUSTRE	3,509	-	-	3,509	-	3,509	#
7073	State Proportionate Share	1,006	-	-	1,006	-	1,006	#
6920	SCHOOL DISTRICT 23 - MISSOULA	31,478	-	-	31,478	-	31,478	#
6920	State Proportionate Share	9,025	-	-	9,025	-	9,025	#
6921	SCHOOL DISTRICT 23 - POLSON	116,390	-	-	116,390	-	116,390	#
6921	State Proportionate Share	33,601	-	-	33,601	-	33,601	#
6922	SCHOOL DISTRICT 23 - ROBERTS	14,761	-	-	14,761	-	14,761	#
6922	State Proportionate Share	4,232	-	-	4,232	-	4,232	#
6899	SCHOOL DISTRICT 24 - HUNTLEY PROJECT	77,916	-	-	77,916	-	77,916	#
6899	State Proportionate Share	22,539	-	-	22,539	-	22,539	#
6923	SCHOOL DISTRICT 24 - THREE FORKS	37,299	-	-	37,299	47,644	84,943	#
6923	State Proportionate Share	10,768	-	-	10,768	2,259	13,028	#
6924	SCHOOL DISTRICT 25 - HOBSON	11,375	-	-	11,375	-	11,375	#
6924	State Proportionate Share	3,364	-	-	3,364	-	3,364	#
6925	SCHOOL DISTRICT 26 - LOCKWOOD	60,659	-	-	60,659	-	60,659	#
6925	State Proportionate Share	17,423	-	-	17,423	-	17,423	#
7094	SCHOOL DISTRICT 26 - REICHL	1,616	-	-	1,616	9,862	11,478	#
7094	State Proportionate Share	463	-	-	463	2,522	2,985	#
6395	SCHOOL DISTRICT 27 - ELLISTON	1,477	-	-	1,477	-	1,477	#
6395	State Proportionate Share	423	-	-	423	-	423	#
7010	SCHOOL DISTRICT 27 - GRASS RANGE	6,839	-	-	6,839	-	6,839	#
7010	State Proportionate Share	2,023	-	-	2,023	-	2,023	#
7032	SCHOOL DISTRICT 27 - MONFORTON	26,646	-	-	26,646	83,881	110,527	#
7032	State Proportionate Share	7,639	-	-	7,639	17,116	24,755	#
6926	SCHOOL DISTRICT 27 - MONTANA CITY	16,892	-	-	16,892	-	16,892	#
6926	State Proportionate Share	4,843	-	-	4,843	-	4,843	#
6927	SCHOOL DISTRICT 28 - ST IGNATIUS	39,423	-	-	39,423	-	39,423	#
6927	State Proportionate Share	11,303	-	-	11,303	-	11,303	#

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for the year ending June 30

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<b>Employer</b>							
6401 SCHOOL DISTRICT 28C	14,826	-	-	14,826	-	14,826	#
6401 State Proportionate Share	4,251	-	-	4,251	-	4,251	#
6929 SCHOOL DISTRICT 29 - BELT	28,275	-	-	28,275	-	28,275	#
6929 State Proportionate Share	8,109	-	-	8,109	-	8,109	#
6928 SCHOOL DISTRICT 29 - SOMERS	25,627	-	-	25,627	-	25,627	#
6928 State Proportionate Share	7,421	-	-	7,421	-	7,421	#
7048 SCHOOL DISTRICT 29 - WYOLA	20,792	-	-	20,792	-	20,792	#
7048 State Proportionate Share	5,961	-	-	5,961	-	5,961	#
6902 SCHOOL DISTRICT 3 & 13 - FAIRVIEW	29,356	-	-	29,356	13,277	42,632	#
6902 State Proportionate Share	8,494	-	-	8,494	-	8,494	#
6941 SCHOOL DISTRICT 3 - BELFRY	10,168	-	-	10,168	31,895	42,063	#
6941 State Proportionate Share	3,015	-	-	3,015	6,228	9,242	#
6403 SCHOOL DISTRICT 3 - BILLINGS	5,502	-	-	5,502	-	5,502	#
6403 State Proportionate Share	1,578	-	-	1,578	-	1,578	#
6798 SCHOOL DISTRICT 3 - CASCADE	25,774	-	-	25,774	-	25,774	#
6798 State Proportionate Share	7,416	-	-	7,416	-	7,416	#
6799 SCHOOL DISTRICT 3 - FAIR MONT EGAN	14,037	-	-	14,037	11,091	25,128	#
6799 State Proportionate Share	4,109	-	-	4,109	-	4,109	#
6819 SCHOOL DISTRICT 3 - HAMILTON	107,936	-	-	107,936	18,889	126,824	#
6819 State Proportionate Share	31,123	-	-	31,123	-	31,123	#
6801 SCHOOL DISTRICT 3 - MANHATTAN	35,024	-	-	35,024	-	35,024	#
6801 State Proportionate Share	10,042	-	-	10,042	-	10,042	#
6811 SCHOOL DISTRICT 3 - RAMSAY	12,453	-	-	12,453	-	12,453	#
6811 State Proportionate Share	3,571	-	-	3,571	-	3,571	#
6818 SCHOOL DISTRICT 3 - SUPERIOR	21,894	-	-	21,894	-	21,894	#
6818 State Proportionate Share	6,352	-	-	6,352	-	6,352	#
6821 SCHOOL DISTRICT 3 - WESTBY	9,439	-	-	9,439	-	9,439	#
6821 State Proportionate Share	2,753	-	-	2,753	-	2,753	#
6820 SCHOOL DISTRICT 3 - WOLF POINT	18,748	-	-	18,748	55,073	73,821	#
6820 State Proportionate Share	5,812	-	-	5,812	11,574	17,385	#
6940 SCHOOL DISTRICT 30 & 6 - FROMBERG	17,797	-	-	17,797	35,825	53,621	#
6940 State Proportionate Share	5,113	-	-	5,113	4,626	9,739	#
6935 SCHOOL DISTRICT 30 - POWER	12,705	-	-	12,705	6,513	19,218	#
6935 State Proportionate Share	3,643	-	-	3,643	-	3,643	#
6936 SCHOOL DISTRICT 30 - RONAN	123,479	-	-	123,479	84,358	207,838	#
6936 State Proportionate Share	35,862	-	-	35,862	-	35,862	#
10061 SCHOOL DISTRICT 31-MIAMI ELEMENTARY	1,829	-	-	1,829	2,306	4,135	#
10061 State Proportionate Share	524	-	-	524	76	600	#
6933 SCHOOL DISTRICT 32 - CLINTON	8,378	-	-	8,378	-	8,378	#
6933 State Proportionate Share	2,552	-	-	2,552	-	2,552	#
7022 SCHOOL DISTRICT 32 - RAPELJE	13,446	-	-	13,446	6,686	20,132	#
7022 State Proportionate Share	3,855	-	-	3,855	-	3,855	#
6938 SCHOOL DISTRICT 32 J - ASHLAND	12,049	-	-	12,049	-	12,049	#
6938 State Proportionate Share	3,461	-	-	3,461	-	3,461	#
7066 SCHOOL DISTRICT 33 - SWAN VALLEY ELEM	2,003	-	-	2,003	836	2,839	#
7066 State Proportionate Share	574	-	-	574	-	574	#
10171 SCHOOL DISTRICT 33-UPPER WEST SHORE	2,539	-	-	2,539	-	2,539	#
10171 State Proportionate Share	728	-	-	728	-	728	#
7082 SCHOOL DISTRICT 34 - SEELEY LAKE	14,666	-	-	14,666	401	15,067	#
7082 State Proportionate Share	4,205	-	-	4,205	-	4,205	#

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for the year ending June 30

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<b>Employer</b>							
7036 SCHOOL DISTRICT 35 - GALLATIN GATEWAY	13,848	-	-	13,848	24,676	38,525	#
7036 State Proportionate Share	3,971	-	-	3,971	2,559	6,529	#
6976 SCHOOL DISTRICT 37 - SHEPHERD	52,985	-	-	52,985	2,331	55,316	#
6976 State Proportionate Share	15,463	-	-	15,463	-	15,463	#
6939 SCHOOL DISTRICT 38 - BIG FORK	57,128	-	-	57,128	-	57,128	#
6939 State Proportionate Share	16,452	-	-	16,452	-	16,452	#
6341 SCHOOL DISTRICT 38 - LINCOLN	9,739	-	-	9,739	-	9,739	#
6341 State Proportionate Share	2,892	-	-	2,892	-	2,892	#
6829 SCHOOL DISTRICT 4 & 28 - HIGHWOOD	18,822	-	-	18,822	84,633	103,455	#
6829 State Proportionate Share	5,398	-	-	5,398	19,269	24,667	#
6828 SCHOOL DISTRICT 4 & 47 - WHITEHALL	28,689	-	-	28,689	-	28,689	#
6828 State Proportionate Share	8,297	-	-	8,297	-	8,297	#
6346 SCHOOL DISTRICT 4 - CANYON CREEK	10,946	-	-	10,946	-	10,946	#
6346 State Proportionate Share	3,139	-	-	3,139	-	3,139	#
6385 SCHOOL DISTRICT 4 - DIVIDE	1,622	-	-	1,622	7,685	9,306	#
6385 State Proportionate Share	465	-	-	465	1,824	2,289	#
6822 SCHOOL DISTRICT 4 - FORSYTH	33,727	-	-	33,727	-	33,727	#
6822 State Proportionate Share	9,703	-	-	9,703	-	9,703	#
6823 SCHOOL DISTRICT 4 - HELLGATE	85,940	-	-	85,940	-	85,940	#
6823 State Proportionate Share	24,641	-	-	24,641	-	24,641	#
6824 SCHOOL DISTRICT 4 - LIBBY	62,034	-	-	62,034	-	62,034	#
6824 State Proportionate Share	17,794	-	-	17,794	-	17,794	#
6827 SCHOOL DISTRICT 4 - LIVINGSTON	109,715	-	-	109,715	90,367	200,083	#
6827 State Proportionate Share	32,104	-	-	32,104	-	32,104	#
6830 SCHOOL DISTRICT 4 - SWAN RIVER	10,264	-	-	10,264	-	10,264	#
6830 State Proportionate Share	2,943	-	-	2,943	-	2,943	#
6405 SCHOOL DISTRICT 4 - TRINITY	31	-	-	31	400	431	#
6405 State Proportionate Share	9	-	-	9	115	123	#
6943 SCHOOL DISTRICT 40 - FRENCHTOWN	87,197	-	-	87,197	-	87,197	#
6943 State Proportionate Share	25,352	-	-	25,352	-	25,352	#
7077 SCHOOL DISTRICT 41 - ANDERSON	6,786	-	-	6,786	-	6,786	#
7077 State Proportionate Share	2,227	-	-	2,227	-	2,227	#
6974 SCHOOL DISTRICT 41 - PIONEER	4,049	-	-	4,049	1,143	5,192	#
6974 State Proportionate Share	1,161	-	-	1,161	-	1,161	#
6360 SCHOOL DISTRICT 43 - LAMOTTE	2,605	-	-	2,605	-	2,605	#
6360 State Proportionate Share	853	-	-	853	-	853	#
6942 SCHOOL DISTRICT 43 - TURNER	8,908	-	-	8,908	-	8,908	#
6942 State Proportionate Share	2,554	-	-	2,554	-	2,554	#
6945 SCHOOL DISTRICT 44 - BELGRADE	280,957	-	-	280,957	31,929	312,885	#
6945 State Proportionate Share	81,624	-	-	81,624	-	81,624	#
6950 SCHOOL DISTRICT 44 - GERALDINE	12,717	-	-	12,717	-	12,717	#
6950 State Proportionate Share	3,675	-	-	3,675	-	3,675	#
6946 SCHOOL DISTRICT 44 - MOORE	10,877	-	-	10,877	106	10,983	#
6946 State Proportionate Share	3,171	-	-	3,171	-	3,171	#
6947 SCHOOL DISTRICT 44 - WHITEFISH	113,180	-	-	113,180	-	113,180	#
6947 State Proportionate Share	32,622	-	-	32,622	-	32,622	#
6948 SCHOOL DISTRICT 45 - AUGUSTA	10,219	-	-	10,219	-	10,219	#
6948 State Proportionate Share	2,930	-	-	2,930	-	2,930	#
7092 SCHOOL DISTRICT 45 - GOLDEN RIDGE	2,355	-	-	2,355	4,585	6,940	#
7092 State Proportionate Share	684	-	-	684	722	1,406	#

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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>	<b>\$ 123,595,520</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 123,595,520</b>	<b>\$ 48,707,237</b>	<b>\$ 172,302,757</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 25,322,115</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,322,115</b>	<b>\$ 1,846,372</b>	<b>\$ 27,168,487</b>	
<b>Employer</b>							
6949 SCHOOL DISTRICT 45 - WOLF POINT	94,596	-	-	94,596	118,997	213,593	#
6949 State Proportionate Share	27,124	-	-	27,124	3,021	30,144	#
9221 SCHOOL DISTRICT 47-MALMBORG	156	-	-	156	-	156	#
9221 State Proportionate Share	74	-	-	74	-	74	#
6402 SCHOOL DISTRICT 48-1J & 48-2J	19,065	-	-	19,065	-	19,065	#
6402 State Proportionate Share	5,466	-	-	5,466	-	5,466	#
6832 SCHOOL DISTRICT 5 - BASIN	3,951	-	-	3,951	3,923	7,874	#
6832 State Proportionate Share	1,133	-	-	1,133	-	1,133	#
6833 SCHOOL DISTRICT 5 - KALISPELL	358,070	-	-	358,070	-	358,070	#
6833 State Proportionate Share	103,550	-	-	103,550	-	103,550	#
7086 SCHOOL DISTRICT 5 - MELROSE	1,339	-	-	1,339	-	1,339	#
7086 State Proportionate Share	384	-	-	384	-	384	#
6834 SCHOOL DISTRICT 5 - PARK CITY	18,226	-	-	18,226	13,437	31,663	#
6834 State Proportionate Share	5,226	-	-	5,226	-	5,226	#
6835 SCHOOL DISTRICT 5 - SAND COULEE	21,397	-	-	21,397	-	21,397	#
6835 State Proportionate Share	6,426	-	-	6,426	-	6,426	#
6836 SCHOOL DISTRICT 5 - SHERIDAN	19,025	-	-	19,025	-	19,025	#
6836 State Proportionate Share	5,516	-	-	5,516	-	5,516	#
6840 SCHOOL DISTRICT 5 - SIDNEY	110,195	-	-	110,195	6,837	117,032	#
6840 State Proportionate Share	32,085	-	-	32,085	-	32,085	#
6841 SCHOOL DISTRICT 5 - TERRY	11,082	-	-	11,082	20,964	32,045	#
6841 State Proportionate Share	3,177	-	-	3,177	1,785	4,962	#
6954 SCHOOL DISTRICT 50 - EAST GLACIER	8,151	-	-	8,151	-	8,151	#
6954 State Proportionate Share	2,542	-	-	2,542	-	2,542	#
6975 SCHOOL DISTRICT 50 - EVERGREEN	58,819	-	-	58,819	18,009	76,828	#
6975 State Proportionate Share	17,035	-	-	17,035	-	17,035	#
6955 SCHOOL DISTRICT 50 - HAYS	60,683	-	-	60,683	-	60,683	#
6955 State Proportionate Share	17,399	-	-	17,399	-	17,399	#
6956 SCHOOL DISTRICT 52 - ABSAROKEE	22,231	-	-	22,231	-	22,231	#
6956 State Proportionate Share	6,480	-	-	6,480	-	6,480	#
6957 SCHOOL DISTRICT 52 - ENNIS	36,794	-	-	36,794	-	36,794	#
6957 State Proportionate Share	10,822	-	-	10,822	-	10,822	#
7003 SCHOOL DISTRICT 52 - INDEPENDENT	12,904	-	-	12,904	15,411	28,314	#
7003 State Proportionate Share	3,755	-	-	3,755	110	3,865	#
10056 SCHOOL DISTRICT 54-MARION	8,395	-	-	8,395	4,138	12,533	#
10056 State Proportionate Share	2,407	-	-	2,407	-	2,407	#
6959 SCHOOL DISTRICT 55 - BROCKTON	29,058	-	-	29,058	-	29,058	#
6959 State Proportionate Share	8,332	-	-	8,332	-	8,332	#
6953 SCHOOL DISTRICT 55 - PLEVNA	19,667	-	-	19,667	-	19,667	#
6953 State Proportionate Share	5,639	-	-	5,639	-	5,639	#
6960 SCHOOL DISTRICT 55 - ROUNDUP	49,351	-	-	49,351	-	49,351	#
6960 State Proportionate Share	14,195	-	-	14,195	-	14,195	#
6848 SCHOOL DISTRICT 55F - SUN RIVER VALLEY	39,756	-	-	39,756	23,520	63,276	#
6848 State Proportionate Share	11,400	-	-	11,400	-	11,400	#
6961 SCHOOL DISTRICT 57 - HAVRE	2,029	-	-	2,029	989	3,018	#
6961 State Proportionate Share	582	-	-	582	-	582	#
6962 SCHOOL DISTRICT 58 - GEYSER	10,228	-	-	10,228	-	10,228	#
6962 State Proportionate Share	2,977	-	-	2,977	-	2,977	#
7044 SCHOOL DISTRICT 58 - WHITEFISH	6,191	-	-	6,191	-	6,191	#
7044 State Proportionate Share	1,775	-	-	1,775	-	1,775	#

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<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 25,322,115</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,322,115</b>	<b>\$ 1,846,372</b>	<b>\$ 27,168,487</b>	
<b>Employer</b>							
6963 SCHOOL DISTRICT 58 - YELLOWSTONE	9,170	-	-	9,170	-	9,170	#
6963 State Proportionate Share	2,629	-	-	2,629	-	2,629	#
6849 SCHOOL DISTRICT 6 & 1 - ST REGIS	16,477	-	-	16,477	8,858	25,335	#
6849 State Proportionate Share	4,870	-	-	4,870	-	4,870	#
6846 SCHOOL DISTRICT 6 - COLUMBIA FALLS	165,974	-	-	165,974	-	165,974	#
6846 State Proportionate Share	47,990	-	-	47,990	-	47,990	#
6844 SCHOOL DISTRICT 6 - COLUMBUS	43,568	-	-	43,568	-	43,568	#
6844 State Proportionate Share	12,639	-	-	12,639	-	12,639	#
6843 SCHOOL DISTRICT 6 - LAME DEER	88,602	-	-	88,602	-	88,602	#
6843 State Proportionate Share	25,404	-	-	25,404	-	25,404	#
6847 SCHOOL DISTRICT 6 - RYEGATE	13,309	-	-	13,309	43,844	57,153	#
6847 State Proportionate Share	3,816	-	-	3,816	7,976	11,792	#
6845 SCHOOL DISTRICT 6 - TROUT CREEK	10,575	-	-	10,575	13,071	23,646	#
6845 State Proportionate Share	3,032	-	-	3,032	385	3,417	#
6853 SCHOOL DISTRICT 6 - WIBAUX	25,864	-	-	25,864	38,218	64,081	#
6853 State Proportionate Share	7,436	-	-	7,436	2,934	10,370	#
7054 SCHOOL DISTRICT 64 - BAINVILLE	29,028	-	-	29,028	-	29,028	#
7054 State Proportionate Share	8,323	-	-	8,323	-	8,323	#
6964 SCHOOL DISTRICT 64J - MELSTONE	12,631	-	-	12,631	21,170	33,802	#
6964 State Proportionate Share	3,622	-	-	3,622	2,131	5,753	#
6952 SCHOOL DISTRICT 65 - FROID	12,529	-	-	12,529	-	12,529	#
6952 State Proportionate Share	3,592	-	-	3,592	-	3,592	#
6981 SCHOOL DISTRICT 69 - WEST YELLOWSTONE	16,232	-	-	16,232	-	16,232	#
6981 State Proportionate Share	4,758	-	-	4,758	-	4,758	#
6867 SCHOOL DISTRICT 7 & 2 - SAVAGE	8,906	-	-	8,906	-	8,906	#
6867 State Proportionate Share	2,717	-	-	2,717	-	2,717	#
6859 SCHOOL DISTRICT 7 & 70 - LAUREL	130,529	-	-	130,529	-	130,529	#
6859 State Proportionate Share	37,754	-	-	37,754	-	37,754	#
6854 SCHOOL DISTRICT 7 - BOULDER	22,331	-	-	22,331	-	22,331	#
6854 State Proportionate Share	6,403	-	-	6,403	-	6,403	#
6855 SCHOOL DISTRICT 7 - BOZEMAN	477,109	-	-	477,109	10,151	487,259	#
6855 State Proportionate Share	139,321	-	-	139,321	-	139,321	#
6856 SCHOOL DISTRICT 7 - CHARLO	26,313	-	-	26,313	29,601	55,914	#
6856 State Proportionate Share	7,545	-	-	7,545	-	7,545	#
6857 SCHOOL DISTRICT 7 - GARDINER	20,782	-	-	20,782	16,744	37,526	#
6857 State Proportionate Share	5,969	-	-	5,969	-	5,969	#
6368 SCHOOL DISTRICT 7 - GRANT	1,102	-	-	1,102	163	1,265	#
6368 State Proportionate Share	316	-	-	316	-	316	#
6858 SCHOOL DISTRICT 7 - HINSDALE	13,162	-	-	13,162	20,166	33,328	#
6858 State Proportionate Share	3,776	-	-	3,776	169	3,945	#
6866 SCHOOL DISTRICT 7 - JOLIET	25,828	-	-	25,828	-	25,828	#
6866 State Proportionate Share	7,533	-	-	7,533	-	7,533	#
6860 SCHOOL DISTRICT 7 - LOLO	31,726	-	-	31,726	-	31,726	#
6860 State Proportionate Share	9,156	-	-	9,156	-	9,156	#
6863 SCHOOL DISTRICT 7 - MEDICINE LAKE	17,282	-	-	17,282	-	17,282	#
6863 State Proportionate Share	5,047	-	-	5,047	-	5,047	#
6864 SCHOOL DISTRICT 7 - TWIN BRIDGES	20,874	-	-	20,874	-	20,874	#
6864 State Proportionate Share	5,985	-	-	5,985	-	5,985	#
6862 SCHOOL DISTRICT 7 - VICTOR	15,374	-	-	15,374	19,076	34,450	#
6862 State Proportionate Share	4,476	-	-	4,476	1,178	5,654	#

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for the year ending June 30

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<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 25,322,115</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,322,115</b>	<b>\$ 1,846,372</b>	<b>\$ 27,168,487</b>	
<b>Employer</b>							
6965 SCHOOL DISTRICT 73 - SWAN LAKE	404	-	-	404	-	404	#
6965 State Proportionate Share	116	-	-	116	-	116	#
6970 SCHOOL DISTRICT 74 - ROY	7,004	-	-	7,004	3,402	10,406	#
6970 State Proportionate Share	2,008	-	-	2,008	-	2,008	#
6971 SCHOOL DISTRICT 74 - VAUGHN	17,286	-	-	17,286	-	17,286	#
6971 State Proportionate Share	4,958	-	-	4,958	-	4,958	#
6381 SCHOOL DISTRICT 75 - AMSTERDAM	3,141	-	-	3,141	-	3,141	#
6381 State Proportionate Share	964	-	-	964	-	964	#
6364 SCHOOL DISTRICT 75 - ARROWHEAD	6,228	-	-	6,228	-	6,228	#
6364 State Proportionate Share	1,786	-	-	1,786	-	1,786	#
7028 SCHOOL DISTRICT 78J & 2 - RICHEY	17,601	-	-	17,601	-	17,601	#
7028 State Proportionate Share	5,047	-	-	5,047	-	5,047	#
6868 SCHOOL DISTRICT 8 - ARLEE	47,090	-	-	47,090	11,055	58,145	#
6868 State Proportionate Share	13,909	-	-	13,909	-	13,909	#
6870 SCHOOL DISTRICT 8 - ELDER GROVE	12,173	-	-	12,173	-	12,173	#
6870 State Proportionate Share	3,629	-	-	3,629	-	3,629	#
6384 SCHOOL DISTRICT 8 - WEST GLACIER	2,616	-	-	2,616	-	2,616	#
6384 State Proportionate Share	750	-	-	750	-	750	#
6869 SCHOOL DISTRICT 8-WHITE SULPHUR SPRINGS	17,753	-	-	17,753	-	17,753	#
6869 State Proportionate Share	5,170	-	-	5,170	-	5,170	#
6969 SCHOOL DISTRICT 84 - DENTON	13,056	-	-	13,056	10,046	23,102	#
6969 State Proportionate Share	3,743	-	-	3,743	-	3,743	#
6989 SCHOOL DISTRICT 85 - ULM	8,462	-	-	8,462	-	8,462	#
6989 State Proportionate Share	2,567	-	-	2,567	-	2,567	#
6378 SCHOOL DISTRICT 86 & 4 - LAMBERT	18,108	-	-	18,108	-	18,108	#
6378 State Proportionate Share	5,192	-	-	5,192	-	5,192	#
6967 SCHOOL DISTRICT 87 - ROCKY BOY	123,373	-	-	123,373	90,537	213,910	#
6967 State Proportionate Share	35,373	-	-	35,373	-	35,373	#
6392 SCHOOL DISTRICT 89 - SMITH VALLEY	11,375	-	-	11,375	-	11,375	#
6392 State Proportionate Share	3,261	-	-	3,261	-	3,261	#
6880 SCHOOL DISTRICT 9 & 9 - REED POINT	15,424	-	-	15,424	7,338	22,762	#
6880 State Proportionate Share	4,422	-	-	4,422	-	4,422	#
6871 SCHOOL DISTRICT 9 - BROWNING	305,030	-	-	305,030	-	305,030	#
6871 State Proportionate Share	87,779	-	-	87,779	-	87,779	#
6873 SCHOOL DISTRICT 9 - DARBY	28,626	-	-	28,626	-	28,626	#
6873 State Proportionate Share	8,451	-	-	8,451	-	8,451	#
6875 SCHOOL DISTRICT 9 - DIXON	11,695	-	-	11,695	4,593	16,288	#
6875 State Proportionate Share	3,353	-	-	3,353	-	3,353	#
6876 SCHOOL DISTRICT 9 - EAST HELENA	73,540	-	-	73,540	38,802	112,343	#
6876 State Proportionate Share	21,847	-	-	21,847	-	21,847	#
6878 SCHOOL DISTRICT 9 - OPHEIM	3,699	-	-	3,699	-	3,699	#
6878 State Proportionate Share	1,100	-	-	1,100	-	1,100	#
6879 SCHOOL DISTRICT 9 - POPLAR	83,412	-	-	83,412	-	83,412	#
6879 State Proportionate Share	24,101	-	-	24,101	-	24,101	#
9921 SCHOOL DISTRICT 9-CRESTON	5,712	-	-	5,712	7,339	13,052	#
9921 State Proportionate Share	1,638	-	-	1,638	332	1,970	#
6400 SCHOOL DISTRICT 99 M North Star Schools	27,797	-	-	27,797	-	27,797	#
6400 State Proportionate Share	7,996	-	-	7,996	-	7,996	#
9989 SCHOOL DISTRICT NO. 31-STILLWATER COUNTY-NYE	516	-	-	516	-	516	#
9989 State Proportionate Share	148	-	-	148	-	148	#

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Total ALL Employers & State	\$ 123,595,520	\$ -	\$ -	\$ 123,595,520	\$ 48,707,237	\$ 172,302,757	
State (Non-Employer Contributing Entity)	\$ 25,322,115	\$ -	\$ -	\$ 25,322,115	\$ 1,846,372	\$ 27,168,487	
<b>Employer</b>							
6779 SD 1- West Valley School	23,059	-	-	23,059	-	23,059	#
6779 State Proportionate Share	6,752	-	-	6,752	-	6,752	#
6966 SD 75 GREENFIELD	11,007	-	-	11,007	-	11,007	#
6966 State Proportionate Share	3,156	-	-	3,156	-	3,156	#
6958 SHIELDS VALLEY	16,091	-	-	16,091	12,778	28,870	#
6958 State Proportionate Share	4,666	-	-	4,666	-	4,666	#
6630 SWEET GRASS COUNTY HIGH SCHOOL	29,506	-	-	29,506	-	29,506	#
6630 State Proportionate Share	8,460	-	-	8,460	-	8,460	#
6642 BOARD OF PUBLIC EDUCATION	3,799	-	-	3,799	2,502	6,301	#
6642 State Proportionate Share	946	-	-	946	-	946	#
6643 COMM OF HIGHER EDUCATION	171,170	-	-	171,170	-	171,170	#
6643 State Proportionate Share	42,602	-	-	42,602	-	42,602	#
6530 COMM OF POLITICAL PRACTICES	22,094	-	-	22,094	-	22,094	#
6530 State Proportionate Share	5,499	-	-	5,499	-	5,499	#
6443 CONSUMER COUNSEL	15,055	-	-	15,055	-	15,055	#
6443 State Proportionate Share	3,747	-	-	3,747	-	3,747	#
6762 DEPARTMENT OF ADMINISTRATION	2,190,504	-	-	2,190,504	1,023,587	3,214,091	#
6762 State Proportionate Share	545,192	-	-	545,192	-	545,192	#
6780 DEPARTMENT OF AGRICULTURE	341,884	-	-	341,884	-	341,884	#
6780 State Proportionate Share	85,091	-	-	85,091	-	85,091	#
6825 DEPARTMENT OF COMMERCE	863,573	-	-	863,573	-	863,573	#
6825 State Proportionate Share	214,934	-	-	214,934	-	214,934	#
6802 DEPARTMENT OF CORRECTIONS	1,839,919	-	-	1,839,919	728,261	2,568,180	#
6802 State Proportionate Share	457,936	-	-	457,936	-	457,936	#
6667 DEPARTMENT OF FISH, WILDLIFE & PARKS	2,196,838	-	-	2,196,838	82,928	2,279,766	#
6667 State Proportionate Share	546,769	-	-	546,769	-	546,769	#
6620 DEPARTMENT OF JUSTICE	2,035,271	-	-	2,035,271	912,123	2,947,394	#
6620 State Proportionate Share	506,557	-	-	506,557	-	506,557	#
6838 DEPARTMENT OF LABOR & INDUSTRY	2,289,161	-	-	2,289,161	-	2,289,161	#
6838 State Proportionate Share	569,747	-	-	569,747	-	569,747	#
6712 DEPARTMENT OF LIVESTOCK	242,197	-	-	242,197	32,720	274,917	#
6712 State Proportionate Share	60,280	-	-	60,280	-	60,280	#
6850 DEPARTMENT OF MILITARY AFFAIRS	765,392	-	-	765,392	875,305	1,640,697	#
6850 State Proportionate Share	190,498	-	-	190,498	-	190,498	#
7685 DEPARTMENT OF REVENUE	1,935,789	-	-	1,935,789	265,465	2,201,254	#
7685 State Proportionate Share	481,797	-	-	481,797	-	481,797	#
6689 DEPARTMENT OF TRANSPORTATION	7,497,355	-	-	7,497,355	686,983	8,184,338	#
6689 State Proportionate Share	1,866,009	-	-	1,866,009	-	1,866,009	#
6678 DEPT OF ENVIRONMENTAL QUALITY	1,284,648	-	-	1,284,648	-	1,284,648	#
6678 State Proportionate Share	319,735	-	-	319,735	-	319,735	#
6721 DEPT OF NATURAL RESOURCES & CONSERVATION	2,416,623	-	-	2,416,623	2,123,600	4,540,223	#
6721 State Proportionate Share	601,471	-	-	601,471	-	601,471	#
6872 DEPT OF PUBLIC HEALTH & HUMAN SERVICES	9,029,029	-	-	9,029,029	6,520,765	15,549,794	#
6872 State Proportionate Share	2,247,226	-	-	2,247,226	-	2,247,226	#
6514 GOVERNORS OFFICE	177,297	-	-	177,297	-	177,297	#
6514 State Proportionate Share	44,127	-	-	44,127	-	44,127	#
6439 LEGISLATIVE COUNCIL	759,623	-	-	759,623	596,200	1,355,823	#
6439 State Proportionate Share	189,062	-	-	189,062	-	189,062	#
6652 MONTANA ARTS COUNCIL	28,971	-	-	28,971	-	28,971	#
6652 State Proportionate Share	7,211	-	-	7,211	-	7,211	#



Employer 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, 2024								
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Outflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	To be filled in by Employer Employer Contributions Subsequent to the Measurement Date	
Total ALL Employers & State	\$ 123,595,520	\$ -	\$ -	\$ 123,595,520	\$ 48,707,237	\$ 172,302,757		
State (Non-Employer Contributing Entity)	\$ 25,322,115	\$ -	\$ -	\$ 25,322,115	\$ 1,846,372	\$ 27,168,487		
<b>Employer</b>								
6655 MONTANA HISTORICAL SOCIETY	173,599	-	-	173,599	53,813	227,412	#	
6655 State Proportionate Share	43,207	-	-	43,207	-	43,207	#	
6764 MONTANA STATE FUND	1,332,155	-	-	1,332,155	-	1,332,155	#	
6764 State Proportionate Share	331,559	-	-	331,559	-	331,559	#	
6653 MONTANA STATE LIBRARY	172,497	-	-	172,497	-	172,497	#	
6653 State Proportionate Share	42,932	-	-	42,932	-	42,932	#	
6769 OFFICE OF PUBLIC DEFENDER	1,319,063	-	-	1,319,063	1,224,074	2,543,136	#	
6769 State Proportionate Share	328,300	-	-	328,300	-	328,300	#	
6623 PUBLIC SERVICE COMMISSION	146,550	-	-	146,550	167,880	314,430	#	
6623 State Proportionate Share	36,475	-	-	36,475	-	36,475	#	
6651 SCHOOL FOR THE DEAF & BLIND	137,609	-	-	137,609	93,102	230,711	#	
6651 State Proportionate Share	34,249	-	-	34,249	-	34,249	#	
6529 SECRETARY OF STATE	123,456	-	-	123,456	35,733	159,189	#	
6529 State Proportionate Share	30,727	-	-	30,727	-	30,727	#	
6552 STATE AUDITOR'S OFFICE	266,954	-	-	266,954	-	266,954	#	
6552 State Proportionate Share	66,442	-	-	66,442	-	66,442	#	
6457 SUPREME COURT	1,227,307	-	-	1,227,307	389,679	1,616,986	#	
6457 State Proportionate Share	305,463	-	-	305,463	-	305,463	#	
6563 SUPT OF PUBLIC INSTRUCTION	468,181	-	-	468,181	460,830	929,011	#	
6563 State Proportionate Share	116,525	-	-	116,525	-	116,525	#	
6766 TEACHERS' RETIREMENT SYSTEM	100,015	-	-	100,015	30,144	130,159	#	
6766 State Proportionate Share	24,893	-	-	24,893	-	24,893	#	
6567 GREAT FALLS COLLEGE MSU	139,897	-	-	139,897	250,043	389,940	#	
6567 State Proportionate Share	34,819	-	-	34,819	19,808	54,627	#	
6647 MONTANA STATE UNIVERSITY - BILLINGS	562,398	-	-	562,398	188,650	751,047	#	
6647 State Proportionate Share	139,975	-	-	139,975	-	139,975	#	
6645 MONTANA STATE UNIVERSITY - BOZEMAN	4,340,583	-	-	4,340,583	7,463,064	11,803,647	#	
6645 State Proportionate Share	1,080,323	-	-	1,080,323	562,846	1,643,169	#	
6648 MONTANA STATE UNIVERSITY - NORTHERN	177,273	-	-	177,273	-	177,273	#	
6648 State Proportionate Share	44,121	-	-	44,121	-	44,121	#	
6644 UNIVERSITY OF MONTANA	4,044,676	-	-	4,044,676	3,550,706	7,595,382	#	
6644 State Proportionate Share	1,006,676	-	-	1,006,676	-	1,006,676	#	
6423 FLATHEAD EMERGENCY COMM CENTER	-	-	-	-	-	-	#	
6423 State Proportionate Share	-	-	-	-	-	-	#	
10644 CRAIG WATER & SEWER DISTRICT	-	-	-	-	-	-	#	
10644 State Proportionate Share	-	-	-	-	-	-	#	
6411 NORTHWEST MT EDUC COOP	-	-	-	-	-	-	#	
6411 State Proportionate Share	-	-	-	-	-	-	#	
9214 Riverside County Water and Sewer District No. 310	-	-	-	-	-	-	#	
9214 State Proportionate Share	-	-	-	-	-	-	#	
6429 THOMPSON FALLS PUBLIC LIBRARY	-	-	-	-	-	-	#	
6429 State Proportionate Share	-	-	-	-	-	-	#	
6932 SCHOOL DISTRICT 33 - GOLD CREEK	-	-	-	-	-	-	#	
6932 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, 2024										Pension Expense as of June 30, 2024		
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Inflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources				Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense (Includes Support Revenue)
Total ALL Employers & State	\$ -	\$ 54,387,129	\$ -	\$ 54,387,129	\$ 48,707,237	\$ 103,094,366	\$			\$ 131,071,212	\$ (0)	\$ 131,071,212
State (Non-Employer Contributing Entity)	\$ -	\$ 11,142,775	\$ -	\$ 11,142,775	\$ 29,260,711	\$ 40,403,487	\$			\$ 26,853,726	\$ (17,001,723)	\$ 9,852,003
<b>Employer</b>												
6532 CITY OF BAKER	-	15,526	-	15,526	34,615	50,141				37,418	(49,649)	(12,231)
6532 State Proportionate Share	-	4,030	-	4,030	22,829	26,859				9,712	(22,325)	(12,613)
6533 CITY OF BELGRADE	-	127,198	-	127,198	-	127,198				306,542	909,910	1,216,452
6533 State Proportionate Share	-	33,055	-	33,055	-	33,055				79,662	203,057	282,719
6506 CITY OF BELT	-	3,373	-	3,373	-	3,373				8,129	16,061	24,190
6506 State Proportionate Share	-	882	-	882	-	882				2,126	2,869	4,996
6505 CITY OF BIG TIMBER	-	7,543	-	7,543	-	7,543				18,177	26,440	44,618
6505 State Proportionate Share	-	2,000	-	2,000	3,558	5,558				4,821	3,753	8,574
6508 CITY OF BILLINGS	-	1,227,048	-	1,227,048	-	1,227,048				2,957,147	1,754,373	4,711,519
6508 State Proportionate Share	-	319,422	-	319,422	831,585	1,151,007				769,797	(110,742)	659,055
6512 CITY OF BOULDER	-	7,594	-	7,594	3,450	11,044				18,301	(59,873)	(41,572)
6512 State Proportionate Share	-	1,965	-	1,965	7,087	9,052				4,736	(21,437)	(16,701)
6509 CITY OF BOZEMAN	-	639,363	-	639,363	-	639,363				1,540,844	2,624,882	4,165,726
6509 State Proportionate Share	-	167,194	-	167,194	-	167,194				402,933	455,042	857,974
6519 CITY OF CHINOOK	-	16,644	-	16,644	41,443	58,087				40,112	(17,850)	22,262
6519 State Proportionate Share	-	4,358	-	4,358	25,392	29,751				10,503	(13,730)	(3,227)
6520 CITY OF CHOTEAU	-	14,517	-	14,517	15,718	30,235				34,985	7,892	42,877
6520 State Proportionate Share	-	3,773	-	3,773	16,339	20,111				9,092	(5,065)	4,027
6371 CITY OF COLSTRIP	-	43,802	-	43,802	34,448	78,250				105,562	(13,250)	92,312
6371 State Proportionate Share	-	11,390	-	11,390	46,255	57,645				27,449	(26,137)	1,312
6522 CITY OF COLUMBIA FALLS	-	34,067	-	34,067	-	34,067				82,099	62,308	144,408
6522 State Proportionate Share	-	8,853	-	8,853	8,932	17,785				21,335	885	22,220
6534 CITY OF COLUMBUS	-	12,192	-	12,192	-	12,192				29,382	10,936	40,318
6534 State Proportionate Share	-	3,170	-	3,170	514	3,684				7,640	(3,089)	4,551
6523 CITY OF CONRAD	-	26,504	-	26,504	58,166	84,670				63,874	1,948	65,822
6523 State Proportionate Share	-	6,860	-	6,860	38,467	45,327				16,532	(13,069)	3,463
6525 CITY OF CUT BANK	-	36,415	-	36,415	-	36,415				87,759	52,753	140,511
6525 State Proportionate Share	-	9,427	-	9,427	5,800	15,228				22,720	(3,056)	19,664
6528 CITY OF DEER LODGE	-	23,810	-	23,810	24,788	48,598				57,382	(106,431)	(49,049)
6528 State Proportionate Share	-	6,162	-	6,162	26,871	33,033				14,851	(43,574)	(28,723)
6531 CITY OF DILLON	-	24,062	-	24,062	47,195	71,257				57,989	(14,292)	43,697
6531 State Proportionate Share	-	6,239	-	6,239	33,614	39,854				15,037	(16,778)	(1,741)
6535 CITY OF EAST HELENA	-	13,606	-	13,606	1,897	15,503				32,789	1,399	34,189
6535 State Proportionate Share	-	3,553	-	3,553	11,442	14,995				8,562	(6,330)	2,232
6538 CITY OF FAIRVIEW	-	9,809	-	9,809	70,460	80,269				23,640	(23,668)	(28)
6538 State Proportionate Share	-	2,542	-	2,542	28,210	30,752				6,126	(12,264)	(6,138)
6539 CITY OF FORSYTH	-	20,634	-	20,634	-	20,634				49,726	17,978	67,704
6539 State Proportionate Share	-	5,344	-	5,344	12,924	18,268				12,879	(5,249)	7,630
6540 CITY OF FORT BENTON	-	11,086	-	11,086	-	11,086				26,718	6,899	33,617
6540 State Proportionate Share	-	2,869	-	2,869	4,120	6,989				6,915	(3,625)	3,290
6543 CITY OF GLASGOW	-	28,562	-	28,562	84,164	112,726				68,833	(74,310)	(5,477)
6543 State Proportionate Share	-	7,471	-	7,471	47,019	54,490				18,005	(35,453)	(17,447)
6544 CITY OF GLENDALE	-	57,232	-	57,232	94,370	151,602				137,927	(25,995)	111,932
6544 State Proportionate Share	-	14,886	-	14,886	71,890	86,776				35,876	(36,275)	(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, 2024							Pension Expense as of June 30, 2024		
	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>	\$ -	\$ 54,387,129	\$ -	\$ 54,387,129	\$ 48,707,237	\$ 103,094,366	\$	\$ 131,071,212	\$ (0)	\$ 131,071,212
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ 11,142,775	\$ -	\$ 11,142,775	\$ 29,260,711	\$ 40,403,487	\$	\$ 26,853,726	\$ (17,001,723)	\$ 9,852,003
<b>Employer</b>										
6545 CITY OF GREAT FALLS	-	575,738	-	575,738	190,514	766,253		1,387,511	168,227	1,555,738
6545 State Proportionate Share	-	149,412	-	149,412	523,482	672,894		360,078	(244,006)	116,072
6548 CITY OF HAMILTON	-	54,278	-	54,278	-	54,278		130,808	100,145	230,953
6548 State Proportionate Share	-	14,087	-	14,087	12,430	26,517		33,950	1,885	35,835
6549 CITY OF HARDIN	-	49,178	-	49,178	-	49,178		118,517	190,945	309,463
6549 State Proportionate Share	-	12,742	-	12,742	28,209	40,951		30,709	30,999	61,708
6547 CITY OF HARLEM	-	9,044	-	9,044	29,574	38,618		21,796	(20)	21,775
6547 State Proportionate Share	-	2,341	-	2,341	15,742	18,083		5,641	(4,609)	1,032
6606 CITY OF HARLOWTON	-	10,470	-	10,470	-	10,470		25,232	24,091	49,323
6606 State Proportionate Share	-	2,711	-	2,711	3,878	6,590		6,534	1,701	8,236
6550 CITY OF HAVRE	-	70,936	-	70,936	78,980	149,916		170,954	(19,089)	151,864
6550 State Proportionate Share	-	18,436	-	18,436	80,403	98,839		44,431	(42,036)	2,395
6551 CITY OF HELENA	-	431,923	-	431,923	-	431,923		1,040,921	924,485	1,965,406
6551 State Proportionate Share	-	112,283	-	112,283	204,672	316,955		270,598	52,218	322,815
6555 CITY OF KALISPELL	-	220,049	-	220,049	-	220,049		530,310	489,173	1,019,484
6555 State Proportionate Share	-	57,228	-	57,228	63,587	120,815		137,919	31,807	169,726
6557 CITY OF LAUREL	-	85,982	-	85,982	-	85,982		207,214	96,889	304,103
6557 State Proportionate Share	-	22,269	-	22,269	52,200	74,469		53,667	(15,463)	38,204
6559 CITY OF LEWISTOWN	-	49,864	-	49,864	91,728	141,592		120,170	(79,322)	40,848
6559 State Proportionate Share	-	12,966	-	12,966	66,529	79,494		31,246	(48,444)	(17,197)
6560 CITY OF LIBBY	-	19,447	-	19,447	59,289	78,735		46,866	2,138	49,004
6560 State Proportionate Share	-	5,069	-	5,069	32,881	37,951		12,217	(9,296)	2,921
6561 CITY OF LIVINGSTON	-	98,323	-	98,323	-	98,323		236,955	173,810	410,765
6561 State Proportionate Share	-	25,698	-	25,698	40,597	66,295		61,933	1,953	63,886
6570 CITY OF MALTA	-	15,449	-	15,449	2,915	18,364		37,232	13,561	50,792
6570 State Proportionate Share	-	3,998	-	3,998	13,387	17,386		9,636	(3,897)	5,739
6571 CITY OF MILES CITY	-	81,443	-	81,443	-	81,443		196,275	124,554	320,829
6571 State Proportionate Share	-	21,119	-	21,119	8,979	30,098		50,896	(5,278)	45,618
6572 City of Missoula	-	765,143	-	765,143	-	765,143		1,843,970	1,700,401	3,544,371
6572 State Proportionate Share	-	199,631	-	199,631	262,336	461,967		481,104	116,732	597,836
6576 CITY OF PLAINS	-	6,873	-	6,873	-	6,873		16,564	11,161	27,726
6576 State Proportionate Share	-	1,779	-	1,779	-	1,779		4,287	(239)	4,048
6577 CITY OF PLENTYWOOD	-	13,683	-	13,683	-	13,683		32,976	31,824	64,801
6577 State Proportionate Share	-	3,549	-	3,549	-	3,549		8,552	2,271	10,823
6578 CITY OF POLSON	-	51,544	-	51,544	-	51,544		124,218	124,814	249,032
6578 State Proportionate Share	-	13,362	-	13,362	23,076	36,437		32,201	10,439	42,640
6579 CITY OF POPLAR	-	7,917	-	7,917	-	7,917		19,080	21,323	40,404
6579 State Proportionate Share	-	2,085	-	2,085	-	2,085		5,024	1,957	6,981
6603 CITY OF RED LODGE	-	25,178	-	25,178	-	25,178		60,678	88,587	149,265
6603 State Proportionate Share	-	6,589	-	6,589	-	6,589		15,880	13,021	28,901
6581 CITY OF RONAN	-	9,159	-	9,159	76,427	85,586		22,073	(101,767)	(79,695)
6581 State Proportionate Share	-	2,380	-	2,380	30,291	32,671		5,736	(34,764)	(29,028)
6582 CITY OF ROUNDUP	-	12,732	-	12,732	-	12,732		30,683	20,708	51,391
6582 State Proportionate Share	-	3,295	-	3,295	2,366	5,661		7,941	(412)	7,529
6599 CITY OF SCOBEE	-	7,779	-	7,779	-	7,779		18,748	(2,619)	16,129
6599 State Proportionate Share	-	2,015	-	2,015	4,352	6,368		4,857	(4,740)	117
6585 CITY OF SHELBY	-	21,336	-	21,336	47,193	68,529		51,419	32,153	83,573
6585 State Proportionate Share	-	5,587	-	5,587	30,915	36,502		13,465	(1,783)	11,682
6586 CITY OF SIDNEY	-	36,926	-	36,926	48,535	85,461		88,990	(186,611)	(97,620)
6586 State Proportionate Share	-	9,601	-	9,601	43,876	53,477		23,139	(73,762)	(50,623)

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

	Deferred Inflows of Resources as of June 30, 2024						Pension Expense as of June 30, 2024		
	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>	\$ -	\$ 54,387,129	\$ -	\$ 54,387,129	\$ 48,707,237	\$ 103,094,366	\$ 131,071,212	\$ (0)	\$ 131,071,212
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ 11,142,775	\$ -	\$ 11,142,775	\$ 29,260,711	\$ 40,403,487	\$ 26,853,726	\$ (17,001,723)	\$ 9,852,003
<b>Employer</b>									
6379 CITY OF THREE FORKS	-	12,510	-	12,510	-	12,510	30,150	28,075	58,225
6379 State Proportionate Share	-	3,238	-	3,238	-	3,238	7,803	1,853	9,656
6590 CITY OF TOWNSEND	-	9,868	-	9,868	-	9,868	23,781	34,297	58,077
6590 State Proportionate Share	-	2,554	-	2,554	1,178	3,732	6,155	4,785	10,940
6574 CITY OF TROY	-	14,836	-	14,836	7,077	21,912	35,753	10,172	45,925
6574 State Proportionate Share	-	3,840	-	3,840	14,164	18,003	9,253	(4,580)	4,673
6592 CITY OF WHITE SULPHUR SPRINGS	-	6,524	-	6,524	-	6,524	15,722	19,797	35,519
6592 State Proportionate Share	-	1,691	-	1,691	-	1,691	4,075	2,276	6,352
6594 CITY OF WHITEFISH	-	131,087	-	131,087	-	131,087	315,916	192,965	508,881
6594 State Proportionate Share	-	34,135	-	34,135	75,068	109,202	82,263	(10,026)	72,237
6598 CITY OF WIBAUX	-	3,888	-	3,888	7,148	11,036	9,369	(16,174)	(6,805)
6598 State Proportionate Share	-	1,006	-	1,006	5,310	6,317	2,425	(6,730)	(4,305)
6596 CITY OF WOLF POINT	-	22,491	-	22,491	78,049	100,541	54,203	(45,991)	8,212
6596 State Proportionate Share	-	5,844	-	5,844	40,821	46,664	14,083	(24,833)	(10,750)
6399 TOWN OF ALBERTON	-	2,411	-	2,411	-	2,411	5,809	22,973	28,782
6399 State Proportionate Share	-	624	-	624	-	624	1,503	5,382	6,886
6507 TOWN OF BIG SANDY	-	2,258	-	2,258	17,463	19,721	5,442	(12,980)	(7,538)
6507 State Proportionate Share	-	584	-	584	6,944	7,529	1,408	(4,960)	(3,552)
7274 TOWN OF BRIDGER	-	9,802	-	9,802	-	9,802	23,622	27,527	51,149
7274 State Proportionate Share	-	2,550	-	2,550	3,233	5,783	6,145	3,074	9,219
6511 TOWN OF BROADUS	-	5,950	-	5,950	15,275	21,225	14,340	(6,622)	7,717
6511 State Proportionate Share	-	1,540	-	1,540	9,254	10,794	3,711	(4,975)	(1,264)
6513 TOWN OF CASCADE	-	4,873	-	4,873	10,478	15,351	11,744	(6,993)	4,750
6513 State Proportionate Share	-	1,261	-	1,261	7,029	8,290	3,040	(4,537)	(1,498)
6526 TOWN OF CHESTER	-	6,326	-	6,326	-	6,326	15,246	(29,829)	(14,583)
6526 State Proportionate Share	-	1,651	-	1,651	2,068	3,719	3,978	(11,802)	(7,824)
6521 TOWN OF CIRCLE	-	6,821	-	6,821	-	6,821	16,439	22,330	38,770
6521 State Proportionate Share	-	1,765	-	1,765	436	2,202	4,255	2,912	7,167
6524 TOWN OF CULBERTSON	-	4,795	-	4,795	13,168	17,963	11,556	866	12,422
6524 State Proportionate Share	-	1,241	-	1,241	7,690	8,931	2,991	(2,189)	802
6432 TOWN OF DENTON	-	281	-	281	5,504	5,784	677	(1,415)	(738)
6432 State Proportionate Share	-	95	-	95	1,679	1,774	229	(476)	(247)
6558 TOWN OF DRUMMOND	-	2,076	-	2,076	1,097	3,173	5,002	(2,515)	2,488
6558 State Proportionate Share	-	537	-	537	1,993	2,530	1,295	(1,796)	(501)
6607 TOWN OF EKALAKA	-	2,306	-	2,306	65,391	67,697	5,558	(32,454)	(26,896)
6607 State Proportionate Share	-	601	-	601	20,482	21,084	1,450	(10,621)	(9,172)
6536 TOWN OF ENNIS	-	13,607	-	13,607	23,674	37,281	32,792	31,397	64,189
6536 State Proportionate Share	-	3,536	-	3,536	18,149	21,685	8,521	2,013	10,534
6382 TOWN OF EUREKA	-	9,597	-	9,597	-	9,597	23,128	(3,918)	19,210
6382 State Proportionate Share	-	2,504	-	2,504	211	2,715	6,035	(5,940)	95
6537 TOWN OF FAIRFIELD	-	3,820	-	3,820	-	3,820	9,205	6,351	15,556
6537 State Proportionate Share	-	1,004	-	1,004	2,402	3,407	2,420	(78)	2,343
6605 TOWN OF FORT PECK	-	4,801	-	4,801	22,595	27,395	11,569	(7,975)	3,594
6605 State Proportionate Share	-	1,246	-	1,246	10,243	11,489	3,003	(4,731)	(1,728)
6410 TOWN OF FROID	-	1,517	-	1,517	-	1,517	3,657	1,440	5,097
6410 State Proportionate Share	-	393	-	393	-	393	946	(354)	592
6542 TOWN OF GERALDINE	-	1,047	-	1,047	5,621	6,668	2,524	(3,214)	(690)
6542 State Proportionate Share	-	280	-	280	2,221	2,500	674	(1,350)	(677)
6546 TOWN OF GRASS RANGE	-	305	-	305	-	305	736	4,421	5,157
6546 State Proportionate Share	-	79	-	79	-	79	190	1,142	1,333

**Employer 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, 2024						Pension Expense as of June 30, 2024		
	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>	\$ -	\$ 54,387,129	\$ -	\$ 54,387,129	\$ 48,707,237	\$ 103,094,366	\$ 131,071,212	\$ (0)	\$ 131,071,212
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ 11,142,775	\$ -	\$ 11,142,775	\$ 29,260,711	\$ 40,403,487	\$ 26,853,726	\$ (17,001,723)	\$ 9,852,003
<b>Employer</b>									
6553 TOWN OF HOT SPRINGS	-	7,805	-	7,805	13,033	20,838	18,810	4,673	23,483
6553 State Proportionate Share	-	2,024	-	2,024	9,896	11,919	4,877	(2,549)	2,329
6434 TOWN OF HYSHAM	-	3,039	-	3,039	-	3,039	7,324	25,084	32,407
6434 State Proportionate Share	-	786	-	786	-	786	1,895	5,808	7,703
12286 TOWN OF JORDAN	-	2,584	-	2,584	-	2,584	6,228	37,920	44,148
12286 State Proportionate Share	-	669	-	669	-	669	1,612	9,814	11,426
6562 TOWN OF LIMA	-	936	-	936	-	936	2,255	(9,725)	(7,470)
6562 State Proportionate Share	-	249	-	249	-	249	600	(3,280)	(2,680)
6601 TOWN OF MANHATTAN	-	35,039	-	35,039	-	35,039	84,442	80,225	164,667
6601 State Proportionate Share	-	9,070	-	9,070	8,236	17,306	21,859	5,680	27,538
6564 TOWN OF MEDICINE LAKE	-	2,540	-	2,540	1,341	3,881	6,121	788	6,909
6564 State Proportionate Share	-	657	-	657	2,440	3,098	1,584	(1,064)	521
6554 TOWN OF MELSTONE	-	1,308	-	1,308	-	1,308	3,151	330	3,481
6554 State Proportionate Share	-	338	-	338	988	1,326	816	(570)	246
6390 TOWN OF MOORE	-	784	-	784	191	976	1,890	(712)	1,178
6390 State Proportionate Share	-	205	-	205	703	907	493	(606)	(113)
6556 TOWN OF NASHUA	-	1,793	-	1,793	5,918	7,711	4,321	1,432	5,753
6556 State Proportionate Share	-	468	-	468	3,169	3,637	1,128	(523)	605
6575 TOWN OF PHILIPSBURG	-	12,062	-	12,062	-	12,062	29,068	19,383	48,451
6575 State Proportionate Share	-	3,122	-	3,122	2,198	5,320	7,523	(466)	7,057
6573 TOWN OF RICHEY	-	697	-	697	19,374	20,072	1,681	(20,233)	(18,553)
6573 State Proportionate Share	-	190	-	190	6,165	6,355	458	(6,159)	(5,701)
6583 TOWN OF RYEGATE	-	1,280	-	1,280	-	1,280	3,084	(757)	2,327
6583 State Proportionate Share	-	331	-	331	506	837	798	(873)	(75)
6353 TOWN OF SACO	-	2,881	-	2,881	11,611	14,492	6,944	(10,457)	(3,513)
6353 State Proportionate Share	-	753	-	753	5,612	6,364	1,814	(4,436)	(2,622)
6584 TOWN OF SHERIDAN	-	5,634	-	5,634	-	5,634	13,577	23,367	36,944
6584 State Proportionate Share	-	1,458	-	1,458	-	1,458	3,514	3,983	7,497
6366 TOWN OF ST IGNATIUS	-	4,535	-	4,535	-	4,535	10,930	(2,866)	8,064
6366 State Proportionate Share	-	1,174	-	1,174	1,917	3,091	2,829	(3,154)	(326)
6587 TOWN OF STANFORD	-	2,140	-	2,140	-	2,140	5,158	3,053	8,211
6587 State Proportionate Share	-	554	-	554	-	554	1,335	(194)	1,141
6604 TOWN OF STEVENSVILLE	-	15,179	-	15,179	50,095	65,275	36,581	(9,387)	27,195
6604 State Proportionate Share	-	3,948	-	3,948	27,322	31,270	9,514	(10,872)	(1,358)
6588 TOWN OF SUNBURST	-	3,951	-	3,951	7,868	11,819	9,522	4,003	13,525
6588 State Proportionate Share	-	1,023	-	1,023	5,486	6,508	2,464	(839)	1,625
6589 TOWN OF SUPERIOR	-	4,872	-	4,872	704	5,575	11,741	2,724	14,464
6589 State Proportionate Share	-	1,261	-	1,261	4,135	5,396	3,039	(1,683)	1,356
6580 TOWN OF TERRY	-	4,400	-	4,400	38,622	43,022	10,604	(17,214)	(6,609)
6580 State Proportionate Share	-	1,139	-	1,139	14,682	15,821	2,745	(7,290)	(4,545)
6597 TOWN OF THOMPSON FALLS	-	11,034	-	11,034	-	11,034	26,591	50,012	76,603
6597 State Proportionate Share	-	2,870	-	2,870	-	2,870	6,917	9,063	15,979
6600 TOWN OF TWIN BRIDGES	-	4,926	-	4,926	24,705	29,632	11,873	(1,324)	10,549
6600 State Proportionate Share	-	1,277	-	1,277	10,877	12,154	3,077	(2,870)	207
6591 TOWN OF VALIER	-	6,084	-	6,084	-	6,084	14,661	10,859	25,521
6591 State Proportionate Share	-	1,575	-	1,575	4,941	6,516	3,795	88	3,883
6408 TOWN OF WEST YELLOWSTONE	-	41,939	-	41,939	-	41,939	101,070	47,717	148,788
6408 State Proportionate Share	-	10,899	-	10,899	20,519	31,418	26,266	(7,323)	18,944
6356 TOWN OF WESTBY	-	1,725	-	1,725	-	1,725	4,158	934	5,092
6356 State Proportionate Share	-	447	-	447	1,104	1,551	1,076	(606)	470

**Employer 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, 2024						Pension Expense as of June 30, 2024		
	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>	\$ -	\$ 54,387,129	\$ -	\$ 54,387,129	\$ 48,707,237	\$ 103,094,366	\$ 131,071,212	\$ (0)	\$ 131,071,212
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ 11,142,775	\$ -	\$ 11,142,775	\$ 29,260,711	\$ 40,403,487	\$ 26,853,726	\$ (17,001,723)	\$ 9,852,003
<b>Employer</b>									
6409 TOWN OF WHITEHALL	-	6,437	-	6,437	4,322	10,759	15,512	35,265	50,778
6409 State Proportionate Share	-	1,682	-	1,682	6,551	8,233	4,054	7,113	11,167
6595 TOWN OF WINNETT	-	1,092	-	1,092	10,712	11,803	2,631	1,495	4,126
6595 State Proportionate Share	-	283	-	283	3,953	4,235	681	(215)	466
6458 ANACONDA-DEER LODGE COUNTY	-	126,270	-	126,270	150,693	276,963	304,306	97,270	401,576
6458 State Proportionate Share	-	32,731	-	32,731	144,247	176,978	78,881	(35,774)	43,106
6510 BUTTE SILVER BOW	-	579,831	-	579,831	1,058,908	1,638,740	1,397,375	131,906	1,529,281
6510 State Proportionate Share	-	150,447	-	150,447	768,412	918,858	362,572	(256,897)	105,675
6444 BEAVERHEAD COUNTY	-	89,059	-	89,059	-	89,059	214,629	193,278	407,907
6444 State Proportionate Share	-	23,250	-	23,250	11,188	34,438	56,032	11,781	67,813
6445 BIG HORN COUNTY	-	167,721	-	167,721	-	167,721	404,201	269,371	673,572
6445 State Proportionate Share	-	43,570	-	43,570	27,180	70,750	105,003	(6,739)	98,264
6446 BLAINE COUNTY	-	86,153	-	86,153	-	86,153	207,626	53,485	261,111
6446 State Proportionate Share	-	22,403	-	22,403	7,181	29,585	53,991	(28,128)	25,864
6447 BROADWATER COUNTY	-	64,367	-	64,367	-	64,367	155,123	142,121	297,244
6447 State Proportionate Share	-	16,765	-	16,765	35,267	52,032	40,404	9,899	50,303
6448 CARBON COUNTY	-	115,198	-	115,198	-	115,198	277,624	284,170	561,794
6448 State Proportionate Share	-	29,880	-	29,880	35,302	65,182	72,010	23,981	95,991
6449 CARTER COUNTY	-	44,303	-	44,303	-	44,303	106,768	87,725	194,493
6449 State Proportionate Share	-	11,570	-	11,570	4,365	15,934	27,883	3,684	31,566
6450 CASCADE COUNTY	-	398,657	-	398,657	43,455	442,112	960,749	180,611	1,141,360
6450 State Proportionate Share	-	103,508	-	103,508	333,890	437,398	249,450	(149,769)	99,682
6451 CHOUTEAU COUNTY	-	66,033	-	66,033	25,177	91,211	159,138	82,928	242,065
6451 State Proportionate Share	-	17,107	-	17,107	59,752	76,858	41,227	(9,382)	31,845
6452 CUSTER COUNTY	-	80,630	-	80,630	23,501	104,131	194,315	67,864	262,179
6452 State Proportionate Share	-	20,933	-	20,933	71,624	92,557	50,448	(21,176)	29,272
6453 DANIELS COUNTY	-	30,830	-	30,830	41,792	72,622	74,300	(43,173)	31,126
6453 State Proportionate Share	-	8,030	-	8,030	37,161	45,191	19,352	(28,044)	(8,692)
6456 DAWSON COUNTY	-	99,845	-	99,845	32,637	132,482	240,623	(61,203)	179,420
6456 State Proportionate Share	-	25,950	-	25,950	91,259	117,209	62,538	(69,249)	(6,711)
6459 FALLON COUNTY	-	83,240	-	83,240	246,991	330,231	200,605	(288,804)	(88,199)
6459 State Proportionate Share	-	21,880	-	21,880	137,037	158,917	52,730	(125,089)	(72,359)
6460 FERGUS COUNTY	-	77,259	-	77,259	80,351	157,611	186,192	(65,396)	120,797
6460 State Proportionate Share	-	20,169	-	20,169	86,441	106,610	48,606	(58,948)	(10,342)
6461 FLATHEAD COUNTY	-	638,459	-	638,459	-	638,459	1,538,666	182,254	1,720,920
6461 State Proportionate Share	-	165,766	-	165,766	377,517	543,283	399,491	(275,091)	124,400
6462 GALLATIN COUNTY	-	543,678	-	543,678	331,782	875,460	1,310,246	119,865	1,430,111
6462 State Proportionate Share	-	141,649	-	141,649	541,681	683,330	341,370	(241,641)	99,729
6463 GARFIELD COUNTY	-	48,812	-	48,812	-	48,812	117,636	109,196	226,832
6463 State Proportionate Share	-	12,713	-	12,713	19,379	32,093	30,639	7,451	38,090
6464 GLACIER COUNTY	-	81,477	-	81,477	-	81,477	196,358	122,233	318,591
6464 State Proportionate Share	-	21,173	-	21,173	10,869	32,042	51,026	(5,334)	45,692
6465 GOLDEN VALLEY COUNTY	-	9,415	-	9,415	-	9,415	22,689	9,023	31,712
6465 State Proportionate Share	-	2,437	-	2,437	-	2,437	5,872	(2,408)	3,464
6466 GRANITE COUNTY	-	42,864	-	42,864	-	42,864	103,300	9,652	112,951
6466 State Proportionate Share	-	11,146	-	11,146	18,730	29,875	26,860	(18,882)	7,979
6467 HILL COUNTY	-	107,234	-	107,234	-	107,234	258,430	84,334	342,764
6467 State Proportionate Share	-	27,906	-	27,906	32,353	60,258	67,252	(29,984)	37,268
6468 JEFFERSON COUNTY	-	119,797	-	119,797	59,875	179,672	288,707	11,007	299,715
6468 State Proportionate Share	-	31,089	-	31,089	115,562	146,651	74,923	(58,002)	16,920

**Employer 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, 2024						Pension Expense as of June 30, 2024		
	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>	\$ -	\$ 54,387,129	\$ -	\$ 54,387,129	\$ 48,707,237	\$ 103,094,366	\$ 131,071,212	\$ (0)	\$ 131,071,212
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ 11,142,775	\$ -	\$ 11,142,775	\$ 29,260,711	\$ 40,403,487	\$ 26,853,726	\$ (17,001,723)	\$ 9,852,003
<b>Employer</b>									
6469 JUDITH BASIN COUNTY	-	36,649	-	36,649	-	36,649	88,324	10,399	98,722
6469 State Proportionate Share	-	9,489	-	9,489	29,213	38,701	22,867	(15,574)	7,293
6470 LAKE COUNTY	-	209,843	-	209,843	-	209,843	505,714	354,635	860,349
6470 State Proportionate Share	-	54,480	-	54,480	105,561	160,041	131,294	(2,476)	128,818
6471 LEWIS & CLARK COUNTY	-	416,318	-	416,318	672,487	1,088,805	1,003,314	193,008	1,196,322
6471 State Proportionate Share	-	108,124	-	108,124	534,270	642,394	260,576	(156,151)	104,425
6472 LIBERTY COUNTY	-	43,360	-	43,360	21,538	64,898	104,496	12,766	117,262
6472 State Proportionate Share	-	11,286	-	11,286	40,828	52,114	27,198	(18,363)	8,835
6473 LINCOLN COUNTY	-	147,664	-	147,664	-	147,664	355,866	135,121	490,987
6473 State Proportionate Share	-	38,438	-	38,438	40,117	78,555	92,633	(35,433)	57,200
6474 MADISON COUNTY	-	221,200	-	221,200	-	221,200	533,085	(211,662)	321,423
6474 State Proportionate Share	-	57,484	-	57,484	174,879	232,364	138,536	(174,031)	(35,495)
6475 MCCONE COUNTY	-	39,579	-	39,579	33,676	73,256	95,385	(13,341)	82,044
6475 State Proportionate Share	-	10,269	-	10,269	41,831	52,099	24,747	(24,008)	739
6476 MEAGHER COUNTY	-	38,053	-	38,053	-	38,053	91,705	51,934	143,639
6476 State Proportionate Share	-	9,849	-	9,849	10,411	20,260	23,737	(4,185)	19,552
6477 MINERAL COUNTY	-	57,174	-	57,174	65,817	122,991	137,786	68,543	206,330
6477 State Proportionate Share	-	14,841	-	14,841	64,260	79,102	35,767	(8,781)	26,986
6478 MISSOULA COUNTY	-	1,359,549	-	1,359,549	-	1,359,549	3,276,469	1,759,351	5,035,820
6478 State Proportionate Share	-	354,121	-	354,121	993,232	1,347,354	853,421	(174,874)	678,547
6479 MUSSELSHELL COUNTY	-	57,645	-	57,645	-	57,645	138,922	167,073	305,994
6479 State Proportionate Share	-	14,958	-	14,958	15,522	30,480	36,048	19,385	55,433
6480 PARK COUNTY	-	113,854	-	113,854	76,652	190,506	274,385	140,772	415,157
6480 State Proportionate Share	-	29,685	-	29,685	112,140	141,826	71,541	(15,933)	55,608
6481 PETROLEUM COUNTY	-	6,531	-	6,531	34,831	41,362	15,739	(3,320)	12,419
6481 State Proportionate Share	-	1,694	-	1,694	15,284	16,978	4,083	(4,339)	(256)
6482 PHILLIPS COUNTY	-	53,195	-	53,195	41,813	95,008	128,199	(18,524)	109,675
6482 State Proportionate Share	-	13,799	-	13,799	55,333	69,132	33,256	(32,432)	823
6483 PONDERA COUNTY	-	57,476	-	57,476	-	57,476	138,515	78,666	217,181
6483 State Proportionate Share	-	14,875	-	14,875	27,142	42,017	35,849	(6,476)	29,373
6485 POWDER RIVER COUNTY	-	117,357	-	117,357	-	117,357	282,828	171,631	454,458
6485 State Proportionate Share	-	30,445	-	30,445	68,563	99,008	73,371	(9,711)	63,660
6484 POWELL COUNTY	-	56,393	-	56,393	-	56,393	135,905	196,233	332,138
6484 State Proportionate Share	-	14,680	-	14,680	12,257	26,937	35,379	28,821	64,200
6486 PRAIRIE COUNTY	-	23,155	-	23,155	50,957	74,112	55,803	(3,315)	52,489
6486 State Proportionate Share	-	6,018	-	6,018	33,373	39,392	14,504	(12,812)	1,692
6487 RAVALLI COUNTY	-	204,165	-	204,165	14,711	218,876	492,030	152,053	644,083
6487 State Proportionate Share	-	53,061	-	53,061	167,731	220,792	127,874	(57,727)	70,147
6488 RICHLAND COUNTY	-	173,412	-	173,412	164,977	338,389	417,916	(215,176)	202,740
6488 State Proportionate Share	-	45,176	-	45,176	188,023	233,199	108,873	(151,585)	(42,712)
6489 ROOSEVELT COUNTY	-	125,923	-	125,923	-	125,923	303,470	107,299	410,769
6489 State Proportionate Share	-	32,645	-	32,645	55,684	88,329	78,672	(33,403)	45,270
6490 ROSEBUD COUNTY	-	101,462	-	101,462	-	101,462	244,519	121,691	366,210
6490 State Proportionate Share	-	26,361	-	26,361	44,437	70,797	63,529	(16,466)	47,063
6491 SANDERS COUNTY	-	116,226	-	116,226	-	116,226	280,100	260,654	540,754
6491 State Proportionate Share	-	30,100	-	30,100	22,327	52,426	72,539	16,981	89,520
6492 SHERIDAN COUNTY	-	85,374	-	85,374	-	85,374	205,748	25,402	231,150
6492 State Proportionate Share	-	22,111	-	22,111	45,448	67,559	53,287	(36,168)	17,119
6494 STILLWATER COUNTY	-	98,713	-	98,713	-	98,713	237,894	(13,435)	224,460
6494 State Proportionate Share	-	25,742	-	25,742	53,095	78,837	62,038	(53,512)	8,526

**Employer 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, 2024						Pension Expense as of June 30, 2024		
	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>	\$ -	\$ 54,387,129	\$ -	\$ 54,387,129	\$ 48,707,237	\$ 103,094,366	\$ 131,071,212	\$ (0)	\$ 131,071,212
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ 11,142,775	\$ -	\$ 11,142,775	\$ 29,260,711	\$ 40,403,487	\$ 26,853,726	\$ (17,001,723)	\$ 9,852,003
<b>Employer</b>									
6495 SWEET GRASS COUNTY	-	50,206	-	50,206	-	50,206	120,994	76,086	197,081
6495 State Proportionate Share	-	13,072	-	13,072	17,723	30,795	31,502	(3,400)	28,102
6496 TETON COUNTY	-	64,085	-	64,085	-	64,085	154,442	(29,725)	124,717
6496 State Proportionate Share	-	16,644	-	16,644	52,372	69,016	40,111	(40,854)	(743)
6497 TOOLE COUNTY	-	60,176	-	60,176	151,730	211,906	145,021	(1,233,630)	(1,088,608)
6497 State Proportionate Share	-	15,727	-	15,727	92,160	107,887	37,902	(392,133)	(354,230)
6498 TREASURE COUNTY	-	16,354	-	16,354	-	16,354	39,412	13,019	52,430
6498 State Proportionate Share	-	4,245	-	4,245	10,521	14,766	10,230	(4,510)	5,720
6499 VALLEY COUNTY	-	86,110	-	86,110	124,523	210,632	207,522	(166,761)	40,760
6499 State Proportionate Share	-	22,348	-	22,348	105,679	128,026	53,857	(92,518)	(38,661)
6500 WHEATLAND COUNTY	-	28,746	-	28,746	-	28,746	69,277	45,706	114,983
6500 State Proportionate Share	-	7,463	-	7,463	8,419	15,882	17,985	(920)	17,065
6501 WIBAUX COUNTY	-	45,716	-	45,716	-	45,716	110,174	34,895	145,069
6501 State Proportionate Share	-	11,854	-	11,854	28,538	40,392	28,567	(12,755)	15,812
6502 YELLOWSTONE COUNTY	-	510,520	-	510,520	-	510,520	1,230,337	654,639	1,884,976
6502 State Proportionate Share	-	132,848	-	132,848	254,598	387,446	320,160	(66,510)	253,650
6435 ARLEE-LAKE COUNTY WATER & SEWER DISTRICT	-	1,106	-	1,106	-	1,106	2,666	10,698	13,363
6435 State Proportionate Share	-	286	-	286	445	732	690	2,579	3,269
6720 BEAR PAW COOPERATIVE	-	1,210	-	1,210	-	1,210	2,917	746	3,663
6720 State Proportionate Share	-	313	-	313	554	867	755	(398)	357
6725 BERT MOONEY AIRPORT AUTHORITY	-	8,078	-	8,078	-	8,078	19,468	16,062	35,529
6725 State Proportionate Share	-	2,104	-	2,104	1,228	3,332	5,071	636	5,707
6740 BIG COUNTRY EDUCATIONAL COOP	-	1,011	-	1,011	1,032	2,043	2,437	(465)	1,972
6740 State Proportionate Share	-	262	-	262	1,100	1,362	631	(651)	(20)
7689 BIG HORN COUNTY CEMETERY DISTRICT #1	-	2,180	-	2,180	-	2,180	5,254	4,562	9,816
7689 State Proportionate Share	-	564	-	564	-	564	1,360	226	1,585
6348 BIG SKY CO WATER & SEWER DIST #363	-	18,891	-	18,891	-	18,891	45,527	179,180	224,707
6348 State Proportionate Share	-	5,112	-	5,112	-	5,112	12,320	43,692	56,012
6739 BIG SKY ECONOMIC DEVELOPMENT AUTH	-	20,034	-	20,034	-	20,034	48,281	49,151	97,432
6739 State Proportionate Share	-	5,477	-	5,477	-	5,477	13,200	3,823	17,023
6347 BIG SKY FIRE DEPARTMENT	-	-	-	-	157	157	-	(660)	(660)
6347 State Proportionate Share	-	-	-	-	838	838	-	(915)	(915)
6741 BIG SKY SPECIAL EDUCATION COOP	-	1,722	-	1,722	-	1,722	4,149	(4,908)	(759)
6741 State Proportionate Share	-	446	-	446	-	446	1,074	(2,319)	(1,245)
6709 BIGFORK CO WATER & SEWER	-	12,765	-	12,765	8,818	21,584	30,764	13,525	44,289
6709 State Proportionate Share	-	3,304	-	3,304	12,851	16,155	7,962	(2,536)	5,426
6697 BILLINGS HOUSING AUTHORITY dba HomeFront	-	45,419	-	45,419	-	45,419	109,459	66,601	176,060
6697 State Proportionate Share	-	11,825	-	11,825	6,537	18,362	28,497	(3,563)	24,933
7699 BITTERROOT PUBLIC LIBRARY	-	9,317	-	9,317	-	9,317	22,453	27,475	49,928
7699 State Proportionate Share	-	2,430	-	2,430	2,645	5,074	5,855	3,325	9,181
6634 BITTERROOT CONSERVATION DISTRICT	-	1,793	-	1,793	2,144	3,937	4,322	210	4,532
6634 State Proportionate Share	-	471	-	471	1,884	2,355	1,134	(755)	379
12138 Bitterroot Valley Community College	-	400	-	400	-	400	964	5,217	6,181
12138 State Proportionate Share	-	104	-	104	-	104	251	1,348	1,599
6350 BITTERROOT VALLEY SEC	-	407	-	407	4,192	4,599	981	(2,378)	(1,397)
6350 State Proportionate Share	-	120	-	120	1,619	1,739	289	(939)	(650)
10565 BROADWATER CONSERVATION DISTRICT	-	599	-	599	6,041	6,639	1,442	(9,032)	(7,589)
10565 State Proportionate Share	-	156	-	156	2,342	2,498	375	(2,950)	(2,575)
6421 BUFFALO RAPIDS IRR1 PROJECT 1	-	6,418	-	6,418	-	6,418	15,468	1,717	17,184
6421 State Proportionate Share	-	1,661	-	1,661	3,421	5,082	4,003	(2,770)	1,233



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

	Deferred Inflows of Resources as of June 30, 2024						Pension Expense as of June 30, 2024		
	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>	\$ -	\$ 54,387,129	\$ -	\$ 54,387,129	\$ 48,707,237	\$ 103,094,366	\$ 131,071,212	\$ (0)	\$ 131,071,212
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ 11,142,775	\$ -	\$ 11,142,775	\$ 29,260,711	\$ 40,403,487	\$ 26,853,726	\$ (17,001,723)	\$ 9,852,003
<b>Employer</b>									
6422 BUFFALO RAPIDS IRRI PROJECT 2	-	7,424	-	7,424	24,604	32,028	17,892	(11,196)	6,696
6422 State Proportionate Share	-	1,932	-	1,932	13,082	15,015	4,657	(6,915)	(2,259)
6711 CABINET MOUNTAIN COOPERATIVE	-	1,742	-	1,742	-	1,742	4,198	6,806	11,004
6711 State Proportionate Share	-	451	-	451	203	654	1,087	1,109	2,196
6727 CASCADE CONSERVATION DISTRICT	-	3,179	-	3,179	-	3,179	7,660	17,655	25,316
6727 State Proportionate Share	-	855	-	855	-	855	2,061	3,877	5,937
6662 CENTER FOR MENTAL HEALTH	-	241	-	241	31,711	31,952	581	(14,269)	(13,688)
6662 State Proportionate Share	-	62	-	62	9,272	9,335	150	(4,305)	(4,154)
6703 CENTRAL MONTANA LEARNING RESOURCE CTR	-	448	-	448	12,064	12,512	1,080	(4,665)	(3,585)
6703 State Proportionate Share	-	133	-	133	3,775	3,908	319	(1,575)	(1,255)
6719 CENTRAL VALLEY FIRE DISTRICT	-	5,981	-	5,981	28,748	34,729	14,415	33,754	48,169
6719 State Proportionate Share	-	1,548	-	1,548	13,197	14,745	3,731	6,857	10,587
6650 CHOUTEAU COUNTY CONSERVATION DIST	-	456	-	456	1,320	1,775	1,098	(742)	356
6650 State Proportionate Share	-	118	-	118	767	885	284	(450)	(166)
6428 COLUMBUS RURAL FIRE DISTRICT #3	-	5,180	-	5,180	13,862	19,042	12,484	14,686	27,170
6428 State Proportionate Share	-	1,341	-	1,341	8,374	9,715	3,231	1,668	4,900
6433 CORVALLIS COUNTY SEWER DISTRICT	-	1,417	-	1,417	-	1,417	3,414	2,540	5,954
6433 State Proportionate Share	-	367	-	367	474	841	884	23	907
6707 Crown Hill	-	1,334	-	1,334	5,994	7,327	3,214	65	3,279
6707 State Proportionate Share	-	345	-	345	2,875	3,220	832	(662)	170
6394 DALY DITCHES IRRIGATION DISTRICT	-	2,565	-	2,565	-	2,565	6,182	18,207	24,390
6394 State Proportionate Share	-	707	-	707	-	707	1,703	4,036	5,739
6677 DAWSON COMMUNITY COLLEGE	-	35,161	-	35,161	74,065	109,226	84,737	(94,034)	(9,296)
6677 State Proportionate Share	-	9,149	-	9,149	49,805	58,954	22,048	(46,148)	(24,100)
6686 DEER LODGE COUNTY HEAD START PROGRAM	-	12,525	-	12,525	1,024	13,550	30,186	(37,892)	(7,706)
6686 State Proportionate Share	-	3,249	-	3,249	10,426	13,675	7,829	(17,405)	(9,576)
8514 Drummond School and Community Library District	-	604	-	604	724	1,328	1,455	151	1,606
8514 State Proportionate Share	-	156	-	156	697	853	377	(263)	113
6389 DRY PRAIRIE RURAL WATER	-	32,027	-	32,027	6,463	38,490	77,184	9,095	86,279
6389 State Proportionate Share	-	8,295	-	8,295	27,346	35,641	19,990	(13,555)	6,435
8715 DRY REDWATER REGIONAL WATER AUTHORITY	-	3,232	-	3,232	-	3,232	7,789	9,298	17,087
8715 State Proportionate Share	-	836	-	836	1,168	2,004	2,016	1,082	3,098
6705 EASTERN YELLOWSTONE COUNTY SEC	-	516	-	516	1,353	1,869	1,243	(729)	514
6705 State Proportionate Share	-	133	-	133	812	946	322	(477)	(155)
6750 FERGUS COUNTY CONSERVATION DIST	-	831	-	831	67	898	2,002	(2,322)	(320)
6750 State Proportionate Share	-	215	-	215	715	930	518	(1,106)	(588)
6716 FLATHEAD CONSERVATION DISTRICT	-	4,120	-	4,120	-	4,120	9,928	32,592	42,520
6716 State Proportionate Share	-	1,087	-	1,087	-	1,087	2,619	7,173	9,792
6708 FLATHEAD MUNICIPAL AIRPORT AUTHORITY	-	73,535	-	73,535	-	73,535	177,217	410,152	587,369
6708 State Proportionate Share	-	19,152	-	19,152	-	19,152	46,156	83,185	129,341
6699 FLATHEAD SPECIAL EDUC COOP	-	1,350	-	1,350	-	1,350	3,254	4,016	7,270
6699 State Proportionate Share	-	349	-	349	-	349	842	491	1,333
6676 FLATHEAD VALLEY COMMUNITY COLLEGE	-	144,030	-	144,030	-	144,030	347,107	195,874	542,981
6676 State Proportionate Share	-	37,397	-	37,397	108,998	146,395	90,126	(15,421)	74,705
6638 FORT SHAW IRRIGATION DIST	-	3,305	-	3,305	23,406	26,711	7,966	3,009	10,975
6638 State Proportionate Share	-	855	-	855	9,397	10,253	2,062	(799)	1,263
6414 FRENCHTOWN RURAL FIRE DISTRICT	-	288	-	288	32,969	33,257	694	(14,339)	(13,645)
6414 State Proportionate Share	-	75	-	75	9,649	9,723	180	(4,348)	(4,169)
6682 GALLATIN AIRPORT AUTHORITY	-	117,560	-	117,560	-	117,560	283,316	721,051	1,004,367
6682 State Proportionate Share	-	30,888	-	30,888	-	30,888	74,439	154,400	228,839

**Employer 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, 2024						Pension Expense as of June 30, 2024		
	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>	\$ -	\$ 54,387,129	\$ -	\$ 54,387,129	\$ 48,707,237	\$ 103,094,366	\$ 131,071,212	\$ (0)	\$ 131,071,212
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ 11,142,775	\$ -	\$ 11,142,775	\$ 29,260,711	\$ 40,403,487	\$ 26,853,726	\$ (17,001,723)	\$ 9,852,003
<b>Employer</b>									
6736 GALLATIN CONSERVATION DISTRICT	-	5,019	-	5,019	-	5,019	12,095	33,579	45,674
6736 State Proportionate Share	-	1,299	-	1,299	-	1,299	3,130	7,293	10,424
6702 GALLATIN-MADISON SEC	-	1,797	-	1,797	-	1,797	4,331	781	5,113
6702 State Proportionate Share	-	465	-	465	1,403	1,868	1,121	(688)	433
6718 GARDINER - PARK COUNTY WATER DIST	-	5,511	-	5,511	-	5,511	13,282	8,903	22,185
6718 State Proportionate Share	-	1,426	-	1,426	4,038	5,464	3,438	(195)	3,243
6691 GLASGOW IRRIGATION DISTRICT	-	3,703	-	3,703	-	3,703	8,925	3,071	11,997
6691 State Proportionate Share	-	969	-	969	-	969	2,335	(984)	1,351
7276 GRANITE CO HOSPITAL & NURSING HOME	-	55,681	-	55,681	-	55,681	134,190	137,848	272,038
7276 State Proportionate Share	-	14,561	-	14,561	25,903	40,464	35,091	12,253	47,344
6373 GRANITE CONSERVATION DISTRICT	-	734	-	734	1,867	2,601	1,770	869	2,639
6373 State Proportionate Share	-	190	-	190	1,148	1,338	458	(120)	338
6717 GREAT DIVIDE EDUCATION SERVICES	-	1,859	-	1,859	-	1,859	4,480	4,748	9,229
6717 State Proportionate Share	-	481	-	481	-	481	1,160	446	1,605
11990 GREAT FALLS HOUSING AUTHORITY	-	26,113	-	26,113	-	26,113	62,931	364,415	427,347
11990 State Proportionate Share	-	6,774	-	6,774	-	6,774	16,326	94,152	110,478
6660 GREAT FALLS INT AIRPORT	-	18,014	-	18,014	-	18,014	43,412	44,192	87,604
6660 State Proportionate Share	-	4,774	-	4,774	2,998	7,771	11,505	4,081	15,585
6641 GREENFIELDS IRRIGATION DIST	-	27,989	-	27,989	77,795	105,784	67,453	(21,519)	45,934
6641 State Proportionate Share	-	7,244	-	7,244	45,272	52,516	17,458	(20,798)	(3,340)
6417 HEBGEN BASIN RURAL FD	-	1,445	-	1,445	-	1,445	3,483	2,911	6,394
6417 State Proportionate Share	-	374	-	374	496	870	902	118	1,019
6663 HELENA HOUSING AUTHORITY	-	34,946	-	34,946	-	34,946	84,219	103,509	187,728
6663 State Proportionate Share	-	9,121	-	9,121	-	9,121	21,982	12,705	34,687
6632 HELENA REGIONAL AIRPORT AUTH	-	34,532	-	34,532	45,230	79,763	83,222	2,887	86,109
6632 State Proportionate Share	-	9,062	-	9,062	40,503	49,565	21,840	(16,042)	5,798
6685 HELENA VALLEY IRRIGATION DIST	-	11,895	-	11,895	-	11,895	28,666	68,202	96,868
6685 State Proportionate Share	-	3,079	-	3,079	-	3,079	7,419	13,927	21,346
6664 HILL CO PUBLIC CEMETERY DIST	-	2,719	-	2,719	-	2,719	6,552	17,941	24,493
6664 State Proportionate Share	-	704	-	704	-	704	1,696	3,701	5,397
6377 HINSDALE WATER & SEWER DISTRICT	-	460	-	460	-	460	1,109	(2,913)	(1,804)
6377 State Proportionate Share	-	119	-	119	-	119	287	(1,091)	(804)
6631 HOUSING AUTHORITY OF ANACONDA	-	11,287	-	11,287	13,583	24,871	27,202	(3,530)	23,672
6631 State Proportionate Share	-	2,921	-	2,921	13,006	15,928	7,040	(6,786)	254
6637 HOUSING AUTHORITY OF BUTTE	-	20,638	-	20,638	79,156	99,794	49,737	(58,174)	(8,437)
6637 State Proportionate Share	-	5,364	-	5,364	39,516	44,880	12,927	(27,413)	(14,486)
6640 HOUSING AUTHORITY OF GLASGOW	-	5,250	-	5,250	8,516	13,766	12,652	(3,591)	9,062
6640 State Proportionate Share	-	1,359	-	1,359	6,827	8,186	3,275	(3,732)	(458)
6746 HUMAN RESOURCES COUNCIL DIST XI	-	44,836	-	44,836	-	44,836	108,053	75,443	183,496
6746 State Proportionate Share	-	11,737	-	11,737	-	11,737	28,285	198	28,483
6635 HUMAN RESOURCES COUNCIL DIST XII	-	77,512	-	77,512	273,205	350,717	186,800	(118,363)	68,437
6635 State Proportionate Share	-	20,111	-	20,111	139,448	159,559	48,467	(73,919)	(25,452)
6425 HYALITE RFD	-	744	-	744	-	744	1,794	(3,277)	(1,483)
6425 State Proportionate Share	-	193	-	193	316	508	464	(1,341)	(877)
6722 JUDITH BASIN CONSERVATION DIST	-	542	-	542	1,220	1,762	1,307	(228)	1,079
6722 State Proportionate Share	-	140	-	140	793	934	338	(343)	(5)
12284 LAKE COUNTY CONSERVATION DISTRICT	-	1,536	-	1,536	-	1,536	3,701	22,533	26,234
12284 State Proportionate Share	-	397	-	397	-	397	958	5,831	6,789
6738 LAKESIDE CO WATER & SEWER	-	8,552	-	8,552	27,894	36,446	20,610	1,639	22,249
6738 State Proportionate Share	-	2,213	-	2,213	14,871	17,085	5,334	(3,873)	1,461

**Employer 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, 2024						Pension Expense as of June 30, 2024		
	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>	\$ -	\$ 54,387,129	\$ -	\$ 54,387,129	\$ 48,707,237	\$ 103,094,366	\$ 131,071,212	\$ (0)	\$ 131,071,212
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ 11,142,775	\$ -	\$ 11,142,775	\$ 29,260,711	\$ 40,403,487	\$ 26,853,726	\$ (17,001,723)	\$ 9,852,003
<b>Employer</b>									
6357 LARCHMONT GOLF COURSE	-	3,701	-	3,701	77,246	80,947	8,919	(34,551)	(25,632)
6357 State Proportionate Share	-	958	-	958	25,166	26,124	2,308	(12,014)	(9,706)
6358 LEWIS & CLARK CONSERVATION DIST	-	3,065	-	3,065	-	3,065	7,387	11,997	19,383
6358 State Proportionate Share	-	793	-	793	-	793	1,912	1,830	3,741
6694 LEWIS & CLARK LIBRARY	-	52,191	-	52,191	-	52,191	125,778	149,702	275,480
6694 State Proportionate Share	-	13,551	-	13,551	-	13,551	32,657	16,735	49,393
6372 LIBERTY CO CONSERVATION DISTRICT	-	-	-	-	8,256	8,256	-	(7,078)	(7,078)
6372 State Proportionate Share	-	-	-	-	2,456	2,456	-	(2,078)	(2,078)
6397 LINCOLN CONSERVATION DISTRICT	-	991	-	991	-	991	2,388	1,331	3,719
6397 State Proportionate Share	-	256	-	256	-	256	618	(114)	504
6729 LINCOLN COUNTY RURAL FIRE DIST	-	3,646	-	3,646	26	3,672	8,787	(821)	7,967
6729 State Proportionate Share	-	944	-	944	3,016	3,960	2,274	(2,101)	174
6730 LOCKWOOD RURAL FIRE DIST 8	-	2,026	-	2,026	-	2,026	4,884	1,794	6,678
6730 State Proportionate Share	-	524	-	524	316	840	1,264	(509)	755
6391 LOCKWOOD WATER & SEWER DISTRICT	-	9,653	-	9,653	-	9,653	23,264	18,954	42,218
6391 State Proportionate Share	-	2,521	-	2,521	4,228	6,748	6,075	350	6,425
6430 MADISON CONSERVATION DISTRICT	-	1,928	-	1,928	-	1,928	4,645	18,820	23,465
6430 State Proportionate Share	-	499	-	499	-	499	1,202	4,325	5,527
6355 MALTA CEMETERY DISTRICT	-	1,221	-	1,221	1,498	2,718	2,942	(678)	2,263
6355 State Proportionate Share	-	316	-	316	1,421	1,737	761	(821)	(60)
6672 MALTA IRRIGATION DISTRICT	-	13,544	-	13,544	-	13,544	32,641	7,982	40,623
6672 State Proportionate Share	-	3,505	-	3,505	10,262	13,767	8,448	(4,571)	3,877
9111 Meagher County Conservation District	-	-	-	-	-	-	-	-	-
9111 State Proportionate Share	-	-	-	-	-	-	-	-	-
6396 MILES CITY HOUSING AUTHORITY	-	161	-	161	-	161	387	2,386	2,773
6396 State Proportionate Share	-	42	-	42	-	42	100	618	718
6671 MILES COMMUNITY COLLEGE	-	35,089	-	35,089	-	35,089	84,564	24,139	108,703
6671 State Proportionate Share	-	9,158	-	9,158	22,463	31,621	22,070	(10,935)	11,136
6419 MILK RIVER JBC	-	4,038	-	4,038	-	4,038	9,732	20,784	30,516
6419 State Proportionate Share	-	1,045	-	1,045	429	1,474	2,519	4,042	6,560
6706 MISSOULA AREA SEC	-	2,505	-	2,505	-	2,505	6,036	6,929	12,965
6706 State Proportionate Share	-	648	-	648	-	648	1,562	755	2,317
6700 MISSOULA COUNTY AIRPORT	-	90,210	-	90,210	-	90,210	217,404	149,662	367,066
6700 State Proportionate Share	-	23,494	-	23,494	42,086	65,580	56,621	(1,675)	54,946
11782 MISSOULA IRRIGATION DISTRICT	-	1,865	-	1,865	-	1,865	4,494	27,076	31,570
11782 State Proportionate Share	-	483	-	483	-	483	1,163	6,998	8,161
6661 MISSOULA RURAL FIRE DISTRICT	-	7,748	-	7,748	79,774	87,522	18,672	(4,814)	13,858
6661 State Proportionate Share	-	2,006	-	2,006	30,178	32,185	4,835	(5,546)	(711)
6749 NO MONTANA JOINT REFUSE DISPOSAL DIST	-	14,574	-	14,574	-	14,574	35,123	40,735	75,858
6749 State Proportionate Share	-	3,783	-	3,783	-	3,783	9,117	4,515	13,632
6714 NORTH CENTRAL LEARNING SEC	-	1,227	-	1,227	6,800	8,028	2,958	(1,141)	1,817
6714 State Proportionate Share	-	318	-	318	2,918	3,235	766	(959)	(193)
6424 NORTH LAKE CO PUBLIC LIBRARY DIST	-	4,790	-	4,790	7,030	11,821	11,544	2,573	14,118
6424 State Proportionate Share	-	1,271	-	1,271	5,758	7,029	3,062	(1,483)	1,579
6398 NORTH VALLEY PUBLIC LIBRARY	-	6,517	-	6,517	-	6,517	15,706	9,089	24,795
6398 State Proportionate Share	-	1,688	-	1,688	2,984	4,672	4,068	(639)	3,429
6393 PABLO-LAKE COUNTY WATER & SEWER	-	4,535	-	4,535	11,424	15,959	10,930	(3,421)	7,509
6393 State Proportionate Share	-	1,174	-	1,174	6,959	8,133	2,829	(3,314)	(485)
6386 PARK CO RURAL FIRE DISTRICT 1	-	5,910	-	5,910	27,424	33,334	14,242	30,822	45,064
6386 State Proportionate Share	-	1,530	-	1,530	12,794	14,324	3,687	5,703	9,390

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

	Deferred Inflows of Resources as of June 30, 2024						Pension Expense as of June 30, 2024		
	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>	\$ -	\$ 54,387,129	\$ -	\$ 54,387,129	\$ 48,707,237	\$ 103,094,366	\$ 131,071,212	\$ (0)	\$ 131,071,212
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ 11,142,775	\$ -	\$ 11,142,775	\$ 29,260,711	\$ 40,403,487	\$ 26,853,726	\$ (17,001,723)	\$ 9,852,003
<b>Employer</b>									
6407 PARK COUNTY SEC	-	-	-	-	-	-	-	(8,273)	(8,273)
6407 State Proportionate Share	-	-	-	-	-	-	-	(2,428)	(2,428)
6383 PETROLEUM CO CONSERVATION DIST	-	4,755	-	4,755	-	4,755	11,458	25,733	37,191
6383 State Proportionate Share	-	1,231	-	1,231	393	1,623	2,966	4,898	7,863
10576 PHILIPSBURG AREA COMMUNITY LIBRARY	-	917	-	917	-	917	2,210	7,366	9,576
10576 State Proportionate Share	-	237	-	237	-	237	572	1,692	2,264
6404 PHILLIPS CONSERVATION DISTRICT	-	-	-	-	1,521	1,521	-	(58)	(58)
6404 State Proportionate Share	-	-	-	-	517	517	-	(20)	(20)
6674 PONDERA CO CANAL & RESERVOIR	-	20,524	-	20,524	-	20,524	49,463	76,003	125,466
6674 State Proportionate Share	-	5,344	-	5,344	-	5,344	12,879	11,781	24,660
6723 PONDERA COUNTY CEMETERY DIST 2	-	1,332	-	1,332	-	1,332	3,211	1,113	4,324
6723 State Proportionate Share	-	345	-	345	637	982	831	(353)	478
9854 PONDERA REGIONAL PORT AUTHORITY	-	1,525	-	1,525	-	1,525	3,674	8,526	12,200
9854 State Proportionate Share	-	395	-	395	-	395	951	1,723	2,674
6733 PORT OF MONTANA - PORT AUTHORITY	-	7,146	-	7,146	-	7,146	17,220	18,331	35,551
6733 State Proportionate Share	-	1,849	-	1,849	-	1,849	4,457	1,525	5,981
6679 PRAIRIE COUNTY HOSPITAL DISTRICT	-	35,945	-	35,945	-	35,945	86,626	70,558	157,183
6679 State Proportionate Share	-	9,352	-	9,352	9,090	18,442	22,538	2,363	24,901
6737 PRAIRIE VIEW SPECIAL SERVICES COOP	-	-	-	-	-	-	-	-	-
6737 State Proportionate Share	-	-	-	-	-	-	-	-	-
7277 PRICKLY PEAR SPECIAL SVCS COOP	-	1,074	-	1,074	653	1,727	2,589	1,207	3,796
7277 State Proportionate Share	-	290	-	290	1,081	1,372	699	(194)	506
6415 RAE WATER AND SEWER DISTRICT	-	7,991	-	7,991	77,590	85,581	19,259	(23,868)	(4,609)
6415 State Proportionate Share	-	2,068	-	2,068	28,521	30,589	4,984	(11,061)	(6,076)
7688 RED LODGE RURAL FIRE DISTRICT 7	-	8,935	-	8,935	-	8,935	21,533	(15,940)	5,593
7688 State Proportionate Share	-	2,316	-	2,316	5,554	7,870	5,583	(9,185)	(3,602)
6673 RICHLAND CO HOUSING AUTHORITY	-	12,924	-	12,924	38,696	51,620	31,147	11,944	43,090
6673 State Proportionate Share	-	3,363	-	3,363	21,913	25,276	8,104	(3,214)	4,890
7682 RONAN LIBRARY DISTRICT	-	3,424	-	3,424	6,337	9,760	8,251	(6,263)	1,988
7682 State Proportionate Share	-	886	-	886	4,647	5,533	2,136	(3,584)	(1,449)
6352 ROUNDUP COMMUNITY LIBRARY	-	391	-	391	65	457	943	282	1,225
6352 State Proportionate Share	-	101	-	101	336	438	244	(117)	127
6388 SEELEY LAKE MISSOULA CO WATER DISTRICT	-	3,757	-	3,757	-	3,757	9,054	2,686	11,740
6388 State Proportionate Share	-	989	-	989	2,777	3,765	2,383	(1,082)	1,301
7694 SEELEY LAKE RURAL FIRE DISTRICT	-	942	-	942	-	942	2,270	(4,335)	(2,064)
7694 State Proportionate Share	-	244	-	244	-	244	588	(1,754)	(1,166)
6413 SHERIDAN DANIELS SEC	-	-	-	-	-	-	-	-	-
6413 State Proportionate Share	-	-	-	-	-	-	-	-	-
6735 SIDNEY RICHLAND AIRPORT AUTHORITY	-	5,024	-	5,024	1,941	6,965	12,108	13,791	25,900
6735 State Proportionate Share	-	1,318	-	1,318	4,714	6,032	3,176	1,486	4,662
9213 SOMERS COUNTY WATER & SEWER DISTRICT	-	831	-	831	-	831	2,003	1,298	3,301
9213 State Proportionate Share	-	236	-	236	561	797	569	(21)	548
6734 TETON COUNTY CONSERVATION DIST	-	542	-	542	-	542	1,306	610	1,916
6734 State Proportionate Share	-	140	-	140	28	168	338	(97)	241
6344 UPPER MUSSELSHELL CONSERVATION DIST	-	640	-	640	-	640	1,543	2,846	4,389
6344 State Proportionate Share	-	166	-	166	-	166	399	509	908
6345 URBAN TRANS DIST/DAWSON CO	-	4,668	-	4,668	-	4,668	11,249	4,146	15,395
6345 State Proportionate Share	-	1,208	-	1,208	916	2,124	2,911	(1,164)	1,748
6387 VALLEY COUNTY CONSERVATION DISTRICT	-	454	-	454	-	454	1,094	(15,693)	(14,599)
6387 State Proportionate Share	-	117	-	117	-	117	283	(4,841)	(4,558)

**Employer 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, 2024						Pension Expense as of June 30, 2024		
	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>	\$ -	\$ 54,387,129	\$ -	\$ 54,387,129	\$ 48,707,237	\$ 103,094,366	\$ 131,071,212	\$ (0)	\$ 131,071,212
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ 11,142,775	\$ -	\$ 11,142,775	\$ 29,260,711	\$ 40,403,487	\$ 26,853,726	\$ (17,001,723)	\$ 9,852,003
<b>Employer</b>									
6726 VICTOR WATER & SEWER	-	1,345	-	1,345	2,285	3,630	3,242	2,484	5,727
6726 State Proportionate Share	-	348	-	348	1,728	2,076	839	44	883
6669 WHITEFISH HOUSING AUTHORITY	-	3,181	-	3,181	21,964	25,145	7,665	(13,693)	(6,028)
6669 State Proportionate Share	-	823	-	823	9,008	9,831	1,984	(5,640)	(3,656)
6361 YELLOWSTONE CITY-COUNTY HEALTH DEPT	-	497,207	-	497,207	753,715	1,250,922	1,198,252	246,150	1,444,402
6361 State Proportionate Share	-	131,187	-	131,187	617,015	748,202	316,157	(178,365)	137,792
6698 YELLOWSTONE WEST CARBON SEC	-	3,025	-	3,025	887	3,912	7,290	2,704	9,994
6698 State Proportionate Share	-	783	-	783	2,700	3,483	1,887	(748)	1,139
6608 BEAVERHEAD COUNTY HIGH SCHOOL	-	19,670	-	19,670	24,853	44,523	47,405	(30,614)	16,791
6608 State Proportionate Share	-	5,659	-	5,659	24,338	29,997	13,638	(20,248)	(6,611)
6354 BIG SKY SCHOOL DISTRICT #72	-	22,884	-	22,884	-	22,884	55,150	95,199	150,349
6354 State Proportionate Share	-	6,708	-	6,708	-	6,708	16,167	19,723	35,890
11464 CARDWELL SCHOOL DISTRICT	-	1,516	-	1,516	-	1,516	3,653	21,440	25,092
11464 State Proportionate Share	-	435	-	435	-	435	1,047	6,111	7,158
6760 GREAT FALLS PUBLIC SCHOOLS	-	295,981	-	295,981	-	295,981	713,305	90,862	804,167
6760 State Proportionate Share	-	85,092	-	85,092	235,667	320,759	205,069	(126,101)	78,968
6910 HAVRE PUBLIC SCHOOLS	-	66,191	-	66,191	118,041	184,232	159,517	(60,189)	99,328
6910 State Proportionate Share	-	19,333	-	19,333	90,438	109,771	46,591	(52,523)	(5,932)
6625 JEFFERSON COUNTY HIGH SCHOOL	-	6,678	-	6,678	-	6,678	16,093	(5,643)	10,450
6625 State Proportionate Share	-	1,950	-	1,950	-	1,950	4,700	(5,134)	(434)
6624 JORDAN PUBLIC SCHOOLS	-	6,194	-	6,194	-	6,194	14,927	11,000	25,926
6624 State Proportionate Share	-	1,776	-	1,776	3,374	5,150	4,280	282	4,562
6375 JUDITH GAP SCHOOL	-	5,166	-	5,166	-	5,166	12,449	25,430	37,879
6375 State Proportionate Share	-	1,481	-	1,481	-	1,481	3,569	5,481	9,050
10734 KINSEY SCHOOL DISTRICT #63	-	1,047	-	1,047	776	1,823	2,524	598	3,122
10734 State Proportionate Share	-	300	-	300	1,106	1,407	724	(359)	365
6944 LAVINA K-12	-	4,496	-	4,496	19,978	24,473	10,834	4,814	15,648
6944 State Proportionate Share	-	1,289	-	1,289	10,043	11,332	3,106	(816)	2,290
10132 LIBERTY SCHOOL DISTRICT 10	-	1,685	-	1,685	-	1,685	4,060	15,813	19,873
10132 State Proportionate Share	-	483	-	483	-	483	1,164	4,213	5,377
12133 McCormick School District 15	-	1,131	-	1,131	-	1,131	2,726	16,805	19,531
12133 State Proportionate Share	-	324	-	324	-	324	782	4,818	5,600
7692 OVANDO ELEMENTARY SCHOOL DISTRICT 11	-	1,265	-	1,265	-	1,265	3,048	11,692	14,740
7692 State Proportionate Share	-	363	-	363	-	363	874	3,100	3,974
6628 POWDER RIVER COUNTY HIGH SCHOOL	-	9,027	-	9,027	50,919	59,946	21,754	(17,683)	4,072
6628 State Proportionate Share	-	2,639	-	2,639	21,902	24,541	6,359	(9,705)	(3,345)
6629 POWELL COUNTY HIGH SCHOOL	-	3,483	-	3,483	19,586	23,069	8,393	(5,890)	2,504
6629 State Proportionate Share	-	1,087	-	1,087	9,033	10,120	2,619	(3,757)	(1,138)
12134 Rau Elementary School SD 21	-	3,857	-	3,857	-	3,857	9,294	51,559	60,854
12134 State Proportionate Share	-	1,106	-	1,106	-	1,106	2,665	14,688	17,353
6781 SCHOOL DISTRICT 1 & 7 - HYSHAM	-	3,009	-	3,009	-	3,009	7,251	6,949	14,200
6781 State Proportionate Share	-	899	-	899	295	1,194	2,168	647	2,814
6861 SCHOOL DISTRICT 1 & 7 - TOWNSEND	-	18,348	-	18,348	22,386	40,734	44,219	7	44,226
6861 State Proportionate Share	-	5,332	-	5,332	21,365	26,697	12,851	(9,286)	3,565
6751 SCHOOL DISTRICT 1 - BIG TIMBER	-	5,678	-	5,678	-	5,678	13,683	11,786	25,469
6751 State Proportionate Share	-	1,698	-	1,698	30	1,728	4,091	901	4,993
6752 SCHOOL DISTRICT 1 - BUTTE	-	130,590	-	130,590	134,912	265,501	314,717	41,341	356,058
6752 State Proportionate Share	-	38,179	-	38,179	150,278	188,458	92,011	(55,145)	36,866
6753 SCHOOL DISTRICT 1 - CHOTEAU	-	14,593	-	14,593	-	14,593	35,168	10,921	46,089
6753 State Proportionate Share	-	4,186	-	4,186	10,945	15,131	10,088	(4,177)	5,911

**Employer 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, 2024						Pension Expense as of June 30, 2024		
	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>	\$ -	\$ 54,387,129	\$ -	\$ 54,387,129	\$ 48,707,237	\$ 103,094,366	\$ 131,071,212	\$ (0)	\$ 131,071,212
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ 11,142,775	\$ -	\$ 11,142,775	\$ 29,260,711	\$ 40,403,487	\$ 26,853,726	\$ (17,001,723)	\$ 9,852,003
<b>Employer</b>									
6754 SCHOOL DISTRICT 1 - CIRCLE	-	7,207	-	7,207	45,196	52,403	17,369	(26,956)	(9,588)
6754 State Proportionate Share	-	2,066	-	2,066	20,432	22,498	4,980	(12,496)	(7,516)
6755 SCHOOL DISTRICT 1 - CLANCY	-	11,329	-	11,329	-	11,329	27,302	24,793	52,095
6755 State Proportionate Share	-	3,286	-	3,286	6,329	9,615	7,920	1,385	9,305
6756 SCHOOL DISTRICT 1 - CORVALLIS	-	34,297	-	34,297	85,552	119,849	82,655	(70,519)	12,136
6756 State Proportionate Share	-	10,046	-	10,046	54,159	64,204	24,209	(38,787)	(14,577)
6757 SCHOOL DISTRICT 1 - DEER LODGE	-	15,879	-	15,879	-	15,879	38,269	(1,023)	37,246
6757 State Proportionate Share	-	4,601	-	4,601	-	4,601	11,088	(8,492)	2,597
6342 SCHOOL DISTRICT 1 - FORT BENTON	-	13,049	-	13,049	22,397	35,447	31,449	(5,991)	25,458
6342 State Proportionate Share	-	3,742	-	3,742	18,400	22,142	9,017	(8,886)	131
6758 SCHOOL DISTRICT 1 - GLASGOW	-	29,977	-	29,977	119,473	149,450	72,245	(25,034)	47,210
6758 State Proportionate Share	-	8,644	-	8,644	63,022	71,665	20,831	(23,879)	(3,049)
6759 SCHOOL DISTRICT 1 - GLEN DIVE	-	35,509	-	35,509	72,700	108,209	85,577	(14,937)	70,640
6759 State Proportionate Share	-	10,299	-	10,299	52,592	62,891	24,819	(23,809)	1,010
6778 SCHOOL DISTRICT 1 - HEART BUTTE	-	11,145	-	11,145	3,506	14,651	26,860	(40,552)	(13,692)
6778 State Proportionate Share	-	3,220	-	3,220	11,597	14,817	7,760	(19,596)	(11,836)
6761 SCHOOL DISTRICT 1 - HELENA	-	201,462	-	201,462	667,007	868,469	485,518	(364,304)	121,214
6761 State Proportionate Share	-	58,254	-	58,254	375,993	434,247	140,391	(222,892)	(82,501)
6771 SCHOOL DISTRICT 1 - LEWISTOWN	-	50,423	-	50,423	43,989	94,413	121,519	23,810	145,329
6771 State Proportionate Share	-	14,665	-	14,665	54,567	69,233	35,343	(18,188)	17,155
6772 SCHOOL DISTRICT 1 - MILES CITY	-	29,594	-	29,594	185,488	215,083	71,322	(86,768)	(15,446)
6772 State Proportionate Share	-	8,563	-	8,563	83,847	92,410	20,635	(43,534)	(22,899)
6773 SCHOOL DISTRICT 1 - MISSOULA	-	275,349	-	275,349	323,816	599,165	663,583	(14,219)	649,364
6773 State Proportionate Share	-	79,455	-	79,455	332,457	411,912	191,484	(149,764)	41,720
6775 SCHOOL DISTRICT 1 - PHILIPSBURG	-	7,737	-	7,737	51,279	59,016	18,646	(2,125)	16,521
6775 State Proportionate Share	-	2,244	-	2,244	22,671	24,915	5,407	(4,408)	1,000
6774 SCHOOL DISTRICT 1 - PLAINS	-	13,817	-	13,817	-	13,817	33,299	47,070	80,369
6774 State Proportionate Share	-	3,973	-	3,973	4,981	8,954	9,575	8,059	17,633
6776 SCHOOL DISTRICT 1 - RED LODGE	-	14,023	-	14,023	-	14,023	33,795	(12,724)	21,072
6776 State Proportionate Share	-	4,103	-	4,103	9,930	14,033	9,888	(11,058)	(1,170)
6777 SCHOOL DISTRICT 1 - SCOBIEY	-	5,209	-	5,209	26,021	31,230	12,553	(17,092)	(4,539)
6777 State Proportionate Share	-	1,689	-	1,689	13,401	15,090	4,070	(8,676)	(4,606)
6983 SCHOOL DISTRICT 1 - TROY	-	21,619	-	21,619	-	21,619	52,101	134,288	186,389
6983 State Proportionate Share	-	6,237	-	6,237	-	6,237	15,032	32,146	47,178
6883 SCHOOL DISTRICT 10 - ANACONDA	-	27,284	-	27,284	135,317	162,601	65,753	(38,489)	27,264
6883 State Proportionate Share	-	7,824	-	7,824	65,220	73,044	18,856	(26,875)	(8,019)
6995 SCHOOL DISTRICT 10 - CAYUSE	-	8,056	-	8,056	-	8,056	19,415	18,160	37,575
6995 State Proportionate Share	-	2,310	-	2,310	-	2,310	5,567	876	6,443
6884 SCHOOL DISTRICT 10 - CHINOOK	-	12,664	-	12,664	4,407	17,072	30,520	(3,432)	27,088
6884 State Proportionate Share	-	3,651	-	3,651	11,096	14,747	8,798	(7,492)	1,306
6885 SCHOOL DISTRICT 10 - CONRAD	-	14,459	-	14,459	50,674	65,133	34,846	(55,997)	(21,152)
6885 State Proportionate Share	-	4,169	-	4,169	27,441	31,611	10,048	(25,579)	(15,532)
6886 SCHOOL DISTRICT 10 - DILLON	-	13,398	-	13,398	20,765	34,163	32,288	(1,697)	30,591
6886 State Proportionate Share	-	3,960	-	3,960	17,505	21,465	9,543	(7,544)	1,999
6887 SCHOOL DISTRICT 10 - NOXON	-	5,851	-	5,851	9,346	15,197	14,100	(3,051)	11,050
6887 State Proportionate Share	-	1,683	-	1,683	8,122	9,804	4,055	(4,474)	(419)
6363 SCHOOL DISTRICT 104 - SPRING CREEK	-	178	-	178	438	616	428	(282)	146
6363 State Proportionate Share	-	51	-	51	286	337	123	(185)	(62)
6982 SCHOOL DISTRICT 11 & 2 - DRUMMOND	-	6,067	-	6,067	48,798	54,865	14,621	(12,544)	2,077
6982 State Proportionate Share	-	1,794	-	1,794	19,010	20,804	4,323	(6,438)	(2,115)

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

	Deferred Inflows of Resources as of June 30, 2024						Pension Expense as of June 30, 2024		
	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>	\$ -	\$ 54,387,129	\$ -	\$ 54,387,129	\$ 48,707,237	\$ 103,094,366	\$ 131,071,212	\$ (0)	\$ 131,071,212
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ 11,142,775	\$ -	\$ 11,142,775	\$ 29,260,711	\$ 40,403,487	\$ 26,853,726	\$ (17,001,723)	\$ 9,852,003
<b>Employer</b>									
6362 SCHOOL DISTRICT 11 - BRORSON	-	640	-	640	2,251	2,891	1,544	(1,067)	477
6362 State Proportionate Share	-	184	-	184	1,244	1,427	443	(682)	(239)
6889 SCHOOL DISTRICT 11 - POTOMAC	-	3,569	-	3,569	-	3,569	8,601	6,713	15,314
6889 State Proportionate Share	-	1,023	-	1,023	908	1,931	2,466	282	2,748
6412 SCHOOL DISTRICT 11 - WISE RIVER	-	633	-	633	-	633	1,525	3,544	5,069
6412 State Proportionate Share	-	181	-	181	-	181	437	809	1,246
7026 SCHOOL DISTRICT 115 - WINIFRED	-	6,025	-	6,025	4,766	10,791	14,519	9,812	24,331
7026 State Proportionate Share	-	1,727	-	1,727	6,451	8,178	4,163	(12)	4,151
6891 SCHOOL DISTRICT 12 - BAKER	-	16,942	-	16,942	74,308	91,250	40,830	(44,057)	(3,228)
6891 State Proportionate Share	-	4,903	-	4,903	37,634	42,537	11,815	(23,133)	(11,318)
6893 SCHOOL DISTRICT 12 - HARLEM	-	29,438	-	29,438	-	29,438	70,944	38,760	109,704
6893 State Proportionate Share	-	8,440	-	8,440	17,689	26,130	20,341	(3,758)	16,583
6406 SCHOOL DISTRICT 12 - HAVRE	-	717	-	717	4,882	5,598	1,727	1,751	3,478
6406 State Proportionate Share	-	205	-	205	2,132	2,337	495	187	683
6890 SCHOOL DISTRICT 12 - LIMA	-	2,090	-	2,090	7,964	10,054	5,037	(3,205)	1,833
6890 State Proportionate Share	-	695	-	695	3,423	4,119	1,676	(1,674)	2
6895 SCHOOL DISTRICT 12 - ROSEBUD	-	4,167	-	4,167	-	4,167	10,042	(17,174)	(7,132)
6895 State Proportionate Share	-	1,195	-	1,195	-	1,195	2,879	(7,770)	(4,891)
6896 SCHOOL DISTRICT 12 - SACO	-	5,501	-	5,501	11,162	16,663	13,257	(4,808)	8,450
6896 State Proportionate Share	-	1,599	-	1,599	7,869	9,468	3,853	(4,394)	(541)
6897 SCHOOL DISTRICT 12 - STANFORD	-	6,225	-	6,225	24,492	30,716	15,001	(22,297)	(7,295)
6897 State Proportionate Share	-	1,785	-	1,785	12,854	14,639	4,301	(10,473)	(6,171)
6340 SCHOOL DISTRICT 12 12 - MOLT	-	139	-	139	342	480	334	(204)	130
6340 State Proportionate Share	-	40	-	40	223	263	96	(139)	(43)
6892 SCHOOL DISTRICT 13 - BOX ELDER	-	35,022	-	35,022	-	35,022	84,401	102,320	186,722
6892 State Proportionate Share	-	10,125	-	10,125	12,604	22,729	24,401	15,008	39,409
6901 SCHOOL DISTRICT 13 - EUREKA	-	20,666	-	20,666	72,494	93,160	49,805	22,740	72,544
6901 State Proportionate Share	-	5,970	-	5,970	40,707	46,676	14,387	(3,266)	11,121
6349 SCHOOL DISTRICT 13 - FISHTAIL	-	371	-	371	949	1,320	894	93	987
6349 State Proportionate Share	-	133	-	133	546	679	321	(104)	217
6894 SCHOOL DISTRICT 13 - LONE ROCK	-	5,895	-	5,895	-	5,895	14,207	(7,289)	6,918
6894 State Proportionate Share	-	1,690	-	1,690	-	1,690	4,074	(6,451)	(2,377)
6903 SCHOOL DISTRICT 13 - NASHUA	-	5,396	-	5,396	7,247	12,642	13,003	658	13,661
6903 State Proportionate Share	-	1,570	-	1,570	7,110	8,680	3,783	(2,533)	1,250
6898 SCHOOL DISTRICT 14 - BONNER	-	9,875	-	9,875	3,025	12,901	23,799	10,223	34,022
6898 State Proportionate Share	-	2,831	-	2,831	10,606	13,438	6,824	(3,435)	3,389
7273 SCHOOL DISTRICT 14 - FORTINE	-	3,836	-	3,836	-	3,836	9,246	16,793	26,039
7273 State Proportionate Share	-	1,100	-	1,100	-	1,100	2,651	3,385	6,036
6900 SCHOOL DISTRICT 14 - HOT SPRINGS	-	7,415	-	7,415	38,167	45,582	17,871	2,783	20,654
6900 State Proportionate Share	-	2,126	-	2,126	18,064	20,190	5,124	(3,006)	2,118
6906 SCHOOL DISTRICT 14 - MALTA	-	15,803	-	15,803	-	15,803	38,086	23,736	61,822
6906 State Proportionate Share	-	4,561	-	4,561	-	4,561	10,992	(664)	10,328
6992 SCHOOL DISTRICT 14 - SHELBY	-	23,736	-	23,736	9,097	32,833	57,203	23,878	81,082
6992 State Proportionate Share	-	6,806	-	6,806	22,667	29,472	16,401	(4,825)	11,577
6881 SCHOOL DISTRICT 15 HELENA FLATS- KALISPELL	-	5,117	-	5,117	24,470	29,587	12,332	(4,414)	7,919
6881 State Proportionate Share	-	1,492	-	1,492	11,091	12,583	3,595	(3,752)	(157)
6904 SCHOOL DISTRICT 15 & 17 - WILLOW CREEK	-	3,695	-	3,695	7,012	10,707	8,904	3,855	12,759
6904 State Proportionate Share	-	1,059	-	1,059	5,137	6,197	2,553	(701)	1,852
6905 SCHOOL DISTRICT 15 & 6 - FLO-CARLTON	-	16,961	-	16,961	82,567	99,528	40,877	(14,134)	26,742
6905 State Proportionate Share	-	4,938	-	4,938	39,670	44,607	11,900	(13,439)	(1,539)

**Employer 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, 2024						Pension Expense as of June 30, 2024		
	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>	\$ -	\$ 54,387,129	\$ -	\$ 54,387,129	\$ 48,707,237	\$ 103,094,366	\$ 131,071,212	\$ (0)	\$ 131,071,212
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ 11,142,775	\$ -	\$ 11,142,775	\$ 29,260,711	\$ 40,403,487	\$ 26,853,726	\$ (17,001,723)	\$ 9,852,003
<b>Employer</b>									
6907 SCHOOL DISTRICT 15 - CUSTER	-	3,910	-	3,910	-	3,910	9,423	10,511	19,934
6907 State Proportionate Share	-	1,207	-	1,207	1,114	2,322	2,910	1,387	4,297
6908 SCHOOL DISTRICT 15 - CUT BANK	-	31,876	-	31,876	52,341	84,217	76,820	(16,963)	59,857
6908 State Proportionate Share	-	9,439	-	9,439	44,680	54,119	22,747	(23,041)	(293)
6909 SCHOOL DISTRICT 15 - EKALAKA	-	9,373	-	9,373	14,497	23,870	22,590	20,044	42,634
6909 State Proportionate Share	-	2,792	-	2,792	13,156	15,949	6,730	761	7,491
6973 SCHOOL DISTRICT 159 - WINNETT	-	4,504	-	4,504	2,347	6,851	10,854	(12,956)	(2,102)
6973 State Proportionate Share	-	1,315	-	1,315	4,481	5,796	3,168	(6,256)	(3,088)
6882 SCHOOL DISTRICT 16 - HARLOWTON	-	12,157	-	12,157	-	12,157	29,297	6,358	35,655
6882 State Proportionate Share	-	3,494	-	3,494	1,328	4,821	8,420	(4,564)	3,856
6911 SCHOOL DISTRICT 17 - CULBERTSON	-	12,857	-	12,857	-	12,857	30,986	3,709	34,695
6911 State Proportionate Share	-	3,686	-	3,686	7,493	11,179	8,884	(5,594)	3,290
6365 SCHOOL DISTRICT 17 - MORIN	-	688	-	688	6,362	7,049	1,658	(36,152)	(34,495)
6365 State Proportionate Share	-	253	-	253	2,698	2,950	609	(11,254)	(10,645)
6912 SCHOOL DISTRICT 17 H - HARDIN	-	76,922	-	76,922	136,441	213,364	185,380	20,020	205,400
6912 State Proportionate Share	-	22,193	-	22,193	105,597	127,790	53,484	(34,001)	19,483
6913 SCHOOL DISTRICT 18 - VALIER	-	8,531	-	8,531	-	8,531	20,559	5,770	26,329
6913 State Proportionate Share	-	2,446	-	2,446	6,631	9,077	5,895	(2,639)	3,256
6380 SCHOOL DISTRICT 18 - WOODMAN	-	1,316	-	1,316	6,548	7,864	3,172	(1,347)	1,826
6380 State Proportionate Share	-	377	-	377	3,109	3,486	910	(1,127)	(217)
6977 SCHOOL DISTRICT 19 - COLSTRIP	-	37,015	-	37,015	77,093	114,108	89,204	24,393	113,598
6977 State Proportionate Share	-	10,677	-	10,677	55,125	65,803	25,732	(11,714)	14,018
6787 SCHOOL DISTRICT 2 - BRIDGER	-	9,272	-	9,272	3,206	12,478	22,346	(6,907)	15,440
6787 State Proportionate Share	-	2,708	-	2,708	8,406	11,115	6,527	(6,570)	(43)
6784 SCHOOL DISTRICT 2 & 11 - BIG SANDY	-	9,009	-	9,009	35,704	44,714	21,712	(5,111)	16,601
6784 State Proportionate Share	-	2,583	-	2,583	18,588	21,171	6,225	(6,393)	(167)
6979 SCHOOL DISTRICT 2 & 3 - PRYOR	-	18,014	-	18,014	-	18,014	43,414	17,563	60,977
6979 State Proportionate Share	-	5,165	-	5,165	1,977	7,142	12,447	(3,840)	8,607
6785 SCHOOL DISTRICT 2 - ALBERTON	-	7,584	-	7,584	-	7,584	18,278	20,276	38,554
6785 State Proportionate Share	-	2,209	-	2,209	-	2,209	5,323	2,914	8,237
6782 SCHOOL DISTRICT 2 - ALDER	-	1,377	-	1,377	-	1,377	3,319	3,475	6,795
6782 State Proportionate Share	-	395	-	395	-	395	952	394	1,345
6786 SCHOOL DISTRICT 2 - BILLINGS	-	399,167	-	399,167	735,108	1,134,276	961,980	(643,485)	318,495
6786 State Proportionate Share	-	115,597	-	115,597	572,506	688,102	278,584	(420,877)	(142,293)
6796 SCHOOL DISTRICT 2 - DEER PARK	-	4,043	-	4,043	-	4,043	9,742	14,677	24,420
6796 State Proportionate Share	-	1,159	-	1,159	-	1,159	2,793	2,603	5,396
6789 SCHOOL DISTRICT 2 - DODSON	-	6,211	-	6,211	1,485	7,696	14,968	(12,486)	2,482
6789 State Proportionate Share	-	1,781	-	1,781	6,729	8,510	4,292	(7,913)	(3,621)
7059 SCHOOL DISTRICT 2 - DUPUYER	-	985	-	985	2,351	3,336	2,374	(10,969)	(8,595)
7059 State Proportionate Share	-	282	-	282	2,018	2,300	681	(4,075)	(3,394)
6783 SCHOOL DISTRICT 2 - FRAZER	-	12,209	-	12,209	7,426	19,635	29,423	26,745	56,168
6783 State Proportionate Share	-	3,503	-	3,503	12,146	15,649	8,442	2,233	10,676
6794 SCHOOL DISTRICT 2 - STEVENSVILLE	-	26,731	-	26,731	137,488	164,219	64,422	(94,105)	(29,684)
6794 State Proportionate Share	-	7,714	-	7,714	65,832	73,546	18,592	(43,985)	(25,393)
6792 SCHOOL DISTRICT 2 - SUNBURST	-	9,136	-	9,136	-	9,136	22,017	39,838	61,855
6792 State Proportionate Share	-	2,681	-	2,681	-	2,681	6,462	7,461	13,924
6793 SCHOOL DISTRICT 2 - THOMPSON FALLS	-	14,114	-	14,114	-	14,114	34,015	3,559	37,574
6793 State Proportionate Share	-	4,047	-	4,047	6,494	10,541	9,753	(6,297)	3,456
7063 SCHOOL DISTRICT 2-27 - LODGE GRASS	-	36,264	-	36,264	-	36,264	87,396	144,199	231,595
7063 State Proportionate Share	-	10,398	-	10,398	7,348	17,746	25,058	27,389	52,447



**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, 2024						Pension Expense as of June 30, 2024		
	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>	\$ -	\$ 54,387,129	\$ -	\$ 54,387,129	\$ 48,707,237	\$ 103,094,366	\$ 131,071,212	\$ (0)	\$ 131,071,212
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ 11,142,775	\$ -	\$ 11,142,775	\$ 29,260,711	\$ 40,403,487	\$ 26,853,726	\$ (17,001,723)	\$ 9,852,003
<b>Employer</b>									
6915 SCHOOL DISTRICT 20 - GARRISON	-	722	-	722	-	722	1,739	(413)	1,326
6915 State Proportionate Share	-	207	-	207	164	371	499	(515)	(16)
6369 SCHOOL DISTRICT 20 - KILA	-	5,146	-	5,146	1,225	6,372	12,403	(11,253)	1,149
6369 State Proportionate Share	-	1,476	-	1,476	4,727	6,203	3,556	(6,347)	(2,791)
6916 SCHOOL DISTRICT 20 - PLENTYWOOD	-	11,328	-	11,328	34,745	46,072	27,299	(8,698)	18,601
6916 State Proportionate Share	-	3,337	-	3,337	20,376	23,713	8,041	(10,129)	(2,088)
6930 SCHOOL DISTRICT 20 - WHITEWATER	-	2,833	-	2,833	11,565	14,398	6,828	(8,337)	(1,509)
6930 State Proportionate Share	-	812	-	812	6,031	6,843	1,958	(4,183)	(2,226)
9853 SCHOOL DISTRICT 20-DeSmet	-	3,905	-	3,905	-	3,905	9,410	15,790	25,200
9853 State Proportionate Share	-	1,152	-	1,152	-	1,152	2,776	2,620	5,396
6918 SCHOOL DISTRICT 21 - BROADVIEW	-	6,013	-	6,013	-	6,013	14,492	3,725	18,216
6918 State Proportionate Share	-	1,739	-	1,739	-	1,739	4,191	(1,748)	2,444
6951 SCHOOL DISTRICT 21 - FAIRFIELD	-	14,550	-	14,550	55,943	70,493	35,066	(7,941)	27,126
6951 State Proportionate Share	-	4,172	-	4,172	29,924	34,096	10,054	(10,236)	(182)
7275 SCHOOL DISTRICT 21 - GALATA	-	326	-	326	5,323	5,650	787	(2,521)	(1,734)
7275 State Proportionate Share	-	109	-	109	1,945	2,054	263	(983)	(720)
9220 SCHOOL DISTRICT 22-COTTONWOOD	-	37	-	37	3,699	3,736	90	(1,620)	(1,530)
9220 State Proportionate Share	-	23	-	23	820	844	56	(354)	(298)
7040 SCHOOL DISTRICT 23 - BILLINGS	-	6,719	-	6,719	49,750	56,469	16,192	(37,952)	(21,761)
7040 State Proportionate Share	-	1,926	-	1,926	21,213	23,139	4,642	(15,778)	(11,136)
7007 SCHOOL DISTRICT 23 - HARRISON	-	5,589	-	5,589	-	5,589	13,470	20,618	34,088
7007 State Proportionate Share	-	1,603	-	1,603	2,328	3,931	3,862	3,702	7,564
7073 SCHOOL DISTRICT 23 - LUSTRE	-	1,544	-	1,544	7,179	8,724	3,722	(6,575)	(2,853)
7073 State Proportionate Share	-	443	-	443	3,490	3,933	1,067	(2,933)	(1,866)
6920 SCHOOL DISTRICT 23 - MISSOULA	-	13,852	-	13,852	23,866	37,717	33,382	(21,786)	11,596
6920 State Proportionate Share	-	3,971	-	3,971	19,094	23,066	9,571	(14,377)	(4,806)
6921 SCHOOL DISTRICT 23 - POLSON	-	51,217	-	51,217	76,047	127,264	123,430	2,613	126,043
6921 State Proportionate Share	-	14,786	-	14,786	66,843	81,629	35,634	(26,169)	9,465
6922 SCHOOL DISTRICT 23 - ROBERTS	-	6,495	-	6,495	4,717	11,212	15,653	11,731	27,384
6922 State Proportionate Share	-	1,862	-	1,862	6,699	8,561	4,488	363	4,851
6899 SCHOOL DISTRICT 24 - HUNTLEY PROJECT	-	34,286	-	34,286	46,724	81,010	82,628	29,954	112,582
6899 State Proportionate Share	-	9,918	-	9,918	42,218	52,136	23,903	(7,310)	16,592
6923 SCHOOL DISTRICT 24 - THREE FORKS	-	16,413	-	16,413	-	16,413	39,555	28,693	68,249
6923 State Proportionate Share	-	4,739	-	4,739	-	4,739	11,420	600	12,020
6924 SCHOOL DISTRICT 25 - HOBSON	-	5,005	-	5,005	20,008	25,014	12,063	(7,648)	4,415
6924 State Proportionate Share	-	1,481	-	1,481	11,020	12,500	3,568	(5,298)	(1,730)
6925 SCHOOL DISTRICT 26 - LOCKWOOD	-	26,692	-	26,692	18,895	45,588	64,328	886	65,213
6925 State Proportionate Share	-	7,667	-	7,667	28,281	35,948	18,477	(14,094)	4,383
7094 SCHOOL DISTRICT 26 - REICHL	-	711	-	711	-	711	1,714	5,352	7,066
7094 State Proportionate Share	-	204	-	204	-	204	491	1,350	1,841
6395 SCHOOL DISTRICT 27 - ELLISTON	-	650	-	650	4,979	5,629	1,566	(3,110)	(1,544)
6395 State Proportionate Share	-	186	-	186	2,199	2,385	449	(1,449)	(1,000)
7010 SCHOOL DISTRICT 27 - GRASS RANGE	-	3,009	-	3,009	13,352	16,362	7,253	(19,501)	(12,248)
7010 State Proportionate Share	-	890	-	890	7,133	8,023	2,145	(7,509)	(5,364)
7032 SCHOOL DISTRICT 27 - MONFORTON	-	11,725	-	11,725	-	11,725	28,258	49,653	77,910
7032 State Proportionate Share	-	3,362	-	3,362	-	3,362	8,102	9,825	17,927
6926 SCHOOL DISTRICT 27 - MONTANA CITY	-	7,433	-	7,433	27,746	35,179	17,914	(28,510)	(10,596)
6926 State Proportionate Share	-	2,131	-	2,131	14,898	17,029	5,136	(13,114)	(7,978)
6927 SCHOOL DISTRICT 28 - ST IGNATIUS	-	17,348	-	17,348	117,655	135,003	41,807	(22,728)	19,079
6927 State Proportionate Share	-	4,974	-	4,974	52,051	57,025	11,987	(16,971)	(4,984)

**Employer 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, 2024						Pension Expense as of June 30, 2024		
	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>	\$ -	\$ 54,387,129	\$ -	\$ 54,387,129	\$ 48,707,237	\$ 103,094,366	\$ 131,071,212	\$ (0)	\$ 131,071,212
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ 11,142,775	\$ -	\$ 11,142,775	\$ 29,260,711	\$ 40,403,487	\$ 26,853,726	\$ (17,001,723)	\$ 9,852,003
<b>Employer</b>									
6401 SCHOOL DISTRICT 28C	-	6,524	-	6,524	49,662	56,186	15,722	(25,943)	(10,221)
6401 State Proportionate Share	-	1,871	-	1,871	21,089	22,960	4,508	(11,803)	(7,295)
6929 SCHOOL DISTRICT 29 - BELT	-	12,442	-	12,442	73,878	86,320	29,985	(22,134)	7,851
6929 State Proportionate Share	-	3,568	-	3,568	33,481	37,050	8,600	(13,702)	(5,102)
6928 SCHOOL DISTRICT 29 - SOMERS	-	11,277	-	11,277	29,903	41,180	27,177	(26,721)	457
6928 State Proportionate Share	-	3,265	-	3,265	19,033	22,299	7,870	(14,119)	(6,249)
7048 SCHOOL DISTRICT 29 - WYOLA	-	9,149	-	9,149	131,415	140,564	22,049	(53,817)	(31,768)
7048 State Proportionate Share	-	2,623	-	2,623	49,223	51,847	6,322	(22,171)	(15,849)
6902 SCHOOL DISTRICT 3 & 13 - FAIRVIEW	-	12,918	-	12,918	-	12,918	31,131	(6,026)	25,105
6902 State Proportionate Share	-	3,738	-	3,738	7,305	11,043	9,008	(8,770)	238
6941 SCHOOL DISTRICT 3 - BELFRY	-	4,474	-	4,474	-	4,474	10,783	17,145	27,928
6941 State Proportionate Share	-	1,327	-	1,327	-	1,327	3,197	3,115	6,312
6403 SCHOOL DISTRICT 3 - BILLINGS	-	2,421	-	2,421	14,101	16,522	5,835	(4,222)	1,613
6403 State Proportionate Share	-	694	-	694	6,395	7,089	1,673	(2,635)	(962)
6798 SCHOOL DISTRICT 3 - CASCADE	-	11,342	-	11,342	11,850	23,192	27,333	7,068	34,401
6798 State Proportionate Share	-	3,263	-	3,263	12,685	15,948	7,865	(3,530)	4,335
6799 SCHOOL DISTRICT 3 - FAIR MONT EGAN	-	6,177	-	6,177	-	6,177	14,886	12,797	27,683
6799 State Proportionate Share	-	1,808	-	1,808	606	2,414	4,358	1,412	5,770
6819 SCHOOL DISTRICT 3 - HAMILTON	-	47,496	-	47,496	-	47,496	114,464	16,509	130,973
6819 State Proportionate Share	-	13,695	-	13,695	32,345	46,041	33,006	(19,116)	13,889
6801 SCHOOL DISTRICT 3 - MANHATTAN	-	15,412	-	15,412	83,931	99,343	37,143	(52,215)	(15,073)
6801 State Proportionate Share	-	4,419	-	4,419	38,964	43,383	10,649	(24,955)	(14,305)
6811 SCHOOL DISTRICT 3 - RAMSAY	-	5,480	-	5,480	10,863	16,343	13,206	(6,283)	6,923
6811 State Proportionate Share	-	1,571	-	1,571	7,959	9,530	3,786	(4,916)	(1,130)
6818 SCHOOL DISTRICT 3 - SUPERIOR	-	9,634	-	9,634	46,779	56,413	23,218	(33,429)	(10,211)
6818 State Proportionate Share	-	2,795	-	2,795	23,393	26,189	6,736	(16,318)	(9,582)
6821 SCHOOL DISTRICT 3 - WESTBY	-	4,153	-	4,153	22,131	26,285	10,010	(27,595)	(17,585)
6821 State Proportionate Share	-	1,211	-	1,211	10,229	11,440	2,919	(10,823)	(7,904)
6820 SCHOOL DISTRICT 3 - WOLF POINT	-	8,250	-	8,250	-	8,250	19,882	48,404	68,285
6820 State Proportionate Share	-	2,557	-	2,557	-	2,557	6,163	11,857	18,020
6940 SCHOOL DISTRICT 30 & 6 - FROMBERG	-	7,831	-	7,831	-	7,831	18,873	(15,936)	2,937
6940 State Proportionate Share	-	2,250	-	2,250	-	2,250	5,422	(9,313)	(3,891)
6935 SCHOOL DISTRICT 30 - POWER	-	5,591	-	5,591	-	5,591	13,474	12,117	25,591
6935 State Proportionate Share	-	1,603	-	1,603	2,563	4,166	3,863	959	4,822
6936 SCHOOL DISTRICT 30 - RONAN	-	54,336	-	54,336	-	54,336	130,948	55,634	186,582
6936 State Proportionate Share	-	15,781	-	15,781	18,270	34,051	38,031	(10,024)	28,007
10061 SCHOOL DISTRICT 31-MIAMI ELEMENTARY	-	805	-	805	-	805	1,940	5,007	6,947
10061 State Proportionate Share	-	231	-	231	-	231	556	1,190	1,747
6933 SCHOOL DISTRICT 32 - CLINTON	-	3,686	-	3,686	13,799	17,485	8,884	(14,782)	(5,898)
6933 State Proportionate Share	-	1,123	-	1,123	7,482	8,605	2,706	(6,764)	(4,057)
7022 SCHOOL DISTRICT 32 - RAPELJE	-	5,917	-	5,917	-	5,917	14,259	18,168	32,427
7022 State Proportionate Share	-	1,696	-	1,696	2,967	4,664	4,088	2,391	6,480
6938 SCHOOL DISTRICT 32 J - ASHLAND	-	5,302	-	5,302	8,889	14,191	12,778	(5,331)	7,447
6938 State Proportionate Share	-	1,523	-	1,523	7,212	8,735	3,670	(4,515)	(845)
7066 SCHOOL DISTRICT 33 - SWAN VALLEY ELEM	-	881	-	881	-	881	2,124	40	2,164
7066 State Proportionate Share	-	253	-	253	462	715	609	(452)	157
10171 SCHOOL DISTRICT 33-UPPER WEST SHORE	-	1,117	-	1,117	5,982	7,099	2,693	2,724	5,417
10171 State Proportionate Share	-	320	-	320	2,802	3,122	772	290	1,062
7082 SCHOOL DISTRICT 34 - SEELEY LAKE	-	6,454	-	6,454	-	6,454	15,553	10,104	25,657
7082 State Proportionate Share	-	1,850	-	1,850	5,085	6,936	4,459	(142)	4,318

**Employer 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, 2024						Pension Expense as of June 30, 2024		
	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>	\$ -	\$ 54,387,129	\$ -	\$ 54,387,129	\$ 48,707,237	\$ 103,094,366	\$ 131,071,212	\$ (0)	\$ 131,071,212
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ 11,142,775	\$ -	\$ 11,142,775	\$ 29,260,711	\$ 40,403,487	\$ 26,853,726	\$ (17,001,723)	\$ 9,852,003
<b>Employer</b>									
7036 SCHOOL DISTRICT 35 - GALLATIN GATEWAY	-	6,094	-	6,094	-	6,094	14,686	14,630	29,315
7036 State Proportionate Share	-	1,747	-	1,747	-	1,747	4,211	1,492	5,703
6976 SCHOOL DISTRICT 37 - SHEPHERD	-	23,316	-	23,316	-	23,316	56,190	31,160	87,350
6976 State Proportionate Share	-	6,804	-	6,804	19,285	26,090	16,398	(2,574)	13,824
6939 SCHOOL DISTRICT 38 - BIG FORK	-	25,139	-	25,139	67,159	92,297	60,583	(18,867)	41,716
6939 State Proportionate Share	-	7,239	-	7,239	43,048	50,288	17,447	(21,906)	(4,459)
6341 SCHOOL DISTRICT 38 - LINCOLN	-	4,286	-	4,286	33,242	37,527	10,328	12,235	22,564
6341 State Proportionate Share	-	1,273	-	1,273	13,528	14,801	3,067	1,529	4,596
6829 SCHOOL DISTRICT 4 & 28 - HIGHWOOD	-	8,283	-	8,283	-	8,283	19,961	48,972	68,933
6829 State Proportionate Share	-	2,375	-	2,375	-	2,375	5,725	10,908	16,633
6828 SCHOOL DISTRICT 4 & 47 - WHITEHALL	-	12,625	-	12,625	90,319	102,943	30,425	(1,006)	29,419
6828 State Proportionate Share	-	3,651	-	3,651	37,639	41,290	8,798	(6,897)	1,901
6346 SCHOOL DISTRICT 4 - CANYON CREEK	-	4,817	-	4,817	53,033	57,850	11,608	(48,398)	(36,790)
6346 State Proportionate Share	-	1,381	-	1,381	21,226	22,607	3,328	(18,333)	(15,005)
6385 SCHOOL DISTRICT 4 - DIVIDE	-	714	-	714	-	714	1,720	3,693	5,413
6385 State Proportionate Share	-	205	-	205	-	205	493	814	1,307
6822 SCHOOL DISTRICT 4 - FORSYTH	-	14,841	-	14,841	44,306	59,147	35,767	(8,048)	27,719
6822 State Proportionate Share	-	4,270	-	4,270	26,354	30,623	10,290	(10,219)	71
6823 SCHOOL DISTRICT 4 - HELLGATE	-	37,817	-	37,817	181,959	219,776	91,138	(126,578)	(35,439)
6823 State Proportionate Share	-	10,843	-	10,843	88,761	99,604	26,131	(60,794)	(34,663)
6824 SCHOOL DISTRICT 4 - LIBBY	-	27,297	-	27,297	2,072	29,369	65,786	8,116	73,903
6824 State Proportionate Share	-	7,830	-	7,830	24,314	32,144	18,870	(12,171)	6,698
6827 SCHOOL DISTRICT 4 - LIVINGSTON	-	48,279	-	48,279	-	48,279	116,352	61,384	177,735
6827 State Proportionate Share	-	14,127	-	14,127	11,687	25,814	34,046	(5,602)	28,444
6830 SCHOOL DISTRICT 4 - SWAN RIVER	-	4,517	-	4,517	6,709	11,225	10,885	(12,185)	(1,300)
6830 State Proportionate Share	-	1,295	-	1,295	5,951	7,246	3,121	(6,320)	(3,199)
6405 SCHOOL DISTRICT 4 - TRINITY	-	13	-	13	-	13	32	200	233
6405 State Proportionate Share	-	4	-	4	-	4	9	57	67
6943 SCHOOL DISTRICT 40 - FRENCHTOWN	-	38,370	-	38,370	128,501	166,871	92,471	(68,058)	24,414
6943 State Proportionate Share	-	11,156	-	11,156	73,512	84,668	26,886	(42,049)	(15,163)
7077 SCHOOL DISTRICT 41 - ANDERSON	-	2,986	-	2,986	21,753	24,739	7,197	(8,504)	(1,307)
7077 State Proportionate Share	-	980	-	980	8,251	9,231	2,362	(3,684)	(1,322)
6974 SCHOOL DISTRICT 41 - PIONEER	-	1,782	-	1,782	-	1,782	4,293	1,670	5,964
6974 State Proportionate Share	-	511	-	511	1,110	1,621	1,231	(401)	830
6360 SCHOOL DISTRICT 43 - LAMOTTE	-	1,146	-	1,146	56,873	58,019	2,762	(23,154)	(20,392)
6360 State Proportionate Share	-	375	-	375	17,481	17,857	904	(7,372)	(6,467)
6942 SCHOOL DISTRICT 43 - TURNER	-	3,920	-	3,920	10,420	14,340	9,446	4,195	13,641
6942 State Proportionate Share	-	1,124	-	1,124	6,487	7,611	2,708	(724)	1,984
6945 SCHOOL DISTRICT 44 - BELGRADE	-	123,632	-	123,632	-	123,632	297,950	96,506	394,456
6945 State Proportionate Share	-	35,918	-	35,918	90,110	126,028	86,561	(31,525)	55,036
6950 SCHOOL DISTRICT 44 - GERALDINE	-	5,596	-	5,596	19,015	24,611	13,486	8,285	21,771
6950 State Proportionate Share	-	1,617	-	1,617	10,767	12,384	3,897	(617)	3,280
6946 SCHOOL DISTRICT 44 - MOORE	-	4,786	-	4,786	-	4,786	11,535	9,315	20,850
6946 State Proportionate Share	-	1,396	-	1,396	3,349	4,744	3,363	821	4,185
6947 SCHOOL DISTRICT 44 - WHITEFISH	-	49,804	-	49,804	188,920	238,723	120,026	(61,215)	58,811
6947 State Proportionate Share	-	14,355	-	14,355	99,818	114,172	34,595	(44,918)	(10,323)
6948 SCHOOL DISTRICT 45 - AUGUSTA	-	4,497	-	4,497	22,887	27,383	10,837	(14,113)	(3,276)
6948 State Proportionate Share	-	1,289	-	1,289	10,927	12,216	3,107	(6,921)	(3,813)
7092 SCHOOL DISTRICT 45 - GOLDEN RIDGE	-	1,036	-	1,036	-	1,036	2,497	3,998	6,496
7092 State Proportionate Share	-	301	-	301	-	301	725	800	1,526

**Employer 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, 2024						Pension Expense as of June 30, 2024		
	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>	\$ -	\$ 54,387,129	\$ -	\$ 54,387,129	\$ 48,707,237	\$ 103,094,366	\$ 131,071,212	\$ (0)	\$ 131,071,212
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ 11,142,775	\$ -	\$ 11,142,775	\$ 29,260,711	\$ 40,403,487	\$ 26,853,726	\$ (17,001,723)	\$ 9,852,003
<b>Employer</b>									
6949 SCHOOL DISTRICT 45 - WOLF POINT	-	41,626	-	41,626	-	41,626	100,318	93,725	194,043
6949 State Proportionate Share	-	11,936	-	11,936	-	11,936	28,764	8,248	37,013
9221 SCHOOL DISTRICT 47-MALMBORG	-	69	-	69	1,740	1,809	165	(423)	(257)
9221 State Proportionate Share	-	32	-	32	226	258	78	18	96
6402 SCHOOL DISTRICT 48-1J & 48-2J	-	8,390	-	8,390	5,521	13,911	20,218	(11,672)	8,547
6402 State Proportionate Share	-	2,405	-	2,405	9,431	11,837	5,797	(8,210)	(2,413)
6832 SCHOOL DISTRICT 5 - BASIN	-	1,739	-	1,739	-	1,739	4,190	13,689	17,879
6832 State Proportionate Share	-	499	-	499	47	545	1,201	3,502	4,704
6833 SCHOOL DISTRICT 5 - KALISPELL	-	157,566	-	157,566	385,986	543,552	379,728	(138,772)	240,956
6833 State Proportionate Share	-	45,566	-	45,566	254,809	300,376	109,813	(129,539)	(19,726)
7086 SCHOOL DISTRICT 5 - MELROSE	-	589	-	589	866	1,455	1,419	(54)	1,365
7086 State Proportionate Share	-	169	-	169	760	929	407	(328)	79
6834 SCHOOL DISTRICT 5 - PARK CITY	-	8,020	-	8,020	-	8,020	19,328	3,865	23,193
6834 State Proportionate Share	-	2,300	-	2,300	2,507	4,807	5,542	(2,989)	2,552
6835 SCHOOL DISTRICT 5 - SAND COULEE	-	9,416	-	9,416	1,480	10,896	22,691	28,380	51,071
6835 State Proportionate Share	-	2,828	-	2,828	7,926	10,754	6,815	3,761	10,576
6836 SCHOOL DISTRICT 5 - SHERIDAN	-	8,372	-	8,372	15,527	23,899	20,176	4,148	24,323
6836 State Proportionate Share	-	2,427	-	2,427	11,502	13,929	5,849	(2,926)	2,923
6840 SCHOOL DISTRICT 5 - SIDNEY	-	48,490	-	48,490	-	48,490	116,860	17,769	134,629
6840 State Proportionate Share	-	14,119	-	14,119	38,143	52,262	34,025	(18,145)	15,880
6841 SCHOOL DISTRICT 5 - TERRY	-	4,876	-	4,876	-	4,876	11,752	(5,394)	6,358
6841 State Proportionate Share	-	1,398	-	1,398	-	1,398	3,370	(5,253)	(1,884)
6954 SCHOOL DISTRICT 50 - EAST GLACIER	-	3,587	-	3,587	16,022	19,608	8,644	10,776	19,420
6954 State Proportionate Share	-	1,119	-	1,119	7,952	9,071	2,696	1,524	4,220
6975 SCHOOL DISTRICT 50 - EVERGREEN	-	25,883	-	25,883	-	25,883	62,377	60,454	122,831
6975 State Proportionate Share	-	7,496	-	7,496	15,635	23,131	18,065	4,176	22,241
6955 SCHOOL DISTRICT 50 - HAYS	-	26,703	-	26,703	124,918	151,621	64,353	64,740	129,094
6955 State Proportionate Share	-	7,656	-	7,656	62,136	69,792	18,451	6,795	25,246
6956 SCHOOL DISTRICT 52 - ABSAROKEE	-	9,782	-	9,782	52,752	62,534	23,575	(30,658)	(7,083)
6956 State Proportionate Share	-	2,852	-	2,852	23,964	26,815	6,872	(14,764)	(7,892)
6957 SCHOOL DISTRICT 52 - ENNIS	-	16,191	-	16,191	7,712	23,903	39,020	29,247	68,267
6957 State Proportionate Share	-	4,762	-	4,762	15,189	19,951	11,476	1,242	12,718
7003 SCHOOL DISTRICT 52 - INDEPENDENT	-	5,678	-	5,678	-	5,678	13,684	10,182	23,866
7003 State Proportionate Share	-	1,653	-	1,653	-	1,653	3,983	124	4,107
10056 SCHOOL DISTRICT 54-MARION	-	3,694	-	3,694	-	3,694	8,903	3,965	12,868
10056 State Proportionate Share	-	1,059	-	1,059	1,703	2,762	2,553	(669)	1,884
6959 SCHOOL DISTRICT 55 - BROCKTON	-	12,787	-	12,787	30,951	43,738	30,816	23,130	53,946
6959 State Proportionate Share	-	3,666	-	3,666	20,208	23,874	8,835	722	9,558
6953 SCHOOL DISTRICT 55 - PLEVNA	-	8,654	-	8,654	17,222	25,876	20,856	(1,183)	19,674
6953 State Proportionate Share	-	2,481	-	2,481	12,738	15,219	5,980	(5,265)	715
6960 SCHOOL DISTRICT 55 - ROUNDUP	-	21,717	-	21,717	30,092	51,809	52,336	(12,711)	39,626
6960 State Proportionate Share	-	6,246	-	6,246	27,064	33,311	15,054	(15,562)	(508)
6848 SCHOOL DISTRICT 55F - SUN RIVER VALLEY	-	17,494	-	17,494	-	17,494	42,161	43,262	85,423
6848 State Proportionate Share	-	5,017	-	5,017	6,984	12,001	12,090	4,001	16,091
6961 SCHOOL DISTRICT 57 - HAVRE	-	893	-	893	-	893	2,152	974	3,126
6961 State Proportionate Share	-	256	-	256	423	679	617	(157)	460
6962 SCHOOL DISTRICT 58 - GEYSER	-	4,501	-	4,501	23,579	28,079	10,847	(14,140)	(3,293)
6962 State Proportionate Share	-	1,310	-	1,310	11,275	12,585	3,157	(6,688)	(3,531)
7044 SCHOOL DISTRICT 58 - WHITEFISH	-	2,724	-	2,724	213	2,937	6,565	6,877	13,442
7044 State Proportionate Share	-	781	-	781	2,278	3,059	1,882	782	2,665

**Employer 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, 2024						Pension Expense as of June 30, 2024		
	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>	\$ -	\$ 54,387,129	\$ -	\$ 54,387,129	\$ 48,707,237	\$ 103,094,366	\$ 131,071,212	\$ (0)	\$ 131,071,212
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ 11,142,775	\$ -	\$ 11,142,775	\$ 29,260,711	\$ 40,403,487	\$ 26,853,726	\$ (17,001,723)	\$ 9,852,003
<b>Employer</b>									
6963 SCHOOL DISTRICT 58 - YELLOWSTONE	-	4,035	-	4,035	1,225	5,261	9,725	5,760	15,485
6963 State Proportionate Share	-	1,157	-	1,157	3,769	4,926	2,788	(272)	2,517
6849 SCHOOL DISTRICT 6 & 1 - ST REGIS	-	7,251	-	7,251	-	7,251	17,474	18,516	35,990
6849 State Proportionate Share	-	2,143	-	2,143	3,058	5,201	5,164	2,187	7,351
6846 SCHOOL DISTRICT 6 - COLUMBIA FALLS	-	73,035	-	73,035	49,653	122,688	176,013	(23,528)	152,484
6846 State Proportionate Share	-	21,118	-	21,118	77,824	98,942	50,893	(46,586)	4,307
6844 SCHOOL DISTRICT 6 - COLUMBUS	-	19,172	-	19,172	33,640	52,811	46,203	(17,806)	28,397
6844 State Proportionate Share	-	5,562	-	5,562	27,199	32,761	13,403	(15,731)	(2,328)
6843 SCHOOL DISTRICT 6 - LAME DEER	-	38,989	-	38,989	245,245	284,234	93,961	(171,162)	(77,200)
6843 State Proportionate Share	-	11,179	-	11,179	109,242	120,421	26,941	(77,165)	(50,225)
6847 SCHOOL DISTRICT 6 - RYEGATE	-	5,857	-	5,857	-	5,857	14,114	36,780	50,893
6847 State Proportionate Share	-	1,679	-	1,679	-	1,679	4,047	8,127	12,173
6845 SCHOOL DISTRICT 6 - TROUT CREEK	-	4,654	-	4,654	-	4,654	11,215	13,684	24,900
6845 State Proportionate Share	-	1,334	-	1,334	-	1,334	3,216	1,961	5,176
6853 SCHOOL DISTRICT 6 - WIBAUX	-	11,381	-	11,381	-	11,381	27,428	37,257	64,685
6853 State Proportionate Share	-	3,272	-	3,272	-	3,272	7,886	6,144	14,030
7054 SCHOOL DISTRICT 64 - BAINVILLE	-	12,774	-	12,774	51,524	64,297	30,784	(18,364)	12,420
7054 State Proportionate Share	-	3,662	-	3,662	26,763	30,426	8,826	(12,798)	(3,972)
6964 SCHOOL DISTRICT 64J - MELSTONE	-	5,558	-	5,558	-	5,558	13,395	15,558	28,953
6964 State Proportionate Share	-	1,594	-	1,594	-	1,594	3,841	2,084	5,925
6952 SCHOOL DISTRICT 65 - FROID	-	5,513	-	5,513	24,288	29,801	13,287	(16,723)	(3,437)
6952 State Proportionate Share	-	1,581	-	1,581	12,193	13,774	3,810	(8,298)	(4,489)
6981 SCHOOL DISTRICT 69 - WEST YELLOWSTONE	-	7,143	-	7,143	51,827	58,969	17,213	(21,487)	(4,274)
6981 State Proportionate Share	-	2,094	-	2,094	21,846	23,940	5,046	(10,731)	(5,685)
6867 SCHOOL DISTRICT 7 & 2 - SAVAGE	-	3,919	-	3,919	14,278	18,198	9,445	(12,690)	(3,245)
6867 State Proportionate Share	-	1,196	-	1,196	6,890	8,086	2,881	(5,472)	(2,590)
6859 SCHOOL DISTRICT 7 & 70 - LAUREL	-	57,438	-	57,438	62,607	120,045	138,424	17,077	155,501
6859 State Proportionate Share	-	16,613	-	16,613	68,500	85,113	40,037	(25,479)	14,559
6854 SCHOOL DISTRICT 7 - BOULDER	-	9,827	-	9,827	18,513	28,339	23,682	(19,850)	3,832
6854 State Proportionate Share	-	2,817	-	2,817	13,923	16,741	6,790	(11,583)	(4,793)
6855 SCHOOL DISTRICT 7 - BOZEMAN	-	209,947	-	209,947	-	209,947	505,967	274,507	780,474
6855 State Proportionate Share	-	61,307	-	61,307	167,947	229,254	147,748	(22,721)	125,027
6856 SCHOOL DISTRICT 7 - CHARLO	-	11,579	-	11,579	-	11,579	27,905	27,934	55,839
6856 State Proportionate Share	-	3,320	-	3,320	22	3,342	8,001	2,890	10,891
6857 SCHOOL DISTRICT 7 - GARDINER	-	9,145	-	9,145	-	9,145	22,039	23,770	45,809
6857 State Proportionate Share	-	2,626	-	2,626	3,517	6,143	6,330	1,752	8,082
6368 SCHOOL DISTRICT 7 - GRANT	-	485	-	485	-	485	1,168	3,183	4,351
6368 State Proportionate Share	-	139	-	139	337	476	335	771	1,106
6858 SCHOOL DISTRICT 7 - HINSDALE	-	5,792	-	5,792	-	5,792	13,958	18,919	32,878
6858 State Proportionate Share	-	1,662	-	1,662	-	1,662	4,005	2,078	6,083
6866 SCHOOL DISTRICT 7 - JOLIET	-	11,365	-	11,365	60,834	72,199	27,390	(19,054)	8,336
6866 State Proportionate Share	-	3,315	-	3,315	28,743	32,058	7,989	(12,403)	(4,414)
6860 SCHOOL DISTRICT 7 - LOLO	-	13,961	-	13,961	46,115	60,075	33,644	(34,495)	(850)
6860 State Proportionate Share	-	4,029	-	4,029	26,704	30,732	9,709	(18,746)	(9,037)
6863 SCHOOL DISTRICT 7 - MEDICINE LAKE	-	7,605	-	7,605	69,277	76,882	18,327	(34,241)	(15,914)
6863 State Proportionate Share	-	2,221	-	2,221	27,427	29,648	5,352	(14,459)	(9,107)
6864 SCHOOL DISTRICT 7 - TWIN BRIDGES	-	9,185	-	9,185	24,017	33,202	22,136	8,265	30,401
6864 State Proportionate Share	-	2,634	-	2,634	15,305	17,939	6,347	(2,399)	3,948
6862 SCHOOL DISTRICT 7 - VICTOR	-	6,765	-	6,765	-	6,765	16,304	(10,355)	5,948
6862 State Proportionate Share	-	1,970	-	1,970	-	1,970	4,747	(6,470)	(1,723)

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

	Deferred Inflows of Resources as of June 30, 2024						Pension Expense as of June 30, 2024		
	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>	\$ -	\$ 54,387,129	\$ -	\$ 54,387,129	\$ 48,707,237	\$ 103,094,366	\$ 131,071,212	\$ (0)	\$ 131,071,212
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ 11,142,775	\$ -	\$ 11,142,775	\$ 29,260,711	\$ 40,403,487	\$ 26,853,726	\$ (17,001,723)	\$ 9,852,003
<b>Employer</b>									
6965 SCHOOL DISTRICT 73 - SWAN LAKE	-	178	-	178	438	616	428	(282)	146
6965 State Proportionate Share	-	51	-	51	286	337	123	(185)	(62)
6970 SCHOOL DISTRICT 74 - ROY	-	3,082	-	3,082	-	3,082	7,428	(3,578)	3,850
6970 State Proportionate Share	-	884	-	884	1,494	2,378	2,130	(2,857)	(727)
6971 SCHOOL DISTRICT 74 - VAUGHN	-	7,607	-	7,607	1,427	9,034	18,331	(4,993)	13,338
6971 State Proportionate Share	-	2,182	-	2,182	7,020	9,202	5,258	(5,618)	(360)
6381 SCHOOL DISTRICT 75 - AMSTERDAM	-	1,382	-	1,382	20,716	22,098	3,331	(13,157)	(9,826)
6381 State Proportionate Share	-	424	-	424	7,386	7,810	1,023	(4,567)	(3,544)
6364 SCHOOL DISTRICT 75 - ARROWHEAD	-	2,740	-	2,740	2,011	4,752	6,604	(3,610)	2,995
6364 State Proportionate Share	-	786	-	786	2,943	3,729	1,894	(2,611)	(717)
7028 SCHOOL DISTRICT 78J & 2 - RICHEY	-	7,745	-	7,745	12,860	20,606	18,666	13,246	31,912
7028 State Proportionate Share	-	2,221	-	2,221	10,167	12,388	5,352	197	5,549
6868 SCHOOL DISTRICT 8 - ARLEE	-	20,722	-	20,722	-	20,722	49,939	37,698	87,636
6868 State Proportionate Share	-	6,121	-	6,121	13,807	19,928	14,751	1,072	15,823
6870 SCHOOL DISTRICT 8 - ELDER GROVE	-	5,357	-	5,357	39,632	44,988	12,909	(41,115)	(28,206)
6870 State Proportionate Share	-	1,597	-	1,597	18,509	20,106	3,849	(17,434)	(13,586)
6384 SCHOOL DISTRICT 8 - WEST GLACIER	-	1,151	-	1,151	9,417	10,568	2,774	(14,973)	(12,199)
6384 State Proportionate Share	-	330	-	330	4,064	4,394	795	(5,439)	(4,644)
6869 SCHOOL DISTRICT 8-WHITE SULPHUR SPRINGS	-	7,812	-	7,812	49,940	57,752	18,827	(23,235)	(4,408)
6869 State Proportionate Share	-	2,275	-	2,275	22,251	24,526	5,482	(11,120)	(5,638)
6969 SCHOOL DISTRICT 84 - DENTON	-	5,745	-	5,745	-	5,745	13,846	6,626	20,472
6969 State Proportionate Share	-	1,647	-	1,647	1,526	3,174	3,970	(1,241)	2,729
6989 SCHOOL DISTRICT 85 - ULM	-	3,724	-	3,724	13,564	17,287	8,974	10,197	19,171
6989 State Proportionate Share	-	1,129	-	1,129	7,671	8,800	2,722	1,234	3,956
6378 SCHOOL DISTRICT 86 & 4 - LAMBERT	-	7,968	-	7,968	43,686	51,654	19,203	(21,404)	(2,201)
6378 State Proportionate Share	-	2,285	-	2,285	20,470	22,755	5,506	(11,104)	(5,598)
6967 SCHOOL DISTRICT 87 - ROCKY BOY	-	54,289	-	54,289	-	54,289	130,835	55,469	186,304
6967 State Proportionate Share	-	15,566	-	15,566	15,853	31,418	37,513	(10,748)	26,765
6392 SCHOOL DISTRICT 89 - SMITH VALLEY	-	5,005	-	5,005	13,459	18,465	12,063	6,741	18,804
6392 State Proportionate Share	-	1,435	-	1,435	8,557	9,993	3,459	(1,071)	2,387
6880 SCHOOL DISTRICT 9 & 9 - REED POINT	-	6,787	-	6,787	-	6,787	16,357	7,738	24,095
6880 State Proportionate Share	-	1,946	-	1,946	3,291	5,237	4,690	(1,086)	3,604
6871 SCHOOL DISTRICT 9 - BROWNING	-	134,226	-	134,226	654,860	789,086	323,480	(245,303)	78,177
6871 State Proportionate Share	-	38,626	-	38,626	314,667	353,293	93,088	(148,285)	(55,197)
6873 SCHOOL DISTRICT 9 - DARBY	-	12,596	-	12,596	48,904	61,501	30,357	(42,302)	(11,945)
6873 State Proportionate Share	-	3,719	-	3,719	25,727	29,446	8,962	(19,310)	(10,347)
6875 SCHOOL DISTRICT 9 - DIXON	-	5,146	-	5,146	-	5,146	12,403	5,969	18,371
6875 State Proportionate Share	-	1,476	-	1,476	2,732	4,207	3,556	(789)	2,768
6876 SCHOOL DISTRICT 9 - EAST HELENA	-	32,361	-	32,361	-	32,361	77,988	17,569	95,558
6876 State Proportionate Share	-	9,614	-	9,614	11,472	21,086	23,168	(9,654)	13,514
6878 SCHOOL DISTRICT 9 - OPHEIM	-	1,628	-	1,628	80,007	81,635	3,923	(32,718)	(28,795)
6878 State Proportionate Share	-	484	-	484	26,283	26,767	1,166	(11,872)	(10,706)
6879 SCHOOL DISTRICT 9 - POPLAR	-	36,705	-	36,705	203,972	240,677	88,458	(134,779)	(46,321)
6879 State Proportionate Share	-	10,606	-	10,606	94,786	105,392	25,559	(63,150)	(37,591)
9921 SCHOOL DISTRICT 9-CRESTON	-	2,514	-	2,514	-	2,514	6,058	7,119	13,177
9921 State Proportionate Share	-	721	-	721	-	721	1,737	972	2,709
6400 SCHOOL DISTRICT 99 M North Star Schools	-	12,232	-	12,232	2,291	14,523	29,478	26,069	55,547
6400 State Proportionate Share	-	3,518	-	3,518	11,056	14,574	8,479	1,443	9,923
9989 SCHOOL DISTRICT NO. 31-STILLWATER COUNTY-NYE	-	227	-	227	385	612	547	(28)	519
9989 State Proportionate Share	-	65	-	65	308	373	157	(129)	28

**Employer 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, 2024							Pension Expense as of June 30, 2024		
	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>	\$ -	\$ 54,387,129	\$ -	\$ 54,387,129	\$ 48,707,237	\$ 103,094,366	\$	\$ 131,071,212	\$ (0)	\$ 131,071,212
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ 11,142,775	\$ -	\$ 11,142,775	\$ 29,260,711	\$ 40,403,487	\$	\$ 26,853,726	\$ (17,001,723)	\$ 9,852,003
<b>Employer</b>										
6779 SD 1- West Valley School	-	10,147	-	10,147	21,030	31,176		24,454	(30,903)	(6,449)
6779 State Proportionate Share	-	2,971	-	2,971	13,175	16,146		7,161	(14,397)	(7,236)
6966 SD 75 GREENFIELD	-	4,844	-	4,844	14,343	19,187		11,673	(1,783)	9,890
6966 State Proportionate Share	-	1,389	-	1,389	8,539	9,928		3,347	(3,162)	185
6958 SHIELDS VALLEY	-	7,081	-	7,081	-	7,081		17,065	5,490	22,554
6958 State Proportionate Share	-	2,053	-	2,053	1,554	3,608		4,948	(1,636)	3,312
6630 SWEET GRASS COUNTY HIGH SCHOOL	-	12,984	-	12,984	51,801	64,785		31,291	(6,413)	24,878
6630 State Proportionate Share	-	3,723	-	3,723	27,434	31,156		8,972	(9,154)	(182)
6642 BOARD OF PUBLIC EDUCATION	-	1,672	-	1,672	-	1,672		4,029	705	4,735
6642 State Proportionate Share	-	416	-	416	661	1,077		1,003	(643)	360
6643 COMM OF HIGHER EDUCATION	-	75,322	-	75,322	229,522	304,844		181,523	(97,311)	84,212
6643 State Proportionate Share	-	18,747	-	18,747	123,752	142,499		45,179	(65,439)	(20,259)
6530 COMM OF POLITICAL PRACTICES	-	9,722	-	9,722	14,977	24,699		23,430	(15,450)	7,980
6530 State Proportionate Share	-	2,420	-	2,420	12,090	14,510		5,832	(9,271)	(3,440)
6443 CONSUMER COUNSEL	-	6,625	-	6,625	9,939	3,314		15,966	(61,383)	(45,417)
6443 State Proportionate Share	-	1,649	-	1,649	6,258	7,907		3,974	(20,712)	(16,738)
6762 DEPARTMENT OF ADMINISTRATION	-	963,912	-	963,912	-	963,912		2,322,997	(88,579)	2,234,418
6762 State Proportionate Share	-	239,907	-	239,907	489,930	729,837		578,168	(510,548)	67,621
6780 DEPARTMENT OF AGRICULTURE	-	150,443	-	150,443	10,233	160,676		362,563	(120,712)	241,851
6780 State Proportionate Share	-	37,444	-	37,444	123,858	161,301		90,238	(109,930)	(19,692)
6825 DEPARTMENT OF COMMERCE	-	380,008	-	380,008	280,307	660,315		915,806	65,350	981,157
6825 State Proportionate Share	-	94,580	-	94,580	382,604	477,183		227,934	(172,812)	55,122
6802 DEPARTMENT OF CORRECTIONS	-	809,640	-	809,640	-	809,640		1,951,206	(1,657,264)	293,943
6802 State Proportionate Share	-	201,511	-	201,511	453,345	654,855		485,634	(877,037)	(391,403)
6667 DEPARTMENT OF FISH, WILDLIFE & PARKS	-	966,699	-	966,699	-	966,699		2,329,714	(171,556)	2,158,158
6667 State Proportionate Share	-	240,601	-	240,601	751,407	992,008		579,840	(535,293)	44,547
6620 DEPARTMENT OF JUSTICE	-	895,603	-	895,603	-	895,603		2,158,375	569,746	2,728,121
6620 State Proportionate Share	-	222,906	-	222,906	464,934	687,840		537,196	(289,754)	247,441
6838 DEPARTMENT OF LABOR & INDUSTRY	-	1,007,326	-	1,007,326	1,844,942	2,852,268		2,427,622	(2,772,871)	(345,249)
6838 State Proportionate Share	-	250,712	-	250,712	1,333,567	1,584,279		604,208	(1,292,315)	(688,107)
6712 DEPARTMENT OF LIVESTOCK	-	106,577	-	106,577	-	106,577		256,847	(57,169)	199,677
6712 State Proportionate Share	-	26,526	-	26,526	77,087	103,612		63,926	(69,868)	(5,942)
6850 DEPARTMENT OF MILITARY AFFAIRS	-	336,804	-	336,804	-	336,804		811,687	535,644	1,347,331
6850 State Proportionate Share	-	83,827	-	83,827	27,308	111,135		202,020	(18,050)	183,970
7685 DEPARTMENT OF REVENUE	-	851,827	-	851,827	-	851,827		2,052,875	(111,839)	1,941,036
7685 State Proportionate Share	-	212,010	-	212,010	615,846	827,857		510,938	(460,764)	50,174
6689 DEPARTMENT OF TRANSPORTATION	-	3,299,146	-	3,299,146	-	3,299,146		7,950,834	(1,228,137)	6,722,696
6689 State Proportionate Share	-	821,121	-	821,121	2,458,173	3,279,294		1,978,875	(2,008,967)	(30,092)
6678 DEPT OF ENVIRONMENTAL QUALITY	-	565,298	-	565,298	283,335	848,633		1,362,350	(896,619)	465,732
6678 State Proportionate Share	-	140,697	-	140,697	538,117	678,813		339,074	(538,583)	(199,509)
6721 DEPT OF NATURAL RESOURCES & CONSERVATION	-	1,063,414	-	1,063,414	-	1,063,414		2,562,793	687,897	3,250,690
6721 State Proportionate Share	-	264,672	-	264,672	276,027	540,699		637,851	(341,273)	296,578
6872 DEPT OF PUBLIC HEALTH & HUMAN SERVICES	-	3,973,145	-	3,973,145	-	3,973,145		9,575,151	(1,920,360)	7,654,790
6872 State Proportionate Share	-	988,872	-	988,872	1,385,954	2,374,826		2,383,150	(2,545,059)	(161,909)
6514 GOVERNORS OFFICE	-	78,018	-	78,018	17,815	95,833		188,021	(326,961)	(138,939)
6514 State Proportionate Share	-	19,418	-	19,418	67,928	87,346		46,796	(131,847)	(85,051)
6439 LEGISLATIVE COUNCIL	-	334,265	-	334,265	-	334,265		805,569	163,354	968,923
6439 State Proportionate Share	-	83,195	-	83,195	94,978	178,173		200,497	(121,919)	78,578
6652 MONTANA ARTS COUNCIL	-	12,748	-	12,748	27,348	40,097		30,723	(26,273)	4,450
6652 State Proportionate Share	-	3,173	-	3,173	18,036	21,209		7,647	(13,860)	(6,213)



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

Deferred Inflows of Resources as of June 30, 2024										Pension Expense as of June 30, 2024		
	Difference Between Expected and Actual Experience	Net Difference Between Projected Actual Investment and Actual Investment Earnings of Pension Plan Investments	Change of Assumptions	Total Collective Deferred Inflows	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense (Includes Support Revenue)			
Total ALL Employers & State	\$ -	\$ 54,387,129	\$ -	\$ 54,387,129	\$ 48,707,237	\$ 103,094,366	\$ 131,071,212	\$ (0)	\$ 131,071,212			
State (Non-Employer Contributing Entity)	\$ -	\$ 11,142,775	\$ -	\$ 11,142,775	\$ 29,260,711	\$ 40,403,487	\$ 26,853,726	\$ (17,001,723)	\$ 9,852,003			
<b>Employer</b>												
6655 MONTANA HISTORICAL SOCIETY	-	76,391	-	76,391	-	76,391	184,099	(42,843)	141,256			
6655 State Proportionate Share	-	19,013	-	19,013	46,960	65,973	45,820	(50,614)	(4,794)			
6764 MONTANA STATE FUND	-	586,203	-	586,203	767,848	1,354,051	1,412,731	(574,343)	838,388			
6764 State Proportionate Share	-	145,900	-	145,900	688,395	834,295	351,613	(457,804)	(106,191)			
6653 MONTANA STATE LIBRARY	-	75,906	-	75,906	66,969	142,875	182,930	259,057	441,987			
6653 State Proportionate Share	-	18,892	-	18,892	79,100	97,992	45,529	35,130	80,660			
6769 OFFICE OF PUBLIC DEFENDER	-	580,442	-	580,442	-	580,442	1,398,847	587,015	1,985,862			
6769 State Proportionate Share	-	144,466	-	144,466	126,633	271,099	348,158	(126,239)	221,919			
6623 PUBLIC SERVICE COMMISSION	-	64,488	-	64,488	-	64,488	155,414	11,598	167,011			
6623 State Proportionate Share	-	16,050	-	16,050	6,757	22,807	38,681	(29,249)	9,432			
6651 SCHOOL FOR THE DEAF & BLIND	-	60,554	-	60,554	-	60,554	145,933	35,942	181,874			
6651 State Proportionate Share	-	15,071	-	15,071	23,380	38,451	36,321	(20,343)	15,978			
6529 SECRETARY OF STATE	-	54,326	-	54,326	-	54,326	130,923	(51,913)	79,010			
6529 State Proportionate Share	-	13,521	-	13,521	34,293	47,815	32,585	(42,070)	(9,485)			
6552 STATE AUDITOR'S OFFICE	-	117,471	-	117,471	83,772	201,243	283,101	(30,551)	252,550			
6552 State Proportionate Share	-	29,237	-	29,237	117,678	146,915	70,461	(67,794)	2,667			
6457 SUPREME COURT	-	540,066	-	540,066	-	540,066	1,301,541	(79,872)	1,221,669			
6457 State Proportionate Share	-	134,416	-	134,416	326,555	460,972	323,939	(294,622)	29,317			
6563 SUPT OF PUBLIC INSTRUCTION	-	206,019	-	206,019	-	206,019	496,499	82,281	578,779			
6563 State Proportionate Share	-	51,276	-	51,276	38,153	89,428	123,573	(80,511)	43,062			
6766 TEACHERS' RETIREMENT SYSTEM	-	44,011	-	44,011	-	44,011	106,064	31,661	137,726			
6766 State Proportionate Share	-	10,954	-	10,954	26,895	37,849	26,398	(13,199)	13,199			
6567 GREAT FALLS COLLEGE MSU	-	61,560	-	61,560	-	61,560	148,358	98,746	247,105			
6567 State Proportionate Share	-	15,322	-	15,322	-	15,322	36,925	(3,075)	33,849			
6647 MONTANA STATE UNIVERSITY - BILLINGS	-	247,478	-	247,478	-	247,478	596,414	140,670	737,084			
6647 State Proportionate Share	-	61,595	-	61,595	144,109	205,704	148,441	(84,753)	63,688			
6645 MONTANA STATE UNIVERSITY - BOZEMAN	-	1,910,035	-	1,910,035	-	1,910,035	4,603,123	6,034,081	10,637,204			
6645 State Proportionate Share	-	475,387	-	475,387	-	475,387	1,145,667	746,245	1,891,912			
6648 MONTANA STATE UNIVERSITY - NORTHERN	-	78,007	-	78,007	54,079	132,086	187,995	(56,113)	131,882			
6648 State Proportionate Share	-	19,415	-	19,415	78,359	97,775	46,790	(55,178)	(8,388)			
6644 UNIVERSITY OF MONTANA	-	1,779,824	-	1,779,824	-	1,779,824	4,289,319	1,920,727	6,210,046			
6644 State Proportionate Share	-	442,979	-	442,979	444,680	887,658	1,067,564	(352,890)	714,674			
6423 FLATHEAD EMERGENCY COMM CENTER	-	-	-	-	-	-	-	(366,110)	(366,110)			
6423 State Proportionate Share	-	-	-	-	-	-	-	(107,424)	(107,424)			
10644 CRAIG WATER & SEWER DISTRICT	-	-	-	-	-	-	-	(2,779)	(2,779)			
10644 State Proportionate Share	-	-	-	-	-	-	-	(816)	(816)			
6411 NORTHWEST MT EDUC COOP	-	-	-	-	20,668	20,668	-	(12,819)	(12,819)			
6411 State Proportionate Share	-	-	-	-	6,148	6,148	-	(3,765)	(3,765)			
9214 Riverside County Water and Sewer District No. 310	-	-	-	-	25,433	25,433	-	(15,848)	(15,848)			
9214 State Proportionate Share	-	-	-	-	7,359	7,359	-	(4,649)	(4,649)			
6429 THOMPSON FALLS PUBLIC LIBRARY	-	-	-	-	17,835	17,835	-	(21,849)	(21,849)			
6429 State Proportionate Share	-	-	-	-	5,349	5,349	-	(6,436)	(6,436)			
6932 SCHOOL DISTRICT 33 - GOLD CREEK	-	-	-	-	10,641	10,641	-	(8,221)	(8,221)			
6932 State Proportionate Share	-	-	-	-	3,352	3,352	-	(2,650)	(2,650)			



Employer 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, 2024						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2024		
	2025	2026	2027	2028	2029	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
Total ALL Employers & State	\$ (30,092,197)	\$ 160,957,809	\$ (38,234,503)	\$ (23,422,718)	\$ -	\$ -	\$ 3,565,391,425	\$ 2,445,762,401	\$ 1,506,898,738
State (Non-Employer Contributing Entity)	\$ (25,221,141)	\$ 24,618,404	\$ (7,833,443)	\$ (4,798,821)	\$ -	\$ -	\$ 730,473,483	\$ 501,085,117	\$ 308,731,760
<b>Employer</b>									
6532 CITY OF BAKER	(43,438)	46,183	(10,915)	(6,687)	-	-	1,017,846	698,215	430,189
6532 State Proportionate Share	(21,240)	8,108	(2,833)	(1,736)	-	-	264,178	181,219	111,654
6533 CITY OF BELGRADE	696,357	633,199	(89,421)	(54,780)	-	-	8,338,533	5,720,009	3,524,248
6533 State Proportionate Share	138,380	137,879	(23,238)	(14,236)	-	-	2,166,958	1,486,475	915,856
6506 CITY OF BELT	12,438	21,123	(2,371)	(1,453)	-	-	221,114	151,678	93,453
6506 State Proportionate Share	1,650	4,638	(620)	(380)	-	-	57,841	39,677	24,446
6505 CITY OF BIG TIMBER	7,411	19,901	(5,302)	(3,248)	-	-	494,459	339,186	208,981
6505 State Proportionate Share	(2,172)	3,427	(1,406)	(861)	-	-	131,130	89,952	55,422
6508 CITY OF BILLINGS	51,002	3,438,718	(862,623)	(528,449)	-	-	80,440,126	55,179,758	33,997,705
6508 State Proportionate Share	(655,570)	592,574	(224,556)	(137,564)	-	-	20,939,960	14,364,248	8,850,192
6512 CITY OF BOULDER	(3,616)	18,438	(5,338)	(3,270)	-	-	497,818	341,489	210,401
6512 State Proportionate Share	(5,216)	2,858	(1,382)	(846)	-	-	128,841	88,382	54,454
6509 CITY OF BOZEMAN	1,783,944	2,238,126	(449,476)	(275,352)	-	-	41,913,943	28,751,835	17,714,764
6509 State Proportionate Share	189,568	436,377	(117,539)	(72,005)	-	-	10,960,553	7,518,644	4,632,435
6519 CITY OF CHINOOK	(32,416)	31,022	(11,701)	(7,168)	-	-	1,091,120	748,479	461,157
6519 State Proportionate Share	(18,753)	3,847	(3,064)	(1,877)	-	-	285,710	195,990	120,754
6520 CITY OF CHOTEAU	(20,389)	39,601	(10,205)	(6,252)	-	-	951,663	652,815	402,217
6520 State Proportionate Share	(13,979)	6,718	(2,652)	(1,625)	-	-	247,330	169,662	104,533
6371 CITY OF COLSTRIP	(86,325)	157,274	(30,793)	(18,864)	-	-	2,871,486	1,969,762	1,213,622
6371 State Proportionate Share	(49,512)	30,663	(8,007)	(4,905)	-	-	746,679	512,201	315,581
6522 CITY OF COLUMBIA FALLS	25,924	121,448	(23,949)	(14,671)	-	-	2,233,262	1,531,957	943,879
6522 State Proportionate Share	(10,980)	23,349	(6,224)	(3,813)	-	-	580,360	398,111	245,287
6534 CITY OF COLUMBUS	9,579	53,538	(8,571)	(5,251)	-	-	799,251	548,265	337,801
6534 State Proportionate Share	(3,958)	11,072	(2,229)	(1,365)	-	-	207,816	142,556	87,833
6523 CITY OF CONRAD	(54,040)	59,647	(18,633)	(11,414)	-	-	1,737,496	1,191,876	734,346
6523 State Proportionate Share	(30,583)	8,622	(4,823)	(2,954)	-	-	449,709	308,488	190,068
6525 CITY OF CUT BANK	16,789	153,786	(25,600)	(15,683)	-	-	2,387,207	1,637,559	1,008,943
6525 State Proportionate Share	(14,836)	31,719	(6,627)	(4,060)	-	-	618,016	423,942	261,202
6528 CITY OF DEER LODGE	(42,092)	74,596	(16,739)	(10,254)	-	-	1,560,897	1,070,733	659,707
6528 State Proportionate Share	(25,625)	13,581	(4,332)	(2,654)	-	-	403,974	277,115	170,738
6531 CITY OF DILLON	(52,105)	62,809	(16,916)	(10,363)	-	-	1,577,425	1,082,071	666,692
6531 State Proportionate Share	(28,811)	10,210	(4,386)	(2,687)	-	-	409,035	280,587	172,877
6535 CITY OF EAST HELENA	(3,396)	34,236	(9,565)	(5,860)	-	-	891,937	611,845	376,974
6535 State Proportionate Share	(8,443)	5,549	(2,498)	(1,530)	-	-	232,898	159,762	98,434
6538 CITY OF FAIRVIEW	(30,583)	(16,274)	(6,896)	(4,224)	-	-	643,041	441,109	271,779
6538 State Proportionate Share	(14,760)	(7,333)	(1,787)	(1,095)	-	-	166,643	114,312	70,431
6539 CITY OF FORSYTH	(5,996)	69,039	(14,506)	(8,886)	-	-	1,352,656	927,885	571,695
6539 State Proportionate Share	(13,041)	12,976	(3,757)	(2,301)	-	-	350,333	240,319	148,067
6540 CITY OF FORT BENTON	8,347	34,804	(7,794)	(4,774)	-	-	726,768	498,543	307,166
6540 State Proportionate Share	(3,559)	6,343	(2,017)	(1,236)	-	-	188,094	129,027	79,497
6543 CITY OF GLASGOW	(75,514)	60,074	(20,079)	(12,301)	-	-	1,872,378	1,284,401	791,353
6543 State Proportionate Share	(37,407)	8,365	(5,252)	(3,218)	-	-	489,780	335,976	207,004
6544 CITY OF GLENDIVE	(57,086)	100,426	(40,234)	(24,648)	-	-	3,751,877	2,573,686	1,585,716
6544 State Proportionate Share	(47,825)	11,755	(10,465)	(6,411)	-	-	975,895	669,438	412,458

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

	Recognition of Deferred Outflows and Deferred Inflows as of June 30, 2024							Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2024		
	2025	2026	2027	2028	2029	Future Year Deferrals		1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
<b>Total ALL Employers &amp; State</b>	\$ (30,092,197)	\$ 160,957,809	\$ (38,234,503)	\$ (23,422,718)	\$ -	\$ -	\$	\$ 3,565,391,425	\$ 2,445,762,401	\$ 1,506,898,738
<b>State (Non-Employer Contributing Entity)</b>	\$ (25,221,141)	\$ 24,618,404	\$ (7,833,443)	\$ (4,798,821)	\$ -	\$ -	\$	\$ 730,473,483	\$ 501,085,117	\$ 308,731,760
<b>Employer</b>										
6545 CITY OF GREAT FALLS	(487,849)	1,682,669	(404,748)	(247,951)	-	-		37,742,991	25,890,674	15,951,927
6545 State Proportionate Share	(460,003)	296,034	(105,037)	(64,347)	-	-		9,794,810	6,718,975	4,139,738
6548 CITY OF HAMILTON	47,699	191,549	(38,158)	(23,376)	-	-		3,558,235	2,440,853	1,503,874
6548 State Proportionate Share	(15,474)	36,941	(9,903)	(6,067)	-	-		923,502	633,497	390,314
6549 CITY OF HARDIN	51,748	102,277	(34,572)	(21,179)	-	-		3,223,901	2,211,509	1,362,569
6549 State Proportionate Share	(11,387)	13,839	(8,958)	(5,488)	-	-		835,341	573,021	353,053
6547 CITY OF HARLEM	(18,104)	10,291	(6,358)	(3,895)	-	-		592,884	406,702	250,580
6547 State Proportionate Share	(10,304)	194	(1,646)	(1,008)	-	-		153,448	105,261	64,854
6606 CITY OF HARLOWTON	6,694	34,016	(7,360)	(4,509)	-	-		686,358	470,823	290,087
6606 State Proportionate Share	(3,691)	6,337	(1,906)	(1,168)	-	-		177,749	121,931	75,125
6550 CITY OF HAVRE	(86,904)	178,610	(49,869)	(30,550)	-	-		4,650,272	3,189,961	1,965,419
6550 State Proportionate Share	(64,681)	28,639	(12,961)	(7,940)	-	-		1,208,602	829,069	510,811
6551 CITY OF HELENA	257,980	1,265,363	(303,645)	(186,015)	-	-		28,315,084	19,423,385	11,967,260
6551 State Proportionate Share	(158,550)	224,051	(78,935)	(48,356)	-	-		7,360,783	5,049,298	3,111,006
6555 CITY OF KALISPELL	24,485	906,136	(154,696)	(94,768)	-	-		14,425,466	9,895,481	6,096,867
6555 State Proportionate Share	(112,391)	186,507	(40,232)	(24,646)	-	-		3,751,653	2,573,533	1,585,621
6557 CITY OF LAUREL	15,048	250,409	(60,446)	(37,030)	-	-		5,636,616	3,866,567	2,382,294
6557 State Proportionate Share	(42,471)	43,854	(15,655)	(9,590)	-	-		1,459,848	1,001,417	616,999
6559 CITY OF LEWISTOWN	(84,862)	113,115	(35,054)	(21,475)	-	-		3,268,852	2,242,344	1,381,567
6559 State Proportionate Share	(52,156)	16,825	(9,115)	(5,584)	-	-		849,965	583,053	359,234
6560 CITY OF LIBBY	(50,015)	37,519	(13,671)	(8,375)	-	-		1,274,838	874,505	538,805
6560 State Proportionate Share	(25,451)	4,767	(3,564)	(2,183)	-	-		332,334	227,972	140,460
6561 CITY OF LIVINGSTON	10,978	357,431	(69,122)	(42,344)	-	-		6,445,627	4,421,526	2,724,219
6561 State Proportionate Share	(49,556)	70,795	(18,066)	(11,067)	-	-		1,684,685	1,155,649	712,026
6570 CITY OF MALTA	(11,997)	46,254	(10,861)	(6,653)	-	-		1,012,772	694,734	428,044
6570 State Proportionate Share	(11,988)	8,222	(2,811)	(1,722)	-	-		262,115	179,804	110,782
6571 CITY OF MILES CITY	81,010	313,540	(57,255)	(35,075)	-	-		5,339,064	3,662,454	2,256,534
6571 State Proportionate Share	(20,679)	62,516	(14,847)	(9,095)	-	-		1,384,458	949,701	585,136
6572 City of Missoula	370,612	2,678,941	(537,901)	(329,522)	-	-		50,159,575	34,408,116	21,199,748
6572 State Proportionate Share	(303,495)	521,508	(140,342)	(85,974)	-	-		13,086,957	8,977,300	5,531,151
6576 CITY OF PLAINS	12,828	27,813	(4,832)	(2,960)	-	-		450,583	309,088	190,437
6576 State Proportionate Share	66	5,648	(1,251)	(766)	-	-		116,614	79,994	49,286
6577 CITY OF PLENTYWOOD	17,576	63,427	(9,619)	(5,893)	-	-		897,021	615,332	379,122
6577 State Proportionate Share	(2,341)	13,390	(2,495)	(1,528)	-	-		232,632	159,579	98,321
6578 CITY OF POLSON	7,767	180,820	(36,236)	(22,198)	-	-		3,378,983	2,317,891	1,428,114
6578 State Proportionate Share	(25,650)	34,725	(9,393)	(5,754)	-	-		875,926	600,862	370,207
6579 CITY OF POPLAR	13,402	34,764	(5,566)	(3,410)	-	-		519,026	356,038	219,364
6579 State Proportionate Share	(557)	7,244	(1,466)	(898)	-	-		136,665	93,749	57,761
6603 CITY OF RED LODGE	50,080	106,060	(17,700)	(10,843)	-	-		1,650,556	1,132,237	697,601
6603 State Proportionate Share	812	21,833	(4,632)	(2,838)	-	-		431,964	296,316	182,568
6581 CITY OF RONAN	(83,288)	28,899	(6,439)	(3,944)	-	-		600,422	411,873	253,766
6581 State Proportionate Share	(29,881)	5,316	(1,673)	(1,025)	-	-		156,021	107,026	65,942
6582 CITY OF ROUNDUP	13,959	43,847	(8,950)	(5,483)	-	-		834,640	572,540	352,757
6582 State Proportionate Share	(2,789)	8,352	(2,316)	(1,419)	-	-		216,012	148,179	91,297
6599 CITY OF SCOBEE	(3,407)	29,170	(5,469)	(3,350)	-	-		509,981	349,833	215,541
6599 State Proportionate Share	(5,265)	5,762	(1,417)	(868)	-	-		132,117	90,629	55,839
6585 CITY OF SHELBY	(32,394)	36,539	(14,999)	(9,189)	-	-		1,398,706	959,475	591,158
6585 State Proportionate Share	(21,463)	3,992	(3,928)	(2,406)	-	-		366,270	251,251	154,802
6586 CITY OF SIDNEY	(38,213)	78,529	(25,959)	(15,903)	-	-		2,420,710	1,660,541	1,023,103
6586 State Proportionate Share	(31,621)	10,848	(6,750)	(4,135)	-	-		629,422	431,766	266,023

**Employer 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, 2024							Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2024		
	2025	2026	2027	2028	2029	Future Year Deferrals		1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
<b>Total ALL Employers &amp; State</b>	\$ (30,092,197)	\$ 160,957,809	\$ (38,234,503)	\$ (23,422,718)	\$ -	\$ -	\$	3,565,391,425	\$ 2,445,762,401	\$ 1,506,898,738
<b>State (Non-Employer Contributing Entity)</b>	\$ (25,221,141)	\$ 24,618,404	\$ (7,833,443)	\$ (4,798,821)	\$ -	\$ -	\$	730,473,483	\$ 501,085,117	\$ 308,731,760
<b>Employer</b>										
6379 CITY OF THREE FORKS	10,394	60,972	(8,795)	(5,388)	-	-		820,135	562,590	346,627
6379 State Proportionate Share	(3,738)	13,129	(2,276)	(1,394)	-	-		212,261	145,605	89,711
6590 CITY OF TOWNSEND	16,440	31,869	(6,937)	(4,250)	-	-		646,879	443,742	273,401
6590 State Proportionate Share	(749)	5,716	(1,795)	(1,100)	-	-		167,419	114,845	70,759
6574 CITY OF TROY	(17,334)	45,954	(10,430)	(6,389)	-	-		972,558	667,148	411,048
6574 State Proportionate Share	(13,243)	8,318	(2,699)	(1,654)	-	-		251,707	172,664	106,383
6592 CITY OF WHITE SULPHUR SPRINGS	18,779	33,877	(4,586)	(2,809)	-	-		427,658	293,362	180,748
6592 State Proportionate Share	1,892	7,295	(1,189)	(728)	-	-		110,854	76,043	46,852
6594 CITY OF WHITEFISH	53,845	363,526	(92,155)	(56,455)	-	-		8,593,515	5,894,920	3,632,016
6594 State Proportionate Share	(55,344)	62,410	(23,997)	(14,701)	-	-		2,237,720	1,535,015	945,763
6598 CITY OF WIBAUX	(10,874)	13,081	(2,733)	(1,674)	-	-		254,856	174,824	107,714
6598 State Proportionate Share	(5,355)	2,466	(707)	(433)	-	-		65,958	45,246	27,877
6596 CITY OF WOLF POINT	(77,542)	53,610	(15,811)	(9,686)	-	-		1,474,429	1,011,419	623,162
6596 State Proportionate Share	(35,212)	8,452	(4,108)	(2,517)	-	-		383,090	262,790	161,912
6399 TOWN OF ALBERTON	16,633	14,057	(1,695)	(1,038)	-	-		158,024	108,400	66,788
6399 State Proportionate Share	3,433	3,134	(439)	(269)	-	-		40,898	28,055	17,285
6507 TOWN OF BIG SANDY	(15,246)	3,216	(1,587)	(973)	-	-		148,034	101,547	62,566
6507 State Proportionate Share	(5,764)	226	(411)	(252)	-	-		38,314	26,282	16,193
7274 TOWN OF BRIDGER	3,436	36,588	(6,891)	(4,221)	-	-		642,565	440,783	271,578
7274 State Proportionate Share	(4,335)	7,237	(1,793)	(1,098)	-	-		167,162	114,668	70,650
6511 TOWN OF BROADUS	(13,875)	12,918	(4,183)	(2,563)	-	-		390,065	267,574	164,859
6511 State Proportionate Share	(7,368)	1,819	(1,083)	(663)	-	-		100,954	69,251	42,668
6513 TOWN OF CASCADE	(11,694)	12,942	(3,426)	(2,099)	-	-		319,459	219,140	135,018
6513 State Proportionate Share	(6,134)	2,140	(887)	(543)	-	-		82,681	56,717	34,945
6526 TOWN OF CHESTER	5,758	19,742	(4,447)	(2,724)	-	-		414,715	284,483	175,277
6526 State Proportionate Share	(1,722)	3,626	(1,160)	(711)	-	-		108,210	74,229	45,734
6521 TOWN OF CIRCLE	11,803	21,954	(4,795)	(2,938)	-	-		447,182	306,755	189,000
6521 State Proportionate Share	(239)	4,051	(1,241)	(760)	-	-		115,735	79,391	48,915
6524 TOWN OF CULBERTSON	(11,041)	9,411	(3,371)	(2,065)	-	-		314,337	215,627	132,853
6524 State Proportionate Share	(5,895)	1,191	(872)	(534)	-	-		81,354	55,806	34,384
6432 TOWN OF DENTON	(3,729)	(1,100)	(197)	(121)	-	-		18,403	12,624	7,778
6432 State Proportionate Share	(1,208)	(242)	(67)	(41)	-	-		6,232	4,275	2,634
6558 TOWN OF DRUMMOND	(1,626)	5,523	(1,459)	(894)	-	-		136,077	93,345	57,512
6558 State Proportionate Share	(1,614)	914	(378)	(231)	-	-		35,218	24,158	14,885
6607 TOWN OF EKALAKA	(35,960)	(23,882)	(1,621)	(993)	-	-		151,191	103,713	63,900
6607 State Proportionate Share	(11,872)	(7,163)	(423)	(259)	-	-		39,430	27,048	16,665
6536 TOWN OF ENNIS	(23,031)	32,096	(9,566)	(5,860)	-	-		891,994	611,884	376,998
6536 State Proportionate Share	(14,454)	4,813	(2,486)	(1,523)	-	-		231,789	159,001	97,965
6382 TOWN OF EUREKA	11,828	37,705	(6,747)	(4,133)	-	-		629,136	431,570	265,902
6382 State Proportionate Share	(1,782)	7,596	(1,760)	(1,078)	-	-		164,155	112,606	69,380
6537 TOWN OF FAIRFIELD	(222)	11,768	(2,685)	(1,645)	-	-		250,393	171,763	105,828
6537 State Proportionate Share	(2,158)	2,172	(706)	(433)	-	-		65,837	45,163	27,826
6605 TOWN OF FORT PECK	(13,548)	2,505	(3,375)	(2,067)	-	-		314,708	215,881	133,010
6605 State Proportionate Share	(6,589)	(656)	(876)	(537)	-	-		81,682	56,031	34,522
6410 TOWN OF FROID	(1,288)	11,811	(1,067)	(653)	-	-		99,467	68,231	42,039
6410 State Proportionate Share	(1,214)	2,807	(276)	(169)	-	-		25,743	17,659	10,880
6542 TOWN OF GERALDINE	(3,637)	536	(736)	(451)	-	-		68,657	47,097	29,018
6542 State Proportionate Share	(1,530)	(18)	(197)	(120)	-	-		18,325	12,571	7,745
6546 TOWN OF GRASS RANGE	4,074	1,097	(215)	(132)	-	-		20,020	13,733	8,461
6546 State Proportionate Share	1,045	213	(56)	(34)	-	-		5,181	3,554	2,190

**Employer 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, 2024							Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2024		
	2025	2026	2027	2028	2029	Future Year Deferrals		1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
<b>Total ALL Employers &amp; State</b>	\$ (30,092,197)	\$ 160,957,809	\$ (38,234,503)	\$ (23,422,718)	\$ -	\$ -	\$	\$ 3,565,391,425	\$ 2,445,762,401	\$ 1,506,898,738
<b>State (Non-Employer Contributing Entity)</b>	\$ (25,221,141)	\$ 24,618,404	\$ (7,833,443)	\$ (4,798,821)	\$ -	\$ -	\$	\$ 730,473,483	\$ 501,085,117	\$ 308,731,760
<b>Employer</b>										
6553 TOWN OF HOT SPRINGS	(9,044)	14,792	(5,487)	(3,361)	-	-		511,678	350,997	216,259
6553 State Proportionate Share	(6,886)	1,860	(1,423)	(872)	-	-		132,673	91,010	56,074
6434 TOWN OF HYSHAM	3,052	18,056	(2,136)	(1,309)	-	-		199,216	136,657	84,198
6434 State Proportionate Share	(753)	4,082	(553)	(339)	-	-		51,559	35,368	21,791
12286 TOWN OF JORDAN	36,491	45,568	(1,817)	(1,113)	-	-		169,407	116,208	71,599
12286 State Proportionate Share	9,444	11,794	(470)	(288)	-	-		43,844	30,076	18,531
6562 TOWN OF LIMA	8,007	2,156	(658)	(403)	-	-		61,342	42,079	25,926
6562 State Proportionate Share	1,873	341	(175)	(107)	-	-		16,333	11,204	6,903
6601 TOWN OF MANHATTAN	43,897	108,495	(24,632)	(15,090)	-	-		2,296,989	1,575,673	970,813
6601 State Proportionate Share	(6,042)	19,630	(6,376)	(3,906)	-	-		594,599	407,879	251,305
6564 TOWN OF MEDICINE LAKE	(2,069)	6,839	(1,786)	(1,094)	-	-		166,515	114,225	70,377
6564 State Proportionate Share	(1,999)	1,141	(462)	(283)	-	-		43,095	29,562	18,214
6554 TOWN OF MELSTONE	(939)	4,362	(919)	(563)	-	-		85,724	58,804	36,231
6554 State Proportionate Share	(992)	819	(238)	(146)	-	-		22,186	15,219	9,377
6390 TOWN OF MOORE	(241)	1,936	(551)	(338)	-	-		51,411	35,267	21,729
6390 State Proportionate Share	(511)	300	(144)	(88)	-	-		13,411	9,199	5,668
6556 TOWN OF NASHUA	(2,702)	1,098	(1,260)	(772)	-	-		117,532	80,624	49,674
6556 State Proportionate Share	(1,813)	(230)	(329)	(202)	-	-		30,682	21,047	12,968
6575 TOWN OF PHILIPSBURG	9,957	45,236	(8,479)	(5,195)	-	-		790,704	542,402	334,188
6575 State Proportionate Share	(3,617)	8,930	(2,195)	(1,344)	-	-		204,643	140,379	86,491
6573 TOWN OF RICHEY	(20,046)	2,349	(490)	(300)	-	-		45,722	31,364	19,324
6573 State Proportionate Share	(6,223)	515	(134)	(82)	-	-		12,450	8,540	5,262
6583 TOWN OF RYEGATE	2,314	2,444	(900)	(551)	-	-		83,890	57,546	35,456
6583 State Proportionate Share	(8)	299	(233)	(143)	-	-		21,712	14,894	9,176
6353 TOWN OF SACO	(10,884)	6,206	(2,026)	(1,241)	-	-		188,887	129,572	79,833
6353 State Proportionate Share	(4,709)	908	(529)	(324)	-	-		49,343	33,848	20,855
6584 TOWN OF SHERIDAN	18,239	26,659	(3,961)	(2,426)	-	-		369,321	253,344	156,092
6584 State Proportionate Share	2,350	5,692	(1,025)	(628)	-	-		95,583	65,567	40,398
6366 TOWN OF ST IGNATIUS	(912)	18,081	(3,188)	(1,953)	-	-		297,304	203,943	125,654
6366 State Proportionate Share	(2,745)	3,652	(825)	(505)	-	-		76,945	52,783	32,521
6587 TOWN OF STANFORD	4,118	7,340	(1,505)	(922)	-	-		140,310	96,249	59,302
6587 State Proportionate Share	59	1,395	(389)	(239)	-	-		36,314	24,911	15,348
6604 TOWN OF STEVENSVILLE	(47,296)	33,724	(10,671)	(6,537)	-	-		995,079	682,597	420,566
6604 State Proportionate Share	(22,570)	4,747	(2,775)	(1,700)	-	-		258,808	177,535	109,384
6588 TOWN OF SUNBURST	(7,684)	9,323	(2,778)	(1,702)	-	-		259,014	177,677	109,471
6588 State Proportionate Share	(4,438)	1,413	(719)	(440)	-	-		67,035	45,984	28,332
6589 TOWN OF SUPERIOR	(2,586)	13,604	(3,425)	(2,098)	-	-		319,365	219,076	134,978
6589 State Proportionate Share	(3,423)	2,322	(886)	(543)	-	-		82,655	56,699	34,934
6580 TOWN OF TERRY	(24,862)	(3,172)	(3,093)	(1,895)	-	-		288,463	197,878	121,918
6580 State Proportionate Share	(9,785)	(2,157)	(801)	(490)	-	-		74,657	51,212	31,553
6597 TOWN OF THOMPSON FALLS	35,077	53,310	(7,757)	(4,752)	-	-		723,333	496,187	305,714
6597 State Proportionate Share	4,415	11,504	(2,018)	(1,236)	-	-		188,150	129,066	79,521
6600 TOWN OF TWIN BRIDGES	(9,384)	(3,468)	(3,463)	(2,122)	-	-		322,960	221,542	136,498
6600 State Proportionate Share	(5,441)	(2,363)	(898)	(550)	-	-		83,709	57,422	35,379
6591 TOWN OF VALIER	(4,188)	18,834	(4,277)	(2,620)	-	-		398,812	273,574	168,556
6591 State Proportionate Share	(4,558)	3,405	(1,107)	(678)	-	-		103,230	70,813	43,630
6408 TOWN OF WEST YELLOWSTONE	30,868	115,259	(29,483)	(18,062)	-	-		2,749,313	1,885,955	1,161,986
6408 State Proportionate Share	(13,849)	19,555	(7,662)	(4,694)	-	-		714,499	490,127	301,980
6356 TOWN OF WESTBY	(1,105)	6,334	(1,213)	(743)	-	-		113,115	77,594	47,808
6356 State Proportionate Share	(1,270)	1,240	(314)	(192)	-	-		29,275	20,082	12,373

**Employer 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, 2024							Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2024		
	2025	2026	2027	2028	2029	Future Year Deferrals		1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
<b>Total ALL Employers &amp; State</b>	\$ (30,092,197)	\$ 160,957,809	\$ (38,234,503)	\$ (23,422,718)	\$ -	\$ -	\$ -	\$ 3,565,391,425	\$ 2,445,762,401	\$ 1,506,898,738
<b>State (Non-Employer Contributing Entity)</b>	\$ (25,221,141)	\$ 24,618,404	\$ (7,833,443)	\$ (4,798,821)	\$ -	\$ -	\$ -	\$ 730,473,483	\$ 501,085,117	\$ 308,731,760
<b>Employer</b>										
6409 TOWN OF WHITEHALL	(9,471)	20,638	(4,525)	(2,772)	-	-	-	421,970	289,460	178,344
6409 State Proportionate Share	(6,345)	3,842	(1,183)	(725)	-	-	-	110,287	75,654	46,612
6595 TOWN OF WINNETT	(5,333)	(2,752)	(767)	(470)	-	-	-	71,559	49,087	30,244
6595 State Proportionate Share	(2,197)	(1,076)	(199)	(122)	-	-	-	18,520	12,704	7,827
6458 ANACONDA-DEER LODGE COUNTY	(100,504)	253,639	(88,768)	(54,380)	-	-	-	8,277,716	5,678,290	3,498,544
6458 State Proportionate Share	(98,581)	33,091	(23,010)	(14,096)	-	-	-	2,145,707	1,471,897	906,875
6510 BUTTE SILVER BOW	(627,666)	963,941	(407,625)	(249,714)	-	-	-	38,011,307	26,074,732	16,065,330
6510 State Proportionate Share	(503,303)	96,895	(105,765)	(64,792)	-	-	-	9,862,663	6,765,521	4,168,416
6444 BEAVERHEAD COUNTY	124,091	294,544	(62,609)	(38,355)	-	-	-	5,838,321	4,004,931	2,467,544
6444 State Proportionate Share	(11,492)	56,248	(16,345)	(10,013)	-	-	-	1,524,190	1,045,553	644,193
6445 BIG HORN COUNTY	208,475	566,217	(117,909)	(72,232)	-	-	-	10,995,063	7,542,317	4,647,020
6445 State Proportionate Share	(29,640)	107,298	(30,630)	(18,764)	-	-	-	2,856,292	1,959,339	1,207,201
6446 BLAINE COUNTY	26,600	400,650	(60,566)	(37,103)	-	-	-	5,647,836	3,874,263	2,387,036
6446 State Proportionate Share	(38,718)	85,443	(15,750)	(9,648)	-	-	-	1,468,667	1,007,466	620,727
6447 BROADWATER COUNTY	12,576	195,734	(45,251)	(27,721)	-	-	-	4,219,640	2,894,560	1,783,415
6447 State Proportionate Share	(30,709)	35,782	(11,786)	(7,220)	-	-	-	1,099,057	753,924	464,512
6448 CARBON COUNTY	97,677	379,250	(80,985)	(49,612)	-	-	-	7,551,912	5,180,408	3,191,786
6448 State Proportionate Share	(34,226)	70,821	(21,006)	(12,868)	-	-	-	1,958,812	1,343,693	827,884
6449 CARTER COUNTY	27,625	187,518	(31,145)	(19,080)	-	-	-	2,904,293	1,992,266	1,227,488
6449 State Proportionate Share	(15,673)	39,147	(8,134)	(4,983)	-	-	-	758,464	520,286	320,562
6450 CASCADE COUNTY	(196,295)	1,112,083	(280,258)	(171,688)	-	-	-	26,134,249	17,927,391	11,045,538
6450 State Proportionate Share	(275,394)	190,564	(72,767)	(44,577)	-	-	-	6,785,537	4,654,695	2,867,881
6451 CHOUTEAU COUNTY	(8,236)	141,946	(46,422)	(28,438)	-	-	-	4,328,860	2,969,481	1,829,576
6451 State Proportionate Share	(38,437)	19,848	(12,026)	(7,367)	-	-	-	1,121,446	769,282	473,975
6452 CUSTER COUNTY	(46,324)	216,833	(56,683)	(34,724)	-	-	-	5,285,738	3,625,874	2,233,997
6452 State Proportionate Share	(57,670)	36,415	(14,716)	(9,015)	-	-	-	1,372,282	941,348	579,990
6453 DANIELS COUNTY	(52,402)	84,793	(21,674)	(13,277)	-	-	-	2,021,091	1,386,414	854,206
6453 State Proportionate Share	(32,368)	14,528	(5,645)	(3,458)	-	-	-	526,408	361,102	222,484
6456 DAWSON COUNTY	(95,051)	302,660	(70,192)	(43,000)	-	-	-	6,545,422	4,489,983	2,766,397
6456 State Proportionate Share	(83,062)	54,243	(18,243)	(11,176)	-	-	-	1,701,167	1,166,955	718,992
6459 FALLON COUNTY	(206,096)	159,395	(58,518)	(35,849)	-	-	-	5,456,856	3,743,256	2,306,319
6459 State Proportionate Share	(106,010)	21,620	(15,382)	(9,423)	-	-	-	1,434,361	983,933	606,227
6460 FERGUS COUNTY	(76,409)	181,957	(54,314)	(33,273)	-	-	-	5,064,789	3,474,309	2,140,613
6460 State Proportionate Share	(65,427)	27,516	(14,179)	(8,686)	-	-	-	1,322,181	906,980	558,814
6461 FLATHEAD COUNTY	25,710	1,984,761	(448,841)	(274,963)	-	-	-	41,854,701	28,711,197	17,689,726
6461 State Proportionate Share	(340,282)	361,629	(116,535)	(71,390)	-	-	-	10,866,938	7,454,427	4,592,869
6462 GALLATIN COUNTY	(765,638)	1,742,047	(382,209)	(234,144)	-	-	-	35,641,246	24,448,934	15,063,633
6462 State Proportionate Share	(524,278)	323,432	(99,580)	(61,004)	-	-	-	9,285,933	6,369,900	3,924,663
6463 GARFIELD COUNTY	10,755	177,572	(34,315)	(21,022)	-	-	-	3,199,924	2,195,062	1,352,435
6463 State Proportionate Share	(23,312)	34,523	(8,938)	(5,475)	-	-	-	833,436	571,715	352,249
6464 GLACIER COUNTY	69,718	317,000	(57,279)	(35,090)	-	-	-	5,341,318	3,664,000	2,257,487
6464 State Proportionate Share	(23,699)	63,776	(14,885)	(9,118)	-	-	-	1,388,003	952,133	586,634
6465 GOLDEN VALLEY COUNTY	18,133	55,526	(6,619)	(4,055)	-	-	-	617,181	423,370	260,849
6465 State Proportionate Share	(7)	12,413	(1,713)	(1,049)	-	-	-	159,732	109,572	67,510
6466 GRANITE COUNTY	6,551	152,396	(30,133)	(18,460)	-	-	-	2,809,952	1,927,552	1,187,615
6466 State Proportionate Share	(21,458)	29,547	(7,835)	(4,800)	-	-	-	730,654	501,209	308,808
6467 HILL COUNTY	56,101	392,734	(75,386)	(46,182)	-	-	-	7,029,798	4,822,252	2,971,116
6467 State Proportionate Share	(42,215)	77,009	(19,618)	(12,018)	-	-	-	1,829,385	1,254,909	773,183
6468 JEFFERSON COUNTY	(145,401)	373,781	(84,218)	(51,593)	-	-	-	7,853,403	5,387,223	3,319,210
6468 State Proportionate Share	(108,940)	68,183	(21,855)	(13,389)	-	-	-	2,038,039	1,398,040	861,369

**Employer 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, 2024							Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2024		
	2025	2026	2027	2028	2029	Future Year Deferrals		1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
<b>Total ALL Employers &amp; State</b>	\$ (30,092,197)	\$ 160,957,809	\$ (38,234,503)	\$ (23,422,718)	\$ -	\$ -	\$	3,565,391,425	\$ 2,445,762,401	\$ 1,506,898,738
<b>State (Non-Employer Contributing Entity)</b>	\$ (25,221,141)	\$ 24,618,404	\$ (7,833,443)	\$ (4,798,821)	\$ -	\$ -	\$	730,473,483	\$ 501,085,117	\$ 308,731,760
<b>Employer</b>										
6469 JUDITH BASIN COUNTY	(12,526)	101,584	(25,765)	(15,784)	-	-		2,402,572	1,648,100	1,015,438
6469 State Proportionate Share	(23,646)	17,265	(6,671)	(4,086)	-	-		622,037	426,700	262,901
6470 LAKE COUNTY	76,170	645,960	(147,521)	(90,372)	-	-		13,756,403	9,436,522	5,814,090
6470 State Proportionate Share	(91,687)	117,214	(38,300)	(23,463)	-	-		3,571,454	2,449,921	1,509,461
6471 LEWIS & CLARK COUNTY	(673,623)	1,002,876	(292,675)	(179,294)	-	-		27,292,083	18,721,634	11,534,892
6471 State Proportionate Share	(428,811)	154,708	(76,012)	(46,565)	-	-		7,088,162	4,862,288	2,995,784
6472 LIBERTY COUNTY	(7,865)	90,659	(30,482)	(18,674)	-	-		2,842,505	1,949,882	1,201,373
6472 State Proportionate Share	(26,123)	12,450	(7,934)	(4,860)	-	-		739,841	507,511	312,691
6473 LINCOLN COUNTY	14,828	623,985	(103,809)	(63,594)	-	-		9,680,256	6,640,394	4,091,322
6473 State Proportionate Share	(76,536)	128,907	(27,022)	(16,554)	-	-		2,519,809	1,728,521	1,064,988
6474 MADISON COUNTY	(131,722)	674,952	(155,505)	(95,264)	-	-		14,500,955	9,947,264	6,128,772
6474 State Proportionate Share	(159,163)	122,602	(40,412)	(24,757)	-	-		3,768,441	2,585,049	1,592,717
6475 MCCONE COUNTY	(40,435)	101,994	(27,825)	(17,046)	-	-		2,594,665	1,779,870	1,096,625
6475 State Proportionate Share	(33,706)	16,584	(7,219)	(4,422)	-	-		673,176	461,781	284,515
6476 MEAGHER COUNTY	4,543	159,359	(26,751)	(16,388)	-	-		2,494,564	1,711,204	1,054,318
6476 State Proportionate Share	(19,457)	32,745	(6,924)	(4,242)	-	-		645,679	442,918	272,894
6477 MINERAL COUNTY	(36,402)	108,155	(40,193)	(24,623)	-	-		3,748,054	2,571,064	1,584,101
6477 State Proportionate Share	(41,965)	13,415	(10,434)	(6,392)	-	-		972,932	667,405	411,206
6478 MISSOULA COUNTY	(160,092)	3,789,130	(955,772)	(585,512)	-	-		89,126,311	61,138,247	37,668,887
6478 State Proportionate Share	(791,396)	650,246	(248,950)	(152,508)	-	-		23,214,709	15,924,665	9,811,606
6479 MUSSELSHELL COUNTY	63,646	182,437	(40,525)	(24,826)	-	-		3,778,936	2,592,248	1,597,153
6479 State Proportionate Share	(12,817)	33,286	(10,515)	(6,442)	-	-		980,570	672,645	414,434
6480 PARK COUNTY	(933)	198,236	(80,040)	(49,033)	-	-		7,463,814	5,119,975	3,154,552
6480 State Proportionate Share	(62,384)	21,672	(20,869)	(12,784)	-	-		1,946,042	1,334,932	822,487
6481 PETROLEUM COUNTY	(21,920)	2,803	(4,591)	(2,813)	-	-		428,132	293,687	180,948
6481 State Proportionate Share	(10,093)	(1,115)	(1,191)	(730)	-	-		111,053	76,179	46,936
6482 PHILLIPS COUNTY	(77,215)	163,400	(37,397)	(22,909)	-	-		3,487,258	2,392,165	1,473,876
6482 State Proportionate Share	(51,823)	29,694	(9,701)	(5,943)	-	-		904,622	620,547	382,335
6483 PONDERA COUNTY	(1,777)	209,565	(40,406)	(24,753)	-	-		3,767,866	2,584,654	1,592,474
6483 State Proportionate Share	(32,127)	40,777	(10,457)	(6,406)	-	-		975,155	668,930	412,146
6485 POWDER RIVER COUNTY	(40,136)	417,807	(82,503)	(50,542)	-	-		7,693,463	5,277,508	3,251,612
6485 State Proportionate Share	(76,142)	80,835	(21,403)	(13,112)	-	-		1,995,837	1,369,090	843,533
6484 POWELL COUNTY	74,907	173,029	(39,645)	(24,287)	-	-		3,696,888	2,535,965	1,562,475
6484 State Proportionate Share	(8,581)	31,647	(10,320)	(6,322)	-	-		962,368	660,159	406,741
6486 PRAIRIE COUNTY	(37,502)	42,261	(16,278)	(9,972)	-	-		1,517,958	1,041,279	641,559
6486 State Proportionate Share	(23,820)	4,928	(4,231)	(2,592)	-	-		394,539	270,643	166,750
6487 RAVALLI COUNTY	(110,775)	587,322	(143,529)	(87,927)	-	-		13,384,176	9,181,184	5,656,770
6487 State Proportionate Share	(143,309)	103,252	(37,302)	(22,851)	-	-		3,478,429	2,386,109	1,470,145
6488 RICHLAND COUNTY	(203,011)	455,294	(121,910)	(74,683)	-	-		11,368,138	7,798,236	4,804,699
6488 State Proportionate Share	(155,302)	75,981	(31,759)	(19,456)	-	-		2,961,561	2,031,551	1,251,692
6489 ROOSEVELT COUNTY	13,174	456,997	(88,525)	(54,231)	-	-		8,254,983	5,662,696	3,488,936
6489 State Proportionate Share	(65,704)	88,569	(22,949)	(14,059)	-	-		2,140,039	1,468,009	904,479
6490 ROSEBUD COUNTY	7,137	371,164	(71,328)	(43,696)	-	-		6,651,399	4,562,680	2,811,188
6490 State Proportionate Share	(53,681)	72,673	(18,532)	(11,353)	-	-		1,728,100	1,185,430	730,375
6491 SANDERS COUNTY	99,672	429,196	(81,707)	(50,055)	-	-		7,619,267	5,226,611	3,220,253
6491 State Proportionate Share	(34,155)	84,254	(21,160)	(12,963)	-	-		1,973,198	1,353,560	833,964
6492 SHERIDAN COUNTY	(6,702)	295,197	(60,018)	(36,768)	-	-		5,596,750	3,839,220	2,365,445
6492 State Proportionate Share	(48,601)	56,357	(15,544)	(9,522)	-	-		1,449,503	994,320	612,627
6494 STILLWATER COUNTY	(33,016)	367,042	(69,396)	(42,512)	-	-		6,471,186	4,439,059	2,735,022
6494 State Proportionate Share	(63,788)	72,633	(18,097)	(11,086)	-	-		1,687,548	1,157,612	713,236

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

	Recognition of Deferred Outflows and Deferred Inflows as of June 30, 2024							Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2024		
	2025	2026	2027	2028	2029	Future Year Deferrals		1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
<b>Total ALL Employers &amp; State</b>	\$ (30,092,197)	\$ 160,957,809	\$ (38,234,503)	\$ (23,422,718)	\$ -	\$ -	\$	\$ 3,565,391,425	\$ 2,445,762,401	\$ 1,506,898,738
<b>State (Non-Employer Contributing Entity)</b>	\$ (25,221,141)	\$ 24,618,404	\$ (7,833,443)	\$ (4,798,821)	\$ -	\$ -	\$	\$ 730,473,483	\$ 501,085,117	\$ 308,731,760
<b>Employer</b>										
6495 SWEET GRASS COUNTY	7,061	194,843	(35,295)	(21,622)	-	-		3,291,281	2,257,730	1,391,047
6495 State Proportionate Share	(25,320)	39,049	(9,189)	(5,629)	-	-		856,919	587,823	362,173
6496 TETON COUNTY	(65,655)	220,428	(45,052)	(27,599)	-	-		4,201,131	2,881,862	1,775,592
6496 State Proportionate Share	(54,369)	42,045	(11,701)	(7,168)	-	-		1,091,109	748,471	461,153
6497 TOOLE COUNTY	(151,886)	144,949	(42,304)	(25,916)	-	-		3,944,865	2,706,071	1,667,282
6497 State Proportionate Share	(77,558)	23,241	(11,056)	(6,773)	-	-		1,031,018	707,250	435,756
6498 TREASURE COUNTY	(8,775)	58,006	(11,497)	(7,043)	-	-		1,072,080	735,418	453,110
6498 State Proportionate Share	(11,522)	11,215	(2,984)	(1,828)	-	-		278,284	190,895	117,615
6499 VALLEY COUNTY	(130,226)	212,900	(60,536)	(37,085)	-	-		5,644,996	3,872,315	2,385,835
6499 State Proportionate Share	(85,601)	33,695	(15,710)	(9,624)	-	-		1,465,011	1,004,958	619,181
6500 WHEATLAND COUNTY	5,783	114,175	(20,209)	(12,380)	-	-		1,884,477	1,292,701	796,467
6500 State Proportionate Share	(13,758)	23,295	(5,246)	(3,214)	-	-		489,215	335,588	206,765
6501 WIBAUX COUNTY	(26,507)	165,715	(32,139)	(19,688)	-	-		2,996,936	2,055,817	1,266,643
6501 State Proportionate Share	(32,506)	32,489	(8,333)	(5,105)	-	-		777,066	533,047	328,424
6502 YELLOWSTONE COUNTY	29,333	1,741,155	(358,899)	(219,864)	-	-		33,467,556	22,957,841	14,144,931
6502 State Proportionate Share	(268,335)	333,395	(93,393)	(57,213)	-	-		8,708,975	5,974,122	3,680,814
6435 ARLEE-LAKE COUNTY WATER & SEWER DISTRICT	6,021	(2,271)	(778)	(476)	-	-		72,514	49,742	30,648
6435 State Proportionate Share	1,191	(948)	(201)	(123)	-	-		18,767	12,874	7,932
6720 BEAR PAW COOPERATIVE	(237)	4,665	(851)	(521)	-	-		79,341	54,426	33,533
6720 State Proportionate Share	(731)	931	(220)	(135)	-	-		20,534	14,086	8,679
6725 BERT MOONEY AIRPORT AUTHORITY	8,628	29,009	(5,679)	(3,479)	-	-		529,562	363,265	223,817
6725 State Proportionate Share	(1,849)	5,684	(1,479)	(906)	-	-		137,939	94,623	58,300
6740 BIG COUNTRY EDUCATIONAL COOP	(518)	1,920	(711)	(436)	-	-		66,304	45,482	28,023
6740 State Proportionate Share	(704)	234	(184)	(113)	-	-		17,161	11,772	7,253
7689 BIG HORN COUNTY CEMETERY DISTRICT #1	13,107	15,021	(1,533)	(939)	-	-		142,916	98,036	60,403
7689 State Proportionate Share	2,706	3,497	(397)	(243)	-	-		36,988	25,373	15,633
6348 BIG SKY CO WATER & SEWER DIST #363	162,727	191,128	(13,280)	(8,136)	-	-		1,238,411	849,517	523,410
6348 State Proportionate Share	38,301	48,071	(3,594)	(2,202)	-	-		335,119	229,883	141,637
6739 BIG SKY ECONOMIC DEVELOPMENT AUTH	73,312	149,585	(14,084)	(8,628)	-	-		1,313,332	900,910	555,075
6739 State Proportionate Share	9,739	35,412	(3,851)	(2,359)	-	-		359,062	246,307	151,756
6347 BIG SKY FIRE DEPARTMENT	(157)	-	-	-	-	-		-	-	-
6347 State Proportionate Share	(838)	-	-	-	-	-		-	-	-
6741 BIG SKY SPECIAL EDUCATION COOP	3,022	9,101	(1,210)	(741)	-	-		112,855	77,416	47,698
6741 State Proportionate Share	(41)	2,002	(313)	(192)	-	-		29,209	20,037	12,345
6709 BIGFORK CO WATER & SEWER	(11,206)	33,103	(8,974)	(5,498)	-	-		836,830	574,043	353,683
6709 State Proportionate Share	(10,287)	5,386	(2,323)	(1,423)	-	-		216,581	148,569	91,537
6697 BILLINGS HOUSING AUTHORITY dba HomeFront	47,615	164,744	(31,930)	(19,561)	-	-		2,977,505	2,042,488	1,258,431
6697 State Proportionate Share	(10,472)	32,386	(8,313)	(5,092)	-	-		775,167	531,744	327,622
7699 BITTERROOT PUBLIC LIBRARY	7,648	31,518	(6,550)	(4,012)	-	-		610,755	418,961	258,133
7699 State Proportionate Share	(2,811)	6,012	(1,708)	(1,046)	-	-		159,279	109,261	67,319
6634 BITTERROOT CONSERVATION DISTRICT	(1,649)	3,821	(1,261)	(772)	-	-		117,568	80,648	49,690
6634 State Proportionate Share	(1,374)	622	(331)	(203)	-	-		30,856	21,166	13,041
12138 Bitterroot Valley Community College	4,996	(1,662)	(281)	(172)	-	-		26,236	17,997	11,089
12138 State Proportionate Share	1,290	(569)	(73)	(45)	-	-		6,836	4,689	2,889
6350 BITTERROOT VALLEY SEC	(4,282)	1,070	(286)	(175)	-	-		26,688	18,308	11,280
6350 State Proportionate Share	(1,531)	201	(84)	(52)	-	-		7,871	5,399	3,327
10565 BROADWATER CONSERVATION DISTRICT	(7,852)	3,252	(421)	(258)	-	-		39,239	26,917	16,584
10565 State Proportionate Share	(2,655)	687	(109)	(67)	-	-		10,196	6,994	4,309
6421 BUFFALO RAPIDS IRRIGATION PROJECT 1	(2,539)	24,365	(4,512)	(2,764)	-	-		420,751	288,624	177,829
6421 State Proportionate Share	(4,256)	4,832	(1,168)	(715)	-	-		108,897	74,700	46,025



**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, 2024							Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2024		
	2025	2026	2027	2028	2029	Future Year Deferrals		1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
<b>Total ALL Employers &amp; State</b>	\$ (30,092,197)	\$ 160,957,809	\$ (38,234,503)	\$ (23,422,718)	\$ -	\$ -	\$	\$ 3,565,391,425	\$ 2,445,762,401	\$ 1,506,898,738
<b>State (Non-Employer Contributing Entity)</b>	\$ (25,221,141)	\$ 24,618,404	\$ (7,833,443)	\$ (4,798,821)	\$ -	\$ -	\$	\$ 730,473,483	\$ 501,085,117	\$ 308,731,760
<b>Employer</b>										
6422 BUFFALO RAPIDS IRRI PROJECT 2	(21,272)	14,532	(5,219)	(3,197)	-	-		486,696	333,860	205,700
6422 State Proportionate Share	(10,292)	1,859	(1,358)	(832)	-	-		126,669	86,892	53,536
6711 CABINET MOUNTAIN COOPERATIVE	1,764	6,597	(1,225)	(750)	-	-		114,205	78,342	48,268
6711 State Proportionate Share	(425)	1,307	(317)	(194)	-	-		29,558	20,276	12,493
6727 CASCADE CONSERVATION DISTRICT	9,305	14,840	(2,235)	(1,369)	-	-		208,379	142,942	88,071
6727 State Proportionate Share	1,321	3,730	(601)	(368)	-	-		56,053	38,451	23,691
6662 CENTER FOR MENTAL HEALTH	(16,238)	(14,892)	(170)	(104)	-	-		15,810	10,845	6,682
6662 State Proportionate Share	(4,953)	(4,169)	(44)	(27)	-	-		4,092	2,807	1,729
6703 CENTRAL MONTANA LEARNING RESOURCE CTR	(5,478)	(5,508)	(315)	(193)	-	-		29,367	20,145	12,412
6703 State Proportionate Share	(1,846)	(1,611)	(93)	(57)	-	-		8,691	5,962	3,673
6719 CENTRAL VALLEY FIRE DISTRICT	(23,405)	9,049	(4,205)	(2,576)	-	-		392,104	268,973	165,721
6719 State Proportionate Share	(10,217)	745	(1,088)	(667)	-	-		101,481	69,613	42,890
6650 CHOUTEAU COUNTY CONSERVATION DIST	(1,802)	1,579	(320)	(196)	-	-		29,865	20,487	12,622
6650 State Proportionate Share	(785)	302	(83)	(51)	-	-		7,730	5,303	3,267
6428 COLUMBUS RURAL FIRE DISTRICT #3	(19,487)	18,089	(3,642)	(2,231)	-	-		339,580	232,943	143,522
6428 State Proportionate Share	(8,618)	3,470	(943)	(577)	-	-		87,900	60,297	37,151
6433 CORVALLIS COUNTY SEWER DISTRICT	608	5,135	(996)	(610)	-	-		92,873	63,708	39,252
6433 State Proportionate Share	(592)	1,000	(258)	(158)	-	-		24,036	16,488	10,159
6707 Crown Hill	(7,305)	4,520	(938)	(574)	-	-		87,434	59,977	36,954
6707 State Proportionate Share	(2,899)	855	(243)	(149)	-	-		22,629	15,523	9,564
6394 DALY DITCHES IRRIGATION DISTRICT	20,358	24,030	(1,803)	(1,105)	-	-		168,175	115,364	71,079
6394 State Proportionate Share	4,538	5,894	(497)	(304)	-	-		46,323	31,776	19,578
6677 DAWSON COMMUNITY COLLEGE	(25,116)	35,655	(24,719)	(15,143)	-	-		2,305,023	1,581,183	974,209
6677 State Proportionate Share	(27,363)	(428)	(6,432)	(3,940)	-	-		599,750	411,413	253,482
6686 DEER LODGE COUNTY HEAD START PROGRAM	(14,683)	43,797	(8,805)	(5,394)	-	-		821,117	563,264	347,042
6686 State Proportionate Share	(11,099)	8,490	(2,284)	(1,399)	-	-		212,965	146,088	90,009
8514 Drummond School and Community Library District	(728)	1,457	(424)	(260)	-	-		39,575	27,147	16,726
8514 State Proportionate Share	(546)	225	(110)	(67)	-	-		10,242	7,026	4,329
6389 DRY PRAIRIE RURAL WATER	(9,771)	80,370	(22,515)	(13,793)	-	-		2,099,552	1,440,236	887,367
6389 State Proportionate Share	(20,266)	12,879	(5,831)	(3,572)	-	-		543,779	373,018	229,826
8715 DRY REDWATER REGIONAL WATER AUTHORITY	4,447	8,089	(2,272)	(1,392)	-	-		211,864	145,333	89,544
8715 State Proportionate Share	(438)	1,283	(588)	(360)	-	-		54,832	37,613	23,174
6705 EASTERN YELLOWSTONE COUNTY SEC	(1,285)	1,174	(363)	(222)	-	-		33,814	23,195	14,291
6705 State Proportionate Share	(663)	172	(94)	(57)	-	-		8,751	6,003	3,699
6750 FERGUS COUNTY CONSERVATION DIST	(1,474)	3,406	(584)	(358)	-	-		54,459	37,357	23,017
6750 State Proportionate Share	(892)	695	(151)	(93)	-	-		14,094	9,668	5,957
6716 FLATHEAD CONSERVATION DISTRICT	12,436	14,908	(2,896)	(1,774)	-	-		270,059	185,253	114,139
6716 State Proportionate Share	1,259	2,961	(764)	(468)	-	-		71,246	48,873	30,112
6708 FLATHEAD MUNICIPAL AIRPORT AUTHORITY	218,440	364,146	(51,695)	(31,669)	-	-		4,820,634	3,306,825	2,037,422
6708 State Proportionate Share	24,744	79,278	(13,464)	(8,248)	-	-		1,255,535	861,263	530,647
6699 FLATHEAD SPECIAL EDUC COOP	2,537	4,501	(949)	(581)	-	-		88,515	60,719	37,410
6699 State Proportionate Share	19	845	(246)	(151)	-	-		22,909	15,715	9,682
6676 FLATHEAD VALLEY COMMUNITY COLLEGE	(13,107)	378,812	(101,254)	(62,029)	-	-		9,441,982	6,476,945	3,990,617
6676 State Proportionate Share	(81,998)	62,985	(26,291)	(16,106)	-	-		2,451,614	1,681,741	1,036,165
6638 FORT SHAW IRRIGATION DIST	(14,625)	(828)	(2,324)	(1,423)	-	-		216,684	148,639	91,581
6638 State Proportionate Share	(6,146)	(1,193)	(601)	(368)	-	-		56,080	38,470	23,702
6414 FRENCHTOWN RURAL FIRE DISTRICT	(15,979)	(16,297)	(203)	(124)	-	-		18,886	12,955	7,982
6414 State Proportionate Share	(4,901)	(4,568)	(52)	(32)	-	-		4,887	3,353	2,066
6682 GALLATIN AIRPORT AUTHORITY	365,799	572,160	(82,646)	(50,629)	-	-		7,706,747	5,286,621	3,257,227
6682 State Proportionate Share	46,091	125,041	(21,714)	(13,302)	-	-		2,024,878	1,389,012	855,807



**Employer 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, 2024							Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2024		
	2025	2026	2027	2028	2029	Future Year Deferrals		1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
<b>Total ALL Employers &amp; State</b>	\$ (30,092,197)	\$ 160,957,809	\$ (38,234,503)	\$ (23,422,718)	\$ -	\$ -	\$	\$ 3,565,391,425	\$ 2,445,762,401	\$ 1,506,898,738
<b>State (Non-Employer Contributing Entity)</b>	\$ (25,221,141)	\$ 24,618,404	\$ (7,833,443)	\$ (4,798,821)	\$ -	\$ -	\$	\$ 730,473,483	\$ 501,085,117	\$ 308,731,760
<b>Employer</b>										
6736 GALLATIN CONSERVATION DISTRICT	9,370	23,004	(3,528)	(2,161)	-	-		329,016	225,696	139,057
6736 State Proportionate Share	48	4,867	(913)	(559)	-	-		85,154	58,413	35,990
6702 GALLATIN-MADISON SEC	(2,721)	7,381	(1,264)	(774)	-	-		117,823	80,823	49,797
6702 State Proportionate Share	(1,790)	1,507	(327)	(200)	-	-		30,494	20,918	12,888
6718 GARDINER - PARK COUNTY WATER DIST	1,749	12,655	(3,874)	(2,374)	-	-		361,295	247,839	152,700
6718 State Proportionate Share	(2,481)	1,875	(1,003)	(614)	-	-		93,508	64,144	39,521
6691 GLASGOW IRRIGATION DISTRICT	7,291	16,830	(2,604)	(1,595)	-	-		242,780	166,540	102,610
6691 State Proportionate Share	143	3,577	(681)	(417)	-	-		63,512	43,567	26,843
7276 GRANITE CO HOSPITAL & NURSING HOME	2,885	194,696	(39,144)	(23,980)	-	-		3,650,238	2,503,965	1,542,759
7276 State Proportionate Share	(28,834)	37,967	(10,236)	(6,271)	-	-		954,554	654,798	403,438
6373 GRANITE CONSERVATION DISTRICT	(2,179)	2,079	(516)	(316)	-	-		48,143	33,025	20,347
6373 State Proportionate Share	(1,049)	357	(134)	(82)	-	-		12,458	8,546	5,265
6717 GREAT DIVIDE EDUCATION SERVICES	3,054	7,372	(1,307)	(801)	-	-		121,873	83,601	51,509
6717 State Proportionate Share	(106)	1,487	(338)	(207)	-	-		31,542	21,637	13,331
11990 GREAT FALLS HOUSING AUTHORITY	349,967	71,440	(18,358)	(11,246)	-	-		1,711,859	1,174,289	723,510
11990 State Proportionate Share	90,403	12,069	(4,762)	(2,917)	-	-		444,097	304,638	187,696
6660 GREAT FALLS INT AIRPORT	15,481	67,040	(12,664)	(7,758)	-	-		1,180,901	810,066	499,103
6660 State Proportionate Share	(5,077)	13,566	(3,356)	(2,056)	-	-		312,956	214,679	132,269
6641 GREENFIELDS IRRIGATION DIST	(66,759)	56,312	(19,677)	(12,054)	-	-		1,834,864	1,258,667	775,498
6641 State Proportionate Share	(35,175)	7,332	(5,093)	(3,120)	-	-		474,880	325,755	200,706
6417 HEBGEN BASIN RURAL FD	1,400	4,351	(1,016)	(622)	-	-		94,752	64,997	40,047
6417 State Proportionate Share	(371)	776	(263)	(161)	-	-		24,523	16,822	10,364
6663 HELENA HOUSING AUTHORITY	28,890	169,051	(24,567)	(15,050)	-	-		2,290,917	1,571,507	968,247
6663 State Proportionate Share	(10,486)	36,571	(6,412)	(3,928)	-	-		597,961	410,185	252,726
6632 HELENA REGIONAL AIRPORT AUTH	(36,681)	74,542	(24,277)	(14,872)	-	-		2,263,801	1,552,907	956,787
6632 State Proportionate Share	(29,346)	10,648	(6,371)	(3,903)	-	-		594,079	407,522	251,085
6685 HELENA VALLEY IRRIGATION DIST	42,990	99,546	(8,362)	(5,123)	-	-		779,779	534,908	329,571
6685 State Proportionate Share	6,271	23,923	(2,164)	(1,326)	-	-		201,815	138,440	85,296
6664 HILL CO PUBLIC CEMETERY DIST	11,353	16,503	(1,911)	(1,171)	-	-		178,225	122,257	75,326
6664 State Proportionate Share	1,692	3,597	(495)	(303)	-	-		46,127	31,642	19,495
6377 HINSDALE WATER & SEWER DISTRICT	(340)	3,819	(324)	(198)	-	-		30,172	20,697	12,752
6377 State Proportionate Share	(353)	917	(84)	(51)	-	-		7,809	5,357	3,300
6631 HOUSING AUTHORITY OF ANACONDA	(12,274)	25,850	(7,935)	(4,861)	-	-		739,948	507,584	312,736
6631 State Proportionate Share	(9,799)	3,821	(2,054)	(1,258)	-	-		191,505	131,367	80,939
6637 HOUSING AUTHORITY OF BUTTE	(66,617)	37,120	(14,509)	(8,888)	-	-		1,352,933	928,075	571,812
6637 State Proportionate Share	(30,892)	4,283	(3,771)	(2,310)	-	-		351,636	241,213	148,617
6640 HOUSING AUTHORITY OF GLASGOW	(13,298)	17,415	(3,691)	(2,261)	-	-		344,172	236,093	145,463
6640 State Proportionate Share	(6,818)	3,261	(955)	(585)	-	-		89,075	61,103	37,647
6746 HUMAN RESOURCES COUNCIL DIST XI	81,636	220,177	(31,520)	(19,309)	-	-		2,939,259	2,016,252	1,242,266
6746 State Proportionate Share	527	48,617	(8,251)	(5,055)	-	-		769,396	527,785	325,182
6635 HUMAN RESOURCES COUNCIL DIST XII	(144,689)	57,991	(54,491)	(33,382)	-	-		5,081,336	3,485,660	2,147,607
6635 State Proportionate Share	(84,865)	(6,192)	(14,138)	(8,661)	-	-		1,318,406	904,391	557,219
6425 HYALITE RFD	(292)	3,119	(523)	(321)	-	-		48,797	33,474	20,624
6425 State Proportionate Share	(493)	641	(135)	(83)	-	-		12,629	8,663	5,338
6722 JUDITH BASIN CONSERVATION DIST	(1,138)	1,223	(381)	(234)	-	-		35,545	24,383	15,023
6722 State Proportionate Share	(634)	178	(99)	(60)	-	-		9,199	6,310	3,888
12284 LAKE COUNTY CONSERVATION DISTRICT	21,684	27,078	(1,080)	(661)	-	-		100,665	69,054	42,546
12284 State Proportionate Share	5,611	7,007	(171)	(171)	-	-		26,051	17,870	11,010
6738 LAKESIDE CO WATER & SEWER	(17,294)	9,978	(6,012)	(3,683)	-	-		560,631	384,578	236,948
6738 State Proportionate Share	(9,796)	251	(1,556)	(953)	-	-		145,096	99,532	61,324

**Employer 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, 2024							Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2024		
	2025	2026	2027	2028	2029	Future Year Deferrals		1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
<b>Total ALL Employers &amp; State</b>	\$ (30,092,197)	\$ 160,957,809	\$ (38,234,503)	\$ (23,422,718)	\$ -	\$ -	\$	\$ 3,565,391,425	\$ 2,445,762,401	\$ 1,506,898,738
<b>State (Non-Employer Contributing Entity)</b>	\$ (25,221,141)	\$ 24,618,404	\$ (7,833,443)	\$ (4,798,821)	\$ -	\$ -	\$	\$ 730,473,483	\$ 501,085,117	\$ 308,731,760
<b>Employer</b>										
6357 LARCHMONT GOLF COURSE	(41,562)	(26,780)	(2,602)	(1,594)	-	-		242,607	166,422	102,537
6357 State Proportionate Share	(14,409)	(8,453)	(673)	(412)	-	-		62,788	43,071	26,537
6358 LEWIS & CLARK CONSERVATION DIST	16,952	22,621	(2,155)	(1,320)	-	-		200,927	137,831	84,921
6358 State Proportionate Share	3,163	5,230	(558)	(342)	-	-		52,002	35,672	21,978
6694 LEWIS & CLARK LIBRARY	89,841	227,230	(36,690)	(22,477)	-	-		3,421,398	2,346,987	1,446,041
6694 State Proportionate Share	(2,733)	46,940	(9,526)	(5,836)	-	-		888,347	609,382	375,456
6372 LIBERTY CO CONSERVATION DISTRICT	(8,256)	-	-	-	-	-		-	-	-
6372 State Proportionate Share	(2,456)	-	-	-	-	-		-	-	-
6397 LINCOLN CONSERVATION DISTRICT	3,167	4,093	(697)	(427)	-	-		64,954	44,557	27,453
6397 State Proportionate Share	401	837	(180)	(110)	-	-		16,811	11,532	7,105
6729 LINCOLN COUNTY RURAL FIRE DIST	(4,514)	13,262	(2,563)	(1,570)	-	-		239,037	163,973	101,028
6729 State Proportionate Share	(3,331)	2,586	(663)	(406)	-	-		61,867	42,439	26,148
6730 LOCKWOOD RURAL FIRE DIST 8	(706)	10,374	(1,425)	(873)	-	-		132,848	91,130	56,148
6730 State Proportionate Share	(1,317)	2,263	(369)	(226)	-	-		34,381	23,585	14,531
6391 LOCKWOOD WATER & SEWER DISTRICT	6,270	30,195	(6,786)	(4,157)	-	-		632,833	434,107	267,464
6391 State Proportionate Share	(3,700)	5,538	(1,772)	(1,086)	-	-		165,249	113,356	69,842
6430 MADISON CONSERVATION DISTRICT	15,847	(190)	(1,355)	(830)	-	-		126,361	86,680	53,406
6430 State Proportionate Share	3,421	(671)	(351)	(215)	-	-		32,703	22,434	13,822
6355 MALTA CEMETERY DISTRICT	(1,597)	3,036	(858)	(526)	-	-		80,018	54,890	33,819
6355 State Proportionate Share	(1,140)	479	(222)	(136)	-	-		20,709	14,206	8,753
6672 MALTA IRRIGATION DISTRICT	(17,971)	53,997	(9,522)	(5,833)	-	-		887,890	609,068	375,263
6672 State Proportionate Share	(12,735)	10,908	(2,464)	(1,510)	-	-		229,795	157,633	97,122
9111 Meagher County Conservation District	-	-	-	-	-	-		-	-	-
9111 State Proportionate Share	-	-	-	-	-	-		-	-	-
6396 MILES CITY HOUSING AUTHORITY	2,297	2,861	(113)	(69)	-	-		10,529	7,223	4,450
6396 State Proportionate Share	595	741	(29)	(18)	-	-		2,725	1,869	1,152
6671 MILES COMMUNITY COLLEGE	(6,595)	112,329	(24,668)	(15,112)	-	-		2,300,318	1,577,956	972,220
6671 State Proportionate Share	(21,232)	20,805	(6,438)	(3,944)	-	-		600,357	411,829	253,738
6419 MILK RIVER JBC	7,625	11,617	(2,839)	(1,739)	-	-		264,737	181,603	111,890
6419 State Proportionate Share	68	2,019	(735)	(450)	-	-		68,516	47,000	28,958
6706 MISSOULA AREA SEC	4,237	13,074	(1,761)	(1,079)	-	-		164,200	112,637	69,398
6706 State Proportionate Share	(107)	2,867	(456)	(279)	-	-		42,497	29,152	17,961
6700 MISSOULA COUNTY AIRPORT	85,136	232,791	(63,418)	(38,851)	-	-		5,913,812	4,056,716	2,499,450
6700 State Proportionate Share	(23,831)	38,277	(16,517)	(10,118)	-	-		1,540,199	1,056,535	650,959
11782 MISSOULA IRRIGATION DISTRICT	26,044	8,269	(1,311)	(803)	-	-		122,236	83,850	51,662
11782 State Proportionate Share	6,731	1,732	(339)	(208)	-	-		31,637	21,702	13,371
6661 MISSOULA RURAL FIRE DISTRICT	(91,567)	30,436	(5,447)	(3,337)	-	-		507,919	348,419	214,670
6661 State Proportionate Share	(31,451)	6,100	(1,410)	(864)	-	-		131,529	90,225	55,590
6749 NO MONTANA JOINT REFUSE DISPOSAL DIST	24,110	79,761	(10,246)	(6,277)	-	-		955,409	655,385	403,800
6749 State Proportionate Share	(795)	17,732	(2,659)	(1,629)	-	-		247,994	170,117	104,814
6714 NORTH CENTRAL LEARNING SEC	(3,121)	(726)	(863)	(529)	-	-		80,467	55,198	34,009
6714 State Proportionate Share	(1,595)	(558)	(223)	(137)	-	-		20,825	14,285	8,802
6424 NORTH LAKE CO PUBLIC LIBRARY DIST	(2,870)	7,366	(3,368)	(2,063)	-	-		314,031	215,417	132,724
6424 State Proportionate Share	(3,423)	722	(893)	(547)	-	-		83,292	57,136	35,203
6398 NORTH VALLEY PUBLIC LIBRARY	227	23,392	(4,582)	(2,807)	-	-		427,244	293,078	180,573
6398 State Proportionate Share	(3,470)	4,547	(1,187)	(727)	-	-		110,655	75,906	46,768
6393 PABLO-LAKE COUNTY WATER & SEWER	(9,070)	8,558	(3,188)	(1,953)	-	-		297,318	203,952	125,660
6393 State Proportionate Share	(5,167)	1,032	(825)	(506)	-	-		76,952	52,787	32,524
6386 PARK CO RURAL FIRE DISTRICT 1	(24,304)	11,100	(4,155)	(2,545)	-	-		387,413	265,755	163,739
6386 State Proportionate Share	(10,445)	1,333	(1,076)	(659)	-	-		100,301	68,804	42,392

**Employer 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, 2024							Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2024		
	2025	2026	2027	2028	2029	Future Year Deferrals		1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
<b>Total ALL Employers &amp; State</b>	\$ (30,092,197)	\$ 160,957,809	\$ (38,234,503)	\$ (23,422,718)	\$ -	\$ -	\$	3,565,391,425	\$ 2,445,762,401	\$ 1,506,898,738
<b>State (Non-Employer Contributing Entity)</b>	\$ (25,221,141)	\$ 24,618,404	\$ (7,833,443)	\$ (4,798,821)	\$ -	\$ -	\$	730,473,483	\$ 501,085,117	\$ 308,731,760
<b>Employer</b>										
6407 PARK COUNTY SEC	-	-	-	-	-	-	-	-	-	-
6407 State Proportionate Share	-	-	-	-	-	-	-	-	-	-
6383 PETROLEUM CO CONSERVATION DIST	5,707	17,624	(3,342)	(2,048)	-	-	-	311,688	213,809	131,734
6383 State Proportionate Share	(895)	3,463	(865)	(530)	-	-	-	80,669	55,337	34,094
10576 PHILIPSBURG AREA COMMUNITY LIBRARY	6,312	8,512	(645)	(395)	-	-	-	60,104	41,230	25,403
10576 State Proportionate Share	1,375	2,075	(167)	(102)	-	-	-	15,556	10,671	6,575
6404 PHILLIPS CONSERVATION DISTRICT	(1,521)	-	-	-	-	-	-	-	-	-
6404 State Proportionate Share	(517)	-	-	-	-	-	-	-	-	-
6674 PONDERA CO CANAL & RESERVOIR	65,004	156,053	(14,429)	(8,839)	-	-	-	1,345,483	922,965	568,663
6674 State Proportionate Share	8,038	36,833	(3,757)	(2,302)	-	-	-	350,335	240,320	148,068
6723 PONDERA COUNTY CEMETERY DIST 2	286	4,442	(937)	(574)	-	-	-	87,348	59,918	36,917
6723 State Proportionate Share	(641)	834	(242)	(149)	-	-	-	22,606	15,507	9,555
9854 PONDERA REGIONAL PORT AUTHORITY	7,575	10,405	(1,072)	(657)	-	-	-	99,941	68,557	42,240
9854 State Proportionate Share	1,420	2,419	(277)	(170)	-	-	-	25,866	17,743	10,932
6733 PORT OF MONTANA - PORT AUTHORITY	11,384	37,983	(5,023)	(3,077)	-	-	-	468,430	321,330	197,980
6733 State Proportionate Share	(640)	8,367	(1,300)	(796)	-	-	-	121,233	83,162	51,239
6679 PRAIRIE COUNTY HOSPITAL DISTRICT	11,839	144,286	(25,269)	(15,480)	-	-	-	2,356,390	1,616,420	995,919
6679 State Proportionate Share	(16,002)	29,415	(6,575)	(4,028)	-	-	-	613,078	420,555	259,115
6737 PRAIRIE VIEW SPECIAL SERVICES COOP	-	-	-	-	-	-	-	-	-	-
6737 State Proportionate Share	-	-	-	-	-	-	-	-	-	-
7277 PRICKLY PEAR SPECIAL SVCS COOP	(1,110)	3,042	(755)	(463)	-	-	-	70,426	48,310	29,765
7277 State Proportionate Share	(924)	541	(204)	(125)	-	-	-	19,028	13,053	8,042
6415 RAE WATER AND SEWER DISTRICT	(36,906)	(21,455)	(5,618)	(3,442)	-	-	-	523,881	359,368	221,416
6415 State Proportionate Share	(15,308)	(8,236)	(1,454)	(891)	-	-	-	135,586	93,008	57,305
7688 RED LODGE RURAL FIRE DISTRICT 7	(9,814)	37,400	(6,281)	(3,848)	-	-	-	585,738	401,800	247,560
7688 State Proportionate Share	(7,737)	7,757	(1,628)	(998)	-	-	-	151,857	104,170	64,182
6673 RICHLAND CO HOUSING AUTHORITY	(22,685)	15,087	(9,086)	(5,566)	-	-	-	847,250	581,190	358,087
6673 State Proportionate Share	(13,985)	163	(2,364)	(1,448)	-	-	-	220,443	151,218	93,170
7682 RONAN LIBRARY DISTRICT	(7,786)	9,688	(2,407)	(1,475)	-	-	-	224,454	153,969	94,864
7682 State Proportionate Share	(4,182)	1,667	(623)	(382)	-	-	-	58,090	39,848	24,552
6352 ROUNDUP COMMUNITY LIBRARY	(288)	1,165	(275)	(169)	-	-	-	25,652	17,597	10,842
6352 State Proportionate Share	(299)	206	(71)	(44)	-	-	-	6,639	4,554	2,806
6388 SEELEY LAKE MISSOULA CO WATER DISTRICT	(871)	10,599	(2,641)	(1,618)	-	-	-	246,282	168,943	104,090
6388 State Proportionate Share	(2,278)	1,881	(695)	(426)	-	-	-	64,821	44,465	27,396
7694 SEELEY LAKE RURAL FIRE DISTRICT	8,189	3,421	(662)	(406)	-	-	-	61,758	42,364	26,102
7694 State Proportionate Share	1,833	667	(171)	(105)	-	-	-	15,986	10,966	6,756
6413 SHERIDAN DANIELS SEC	-	-	-	-	-	-	-	-	-	-
6413 State Proportionate Share	-	-	-	-	-	-	-	-	-	-
6735 SIDNEY RICHLAND AIRPORT AUTHORITY	(6,142)	16,290	(3,532)	(2,164)	-	-	-	329,369	225,938	139,206
6735 State Proportionate Share	(4,596)	3,053	(926)	(568)	-	-	-	86,393	59,263	36,514
9213 SOMERS COUNTY WATER & SEWER DISTRICT	(43)	2,415	(584)	(358)	-	-	-	54,479	37,371	23,025
9213 State Proportionate Share	(473)	480	(166)	(102)	-	-	-	15,474	10,615	6,540
6734 TETON COUNTY CONSERVATION DIST	571	2,155	(381)	(233)	-	-	-	35,525	24,369	15,014
6734 State Proportionate Share	(126)	435	(99)	(60)	-	-	-	9,195	6,307	3,886
6344 UPPER MUSSELSHELL CONSERVATION DIST	2,503	3,091	(450)	(276)	-	-	-	41,961	28,784	17,735
6344 State Proportionate Share	395	664	(116)	(71)	-	-	-	10,860	7,450	4,590
6345 URBAN TRANS DIST/DAWSON CO	2,915	18,285	(3,281)	(2,010)	-	-	-	305,989	209,900	129,325
6345 State Proportionate Share	(1,679)	3,670	(520)	(520)	-	-	-	79,193	54,324	33,471
6387 VALLEY COUNTY CONSERVATION DISTRICT	5,915	5,700	(319)	(195)	-	-	-	29,756	20,412	12,576
6387 State Proportionate Share	1,402	1,436	(83)	(51)	-	-	-	7,701	5,283	3,255

**Employer 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, 2024							Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2024		
	2025	2026	2027	2028	2029	Future Year Deferrals		1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
<b>Total ALL Employers &amp; State</b>	\$ (30,092,197)	\$ 160,957,809	\$ (38,234,503)	\$ (23,422,718)	\$ -	\$ -	\$	\$ 3,565,391,425	\$ 2,445,762,401	\$ 1,506,898,738
<b>State (Non-Employer Contributing Entity)</b>	\$ (25,221,141)	\$ 24,618,404	\$ (7,833,443)	\$ (4,798,821)	\$ -	\$ -	\$	\$ 730,473,483	\$ 501,085,117	\$ 308,731,760
<b>Employer</b>										
6726 VICTOR WATER & SEWER	(1,236)	2,188	(946)	(579)	-	-		88,192	60,498	37,274
6726 State Proportionate Share	(1,100)	210	(245)	(150)	-	-		22,826	15,658	9,647
6669 WHITEFISH HOUSING AUTHORITY	(19,280)	4,969	(2,236)	(1,370)	-	-		208,504	143,028	88,123
6669 State Proportionate Share	(7,467)	440	(579)	(355)	-	-		53,964	37,018	22,807
6361 YELLOWSTONE CITY-COUNTY HEALTH DEPT	(628,638)	1,071,295	(349,540)	(214,130)	-	-		32,594,782	22,359,142	13,776,057
6361 State Proportionate Share	(457,376)	156,023	(92,226)	(56,498)	-	-		8,600,097	5,899,435	3,634,797
6698 YELLOWSTONE WEST CARBON SEC	(2,012)	8,404	(2,127)	(1,303)	-	-		198,302	136,030	83,812
6698 State Proportionate Share	(2,247)	1,431	(550)	(337)	-	-		51,323	35,206	21,692
6608 BEAVERHEAD COUNTY HIGH SCHOOL	(37,880)	60,358	(13,828)	(8,471)	-	-		1,289,515	884,573	545,009
6608 State Proportionate Share	(23,261)	12,540	(3,978)	(2,437)	-	-		370,968	254,474	156,788
6354 BIG SKY SCHOOL DISTRICT #72	95,110	97,661	(16,088)	(9,855)	-	-		1,500,180	1,029,083	634,045
6354 State Proportionate Share	19,282	24,305	(4,716)	(2,889)	-	-		439,774	301,673	185,869
11464 CARDWELL SCHOOL DISTRICT	10,315	15,490	(1,066)	(653)	-	-		99,359	68,158	41,994
11464 State Proportionate Share	2,517	4,250	(305)	(187)	-	-		28,488	19,542	12,040
6760 GREAT FALLS PUBLIC SCHOOLS	(135,130)	868,834	(208,077)	(127,469)	-	-		19,403,292	13,310,135	8,200,726
6760 State Proportionate Share	(207,761)	176,841	(59,820)	(36,646)	-	-		5,578,267	3,826,541	2,357,633
6910 HAVRE PUBLIC SCHOOLS	(142,189)	183,415	(46,532)	(28,506)	-	-		4,339,180	2,976,561	1,833,938
6910 State Proportionate Share	(81,309)	37,389	(13,591)	(8,326)	-	-		1,267,370	869,382	535,649
6625 JEFFERSON COUNTY HIGH SCHOOL	22,209	27,144	(4,694)	(2,876)	-	-		437,751	300,285	185,014
6625 State Proportionate Share	3,227	6,185	(1,371)	(840)	-	-		127,840	87,694	54,031
6624 JORDAN PUBLIC SCHOOLS	2,688	17,448	(4,354)	(2,667)	-	-		406,041	278,533	171,612
6624 State Proportionate Share	(2,558)	3,457	(1,248)	(765)	-	-		116,419	79,861	49,204
6375 JUDITH GAP SCHOOL	18,919	17,537	(3,631)	(2,225)	-	-		338,631	232,292	143,121
6375 State Proportionate Share	3,303	3,789	(1,041)	(638)	-	-		97,092	66,602	41,036
10734 KINSEY SCHOOL DISTRICT #63	(961)	2,705	(736)	(451)	-	-		68,659	47,098	29,018
10734 State Proportionate Share	(894)	510	(211)	(129)	-	-		19,687	13,505	8,321
6944 LAVINA K-12	(15,001)	5,840	(3,160)	(1,936)	-	-		294,709	202,162	124,557
6944 State Proportionate Share	(7,381)	439	(906)	(555)	-	-		84,498	57,964	35,713
10132 LIBERTY SCHOOL DISTRICT 10	18,137	8,927	(1,184)	(726)	-	-		110,447	75,764	46,680
10132 State Proportionate Share	4,978	2,209	(340)	(208)	-	-		31,667	21,723	13,384
12133 McCormick School District 15	16,179	20,153	(795)	(487)	-	-		74,154	50,868	31,341
12133 State Proportionate Share	4,639	5,778	(228)	(140)	-	-		21,261	14,585	8,986
7692 OVANDO ELEMENTARY SCHOOL DISTRICT 11	10,062	14,902	(889)	(545)	-	-		82,923	56,883	35,047
7692 State Proportionate Share	2,573	4,146	(255)	(156)	-	-		23,777	16,310	10,049
6628 POWDER RIVER COUNTY HIGH SCHOOL	(28,694)	(505)	(6,346)	(3,888)	-	-		591,763	405,934	250,106
6628 State Proportionate Share	(13,624)	(1,929)	(1,855)	(1,136)	-	-		172,983	118,662	73,111
6629 POWELL COUNTY HIGH SCHOOL	(11,576)	369	(2,448)	(1,500)	-	-		228,309	156,614	96,494
6629 State Proportionate Share	(5,778)	(640)	(764)	(468)	-	-		71,234	48,864	30,107
12134 Rau Elementary School SD 21	49,425	(513)	(2,711)	(1,661)	-	-		252,828	173,433	106,857
12134 State Proportionate Share	14,076	(1,299)	(777)	(476)	-	-		72,491	49,727	30,638
6781 SCHOOL DISTRICT 1 & 7 - HYSHAM	3,130	12,064	(2,115)	(1,296)	-	-		197,231	135,295	83,359
6781 State Proportionate Share	(826)	2,696	(632)	(387)	-	-		58,962	40,446	24,920
6861 SCHOOL DISTRICT 1 & 7 - TOWNSEND	(19,087)	40,851	(12,899)	(7,902)	-	-		1,202,842	825,117	508,376
6861 State Proportionate Share	(16,037)	7,503	(3,749)	(2,296)	-	-		349,559	239,788	147,740
6751 SCHOOL DISTRICT 1 - BIG TIMBER	7,998	20,168	(3,991)	(2,445)	-	-		372,197	255,317	157,308
6751 State Proportionate Share	(577)	4,631	(1,193)	(731)	-	-		111,289	76,341	47,036
6752 SCHOOL DISTRICT 1 - BUTTE	(173,545)	352,856	(91,805)	(56,241)	-	-		8,560,910	5,872,554	3,618,235
6752 State Proportionate Share	(130,535)	72,124	(26,840)	(16,443)	-	-		2,502,883	1,716,910	1,057,834
6753 SCHOOL DISTRICT 1 - CHOTEAU	(13,699)	52,825	(10,259)	(6,285)	-	-		956,634	656,225	404,318
6753 State Proportionate Share	(12,596)	11,723	(2,943)	(1,803)	-	-		274,415	188,241	115,980

**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, 2024							Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2024		
	2025	2026	2027	2028	2029	Future Year Deferrals		1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
<b>Total ALL Employers &amp; State</b>	\$ (30,092,197)	\$ 160,957,809	\$ (38,234,503)	\$ (23,422,718)	\$ -	\$ -	\$	\$ 3,565,391,425	\$ 2,445,762,401	\$ 1,506,898,738
<b>State (Non-Employer Contributing Entity)</b>	\$ (25,221,141)	\$ 24,618,404	\$ (7,833,443)	\$ (4,798,821)	\$ -	\$ -	\$	\$ 730,473,483	\$ 501,085,117	\$ 308,731,760
<b>Employer</b>										
6754 SCHOOL DISTRICT 1 - CIRCLE	(38,878)	11,023	(5,067)	(3,104)	-	-		472,460	324,095	199,683
6754 State Proportionate Share	(16,668)	1,208	(1,453)	(890)	-	-		135,465	92,925	57,254
6755 SCHOOL DISTRICT 1 - CLANCY	5,151	33,606	(7,964)	(4,879)	-	-		742,663	509,447	313,884
6755 State Proportionate Share	(5,018)	6,596	(2,310)	(1,415)	-	-		215,440	147,786	91,055
6756 SCHOOL DISTRICT 1 - CORVALLIS	(93,956)	90,930	(24,111)	(14,771)	-	-		2,248,382	1,542,329	950,270
6756 State Proportionate Share	(48,481)	18,494	(7,062)	(4,326)	-	-		658,545	451,744	278,331
6757 SCHOOL DISTRICT 1 - DEER LODGE	8,055	72,042	(11,163)	(6,839)	-	-		1,040,989	714,090	439,970
6757 State Proportionate Share	(6,163)	17,359	(3,235)	(1,981)	-	-		301,620	206,903	127,478
6342 SCHOOL DISTRICT 1 - FORT BENTON	(40,342)	49,345	(9,174)	(5,620)	-	-		855,468	586,828	361,560
6342 State Proportionate Share	(20,488)	11,090	(2,630)	(1,611)	-	-		245,281	168,256	103,667
6758 SCHOOL DISTRICT 1 - GLASGOW	(103,847)	56,506	(21,074)	(12,910)	-	-		1,965,191	1,348,068	830,580
6758 State Proportionate Share	(50,585)	8,362	(6,076)	(3,722)	-	-		566,633	388,695	239,485
6759 SCHOOL DISTRICT 1 - GLEN DIVE	(67,447)	80,189	(24,963)	(15,293)	-	-		2,327,849	1,596,841	983,856
6759 State Proportionate Share	(41,853)	14,041	(7,240)	(4,435)	-	-		675,137	463,126	285,344
6778 SCHOOL DISTRICT 1 - HEART BUTTE	(20,683)	43,995	(7,835)	(4,800)	-	-		730,647	501,204	308,805
6778 State Proportionate Share	(13,671)	9,822	(2,264)	(1,387)	-	-		211,087	144,800	89,215
6761 SCHOOL DISTRICT 1 - HELENA	(580,439)	398,189	(141,629)	(86,763)	-	-		13,207,025	9,059,663	5,581,897
6761 State Proportionate Share	(300,338)	64,516	(40,953)	(25,088)	-	-		3,818,908	2,619,668	1,614,047
6771 SCHOOL DISTRICT 1 - LEWISTOWN	(44,305)	121,643	(35,448)	(21,716)	-	-		3,305,552	2,267,520	1,397,079
6771 State Proportionate Share	(42,433)	23,153	(10,310)	(6,316)	-	-		961,391	659,489	406,328
6772 SCHOOL DISTRICT 1 - MILES CITY	(148,226)	33,947	(20,805)	(12,745)	-	-		1,940,087	1,330,847	819,970
6772 State Proportionate Share	(64,995)	1,751	(6,020)	(3,688)	-	-		561,326	385,054	237,242
6773 SCHOOL DISTRICT 1 - MISSOULA	(396,964)	735,690	(193,572)	(118,584)	-	-		18,050,751	12,382,328	7,629,079
6773 State Proportionate Share	(283,842)	142,568	(55,857)	(34,219)	-	-		5,208,733	3,573,050	2,201,450
6775 SCHOOL DISTRICT 1 - PHILIPSBURG	(27,684)	(4,979)	(5,439)	(3,332)	-	-		507,198	347,924	214,365
6775 State Proportionate Share	(13,366)	(3,906)	(1,577)	(966)	-	-		147,092	100,901	62,168
6774 SCHOOL DISTRICT 1 - PLAINS	5,735	47,000	(9,714)	(5,951)	-	-		905,791	621,348	382,829
6774 State Proportionate Share	(5,639)	10,217	(2,793)	(1,711)	-	-		260,447	178,659	110,077
6776 SCHOOL DISTRICT 1 - RED LODGE	(4,403)	41,034	(9,858)	(6,039)	-	-		919,299	630,614	388,538
6776 State Proportionate Share	(8,695)	8,638	(2,884)	(1,767)	-	-		268,975	184,510	113,681
6777 SCHOOL DISTRICT 1 - SCOBIEY	(14,479)	992	(3,662)	(2,243)	-	-		341,475	234,243	144,323
6777 State Proportionate Share	(8,284)	(1,053)	(1,187)	(727)	-	-		110,720	75,951	46,795
6983 SCHOOL DISTRICT 1 - TROY	116,647	132,214	(15,198)	(9,311)	-	-		1,417,253	972,197	598,996
6983 State Proportionate Share	26,228	33,931	(4,385)	(2,686)	-	-		408,892	280,489	172,817
6883 SCHOOL DISTRICT 10 - ANACONDA	(81,593)	11,927	(19,181)	(11,750)	-	-		1,788,621	1,226,946	755,954
6883 State Proportionate Share	(41,810)	(4,583)	(5,501)	(3,370)	-	-		512,926	351,853	216,786
6995 SCHOOL DISTRICT 10 - CAYUSE	8,160	38,742	(5,664)	(3,470)	-	-		528,127	362,281	223,211
6995 State Proportionate Share	(2,599)	8,641	(1,624)	(995)	-	-		151,424	103,873	63,999
6884 SCHOOL DISTRICT 10 - CHINOOK	(2,039)	28,105	(8,903)	(5,454)	-	-		830,213	569,504	350,886
6884 State Proportionate Share	(7,427)	5,115	(2,566)	(1,572)	-	-		239,322	164,168	101,148
6885 SCHOOL DISTRICT 10 - CONRAD	(20,062)	4,179	(10,165)	(6,227)	-	-		947,870	650,213	400,614
6885 State Proportionate Share	(14,496)	(2,914)	(2,931)	(1,796)	-	-		273,312	187,485	115,514
6886 SCHOOL DISTRICT 10 - DILLON	(18,039)	29,512	(9,419)	(5,770)	-	-		878,300	602,490	371,210
6886 State Proportionate Share	(13,343)	5,366	(2,784)	(1,705)	-	-		259,582	178,066	109,711
6887 SCHOOL DISTRICT 10 - NOXON	(14,113)	18,845	(4,113)	(2,520)	-	-		383,560	263,112	162,110
6887 State Proportionate Share	(8,084)	4,011	(1,183)	(725)	-	-		110,311	75,670	46,622
6363 SCHOOL DISTRICT 104 - SPRING CREEK	(396)	385	(125)	(77)	-	-		11,653	7,994	4,925
6363 State Proportionate Share	(228)	64	(36)	(22)	-	-		3,342	2,293	1,413
6982 SCHOOL DISTRICT 11 & 2 - DRUMMOND	(29,654)	(4,547)	(4,265)	(2,613)	-	-		397,710	272,818	168,091
6982 State Proportionate Share	(12,250)	(2,444)	(1,261)	(773)	-	-		117,592	80,665	49,700

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	Recognition of Deferred Outflows and Deferred Inflows as of June 30, 2024							Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2024		
	2025	2026	2027	2028	2029	Future Year Deferrals		1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
<b>Total ALL Employers &amp; State</b>	\$ (30,092,197)	\$ 160,957,809	\$ (38,234,503)	\$ (23,422,718)	\$ -	\$ -	\$	\$ 3,565,391,425	\$ 2,445,762,401	\$ 1,506,898,738
<b>State (Non-Employer Contributing Entity)</b>	\$ (25,221,141)	\$ 24,618,404	\$ (7,833,443)	\$ (4,798,821)	\$ -	\$ -	\$	\$ 730,473,483	\$ 501,085,117	\$ 308,731,760
<b>Employer</b>										
6362 SCHOOL DISTRICT 11 - BRORSON	(1,848)	1,139	(450)	(276)	-	-		41,988	28,803	17,746
6362 State Proportionate Share	(957)	156	(129)	(79)	-	-		12,039	8,258	5,088
6889 SCHOOL DISTRICT 11 - POTOMAC	1,138	13,918	(2,509)	(1,537)	-	-		233,964	160,493	98,884
6889 State Proportionate Share	(1,610)	3,164	(719)	(441)	-	-		67,082	46,017	28,352
6412 SCHOOL DISTRICT 11 - WISE RIVER	2,115	3,421	(445)	(273)	-	-		41,490	28,461	17,536
6412 State Proportionate Share	338	850	(128)	(78)	-	-		11,896	8,161	5,028
7026 SCHOOL DISTRICT 115 - WINIFRED	(5,326)	15,056	(4,235)	(2,595)	-	-		394,944	270,921	166,922
7026 State Proportionate Share	(5,076)	2,782	(1,214)	(744)	-	-		113,239	77,679	47,860
6891 SCHOOL DISTRICT 12 - BAKER	(58,650)	25,107	(11,910)	(7,296)	-	-		1,110,644	761,872	469,409
6891 State Proportionate Share	(28,552)	2,714	(3,447)	(2,111)	-	-		321,388	220,464	135,834
6893 SCHOOL DISTRICT 12 - HARLEM	(18,225)	113,588	(20,695)	(12,678)	-	-		1,929,814	1,323,801	815,628
6893 State Proportionate Share	(23,106)	25,726	(5,934)	(3,635)	-	-		553,321	379,563	233,859
6406 SCHOOL DISTRICT 12 - HAVRE	(3,107)	(50)	(504)	(309)	-	-		46,979	32,226	19,856
6406 State Proportionate Share	(1,409)	(228)	(144)	(88)	-	-		13,470	9,240	5,693
6890 SCHOOL DISTRICT 12 - LIMA	(6,772)	3,837	(1,469)	(900)	-	-		137,022	93,993	57,912
6890 State Proportionate Share	(3,010)	1,260	(489)	(299)	-	-		45,581	31,267	19,265
6895 SCHOOL DISTRICT 12 - ROSEBUD	9,988	24,734	(2,929)	(1,795)	-	-		273,168	187,386	115,453
6895 State Proportionate Share	191	6,268	(840)	(515)	-	-		78,323	53,727	33,103
6896 SCHOOL DISTRICT 12 - SACO	(11,930)	14,004	(3,867)	(2,369)	-	-		360,627	247,380	152,417
6896 State Proportionate Share	(6,695)	2,674	(1,124)	(689)	-	-		104,816	71,901	44,300
6897 SCHOOL DISTRICT 12 - STANFORD	(16,835)	7,321	(4,376)	(2,681)	-	-		408,069	279,924	172,469
6897 State Proportionate Share	(8,935)	376	(1,255)	(769)	-	-		117,000	80,259	49,450
6340 SCHOOL DISTRICT 12 12 - MOLT	(308)	300	(97)	(60)	-	-		9,089	6,235	3,841
6340 State Proportionate Share	(177)	50	(28)	(17)	-	-		2,607	1,788	1,102
6892 SCHOOL DISTRICT 13 - BOX ELDER	21,815	112,416	(24,621)	(15,083)	-	-		2,295,883	1,574,914	970,346
6892 State Proportionate Share	(12,002)	23,761	(7,118)	(4,361)	-	-		663,754	455,317	280,533
6901 SCHOOL DISTRICT 13 - EUREKA	(68,039)	45,272	(14,528)	(8,900)	-	-		1,354,780	929,342	572,592
6901 State Proportionate Share	(33,799)	7,456	(4,197)	(2,571)	-	-		391,344	268,452	165,400
6349 SCHOOL DISTRICT 13 - FISHTAIL	(905)	848	(261)	(160)	-	-		24,329	16,689	10,282
6349 State Proportionate Share	(468)	242	(94)	(57)	-	-		8,732	5,990	3,691
6894 SCHOOL DISTRICT 13 - LONE ROCK	10,707	26,115	(4,144)	(2,539)	-	-		386,469	265,107	163,340
6894 State Proportionate Share	(701)	6,018	(1,188)	(728)	-	-		110,807	76,011	46,832
6903 SCHOOL DISTRICT 13 - NASHUA	(5,200)	10,936	(3,793)	(2,324)	-	-		353,712	242,637	149,495
6903 State Proportionate Share	(5,008)	1,675	(1,104)	(676)	-	-		102,916	70,598	43,497
6898 SCHOOL DISTRICT 14 - BONNER	(7,769)	28,505	(6,942)	(4,253)	-	-		647,389	444,091	273,616
6898 State Proportionate Share	(9,315)	5,521	(1,991)	(1,219)	-	-		185,619	127,330	78,451
7273 SCHOOL DISTRICT 14 - FORTINE	8,397	32,150	(2,697)	(1,652)	-	-		251,499	172,521	106,295
7273 State Proportionate Share	599	8,616	(773)	(474)	-	-		72,109	49,465	30,477
6900 SCHOOL DISTRICT 14 - HOT SPRINGS	(21,330)	1,006	(5,213)	(3,194)	-	-		486,117	333,463	205,456
6900 State Proportionate Share	(11,056)	(1,893)	(1,495)	(916)	-	-		139,379	95,611	58,908
6906 SCHOOL DISTRICT 14 - MALTA	29,605	65,416	(11,110)	(6,806)	-	-		1,036,003	710,670	437,863
6906 State Proportionate Share	889	15,242	(3,207)	(1,964)	-	-		299,013	205,115	126,377
6992 SCHOOL DISTRICT 14 - SHELBY	(21,375)	69,392	(16,687)	(10,222)	-	-		1,556,040	1,067,402	657,654
6992 State Proportionate Share	(20,306)	14,015	(4,784)	(2,931)	-	-		446,147	306,045	188,562
6881 SCHOOL DISTRICT 15 HELENA FLATS- KALISPELL	(11,269)	(888)	(3,597)	(2,204)	-	-		335,465	230,120	141,783
6881 State Proportionate Share	(6,152)	(1,350)	(1,049)	(642)	-	-		97,791	67,082	41,331
6904 SCHOOL DISTRICT 15 & 17 - WILLOW CREEK	(827)	2,704	(2,597)	(1,591)	-	-		242,200	166,143	102,365
6904 State Proportionate Share	(2,314)	(275)	(745)	(456)	-	-		69,443	47,636	29,350
6905 SCHOOL DISTRICT 15 & 6 - FLO-CARLTON	(47,044)	5,289	(11,924)	(7,305)	-	-		1,111,923	762,750	469,950
6905 State Proportionate Share	(24,777)	(3,011)	(3,471)	(2,127)	-	-		323,697	222,047	136,809

**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, 2024							Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2024		
	2025	2026	2027	2028	2029	Future Year Deferrals		1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
<b>Total ALL Employers &amp; State</b>	\$ (30,092,197)	\$ 160,957,809	\$ (38,234,503)	\$ (23,422,718)	\$ -	\$ -	\$	\$ 3,565,391,425	\$ 2,445,762,401	\$ 1,506,898,738
<b>State (Non-Employer Contributing Entity)</b>	\$ (25,221,141)	\$ 24,618,404	\$ (7,833,443)	\$ (4,798,821)	\$ -	\$ -	\$	\$ 730,473,483	\$ 501,085,117	\$ 308,731,760
<b>Employer</b>										
6907 SCHOOL DISTRICT 15 - CUSTER	6,726	9,011	(2,749)	(1,684)	-	-		256,318	175,827	108,332
6907 State Proportionate Share	(32)	1,823	(849)	(520)	-	-		79,151	54,295	33,453
6908 SCHOOL DISTRICT 15 - CUT BANK	(44,584)	68,942	(22,409)	(13,728)	-	-		2,089,645	1,433,440	883,180
6908 State Proportionate Share	(33,968)	11,999	(6,636)	(4,065)	-	-		618,775	424,463	261,523
6909 SCHOOL DISTRICT 15 - EKALAKA	(2,170)	10,227	(6,590)	(4,037)	-	-		614,483	421,519	259,709
6909 State Proportionate Share	(6,663)	225	(1,963)	(1,203)	-	-		183,057	125,572	77,368
6973 SCHOOL DISTRICT 159 - WINNETT	(8,647)	17,137	(3,166)	(1,940)	-	-		295,261	202,541	124,791
6973 State Proportionate Share	(5,258)	3,940	(924)	(566)	-	-		86,181	59,118	36,424
6882 SCHOOL DISTRICT 16 - HARLOWTON	4,144	56,390	(8,546)	(5,235)	-	-		796,940	546,679	336,824
6882 State Proportionate Share	(5,802)	12,881	(2,456)	(1,505)	-	-		229,033	157,111	96,800
6911 SCHOOL DISTRICT 17 - CULBERTSON	(13,393)	55,037	(9,039)	(5,537)	-	-		842,870	578,186	356,236
6911 State Proportionate Share	(11,507)	12,885	(2,592)	(1,588)	-	-		241,667	165,777	102,140
6365 SCHOOL DISTRICT 17 - MORIN	(5,230)	524	(484)	(296)	-	-		45,090	30,930	19,057
6365 State Proportionate Share	(2,180)	91	(178)	(109)	-	-		16,570	11,366	7,003
6912 SCHOOL DISTRICT 17 H - HARDIN	(95,986)	144,634	(54,077)	(33,128)	-	-		5,042,698	3,459,155	2,131,277
6912 State Proportionate Share	(73,716)	21,518	(15,602)	(9,558)	-	-		1,454,858	997,993	614,890
6913 SCHOOL DISTRICT 18 - VALIER	(6,266)	28,211	(5,997)	(3,674)	-	-		559,234	383,619	236,358
6913 State Proportionate Share	(6,775)	6,029	(1,720)	(1,053)	-	-		160,345	109,992	67,769
6380 SCHOOL DISTRICT 18 - WOODMAN	(2,555)	(826)	(925)	(567)	-	-		86,296	59,197	36,473
6380 State Proportionate Share	(1,560)	(641)	(265)	(163)	-	-		24,743	16,973	10,458
6977 SCHOOL DISTRICT 19 - COLSTRIP	(63,506)	75,478	(26,022)	(15,941)	-	-		2,426,533	1,664,536	1,025,565
6977 State Proportionate Share	(41,247)	11,813	(7,506)	(4,598)	-	-		699,962	480,155	295,836
6787 SCHOOL DISTRICT 2 - BRIDGER	(8,570)	27,675	(6,519)	(3,993)	-	-		607,865	416,979	256,912
6787 State Proportionate Share	(7,772)	5,883	(1,904)	(1,166)	-	-		177,555	121,798	75,043
6784 SCHOOL DISTRICT 2 & 11 - BIG SANDY	(20,332)	6,306	(6,334)	(3,880)	-	-		590,614	405,145	249,621
6784 State Proportionate Share	(11,615)	(758)	(1,816)	(1,112)	-	-		169,340	116,163	71,571
6979 SCHOOL DISTRICT 2 & 3 - PRYOR	14,432	69,503	(12,664)	(7,758)	-	-		1,180,933	810,088	499,117
6979 State Proportionate Share	(5,293)	15,744	(3,631)	(2,224)	-	-		338,595	232,267	143,106
6785 SCHOOL DISTRICT 2 - ALBERTON	10,638	35,887	(5,332)	(3,266)	-	-		497,191	341,059	210,136
6785 State Proportionate Share	(318)	9,231	(1,553)	(951)	-	-		144,784	99,318	61,192
6782 SCHOOL DISTRICT 2 - ALDER	6,073	8,284	(968)	(593)	-	-		90,291	61,937	38,161
6782 State Proportionate Share	1,214	2,105	(278)	(170)	-	-		25,888	17,759	10,942
6786 SCHOOL DISTRICT 2 - BILLINGS	(802,511)	1,027,873	(280,617)	(171,908)	-	-		26,167,720	17,950,351	11,059,685
6786 State Proportionate Share	(488,236)	193,878	(81,265)	(49,784)	-	-		7,578,039	5,198,330	3,202,828
6796 SCHOOL DISTRICT 2 - DEER PARK	10,143	14,120	(2,842)	(1,741)	-	-		265,009	181,789	112,005
6796 State Proportionate Share	1,064	3,085	(815)	(499)	-	-		75,983	52,123	32,114
6789 SCHOOL DISTRICT 2 - DODSON	(3,984)	17,443	(4,366)	(2,675)	-	-		407,163	279,303	172,086
6789 State Proportionate Share	(5,336)	2,892	(1,252)	(767)	-	-		116,743	80,083	49,341
7059 SCHOOL DISTRICT 2 - DUPUYER	(2,034)	2,054	(692)	(424)	-	-		64,575	44,297	27,292
7059 State Proportionate Share	(1,669)	331	(199)	(122)	-	-		18,514	12,700	7,825
6783 SCHOOL DISTRICT 2 - FRAZER	6,531	15,419	(8,583)	(5,258)	-	-		800,355	549,022	338,267
6783 State Proportionate Share	(4,597)	880	(2,463)	(1,509)	-	-		229,650	157,534	97,061
6794 SCHOOL DISTRICT 2 - STEVENSVILLE	(124,656)	51,488	(18,792)	(11,512)	-	-		1,752,393	1,202,094	740,642
6794 State Proportionate Share	(55,074)	7,805	(5,423)	(3,322)	-	-		505,727	346,915	213,743
6792 SCHOOL DISTRICT 2 - SUNBURST	27,340	55,216	(6,422)	(3,934)	-	-		598,900	410,829	253,123
6792 State Proportionate Share	3,937	14,212	(1,885)	(1,155)	-	-		175,783	120,583	74,294
6793 SCHOOL DISTRICT 2 - THOMPSON FALLS	3,681	46,335	(9,922)	(6,079)	-	-		925,266	634,707	391,060
6793 State Proportionate Share	(6,629)	9,873	(2,845)	(1,743)	-	-		265,292	181,983	112,125
7063 SCHOOL DISTRICT 2-27 - LODGE GRASS	38,464	118,663	(25,494)	(15,618)	-	-		2,377,339	1,630,790	1,004,773
7063 State Proportionate Share	(7,577)	25,247	(7,310)	(4,478)	-	-		681,626	467,577	288,087



**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, 2024							Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2024		
	2025	2026	2027	2028	2029	Future Year Deferrals		1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
<b>Total ALL Employers &amp; State</b>	\$ (30,092,197)	\$ 160,957,809	\$ (38,234,503)	\$ (23,422,718)	\$ -	\$ -	\$	3,565,391,425	\$ 2,445,762,401	\$ 1,506,898,738
<b>State (Non-Employer Contributing Entity)</b>	\$ (25,221,141)	\$ 24,618,404	\$ (7,833,443)	\$ (4,798,821)	\$ -	\$ -	\$	730,473,483	\$ 501,085,117	\$ 308,731,760
<b>Employer</b>										
6915 SCHOOL DISTRICT 20 - GARRISON	(595)	3,769	(507)	(311)	-	-		47,310	32,453	19,995
6915 State Proportionate Share	(595)	929	(145)	(89)	-	-		13,564	9,305	5,733
6369 SCHOOL DISTRICT 20 - KILA	(8,160)	19,318	(3,618)	(2,216)	-	-		337,380	231,433	142,592
6369 State Proportionate Share	(5,517)	4,340	(1,037)	(635)	-	-		96,734	66,357	40,884
6916 SCHOOL DISTRICT 20 - PLENTYWOOD	(13,379)	5,890	(7,963)	(4,878)	-	-		742,590	509,397	313,853
6916 State Proportionate Share	(11,139)	(1,209)	(2,346)	(1,437)	-	-		218,729	150,042	92,445
6930 SCHOOL DISTRICT 20 - WHITEWATER	(9,966)	5,219	(1,992)	(1,220)	-	-		185,738	127,411	78,502
6930 State Proportionate Share	(4,819)	743	(571)	(350)	-	-		53,254	36,531	22,508
9853 SCHOOL DISTRICT 20-DeSmet	20,434	24,592	(2,745)	(1,682)	-	-		255,966	175,586	108,183
9853 State Proportionate Share	4,067	6,231	(810)	(496)	-	-		75,525	51,808	31,920
6918 SCHOOL DISTRICT 21 - BROADVIEW	11,465	21,785	(4,227)	(2,590)	-	-		394,200	270,411	166,607
6918 State Proportionate Share	616	5,093	(1,223)	(749)	-	-		114,007	78,206	48,185
6951 SCHOOL DISTRICT 21 - FAIRFIELD	(51,357)	30,425	(10,229)	(6,266)	-	-		953,867	654,327	403,148
6951 State Proportionate Share	(24,803)	4,917	(2,933)	(1,797)	-	-		273,492	187,608	115,590
7275 SCHOOL DISTRICT 21 - GALATA	(2,992)	(1,546)	(229)	(141)	-	-		21,394	14,676	9,042
7275 State Proportionate Share	(1,166)	(516)	(77)	(47)	-	-		7,160	4,911	3,026
9220 SCHOOL DISTRICT 22-COTTONWOOD	(1,924)	(1,685)	(26)	(16)	-	-		2,437	1,672	1,030
9220 State Proportionate Share	(467)	(297)	(16)	(10)	-	-		1,526	1,047	645
7040 SCHOOL DISTRICT 23 - BILLINGS	(30,185)	(3,399)	(4,723)	(2,893)	-	-		440,441	302,130	186,150
7040 State Proportionate Share	(13,555)	(3,023)	(1,354)	(830)	-	-		126,283	86,627	53,373
7007 SCHOOL DISTRICT 23 - HARRISON	798	19,862	(3,929)	(2,407)	-	-		366,417	251,352	154,885
7007 State Proportionate Share	(2,841)	4,369	(1,127)	(690)	-	-		105,060	72,068	44,403
7073 SCHOOL DISTRICT 23 - LUSTRE	(2,775)	(688)	(1,086)	(665)	-	-		101,236	69,445	42,787
7073 State Proportionate Share	(1,758)	(666)	(311)	(191)	-	-		29,027	19,912	12,268
6920 SCHOOL DISTRICT 23 - MISSOULA	(27,416)	36,880	(9,738)	(5,965)	-	-		908,047	622,896	383,782
6920 State Proportionate Share	(16,619)	7,081	(2,792)	(1,710)	-	-		260,353	178,595	110,037
6921 SCHOOL DISTRICT 23 - POLSON	(48,331)	95,520	(36,006)	(22,057)	-	-		3,357,543	2,303,184	1,419,052
6921 State Proportionate Share	(44,740)	13,475	(10,395)	(6,368)	-	-		969,305	664,917	409,673
6922 SCHOOL DISTRICT 23 - ROBERTS	(59)	10,971	(4,566)	(2,797)	-	-		425,803	292,090	179,964
6922 State Proportionate Share	(3,617)	1,399	(1,309)	(802)	-	-		122,086	83,748	51,599
6899 SCHOOL DISTRICT 24 - HUNTLEY PROJECT	(40,347)	76,122	(24,103)	(14,766)	-	-		2,247,649	1,541,827	949,960
6899 State Proportionate Share	(31,827)	13,475	(6,973)	(4,271)	-	-		650,197	446,018	274,803
6923 SCHOOL DISTRICT 24 - THREE FORKS	31,989	55,148	(11,539)	(7,069)	-	-		1,075,978	738,092	454,758
6923 State Proportionate Share	1,281	12,380	(3,331)	(2,041)	-	-		310,639	213,090	131,290
6924 SCHOOL DISTRICT 25 - HOBSON	(21,186)	13,221	(3,519)	(2,156)	-	-		328,131	225,089	138,683
6924 State Proportionate Share	(10,117)	2,660	(1,041)	(638)	-	-		97,055	66,577	41,020
6925 SCHOOL DISTRICT 26 - LOCKWOOD	(21,897)	67,228	(18,765)	(11,496)	-	-		1,749,838	1,200,342	739,562
6925 State Proportionate Share	(22,347)	12,514	(5,390)	(3,302)	-	-		502,617	344,781	212,429
7094 SCHOOL DISTRICT 26 - REICHLER	4,807	6,766	(500)	(306)	-	-		46,611	31,974	19,700
7094 State Proportionate Share	1,170	1,842	(143)	(88)	-	-		13,364	9,168	5,648
6395 SCHOOL DISTRICT 27 - ELLISTON	(4,916)	1,500	(457)	(280)	-	-		42,606	29,226	18,007
6395 State Proportionate Share	(2,013)	262	(131)	(80)	-	-		12,216	8,380	5,163
7010 SCHOOL DISTRICT 27 - GRASS RANGE	(13,901)	7,791	(2,116)	(1,296)	-	-		197,287	135,334	83,383
7010 State Proportionate Share	(6,278)	1,287	(626)	(383)	-	-		58,347	40,025	24,660
7032 SCHOOL DISTRICT 27 - MONFORTON	52,738	59,356	(8,243)	(5,050)	-	-		768,660	527,280	324,871
7032 State Proportionate Share	10,678	14,527	(2,363)	(1,448)	-	-		220,377	151,173	93,141
6926 SCHOOL DISTRICT 27 - MONTANA CITY	(20,267)	10,408	(5,226)	(3,201)	-	-		487,295	334,271	205,953
6926 State Proportionate Share	(10,724)	954	(1,498)	(918)	-	-		139,717	95,842	59,051
6927 SCHOOL DISTRICT 28 - ST IGNATIUS	(74,729)	(1,184)	(12,195)	(7,471)	-	-		1,137,237	780,114	480,649
6927 State Proportionate Share	(34,521)	(5,562)	(3,497)	(2,142)	-	-		326,069	223,675	137,812



**Employer 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, 2024							Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2024		
	2025	2026	2027	2028	2029	Future Year Deferrals		1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
<b>Total ALL Employers &amp; State</b>	\$ (30,092,197)	\$ 160,957,809	\$ (38,234,503)	\$ (23,422,718)	\$ -	\$ -	\$	3,565,391,425	\$ 2,445,762,401	\$ 1,506,898,738
<b>State (Non-Employer Contributing Entity)</b>	\$ (25,221,141)	\$ 24,618,404	\$ (7,833,443)	\$ (4,798,821)	\$ -	\$ -	\$	730,473,483	\$ 501,085,117	\$ 308,731,760
<b>Employer</b>										
6401 SCHOOL DISTRICT 28C	(32,776)	(1,188)	(4,586)	(2,810)	-	-		427,681	293,377	180,757
6401 State Proportionate Share	(14,294)	(2,294)	(1,315)	(806)	-	-		122,623	84,116	51,826
6929 SCHOOL DISTRICT 29 - BELT	(45,280)	1,340	(8,747)	(5,358)	-	-		815,660	559,521	344,736
6929 State Proportionate Share	(21,631)	(3,264)	(2,509)	(1,537)	-	-		233,931	160,470	98,870
6928 SCHOOL DISTRICT 29 - SOMERS	(57,009)	54,241	(7,928)	(4,857)	-	-		739,274	507,122	312,451
6928 State Proportionate Share	(24,408)	13,232	(2,296)	(1,406)	-	-		214,070	146,846	90,476
7048 SCHOOL DISTRICT 29 - WYOLA	(86,539)	(22,862)	(6,432)	(3,940)	-	-		599,782	411,434	253,496
7048 State Proportionate Share	(33,264)	(9,647)	(1,844)	(1,130)	-	-		171,970	117,967	72,682
6902 SCHOOL DISTRICT 3 & 13 - FAIRVIEW	(6,490)	50,849	(9,081)	(5,563)	-	-		846,832	580,904	357,910
6902 State Proportionate Share	(9,768)	11,457	(2,628)	(1,610)	-	-		245,038	168,089	103,564
6941 SCHOOL DISTRICT 3 - BELFRY	16,857	25,804	(3,146)	(1,927)	-	-		293,324	201,212	123,972
6941 State Proportionate Share	2,895	6,525	(933)	(571)	-	-		86,967	59,657	36,756
6403 SCHOOL DISTRICT 3 - BILLINGS	(6,982)	(1,293)	(1,702)	(1,043)	-	-		158,722	108,879	67,083
6403 State Proportionate Share	(3,615)	(1,110)	(488)	(299)	-	-		45,509	31,218	19,234
6798 SCHOOL DISTRICT 3 - CASCADE	(6,680)	22,120	(7,973)	(4,885)	-	-		743,524	510,037	314,247
6798 State Proportionate Share	(8,386)	3,553	(2,294)	(1,405)	-	-		213,934	146,753	90,419
6799 SCHOOL DISTRICT 3 - FAIR MONT EGAN	14,831	11,123	(4,342)	(2,660)	-	-		404,932	277,772	171,143
6799 State Proportionate Share	1,539	2,206	(1,271)	(779)	-	-		118,537	81,313	50,099
6819 SCHOOL DISTRICT 3 - HAMILTON	(28,154)	161,328	(33,390)	(20,455)	-	-		3,113,651	2,135,881	1,315,973
6819 State Proportionate Share	(34,889)	35,497	(9,628)	(5,898)	-	-		897,817	615,878	379,459
6801 SCHOOL DISTRICT 3 - MANHATTAN	(45,343)	(1,503)	(10,835)	(6,637)	-	-		1,010,355	693,076	427,023
6801 State Proportionate Share	(23,307)	(5,024)	(3,107)	(1,903)	-	-		289,686	198,717	122,435
6811 SCHOOL DISTRICT 3 - RAMSAY	(9,767)	12,090	(3,852)	(2,360)	-	-		359,238	246,427	151,830
6811 State Proportionate Share	(6,222)	2,043	(1,105)	(677)	-	-		103,000	70,655	43,532
6818 SCHOOL DISTRICT 3 - SUPERIOR	(39,373)	15,775	(6,773)	(4,149)	-	-		631,570	433,240	266,930
6818 State Proportionate Share	(18,297)	1,629	(1,965)	(1,204)	-	-		183,238	125,696	77,445
6821 SCHOOL DISTRICT 3 - WESTBY	(15,947)	3,810	(2,920)	(1,789)	-	-		272,283	186,779	115,079
6821 State Proportionate Share	(7,304)	(10)	(852)	(522)	-	-		79,410	54,473	33,562
6820 SCHOOL DISTRICT 3 - WOLF POINT	32,896	42,028	(5,800)	(3,553)	-	-		540,819	370,987	228,575
6820 State Proportionate Share	6,685	11,042	(1,798)	(1,101)	-	-		167,648	115,002	70,856
6940 SCHOOL DISTRICT 30 & 6 - FROMBERG	1,129	53,539	(5,505)	(3,373)	-	-		513,384	352,168	216,980
6940 State Proportionate Share	(3,930)	13,970	(1,582)	(969)	-	-		147,482	101,169	62,333
6935 SCHOOL DISTRICT 30 - POWER	(198)	20,163	(3,930)	(2,408)	-	-		366,513	251,418	154,905
6935 State Proportionate Share	(3,165)	4,460	(1,127)	(690)	-	-		105,088	72,087	44,415
6936 SCHOOL DISTRICT 30 - RONAN	30,912	184,189	(38,199)	(23,401)	-	-		3,562,042	2,443,465	1,505,483
6936 State Proportionate Share	(20,439)	40,140	(11,094)	(6,796)	-	-		1,034,519	709,652	437,236
10061 SCHOOL DISTRICT 31-MIAMI ELEMENTARY	1,284	2,959	(566)	(347)	-	-		52,765	36,195	22,301
10061 State Proportionate Share	(28)	659	(162)	(99)	-	-		15,129	10,378	6,394
6933 SCHOOL DISTRICT 32 - CLINTON	(10,262)	5,334	(2,592)	(1,588)	-	-		241,671	165,780	102,141
6933 State Proportionate Share	(5,478)	699	(789)	(484)	-	-		73,621	50,502	31,115
7022 SCHOOL DISTRICT 32 - RAPELJE	1,058	19,864	(4,159)	(2,548)	-	-		387,869	266,068	163,931
7022 State Proportionate Share	(3,158)	4,272	(1,193)	(731)	-	-		111,210	76,287	47,003
6938 SCHOOL DISTRICT 32 J - ASHLAND	(10,014)	13,883	(3,727)	(2,283)	-	-		347,590	238,438	146,908
6938 State Proportionate Share	(6,175)	2,627	(1,071)	(656)	-	-		99,828	68,480	42,192
7066 SCHOOL DISTRICT 33 - SWAN VALLEY ELEM	(44)	3,001	(620)	(380)	-	-		57,776	39,633	24,419
7066 State Proportionate Share	(504)	649	(178)	(109)	-	-		16,565	11,363	7,001
10171 SCHOOL DISTRICT 33-UPPER WEST SHORE	(3,648)	355	(785)	(481)	-	-		73,243	50,243	30,956
10171 State Proportionate Share	(1,807)	(224)	(225)	(138)	-	-		21,000	14,406	8,876
7082 SCHOOL DISTRICT 34 - SEELEY LAKE	1,071	14,859	(4,537)	(2,779)	-	-		423,080	290,222	178,813
7082 State Proportionate Share	(3,228)	2,595	(1,301)	(797)	-	-		121,305	83,212	51,269

**Employer and Non-Employer Proportionate Share Allocations**  
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	Recognition of Deferred Outflows and Deferred Inflows as of June 30, 2024							Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2024		
	2025	2026	2027	2028	2029	Future Year Deferrals		1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
<b>Total ALL Employers &amp; State</b>	\$ (30,092,197)	\$ 160,957,809	\$ (38,234,503)	\$ (23,422,718)	\$ -	\$ -	\$	\$ 3,565,391,425	\$ 2,445,762,401	\$ 1,506,898,738
<b>State (Non-Employer Contributing Entity)</b>	\$ (25,221,141)	\$ 24,618,404	\$ (7,833,443)	\$ (4,798,821)	\$ -	\$ -	\$	\$ 730,473,483	\$ 501,085,117	\$ 308,731,760
<b>Employer</b>										
7036 SCHOOL DISTRICT 35 - GALLATIN GATEWAY	16,673	22,666	(4,284)	(2,624)	-	-		399,486	274,036	168,841
7036 State Proportionate Share	1,693	5,070	(1,228)	(752)	-	-		114,541	78,572	48,410
6976 SCHOOL DISTRICT 37 - SHEPHERD	(25,482)	83,915	(16,391)	(10,041)	-	-		1,528,468	1,048,488	646,001
6976 State Proportionate Share	(21,550)	18,637	(4,783)	(2,930)	-	-		446,064	305,988	188,527
6939 SCHOOL DISTRICT 38 - BIG FORK	(75,533)	68,862	(17,673)	(10,826)	-	-		1,647,980	1,130,470	696,512
6939 State Proportionate Share	(39,249)	13,620	(5,089)	(3,118)	-	-		474,585	325,552	200,581
6341 SCHOOL DISTRICT 38 - LINCOLN	(11,057)	(11,872)	(3,013)	(1,846)	-	-		280,950	192,724	118,742
6341 State Proportionate Share	(6,376)	(4,090)	(895)	(548)	-	-		83,431	57,231	35,262
6829 SCHOOL DISTRICT 4 & 28 - HIGHWOOD	36,289	68,273	(5,823)	(3,567)	-	-		542,972	372,464	229,485
6829 State Proportionate Share	6,730	18,255	(1,670)	(1,023)	-	-		155,719	106,819	65,814
6828 SCHOOL DISTRICT 4 & 47 - WHITEHALL	(37,727)	(22,214)	(8,875)	(5,437)	-	-		827,609	567,718	349,786
6828 State Proportionate Share	(18,847)	(10,007)	(2,567)	(1,572)	-	-		239,336	164,178	101,154
6346 SCHOOL DISTRICT 4 - CANYON CREEK	(40,532)	(911)	(3,386)	(2,074)	-	-		315,773	216,612	133,460
6346 State Proportionate Share	(16,044)	(1,858)	(971)	(595)	-	-		90,539	62,108	38,266
6385 SCHOOL DISTRICT 4 - DIVIDE	3,263	6,139	(502)	(307)	-	-		46,784	32,093	19,773
6385 State Proportionate Share	666	1,651	(144)	(88)	-	-		13,414	9,202	5,669
6822 SCHOOL DISTRICT 4 - FORSYTH	(41,453)	32,858	(10,433)	(6,392)	-	-		972,929	667,403	411,205
6822 State Proportionate Share	(21,684)	5,604	(3,002)	(1,839)	-	-		279,907	192,009	118,302
6823 SCHOOL DISTRICT 4 - HELLGATE	(129,240)	38,276	(26,586)	(16,287)	-	-		2,479,140	1,700,623	1,047,799
6823 State Proportionate Share	(63,073)	402	(7,623)	(4,670)	-	-		710,819	487,603	300,425
6824 SCHOOL DISTRICT 4 - LIBBY	(30,832)	94,443	(19,190)	(11,756)	-	-		1,789,508	1,227,554	756,329
6824 State Proportionate Share	(25,608)	20,134	(5,504)	(3,372)	-	-		513,294	352,106	216,942
6827 SCHOOL DISTRICT 4 - LIVINGSTON	(5,534)	212,071	(33,941)	(20,792)	-	-		3,164,989	2,171,097	1,337,670
6827 State Proportionate Share	(28,906)	51,211	(9,932)	(6,084)	-	-		926,120	635,293	391,421
6830 SCHOOL DISTRICT 4 - SWAN RIVER	(11,064)	15,224	(3,175)	(1,945)	-	-		296,102	203,118	125,147
6830 State Proportionate Share	(6,114)	3,279	(910)	(558)	-	-		84,898	58,237	35,882
6405 SCHOOL DISTRICT 4 - TRINITY	193	240	(9)	(6)	-	-		883	606	373
6405 State Proportionate Share	55	69	(3)	(2)	-	-		253	174	107
6943 SCHOOL DISTRICT 40 - FRENCHTOWN	(102,662)	66,488	(26,975)	(16,525)	-	-		2,515,398	1,725,495	1,063,123
6943 State Proportionate Share	(55,379)	8,711	(7,843)	(4,805)	-	-		731,347	501,685	309,101
7077 SCHOOL DISTRICT 41 - ANDERSON	(11,718)	(2,849)	(2,099)	(1,286)	-	-		195,771	134,293	82,742
7077 State Proportionate Share	(5,053)	(839)	(689)	(422)	-	-		64,249	44,073	27,155
6974 SCHOOL DISTRICT 41 - PIONEER	(510)	5,940	(1,252)	(767)	-	-		116,789	80,114	49,360
6974 State Proportionate Share	(1,155)	1,274	(359)	(220)	-	-		33,486	22,970	14,153
6360 SCHOOL DISTRICT 43 - LAMOTTE	(30,783)	(23,332)	(806)	(494)	-	-		75,140	51,544	31,758
6360 State Proportionate Share	(9,991)	(6,587)	(264)	(162)	-	-		24,600	16,875	10,397
6942 SCHOOL DISTRICT 43 - TURNER	(6,184)	5,195	(2,756)	(1,688)	-	-		256,959	176,267	108,603
6942 State Proportionate Share	(4,197)	414	(790)	(484)	-	-		73,676	50,540	31,139
6945 SCHOOL DISTRICT 44 - BELGRADE	(83,564)	412,975	(86,914)	(53,244)	-	-		8,104,825	5,559,691	3,425,472
6945 State Proportionate Share	(94,875)	91,190	(25,251)	(15,469)	-	-		2,354,629	1,615,212	995,175
6950 SCHOOL DISTRICT 44 - GERALDINE	(17,363)	11,813	(3,934)	(2,410)	-	-		366,850	251,649	155,048
6950 State Proportionate Share	(8,780)	1,904	(1,137)	(696)	-	-		106,012	72,721	44,805
6946 SCHOOL DISTRICT 44 - MOORE	(8,164)	19,787	(3,365)	(2,061)	-	-		313,779	215,244	132,617
6946 State Proportionate Share	(4,988)	4,997	(981)	(601)	-	-		91,488	62,758	38,667
6947 SCHOOL DISTRICT 44 - WHITEFISH	(107,350)	38,268	(35,012)	(21,449)	-	-		3,264,930	2,239,654	1,379,910
6947 State Proportionate Share	(62,480)	(2,797)	(10,092)	(6,182)	-	-		941,046	645,532	397,730
6948 SCHOOL DISTRICT 45 - AUGUSTA	(15,132)	3,065	(3,161)	(1,937)	-	-		294,784	202,214	124,589
6948 State Proportionate Share	(7,422)	(403)	(906)	(555)	-	-		84,522	57,979	35,723
7092 SCHOOL DISTRICT 45 - GOLDEN RIDGE	2,487	4,591	(729)	(446)	-	-		67,933	46,600	28,712
7092 State Proportionate Share	291	1,155	(212)	(130)	-	-		19,733	13,536	8,340

**Employer and Non-Employer Proportionate Share Allocations**  
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	2025	2026	2027	2028	2029	Future Year Deferrals		1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
<b>Total ALL Employers &amp; State</b>	\$ (30,092,197)	\$ 160,957,809	\$ (38,234,503)	\$ (23,422,718)	\$ -	\$ -	\$	\$ 3,565,391,425	\$ 2,445,762,401	\$ 1,506,898,738
<b>State (Non-Employer Contributing Entity)</b>	\$ (25,221,141)	\$ 24,618,404	\$ (7,833,443)	\$ (4,798,821)	\$ -	\$ -	\$	\$ 730,473,483	\$ 501,085,117	\$ 308,731,760
<b>Employer</b>										
6949 SCHOOL DISTRICT 45 - WOLF POINT	32,644	186,514	(29,264)	(17,927)	-	-		2,728,849	1,871,917	1,153,337
6949 State Proportionate Share	(12,488)	44,228	(8,391)	(5,140)	-	-		782,447	536,738	330,698
9221 SCHOOL DISTRICT 47-MALMBORG	(991)	(584)	(48)	(30)	-	-		4,496	3,084	1,900
9221 State Proportionate Share	(178)	30	(23)	(14)	-	-		2,128	1,459	899
6402 SCHOOL DISTRICT 48-1J & 48-2J	(19,410)	34,075	(5,898)	(3,613)	-	-		549,981	377,272	232,447
6402 State Proportionate Share	(11,091)	7,448	(1,691)	(1,036)	-	-		157,692	108,172	66,648
6832 SCHOOL DISTRICT 5 - BASIN	7,500	607	(1,222)	(749)	-	-		113,986	78,191	48,176
6832 State Proportionate Share	1,484	(331)	(350)	(215)	-	-		32,683	22,420	13,813
6833 SCHOOL DISTRICT 5 - KALISPELL	(336,963)	330,109	(110,770)	(67,858)	-	-		10,329,339	7,085,648	4,365,655
6833 State Proportionate Share	(199,229)	54,060	(32,033)	(19,624)	-	-		2,987,135	2,049,094	1,262,501
7086 SCHOOL DISTRICT 5 - MELROSE	(885)	1,436	(414)	(254)	-	-		38,613	26,488	16,320
7086 State Proportionate Share	(615)	261	(119)	(73)	-	-		11,073	7,596	4,680
6834 SCHOOL DISTRICT 5 - PARK CITY	(3,175)	35,909	(5,638)	(3,454)	-	-		525,761	360,658	222,211
6834 State Proportionate Share	(5,490)	8,516	(1,617)	(990)	-	-		150,746	103,407	63,712
6835 SCHOOL DISTRICT 5 - SAND COULEE	4,694	16,481	(6,619)	(4,055)	-	-		617,243	423,412	260,876
6835 State Proportionate Share	(3,754)	2,631	(1,988)	(1,218)	-	-		185,375	127,162	78,348
6836 SCHOOL DISTRICT 5 - SHERIDAN	(7,031)	11,648	(5,885)	(3,605)	-	-		548,818	376,474	231,956
6836 State Proportionate Share	(6,839)	1,177	(1,706)	(1,045)	-	-		159,111	109,146	67,248
6840 SCHOOL DISTRICT 5 - SIDNEY	(48,870)	172,383	(34,089)	(20,883)	-	-		3,178,820	2,180,585	1,343,516
6840 State Proportionate Share	(42,768)	38,597	(9,925)	(6,080)	-	-		925,556	634,907	391,183
6841 SCHOOL DISTRICT 5 - TERRY	9,907	22,790	(3,428)	(2,100)	-	-		319,678	219,290	135,111
6841 State Proportionate Share	99	5,050	(983)	(602)	-	-		91,658	62,875	38,739
6954 SCHOOL DISTRICT 50 - EAST GLACIER	(4,515)	(2,877)	(2,522)	(1,545)	-	-		235,133	161,295	99,378
6954 State Proportionate Share	(3,569)	(1,691)	(786)	(482)	-	-		73,335	50,306	30,995
6975 SCHOOL DISTRICT 50 - EVERGREEN	29,411	50,877	(18,196)	(11,147)	-	-		1,696,777	1,163,943	717,136
6975 State Proportionate Share	(5,715)	8,117	(5,270)	(3,228)	-	-		491,405	337,090	207,690
6955 SCHOOL DISTRICT 50 - HAYS	(38,310)	(22,355)	(18,772)	(11,500)	-	-		1,750,539	1,200,822	739,858
6955 State Proportionate Share	(27,743)	(15,971)	(5,382)	(3,297)	-	-		501,912	344,298	212,131
6956 SCHOOL DISTRICT 52 - ABSAROKEE	(33,019)	3,806	(6,877)	(4,213)	-	-		641,296	439,912	271,041
6956 State Proportionate Share	(15,923)	(1,179)	(2,005)	(1,228)	-	-		186,942	128,237	79,010
6957 SCHOOL DISTRICT 52 - ENNIS	(8,834)	40,081	(11,382)	(6,973)	-	-		1,061,413	728,101	448,602
6957 State Proportionate Share	(11,580)	7,850	(3,348)	(2,051)	-	-		312,179	214,146	131,941
7003 SCHOOL DISTRICT 52 - INDEPENDENT	3,340	25,733	(3,992)	(2,445)	-	-		372,231	255,341	157,322
7003 State Proportionate Share	(2,090)	6,176	(1,162)	(712)	-	-		108,333	74,313	45,786
10056 SCHOOL DISTRICT 54-MARION	1,666	11,361	(2,597)	(1,591)	-	-		242,175	166,126	102,354
10056 State Proportionate Share	(1,506)	2,352	(745)	(456)	-	-		69,436	47,631	29,347
6959 SCHOOL DISTRICT 55 - BROCKTON	(20,183)	19,999	(8,989)	(5,507)	-	-		838,255	575,021	354,285
6959 State Proportionate Share	(13,663)	2,277	(2,577)	(1,579)	-	-		240,342	164,868	101,580
6953 SCHOOL DISTRICT 55 - PLEVNA	(18,735)	22,336	(6,084)	(3,727)	-	-		567,332	389,174	239,781
6953 State Proportionate Share	(10,979)	4,211	(1,744)	(1,069)	-	-		162,665	111,584	68,750
6960 SCHOOL DISTRICT 55 - ROUNDUP	(21,177)	43,339	(15,267)	(9,353)	-	-		1,423,651	976,586	601,701
6960 State Proportionate Share	(18,964)	6,930	(4,391)	(2,690)	-	-		409,490	280,899	173,069
6848 SCHOOL DISTRICT 55F - SUN RIVER VALLEY	16,452	49,162	(12,299)	(7,534)	-	-		1,146,852	786,710	484,712
6848 State Proportionate Share	(4,652)	9,739	(3,527)	(2,160)	-	-		328,866	225,593	138,994
6961 SCHOOL DISTRICT 57 - HAVRE	75	3,063	(628)	(385)	-	-		58,538	40,155	24,741
6961 State Proportionate Share	(471)	664	(180)	(110)	-	-		16,784	11,513	7,094
6962 SCHOOL DISTRICT 58 - GEYSER	(18,094)	5,345	(3,164)	(1,938)	-	-		295,050	202,397	124,702
6962 State Proportionate Share	(8,411)	288	(921)	(564)	-	-		85,883	58,913	36,298
7044 SCHOOL DISTRICT 58 - WHITEFISH	(230)	6,572	(1,915)	(1,173)	-	-		178,588	122,506	75,479
7044 State Proportionate Share	(1,585)	1,186	(549)	(336)	-	-		51,205	35,125	21,641

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

	Recognition of Deferred Outflows and Deferred Inflows as of June 30, 2024							Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2024		
	2025	2026	2027	2028	2029	Future Year Deferrals		1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
<b>Total ALL Employers &amp; State</b>	\$ (30,092,197)	\$ 160,957,809	\$ (38,234,503)	\$ (23,422,718)	\$ -	\$ -	\$ -	\$ 3,565,391,425	\$ 2,445,762,401	\$ 1,506,898,738
<b>State (Non-Employer Contributing Entity)</b>	\$ (25,221,141)	\$ 24,618,404	\$ (7,833,443)	\$ (4,798,821)	\$ -	\$ -	\$ -	\$ 730,473,483	\$ 501,085,117	\$ 308,731,760
<b>Employer</b>										
6963 SCHOOL DISTRICT 58 - YELLOWSTONE	(5,437)	13,922	(2,837)	(1,738)	-	-	-	264,538	181,466	111,806
6963 State Proportionate Share	(4,012)	3,027	(813)	(498)	-	-	-	75,848	52,030	32,057
6849 SCHOOL DISTRICT 6 & 1 - ST REGIS	7,708	18,596	(5,097)	(3,123)	-	-	-	475,322	326,058	200,893
6849 State Proportionate Share	(1,601)	3,700	(1,506)	(923)	-	-	-	140,480	96,365	59,373
6846 SCHOOL DISTRICT 6 - COLUMBIA FALLS	(121,806)	247,889	(51,344)	(31,454)	-	-	-	4,787,883	3,284,359	2,023,580
6846 State Proportionate Share	(80,634)	53,622	(14,846)	(9,095)	-	-	-	1,384,386	949,651	585,105
6844 SCHOOL DISTRICT 6 - COLUMBUS	(22,107)	34,597	(13,478)	(8,257)	-	-	-	1,256,806	862,135	531,184
6844 State Proportionate Share	(18,250)	4,434	(3,910)	(2,395)	-	-	-	364,599	250,105	154,096
6843 SCHOOL DISTRICT 6 - LAME DEER	(102,091)	(49,341)	(27,409)	(16,791)	-	-	-	2,555,933	1,753,301	1,080,255
6843 State Proportionate Share	(55,327)	(27,017)	(7,859)	(4,814)	-	-	-	732,835	502,705	309,730
6847 SCHOOL DISTRICT 6 - RYEGATE	14,284	43,652	(4,117)	(2,522)	-	-	-	383,928	263,364	162,265
6847 State Proportionate Share	733	11,284	(1,180)	(723)	-	-	-	110,079	75,511	46,525
6845 SCHOOL DISTRICT 6 - TROUT CREEK	8,528	15,740	(3,272)	(2,004)	-	-	-	305,071	209,270	128,937
6845 State Proportionate Share	200	3,396	(938)	(575)	-	-	-	87,471	60,002	36,969
6853 SCHOOL DISTRICT 6 - WIBAUX	15,432	50,171	(8,001)	(4,901)	-	-	-	746,094	511,800	315,334
6853 State Proportionate Share	(1,159)	11,967	(2,300)	(1,409)	-	-	-	214,515	147,151	90,664
7054 SCHOOL DISTRICT 64 - BAINVILLE	(32,813)	12,025	(8,980)	(5,501)	-	-	-	837,383	574,422	353,917
7054 State Proportionate Share	(17,812)	(139)	(2,575)	(1,577)	-	-	-	240,093	164,697	101,474
6964 SCHOOL DISTRICT 64J - MELSTONE	9,715	24,829	(3,908)	(2,394)	-	-	-	364,379	249,954	154,004
6964 State Proportionate Share	81	5,885	(1,120)	(686)	-	-	-	104,476	71,668	44,156
6952 SCHOOL DISTRICT 65 - FROID	(15,881)	4,859	(3,876)	(2,374)	-	-	-	361,421	247,925	152,753
6952 State Proportionate Share	(8,230)	(160)	(1,111)	(681)	-	-	-	103,627	71,085	43,798
6981 SCHOOL DISTRICT 69 - WEST YELLOWSTONE	(27,809)	(6,831)	(5,021)	(3,076)	-	-	-	468,236	321,197	197,898
6981 State Proportionate Share	(13,102)	(3,706)	(1,472)	(902)	-	-	-	137,266	94,160	58,015
6867 SCHOOL DISTRICT 7 & 2 - SAVAGE	(8,638)	3,790	(2,755)	(1,688)	-	-	-	256,923	176,242	108,587
6867 State Proportionate Share	(4,606)	592	(840)	(515)	-	-	-	78,376	53,763	33,125
6859 SCHOOL DISTRICT 7 & 70 - LAUREL	(90,232)	165,832	(40,379)	(24,737)	-	-	-	3,765,413	2,582,972	1,591,437
6859 State Proportionate Share	(61,587)	33,062	(11,679)	(7,155)	-	-	-	1,089,090	747,087	460,300
6854 SCHOOL DISTRICT 7 - BOULDER	(15,137)	20,269	(6,908)	(4,232)	-	-	-	644,194	441,900	272,266
6854 State Proportionate Share	(10,380)	3,236	(1,981)	(1,213)	-	-	-	184,702	126,700	78,064
6855 SCHOOL DISTRICT 7 - BOZEMAN	(97,288)	612,612	(147,594)	(90,417)	-	-	-	13,763,275	9,441,236	5,816,994
6855 State Proportionate Share	(149,537)	129,107	(43,099)	(26,403)	-	-	-	4,019,039	2,756,952	1,698,631
6856 SCHOOL DISTRICT 7 - CHARLO	18,214	39,248	(8,140)	(4,987)	-	-	-	759,070	520,702	320,818
6856 State Proportionate Share	(507)	8,474	(2,334)	(1,430)	-	-	-	217,643	149,297	91,986
6857 SCHOOL DISTRICT 7 - GARDINER	17,535	21,214	(6,429)	(3,938)	-	-	-	599,512	411,249	253,381
6857 State Proportionate Share	(324)	3,127	(1,846)	(1,131)	-	-	-	172,177	118,109	72,770
6368 SCHOOL DISTRICT 7 - GRANT	280	1,050	(341)	(209)	-	-	-	31,780	21,800	13,432
6368 State Proportionate Share	(177)	175	(98)	(60)	-	-	-	9,112	6,251	3,851
6858 SCHOOL DISTRICT 7 - HINSDALE	6,130	27,973	(4,072)	(2,494)	-	-	-	379,694	260,460	160,476
6858 State Proportionate Share	(2,052)	6,220	(1,168)	(716)	-	-	-	108,941	74,730	46,043
6866 SCHOOL DISTRICT 7 - JOLIET	(37,852)	4,365	(7,990)	(4,895)	-	-	-	745,063	511,093	314,898
6866 State Proportionate Share	(18,862)	(1,906)	(2,330)	(1,428)	-	-	-	217,307	149,067	91,844
6860 SCHOOL DISTRICT 7 - LOLO	(53,110)	40,587	(9,814)	(6,012)	-	-	-	915,194	627,799	386,803
6860 State Proportionate Share	(25,076)	8,067	(2,832)	(1,735)	-	-	-	264,115	181,176	111,627
6863 SCHOOL DISTRICT 7 - MEDICINE LAKE	(43,328)	(7,650)	(5,346)	(3,275)	-	-	-	498,543	341,987	210,707
6863 State Proportionate Share	(17,764)	(4,320)	(1,561)	(956)	-	-	-	145,587	99,869	61,532
6864 SCHOOL DISTRICT 7 - TWIN BRIDGES	(15,182)	13,267	(6,457)	(3,956)	-	-	-	602,148	413,057	254,495
6864 State Proportionate Share	(10,265)	1,297	(1,851)	(1,134)	-	-	-	172,647	118,431	72,969
6862 SCHOOL DISTRICT 7 - VICTOR	8,162	27,192	(4,756)	(2,913)	-	-	-	443,489	304,222	187,439
6862 State Proportionate Share	(670)	6,588	(1,385)	(848)	-	-	-	129,121	88,574	54,573

**Employer and Non-Employer Proportionate Share Allocations**  
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	Recognition of Deferred Outflows and Deferred Inflows as of June 30, 2024							Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2024		
	2025	2026	2027	2028	2029	Future Year Deferrals		1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
<b>Total ALL Employers &amp; State</b>	\$ (30,092,197)	\$ 160,957,809	\$ (38,234,503)	\$ (23,422,718)	\$ -	\$ -	\$	\$ 3,565,391,425	\$ 2,445,762,401	\$ 1,506,898,738
<b>State (Non-Employer Contributing Entity)</b>	\$ (25,221,141)	\$ 24,618,404	\$ (7,833,443)	\$ (4,798,821)	\$ -	\$ -	\$	\$ 730,473,483	\$ 501,085,117	\$ 308,731,760
<b>Employer</b>										
6965 SCHOOL DISTRICT 73 - SWAN LAKE	(396)	385	(125)	(77)	-	-		11,653	7,994	4,925
6965 State Proportionate Share	(228)	64	(36)	(22)	-	-		3,342	2,293	1,413
6970 SCHOOL DISTRICT 74 - ROY	(1,109)	11,928	(2,167)	(1,327)	-	-		202,055	138,604	85,398
6970 State Proportionate Share	(2,073)	2,705	(621)	(381)	-	-		57,934	39,741	24,486
6971 SCHOOL DISTRICT 74 - VAUGHN	(4,144)	21,020	(5,347)	(3,276)	-	-		498,651	342,061	210,753
6971 State Proportionate Share	(5,650)	3,880	(1,534)	(940)	-	-		143,032	98,116	60,452
6381 SCHOOL DISTRICT 75 - AMSTERDAM	(17,429)	39	(972)	(595)	-	-		90,608	62,155	38,295
6381 State Proportionate Share	(6,057)	(308)	(298)	(183)	-	-		27,819	19,083	11,757
6364 SCHOOL DISTRICT 75 - ARROWHEAD	(4,825)	9,408	(1,927)	(1,180)	-	-		179,651	123,236	75,929
6364 State Proportionate Share	(3,094)	2,042	(552)	(338)	-	-		51,510	35,334	21,770
7028 SCHOOL DISTRICT 78J & 2 - RICHEY	223	5,553	(5,445)	(3,336)	-	-		507,749	348,302	214,598
7028 State Proportionate Share	(4,212)	(611)	(956)	(956)	-	-		145,582	99,866	61,530
6868 SCHOOL DISTRICT 8 - ARLEE	2,386	58,529	(14,568)	(8,924)	-	-		1,358,431	931,847	574,136
6868 State Proportionate Share	(11,205)	12,125	(4,303)	(2,636)	-	-		401,250	275,246	169,587
6870 SCHOOL DISTRICT 8 - ELDER GROVE	(40,495)	13,753	(3,766)	(2,307)	-	-		351,154	240,882	148,414
6870 State Proportionate Share	(17,029)	2,362	(1,123)	(688)	-	-		104,696	71,819	44,249
6384 SCHOOL DISTRICT 8 - WEST GLACIER	(11,997)	5,350	(809)	(496)	-	-		75,461	51,765	31,893
6384 State Proportionate Share	(4,552)	1,282	(232)	(142)	-	-		21,637	14,842	9,145
6869 SCHOOL DISTRICT 8-WHITE SULPHUR SPRINGS	(43,329)	12,186	(5,492)	(3,364)	-	-		512,120	351,300	216,445
6869 State Proportionate Share	(18,256)	1,478	(1,599)	(980)	-	-		149,128	102,298	63,028
6969 SCHOOL DISTRICT 84 - DENTON	3,820	20,050	(4,039)	(2,474)	-	-		376,637	258,363	159,184
6969 State Proportionate Share	(1,942)	4,379	(1,158)	(709)	-	-		107,989	74,078	45,641
6989 SCHOOL DISTRICT 85 - ULM	(10,464)	5,861	(2,618)	(1,604)	-	-		244,111	167,453	103,172
6989 State Proportionate Share	(5,687)	734	(794)	(486)	-	-		74,044	50,792	31,294
6378 SCHOOL DISTRICT 86 & 4 - LAMBERT	(33,613)	9,099	(5,602)	(3,432)	-	-		522,358	358,323	220,772
6378 State Proportionate Share	(15,371)	399	(1,606)	(984)	-	-		149,769	102,737	63,299
6967 SCHOOL DISTRICT 87 - ROCKY BOY	42,261	178,906	(38,166)	(23,381)	-	-		3,558,976	2,441,362	1,504,187
6967 State Proportionate Share	(16,342)	37,943	(10,943)	(6,704)	-	-		1,020,425	699,984	431,279
6392 SCHOOL DISTRICT 89 - SMITH VALLEY	(13,955)	12,539	(3,519)	(2,156)	-	-		328,135	225,092	138,685
6392 State Proportionate Share	(7,424)	2,320	(1,009)	(618)	-	-		94,083	64,538	39,764
6880 SCHOOL DISTRICT 9 & 9 - REED POINT	(509)	24,178	(4,771)	(2,923)	-	-		444,939	305,216	188,052
6880 State Proportionate Share	(3,932)	5,323	(1,368)	(838)	-	-		127,573	87,511	53,918
6871 SCHOOL DISTRICT 9 - BROWNING	(460,384)	128,497	(94,362)	(57,807)	-	-		8,799,291	6,036,076	3,718,986
6871 State Proportionate Share	(222,942)	1,218	(27,155)	(16,635)	-	-		2,532,175	1,737,004	1,070,214
6873 SCHOOL DISTRICT 9 - DARBY	(54,518)	35,923	(8,855)	(5,425)	-	-		825,769	566,455	349,008
6873 State Proportionate Share	(24,236)	7,456	(2,614)	(1,602)	-	-		243,792	167,235	103,038
6875 SCHOOL DISTRICT 9 - DIXON	2,121	14,855	(3,618)	(2,216)	-	-		337,377	231,432	142,591
6875 State Proportionate Share	(2,162)	2,981	(1,037)	(635)	-	-		96,732	66,355	40,883
6876 SCHOOL DISTRICT 9 - EAST HELENA	(2,634)	119,302	(22,750)	(13,937)	-	-		2,121,433	1,455,246	896,615
6876 State Proportionate Share	(17,233)	28,893	(6,758)	(4,140)	-	-		630,221	432,314	266,360
6878 SCHOOL DISTRICT 9 - OPHEIM	(42,159)	(33,931)	(1,144)	(701)	-	-		106,708	73,199	45,100
6878 State Proportionate Share	(14,648)	(10,470)	(340)	(208)	-	-		31,720	21,759	13,406
6879 SCHOOL DISTRICT 9 - POPLAR	(144,510)	28,857	(25,804)	(15,808)	-	-		2,406,221	1,650,603	1,016,980
6879 State Proportionate Share	(67,548)	(1,719)	(7,456)	(4,567)	-	-		695,257	476,927	293,848
9921 SCHOOL DISTRICT 9-CRESTON	6,694	6,694	(1,767)	(1,083)	-	-		164,789	113,041	69,648
9921 State Proportionate Share	789	1,277	(507)	(310)	-	-		47,249	32,411	19,969
6400 SCHOOL DISTRICT 99 M North Star Schools	(6,139)	33,279	(8,599)	(5,268)	-	-		801,854	550,051	338,901
6400 State Proportionate Share	(9,178)	6,588	(2,473)	(1,515)	-	-		230,654	158,223	97,485
9989 SCHOOL DISTRICT NO. 31-STILLWATER COUNTY-NYE	(330)	491	(159)	(98)	-	-		14,872	10,202	6,285
9989 State Proportionate Share	(233)	82	(46)	(28)	-	-		4,264	2,925	1,802

**Employer and Non-Employer Proportionate Share Allocations**  
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	2025	2026	2027	2028	2029	Future Year Deferrals		1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
<b>Total ALL Employers &amp; State</b>	\$ (30,092,197)	\$ 160,957,809	\$ (38,234,503)	\$ (23,422,718)	\$ -	\$ -	\$ -	\$ 3,565,391,425	\$ 2,445,762,401	\$ 1,506,898,738
<b>State (Non-Employer Contributing Entity)</b>	\$ (25,221,141)	\$ 24,618,404	\$ (7,833,443)	\$ (4,798,821)	\$ -	\$ -	\$ -	\$ 730,473,483	\$ 501,085,117	\$ 308,731,760
<b>Employer</b>										
6779 SD 1- West Valley School	(18,262)	21,648	(7,133)	(4,370)	-	-	-	665,186	456,300	281,138
6779 State Proportionate Share	(10,690)	4,665	(2,089)	(1,280)	-	-	-	194,788	133,619	82,326
6966 SD 75 GREENFIELD	(11,544)	8,856	(3,405)	(2,086)	-	-	-	317,525	217,814	134,201
6966 State Proportionate Share	(6,449)	1,251	(976)	(598)	-	-	-	91,040	62,451	38,478
6958 SHIELDS VALLEY	(923)	30,739	(4,978)	(3,049)	-	-	-	464,189	318,421	196,188
6958 State Proportionate Share	(3,914)	7,300	(1,443)	(884)	-	-	-	134,596	92,329	56,886
6630 SWEET GRASS COUNTY HIGH SCHOOL	(50,848)	30,289	(9,128)	(5,592)	-	-	-	851,180	583,887	359,748
6630 State Proportionate Share	(23,815)	5,339	(2,617)	(1,603)	-	-	-	244,048	167,411	103,146
6642 BOARD OF PUBLIC EDUCATION	70	6,455	(1,175)	(720)	-	-	-	109,604	75,185	46,324
6642 State Proportionate Share	(886)	1,227	(293)	(179)	-	-	-	27,279	18,713	11,529
6643 COMM OF HIGHER EDUCATION	(146,846)	98,562	(52,952)	(32,439)	-	-	-	4,937,780	3,387,184	2,086,934
6643 State Proportionate Share	(82,924)	4,280	(13,179)	(8,074)	-	-	-	1,228,959	843,033	519,415
6530 COMM OF POLITICAL PRACTICES	(18,670)	27,087	(6,835)	(4,187)	-	-	-	637,345	437,202	269,371
6530 State Proportionate Share	(10,630)	4,362	(1,701)	(1,042)	-	-	-	158,628	108,815	67,044
6443 CONSUMER COUNSEL	(5,811)	18,438	(4,657)	(2,853)	-	-	-	434,302	297,919	183,556
6443 State Proportionate Share	(5,257)	2,967	(1,159)	(710)	-	-	-	108,093	74,149	45,685
6762 DEPARTMENT OF ADMINISTRATION	129,859	3,213,081	(677,636)	(415,125)	-	-	-	63,190,020	43,346,650	26,707,015
6762 State Proportionate Share	(485,001)	572,332	(168,656)	(103,320)	-	-	-	15,727,302	10,788,505	6,647,083
6780 DEPARTMENT OF AGRICULTURE	(85,769)	437,531	(105,763)	(64,791)	-	-	-	9,862,428	6,765,360	4,168,317
6780 State Proportionate Share	(106,130)	72,368	(26,323)	(16,126)	-	-	-	2,454,650	1,683,824	1,037,448
6825 DEPARTMENT OF COMMERCE	(322,903)	956,965	(267,148)	(163,657)	-	-	-	24,911,708	17,088,760	10,528,836
6825 State Proportionate Share	(298,524)	143,497	(66,490)	(40,732)	-	-	-	6,200,251	4,253,205	2,620,512
6802 DEPARTMENT OF CORRECTIONS	(200,349)	2,876,756	(569,182)	(348,685)	-	-	-	53,076,603	36,409,119	22,432,619
6802 State Proportionate Share	(496,385)	527,912	(141,663)	(86,784)	-	-	-	13,210,184	9,061,830	5,583,233
6667 DEPARTMENT OF FISH, WILDLIFE & PARKS	(325,836)	2,734,824	(679,596)	(416,325)	-	-	-	63,372,737	43,471,989	26,784,240
6667 State Proportionate Share	(617,177)	444,701	(169,144)	(103,619)	-	-	-	15,772,779	10,819,701	6,666,303
6620 DEPARTMENT OF JUSTICE	146,060	2,921,052	(629,615)	(385,706)	-	-	-	58,711,993	40,274,844	24,814,394
6620 State Proportionate Share	(443,295)	514,714	(156,704)	(95,998)	-	-	-	14,612,770	10,023,967	6,176,030
6838 DEPARTMENT OF LABOR & INDUSTRY	(2,078,663)	2,657,535	(708,156)	(433,821)	-	-	-	66,036,024	45,298,932	27,909,867
6838 State Proportionate Share	(1,142,724)	412,417	(176,252)	(107,973)	-	-	-	16,435,641	11,274,407	6,946,460
6712 DEPARTMENT OF LIVESTOCK	(57,250)	346,413	(74,924)	(45,899)	-	-	-	6,986,724	4,792,705	2,952,912
6712 State Proportionate Share	(74,196)	60,935	(18,648)	(11,424)	-	-	-	1,738,919	1,192,852	734,947
6850 DEPARTMENT OF MILITARY AFFAIRS	349,113	1,336,605	(236,775)	(145,050)	-	-	-	22,079,464	15,145,917	9,331,799
6850 State Proportionate Share	(82,310)	256,705	(58,931)	(36,101)	-	-	-	5,495,336	3,769,652	2,322,582
7685 DEPARTMENT OF REVENUE	(491,343)	2,806,463	(598,840)	(366,853)	-	-	-	55,842,194	38,306,240	23,601,485
7685 State Proportionate Share	(602,741)	497,031	(149,045)	(91,306)	-	-	-	13,898,509	9,534,002	5,874,150
6689 DEPARTMENT OF TRANSPORTATION	(1,141,630)	9,766,975	(2,319,321)	(1,420,832)	-	-	-	216,278,115	148,360,957	91,409,099
6689 State Proportionate Share	(2,115,051)	1,632,649	(577,253)	(353,629)	-	-	-	53,829,248	36,925,413	22,750,721
6678 DEPT OF ENVIRONMENTAL QUALITY	(670,669)	1,747,547	(397,408)	(243,455)	-	-	-	37,058,577	25,421,185	15,662,663
6678 State Proportionate Share	(498,949)	299,374	(98,911)	(60,593)	-	-	-	9,223,473	6,327,054	3,898,265
6721 DEPT OF NATURAL RESOURCES & CONSERVATION	202,745	4,479,628	(747,587)	(457,977)	-	-	-	69,712,941	47,821,198	29,463,902
6721 State Proportionate Share	(518,494)	879,318	(186,066)	(113,985)	-	-	-	17,350,786	11,902,171	7,333,242
6872 DEPT OF PUBLIC HEALTH & HUMAN SERVICES	1,610,426	14,470,470	(2,793,147)	(1,711,101)	-	-	-	260,462,686	178,670,381	110,083,535
6872 State Proportionate Share	(1,690,871)	2,684,329	(695,184)	(425,874)	-	-	-	64,826,303	44,469,096	27,398,583
6514 GOVERNORS OFFICE	(61,524)	231,436	(54,847)	(33,600)	-	-	-	5,114,545	3,508,440	2,161,642
6514 State Proportionate Share	(59,938)	38,733	(13,651)	(8,363)	-	-	-	1,272,954	873,212	538,009
6439 LEGISLATIVE COUNCIL	532,936	867,569	(234,991)	(143,957)	-	-	-	21,913,030	15,031,748	9,261,457
6439 State Proportionate Share	(27,859)	133,064	(58,487)	(35,829)	-	-	-	5,453,913	3,741,237	2,305,075
6652 MONTANA ARTS COUNCIL	(30,733)	34,060	(8,962)	(5,490)	-	-	-	835,728	573,287	353,217
6652 State Proportionate Share	(15,734)	5,333	(2,231)	(1,366)	-	-	-	208,004	142,685	87,912

Employer 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, 2024						Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2024		
	2025	2026	2027	2028	2029	Future Year Deferrals	1% Decrease 6.30%	Discount Rate 7.30%	1% Increase 8.30%
Total ALL Employers & State	\$ (30,092,197)	\$ 160,957,809	\$ (38,234,503)	\$ (23,422,718)	\$ -	\$ -	\$ 3,565,391,425	\$ 2,445,762,401	\$ 1,506,898,738
State (Non-Employer Contributing Entity)	\$ (25,221,141)	\$ 24,618,404	\$ (7,833,443)	\$ (4,798,821)	\$ -	\$ -	\$ 730,473,483	\$ 501,085,117	\$ 308,731,760
<b>Employer</b>									
6655 MONTANA HISTORICAL SOCIETY	(29,637)	267,260	(53,703)	(32,899)	-	-	5,007,858	3,435,256	2,116,552
6655 State Proportionate Share	(49,917)	48,705	(13,366)	(8,188)	-	-	1,246,401	854,997	526,786
6764 MONTANA STATE FUND	(912,920)	1,555,587	(412,105)	(252,458)	-	-	38,429,017	26,361,270	16,241,874
6764 State Proportionate Share	(579,739)	242,405	(102,568)	(62,834)	-	-	9,564,561	6,561,031	4,042,424
6653 MONTANA STATE LIBRARY	(54,415)	170,089	(53,362)	(32,690)	-	-	4,976,052	3,413,437	2,103,109
6653 State Proportionate Share	(56,720)	23,078	(13,281)	(8,136)	-	-	1,238,485	849,567	523,441
6769 OFFICE OF PUBLIC DEFENDER	411,903	2,208,823	(408,055)	(249,977)	-	-	38,051,343	26,102,196	16,082,251
6769 State Proportionate Share	(196,321)	417,299	(101,560)	(62,217)	-	-	9,470,562	6,496,550	4,002,696
6623 PUBLIC SERVICE COMMISSION	(3,753)	326,804	(45,335)	(27,773)	-	-	4,227,557	2,899,990	1,786,761
6623 State Proportionate Share	(36,085)	67,948	(11,283)	(6,912)	-	-	1,052,193	721,776	444,705
6651 SCHOOL FOR THE DEAF & BLIND	(1,651)	240,457	(42,570)	(26,079)	-	-	3,969,656	2,723,077	1,677,759
6651 State Proportionate Share	(33,308)	46,192	(10,595)	(6,491)	-	-	988,004	677,744	417,576
6529 SECRETARY OF STATE	(31,027)	197,478	(38,191)	(23,396)	-	-	3,561,371	2,443,005	1,505,200
6529 State Proportionate Share	(38,362)	36,603	(9,505)	(5,823)	-	-	886,386	608,037	374,628
6552 STATE AUDITOR'S OFFICE	(107,143)	306,028	(82,583)	(50,591)	-	-	7,700,888	5,282,601	3,254,750
6552 State Proportionate Share	(94,392)	47,065	(20,554)	(12,591)	-	-	1,916,666	1,314,782	810,072
6457 SUPREME COURT	(77,440)	1,766,618	(379,670)	(232,588)	-	-	35,404,440	24,286,492	14,963,548
6457 State Proportionate Share	(314,877)	311,753	(94,496)	(57,889)	-	-	8,811,777	6,044,641	3,724,263
6563 SUPT OF PUBLIC INSTRUCTION	138,158	818,392	(144,833)	(88,725)	-	-	13,505,730	9,264,566	5,708,144
6563 State Proportionate Share	(72,010)	157,237	(36,047)	(22,083)	-	-	3,361,428	2,305,849	1,420,694
6766 TEACHERS' RETIREMENT SYSTEM	(36)	136,078	(30,940)	(18,954)	-	-	2,885,157	1,979,140	1,219,400
6766 State Proportionate Share	(23,853)	23,314	(7,701)	(4,717)	-	-	718,084	492,586	303,495
6567 GREAT FALLS COLLEGE MSU	106,440	291,728	(43,277)	(26,512)	-	-	4,035,635	2,768,337	1,705,645
6567 State Proportionate Share	(2,822)	59,496	(10,771)	(6,599)	-	-	1,004,425	689,009	424,516
6647 MONTANA STATE UNIVERSITY - BILLINGS	90,508	693,620	(173,979)	(106,581)	-	-	16,223,629	11,128,972	6,856,854
6647 State Proportionate Share	(108,021)	112,120	(43,301)	(26,527)	-	-	4,037,883	2,769,879	1,706,596
6645 MONTANA STATE UNIVERSITY - BOZEMAN	4,461,915	7,597,051	(1,342,767)	(822,588)	-	-	125,213,888	85,893,352	52,921,160
6645 State Proportionate Share	246,397	1,460,318	(334,200)	(204,733)	-	-	31,164,362	21,377,912	13,171,496
6648 MONTANA STATE UNIVERSITY - NORTHERN	(98,665)	232,287	(54,840)	(33,595)	-	-	5,113,830	3,507,950	2,161,340
6648 State Proportionate Share	(70,604)	38,961	(13,649)	(8,361)	-	-	1,272,776	873,090	537,934
6644 UNIVERSITY OF MONTANA	1,142,338	6,690,959	(1,251,228)	(766,511)	-	-	116,677,808	80,037,831	49,313,419
6644 State Proportionate Share	(636,617)	1,257,828	(311,417)	(190,776)	-	-	29,039,826	19,920,537	12,273,569
6423 FLATHEAD EMERGENCY COMM CENTER	-	-	-	-	-	-	-	-	-
6423 State Proportionate Share	-	-	-	-	-	-	-	-	-
10644 CRAIG WATER & SEWER DISTRICT	-	-	-	-	-	-	-	-	-
10644 State Proportionate Share	-	-	-	-	-	-	-	-	-
6411 NORTHWEST MT EDUC COOP	(20,668)	-	-	-	-	-	-	-	-
6411 State Proportionate Share	(6,148)	-	-	-	-	-	-	-	-
9214 Riverside County Water and Sewer District No. 310	(16,386)	(9,047)	-	-	-	-	-	-	-
9214 State Proportionate Share	(4,870)	(2,489)	-	-	-	-	-	-	-
6429 THOMPSON FALLS PUBLIC LIBRARY	(17,835)	-	-	-	-	-	-	-	-
6429 State Proportionate Share	(5,349)	-	-	-	-	-	-	-	-
6932 SCHOOL DISTRICT 33 - GOLD CREEK	(5,583)	(5,058)	-	-	-	-	-	-	-
6932 State Proportionate Share	(1,818)	(1,534)	-	-	-	-	-	-	-

Employer 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, 2024					Schedule of Employer Contributions as of June 30, 2024				
	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>\$ 2,445,762,401</b>	<b>\$ 1,549,221,619</b>				<b>\$ 178,525,800</b>	<b>\$ 178,525,800</b>	<b>\$ -</b>	<b>\$ 1,549,221,619</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 501,085,117</b>	<b>\$ -</b>				<b>\$ 36,576,168</b>	<b>\$ 36,576,168</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Employer</b>										
6532 CITY OF BAKER	698,215	559,334	124.83%	74.77%		50,966	50,966	-	559,334	9.11%
6532 State Proportionate Share	181,219					13,228	13,228	-		
6533 CITY OF BELGRADE	5,720,009	4,582,240	124.83%	74.77%		417,533	417,533	-	4,582,240	9.11%
6533 State Proportionate Share	1,486,475					108,505	108,505	-		
6506 CITY OF BELT	151,678	121,506	124.83%	74.77%		11,072	11,072	-	121,506	9.11%
6506 State Proportionate Share	39,677					2,896	2,896	-		
6505 CITY OF BIG TIMBER	339,186	271,719	124.83%	74.77%		24,759	24,759	-	271,719	9.11%
6505 State Proportionate Share	89,952					6,566	6,566	-		
6508 CITY OF BILLINGS	55,179,758	44,151,979	124.98%	74.77%		4,027,851	4,027,851	-	44,151,979	9.12%
6508 State Proportionate Share	14,364,248					1,048,520	1,048,520	-		
6512 CITY OF BOULDER	341,489	273,180	125.01%	74.77%		24,927	24,927	-	273,180	9.12%
6512 State Proportionate Share	88,382					6,451	6,451	-		
6509 CITY OF BOZEMAN	28,751,835	23,031,318	124.84%	74.77%		2,098,743	2,098,743	-	23,031,318	9.11%
6509 State Proportionate Share	7,518,644					548,824	548,824	-		
6519 CITY OF CHINOOK	748,479	599,600	124.83%	74.77%		54,635	54,635	-	599,600	9.11%
6519 State Proportionate Share	195,990					14,306	14,306	-		
6520 CITY OF CHOTEAU	652,815	522,966	124.83%	74.77%		47,652	47,652	-	522,966	9.11%
6520 State Proportionate Share	169,662					12,384	12,384	-		
6371 CITY OF COLSTRIP	1,969,762	1,577,962	124.83%	74.77%		143,783	143,783	-	1,577,962	9.11%
6371 State Proportionate Share	512,201					37,388	37,388	-		
6522 CITY OF COLUMBIA FALLS	1,531,957	1,213,140	126.28%	74.77%		111,825	111,825	-	1,213,140	9.22%
6522 State Proportionate Share	398,111					29,060	29,060	-		
6534 CITY OF COLUMBUS	548,265	439,213	124.83%	74.77%		40,021	40,021	-	439,213	9.11%
6534 State Proportionate Share	142,556					10,406	10,406	-		
6523 CITY OF CONRAD	1,191,876	954,801	124.83%	74.77%		87,001	87,001	-	954,801	9.11%
6523 State Proportionate Share	308,488					22,518	22,518	-		
6525 CITY OF CUT BANK	1,637,559	1,311,839	124.83%	74.77%		119,534	119,534	-	1,311,839	9.11%
6525 State Proportionate Share	423,942					30,946	30,946	-		
6528 CITY OF DEER LODGE	1,070,733	857,755	124.83%	74.77%		78,158	78,158	-	857,755	9.11%
6528 State Proportionate Share	277,115					20,228	20,228	-		
6531 CITY OF DILLON	1,082,071	865,448	125.03%	74.77%		78,986	78,986	-	865,448	9.13%
6531 State Proportionate Share	280,587					20,481	20,481	-		
6535 CITY OF EAST HELENA	611,845	490,144	124.83%	74.77%		44,662	44,662	-	490,144	9.11%
6535 State Proportionate Share	159,762					11,662	11,662	-		
6538 CITY OF FAIRVIEW	441,109	353,370	124.83%	74.77%		32,199	32,199	-	353,370	9.11%
6538 State Proportionate Share	114,312					8,344	8,344	-		
6539 CITY OF FORSYTH	927,885	724,926	128.00%	74.77%		67,731	67,731	-	724,926	9.34%
6539 State Proportionate Share	240,319					17,542	17,542	-		
6540 CITY OF FORT BENTON	498,543	399,378	124.83%	74.77%		36,391	36,391	-	399,378	9.11%
6540 State Proportionate Share	129,027					9,418	9,418	-		
6543 CITY OF GLASGOW	1,284,401	1,028,927	124.83%	74.77%		93,755	93,755	-	1,028,927	9.11%
6543 State Proportionate Share	335,976					24,525	24,525	-		
6544 CITY OF GLENDIVE	2,573,686	2,061,759	124.83%	74.77%		187,866	187,866	-	2,061,759	9.11%
6544 State Proportionate Share	669,438					48,866	48,866	-		



**Employer 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, 2024					Schedule of Employer Contributions as of June 30, 2024				
	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>\$ 2,445,762,401</b>	<b>\$ 1,549,221,619</b>				<b>\$ 178,525,800</b>	<b>\$ 178,525,800</b>	<b>\$ -</b>	<b>\$ 1,549,221,619</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 501,085,117</b>	<b>\$ -</b>				<b>\$ 36,576,168</b>	<b>\$ 36,576,168</b>	<b>\$ -</b>	<b>\$ -</b>	
<b><u>Employer</u></b>										
6545 CITY OF GREAT FALLS	25,890,674	20,741,568	124.83%	74.77%		1,889,892	1,889,892	-	20,741,568	9.11%
6545 State Proportionate Share	6,718,975					490,452	490,452			
6548 CITY OF HAMILTON	2,440,853	1,929,793	126.48%	74.77%		178,170	178,170	-	1,929,793	9.23%
6548 State Proportionate Share	633,497					46,242	46,242			
6549 CITY OF HARDIN	2,211,509	1,771,618	124.83%	74.77%		161,429	161,429	-	1,771,618	9.11%
6549 State Proportionate Share	573,021					41,828	41,828			
6547 CITY OF HARLEM	406,702	325,804	124.83%	74.77%		29,687	29,687	-	325,804	9.11%
6547 State Proportionate Share	105,261					7,684	7,684			
6606 CITY OF HARLOWTON	470,823	377,173	124.83%	74.77%		34,368	34,368	-	377,173	9.11%
6606 State Proportionate Share	121,931					8,900	8,900			
6550 CITY OF HAVRE	3,189,961	2,555,454	124.83%	74.77%		232,851	232,851	-	2,555,454	9.11%
6550 State Proportionate Share	829,069					60,518	60,518			
6551 CITY OF HELENA	19,423,385	15,451,211	125.71%	74.77%		1,417,812	1,417,812	-	15,451,211	9.18%
6551 State Proportionate Share	5,049,298					368,574	368,574			
6555 CITY OF KALISPELL	9,895,481	7,927,193	124.83%	74.77%		722,321	722,321	-	7,927,193	9.11%
6555 State Proportionate Share	2,573,533					187,855	187,855			
6557 CITY OF LAUREL	3,866,567	3,097,477	124.83%	74.77%		282,240	282,240	-	3,097,477	9.11%
6557 State Proportionate Share	1,001,417					73,098	73,098			
6559 CITY OF LEWISTOWN	2,242,344	1,767,167	126.89%	74.77%		163,680	163,680	-	1,767,167	9.26%
6559 State Proportionate Share	583,053					42,560	42,560			
6560 CITY OF LIBBY	874,505	700,559	124.83%	74.77%		63,835	63,835	-	700,559	9.11%
6560 State Proportionate Share	227,972					16,641	16,641			
6561 CITY OF LIVINGSTON	4,421,526	3,542,043	124.83%	74.77%		322,750	322,750	-	3,542,043	9.11%
6561 State Proportionate Share	1,155,649					84,357	84,357			
6570 CITY OF MALTA	694,734	556,545	124.83%	74.77%		50,712	50,712	-	556,545	9.11%
6570 State Proportionate Share	179,804					13,125	13,125			
6571 CITY OF MILES CITY	3,662,454	2,933,962	124.83%	74.77%		267,341	267,341	-	2,933,962	9.11%
6571 State Proportionate Share	949,701					69,324	69,324			
6572 City of Missoula	34,408,116	27,563,156	124.83%	74.77%		2,511,623	2,511,623	-	27,563,156	9.11%
6572 State Proportionate Share	8,977,300					655,299	655,299			
6576 CITY OF PLAINS	309,088	247,606	124.83%	74.77%		22,562	22,562	-	247,606	9.11%
6576 State Proportionate Share	79,994					5,839	5,839			
6577 CITY OF PLENTYWOOD	615,332	482,240	127.60%	74.77%		44,916	44,916	-	482,240	9.31%
6577 State Proportionate Share	159,579					11,649	11,649			
6578 CITY OF POLSON	2,317,891	1,823,119	127.14%	74.77%		169,195	169,195	-	1,823,119	9.28%
6578 State Proportionate Share	600,862					43,860	43,860			
6579 CITY OF POPLAR	356,038	285,218	124.83%	74.77%		25,989	25,989	-	285,218	9.11%
6579 State Proportionate Share	93,749					6,843	6,843			
6603 CITY OF RED LODGE	1,132,237	900,851	125.69%	74.77%		82,648	82,648	-	900,851	9.17%
6603 State Proportionate Share	296,316					21,630	21,630			
6581 CITY OF RONAN	411,873	329,950	124.83%	74.77%		30,065	30,065	-	329,950	9.11%
6581 State Proportionate Share	107,026					7,812	7,812			
6582 CITY OF ROUNDUP	572,540	452,098	126.64%	74.77%		41,793	41,793	-	452,098	9.24%
6582 State Proportionate Share	148,179					10,816	10,816			
6599 CITY OF SCOBEE	349,833	280,248	124.83%	74.77%		25,536	25,536	-	280,248	9.11%
6599 State Proportionate Share	90,629					6,615	6,615			
6585 CITY OF SHELBY	959,475	768,623	124.83%	74.77%		70,037	70,037	-	768,623	9.11%
6585 State Proportionate Share	251,251					18,340	18,340			
6586 CITY OF SIDNEY	1,660,541	1,330,248	124.83%	74.77%		121,211	121,211	-	1,330,248	9.11%
6586 State Proportionate Share	431,766					31,517	31,517			

**Employer 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, 2024				Schedule of Employer Contributions as of June 30, 2024				
	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>\$ 2,445,762,401</b>	<b>\$ 1,549,221,619</b>			<b>\$ 178,525,800</b>	<b>\$ 178,525,800</b>	<b>\$ -</b>	<b>\$ 1,549,221,619</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 501,085,117</b>	<b>\$ -</b>			<b>\$ 36,576,168</b>	<b>\$ 36,576,168</b>	<b>\$ -</b>	<b>\$ -</b>	
<b><u>Employer</u></b>									
6379 CITY OF THREE FORKS	562,590	433,791	129.69%	74.77%	41,066	41,066	-	433,791	9.47%
6379 State Proportionate Share	145,605				10,628	10,628			
6590 CITY OF TOWNSEND	443,742	355,477	124.83%	74.77%	32,391	32,391	-	355,477	9.11%
6590 State Proportionate Share	114,845				8,383	8,383			
6574 CITY OF TROY	667,148	534,448	124.83%	74.77%	48,699	48,699	-	534,448	9.11%
6574 State Proportionate Share	172,664				12,604	12,604			
6592 CITY OF WHITE SULPHUR SPRINGS	293,362	235,010	124.83%	74.77%	21,414	21,414	-	235,010	9.11%
6592 State Proportionate Share	76,043				5,551	5,551			
6594 CITY OF WHITEFISH	5,894,920	4,722,384	124.83%	74.77%	430,300	430,300	-	4,722,384	9.11%
6594 State Proportionate Share	1,535,015				112,049	112,049			
6598 CITY OF WIBAUX	174,824	140,050	124.83%	74.77%	12,761	12,761	-	140,050	9.11%
6598 State Proportionate Share	45,246				3,303	3,303			
6596 CITY OF WOLF POINT	1,011,419	810,239	124.83%	74.77%	73,829	73,829	-	810,239	9.11%
6596 State Proportionate Share	262,790				19,182	19,182			
6399 TOWN OF ALBERTON	108,400	86,838	124.83%	74.77%	7,913	7,913	-	86,838	9.11%
6399 State Proportionate Share	28,055				2,048	2,048			
6507 TOWN OF BIG SANDY	101,547	81,349	124.83%	74.77%	7,412	7,412	-	81,349	9.11%
6507 State Proportionate Share	26,282				1,918	1,918			
7274 TOWN OF BRIDGER	440,783	353,105	124.83%	74.77%	32,175	32,175	-	353,105	9.11%
7274 State Proportionate Share	114,668				8,370	8,370			
6511 TOWN OF BROADUS	267,574	214,350	124.83%	74.77%	19,532	19,532	-	214,350	9.11%
6511 State Proportionate Share	69,251				5,055	5,055			
6513 TOWN OF CASCADE	219,140	175,551	124.83%	74.77%	15,996	15,996	-	175,551	9.11%
6513 State Proportionate Share	56,717				4,140	4,140			
6526 TOWN OF CHESTER	284,483	226,446	125.63%	74.77%	20,766	20,766	-	226,446	9.17%
6526 State Proportionate Share	74,229				5,418	5,418			
6521 TOWN OF CIRCLE	306,755	245,146	125.13%	74.77%	22,392	22,392	-	245,146	9.13%
6521 State Proportionate Share	79,391				5,795	5,795			
6524 TOWN OF CULBERTSON	215,627	172,737	124.83%	74.77%	15,740	15,740	-	172,737	9.11%
6524 State Proportionate Share	55,806				4,074	4,074			
6432 TOWN OF DENTON	12,624	10,113	124.83%	74.77%	921	921	-	10,113	9.11%
6432 State Proportionate Share	4,275				312	312			
6558 TOWN OF DRUMMOND	93,345	74,778	124.83%	74.77%	6,814	6,814	-	74,778	9.11%
6558 State Proportionate Share	24,158				1,763	1,763			
6607 TOWN OF EKALAKA	103,713	83,083	124.83%	74.77%	7,571	7,571	-	83,083	9.11%
6607 State Proportionate Share	27,048				1,974	1,974			
6536 TOWN OF ENNIS	611,884	490,174	124.83%	74.77%	44,665	44,665	-	490,174	9.11%
6536 State Proportionate Share	159,001				11,606	11,606			
6382 TOWN OF EUREKA	431,570	345,727	124.83%	74.77%	31,503	31,503	-	345,727	9.11%
6382 State Proportionate Share	112,606				8,220	8,220			
6537 TOWN OF FAIRFIELD	171,763	122,678	140.01%	74.77%	12,538	12,538	-	122,678	10.22%
6537 State Proportionate Share	45,163				3,297	3,297			
6605 TOWN OF FORT PECK	215,881	172,941	124.83%	74.77%	15,758	15,758	-	172,941	9.11%
6605 State Proportionate Share	56,031				4,090	4,090			
6410 TOWN OF FROID	68,231	54,660	124.83%	74.77%	4,981	4,981	-	54,660	9.11%
6410 State Proportionate Share	17,659				1,289	1,289			
6542 TOWN OF GERALDINE	47,097	37,729	124.83%	74.77%	3,438	3,438	-	37,729	9.11%
6542 State Proportionate Share	12,571				918	918			
6546 TOWN OF GRASS RANGE	13,733	11,001	124.83%	74.77%	1,002	1,002	-	11,001	9.11%
6546 State Proportionate Share	3,554				259	259			

**Employer 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, 2024				Schedule of Employer Contributions as of June 30, 2024				
	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>\$ 2,445,762,401</b>	<b>\$ 1,549,221,619</b>			<b>\$ 178,525,800</b>	<b>\$ 178,525,800</b>	<b>\$ -</b>	<b>\$ 1,549,221,619</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 501,085,117</b>	<b>\$ -</b>			<b>\$ 36,576,168</b>	<b>\$ 36,576,168</b>	<b>\$ -</b>	<b>\$ -</b>	
<b><u>Employer</u></b>									
6553 TOWN OF HOT SPRINGS	350,997	281,181	124.83%	74.77%	25,621	25,621	-	281,181	9.11%
6553 State Proportionate Share	91,010				6,643	6,643			
6434 TOWN OF HYSHAM	136,657	109,475	124.83%	74.77%	9,975	9,975	-	109,475	9.11%
6434 State Proportionate Share	35,368				2,582	2,582			
12286 TOWN OF JORDAN	116,208	77,578	149.80%	74.77%	7,069	7,069	-	77,578	9.11%
12286 State Proportionate Share	30,076				1,830	1,830			
6562 TOWN OF LIMA	42,079	33,708	124.83%	74.77%	3,072	3,072	-	33,708	9.11%
6562 State Proportionate Share	11,204				818	818			
6601 TOWN OF MANHATTAN	1,575,673	1,262,258	124.83%	74.77%	115,016	115,016	-	1,262,258	9.11%
6601 State Proportionate Share	407,879				29,773	29,773			
6564 TOWN OF MEDICINE LAKE	114,225	91,404	124.97%	74.77%	8,338	8,338	-	91,404	9.12%
6564 State Proportionate Share	29,562				2,158	2,158			
6554 TOWN OF MELSTONE	58,804	47,108	124.83%	74.77%	4,292	4,292	-	47,108	9.11%
6554 State Proportionate Share	15,219				1,111	1,111			
6390 TOWN OF MOORE	35,267	28,252	124.83%	74.77%	2,574	2,574	-	28,252	9.11%
6390 State Proportionate Share	9,199				672	672			
6556 TOWN OF NASHUA	80,624	64,587	124.83%	74.77%	5,885	5,885	-	64,587	9.11%
6556 State Proportionate Share	21,047				1,536	1,536			
6575 TOWN OF PHILIPSBURG	542,402	434,512	124.83%	74.77%	39,593	39,593	-	434,512	9.11%
6575 State Proportionate Share	140,379				10,247	10,247			
6573 TOWN OF RICHEY	31,364	25,126	124.83%	74.77%	2,289	2,289	-	25,126	9.11%
6573 State Proportionate Share	8,540				623	623			
6583 TOWN OF RYEGATE	57,546	46,100	124.83%	74.77%	4,201	4,201	-	46,100	9.11%
6583 State Proportionate Share	14,894				1,087	1,087			
6353 TOWN OF SACO	129,572	103,798	124.83%	74.77%	9,458	9,458	-	103,798	9.11%
6353 State Proportionate Share	33,848				2,471	2,471			
6584 TOWN OF SHERIDAN	253,344	202,952	124.83%	74.77%	18,493	18,493	-	202,952	9.11%
6584 State Proportionate Share	65,567				4,786	4,786			
6366 TOWN OF ST IGNATIUS	203,943	163,377	124.83%	74.77%	14,887	14,887	-	163,377	9.11%
6366 State Proportionate Share	52,783				3,853	3,853			
6587 TOWN OF STANFORD	96,249	77,104	124.83%	74.77%	7,026	7,026	-	77,104	9.11%
6587 State Proportionate Share	24,911				1,818	1,818			
6604 TOWN OF STEVENSVILLE	682,597	543,143	125.68%	74.77%	49,826	49,826	-	543,143	9.17%
6604 State Proportionate Share	177,535				12,959	12,959			
6588 TOWN OF SUNBURST	177,677	142,335	124.83%	74.77%	12,970	12,970	-	142,335	9.11%
6588 State Proportionate Share	45,984				3,357	3,357			
6589 TOWN OF SUPERIOR	219,076	175,501	124.83%	74.77%	15,991	15,991	-	175,501	9.11%
6589 State Proportionate Share	56,699				4,139	4,139			
6580 TOWN OF TERRY	197,878	158,517	124.83%	74.77%	14,444	14,444	-	158,517	9.11%
6580 State Proportionate Share	51,212				3,738	3,738			
6597 TOWN OF THOMPSON FALLS	496,187	397,492	124.83%	74.77%	36,219	36,219	-	397,492	9.11%
6597 State Proportionate Share	129,066				9,421	9,421			
6600 TOWN OF TWIN BRIDGES	221,542	177,213	125.01%	74.77%	16,171	16,171	-	177,213	9.13%
6600 State Proportionate Share	57,422				4,192	4,192			
6591 TOWN OF VALIER	273,574	219,158	124.83%	74.77%	19,970	19,970	-	219,158	9.11%
6591 State Proportionate Share	70,813				5,169	5,169			
6408 TOWN OF WEST YELLOWSTONE	1,885,955	1,510,817	124.83%	74.77%	137,665	137,665	-	1,510,817	9.11%
6408 State Proportionate Share	490,127				35,777	35,777			
6356 TOWN OF WESTBY	77,594	62,160	124.83%	74.77%	5,664	5,664	-	62,160	9.11%
6356 State Proportionate Share	20,082				1,466	1,466			

**Employer 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, 2024					Schedule of Employer Contributions as of June 30, 2024				
	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>\$ 2,445,762,401</b>	<b>\$ 1,549,221,619</b>				<b>\$ 178,525,800</b>	<b>\$ 178,525,800</b>	<b>\$ -</b>	<b>\$ 1,549,221,619</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 501,085,117</b>	<b>\$ -</b>				<b>\$ 36,576,168</b>	<b>\$ 36,576,168</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Employer</b>										
6409 TOWN OF WHITEHALL	289,460	231,883	124.83%	74.77%		21,129	21,129	-	231,883	9.11%
6409 State Proportionate Share	75,654					5,522	5,522			
6595 TOWN OF WINNETT	49,087	39,324	124.83%	74.77%		3,583	3,583	-	39,324	9.11%
6595 State Proportionate Share	12,704					927	927			
6458 ANACONDA-DEER LODGE COUNTY	5,678,290	4,497,843	126.24%	74.77%		414,487	414,487	-	4,497,843	9.22%
6458 State Proportionate Share	1,471,897					107,441	107,441			
6510 BUTTE SILVER BOW	26,074,732	20,887,940	124.83%	74.77%		1,903,327	1,903,327	-	20,887,940	9.11%
6510 State Proportionate Share	6,765,521					493,850	493,850			
6444 BEAVERHEAD COUNTY	4,004,931	3,170,180	126.33%	74.77%		292,340	292,340	-	3,170,180	9.22%
6444 State Proportionate Share	1,045,553					76,320	76,320			
6445 BIG HORN COUNTY	7,542,317	6,017,995	125.33%	74.77%		550,552	550,552	-	6,017,995	9.15%
6445 State Proportionate Share	1,959,339					143,022	143,022			
6446 BLAINE COUNTY	3,874,263	3,103,640	124.83%	74.77%		282,802	282,802	-	3,103,640	9.11%
6446 State Proportionate Share	1,007,466					73,540	73,540			
6447 BROADWATER COUNTY	2,894,560	2,313,537	125.11%	74.77%		211,289	211,289	-	2,313,537	9.13%
6447 State Proportionate Share	753,924					55,033	55,033			
6448 CARBON COUNTY	5,180,408	4,149,987	124.83%	74.77%		378,144	378,144	-	4,149,987	9.11%
6448 State Proportionate Share	1,343,693					98,083	98,083			
6449 CARTER COUNTY	1,992,266	1,592,857	125.08%	74.77%		145,426	145,426	-	1,592,857	9.13%
6449 State Proportionate Share	520,286					37,978	37,978			
6450 CASCADE COUNTY	17,927,391	14,356,347	124.87%	74.77%		1,308,611	1,308,611	-	14,356,347	9.12%
6450 State Proportionate Share	4,654,695					339,770	339,770			
6451 CHOUTEAU COUNTY	2,969,481	2,356,487	126.01%	74.77%		216,758	216,758	-	2,356,487	9.20%
6451 State Proportionate Share	769,282					56,154	56,154			
6452 CUSTER COUNTY	3,625,874	2,888,678	125.52%	74.77%		264,671	264,671	-	2,888,678	9.16%
6452 State Proportionate Share	941,348					68,714	68,714			
6453 DANIELS COUNTY	1,386,414	1,110,647	124.83%	74.77%		101,201	101,201	-	1,110,647	9.11%
6453 State Proportionate Share	361,102					26,359	26,359			
6456 DAWSON COUNTY	4,489,983	3,596,893	124.83%	74.77%		327,747	327,747	-	3,596,893	9.11%
6456 State Proportionate Share	1,166,955					85,182	85,182			
6459 FALLON COUNTY	3,743,256	2,998,676	124.83%	74.77%		273,239	273,239	-	2,998,676	9.11%
6459 State Proportionate Share	983,933					71,822	71,822			
6460 FERGUS COUNTY	3,474,309	2,783,241	124.83%	74.77%		253,607	253,607	-	2,783,241	9.11%
6460 State Proportionate Share	906,980					66,205	66,205			
6461 FLATHEAD COUNTY	28,711,197	22,998,042	124.84%	74.77%		2,095,776	2,095,776	-	22,998,042	9.11%
6461 State Proportionate Share	7,454,427					544,137	544,137			
6462 GALLATIN COUNTY	24,448,934	19,496,541	125.40%	74.77%		1,784,652	1,784,652	-	19,496,541	9.15%
6462 State Proportionate Share	6,369,900					464,971	464,971			
6463 GARFIELD COUNTY	2,195,062	1,741,373	126.05%	74.77%		160,229	160,229	-	1,741,373	9.20%
6463 State Proportionate Share	571,715					41,732	41,732			
6464 GLACIER COUNTY	3,664,000	2,909,077	125.95%	74.77%		267,454	267,454	-	2,909,077	9.19%
6464 State Proportionate Share	952,133					69,501	69,501			
6465 GOLDEN VALLEY COUNTY	423,370	339,159	124.83%	74.77%		30,904	30,904	-	339,159	9.11%
6465 State Proportionate Share	109,572					7,998	7,998			
6466 GRANITE COUNTY	1,927,552	1,544,147	124.83%	74.77%		140,702	140,702	-	1,544,147	9.11%
6466 State Proportionate Share	501,209					36,586	36,586			
6467 HILL COUNTY	4,822,252	3,823,250	126.13%	74.77%		352,001	352,001	-	3,823,250	9.21%
6467 State Proportionate Share	1,254,909					91,602	91,602			
6468 JEFFERSON COUNTY	5,387,223	4,271,145	126.13%	74.77%		393,241	393,241	-	4,271,145	9.21%
6468 State Proportionate Share	1,398,040					102,050	102,050			

**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, 2024					Schedule of Employer Contributions as of June 30, 2024				
	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>\$ 2,445,762,401</b>	<b>\$ 1,549,221,619</b>				<b>\$ 178,525,800</b>	<b>\$ 178,525,800</b>	<b>\$ -</b>	<b>\$ 1,549,221,619</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 501,085,117</b>	<b>\$ -</b>				<b>\$ 36,576,168</b>	<b>\$ 36,576,168</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Employer</b>										
6469 JUDITH BASIN COUNTY	1,648,100	1,314,008	125.43%	74.77%		120,303	120,303	-	1,314,008	9.16%
6469 State Proportionate Share	426,700					31,147	31,147	-		
6470 LAKE COUNTY	9,436,522	7,556,756	124.88%	74.77%		688,820	688,820	-	7,556,756	9.12%
6470 State Proportionate Share	2,449,921					178,832	178,832	-		
6471 LEWIS & CLARK COUNTY	18,721,634	14,931,903	125.38%	74.77%		1,366,587	1,366,587	-	14,931,903	9.15%
6471 State Proportionate Share	4,862,288					354,923	354,923	-		
6472 LIBERTY COUNTY	1,949,882	1,515,546	128.66%	74.77%		142,332	142,332	-	1,515,546	9.39%
6472 State Proportionate Share	507,511					37,046	37,046	-		
6473 LINCOLN COUNTY	6,640,394	5,319,563	124.83%	74.77%		484,716	484,716	-	5,319,563	9.11%
6473 State Proportionate Share	1,728,521					126,174	126,174	-		
6474 MADISON COUNTY	9,947,264	7,926,065	125.50%	74.77%		726,101	726,101	-	7,926,065	9.16%
6474 State Proportionate Share	2,585,049					188,696	188,696	-		
6475 MCCONE COUNTY	1,779,870	1,425,841	124.83%	74.77%		129,922	129,922	-	1,425,841	9.11%
6475 State Proportionate Share	461,781					33,708	33,708	-		
6476 MEAGHER COUNTY	1,711,204	1,363,394	125.51%	74.77%		124,909	124,909	-	1,363,394	9.16%
6476 State Proportionate Share	442,918					32,331	32,331	-		
6477 MINERAL COUNTY	2,571,064	2,059,653	124.83%	74.77%		187,675	187,675	-	2,059,653	9.11%
6477 State Proportionate Share	667,405					48,717	48,717	-		
6478 MISSOULA COUNTY	61,138,247	48,949,803	124.90%	74.77%		4,462,792	4,462,792	-	48,949,803	9.12%
6478 State Proportionate Share	15,924,665					1,162,422	1,162,422	-		
6479 MUSSELSHELL COUNTY	2,592,248	2,069,112	125.28%	74.77%		189,221	189,221	-	2,069,112	9.15%
6479 State Proportionate Share	672,645					49,100	49,100	-		
6480 PARK COUNTY	5,119,975	4,085,066	125.33%	74.77%		373,733	373,733	-	4,085,066	9.15%
6480 State Proportionate Share	1,334,932					97,443	97,443	-		
6481 PETROLEUM COUNTY	293,687	233,883	125.57%	74.77%		21,438	21,438	-	233,883	9.17%
6481 State Proportionate Share	76,179					5,561	5,561	-		
6482 PHILLIPS COUNTY	2,392,165	1,914,904	124.92%	74.77%		174,616	174,616	-	1,914,904	9.12%
6482 State Proportionate Share	620,547					45,297	45,297	-		
6483 PONDERA COUNTY	2,584,654	2,038,177	126.81%	74.77%		188,667	188,667	-	2,038,177	9.26%
6483 State Proportionate Share	668,930					48,829	48,829	-		
6485 POWDER RIVER COUNTY	5,277,508	4,217,178	125.14%	74.77%		385,232	385,232	-	4,217,178	9.13%
6485 State Proportionate Share	1,369,090					99,937	99,937	-		
6484 POWELL COUNTY	2,535,965	2,006,711	126.37%	74.77%		185,113	185,113	-	2,006,711	9.22%
6484 State Proportionate Share	660,159					48,188	48,188	-		
6486 PRAIRIE COUNTY	1,041,279	834,159	124.83%	74.77%		76,008	76,008	-	834,159	9.11%
6486 State Proportionate Share	270,643					19,756	19,756	-		
6487 RAVALLI COUNTY	9,181,184	7,325,963	125.32%	74.77%		670,181	670,181	-	7,325,963	9.15%
6487 State Proportionate Share	2,386,109					174,174	174,174	-		
6488 RICHLAND COUNTY	7,798,236	6,239,496	124.98%	74.77%		569,233	569,233	-	6,239,496	9.12%
6488 State Proportionate Share	2,031,551					148,293	148,293	-		
6489 ROOSEVELT COUNTY	5,662,696	4,513,397	125.46%	74.77%		413,349	413,349	-	4,513,397	9.16%
6489 State Proportionate Share	1,468,009					107,157	107,157	-		
6490 ROSEBUD COUNTY	4,562,680	3,647,281	125.10%	74.77%		333,053	333,053	-	3,647,281	9.13%
6490 State Proportionate Share	1,185,430					86,531	86,531	-		
6491 SANDERS COUNTY	5,226,611	4,178,241	125.09%	74.77%		381,517	381,517	-	4,178,241	9.13%
6491 State Proportionate Share	1,353,560					98,803	98,803	-		
6492 SHERIDAN COUNTY	3,839,220	3,058,514	125.53%	74.77%		280,244	280,244	-	3,058,514	9.16%
6492 State Proportionate Share	994,320					72,580	72,580	-		
6494 STILLWATER COUNTY	4,439,059	3,534,299	125.60%	74.77%		324,030	324,030	-	3,534,299	9.17%
6494 State Proportionate Share	1,157,612					84,500	84,500	-		

**Employer 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, 2024					Schedule of Employer Contributions as of June 30, 2024				
	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>\$ 2,445,762,401</b>	<b>\$ 1,549,221,619</b>				<b>\$ 178,525,800</b>	<b>\$ 178,525,800</b>	<b>\$ -</b>	<b>\$ 1,549,221,619</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 501,085,117</b>	<b>\$ -</b>				<b>\$ 36,576,168</b>	<b>\$ 36,576,168</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Employer</b>										
6495 SWEET GRASS COUNTY	2,257,730	1,808,642	124.83%	74.77%		164,803	164,803	-	1,808,642	9.11%
6495 State Proportionate Share	587,823					42,908	42,908			
6496 TETON COUNTY	2,881,862	2,304,682	125.04%	74.77%		210,362	210,362	-	2,304,682	9.13%
6496 State Proportionate Share	748,471					54,635	54,635			
6497 TOOLE COUNTY	2,706,071	2,131,764	126.94%	74.77%		197,530	197,530	-	2,131,764	9.27%
6497 State Proportionate Share	707,250					51,626	51,626			
6498 TREASURE COUNTY	735,418	589,137	124.83%	74.77%		53,682	53,682	-	589,137	9.11%
6498 State Proportionate Share	190,895					13,934	13,934			
6499 VALLEY COUNTY	3,872,315	3,078,485	125.79%	74.77%		282,660	282,660	-	3,078,485	9.18%
6499 State Proportionate Share	1,004,958					73,357	73,357			
6500 WHEATLAND COUNTY	1,292,701	1,020,541	126.67%	74.77%		94,361	94,361	-	1,020,541	9.25%
6500 State Proportionate Share	335,588					24,496	24,496			
6501 WIBAUX COUNTY	2,055,817	1,646,899	124.83%	74.77%		150,065	150,065	-	1,646,899	9.11%
6501 State Proportionate Share	533,047					38,910	38,910			
6502 YELLOWSTONE COUNTY	22,957,841	18,386,474	124.86%	74.77%		1,675,810	1,675,810	-	18,386,474	9.11%
6502 State Proportionate Share	5,974,122					436,082	436,082			
6435 ARLEE-LAKE COUNTY WATER & SEWER DISTRICT	49,742	39,848	124.83%	74.77%		3,631	3,631	-	39,848	9.11%
6435 State Proportionate Share	12,874					940	940			
6720 BEAR PAW COOPERATIVE	54,426	43,600	124.83%	74.77%		3,973	3,973	-	43,600	9.11%
6720 State Proportionate Share	14,086					1,028	1,028			
6725 BERT MOONEY AIRPORT AUTHORITY	363,265	291,006	124.83%	74.77%		26,517	26,517	-	291,006	9.11%
6725 State Proportionate Share	94,623					6,907	6,907			
6740 BIG COUNTRY EDUCATIONAL COOP	45,482	36,436	124.83%	74.77%		3,320	3,320	-	36,436	9.11%
6740 State Proportionate Share	11,772					859	859			
7689 BIG HORN COUNTY CEMETERY DISTRICT #1	98,036	77,261	126.89%	74.77%		7,156	7,156	-	77,261	9.26%
7689 State Proportionate Share	25,373					1,852	1,852			
6348 BIG SKY CO WATER & SEWER DIST #363	849,517	680,540	124.83%	74.77%		62,011	62,011	-	680,540	9.11%
6348 State Proportionate Share	229,883					16,780	16,780			
6739 BIG SKY ECONOMIC DEVELOPMENT AUTH	900,910	721,712	124.83%	74.77%		65,762	65,762	-	721,712	9.11%
6739 State Proportionate Share	246,307					17,979	17,979			
6347 BIG SKY FIRE DEPARTMENT	-	-	0.00%	74.77%		-	-	-	-	N/A
6347 State Proportionate Share	-					-	-			
6741 BIG SKY SPECIAL EDUCATION COOP	77,416	59,166	130.84%	74.77%		5,651	5,651	-	59,166	9.55%
6741 State Proportionate Share	20,037					1,463	1,463			
6709 BIGFORK CO WATER & SEWER	574,043	459,861	124.83%	74.77%		41,902	41,902	-	459,861	9.11%
6709 State Proportionate Share	148,569					10,845	10,845			
6697 BILLINGS HOUSING AUTHORITY dba HomeFront	2,042,488	1,636,220	124.83%	74.77%		149,092	149,092	-	1,636,220	9.11%
6697 State Proportionate Share	531,744					38,815	38,815			
7699 BITTERROOT PUBLIC LIBRARY	418,961	335,628	124.83%	74.77%		30,582	30,582	-	335,628	9.11%
7699 State Proportionate Share	109,261					7,976	7,976			
6634 BITTERROOT CONSERVATION DISTRICT	80,648	64,606	124.83%	74.77%		5,887	5,887	-	64,606	9.11%
6634 State Proportionate Share	21,166					1,545	1,545			
12138 Bitterroot Valley Community College	17,997	14,418	124.83%	74.77%		1,314	1,314	-	14,418	9.11%
12138 State Proportionate Share	4,689					342	342			
6350 BITTERROOT VALLEY SEC	18,308	14,666	124.83%	74.77%		1,336	1,336	-	14,666	9.11%
6350 State Proportionate Share	5,399					394	394			
10565 BROADWATER CONSERVATION DISTRICT	26,917	21,563	124.83%	74.77%		1,965	1,965	-	21,563	9.11%
10565 State Proportionate Share	6,994					511	511			
6421 BUFFALO RAPIDS IRRI PROJECT 1	288,624	231,213	124.83%	74.77%		21,068	21,068	-	231,213	9.11%
6421 State Proportionate Share	74,700					5,453	5,453			

**Employer 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, 2024				Schedule of Employer Contributions as of June 30, 2024				
	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>\$ 2,445,762,401</b>	<b>\$ 1,549,221,619</b>			<b>\$ 178,525,800</b>	<b>\$ 178,525,800</b>	<b>\$ -</b>	<b>\$ 1,549,221,619</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 501,085,117</b>	<b>\$ -</b>			<b>\$ 36,576,168</b>	<b>\$ 36,576,168</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Employer</b>									
6422 BUFFALO RAPIDS IRRI PROJECT 2	333,860	267,452	124.83%	74.77%	24,370	24,370	-	267,452	9.11%
6422 State Proportionate Share	86,892				6,343	6,343			
6711 CABINET MOUNTAIN COOPERATIVE	78,342	62,759	124.83%	74.77%	5,719	5,719	-	62,759	9.11%
6711 State Proportionate Share	20,276				1,480	1,480			
6727 CASCADE CONSERVATION DISTRICT	142,942	114,511	124.83%	74.77%	10,434	10,434	-	114,511	9.11%
6727 State Proportionate Share	38,451				2,807	2,807			
6662 CENTER FOR MENTAL HEALTH	10,845	8,688	124.83%	74.77%	792	792	-	8,688	9.11%
6662 State Proportionate Share	2,807				205	205			
6703 CENTRAL MONTANA LEARNING RESOURCE CTR	20,145	16,138	124.83%	74.77%	1,470	1,470	-	16,138	9.11%
6703 State Proportionate Share	5,962				435	435			
6719 CENTRAL VALLEY FIRE DISTRICT	268,973	215,472	124.83%	74.77%	19,634	19,634	-	215,472	9.11%
6719 State Proportionate Share	69,613				5,081	5,081			
6650 CHOUTEAU COUNTY CONSERVATION DIST	20,487	16,411	124.83%	74.77%	1,495	1,495	-	16,411	9.11%
6650 State Proportionate Share	5,303				387	387			
6428 COLUMBUS RURAL FIRE DISTRICT #3	232,943	186,608	124.83%	74.77%	17,004	17,004	-	186,608	9.11%
6428 State Proportionate Share	60,297				4,401	4,401			
6433 CORVALLIS COUNTY SEWER DISTRICT	63,708	51,035	124.83%	74.77%	4,650	4,650	-	51,035	9.11%
6433 State Proportionate Share	16,488				1,204	1,204			
6707 Crown Hill	59,977	48,047	124.83%	74.77%	4,378	4,378	-	48,047	9.11%
6707 State Proportionate Share	15,523				1,133	1,133			
6394 DALY DITCHES IRRIGATION DISTRICT	115,364	92,416	124.83%	74.77%	8,421	8,421	-	92,416	9.11%
6394 State Proportionate Share	31,776				2,320	2,320			
6677 DAWSON COMMUNITY COLLEGE	1,581,183	1,252,450	126.25%	74.77%	115,419	115,419	-	1,252,450	9.22%
6677 State Proportionate Share	411,413				30,031	30,031			
6686 DEER LODGE COUNTY HEAD START PROGRAM	563,264	451,227	124.83%	74.77%	41,115	41,115	-	451,227	9.11%
6686 State Proportionate Share	146,088				10,664	10,664			
8514 Drummond School and Community Library District	27,147	21,747	124.83%	74.77%	1,982	1,982	-	21,747	9.11%
8514 State Proportionate Share	7,026				513	513			
6389 DRY PRAIRIE RURAL WATER	1,440,236	1,153,761	124.83%	74.77%	105,130	105,130	-	1,153,761	9.11%
6389 State Proportionate Share	373,018				27,228	27,228			
8715 DRY REDWATER REGIONAL WATER AUTHORITY	145,333	116,426	124.83%	74.77%	10,609	10,609	-	116,426	9.11%
8715 State Proportionate Share	37,613				2,746	2,746			
6705 EASTERN YELLOWSTONE COUNTY SEC	23,195	18,582	124.83%	74.77%	1,693	1,693	-	18,582	9.11%
6705 State Proportionate Share	6,003				438	438			
6750 FERGUS COUNTY CONSERVATION DIST	37,357	29,926	124.83%	74.77%	2,727	2,727	-	29,926	9.11%
6750 State Proportionate Share	9,668				706	706			
6716 FLATHEAD CONSERVATION DISTRICT	185,253	140,888	131.49%	74.77%	13,523	13,523	-	140,888	9.60%
6716 State Proportionate Share	48,873				3,567	3,567			
6708 FLATHEAD MUNICIPAL AIRPORT AUTHORITY	3,306,825	2,649,056	124.83%	74.77%	241,382	241,382	-	2,649,056	9.11%
6708 State Proportionate Share	861,263				62,868	62,868			
6699 FLATHEAD SPECIAL EDUC COOP	60,719	48,641	124.83%	74.77%	4,432	4,432	-	48,641	9.11%
6699 State Proportionate Share	15,715				1,147	1,147			
6676 FLATHEAD VALLEY COMMUNITY COLLEGE	6,476,945	5,177,525	125.10%	74.77%	472,785	472,785	-	5,177,525	9.13%
6676 State Proportionate Share	1,681,741				122,759	122,759			
6638 FORT SHAW IRRIGATION DIST	148,639	119,072	124.83%	74.77%	10,850	10,850	-	119,072	9.11%
6638 State Proportionate Share	38,470				2,808	2,808			
6414 FRENCHTOWN RURAL FIRE DISTRICT	12,955	10,378	124.83%	74.77%	946	946	-	10,378	9.11%
6414 State Proportionate Share	3,353				245	245			
6682 GALLATIN AIRPORT AUTHORITY	5,286,621	4,235,070	124.83%	74.77%	385,897	385,897	-	4,235,070	9.11%
6682 State Proportionate Share	1,389,012				101,391	101,391			

**Employer 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, 2024				Schedule of Employer Contributions as of June 30, 2024				
	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>\$ 2,445,762,401</b>	<b>\$ 1,549,221,619</b>			<b>\$ 178,525,800</b>	<b>\$ 178,525,800</b>	<b>\$ -</b>	<b>\$ 1,549,221,619</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 501,085,117</b>	<b>\$ -</b>			<b>\$ 36,576,168</b>	<b>\$ 36,576,168</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Employer</b>									
6736 GALLATIN CONSERVATION DISTRICT	225,696	180,804	124.83%	74.77%	16,475	16,475	-	180,804	9.11%
6736 State Proportionate Share	58,413				4,264	4,264			
6702 GALLATIN-MADISON SEC	80,823	42,730	189.15%	74.77%	5,900	5,900	-	42,730	13.81%
6702 State Proportionate Share	20,918				1,527	1,527			
6718 GARDINER - PARK COUNTY WATER DIST	247,839	198,542	124.83%	74.77%	18,091	18,091	-	198,542	9.11%
6718 State Proportionate Share	64,144				4,682	4,682			
6691 GLASGOW IRRIGATION DISTRICT	166,540	133,415	124.83%	74.77%	12,157	12,157	-	133,415	9.11%
6691 State Proportionate Share	43,567				3,180	3,180			
7276 GRANITE CO HOSPITAL & NURSING HOME	2,503,965	2,005,908	124.83%	74.77%	182,777	182,777	-	2,005,908	9.11%
7276 State Proportionate Share	654,798				47,797	47,797			
6373 GRANITE CONSERVATION DISTRICT	33,025	14,616	225.95%	74.77%	2,411	2,411	-	14,616	16.49%
6373 State Proportionate Share	8,546				624	624			
6717 GREAT DIVIDE EDUCATION SERVICES	83,601	66,973	124.83%	74.77%	6,102	6,102	-	66,973	9.11%
6717 State Proportionate Share	21,637				1,579	1,579			
11990 GREAT FALLS HOUSING AUTHORITY	1,174,289	940,712	124.83%	74.77%	85,717	85,717	-	940,712	9.11%
11990 State Proportionate Share	304,638				22,237	22,237			
6660 GREAT FALLS INT AIRPORT	810,066	648,938	124.83%	74.77%	59,131	59,131	-	648,938	9.11%
6660 State Proportionate Share	214,679				15,671	15,671			
6641 GREENFIELDS IRRIGATION DIST	1,258,667	998,569	126.05%	74.77%	91,877	91,877	-	998,569	9.20%
6641 State Proportionate Share	325,755				23,779	23,779			
6417 HEBGEN BASIN RURAL FD	64,997	52,068	124.83%	74.77%	4,744	4,744	-	52,068	9.11%
6417 State Proportionate Share	16,822				1,228	1,228			
6663 HELENA HOUSING AUTHORITY	1,571,507	1,258,920	124.83%	74.77%	114,712	114,712	-	1,258,920	9.11%
6663 State Proportionate Share	410,185				29,941	29,941			
6632 HELENA REGIONAL AIRPORT AUTH	1,552,907	1,244,015	124.83%	74.77%	113,355	113,355	-	1,244,015	9.11%
6632 State Proportionate Share	407,522				29,747	29,747			
6685 HELENA VALLEY IRRIGATION DIST	534,908	428,510	124.83%	74.77%	39,046	39,046	-	428,510	9.11%
6685 State Proportionate Share	138,440				10,105	10,105			
6664 HILL CO PUBLIC CEMETERY DIST	122,257	97,939	124.83%	74.77%	8,924	8,924	-	97,939	9.11%
6664 State Proportionate Share	31,642				2,310	2,310			
6377 HINSDALE WATER & SEWER DISTRICT	20,697	16,580	124.83%	74.77%	1,511	1,511	-	16,580	9.11%
6377 State Proportionate Share	5,357				391	391			
6631 HOUSING AUTHORITY OF ANACONDA	507,584	406,622	124.83%	74.77%	37,051	37,051	-	406,622	9.11%
6631 State Proportionate Share	131,367				9,589	9,589			
6637 HOUSING AUTHORITY OF BUTTE	928,075	743,478	124.83%	74.77%	67,745	67,745	-	743,478	9.11%
6637 State Proportionate Share	241,213				17,607	17,607			
6640 HOUSING AUTHORITY OF GLASGOW	236,093	189,131	124.83%	74.77%	17,234	17,234	-	189,131	9.11%
6640 State Proportionate Share	61,103				4,460	4,460			
6746 HUMAN RESOURCES COUNCIL DIST XI	2,016,252	1,607,344	125.44%	74.77%	147,176	147,176	-	1,607,344	9.16%
6746 State Proportionate Share	527,785				38,526	38,526			
6635 HUMAN RESOURCES COUNCIL DIST XII	3,485,660	2,759,730	126.30%	74.77%	254,436	254,436	-	2,759,730	9.22%
6635 State Proportionate Share	904,391				66,016	66,016			
6425 HYALITE RFD	33,474	26,815	124.83%	74.77%	2,443	2,443	-	26,815	9.11%
6425 State Proportionate Share	8,663				632	632			
6722 JUDITH BASIN CONSERVATION DIST	24,383	19,533	124.83%	74.77%	1,780	1,780	-	19,533	9.11%
6722 State Proportionate Share	6,310				461	461			
12284 LAKE COUNTY CONSERVATION DISTRICT	69,054	45,995	150.13%	74.77%	4,200	4,200	-	45,995	9.13%
12284 State Proportionate Share	17,870				1,087	1,087			
6738 LAKESIDE CO WATER & SEWER	384,578	308,082	124.83%	74.77%	28,072	28,072	-	308,082	9.11%
6738 State Proportionate Share	99,532				7,265	7,265			



**Employer 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, 2024					Schedule of Employer Contributions as of June 30, 2024				
	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>\$ 2,445,762,401</b>	<b>\$ 1,549,221,619</b>				<b>\$ 178,525,800</b>	<b>\$ 178,525,800</b>	<b>\$ -</b>	<b>\$ 1,549,221,619</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 501,085,117</b>	<b>\$ -</b>				<b>\$ 36,576,168</b>	<b>\$ 36,576,168</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Employer</b>										
6357 LARCHMONT GOLF COURSE	166,422	133,319	124.83%	74.77%		12,148	12,148	-	133,319	9.11%
6357 State Proportionate Share	43,071					3,144	3,144	-		
6358 LEWIS & CLARK CONSERVATION DIST	137,831	110,414	124.83%	74.77%		10,061	10,061	-	110,414	9.11%
6358 State Proportionate Share	35,672					2,604	2,604	-		
6694 LEWIS & CLARK LIBRARY	2,346,987	1,880,151	124.83%	74.77%		171,319	171,319	-	1,880,151	9.11%
6694 State Proportionate Share	609,382					44,482	44,482	-		
6372 LIBERTY CO CONSERVATION DISTRICT	-	-	0.00%	74.77%		-	-	-	-	N/A
6372 State Proportionate Share	-					-	-	-		
6397 LINCOLN CONSERVATION DISTRICT	44,557	35,693	124.83%	74.77%		3,252	3,252	-	35,693	9.11%
6397 State Proportionate Share	11,532					842	842	-		
6729 LINCOLN COUNTY RURAL FIRE DIST	163,973	131,356	124.83%	74.77%		11,969	11,969	-	131,356	9.11%
6729 State Proportionate Share	42,439					3,098	3,098	-		
6730 LOCKWOOD RURAL FIRE DIST 8	91,130	73,005	124.83%	74.77%		6,652	6,652	-	73,005	9.11%
6730 State Proportionate Share	23,585					1,722	1,722	-		
6391 LOCKWOOD WATER & SEWER DISTRICT	434,107	347,760	124.83%	74.77%		31,688	31,688	-	347,760	9.11%
6391 State Proportionate Share	113,356					8,274	8,274	-		
6430 MADISON CONSERVATION DISTRICT	86,680	61,531	140.87%	74.77%		6,327	6,327	-	61,531	10.28%
6430 State Proportionate Share	22,434					1,638	1,638	-		
6355 MALTA CEMETERY DISTRICT	54,890	43,972	124.83%	74.77%		4,007	4,007	-	43,972	9.11%
6355 State Proportionate Share	14,206					1,037	1,037	-		
6672 MALTA IRRIGATION DISTRICT	609,068	486,865	125.10%	74.77%		44,459	44,459	-	486,865	9.13%
6672 State Proportionate Share	157,633					11,506	11,506	-		
9111 Meagher County Conservation District	-	-	0.00%	74.77%		-	-	-	-	N/A
9111 State Proportionate Share	-					-	-	-		
6396 MILES CITY HOUSING AUTHORITY	7,223	5,786	124.83%	74.77%		527	527	-	5,786	9.11%
6396 State Proportionate Share	1,869					136	136	-		
6671 MILES COMMUNITY COLLEGE	1,577,956	1,248,928	126.34%	74.77%		115,183	115,183	-	1,248,928	9.22%
6671 State Proportionate Share	411,829					30,061	30,061	-		
6419 MILK RIVER JBC	181,603	145,480	124.83%	74.77%		13,256	13,256	-	145,480	9.11%
6419 State Proportionate Share	47,000					3,431	3,431	-		
6706 MISSOULA AREA SEC	112,637	90,232	124.83%	74.77%		8,222	8,222	-	90,232	9.11%
6706 State Proportionate Share	29,152					2,128	2,128	-		
6700 MISSOULA COUNTY AIRPORT	4,056,716	3,241,546	125.15%	74.77%		296,120	296,120	-	3,241,546	9.14%
6700 State Proportionate Share	1,056,535					77,122	77,122	-		
11782 MISSOULA IRRIGATION DISTRICT	83,850	67,172	124.83%	74.77%		6,121	6,121	-	67,172	9.11%
11782 State Proportionate Share	21,702					1,584	1,584	-		
6661 MISSOULA RURAL FIRE DISTRICT	348,419	279,115	124.83%	74.77%		25,433	25,433	-	279,115	9.11%
6661 State Proportionate Share	90,225					6,586	6,586	-		
6749 NO MONTANA JOINT REFUSE DISPOSAL DIST	655,385	525,023	124.83%	74.77%		47,840	47,840	-	525,023	9.11%
6749 State Proportionate Share	170,117					12,418	12,418	-		
6714 NORTH CENTRAL LEARNING SEC	55,198	38,563	143.14%	74.77%		4,029	4,029	-	38,563	10.45%
6714 State Proportionate Share	14,285					1,043	1,043	-		
6424 NORTH LAKE CO PUBLIC LIBRARY DIST	215,417	172,568	124.83%	74.77%		15,724	15,724	-	172,568	9.11%
6424 State Proportionate Share	57,136					4,171	4,171	-		
6398 NORTH VALLEY PUBLIC LIBRARY	293,078	234,782	124.83%	74.77%		21,393	21,393	-	234,782	9.11%
6398 State Proportionate Share	75,906					5,541	5,541	-		
6393 PABLO-LAKE COUNTY WATER & SEWER	203,952	163,384	124.83%	74.77%		14,887	14,887	-	163,384	9.11%
6393 State Proportionate Share	52,787					3,853	3,853	-		
6386 PARK CO RURAL FIRE DISTRICT 1	265,755	212,894	124.83%	74.77%		19,399	19,399	-	212,894	9.11%
6386 State Proportionate Share	68,804					5,022	5,022	-		

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

	Schedule of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2024				Schedule of Employer Contributions as of June 30, 2024				
	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>\$ 2,445,762,401</b>	<b>\$ 1,549,221,619</b>			<b>\$ 178,525,800</b>	<b>\$ 178,525,800</b>	<b>\$ -</b>	<b>\$ 1,549,221,619</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 501,085,117</b>	<b>\$ -</b>			<b>\$ 36,576,168</b>	<b>\$ 36,576,168</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Employer</b>									
6407 PARK COUNTY SEC	-	-	0.00%	74.77%	-	-	-	-	N/A
6407 State Proportionate Share	-	-			-	-			
6383 PETROLEUM CO CONSERVATION DIST	213,809	171,280	124.83%	74.77%	15,607	15,607	-	171,280	9.11%
6383 State Proportionate Share	55,337				4,039	4,039			
10576 PHILIPSBURG AREA COMMUNITY LIBRARY	41,230	33,029	124.83%	74.77%	3,010	3,010	-	33,029	9.11%
10576 State Proportionate Share	10,671				779	779			
6404 PHILLIPS CONSERVATION DISTRICT	-	-	0.00%	74.77%	-	-	-	-	N/A
6404 State Proportionate Share	-				-	-			
6674 PONDERA CO CANAL & RESERVOIR	922,965	739,378	124.83%	74.77%	67,372	67,372	-	739,378	9.11%
6674 State Proportionate Share	240,320				17,542	17,542			
6723 PONDERA COUNTY CEMETERY DIST 2	59,918	48,000	124.83%	74.77%	4,374	4,374	-	48,000	9.11%
6723 State Proportionate Share	15,507				1,132	1,132			
9854 PONDERA REGIONAL PORT AUTHORITY	68,557	40,865	167.76%	74.77%	5,004	5,004	-	40,865	12.25%
9854 State Proportionate Share	17,743				1,295	1,295			
6733 PORT OF MONTANA - PORT AUTHORITY	321,330	257,415	124.83%	74.77%	23,456	23,456	-	257,415	9.11%
6733 State Proportionate Share	83,162				6,070	6,070			
6679 PRAIRIE COUNTY HOSPITAL DISTRICT	1,616,420	1,289,646	125.34%	74.77%	117,991	117,991	-	1,289,646	9.15%
6679 State Proportionate Share	420,555				30,698	30,698			
6737 PRAIRIE VIEW SPECIAL SERVICES COOP	-	-	0.00%	74.77%	-	-	-	-	N/A
6737 State Proportionate Share	-				-	-			
7277 PRICKLY PEAR SPECIAL SVCS COOP	48,310	38,701	124.83%	74.77%	3,526	3,526	-	38,701	9.11%
7277 State Proportionate Share	13,053				953	953			
6415 RAE WATER AND SEWER DISTRICT	359,368	277,269	129.61%	74.77%	26,232	26,232	-	277,269	9.46%
6415 State Proportionate Share	93,008				6,789	6,789			
7688 RED LODGE RURAL FIRE DISTRICT 7	401,800	321,878	124.83%	74.77%	29,329	29,329	-	321,878	9.11%
7688 State Proportionate Share	104,170				7,604	7,604			
6673 RICHLAND CO HOUSING AUTHORITY	581,190	465,588	124.83%	74.77%	42,424	42,424	-	465,588	9.11%
6673 State Proportionate Share	151,218				11,038	11,038			
7682 RONAN LIBRARY DISTRICT	153,969	123,344	124.83%	74.77%	11,239	11,239	-	123,344	9.11%
7682 State Proportionate Share	39,848				2,909	2,909			
6352 ROUNDUP COMMUNITY LIBRARY	17,597	14,097	124.83%	74.77%	1,284	1,284	-	14,097	9.11%
6352 State Proportionate Share	4,554				332	332			
6388 SEELEY LAKE MISSOULA CO WATER DISTRICT	168,943	135,338	124.83%	74.77%	12,332	12,332	-	135,338	9.11%
6388 State Proportionate Share	44,465				3,246	3,246			
7694 SEELEY LAKE RURAL FIRE DISTRICT	42,364	33,939	124.83%	74.77%	3,092	3,092	-	33,939	9.11%
7694 State Proportionate Share	10,966				800	800			
6413 SHERIDAN DANIELS SEC	-	-	0.00%	74.77%	-	-	-	-	N/A
6413 State Proportionate Share	-				-	-			
6735 SIDNEY RICHLAND AIRPORT AUTHORITY	225,938	180,971	124.85%	74.77%	16,492	16,492	-	180,971	9.11%
6735 State Proportionate Share	59,263				4,326	4,326			
9213 SOMERS COUNTY WATER & SEWER DISTRICT	37,371	29,938	124.83%	74.77%	2,728	2,728	-	29,938	9.11%
9213 State Proportionate Share	10,615				775	775			
6734 TETON COUNTY CONSERVATION DIST	24,369	19,522	124.83%	74.77%	1,779	1,779	-	19,522	9.11%
6734 State Proportionate Share	6,307				460	460			
6344 UPPER MUSSELSHELL CONSERVATION DIST	28,784	23,059	124.83%	74.77%	2,101	2,101	-	23,059	9.11%
6344 State Proportionate Share	7,450				544	544			
6345 URBAN TRANS DIST/DAWSON CO	209,900	168,149	124.83%	74.77%	15,322	15,322	-	168,149	9.11%
6345 State Proportionate Share	54,324				3,965	3,965			
6387 VALLEY COUNTY CONSERVATION DISTRICT	20,412	16,351	124.83%	74.77%	1,490	1,490	-	16,351	9.11%
6387 State Proportionate Share	5,283				386	386			

**Employer 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, 2024					Schedule of Employer Contributions as of June 30, 2024				
	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>\$ 2,445,762,401</b>	<b>\$ 1,549,221,619</b>				<b>\$ 178,525,800</b>	<b>\$ 178,525,800</b>	<b>\$ -</b>	<b>\$ 1,549,221,619</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 501,085,117</b>	<b>\$ -</b>				<b>\$ 36,576,168</b>	<b>\$ 36,576,168</b>	<b>\$ -</b>	<b>\$ -</b>	
<b><u>Employer</u></b>										
6726 VICTOR WATER & SEWER	60,498	48,465	124.83%	74.77%		4,416	4,416	-	48,465	9.11%
6726 State Proportionate Share	15,658					1,143	1,143			
6669 WHITEFISH HOUSING AUTHORITY	143,028	114,579	124.83%	74.77%		10,440	10,440	-	114,579	9.11%
6669 State Proportionate Share	37,018					2,702	2,702			
6361 YELLOWSTONE CITY-COUNTY HEALTH DEPT	22,359,142	17,870,010	125.12%	74.77%		1,632,107	1,632,107	-	17,870,010	9.13%
6361 State Proportionate Share	5,899,435					430,630	430,630			
6698 YELLOWSTONE WEST CARBON SEC	136,030	78,258	173.82%	74.77%		9,930	9,930	-	78,258	12.69%
6698 State Proportionate Share	35,206					2,570	2,570			
6608 BEAVERHEAD COUNTY HIGH SCHOOL	884,573	701,925	126.02%	74.77%		64,569	64,569	-	701,925	9.20%
6608 State Proportionate Share	254,474					18,575	18,575			
6354 BIG SKY SCHOOL DISTRICT #72	1,029,083	844,184	121.90%	74.77%		75,118	75,118	-	844,184	8.90%
6354 State Proportionate Share	301,673					22,021	22,021			
11464 CARDWELL SCHOOL DISTRICT	68,158	56,276	121.11%	74.77%		4,975	4,975	-	56,276	8.84%
11464 State Proportionate Share	19,542					1,426	1,426			
6760 GREAT FALLS PUBLIC SCHOOLS	13,310,135	10,961,786	121.42%	74.77%		971,574	971,574	-	10,961,786	8.86%
6760 State Proportionate Share	3,826,541					279,319	279,319			
6910 HAVRE PUBLIC SCHOOLS	2,976,561	2,437,823	122.10%	74.77%		217,274	217,274	-	2,437,823	8.91%
6910 State Proportionate Share	869,382					63,461	63,461			
6625 JEFFERSON COUNTY HIGH SCHOOL	300,285	247,938	121.11%	74.77%		21,919	21,919	-	247,938	8.84%
6625 State Proportionate Share	87,694					6,401	6,401			
6624 JORDAN PUBLIC SCHOOLS	278,533	229,977	121.11%	74.77%		20,332	20,332	-	229,977	8.84%
6624 State Proportionate Share	79,861					5,829	5,829			
6375 JUDITH GAP SCHOOL	232,292	191,797	121.11%	74.77%		16,956	16,956	-	191,797	8.84%
6375 State Proportionate Share	66,602					4,862	4,862			
10734 KINSEY SCHOOL DISTRICT #63	47,098	38,888	121.11%	74.77%		3,438	3,438	-	38,888	8.84%
10734 State Proportionate Share	13,505					986	986			
6944 LAVINA K-12	202,162	166,919	121.11%	74.77%		14,757	14,757	-	166,919	8.84%
6944 State Proportionate Share	57,964					4,231	4,231			
10132 LIBERTY SCHOOL DISTRICT 10	75,764	62,556	121.11%	74.77%		5,530	5,530	-	62,556	8.84%
10132 State Proportionate Share	21,723					1,586	1,586			
12133 McCormick School District 15	50,868	42,000	121.11%	74.77%		3,713	3,713	-	42,000	8.84%
12133 State Proportionate Share	14,585					1,065	1,065			
7692 OVANDO ELEMENTARY SCHOOL DISTRICT 11	56,883	46,966	121.11%	74.77%		4,152	4,152	-	46,966	8.84%
7692 State Proportionate Share	16,310					1,191	1,191			
6628 POWDER RIVER COUNTY HIGH SCHOOL	405,934	335,168	121.11%	74.77%		29,631	29,631	-	335,168	8.84%
6628 State Proportionate Share	118,662					8,662	8,662			
6629 POWELL COUNTY HIGH SCHOOL	156,614	119,678	130.86%	74.77%		11,432	11,432	-	119,678	9.55%
6629 State Proportionate Share	48,864					3,567	3,567			
12134 Rau Elementary School SD 21	173,433	139,340	124.47%	74.77%		12,660	12,660	-	139,340	9.09%
12134 State Proportionate Share	49,727					3,630	3,630			
6781 SCHOOL DISTRICT 1 & 7 - HYSHAM	135,295	111,709	121.11%	74.77%		9,876	9,876	-	111,709	8.84%
6781 State Proportionate Share	40,446					2,952	2,952			
6861 SCHOOL DISTRICT 1 & 7 - TOWNSEND	825,117	659,898	125.04%	74.77%		60,229	60,229	-	659,898	9.13%
6861 State Proportionate Share	239,788					17,503	17,503			
6751 SCHOOL DISTRICT 1 - BIG TIMBER	255,317	210,809	121.11%	74.77%		18,637	18,637	-	210,809	8.84%
6751 State Proportionate Share	76,341					5,573	5,573			
6752 SCHOOL DISTRICT 1 - BUTTE	5,872,554	4,823,555	121.75%	74.77%		428,668	428,668	-	4,823,555	8.89%
6752 State Proportionate Share	1,716,910					125,326	125,326			
6753 SCHOOL DISTRICT 1 - CHOTEAU	656,225	541,826	121.11%	74.77%		47,901	47,901	-	541,826	8.84%
6753 State Proportionate Share	188,241					13,741	13,741			

**Employer 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, 2024					Schedule of Employer Contributions as of June 30, 2024				
	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>\$ 2,445,762,401</b>	<b>\$ 1,549,221,619</b>				<b>\$ 178,525,800</b>	<b>\$ 178,525,800</b>	<b>\$ -</b>	<b>\$ 1,549,221,619</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 501,085,117</b>	<b>\$ -</b>				<b>\$ 36,576,168</b>	<b>\$ 36,576,168</b>	<b>\$ -</b>	<b>\$ -</b>	
<b><u>Employer</u></b>										
6754 SCHOOL DISTRICT 1 - CIRCLE	324,095	266,883	121.44%	74.77%		23,657	23,657	-	266,883	8.86%
6754 State Proportionate Share	92,925					6,783	6,783			
6755 SCHOOL DISTRICT 1 - CLANCY	509,447	420,636	121.11%	74.77%		37,187	37,187	-	420,636	8.84%
6755 State Proportionate Share	147,786					10,788	10,788			
6756 SCHOOL DISTRICT 1 - CORVALLIS	1,542,329	1,266,605	121.77%	74.77%		112,582	112,582	-	1,266,605	8.89%
6756 State Proportionate Share	451,744					32,975	32,975			
6757 SCHOOL DISTRICT 1 - DEER LODGE	714,090	589,604	121.11%	74.77%		52,125	52,125	-	589,604	8.84%
6757 State Proportionate Share	206,903					15,103	15,103			
6342 SCHOOL DISTRICT 1 - FORT BENTON	586,828	466,264	125.86%	74.77%		42,836	42,836	-	466,264	9.19%
6342 State Proportionate Share	168,256					12,282	12,282			
6758 SCHOOL DISTRICT 1 - GLASGOW	1,348,068	1,096,083	122.99%	74.77%		98,402	98,402	-	1,096,083	8.98%
6758 State Proportionate Share	388,695					28,373	28,373			
6759 SCHOOL DISTRICT 1 - GLENDIVE	1,596,841	1,315,180	121.42%	74.77%		116,562	116,562	-	1,315,180	8.86%
6759 State Proportionate Share	463,126					33,806	33,806			
6778 SCHOOL DISTRICT 1 - HEART BUTTE	501,204	413,830	121.11%	74.77%		36,585	36,585	-	413,830	8.84%
6778 State Proportionate Share	144,800					10,570	10,570			
6761 SCHOOL DISTRICT 1 - HELENA	9,059,663	7,464,763	121.37%	74.77%		661,311	661,311	-	7,464,763	8.86%
6761 State Proportionate Share	2,619,668					191,223	191,223			
6771 SCHOOL DISTRICT 1 - LEWISTOWN	2,267,520	1,860,326	121.89%	74.77%		165,518	165,518	-	1,860,326	8.90%
6771 State Proportionate Share	659,489					48,139	48,139			
6772 SCHOOL DISTRICT 1 - MILES CITY	1,330,847	1,088,654	122.25%	74.77%		97,145	97,145	-	1,088,654	8.92%
6772 State Proportionate Share	385,054					28,107	28,107			
6773 SCHOOL DISTRICT 1 - MISSOULA	12,382,328	10,216,004	121.21%	74.77%		903,849	903,849	-	10,216,004	8.85%
6773 State Proportionate Share	3,573,050					260,815	260,815			
6775 SCHOOL DISTRICT 1 - PHILIPSBURG	347,924	279,500	124.48%	74.77%		25,397	25,397	-	279,500	9.09%
6775 State Proportionate Share	100,901					7,365	7,365			
6774 SCHOOL DISTRICT 1 - PLAINS	621,348	513,030	121.11%	74.77%		45,355	45,355	-	513,030	8.84%
6774 State Proportionate Share	178,659					13,041	13,041			
6776 SCHOOL DISTRICT 1 - RED LODGE	630,614	488,734	129.03%	74.77%		46,032	46,032	-	488,734	9.42%
6776 State Proportionate Share	184,510					13,468	13,468			
6777 SCHOOL DISTRICT 1 - SCOBAY	234,243	191,047	122.61%	74.77%		17,099	17,099	-	191,047	8.95%
6777 State Proportionate Share	75,951					5,544	5,544			
6983 SCHOOL DISTRICT 1 - TROY	972,197	791,099	122.89%	74.77%		70,966	70,966	-	791,099	8.97%
6983 State Proportionate Share	280,489					20,474	20,474			
6883 SCHOOL DISTRICT 10 - ANACONDA	1,226,946	1,010,936	121.37%	74.77%		89,561	89,561	-	1,010,936	8.86%
6883 State Proportionate Share	351,853					25,684	25,684			
6995 SCHOOL DISTRICT 10 - CAYUSE	362,281	299,125	121.11%	74.77%		26,445	26,445	-	299,125	8.84%
6995 State Proportionate Share	103,873					7,582	7,582			
6884 SCHOOL DISTRICT 10 - CHINOOK	569,504	470,222	121.11%	74.77%		41,571	41,571	-	470,222	8.84%
6884 State Proportionate Share	164,168					11,983	11,983			
6885 SCHOOL DISTRICT 10 - CONRAD	650,213	528,947	122.93%	74.77%		47,462	47,462	-	528,947	8.97%
6885 State Proportionate Share	187,485					13,685	13,685			
6886 SCHOOL DISTRICT 10 - DILLON	602,490	497,420	121.12%	74.77%		43,979	43,979	-	497,420	8.84%
6886 State Proportionate Share	178,066					12,998	12,998			
6887 SCHOOL DISTRICT 10 - NOXON	263,112	216,858	121.33%	74.77%		19,206	19,206	-	216,858	8.86%
6887 State Proportionate Share	75,670					5,524	5,524			
6363 SCHOOL DISTRICT 104 - SPRING CREEK	7,994	6,600	121.11%	74.77%		583	583	-	6,600	8.84%
6363 State Proportionate Share	2,293					167	167			
6982 SCHOOL DISTRICT 11 & 2 - DRUMMOND	272,818	225,258	121.11%	74.77%		19,914	19,914	-	225,258	8.84%
6982 State Proportionate Share	80,665					5,888	5,888			

**Employer 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, 2024					Schedule of Employer Contributions as of June 30, 2024				
	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>\$ 2,445,762,401</b>	<b>\$ 1,549,221,619</b>				<b>\$ 178,525,800</b>	<b>\$ 178,525,800</b>	<b>\$ -</b>	<b>\$ 1,549,221,619</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 501,085,117</b>	<b>\$ -</b>				<b>\$ 36,576,168</b>	<b>\$ 36,576,168</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Employer</b>										
6362 SCHOOL DISTRICT 11 - BRORSON	28,803	23,782	121.11%	74.77%		2,102	2,102	-	23,782	8.84%
6362 State Proportionate Share	8,258					603	603			
6889 SCHOOL DISTRICT 11 - POTOMAC	160,493	132,515	121.11%	74.77%		11,715	11,715	-	132,515	8.84%
6889 State Proportionate Share	46,017					3,359	3,359			
6412 SCHOOL DISTRICT 11 - WISE RIVER	28,461	23,500	121.11%	74.77%		2,078	2,078	-	23,500	8.84%
6412 State Proportionate Share	8,161					596	596			
7026 SCHOOL DISTRICT 115 - WINIFRED	270,921	221,882	122.10%	74.77%		19,776	19,776	-	221,882	8.91%
7026 State Proportionate Share	77,679					5,670	5,670			
6891 SCHOOL DISTRICT 12 - BAKER	761,872	629,055	121.11%	74.77%		55,613	55,613	-	629,055	8.84%
6891 State Proportionate Share	220,464					16,093	16,093			
6893 SCHOOL DISTRICT 12 - HARLEM	1,323,801	1,045,850	126.58%	74.77%		96,631	96,631	-	1,045,850	9.24%
6893 State Proportionate Share	379,563					27,706	27,706			
6406 SCHOOL DISTRICT 12 - HAVRE	32,226	26,608	121.11%	74.77%		2,352	2,352	-	26,608	8.84%
6406 State Proportionate Share	9,240					674	674			
6890 SCHOOL DISTRICT 12 - LIMA	93,993	76,962	122.13%	74.77%		6,861	6,861	-	76,962	8.91%
6890 State Proportionate Share	31,267					2,282	2,282			
6895 SCHOOL DISTRICT 12 - ROSEBUD	187,386	154,718	121.11%	74.77%		13,678	13,678	-	154,718	8.84%
6895 State Proportionate Share	53,727					3,922	3,922			
6896 SCHOOL DISTRICT 12 - SACO	247,380	204,068	121.22%	74.77%		18,058	18,058	-	204,068	8.85%
6896 State Proportionate Share	71,901					5,248	5,248			
6897 SCHOOL DISTRICT 12 - STANFORD	279,924	231,125	121.11%	74.77%		20,433	20,433	-	231,125	8.84%
6897 State Proportionate Share	80,259					5,859	5,859			
6340 SCHOOL DISTRICT 12 12 - MOLT	6,235	5,148	121.11%	74.77%		455	455	-	5,148	8.84%
6340 State Proportionate Share	1,788					131	131			
6892 SCHOOL DISTRICT 13 - BOX ELDER	1,574,914	1,300,359	121.11%	74.77%		114,961	114,961	-	1,300,359	8.84%
6892 State Proportionate Share	455,317					33,236	33,236			
6901 SCHOOL DISTRICT 13 - EUREKA	929,342	765,108	121.47%	74.77%		67,837	67,837	-	765,108	8.87%
6901 State Proportionate Share	268,452					19,596	19,596			
6349 SCHOOL DISTRICT 13 - FISHTAIL	16,689	13,779	121.12%	74.77%		1,218	1,218	-	13,779	8.84%
6349 State Proportionate Share	5,990					437	437			
6894 SCHOOL DISTRICT 13 - LONE ROCK	265,107	218,891	121.11%	74.77%		19,352	19,352	-	218,891	8.84%
6894 State Proportionate Share	76,011					5,548	5,548			
6903 SCHOOL DISTRICT 13 - NASHUA	242,637	200,338	121.11%	74.77%		17,711	17,711	-	200,338	8.84%
6903 State Proportionate Share	70,598					5,153	5,153			
6898 SCHOOL DISTRICT 14 - BONNER	444,091	366,674	121.11%	74.77%		32,416	32,416	-	366,674	8.84%
6898 State Proportionate Share	127,330					9,294	9,294			
7273 SCHOOL DISTRICT 14 - FORTINE	172,521	132,507	130.20%	74.77%		12,593	12,593	-	132,507	9.50%
7273 State Proportionate Share	49,465					3,611	3,611			
6900 SCHOOL DISTRICT 14 - HOT SPRINGS	333,463	275,330	121.11%	74.77%		24,341	24,341	-	275,330	8.84%
6900 State Proportionate Share	95,611					6,979	6,979			
6906 SCHOOL DISTRICT 14 - MALTA	710,670	586,779	121.11%	74.77%		51,875	51,875	-	586,779	8.84%
6906 State Proportionate Share	205,115					14,972	14,972			
6992 SCHOOL DISTRICT 14 - SHELBY	1,067,402	881,321	121.11%	74.77%		77,915	77,915	-	881,321	8.84%
6992 State Proportionate Share	306,045					22,340	22,340			
6881 SCHOOL DISTRICT 15 HELENA FLATS- KALISPELL	230,120	190,003	121.11%	74.77%		16,798	16,798	-	190,003	8.84%
6881 State Proportionate Share	67,082					4,897	4,897			
6904 SCHOOL DISTRICT 15 & 17 - WILLOW CREEK	166,143	137,179	121.11%	74.77%		12,128	12,128	-	137,179	8.84%
6904 State Proportionate Share	47,636					3,477	3,477			
6905 SCHOOL DISTRICT 15 & 6 - FLO-CARLTON	762,750	629,778	121.11%	74.77%		55,677	55,677	-	629,778	8.84%
6905 State Proportionate Share	222,047					16,208	16,208			

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

	Schedule of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2024					Schedule of Employer Contributions as of June 30, 2024				
	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>\$ 2,445,762,401</b>	<b>\$ 1,549,221,619</b>				<b>\$ 178,525,800</b>	<b>\$ 178,525,800</b>	<b>\$ -</b>	<b>\$ 1,549,221,619</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 501,085,117</b>	<b>\$ -</b>				<b>\$ 36,576,168</b>	<b>\$ 36,576,168</b>	<b>\$ -</b>	<b>\$ -</b>	
<b><u>Employer</u></b>										
6907 SCHOOL DISTRICT 15 - CUSTER	175,827	145,175	121.11%	74.77%		12,835	12,835	-	145,175	8.84%
6907 State Proportionate Share	54,295					3,963	3,963			
6908 SCHOOL DISTRICT 15 - CUT BANK	1,433,440	1,179,336	121.55%	74.77%		104,634	104,634	-	1,179,336	8.87%
6908 State Proportionate Share	424,463					30,984	30,984			
6909 SCHOOL DISTRICT 15 - EKALAKA	421,519	348,035	121.11%	74.77%		30,769	30,769	-	348,035	8.84%
6909 State Proportionate Share	125,572					9,166	9,166			
6973 SCHOOL DISTRICT 159 - WINNETT	202,541	167,232	121.11%	74.77%		14,785	14,785	-	167,232	8.84%
6973 State Proportionate Share	59,118					4,315	4,315			
6882 SCHOOL DISTRICT 16 - HARLOWTON	546,679	447,483	122.17%	74.77%		39,905	39,905	-	447,483	8.92%
6882 State Proportionate Share	157,111					11,468	11,468			
6911 SCHOOL DISTRICT 17 - CULBERTSON	578,186	475,500	121.60%	74.77%		42,205	42,205	-	475,500	8.88%
6911 State Proportionate Share	165,777					12,101	12,101			
6365 SCHOOL DISTRICT 17 - MORIN	30,930	25,538	121.11%	74.77%		2,258	2,258	-	25,538	8.84%
6365 State Proportionate Share	11,366					830	830			
6912 SCHOOL DISTRICT 17 H - HARDIN	3,459,155	2,846,886	121.51%	74.77%		252,501	252,501	-	2,846,886	8.87%
6912 State Proportionate Share	997,993					72,849	72,849			
6913 SCHOOL DISTRICT 18 - VALIER	383,619	316,743	121.11%	74.77%		28,002	28,002	-	316,743	8.84%
6913 State Proportionate Share	109,992					8,029	8,029			
6380 SCHOOL DISTRICT 18 - WOODMAN	59,197	48,877	121.11%	74.77%		4,321	4,321	-	48,877	8.84%
6380 State Proportionate Share	16,973					1,239	1,239			
6977 SCHOOL DISTRICT 19 - COLSTRIP	1,664,536	1,374,358	121.11%	74.77%		121,503	121,503	-	1,374,358	8.84%
6977 State Proportionate Share	480,155					35,049	35,049			
6787 SCHOOL DISTRICT 2 - BRIDGER	416,979	344,287	121.11%	74.77%		30,437	30,437	-	344,287	8.84%
6787 State Proportionate Share	121,798					8,891	8,891			
6784 SCHOOL DISTRICT 2 & 11 - BIG SANDY	405,145	334,516	121.11%	74.77%		29,574	29,574	-	334,516	8.84%
6784 State Proportionate Share	116,163					8,479	8,479			
6979 SCHOOL DISTRICT 2 & 3 - PRYOR	810,088	668,868	121.11%	74.77%		59,132	59,132	-	668,868	8.84%
6979 State Proportionate Share	232,267					16,954	16,954			
6785 SCHOOL DISTRICT 2 - ALBERTON	341,059	281,602	121.11%	74.77%		24,896	24,896	-	281,602	8.84%
6785 State Proportionate Share	99,318					7,250	7,250			
6782 SCHOOL DISTRICT 2 - ALDER	61,937	51,140	121.11%	74.77%		4,521	4,521	-	51,140	8.84%
6782 State Proportionate Share	17,759					1,296	1,296			
6786 SCHOOL DISTRICT 2 - BILLINGS	17,950,351	14,769,508	121.54%	74.77%		1,310,287	1,310,287	-	14,769,508	8.87%
6786 State Proportionate Share	5,198,330					379,453	379,453			
6796 SCHOOL DISTRICT 2 - DEER PARK	181,789	150,098	121.11%	74.77%		13,270	13,270	-	150,098	8.84%
6796 State Proportionate Share	52,123					3,805	3,805			
6789 SCHOOL DISTRICT 2 - DODSON	279,303	230,612	121.11%	74.77%		20,388	20,388	-	230,612	8.84%
6789 State Proportionate Share	80,083					5,846	5,846			
7059 SCHOOL DISTRICT 2 - DUPUYER	44,297	36,575	121.11%	74.77%		3,233	3,233	-	36,575	8.84%
7059 State Proportionate Share	12,700					927	927			
6783 SCHOOL DISTRICT 2 - FRAZER	549,022	440,386	124.67%	74.77%		40,076	40,076	-	440,386	9.10%
6783 State Proportionate Share	157,534					11,499	11,499			
6794 SCHOOL DISTRICT 2 - STEVENSVILLE	1,202,094	991,661	121.22%	74.77%		87,747	87,747	-	991,661	8.85%
6794 State Proportionate Share	346,915					25,323	25,323			
6792 SCHOOL DISTRICT 2 - SUNBURST	410,829	338,730	121.29%	74.77%		29,989	29,989	-	338,730	8.85%
6792 State Proportionate Share	120,583					8,802	8,802			
6793 SCHOOL DISTRICT 2 - THOMPSON FALLS	634,707	524,058	121.11%	74.77%		46,331	46,331	-	524,058	8.84%
6793 State Proportionate Share	181,983					13,284	13,284			
7063 SCHOOL DISTRICT 2-27 - LODGE GRASS	1,630,790	1,335,565	122.10%	74.77%		119,040	119,040	-	1,335,565	8.91%
7063 State Proportionate Share	467,577					34,131	34,131			

**Employer 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, 2024					Schedule of Employer Contributions as of June 30, 2024				
	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>\$ 2,445,762,401</b>	<b>\$ 1,549,221,619</b>				<b>\$ 178,525,800</b>	<b>\$ 178,525,800</b>	<b>\$ -</b>	<b>\$ 1,549,221,619</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 501,085,117</b>	<b>\$ -</b>				<b>\$ 36,576,168</b>	<b>\$ 36,576,168</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Employer</b>										
6915 SCHOOL DISTRICT 20 - GARRISON	32,453	26,795	121.11%	74.77%		2,369	2,369	-	26,795	8.84%
6915 State Proportionate Share	9,305					679	679			
6369 SCHOOL DISTRICT 20 - KILA	231,433	191,088	121.11%	74.77%		16,893	16,893	-	191,088	8.84%
6369 State Proportionate Share	66,357					4,844	4,844			
6916 SCHOOL DISTRICT 20 - PLENTYWOOD	509,397	418,882	121.61%	74.77%		37,183	37,183	-	418,882	8.88%
6916 State Proportionate Share	150,042					10,952	10,952			
6930 SCHOOL DISTRICT 20 - WHITEWATER	127,411	105,200	121.11%	74.77%		9,300	9,300	-	105,200	8.84%
6930 State Proportionate Share	36,531					2,667	2,667			
9853 SCHOOL DISTRICT 20-DeSmet	175,586	144,081	121.87%	74.77%		12,817	12,817	-	144,081	8.90%
9853 State Proportionate Share	51,808					3,782	3,782			
6918 SCHOOL DISTRICT 21 - BROADVIEW	270,411	223,270	121.11%	74.77%		19,739	19,739	-	223,270	8.84%
6918 State Proportionate Share	78,206					5,709	5,709			
6951 SCHOOL DISTRICT 21 - FAIRFIELD	654,327	540,258	121.11%	74.77%		47,763	47,763	-	540,258	8.84%
6951 State Proportionate Share	187,608					13,694	13,694			
7275 SCHOOL DISTRICT 21 - GALATA	14,676	12,117	121.12%	74.77%		1,071	1,071	-	12,117	8.84%
7275 State Proportionate Share	4,911					359	359			
9220 SCHOOL DISTRICT 22-COTTONWOOD	1,672	1,381	121.11%	74.77%		122	122	-	1,381	8.84%
9220 State Proportionate Share	1,047					76	76			
7040 SCHOOL DISTRICT 23 - BILLINGS	302,130	249,461	121.11%	74.77%		22,054	22,054	-	249,461	8.84%
7040 State Proportionate Share	86,627					6,323	6,323			
7007 SCHOOL DISTRICT 23 - HARRISON	251,352	192,131	130.82%	74.77%		18,347	18,347	-	192,131	9.55%
7007 State Proportionate Share	72,068					5,261	5,261			
7073 SCHOOL DISTRICT 23 - LUSTRE	69,445	56,654	122.58%	74.77%		5,069	5,069	-	56,654	8.95%
7073 State Proportionate Share	19,912					1,453	1,453			
6920 SCHOOL DISTRICT 23 - MISSOULA	622,896	513,764	121.24%	74.77%		45,468	45,468	-	513,764	8.85%
6920 State Proportionate Share	178,595					13,037	13,037			
6921 SCHOOL DISTRICT 23 - POLSON	2,303,184	1,882,680	122.34%	74.77%		168,121	168,121	-	1,882,680	8.93%
6921 State Proportionate Share	664,917					48,536	48,536			
6922 SCHOOL DISTRICT 23 - ROBERTS	292,090	241,170	121.11%	74.77%		21,321	21,321	-	241,170	8.84%
6922 State Proportionate Share	83,748					6,113	6,113			
6899 SCHOOL DISTRICT 24 - HUNTLEY PROJECT	1,541,827	1,253,294	123.02%	74.77%		112,546	112,546	-	1,253,294	8.98%
6899 State Proportionate Share	446,018					32,557	32,557			
6923 SCHOOL DISTRICT 24 - THREE FORKS	738,092	607,645	121.47%	74.77%		53,877	53,877	-	607,645	8.87%
6923 State Proportionate Share	213,090					15,555	15,555			
6924 SCHOOL DISTRICT 25 - HOBSON	225,089	182,609	123.26%	74.77%		16,430	16,430	-	182,609	9.00%
6924 State Proportionate Share	66,577					4,860	4,860			
6925 SCHOOL DISTRICT 26 - LOCKWOOD	1,200,342	991,089	121.11%	74.77%		87,619	87,619	-	991,089	8.84%
6925 State Proportionate Share	344,781					25,167	25,167			
7094 SCHOOL DISTRICT 26 - REICHL	31,974	13,200	242.23%	74.77%		2,334	2,334	-	13,200	17.68%
7094 State Proportionate Share	9,168					669	669			
6395 SCHOOL DISTRICT 27 - ELLISTON	29,226	24,131	121.11%	74.77%		2,133	2,133	-	24,131	8.84%
6395 State Proportionate Share	8,380					612	612			
7010 SCHOOL DISTRICT 27 - GRASS RANGE	135,334	107,719	125.64%	74.77%		9,879	9,879	-	107,719	9.17%
7010 State Proportionate Share	40,025					2,922	2,922			
7032 SCHOOL DISTRICT 27 - MONFORTON	527,280	424,482	124.22%	74.77%		38,489	38,489	-	424,482	9.07%
7032 State Proportionate Share	151,173					11,035	11,035			
6926 SCHOOL DISTRICT 27 - MONTANA CITY	334,271	275,999	121.11%	74.77%		24,400	24,400	-	275,999	8.84%
6926 State Proportionate Share	95,842					6,996	6,996			
6927 SCHOOL DISTRICT 28 - ST IGNATIUS	780,114	644,119	121.11%	74.77%		56,944	56,944	-	644,119	8.84%
6927 State Proportionate Share	223,675					16,327	16,327			

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

	Schedule of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2024					Schedule of Employer Contributions as of June 30, 2024				
	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>\$ 2,445,762,401</b>	<b>\$ 1,549,221,619</b>				<b>\$ 178,525,800</b>	<b>\$ 178,525,800</b>	<b>\$ -</b>	<b>\$ 1,549,221,619</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 501,085,117</b>	<b>\$ -</b>				<b>\$ 36,576,168</b>	<b>\$ 36,576,168</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Employer</b>										
6401 SCHOOL DISTRICT 28C	293,377	242,234	121.11%	74.77%		21,415	21,415	-	242,234	8.84%
6401 State Proportionate Share	84,116					6,140	6,140			
6929 SCHOOL DISTRICT 29 - BELT	559,521	461,614	121.21%	74.77%		40,842	40,842	-	461,614	8.85%
6929 State Proportionate Share	160,470					11,714	11,714			
6928 SCHOOL DISTRICT 29 - SOMERS	507,122	418,716	121.11%	74.77%		37,017	37,017	-	418,716	8.84%
6928 State Proportionate Share	146,846					10,719	10,719			
7048 SCHOOL DISTRICT 29 - WYOLA	411,434	339,712	121.11%	74.77%		30,033	30,033	-	339,712	8.84%
7048 State Proportionate Share	117,967					8,611	8,611			
6902 SCHOOL DISTRICT 3 & 13 - FAIRVIEW	580,904	479,636	121.11%	74.77%		42,403	42,403	-	479,636	8.84%
6902 State Proportionate Share	168,089					12,270	12,270			
6941 SCHOOL DISTRICT 3 - BELFRY	201,212	166,135	121.11%	74.77%		14,688	14,688	-	166,135	8.84%
6941 State Proportionate Share	59,657					4,355	4,355			
6403 SCHOOL DISTRICT 3 - BILLINGS	108,879	89,898	121.11%	74.77%		7,948	7,948	-	89,898	8.84%
6403 State Proportionate Share	31,218					2,279	2,279			
6798 SCHOOL DISTRICT 3 - CASCADE	510,037	421,123	121.11%	74.77%		37,230	37,230	-	421,123	8.84%
6798 State Proportionate Share	146,753					10,712	10,712			
6799 SCHOOL DISTRICT 3 - FAIR MONT EGAN	277,772	229,349	121.11%	74.77%		20,276	20,276	-	229,349	8.84%
6799 State Proportionate Share	81,313					5,935	5,935			
6819 SCHOOL DISTRICT 3 - HAMILTON	2,135,881	1,708,950	124.98%	74.77%		155,909	155,909	-	1,708,950	9.12%
6819 State Proportionate Share	615,878					44,956	44,956			
6801 SCHOOL DISTRICT 3 - MANHATTAN	693,076	571,959	121.18%	74.77%		50,591	50,591	-	571,959	8.85%
6801 State Proportionate Share	198,717					14,505	14,505			
6811 SCHOOL DISTRICT 3 - RAMSAY	246,427	197,181	124.98%	74.77%		17,988	17,988	-	197,181	9.12%
6811 State Proportionate Share	70,655					5,157	5,157			
6818 SCHOOL DISTRICT 3 - SUPERIOR	433,240	357,179	121.29%	74.77%		31,624	31,624	-	357,179	8.85%
6818 State Proportionate Share	125,696					9,175	9,175			
6821 SCHOOL DISTRICT 3 - WESTBY	186,779	154,218	121.11%	74.77%		13,634	13,634	-	154,218	8.84%
6821 State Proportionate Share	54,473					3,976	3,976			
6820 SCHOOL DISTRICT 3 - WOLF POINT	370,987	306,314	121.11%	74.77%		27,080	27,080	-	306,314	8.84%
6820 State Proportionate Share	115,002					8,395	8,395			
6940 SCHOOL DISTRICT 30 & 6 - FROMBERG	352,168	290,775	121.11%	74.77%		25,707	25,707	-	290,775	8.84%
6940 State Proportionate Share	101,169					7,385	7,385			
6935 SCHOOL DISTRICT 30 - POWER	251,418	206,229	121.91%	74.77%		18,352	18,352	-	206,229	8.90%
6935 State Proportionate Share	72,087					5,262	5,262			
6936 SCHOOL DISTRICT 30 - RONAN	2,443,465	2,010,413	121.54%	74.77%		178,361	178,361	-	2,010,413	8.87%
6936 State Proportionate Share	709,652					51,801	51,801			
10061 SCHOOL DISTRICT 31-MIAMI ELEMENTARY	36,195	29,885	121.12%	74.77%		2,642	2,642	-	29,885	8.84%
10061 State Proportionate Share	10,378					758	758			
6933 SCHOOL DISTRICT 32 - CLINTON	165,780	136,879	121.11%	74.77%		12,101	12,101	-	136,879	8.84%
6933 State Proportionate Share	50,502					3,686	3,686			
7022 SCHOOL DISTRICT 32 - RAPELJE	266,068	219,684	121.11%	74.77%		19,422	19,422	-	219,684	8.84%
7022 State Proportionate Share	76,287					5,569	5,569			
6938 SCHOOL DISTRICT 32 J - ASHLAND	238,438	196,343	121.44%	74.77%		17,405	17,405	-	196,343	8.86%
6938 State Proportionate Share	68,480					4,999	4,999			
7066 SCHOOL DISTRICT 33 - SWAN VALLEY ELEM	39,633	32,724	121.11%	74.77%		2,893	2,893	-	32,724	8.84%
7066 State Proportionate Share	11,363					829	829			
10171 SCHOOL DISTRICT 33-UPPER WEST SHORE	50,243	41,484	121.11%	74.77%		3,667	3,667	-	41,484	8.84%
10171 State Proportionate Share	14,406					1,052	1,052			
7082 SCHOOL DISTRICT 34 - SEELEY LAKE	290,222	239,627	121.11%	74.77%		21,185	21,185	-	239,627	8.84%
7082 State Proportionate Share	83,212					6,074	6,074			



**Employer 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, 2024					Schedule of Employer Contributions as of June 30, 2024				
	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>\$ 2,445,762,401</b>	<b>\$ 1,549,221,619</b>				<b>\$ 178,525,800</b>	<b>\$ 178,525,800</b>	<b>\$ -</b>	<b>\$ 1,549,221,619</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 501,085,117</b>	<b>\$ -</b>				<b>\$ 36,576,168</b>	<b>\$ 36,576,168</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Employer</b>										
7036 SCHOOL DISTRICT 35 - GALLATIN GATEWAY	274,036	226,263	121.11%	74.77%		20,003	20,003	-	226,263	8.84%
7036 State Proportionate Share	78,572					5,735	5,735			
6976 SCHOOL DISTRICT 37 - SHEPHERD	1,048,488	849,971	123.36%	74.77%		76,534	76,534	-	849,971	9.00%
6976 State Proportionate Share	305,988					22,336	22,336			
6939 SCHOOL DISTRICT 38 - BIG FORK	1,130,470	933,396	121.11%	74.77%		82,519	82,519	-	933,396	8.84%
6939 State Proportionate Share	325,552					23,764	23,764			
6341 SCHOOL DISTRICT 38 - LINCOLN	192,724	159,001	121.21%	74.77%		14,068	14,068	-	159,001	8.85%
6341 State Proportionate Share	57,231					4,178	4,178			
6829 SCHOOL DISTRICT 4 & 28 - HIGHWOOD	372,464	307,333	121.19%	74.77%		27,188	27,188	-	307,333	8.85%
6829 State Proportionate Share	106,819					7,797	7,797			
6828 SCHOOL DISTRICT 4 & 47 - WHITEHALL	567,718	468,748	121.11%	74.77%		41,441	41,441	-	468,748	8.84%
6828 State Proportionate Share	164,178					11,984	11,984			
6346 SCHOOL DISTRICT 4 - CANYON CREEK	216,612	178,850	121.11%	74.77%		15,812	15,812	-	178,850	8.84%
6346 State Proportionate Share	62,108					4,534	4,534			
6385 SCHOOL DISTRICT 4 - DIVIDE	32,093	23,549	136.28%	74.77%		2,343	2,343	-	23,549	9.95%
6385 State Proportionate Share	9,202					672	672			
6822 SCHOOL DISTRICT 4 - FORSYTH	667,403	550,824	121.16%	74.77%		48,717	48,717	-	550,824	8.84%
6822 State Proportionate Share	192,009					14,016	14,016			
6823 SCHOOL DISTRICT 4 - HELLGATE	1,700,623	1,403,950	121.13%	74.77%		124,137	124,137	-	1,403,950	8.84%
6823 State Proportionate Share	487,603					35,593	35,593			
6824 SCHOOL DISTRICT 4 - LIBBY	1,227,554	1,004,085	122.26%	74.77%		89,605	89,605	-	1,004,085	8.92%
6824 State Proportionate Share	352,106					25,702	25,702			
6827 SCHOOL DISTRICT 4 - LIVINGSTON	2,171,097	1,792,613	121.11%	74.77%		158,479	158,479	-	1,792,613	8.84%
6827 State Proportionate Share	635,293					46,373	46,373			
6830 SCHOOL DISTRICT 4 - SWAN RIVER	203,118	167,709	121.11%	74.77%		14,827	14,827	-	167,709	8.84%
6830 State Proportionate Share	58,237					4,251	4,251			
6405 SCHOOL DISTRICT 4 - TRINITY	606	500	121.11%	74.77%		44	44	-	500	8.84%
6405 State Proportionate Share	174					13	13			
6943 SCHOOL DISTRICT 40 - FRENCHTOWN	1,725,495	1,424,689	121.11%	74.77%		125,953	125,953	-	1,424,689	8.84%
6943 State Proportionate Share	501,685					36,621	36,621			
7077 SCHOOL DISTRICT 41 - ANDERSON	134,293	110,882	121.11%	74.77%		9,803	9,803	-	110,882	8.84%
7077 State Proportionate Share	44,073					3,217	3,217			
6974 SCHOOL DISTRICT 41 - PIONEER	80,114	66,148	121.11%	74.77%		5,848	5,848	-	66,148	8.84%
6974 State Proportionate Share	22,970					1,677	1,677			
6360 SCHOOL DISTRICT 43 - LAMOTTE	51,544	22,152	232.68%	74.77%		3,762	3,762	-	22,152	16.98%
6360 State Proportionate Share	16,875					1,232	1,232			
6942 SCHOOL DISTRICT 43 - TURNER	176,267	142,509	123.69%	74.77%		12,867	12,867	-	142,509	9.03%
6942 State Proportionate Share	50,540					3,689	3,689			
6945 SCHOOL DISTRICT 44 - BELGRADE	5,559,691	4,499,619	123.56%	74.77%		405,830	405,830	-	4,499,619	9.02%
6945 State Proportionate Share	1,615,212					117,903	117,903			
6950 SCHOOL DISTRICT 44 - GERALDINE	251,649	200,949	125.23%	74.77%		18,369	18,369	-	200,949	9.14%
6950 State Proportionate Share	72,721					5,308	5,308			
6946 SCHOOL DISTRICT 44 - MOORE	215,244	177,720	121.11%	74.77%		15,712	15,712	-	177,720	8.84%
6946 State Proportionate Share	62,758					4,581	4,581			
6947 SCHOOL DISTRICT 44 - WHITEFISH	2,239,654	1,841,571	121.62%	74.77%		163,484	163,484	-	1,841,571	8.88%
6947 State Proportionate Share	645,532					47,121	47,121			
6948 SCHOOL DISTRICT 45 - AUGUSTA	202,214	166,963	121.11%	74.77%		14,761	14,761	-	166,963	8.84%
6948 State Proportionate Share	57,979					4,232	4,232			
7092 SCHOOL DISTRICT 45 - GOLDEN RIDGE	46,600	38,477	121.11%	74.77%		3,402	3,402	-	38,477	8.84%
7092 State Proportionate Share	13,536					988	988			

**Employer 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, 2024				Schedule of Employer Contributions as of June 30, 2024				
	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>\$ 2,445,762,401</b>	<b>\$ 1,549,221,619</b>			<b>\$ 178,525,800</b>	<b>\$ 178,525,800</b>	<b>\$ -</b>	<b>\$ 1,549,221,619</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 501,085,117</b>	<b>\$ -</b>			<b>\$ 36,576,168</b>	<b>\$ 36,576,168</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Employer</b>									
6949 SCHOOL DISTRICT 45 - WOLF POINT	1,871,917	1,537,911	121.72%	74.77%	136,641	136,641	-	1,537,911	8.88%
6949 State Proportionate Share	536,738				39,179	39,179			
9221 SCHOOL DISTRICT 47-MALMBORG	3,084	2,547	121.11%	74.77%	225	225	-	2,547	8.84%
9221 State Proportionate Share	1,459				107	107			
6402 SCHOOL DISTRICT 48-1J & 48-2J	377,272	302,266	124.81%	74.77%	27,539	27,539	-	302,266	9.11%
6402 State Proportionate Share	108,172				7,896	7,896			
6832 SCHOOL DISTRICT 5 - BASIN	78,191	64,560	121.11%	74.77%	5,708	5,708	-	64,560	8.84%
6832 State Proportionate Share	22,420				1,637	1,637			
6833 SCHOOL DISTRICT 5 - KALISPELL	7,085,648	5,847,265	121.18%	74.77%	517,217	517,217	-	5,847,265	8.85%
6833 State Proportionate Share	2,049,094				149,574	149,574			
7086 SCHOOL DISTRICT 5 - MELROSE	26,488	21,870	121.11%	74.77%	1,933	1,933	-	21,870	8.84%
7086 State Proportionate Share	7,596				554	554			
6834 SCHOOL DISTRICT 5 - PARK CITY	360,658	297,784	121.11%	74.77%	26,326	26,326	-	297,784	8.84%
6834 State Proportionate Share	103,407				7,548	7,548			
6835 SCHOOL DISTRICT 5 - SAND COULEE	423,412	327,189	129.41%	74.77%	30,907	30,907	-	327,189	9.45%
6835 State Proportionate Share	127,162				9,282	9,282			
6836 SCHOOL DISTRICT 5 - SHERIDAN	376,474	310,844	121.11%	74.77%	27,481	27,481	-	310,844	8.84%
6836 State Proportionate Share	109,146				7,967	7,967			
6840 SCHOOL DISTRICT 5 - SIDNEY	2,180,585	1,731,212	125.96%	74.77%	159,172	159,172	-	1,731,212	9.19%
6840 State Proportionate Share	634,907				46,345	46,345			
6841 SCHOOL DISTRICT 5 - TERRY	219,290	181,062	121.11%	74.77%	16,007	16,007	-	181,062	8.84%
6841 State Proportionate Share	62,875				4,590	4,590			
6954 SCHOOL DISTRICT 50 - EAST GLACIER	161,295	133,176	121.11%	74.77%	11,774	11,774	-	133,176	8.84%
6954 State Proportionate Share	50,306				3,672	3,672			
6975 SCHOOL DISTRICT 50 - EVERGREEN	1,163,943	950,910	122.40%	74.77%	84,962	84,962	-	950,910	8.93%
6975 State Proportionate Share	337,090				24,606	24,606			
6955 SCHOOL DISTRICT 50 - HAYS	1,200,822	959,070	125.21%	74.77%	87,654	87,654	-	959,070	9.14%
6955 State Proportionate Share	344,298				25,132	25,132			
6956 SCHOOL DISTRICT 52 - ABSAROKEE	439,912	355,918	123.60%	74.77%	32,111	32,111	-	355,918	9.02%
6956 State Proportionate Share	128,237				9,361	9,361			
6957 SCHOOL DISTRICT 52 - ENNIS	728,101	598,098	121.74%	74.77%	53,148	53,148	-	598,098	8.89%
6957 State Proportionate Share	214,146				15,632	15,632			
7003 SCHOOL DISTRICT 52 - INDEPENDENT	255,341	210,828	121.11%	74.77%	18,639	18,639	-	210,828	8.84%
7003 State Proportionate Share	74,313				5,425	5,425			
10056 SCHOOL DISTRICT 54-MARION	166,126	137,165	121.11%	74.77%	12,126	12,126	-	137,165	8.84%
10056 State Proportionate Share	47,631				3,477	3,477			
6959 SCHOOL DISTRICT 55 - BROCKTON	575,021	472,407	121.72%	74.77%	41,974	41,974	-	472,407	8.89%
6959 State Proportionate Share	164,868				12,035	12,035			
6953 SCHOOL DISTRICT 55 - PLEVNA	389,174	321,329	121.11%	74.77%	28,408	28,408	-	321,329	8.84%
6953 State Proportionate Share	111,584				8,145	8,145			
6960 SCHOOL DISTRICT 55 - ROUNDUP	976,586	803,310	121.57%	74.77%	71,286	71,286	-	803,310	8.87%
6960 State Proportionate Share	280,899				20,504	20,504			
6848 SCHOOL DISTRICT 55F - SUN RIVER VALLEY	786,710	649,563	121.11%	74.77%	57,426	57,426	-	649,563	8.84%
6848 State Proportionate Share	225,593				16,467	16,467			
6961 SCHOOL DISTRICT 57 - HAVRE	40,155	33,155	121.11%	74.77%	2,931	2,931	-	33,155	8.84%
6961 State Proportionate Share	11,513				840	840			
6962 SCHOOL DISTRICT 58 - GEYSER	202,397	167,113	121.11%	74.77%	14,774	14,774	-	167,113	8.84%
6962 State Proportionate Share	58,913				4,300	4,300			
7044 SCHOOL DISTRICT 58 - WHITEFISH	122,506	101,150	121.11%	74.77%	8,942	8,942	-	101,150	8.84%
7044 State Proportionate Share	35,125				2,564	2,564			

**Employer 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, 2024					Schedule of Employer Contributions as of June 30, 2024				
	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>\$ 2,445,762,401</b>	<b>\$ 1,549,221,619</b>				<b>\$ 178,525,800</b>	<b>\$ 178,525,800</b>	<b>\$ -</b>	<b>\$ 1,549,221,619</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 501,085,117</b>	<b>\$ -</b>				<b>\$ 36,576,168</b>	<b>\$ 36,576,168</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Employer</b>										
6963 SCHOOL DISTRICT 58 - YELLOWSTONE	181,466	149,231	121.60%	74.77%		13,246	13,246	-	149,231	8.88%
6963 State Proportionate Share	52,030					3,798	3,798			
6849 SCHOOL DISTRICT 6 & 1 - ST REGIS	326,058	269,216	121.11%	74.77%		23,801	23,801	-	269,216	8.84%
6849 State Proportionate Share	96,365					7,034	7,034			
6846 SCHOOL DISTRICT 6 - COLUMBIA FALLS	3,284,359	2,711,399	121.13%	74.77%		239,742	239,742	-	2,711,399	8.84%
6846 State Proportionate Share	949,651					69,320	69,320			
6844 SCHOOL DISTRICT 6 - COLUMBUS	862,135	711,840	121.11%	74.77%		62,932	62,932	-	711,840	8.84%
6844 State Proportionate Share	250,105					18,256	18,256			
6843 SCHOOL DISTRICT 6 - LAME DEER	1,753,301	1,447,657	121.11%	74.77%		127,982	127,982	-	1,447,657	8.84%
6843 State Proportionate Share	502,705					36,695	36,695			
6847 SCHOOL DISTRICT 6 - RYEGATE	263,364	215,921	121.97%	74.77%		19,224	19,224	-	215,921	8.90%
6847 State Proportionate Share	75,511					5,512	5,512			
6845 SCHOOL DISTRICT 6 - TROUT CREEK	209,270	172,788	121.11%	74.77%		15,276	15,276	-	172,788	8.84%
6845 State Proportionate Share	60,002					4,380	4,380			
6853 SCHOOL DISTRICT 6 - WIBAUX	511,800	373,943	136.87%	74.77%		37,359	37,359	-	373,943	9.99%
6853 State Proportionate Share	147,151					10,741	10,741			
7054 SCHOOL DISTRICT 64 - BAINVILLE	574,422	474,283	121.11%	74.77%		41,930	41,930	-	474,283	8.84%
7054 State Proportionate Share	164,697					12,022	12,022			
6964 SCHOOL DISTRICT 64J - MELSTONE	249,954	206,380	121.11%	74.77%		18,245	18,245	-	206,380	8.84%
6964 State Proportionate Share	71,668					5,231	5,231			
6952 SCHOOL DISTRICT 65 - FROID	247,925	186,929	132.63%	74.77%		18,097	18,097	-	186,929	9.68%
6952 State Proportionate Share	71,085					5,189	5,189			
6981 SCHOOL DISTRICT 69 - WEST YELLOWSTONE	321,197	265,203	121.11%	74.77%		23,446	23,446	-	265,203	8.84%
6981 State Proportionate Share	94,160					6,873	6,873			
6867 SCHOOL DISTRICT 7 & 2 - SAVAGE	176,242	145,517	121.11%	74.77%		12,865	12,865	-	145,517	8.84%
6867 State Proportionate Share	53,763					3,924	3,924			
6859 SCHOOL DISTRICT 7 & 70 - LAUREL	2,582,972	2,132,684	121.11%	74.77%		188,544	188,544	-	2,132,684	8.84%
6859 State Proportionate Share	747,087					54,534	54,534			
6854 SCHOOL DISTRICT 7 - BOULDER	441,900	363,411	121.60%	74.77%		32,257	32,257	-	363,411	8.88%
6854 State Proportionate Share	126,700					9,249	9,249			
6855 SCHOOL DISTRICT 7 - BOZEMAN	9,441,236	7,784,891	121.28%	74.77%		689,164	689,164	-	7,784,891	8.85%
6855 State Proportionate Share	2,756,952					201,244	201,244			
6856 SCHOOL DISTRICT 7 - CHARLO	520,702	429,660	121.19%	74.77%		38,009	38,009	-	429,660	8.85%
6856 State Proportionate Share	149,297					10,898	10,898			
6857 SCHOOL DISTRICT 7 - GARDINER	411,249	289,341	142.13%	74.77%		30,019	30,019	-	289,341	10.38%
6857 State Proportionate Share	118,109					8,621	8,621			
6368 SCHOOL DISTRICT 7 - GRANT	21,800	18,000	121.11%	74.77%		1,591	1,591	-	18,000	8.84%
6368 State Proportionate Share	6,251					456	456			
6858 SCHOOL DISTRICT 7 - HINSDALE	260,460	215,054	121.11%	74.77%		19,012	19,012	-	215,054	8.84%
6858 State Proportionate Share	74,730					5,455	5,455			
6866 SCHOOL DISTRICT 7 - JOLIET	511,093	386,713	132.16%	74.77%		37,307	37,307	-	386,713	9.65%
6866 State Proportionate Share	149,067					10,881	10,881			
6860 SCHOOL DISTRICT 7 - LOLO	627,799	517,713	121.26%	74.77%		45,826	45,826	-	517,713	8.85%
6860 State Proportionate Share	181,176					13,225	13,225			
6863 SCHOOL DISTRICT 7 - MEDICINE LAKE	341,987	280,009	122.13%	74.77%		24,963	24,963	-	280,009	8.92%
6863 State Proportionate Share	99,869					7,290	7,290			
6864 SCHOOL DISTRICT 7 - TWIN BRIDGES	413,057	339,566	121.64%	74.77%		30,151	30,151	-	339,566	8.88%
6864 State Proportionate Share	118,431					8,645	8,645			
6862 SCHOOL DISTRICT 7 - VICTOR	304,222	251,188	121.11%	74.77%		22,207	22,207	-	251,188	8.84%
6862 State Proportionate Share	88,574					6,465	6,465			

**Employer 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, 2024				Schedule of Employer Contributions as of June 30, 2024				
	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>\$ 2,445,762,401</b>	<b>\$ 1,549,221,619</b>			<b>\$ 178,525,800</b>	<b>\$ 178,525,800</b>	<b>\$ -</b>	<b>\$ 1,549,221,619</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 501,085,117</b>	<b>\$ -</b>			<b>\$ 36,576,168</b>	<b>\$ 36,576,168</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Employer</b>									
6965 SCHOOL DISTRICT 73 - SWAN LAKE	7,994	6,600	121.11%	74.77%	583	583	-	6,600	8.84%
6965 State Proportionate Share	2,293				167	167			
6970 SCHOOL DISTRICT 74 - ROY	138,604	114,442	121.11%	74.77%	10,117	10,117	-	114,442	8.84%
6970 State Proportionate Share	39,741				2,901	2,901			
6971 SCHOOL DISTRICT 74 - VAUGHN	342,061	282,431	121.11%	74.77%	24,969	24,969	-	282,431	8.84%
6971 State Proportionate Share	98,116				7,162	7,162			
6381 SCHOOL DISTRICT 75 - AMSTERDAM	62,155	51,319	121.11%	74.77%	4,537	4,537	-	51,319	8.84%
6381 State Proportionate Share	19,083				1,393	1,393			
6364 SCHOOL DISTRICT 75 - ARROWHEAD	123,236	101,752	121.11%	74.77%	8,996	8,996	-	101,752	8.84%
6364 State Proportionate Share	35,334				2,579	2,579			
7028 SCHOOL DISTRICT 78J & 2 - RICHEY	348,302	287,582	121.11%	74.77%	25,424	25,424	-	287,582	8.84%
7028 State Proportionate Share	99,866				7,290	7,290			
6868 SCHOOL DISTRICT 8 - ARLEE	931,847	769,400	121.11%	74.77%	68,020	68,020	-	769,400	8.84%
6868 State Proportionate Share	275,246				20,092	20,092			
6870 SCHOOL DISTRICT 8 - ELDER GROVE	240,882	198,889	121.11%	74.77%	17,583	17,583	-	198,889	8.84%
6870 State Proportionate Share	71,819				5,242	5,242			
6384 SCHOOL DISTRICT 8 - WEST GLACIER	51,765	42,741	121.11%	74.77%	3,779	3,779	-	42,741	8.84%
6384 State Proportionate Share	14,842				1,083	1,083			
6869 SCHOOL DISTRICT 8-WHITE SULPHUR SPRINGS	351,300	290,059	121.11%	74.77%	25,643	25,643	-	290,059	8.84%
6869 State Proportionate Share	102,298				7,467	7,467			
6969 SCHOOL DISTRICT 84 - DENTON	258,363	213,322	121.11%	74.77%	18,859	18,859	-	213,322	8.84%
6969 State Proportionate Share	74,078				5,407	5,407			
6989 SCHOOL DISTRICT 85 - ULM	167,453	137,362	121.91%	74.77%	12,223	12,223	-	137,362	8.90%
6989 State Proportionate Share	50,792				3,708	3,708			
6378 SCHOOL DISTRICT 86 & 4 - LAMBERT	358,323	295,856	121.11%	74.77%	26,156	26,156	-	295,856	8.84%
6378 State Proportionate Share	102,737				7,499	7,499			
6967 SCHOOL DISTRICT 87 - ROCKY BOY	2,441,362	2,015,762	121.11%	74.77%	178,207	178,207	-	2,015,762	8.84%
6967 State Proportionate Share	699,984				51,095	51,095			
6392 SCHOOL DISTRICT 89 - SMITH VALLEY	225,092	185,852	121.11%	74.77%	16,431	16,431	-	185,852	8.84%
6392 State Proportionate Share	64,538				4,711	4,711			
6880 SCHOOL DISTRICT 9 & 9 - REED POINT	305,216	252,008	121.11%	74.77%	22,279	22,279	-	252,008	8.84%
6880 State Proportionate Share	87,511				6,388	6,388			
6871 SCHOOL DISTRICT 9 - BROWNING	6,036,076	4,974,284	121.35%	74.77%	440,604	440,604	-	4,974,284	8.86%
6871 State Proportionate Share	1,737,004				126,793	126,793			
6873 SCHOOL DISTRICT 9 - DARBY	566,455	467,335	121.21%	74.77%	41,348	41,348	-	467,335	8.85%
6873 State Proportionate Share	167,235				12,207	12,207			
6875 SCHOOL DISTRICT 9 - DIXON	231,432	167,854	137.88%	74.77%	16,893	16,893	-	167,854	10.06%
6875 State Proportionate Share	66,355				4,844	4,844			
6876 SCHOOL DISTRICT 9 - EAST HELENA	1,455,246	1,176,750	123.67%	74.77%	106,226	106,226	-	1,176,750	9.03%
6876 State Proportionate Share	432,314				31,557	31,557			
6878 SCHOOL DISTRICT 9 - OPHEIM	73,199	60,207	121.58%	74.77%	5,343	5,343	-	60,207	8.87%
6878 State Proportionate Share	21,759				1,588	1,588			
6879 SCHOOL DISTRICT 9 - POPLAR	1,650,603	1,357,949	121.55%	74.77%	120,486	120,486	-	1,357,949	8.87%
6879 State Proportionate Share	476,927				34,813	34,813			
9921 SCHOOL DISTRICT 9-CRESTON	113,041	93,334	121.11%	74.77%	8,251	8,251	-	93,334	8.84%
9921 State Proportionate Share	32,411				2,366	2,366			
6400 SCHOOL DISTRICT 99 M North Star Schools	550,051	424,503	129.58%	74.77%	40,151	40,151	-	424,503	9.46%
6400 State Proportionate Share	158,223				11,549	11,549			
9989 SCHOOL DISTRICT NO. 31-STILLWATER COUNTY-NYE	10,202	8,423	121.11%	74.77%	745	745	-	8,423	8.84%
9989 State Proportionate Share	2,925				214	214			

**Employer 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, 2024					Schedule of Employer Contributions as of June 30, 2024				
	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>\$ 2,445,762,401</b>	<b>\$ 1,549,221,619</b>				<b>\$ 178,525,800</b>	<b>\$ 178,525,800</b>	<b>\$ -</b>	<b>\$ 1,549,221,619</b>	
<b>State (Non-Employer Contributing Entity)</b>	<b>\$ 501,085,117</b>	<b>\$ -</b>				<b>\$ 36,576,168</b>	<b>\$ 36,576,168</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Employer</b>										
6779 SD 1- West Valley School	456,300	376,066	121.34%	74.77%		33,308	33,308	-	376,066	8.86%
6779 State Proportionate Share	133,619					9,754	9,754			
6966 SD 75 GREENFIELD	217,814	177,503	122.71%	74.77%		15,899	15,899	-	177,503	8.96%
6966 State Proportionate Share	62,451					4,559	4,559			
6958 SHIELDS VALLEY	318,421	262,911	121.11%	74.77%		23,243	23,243	-	262,911	8.84%
6958 State Proportionate Share	92,329					6,740	6,740			
6630 SWEET GRASS COUNTY HIGH SCHOOL	583,887	465,331	125.48%	74.77%		42,621	42,621	-	465,331	9.16%
6630 State Proportionate Share	167,411					12,220	12,220			
6642 BOARD OF PUBLIC EDUCATION	75,185	59,573	126.21%	74.77%		5,488	5,488	-	59,573	9.21%
6642 State Proportionate Share	18,713					1,366	1,366			
6643 COMM OF HIGHER EDUCATION	3,387,184	2,662,154	127.23%	74.77%		247,248	247,248	-	2,662,154	9.29%
6643 State Proportionate Share	843,033					61,537	61,537			
6530 COMM OF POLITICAL PRACTICES	437,202	346,420	126.21%	74.77%		31,914	31,914	-	346,420	9.21%
6530 State Proportionate Share	108,815					7,943	7,943			
6443 CONSUMER COUNSEL	297,919	236,057	126.21%	74.77%		21,747	21,747	-	236,057	9.21%
6443 State Proportionate Share	74,149					5,413	5,413			
6762 DEPARTMENT OF ADMINISTRATION	43,346,650	34,287,135	126.42%	74.77%		3,164,092	3,164,092	-	34,287,135	9.23%
6762 State Proportionate Share	10,788,505					787,508	787,508			
6780 DEPARTMENT OF AGRICULTURE	6,765,360	5,359,046	126.24%	74.77%		493,838	493,838	-	5,359,046	9.22%
6780 State Proportionate Share	1,683,824					122,911	122,911			
6825 DEPARTMENT OF COMMERCE	17,088,760	13,475,991	126.81%	74.77%		1,247,395	1,247,395	-	13,475,991	9.26%
6825 State Proportionate Share	4,253,205					310,463	310,463			
6802 DEPARTMENT OF CORRECTIONS	36,409,119	28,734,257	126.71%	74.77%		2,657,687	2,657,687	-	28,734,257	9.25%
6802 State Proportionate Share	9,061,830					661,469	661,469			
6667 DEPARTMENT OF FISH, WILDLIFE & PARKS	43,471,989	34,382,003	126.44%	74.77%		3,173,242	3,173,242	-	34,382,003	9.23%
6667 State Proportionate Share	10,819,701					789,785	789,785			
6620 DEPARTMENT OF JUSTICE	40,274,844	31,862,378	126.40%	74.77%		2,939,866	2,939,866	-	31,862,378	9.23%
6620 State Proportionate Share	10,023,967					731,700	731,700			
6838 DEPARTMENT OF LABOR & INDUSTRY	45,298,932	35,840,785	126.39%	74.77%		3,306,599	3,306,599	-	35,840,785	9.23%
6838 State Proportionate Share	11,274,407					822,976	822,976			
6712 DEPARTMENT OF LIVESTOCK	4,792,705	3,772,780	127.03%	74.77%		349,844	349,844	-	3,772,780	9.27%
6712 State Proportionate Share	1,192,852					87,072	87,072			
6850 DEPARTMENT OF MILITARY AFFAIRS	15,145,917	11,938,376	126.87%	74.77%		1,105,578	1,105,578	-	11,938,376	9.26%
6850 State Proportionate Share	3,769,652					275,166	275,166			
7685 DEPARTMENT OF REVENUE	38,306,240	30,229,943	126.72%	74.77%		2,796,167	2,796,167	-	30,229,943	9.25%
7685 State Proportionate Share	9,534,002					695,935	695,935			
6689 DEPARTMENT OF TRANSPORTATION	148,360,957	117,269,907	126.51%	74.77%		10,829,621	10,829,621	-	117,269,907	9.23%
6689 State Proportionate Share	36,925,413					2,695,374	2,695,374			
6678 DEPT OF ENVIRONMENTAL QUALITY	25,421,185	19,910,023	127.68%	74.77%		1,855,622	1,855,622	-	19,910,023	9.32%
6678 State Proportionate Share	6,327,054					461,844	461,844			
6721 DEPT OF NATURAL RESOURCES & CONSERVATION	47,821,198	37,541,030	127.38%	74.77%		3,490,712	3,490,712	-	37,541,030	9.30%
6721 State Proportionate Share	11,902,171					868,800	868,800			
6872 DEPT OF PUBLIC HEALTH & HUMAN SERVICES	178,670,381	141,207,338	126.53%	74.77%		13,042,060	13,042,060	-	141,207,338	9.24%
6872 State Proportionate Share	44,469,096					3,246,026	3,246,026			
6514 GOVERNORS OFFICE	3,508,440	2,779,933	126.21%	74.77%		256,099	256,099	-	2,779,933	9.21%
6514 State Proportionate Share	873,212					63,740	63,740			
6439 LEGISLATIVE COUNCIL	15,031,748	11,910,494	126.21%	74.77%		1,097,244	1,097,244	-	11,910,494	9.21%
6439 State Proportionate Share	3,741,237					273,092	273,092			
6652 MONTANA ARTS COUNCIL	573,287	454,248	126.21%	74.77%		41,847	41,847	-	454,248	9.21%
6652 State Proportionate Share	142,685					10,415	10,415			

Employer 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, 2024					Schedule of Employer Contributions as of June 30, 2024				
	Net Pension Liability Employer	Employer's Covered Payroll	Employer's Proportionate Share as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability		Contractually Required DB Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as % Covered Payroll
Total ALL Employers & State	\$ 2,445,762,401	\$ 1,549,221,619				\$ 178,525,800	\$ 178,525,800	\$ -	\$ 1,549,221,619	
State (Non-Employer Contributing Entity)	\$ 501,085,117	\$ -				\$ 36,576,168	\$ 36,576,168	\$ -	\$ -	
<b>Employer</b>										
6655 MONTANA HISTORICAL SOCIETY	3,435,256	2,706,430	126.93%	74.77%		250,757	250,757	-	2,706,430	9.27%
6655 State Proportionate Share	854,997					62,411	62,411	-		
6764 MONTANA STATE FUND	26,361,270	20,865,121	126.34%	74.77%		1,924,243	1,924,243	-	20,865,121	9.22%
6764 State Proportionate Share	6,561,031					478,923	478,923	-		
6653 MONTANA STATE LIBRARY	3,413,437	2,704,663	126.21%	74.77%		249,164	249,164	-	2,704,663	9.21%
6653 State Proportionate Share	849,567					62,014	62,014	-		
6769 OFFICE OF PUBLIC DEFENDER	26,102,196	20,662,762	126.32%	74.77%		1,905,332	1,905,332	-	20,662,762	9.22%
6769 State Proportionate Share	6,496,550					474,216	474,216	-		
6623 PUBLIC SERVICE COMMISSION	2,899,990	2,272,167	127.63%	74.77%		211,685	211,685	-	2,272,167	9.32%
6623 State Proportionate Share	721,776					52,686	52,686	-		
6651 SCHOOL FOR THE DEAF & BLIND	2,723,077	2,157,648	126.21%	74.77%		198,771	198,771	-	2,157,648	9.21%
6651 State Proportionate Share	677,744					49,472	49,472	-		
6529 SECRETARY OF STATE	2,443,005	1,915,526	127.54%	74.77%		178,327	178,327	-	1,915,526	9.31%
6529 State Proportionate Share	608,037					44,384	44,384	-		
6552 STATE AUDITOR'S OFFICE	5,282,601	4,168,272	126.73%	74.77%		385,604	385,604	-	4,168,272	9.25%
6552 State Proportionate Share	1,314,782					95,973	95,973	-		
6457 SUPREME COURT	24,286,492	19,114,163	127.06%	74.77%		1,772,795	1,772,795	-	19,114,163	9.27%
6457 State Proportionate Share	6,044,641					441,229	441,229	-		
6563 SUPT OF PUBLIC INSTRUCTION	9,264,566	7,271,196	127.41%	74.77%		676,268	676,268	-	7,271,196	9.30%
6563 State Proportionate Share	2,305,849					168,316	168,316	-		
6766 TEACHERS' RETIREMENT SYSTEM	1,979,140	1,568,181	126.21%	74.77%		144,467	144,467	-	1,568,181	9.21%
6766 State Proportionate Share	492,586					35,956	35,956	-		
6567 GREAT FALLS COLLEGE MSU	2,768,337	2,180,042	126.99%	74.77%		202,075	202,075	-	2,180,042	9.27%
6567 State Proportionate Share	689,009					50,294	50,294	-		
6647 MONTANA STATE UNIVERSITY - BILLINGS	11,128,972	8,813,087	126.28%	74.77%		812,360	812,360	-	8,813,087	9.22%
6647 State Proportionate Share	2,769,879					202,188	202,188	-		
6645 MONTANA STATE UNIVERSITY - BOZEMAN	85,893,352	68,010,598	126.29%	74.77%		6,269,793	6,269,793	-	68,010,598	9.22%
6645 State Proportionate Share	21,377,912					1,560,483	1,560,483	-		
6648 MONTANA STATE UNIVERSITY - NORTHERN	3,507,950	2,776,541	126.34%	74.77%		256,063	256,063	-	2,776,541	9.22%
6648 State Proportionate Share	873,090					63,731	63,731	-		
6644 UNIVERSITY OF MONTANA	80,037,831	63,191,565	126.66%	74.77%		5,842,368	5,842,368	-	63,191,565	9.25%
6644 State Proportionate Share	19,920,537					1,454,101	1,454,101	-		
6423 FLATHEAD EMERGENCY COMM CENTER	-	-	0.00%	74.77%		-	-	-	-	N/A
6423 State Proportionate Share	-					-	-	-		
10644 CRAIG WATER & SEWER DISTRICT	-	-	0.00%	74.77%		-	-	-	-	N/A
10644 State Proportionate Share	-					-	-	-		
6411 NORTHWEST MT EDUC COOP	-	-	0.00%	74.77%		-	-	-	-	N/A
6411 State Proportionate Share	-					-	-	-		
9214 Riverside County Water and Sewer District No. 310	-	-	0.00%	74.77%		-	-	-	-	N/A
9214 State Proportionate Share	-					-	-	-		
6429 THOMPSON FALLS PUBLIC LIBRARY	-	-	0.00%	74.77%		-	-	-	-	N/A
6429 State Proportionate Share	-					-	-	-		
6932 SCHOOL DISTRICT 33 - GOLD CREEK	-	-	0.00%	74.77%		-	-	-	-	N/A
6932 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, 2024							
	<u>PERS-DC Compensation</u>	<u>PERS-DC Contributions</u>	<u>PERS-DC Contributions as % DC Covered Payroll</u>	<u>MUS-RP Compensation</u>	<u>MUS-RP Contributions</u>	<u>MUS-RP Contributions as % MUS-RP Covered Payroll</u>	
Total ALL Employers & State	\$ 229,756,224	\$ 20,933,375	9.11%	\$ 27,317,586	\$ 10,929	0.04%	
State (Non-Employer Contributing Entity)	\$ -	\$ -		\$ -	\$ -		
<b>Employer</b>							
6532 CITY OF BAKER	41,757	3,787	9.07%	-	-	N/A	
6532 State Proportionate Share							
6533 CITY OF BELGRADE	491,158	44,548	9.07%	-	-	N/A	
6533 State Proportionate Share							
6506 CITY OF BELT	34,059	3,089	9.07%	-	-	N/A	
6506 State Proportionate Share							
6505 CITY OF BIG TIMBER	174,902	15,864	9.07%	-	-	N/A	
6505 State Proportionate Share							
6508 CITY OF BILLINGS	6,720,716	609,569	9.07%	-	-	N/A	
6508 State Proportionate Share							
6512 CITY OF BOULDER	-	-	N/A	-	-	N/A	
6512 State Proportionate Share							
6509 CITY OF BOZEMAN	6,249,641	566,842	9.07%	-	-	N/A	
6509 State Proportionate Share							
6519 CITY OF CHINOOK	183,871	16,677	9.07%	-	-	N/A	
6519 State Proportionate Share							
6520 CITY OF CHOTEAU	57,055	5,175	9.07%	-	-	N/A	
6520 State Proportionate Share							
6371 CITY OF COLSTRIP	194,014	17,597	9.07%	-	-	N/A	
6371 State Proportionate Share							
6522 CITY OF COLUMBIA FALLS	131,064	11,888	9.07%	-	-	N/A	
6522 State Proportionate Share							
6534 CITY OF COLUMBUS	53,278	4,832	9.07%	-	-	N/A	
6534 State Proportionate Share							
6523 CITY OF CONRAD	1,555	141	9.07%	-	-	N/A	
6523 State Proportionate Share							
6525 CITY OF CUT BANK	10,430	946	9.07%	-	-	N/A	
6525 State Proportionate Share							
6528 CITY OF DEER LODGE	-	-	N/A	-	-	N/A	
6528 State Proportionate Share							
6531 CITY OF DILLON	43,172	3,916	9.07%	-	-	N/A	
6531 State Proportionate Share							
6535 CITY OF EAST HELENA	114,221	10,360	9.07%	-	-	N/A	
6535 State Proportionate Share							
6538 CITY OF FAIRVIEW	12,000	1,088	9.07%	-	-	N/A	
6538 State Proportionate Share							
6539 CITY OF FORSYTH	14,117	1,280	9.07%	-	-	N/A	
6539 State Proportionate Share							
6540 CITY OF FORT BENTON	-	-	N/A	-	-	N/A	
6540 State Proportionate Share							
6543 CITY OF GLASGOW	286,907	26,022	9.07%	-	-	N/A	
6543 State Proportionate Share							
6544 CITY OF GLENDIVE	269,994	24,488	9.07%	-	-	N/A	
6544 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, 2024							
	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>	\$ 229,756,224	\$ 20,933,375	9.11%	\$ 27,317,586	\$ 10,929	0.04%	
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ -		\$ -	\$ -		
<b>Employer</b>							
6545 CITY OF GREAT FALLS	1,472,308	133,539	9.07%	-	-	N/A	
6545 State Proportionate Share							
6548 CITY OF HAMILTON	143,840	13,046	9.07%	-	-	N/A	
6548 State Proportionate Share							
6549 CITY OF HARDIN	53,533	4,855	9.07%	-	-	N/A	
6549 State Proportionate Share							
6547 CITY OF HARLEM	-	-	N/A	-	-	N/A	
6547 State Proportionate Share							
6606 CITY OF HARLOWTON	6,229	565	9.07%	-	-	N/A	
6606 State Proportionate Share							
6550 CITY OF HAVRE	280,311	25,424	9.07%	-	-	N/A	
6550 State Proportionate Share							
6551 CITY OF HELENA	1,805,547	163,763	9.07%	-	-	N/A	
6551 State Proportionate Share							
6555 CITY OF KALISPELL	1,009,714	91,581	9.07%	-	-	N/A	
6555 State Proportionate Share							
6557 CITY OF LAUREL	57,338	5,201	9.07%	-	-	N/A	
6557 State Proportionate Share							
6559 CITY OF LEWISTOWN	219,189	19,880	9.07%	-	-	N/A	
6559 State Proportionate Share							
6560 CITY OF LIBBY	132,683	12,034	9.07%	-	-	N/A	
6560 State Proportionate Share							
6561 CITY OF LIVINGSTON	913,543	82,858	9.07%	-	-	N/A	
6561 State Proportionate Share							
6570 CITY OF MALTA	-	-	N/A	-	-	N/A	
6570 State Proportionate Share							
6571 CITY OF MILES CITY	146,591	13,296	9.07%	-	-	N/A	
6571 State Proportionate Share							
6572 City of Missoula	5,824,451	528,279	9.07%	-	-	N/A	
6572 State Proportionate Share							
6576 CITY OF PLAINS	-	-	N/A	-	-	N/A	
6576 State Proportionate Share							
6577 CITY OF PLENTYWOOD	26,386	2,393	9.07%	-	-	N/A	
6577 State Proportionate Share							
6578 CITY OF POLSON	78,211	7,094	9.07%	-	-	N/A	
6578 State Proportionate Share							
6579 CITY OF POPLAR	129,529	11,748	9.07%	-	-	N/A	
6579 State Proportionate Share							
6603 CITY OF RED LODGE	265,256	24,059	9.07%	-	-	N/A	
6603 State Proportionate Share							
6581 CITY OF RONAN	34,715	3,149	9.07%	-	-	N/A	
6581 State Proportionate Share							
6582 CITY OF ROUNDUP	-	-	N/A	-	-	N/A	
6582 State Proportionate Share							
6599 CITY OF SCOBEE	7,200	653	9.07%	-	-	N/A	
6599 State Proportionate Share							
6585 CITY OF SHELBY	236,529	21,453	9.07%	-	-	N/A	
6585 State Proportionate Share							
6586 CITY OF SIDNEY	161,751	14,671	9.07%	-	-	N/A	
6586 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, 2024							
	PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC Covered Payroll	MUS-RP Compensation	MUS-RP Contributions	MUS-RP Contributions as % MUS-RP Covered Payroll	
Total ALL Employers & State	\$ 229,756,224	\$ 20,933,375	9.11%	\$ 27,317,586	\$ 10,929	0.04%	
State (Non-Employer Contributing Entity)	\$ -	\$ -		\$ -	\$ -		
<b>Employer</b>							
6379 CITY OF THREE FORKS	-	-	N/A	-	-	N/A	
6379 State Proportionate Share							
6590 CITY OF TOWNSEND	-	-	N/A	-	-	N/A	
6590 State Proportionate Share							
6574 CITY OF TROY	-	-	N/A	-	-	N/A	
6574 State Proportionate Share							
6592 CITY OF WHITE SULPHUR SPRINGS	9,600	871	9.07%	-	-	N/A	
6592 State Proportionate Share							
6594 CITY OF WHITEFISH	755,471	68,521	9.07%	-	-	N/A	
6594 State Proportionate Share							
6598 CITY OF WIBAUX	-	-	N/A	-	-	N/A	
6598 State Proportionate Share							
6596 CITY OF WOLF POINT	82,526	7,485	9.07%	-	-	N/A	
6596 State Proportionate Share							
6399 TOWN OF ALBERTON	-	-	N/A	-	-	N/A	
6399 State Proportionate Share							
6507 TOWN OF BIG SANDY	-	-	N/A	-	-	N/A	
6507 State Proportionate Share							
7274 TOWN OF BRIDGER	47,913	4,346	9.07%	-	-	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	48,518	4,401	9.07%	-	-	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	81,252	7,370	9.07%	-	-	N/A	
6432 State Proportionate Share							
6558 TOWN OF DRUMMOND	-	-	N/A	-	-	N/A	
6558 State Proportionate Share							
6607 TOWN OF EKALAKA	16,631	1,508	9.07%	-	-	N/A	
6607 State Proportionate Share							
6536 TOWN OF ENNIS	51,418	4,664	9.07%	-	-	N/A	
6536 State Proportionate Share							
6382 TOWN OF EUREKA	73,640	6,679	9.07%	-	-	N/A	
6382 State Proportionate Share							
6537 TOWN OF FAIRFIELD	57,158	5,184	9.07%	-	-	N/A	
6537 State Proportionate Share							
6605 TOWN OF FORT PECK	12,828	1,164	9.07%	-	-	N/A	
6605 State Proportionate Share							
6410 TOWN OF FROID	-	-	N/A	-	-	N/A	
6410 State Proportionate Share							
6542 TOWN OF GERALDINE	30,809	2,794	9.07%	-	-	N/A	
6542 State Proportionate Share							
6546 TOWN OF GRASS RANGE	-	-	N/A	-	-	N/A	
6546 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, 2024							
	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>	\$ 229,756,224	\$ 20,933,375	9.11%	\$ 27,317,586	\$ 10,929	0.04%	
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ -		\$ -	\$ -		
<b><u>Employer</u></b>							
6553 TOWN OF HOT SPRINGS	13,523	1,227	9.07%	-	-	N/A	
6553 State Proportionate Share							
6434 TOWN OF HYSHAM	-	-	N/A	-	-	N/A	
6434 State Proportionate Share							
12286 TOWN OF JORDAN	-	-	N/A	-	-	N/A	
12286 State Proportionate Share							
6562 TOWN OF LIMA	25,360	2,300	9.07%	-	-	N/A	
6562 State Proportionate Share							
6601 TOWN OF MANHATTAN	6,468	587	9.07%	-	-	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	5,819	528	9.07%	-	-	N/A	
6390 State Proportionate Share							
6556 TOWN OF NASHUA	14,624	1,326	9.07%	-	-	N/A	
6556 State Proportionate Share							
6575 TOWN OF PHILIPSBURG	-	-	N/A	-	-	N/A	
6575 State Proportionate Share							
6573 TOWN OF RICHEY	34,105	3,093	9.07%	-	-	N/A	
6573 State Proportionate Share							
6583 TOWN OF RYEGATE	-	-	N/A	-	-	N/A	
6583 State Proportionate Share							
6353 TOWN OF SACO	25,270	2,292	9.07%	-	-	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	70,390	6,384	9.07%	-	-	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	52,271	4,741	9.07%	-	-	N/A	
6597 State Proportionate Share							
6600 TOWN OF TWIN BRIDGES	6,786	615	9.07%	-	-	N/A	
6600 State Proportionate Share							
6591 TOWN OF VALIER	766	69	9.07%	-	-	N/A	
6591 State Proportionate Share							
6408 TOWN OF WEST YELLOWSTONE	163,586	14,837	9.07%	-	-	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, 2024							
	PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC Covered Payroll	MUS-RP Compensation	MUS-RP Contributions	MUS-RP Contributions as % MUS-RP Covered Payroll	
Total ALL Employers & State	\$ 229,756,224	\$ 20,933,375	9.11%	\$ 27,317,586	\$ 10,929	0.04%	
State (Non-Employer Contributing Entity)	\$ -	\$ -		\$ -	\$ -		
<b>Employer</b>							
6409 TOWN OF WHITEHALL	59,655	5,411	9.07%	-	-	N/A	
6409 State Proportionate Share							
6595 TOWN OF WINNETT	-	-	N/A	-	-	N/A	
6595 State Proportionate Share							
6458 ANACONDA-DEER LODGE COUNTY	186,531	16,918	9.07%	-	-	N/A	
6458 State Proportionate Share							
6510 BUTTE SILVER BOW	1,386,638	125,769	9.07%	-	-	N/A	
6510 State Proportionate Share							
6444 BEAVERHEAD COUNTY	729,756	66,189	9.07%	-	-	N/A	
6444 State Proportionate Share							
6445 BIG HORN COUNTY	591,552	53,654	9.07%	-	-	N/A	
6445 State Proportionate Share							
6446 BLAINE COUNTY	385,067	34,926	9.07%	-	-	N/A	
6446 State Proportionate Share							
6447 BROADWATER COUNTY	386,219	35,030	9.07%	-	-	N/A	
6447 State Proportionate Share							
6448 CARBON COUNTY	239,097	21,686	9.07%	-	-	N/A	
6448 State Proportionate Share							
6449 CARTER COUNTY	377,145	34,207	9.07%	-	-	N/A	
6449 State Proportionate Share							
6450 CASCADE COUNTY	1,204,581	109,256	9.07%	-	-	N/A	
6450 State Proportionate Share							
6451 CHOUTEAU COUNTY	60,657	5,502	9.07%	-	-	N/A	
6451 State Proportionate Share							
6452 CUSTER COUNTY	239,241	21,727	9.08%	-	-	N/A	
6452 State Proportionate Share							
6453 DANIELS COUNTY	184,608	16,744	9.07%	-	-	N/A	
6453 State Proportionate Share							
6456 DAWSON COUNTY	397,334	36,038	9.07%	-	-	N/A	
6456 State Proportionate Share							
6459 FALLON COUNTY	1,223,329	110,956	9.07%	-	-	N/A	
6459 State Proportionate Share							
6460 FERGUS COUNTY	630,470	57,184	9.07%	-	-	N/A	
6460 State Proportionate Share							
6461 FLATHEAD COUNTY	1,912,189	173,418	9.07%	-	-	N/A	
6461 State Proportionate Share							
6462 GALLATIN COUNTY	3,414,333	309,680	9.07%	-	-	N/A	
6462 State Proportionate Share							
6463 GARFIELD COUNTY	291,828	26,469	9.07%	-	-	N/A	
6463 State Proportionate Share							
6464 GLACIER COUNTY	312,359	28,331	9.07%	-	-	N/A	
6464 State Proportionate Share							
6465 GOLDEN VALLEY COUNTY	-	-	N/A	-	-	N/A	
6465 State Proportionate Share							
6466 GRANITE COUNTY	188,944	17,137	9.07%	-	-	N/A	
6466 State Proportionate Share							
6467 HILL COUNTY	554,548	50,298	9.07%	-	-	N/A	
6467 State Proportionate Share							
6468 JEFFERSON COUNTY	305,063	27,669	9.07%	-	-	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, 2024							
	PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC Covered Payroll	MUS-RP Compensation	MUS-RP Contributions	MUS-RP Contributions as % MUS-RP Covered Payroll	
Total ALL Employers & State	\$ 229,756,224	\$ 20,933,375	9.11%	\$ 27,317,586	\$ 10,929	0.04%	
State (Non-Employer Contributing Entity)	\$ -	\$ -		\$ -	\$ -		
<b>Employer</b>							
6469 JUDITH BASIN COUNTY	12,430	1,127	9.07%	-	-	N/A	
6469 State Proportionate Share							
6470 LAKE COUNTY	619,953	56,230	9.07%	-	-	N/A	
6470 State Proportionate Share							
6471 LEWIS & CLARK COUNTY	1,366,850	123,973	9.07%	-	-	N/A	
6471 State Proportionate Share							
6472 LIBERTY COUNTY	233,711	21,198	9.07%	-	-	N/A	
6472 State Proportionate Share							
6473 LINCOLN COUNTY	803,467	72,875	9.07%	-	-	N/A	
6473 State Proportionate Share							
6474 MADISON COUNTY	855,907	77,631	9.07%	-	-	N/A	
6474 State Proportionate Share							
6475 MCCONE COUNTY	91,559	8,304	9.07%	-	-	N/A	
6475 State Proportionate Share							
6476 MEAGHER COUNTY	3,422	310	9.07%	-	-	N/A	
6476 State Proportionate Share							
6477 MINERAL COUNTY	161,125	14,614	9.07%	-	-	N/A	
6477 State Proportionate Share							
6478 MISSOULA COUNTY	8,192,978	743,103	9.07%	-	-	N/A	
6478 State Proportionate Share							
6479 MUSSELSHELL COUNTY	141,257	12,812	9.07%	-	-	N/A	
6479 State Proportionate Share							
6480 PARK COUNTY	794,432	72,055	9.07%	-	-	N/A	
6480 State Proportionate Share							
6481 PETROLEUM COUNTY	14,056	1,275	9.07%	-	-	N/A	
6481 State Proportionate Share							
6482 PHILLIPS COUNTY	115,643	10,489	9.07%	-	-	N/A	
6482 State Proportionate Share							
6483 PONDERA COUNTY	-	-	N/A	-	-	N/A	
6483 State Proportionate Share							
6485 POWDER RIVER COUNTY	259,907	23,574	9.07%	-	-	N/A	
6485 State Proportionate Share							
6484 POWELL COUNTY	308,822	28,010	9.07%	-	-	N/A	
6484 State Proportionate Share							
6486 PRAIRIE COUNTY	92,798	8,417	9.07%	-	-	N/A	
6486 State Proportionate Share							
6487 RAVALLI COUNTY	802,141	72,754	9.07%	-	-	N/A	
6487 State Proportionate Share							
6488 RICHLAND COUNTY	1,073,594	97,375	9.07%	-	-	N/A	
6488 State Proportionate Share							
6489 ROOSEVELT COUNTY	198,118	17,969	9.07%	-	-	N/A	
6489 State Proportionate Share							
6490 ROSEBUD COUNTY	368,445	33,418	9.07%	-	-	N/A	
6490 State Proportionate Share							
6491 SANDERS COUNTY	69,598	6,313	9.07%	-	-	N/A	
6491 State Proportionate Share							
6492 SHERIDAN COUNTY	56,061	5,085	9.07%	-	-	N/A	
6492 State Proportionate Share							
6494 STILLWATER COUNTY	707,029	64,127	9.07%	-	-	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, 2024							
	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>	\$ 229,756,224	\$ 20,933,375	9.11%	\$ 27,317,586	\$ 10,929	0.04%	
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ -		\$ -	\$ -		
<b>Employer</b>							
6495 SWEET GRASS COUNTY	282,347	25,609	9.07%	-	-	N/A	
6495 State Proportionate Share							
6496 TETON COUNTY	211,617	19,194	9.07%	-	-	N/A	
6496 State Proportionate Share							
6497 TOOLE COUNTY	556,897	50,511	9.07%	-	-	N/A	
6497 State Proportionate Share							
6498 TREASURE COUNTY	45,358	4,114	9.07%	-	-	N/A	
6498 State Proportionate Share							
6499 VALLEY COUNTY	223,925	20,310	9.07%	-	-	N/A	
6499 State Proportionate Share							
6500 WHEATLAND COUNTY	82,768	7,507	9.07%	-	-	N/A	
6500 State Proportionate Share							
6501 WIBAUX COUNTY	79,156	7,179	9.07%	-	-	N/A	
6501 State Proportionate Share							
6502 YELLOWSTONE COUNTY	2,618,539	237,502	9.07%	-	-	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	48,943	4,439	9.07%	-	-	N/A	
6725 State Proportionate Share							
6740 BIG COUNTRY EDUCATIONAL COOP	-	-	N/A	-	-	N/A	
6740 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	809,127	73,388	9.07%	-	-	N/A	
6348 State Proportionate Share							
6739 BIG SKY ECONOMIC DEVELOPMENT AUTH	1,061,403	96,270	9.07%	-	-	N/A	
6739 State Proportionate Share							
6347 BIG SKY FIRE DEPARTMENT	199,408	18,086	9.07%	-	-	N/A	
6347 State Proportionate Share							
6741 BIG SKY SPECIAL EDUCATION COOP	-	-	N/A	-	-	N/A	
6741 State Proportionate Share							
6709 BIGFORK CO WATER & SEWER	-	-	N/A	-	-	N/A	
6709 State Proportionate Share							
6697 BILLINGS HOUSING AUTHORITY dba HomeFront	252,792	22,928	9.07%	-	-	N/A	
6697 State Proportionate Share							
7699 BITTERROOT PUBLIC LIBRARY	67,093	6,085	9.07%	-	-	N/A	
7699 State Proportionate Share							
6634 BITTERROOT CONSERVATION DISTRICT	23,724	2,152	9.07%	-	-	N/A	
6634 State Proportionate Share							
12138 Bitterroot Valley Community College	2,506	227	9.07%	-	-	N/A	
12138 State Proportionate Share							
6350 BITTERROOT VALLEY SEC	53,352	4,839	9.07%	-	-	N/A	
6350 State Proportionate Share							
10565 BROADWATER CONSERVATION DISTRICT	2,234	203	9.07%	-	-	N/A	
10565 State Proportionate Share							
6421 BUFFALO RAPIDS IRR1 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, 2024							
	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>	\$ 229,756,224	\$ 20,933,375	9.11%	\$ 27,317,586	\$ 10,929	0.04%	
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ -		\$ -	\$ -		
<b>Employer</b>							
6422 BUFFALO RAPIDS IRRI PROJECT 2	39,146	3,551	9.07%	-	-	N/A	
6422 State Proportionate Share							
6711 CABINET MOUNTAIN COOPERATIVE	-	-	N/A	-	-	N/A	
6711 State Proportionate Share							
6727 CASCADE CONSERVATION DISTRICT	117,375	10,646	9.07%	-	-	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	60,380	5,477	9.07%	-	-	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	770	70	9.08%	-	-	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	154,979	14,057	9.07%	-	-	N/A	
6394 State Proportionate Share							
6677 DAWSON COMMUNITY COLLEGE	176,291	15,990	9.07%	-	-	N/A	
6677 State Proportionate Share							
6686 DEER LODGE COUNTY HEAD START PROGRAM	25,079	2,275	9.07%	-	-	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	21,985	1,994	9.07%	-	-	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	74,901	6,794	9.07%	-	-	N/A	
6716 State Proportionate Share							
6708 FLATHEAD MUNICIPAL AIRPORT AUTHORITY	438,469	39,769	9.07%	-	-	N/A	
6708 State Proportionate Share							
6699 FLATHEAD SPECIAL EDUC COOP	-	-	N/A	-	-	N/A	
6699 State Proportionate Share							
6676 FLATHEAD VALLEY COMMUNITY COLLEGE	445,621	40,418	9.07%	-	-	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	1,678,473	152,237	9.07%	-	-	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, 2024							
	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>	\$ 229,756,224	\$ 20,933,375	9.11%	\$ 27,317,586	\$ 10,929	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	37,625	3,413	9.07%	-	-	N/A	
6691 State Proportionate Share							
7276 GRANITE CO HOSPITAL & NURSING HOME	544,552	49,391	9.07%	-	-	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	58,615	5,316	9.07%	-	-	N/A	
11990 State Proportionate Share							
6660 GREAT FALLS INT AIRPORT	406,104	36,833	9.07%	-	-	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	280,040	25,400	9.07%	-	-	N/A	
6663 State Proportionate Share							
6632 HELENA REGIONAL AIRPORT AUTH	453,523	41,135	9.07%	-	-	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	-	-	N/A	-	-	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	82,247	7,460	9.07%	-	-	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	481,536	43,675	9.07%	-	-	N/A	
6746 State Proportionate Share							
6635 HUMAN RESOURCES COUNCIL DIST XII	182,863	16,586	9.07%	-	-	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							
12284 LAKE COUNTY CONSERVATION DISTRICT	-	-	N/A	-	-	N/A	
12284 State Proportionate Share							
6738 LAKESIDE CO WATER & SEWER	-	-	N/A	-	-	N/A	
6738 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, 2024							
	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>	\$ 229,756,224	\$ 20,933,375	9.11%	\$ 27,317,586	\$ 10,929	0.04%	
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ -		\$ -	\$ -		
<b>Employer</b>							
6357 LARCHMONT GOLF COURSE	-	-	N/A	-	-	N/A	
6357 State Proportionate Share							
6358 LEWIS & CLARK CONSERVATION DIST	-	-	N/A	-	-	N/A	
6358 State Proportionate Share							
6694 LEWIS & CLARK LIBRARY	158,669	14,391	9.07%	-	-	N/A	
6694 State Proportionate Share							
6372 LIBERTY CO CONSERVATION DISTRICT	16,480	1,495	9.07%	-	-	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	81,250	7,369	9.07%	-	-	N/A	
6391 State Proportionate Share							
6430 MADISON CONSERVATION DISTRICT	-	-	N/A	-	-	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	26,859	2,436	9.07%	-	-	N/A	
9111 State Proportionate Share							
6396 MILES CITY HOUSING AUTHORITY	-	-	N/A	-	-	N/A	
6396 State Proportionate Share							
6671 MILES COMMUNITY COLLEGE	277,527	25,172	9.07%	-	-	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	534,470	48,477	9.07%	-	-	N/A	
6700 State Proportionate Share							
11782 MISSOULA IRRIGATION DISTRICT	-	-	N/A	-	-	N/A	
11782 State Proportionate Share							
6661 MISSOULA RURAL FIRE DISTRICT	4,305	390	9.07%	-	-	N/A	
6661 State Proportionate Share							
6749 NO MONTANA JOINT REFUSE DISPOSAL DIST	40,113	3,638	9.07%	-	-	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	111,877	10,147	9.07%	-	-	N/A	
6424 State Proportionate Share							
6398 NORTH VALLEY PUBLIC LIBRARY	4,384	398	9.07%	-	-	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	1,760	160	9.07%	-	-	N/A	
6386 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, 2024							
	PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC Covered Payroll	MUS-RP Compensation	MUS-RP Contributions	MUS-RP Contributions as % MUS-RP Covered Payroll	
Total ALL Employers & State	\$ 229,756,224	\$ 20,933,375	9.11%	\$ 27,317,586	\$ 10,929	0.04%	
State (Non-Employer Contributing Entity)	\$ -	\$ -		\$ -	\$ -		
<b>Employer</b>							
6407 PARK COUNTY SEC	18,727	1,699	9.07%	-	-	N/A	
6407 State Proportionate Share							
6383 PETROLEUM CO CONSERVATION DIST	-	-	N/A	-	-	N/A	
6383 State Proportionate Share							
10576 PHILIPSBURG AREA COMMUNITY LIBRARY	-	-	N/A	-	-	N/A	
10576 State Proportionate Share							
6404 PHILLIPS CONSERVATION DISTRICT	23,776	2,156	9.07%	-	-	N/A	
6404 State Proportionate Share							
6674 PONDERA CO CANAL & RESERVOIR	116,985	10,611	9.07%	-	-	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	178,486	16,189	9.07%	-	-	N/A	
6679 State Proportionate Share							
6737 PRAIRIE VIEW SPECIAL SERVICES COOP	66,639	6,044	9.07%	-	-	N/A	
6737 State Proportionate Share							
7277 PRICKLY PEAR SPECIAL SVCS COOP	44,379	4,025	9.07%	-	-	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	14,627	1,327	9.07%	-	-	N/A	
7688 State Proportionate Share							
6673 RICHLAND CO HOUSING AUTHORITY	64,667	5,865	9.07%	-	-	N/A	
6673 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	59,883	5,431	9.07%	-	-	N/A	
6388 State Proportionate Share							
7694 SEELEY LAKE RURAL FIRE DISTRICT	-	-	N/A	-	-	N/A	
7694 State Proportionate Share							
6413 SHERIDAN DANIELS SEC	13,000	1,179	9.07%	-	-	N/A	
6413 State Proportionate Share							
6735 SIDNEY RICHLAND AIRPORT AUTHORITY	63,634	5,772	9.07%	-	-	N/A	
6735 State Proportionate Share							
9213 SOMERS COUNTY WATER & SEWER DISTRICT	76,092	6,901	9.07%	-	-	N/A	
9213 State Proportionate Share							
6734 TETON COUNTY CONSERVATION DIST	-	-	N/A	-	-	N/A	
6734 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, 2024							
	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>	\$ 229,756,224	\$ 20,933,375	9.11%	\$ 27,317,586	\$ 10,929	0.04%	
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ -		\$ -	\$ -		
<b><u>Employer</u></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	9,098,418	825,226	9.07%	-	-	N/A	
6361 State Proportionate Share							
6698 YELLOWSTONE WEST CARBON SEC	-	-	N/A	-	-	N/A	
6698 State Proportionate Share							
6608 BEAVERHEAD COUNTY HIGH SCHOOL	18,555	1,633	8.80%	-	-	N/A	
6608 State Proportionate Share							
6354 BIG SKY SCHOOL DISTRICT #72	144,350	12,703	8.80%	-	-	N/A	
6354 State Proportionate Share							
11464 CARDWELL SCHOOL DISTRICT	-	-	N/A	-	-	N/A	
11464 State Proportionate Share							
6760 GREAT FALLS PUBLIC SCHOOLS	223,390	19,658	8.80%	-	-	N/A	
6760 State Proportionate Share							
6910 HAVRE PUBLIC SCHOOLS	348,139	30,636	8.80%	-	-	N/A	
6910 State Proportionate Share							
6625 JEFFERSON COUNTY HIGH SCHOOL	34,863	3,068	8.80%	-	-	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							
12133 McCormick School District 15	-	-	N/A	-	-	N/A	
12133 State Proportionate Share							
7692 OVANDO ELEMENTARY SCHOOL DISTRICT 11	-	-	N/A	-	-	N/A	
7692 State Proportionate Share							
6628 POWDER RIVER COUNTY HIGH SCHOOL	49,572	4,362	8.80%	-	-	N/A	
6628 State Proportionate Share							
6629 POWELL COUNTY HIGH SCHOOL	86,452	7,608	8.80%	-	-	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	36,114	3,178	8.80%	-	-	N/A	
6781 State Proportionate Share							
6861 SCHOOL DISTRICT 1 & 7 - TOWNSEND	70,127	6,171	8.80%	-	-	N/A	
6861 State Proportionate Share							
6751 SCHOOL DISTRICT 1 - BIG TIMBER	68,445	6,023	8.80%	-	-	N/A	
6751 State Proportionate Share							
6752 SCHOOL DISTRICT 1 - BUTTE	723,404	63,660	8.80%	-	-	N/A	
6752 State Proportionate Share							
6753 SCHOOL DISTRICT 1 - CHOTEAU	1,913	168	8.80%	-	-	N/A	
6753 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, 2024							
	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>	\$ 229,756,224	\$ 20,933,375	9.11%	\$ 27,317,586	\$ 10,929	0.04%	
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ -		\$ -	\$ -		
<b>Employer</b>							
6754 SCHOOL DISTRICT 1 - CIRCLE	-	-	N/A	-	-	N/A	
6754 State Proportionate Share							
6755 SCHOOL DISTRICT 1 - CLANCY	37,482	3,298	8.80%	-	-	N/A	
6755 State Proportionate Share							
6756 SCHOOL DISTRICT 1 - CORVALLIS	207,977	18,302	8.80%	-	-	N/A	
6756 State Proportionate Share							
6757 SCHOOL DISTRICT 1 - DEER LODGE	47,131	4,148	8.80%	-	-	N/A	
6757 State Proportionate Share							
6342 SCHOOL DISTRICT 1 - FORT BENTON	-	-	N/A	-	-	N/A	
6342 State Proportionate Share							
6758 SCHOOL DISTRICT 1 - GLASGOW	47,521	4,182	8.80%	-	-	N/A	
6758 State Proportionate Share							
6759 SCHOOL DISTRICT 1 - GLENDIVE	115,224	10,140	8.80%	-	-	N/A	
6759 State Proportionate Share							
6778 SCHOOL DISTRICT 1 - HEART BUTTE	23,874	2,101	8.80%	-	-	N/A	
6778 State Proportionate Share							
6761 SCHOOL DISTRICT 1 - HELENA	482,139	42,428	8.80%	-	-	N/A	
6761 State Proportionate Share							
6771 SCHOOL DISTRICT 1 - LEWISTOWN	203,873	17,941	8.80%	-	-	N/A	
6771 State Proportionate Share							
6772 SCHOOL DISTRICT 1 - MILES CITY	75,780	6,669	8.80%	-	-	N/A	
6772 State Proportionate Share							
6773 SCHOOL DISTRICT 1 - MISSOULA	497,464	43,777	8.80%	-	-	N/A	
6773 State Proportionate Share							
6775 SCHOOL DISTRICT 1 - PHILIPSBURG	24,954	2,196	8.80%	-	-	N/A	
6775 State Proportionate Share							
6774 SCHOOL DISTRICT 1 - PLAINS	11,054	973	8.80%	-	-	N/A	
6774 State Proportionate Share							
6776 SCHOOL DISTRICT 1 - RED LODGE	80,747	7,106	8.80%	-	-	N/A	
6776 State Proportionate Share							
6777 SCHOOL DISTRICT 1 - SCOBAY	191,784	16,877	8.80%	-	-	N/A	
6777 State Proportionate Share							
6983 SCHOOL DISTRICT 1 - TROY	38,006	3,345	8.80%	-	-	N/A	
6983 State Proportionate Share							
6883 SCHOOL DISTRICT 10 - ANACONDA	1,372	121	8.80%	-	-	N/A	
6883 State Proportionate Share							
6995 SCHOOL DISTRICT 10 - CAYUSE	-	-	N/A	-	-	N/A	
6995 State Proportionate Share							
6884 SCHOOL DISTRICT 10 - CHINOOK	19,225	1,692	8.80%	-	-	N/A	
6884 State Proportionate Share							
6885 SCHOOL DISTRICT 10 - CONRAD	23,072	2,030	8.80%	-	-	N/A	
6885 State Proportionate Share							
6886 SCHOOL DISTRICT 10 - DILLON	116,156	10,222	8.80%	-	-	N/A	
6886 State Proportionate Share							
6887 SCHOOL DISTRICT 10 - NOXON	5,424	477	8.80%	-	-	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	53,317	4,692	8.80%	-	-	N/A	
6982 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, 2024							
	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>	\$ 229,756,224	\$ 20,933,375	9.11%	\$ 27,317,586	\$ 10,929	0.04%	
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ -		\$ -	\$ -		
<b>Employer</b>							
6362 SCHOOL DISTRICT 11 - BRORSON	-	-	N/A	-	-	N/A	
6362 State Proportionate Share							
6889 SCHOOL DISTRICT 11 - POTOMAC	-	-	N/A	-	-	N/A	
6889 State Proportionate Share							
6412 SCHOOL DISTRICT 11 - WISE RIVER	-	-	N/A	-	-	N/A	
6412 State Proportionate Share							
7026 SCHOOL DISTRICT 115 - WINIFRED	-	-	N/A	-	-	N/A	
7026 State Proportionate Share							
6891 SCHOOL DISTRICT 12 - BAKER	44,070	3,878	8.80%	-	-	N/A	
6891 State Proportionate Share							
6893 SCHOOL DISTRICT 12 - HARLEM	-	-	N/A	-	-	N/A	
6893 State Proportionate Share							
6406 SCHOOL DISTRICT 12 - HAVRE	-	-	N/A	-	-	N/A	
6406 State Proportionate Share							
6890 SCHOOL DISTRICT 12 - LIMA	94,243	8,293	8.80%	-	-	N/A	
6890 State Proportionate Share							
6895 SCHOOL DISTRICT 12 - ROSEBUD	-	-	N/A	-	-	N/A	
6895 State Proportionate Share							
6896 SCHOOL DISTRICT 12 - SACO	21,219	1,867	8.80%	-	-	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	82,024	7,218	8.80%	-	-	N/A	
6892 State Proportionate Share							
6901 SCHOOL DISTRICT 13 - EUREKA	43,462	3,825	8.80%	-	-	N/A	
6901 State Proportionate Share							
6349 SCHOOL DISTRICT 13 - FISHTAIL	26,303	2,315	8.80%	-	-	N/A	
6349 State Proportionate Share							
6894 SCHOOL DISTRICT 13 - LONE ROCK	-	-	N/A	-	-	N/A	
6894 State Proportionate Share							
6903 SCHOOL DISTRICT 13 - NASHUA	22,473	1,978	8.80%	-	-	N/A	
6903 State Proportionate Share							
6898 SCHOOL DISTRICT 14 - BONNER	-	-	N/A	-	-	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	29,491	2,595	8.80%	-	-	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	24,059	2,117	8.80%	-	-	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	73,163	6,438	8.80%	-	-	N/A	
6905 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, 2024							
	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>	\$ 229,756,224	\$ 20,933,375	9.11%	\$ 27,317,586	\$ 10,929	0.04%	
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ -		\$ -	\$ -		
<b>Employer</b>							
6907 SCHOOL DISTRICT 15 - CUSTER	84,725	7,456	8.80%	-	-	N/A	
6907 State Proportionate Share							
6908 SCHOOL DISTRICT 15 - CUT BANK	293,900	25,863	8.80%	-	-	N/A	
6908 State Proportionate Share							
6909 SCHOOL DISTRICT 15 - EKALAKA	102,885	9,054	8.80%	-	-	N/A	
6909 State Proportionate Share							
6973 SCHOOL DISTRICT 159 - WINNETT	22,810	2,007	8.80%	-	-	N/A	
6973 State Proportionate Share							
6882 SCHOOL DISTRICT 16 - HARLOWTON	7,974	702	8.80%	-	-	N/A	
6882 State Proportionate Share							
6911 SCHOOL DISTRICT 17 - CULBERTSON	-	-	N/A	-	-	N/A	
6911 State Proportionate Share							
6365 SCHOOL DISTRICT 17 - MORIN	54,504	4,796	8.80%	-	-	N/A	
6365 State Proportionate Share							
6912 SCHOOL DISTRICT 17 H - HARDIN	135,066	11,886	8.80%	-	-	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	63,172	5,559	8.80%	-	-	N/A	
6977 State Proportionate Share							
6787 SCHOOL DISTRICT 2 - BRIDGER	48,933	4,306	8.80%	-	-	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	33,378	2,937	8.80%	-	-	N/A	
6785 State Proportionate Share							
6782 SCHOOL DISTRICT 2 - ALDER	-	-	N/A	-	-	N/A	
6782 State Proportionate Share							
6786 SCHOOL DISTRICT 2 - BILLINGS	1,126,723	99,149	8.80%	-	-	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	-	-	N/A	-	-	N/A	
6789 State Proportionate Share							
7059 SCHOOL DISTRICT 2 - DUPUYER	-	-	N/A	-	-	N/A	
7059 State Proportionate Share							
6783 SCHOOL DISTRICT 2 - FRAZER	2,588	228	8.80%	-	-	N/A	
6783 State Proportionate Share							
6794 SCHOOL DISTRICT 2 - STEVENSVILLE	49,148	4,325	8.80%	-	-	N/A	
6794 State Proportionate Share							
6792 SCHOOL DISTRICT 2 - SUNBURST	60,870	5,357	8.80%	-	-	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							

Employer 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, 2024							
	PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC Covered Payroll	MUS-RP Compensation	MUS-RP Contributions	MUS-RP Contributions as % MUS-RP Covered Payroll	
Total ALL Employers & State	\$ 229,756,224	\$ 20,933,375	9.11%	\$ 27,317,586	\$ 10,929	0.04%	
State (Non-Employer Contributing Entity)	\$ -	\$ -		\$ -	\$ -		
<b>Employer</b>							
6915 SCHOOL DISTRICT 20 - GARRISON	-	-	N/A	-	-	N/A	
6915 State Proportionate Share							
6369 SCHOOL DISTRICT 20 - KILA	-	-	N/A	-	-	N/A	
6369 State Proportionate Share							
6916 SCHOOL DISTRICT 20 - PLENTYWOOD	87,039	7,659	8.80%	-	-	N/A	
6916 State Proportionate Share							
6930 SCHOOL DISTRICT 20 - WHITEWATER	-	-	N/A	-	-	N/A	
6930 State Proportionate Share							
9853 SCHOOL DISTRICT 20-DeSmet	31,955	2,812	8.80%	-	-	N/A	
9853 State Proportionate Share							
6918 SCHOOL DISTRICT 21 - BROADVIEW	14,716	1,295	8.80%	-	-	N/A	
6918 State Proportionate Share							
6951 SCHOOL DISTRICT 21 - FAIRFIELD	-	-	N/A	-	-	N/A	
6951 State Proportionate Share							
7275 SCHOOL DISTRICT 21 - GALATA	15,346	1,350	8.80%	-	-	N/A	
7275 State Proportionate Share							
9220 SCHOOL DISTRICT 22-COTTONWOOD	12,381	1,090	8.80%	-	-	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	99,335	8,741	8.80%	-	-	N/A	
6921 State Proportionate Share							
6922 SCHOOL DISTRICT 23 - ROBERTS	-	-	N/A	-	-	N/A	
6922 State Proportionate Share							
6899 SCHOOL DISTRICT 24 - HUNTLEY PROJECT	86,074	7,575	8.80%	-	-	N/A	
6899 State Proportionate Share							
6923 SCHOOL DISTRICT 24 - THREE FORKS	31,985	2,815	8.80%	-	-	N/A	
6923 State Proportionate Share							
6924 SCHOOL DISTRICT 25 - HOBSON	44,500	3,916	8.80%	-	-	N/A	
6924 State Proportionate Share							
6925 SCHOOL DISTRICT 26 - LOCKWOOD	13,540	1,191	8.80%	-	-	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	26,674	2,347	8.80%	-	-	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	-	-	N/A	-	-	N/A	
6927 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, 2024							
	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>	\$ 229,756,224	\$ 20,933,375	9.11%	\$ 27,317,586	\$ 10,929	0.04%	
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ -		\$ -	\$ -		
<b>Employer</b>							
6401 SCHOOL DISTRICT 28C	-	-	N/A	-	-	N/A	
6401 State Proportionate Share							
6929 SCHOOL DISTRICT 29 - BELT	952	84	8.80%	-	-	N/A	
6929 State Proportionate Share							
6928 SCHOOL DISTRICT 29 - SOMERS	31,521	2,774	8.80%	-	-	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	33,445	2,943	8.80%	-	-	N/A	
6902 State Proportionate Share							
6941 SCHOOL DISTRICT 3 - BELFRY	42,893	3,775	8.80%	-	-	N/A	
6941 State Proportionate Share							
6403 SCHOOL DISTRICT 3 - BILLINGS	-	-	N/A	-	-	N/A	
6403 State Proportionate Share							
6798 SCHOOL DISTRICT 3 - CASCADE	11,220	987	8.80%	-	-	N/A	
6798 State Proportionate Share							
6799 SCHOOL DISTRICT 3 - FAIR MONT EGAN	36,452	3,208	8.80%	-	-	N/A	
6799 State Proportionate Share							
6819 SCHOOL DISTRICT 3 - HAMILTON	75,963	6,685	8.80%	-	-	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	32,257	2,839	8.80%	-	-	N/A	
6818 State Proportionate Share							
6821 SCHOOL DISTRICT 3 - WESTBY	20,068	1,766	8.80%	-	-	N/A	
6821 State Proportionate Share							
6820 SCHOOL DISTRICT 3 - WOLF POINT	188,397	16,579	8.80%	-	-	N/A	
6820 State Proportionate Share							
6940 SCHOOL DISTRICT 30 & 6 - FROMBERG	4,259	375	8.80%	-	-	N/A	
6940 State Proportionate Share							
6935 SCHOOL DISTRICT 30 - POWER	-	-	N/A	-	-	N/A	
6935 State Proportionate Share							
6936 SCHOOL DISTRICT 30 - RONAN	197,846	17,410	8.80%	-	-	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	64,798	5,702	8.80%	-	-	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	2,575	227	8.80%	-	-	N/A	
6938 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, 2024							
	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>	\$ 229,756,224	\$ 20,933,375	9.11%	\$ 27,317,586	\$ 10,929	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	117,105	10,305	8.80%	-	-	N/A	
6976 State Proportionate Share							
6939 SCHOOL DISTRICT 38 - BIG FORK	31,063	2,734	8.80%	-	-	N/A	
6939 State Proportionate Share							
6341 SCHOOL DISTRICT 38 - LINCOLN	43,075	3,791	8.80%	-	-	N/A	
6341 State Proportionate Share							
6829 SCHOOL DISTRICT 4 & 28 - HIGHWOOD	583	51	8.80%	-	-	N/A	
6829 State Proportionate Share							
6828 SCHOOL DISTRICT 4 & 47 - WHITEHALL	30,589	2,692	8.80%	-	-	N/A	
6828 State Proportionate Share							
6346 SCHOOL DISTRICT 4 - CANYON CREEK	-	-	N/A	-	-	N/A	
6346 State Proportionate Share							
6385 SCHOOL DISTRICT 4 - DIVIDE	-	-	N/A	-	-	N/A	
6385 State Proportionate Share							
6822 SCHOOL DISTRICT 4 - FORSYTH	14,215	1,251	8.80%	-	-	N/A	
6822 State Proportionate Share							
6823 SCHOOL DISTRICT 4 - HELLGATE	-	-	N/A	-	-	N/A	
6823 State Proportionate Share							
6824 SCHOOL DISTRICT 4 - LIBBY	3,105	273	8.80%	-	-	N/A	
6824 State Proportionate Share							
6827 SCHOOL DISTRICT 4 - LIVINGSTON	279,326	24,581	8.80%	-	-	N/A	
6827 State Proportionate Share							
6830 SCHOOL DISTRICT 4 - SWAN RIVER	-	-	N/A	-	-	N/A	
6830 State Proportionate Share							
6405 SCHOOL DISTRICT 4 - TRINITY	-	-	N/A	-	-	N/A	
6405 State Proportionate Share							
6943 SCHOOL DISTRICT 40 - FRENCHTOWN	151,720	13,351	8.80%	-	-	N/A	
6943 State Proportionate Share							
7077 SCHOOL DISTRICT 41 - ANDERSON	121,539	10,695	8.80%	-	-	N/A	
7077 State Proportionate Share							
6974 SCHOOL DISTRICT 41 - PIONEER	-	-	N/A	-	-	N/A	
6974 State Proportionate Share							
6360 SCHOOL DISTRICT 43 - LAMOTTE	45,756	4,027	8.80%	-	-	N/A	
6360 State Proportionate Share							
6942 SCHOOL DISTRICT 43 - TURNER	-	-	N/A	-	-	N/A	
6942 State Proportionate Share							
6945 SCHOOL DISTRICT 44 - BELGRADE	461,362	40,600	8.80%	-	-	N/A	
6945 State Proportionate Share							
6950 SCHOOL DISTRICT 44 - GERALDINE	12,441	1,095	8.80%	-	-	N/A	
6950 State Proportionate Share							
6946 SCHOOL DISTRICT 44 - MOORE	22,781	2,005	8.80%	-	-	N/A	
6946 State Proportionate Share							
6947 SCHOOL DISTRICT 44 - WHITEFISH	73,754	6,490	8.80%	-	-	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	3,818	336	8.80%	-	-	N/A	
7092 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, 2024							
	PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC Covered Payroll	MUS-RP Compensation	MUS-RP Contributions	MUS-RP Contributions as % MUS-RP Covered Payroll	
Total ALL Employers & State	\$ 229,756,224	\$ 20,933,375	9.11%	\$ 27,317,586	\$ 10,929	0.04%	
State (Non-Employer Contributing Entity)	\$ -	\$ -		\$ -	\$ -		
<b>Employer</b>							
6949 SCHOOL DISTRICT 45 - WOLF POINT	494	44	8.80%	-	-	N/A	
6949 State Proportionate Share							
9221 SCHOOL DISTRICT 47-MALMBORG	12,544	1,104	8.80%	-	-	N/A	
9221 State Proportionate Share							
6402 SCHOOL DISTRICT 48-1J & 48-2J	-	-	N/A	-	-	N/A	
6402 State Proportionate Share							
6832 SCHOOL DISTRICT 5 - BASIN	-	-	N/A	-	-	N/A	
6832 State Proportionate Share							
6833 SCHOOL DISTRICT 5 - KALISPELL	381,934	33,610	8.80%	-	-	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	125,735	11,065	8.80%	-	-	N/A	
6835 State Proportionate Share							
6836 SCHOOL DISTRICT 5 - SHERIDAN	26,289	2,313	8.80%	-	-	N/A	
6836 State Proportionate Share							
6840 SCHOOL DISTRICT 5 - SIDNEY	211,467	18,609	8.80%	-	-	N/A	
6840 State Proportionate Share							
6841 SCHOOL DISTRICT 5 - TERRY	-	-	N/A	-	-	N/A	
6841 State Proportionate Share							
6954 SCHOOL DISTRICT 50 - EAST GLACIER	88,592	7,796	8.80%	-	-	N/A	
6954 State Proportionate Share							
6975 SCHOOL DISTRICT 50 - EVERGREEN	73,442	6,463	8.80%	-	-	N/A	
6975 State Proportionate Share							
6955 SCHOOL DISTRICT 50 - HAYS	-	-	N/A	-	-	N/A	
6955 State Proportionate Share							
6956 SCHOOL DISTRICT 52 - ABSAROKEE	45,966	4,045	8.80%	-	-	N/A	
6956 State Proportionate Share							
6957 SCHOOL DISTRICT 52 - ENNIS	117,527	10,343	8.80%	-	-	N/A	
6957 State Proportionate Share							
7003 SCHOOL DISTRICT 52 - INDEPENDENT	24,060	2,117	8.80%	-	-	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	19,501	1,716	8.80%	-	-	N/A	
6960 State Proportionate Share							
6848 SCHOOL DISTRICT 55F - SUN RIVER VALLEY	633	56	8.80%	-	-	N/A	
6848 State Proportionate Share							
6961 SCHOOL DISTRICT 57 - HAVRE	-	-	N/A	-	-	N/A	
6961 State Proportionate Share							
6962 SCHOOL DISTRICT 58 - GEYSER	19,263	1,695	8.80%	-	-	N/A	
6962 State Proportionate Share							
7044 SCHOOL DISTRICT 58 - WHITEFISH	-	-	N/A	-	-	N/A	
7044 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, 2024							
	PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC Covered Payroll	MUS-RP Compensation	MUS-RP Contributions	MUS-RP Contributions as % MUS-RP Covered Payroll	
Total ALL Employers & State	\$ 229,756,224	\$ 20,933,375	9.11%	\$ 27,317,586	\$ 10,929	0.04%	
State (Non-Employer Contributing Entity)	\$ -	\$ -		\$ -	\$ -		
<b>Employer</b>							
6963 SCHOOL DISTRICT 58 - YELLOWSTONE	-	-	N/A	-	-	N/A	
6963 State Proportionate Share							
6849 SCHOOL DISTRICT 6 & 1 - ST REGIS	62,791	5,526	8.80%	-	-	N/A	
6849 State Proportionate Share							
6846 SCHOOL DISTRICT 6 - COLUMBIA FALLS	173,731	15,288	8.80%	-	-	N/A	
6846 State Proportionate Share							
6844 SCHOOL DISTRICT 6 - COLUMBUS	63,609	5,598	8.80%	-	-	N/A	
6844 State Proportionate Share							
6843 SCHOOL DISTRICT 6 - LAME DEER	-	-	N/A	-	-	N/A	
6843 State Proportionate Share							
6847 SCHOOL DISTRICT 6 - RYEGATE	-	-	N/A	-	-	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	8,918	785	8.80%	-	-	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	45,109	3,970	8.80%	-	-	N/A	
6981 State Proportionate Share							
6867 SCHOOL DISTRICT 7 & 2 - SAVAGE	70,520	6,206	8.80%	-	-	N/A	
6867 State Proportionate Share							
6859 SCHOOL DISTRICT 7 & 70 - LAUREL	141,888	12,486	8.80%	-	-	N/A	
6859 State Proportionate Share							
6854 SCHOOL DISTRICT 7 - BOULDER	-	-	N/A	-	-	N/A	
6854 State Proportionate Share							
6855 SCHOOL DISTRICT 7 - BOZEMAN	1,090,570	95,970	8.80%	-	-	N/A	
6855 State Proportionate Share							
6856 SCHOOL DISTRICT 7 - CHARLO	-	-	N/A	-	-	N/A	
6856 State Proportionate Share							
6857 SCHOOL DISTRICT 7 - GARDINER	4,255	374	8.80%	-	-	N/A	
6857 State Proportionate Share							
6368 SCHOOL DISTRICT 7 - GRANT	-	-	N/A	-	-	N/A	
6368 State Proportionate Share							
6858 SCHOOL DISTRICT 7 - HINSDALE	1,125	99	8.80%	-	-	N/A	
6858 State Proportionate Share							
6866 SCHOOL DISTRICT 7 - JOLIET	55,161	4,854	8.80%	-	-	N/A	
6866 State Proportionate Share							
6860 SCHOOL DISTRICT 7 - LOLO	25,592	2,252	8.80%	-	-	N/A	
6860 State Proportionate Share							
6863 SCHOOL DISTRICT 7 - MEDICINE LAKE	39,591	3,484	8.80%	-	-	N/A	
6863 State Proportionate Share							
6864 SCHOOL DISTRICT 7 - TWIN BRIDGES	-	-	N/A	-	-	N/A	
6864 State Proportionate Share							
6862 SCHOOL DISTRICT 7 - VICTOR	29,418	2,589	8.80%	-	-	N/A	
6862 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, 2024							
	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>	\$ 229,756,224	\$ 20,933,375	9.11%	\$ 27,317,586	\$ 10,929	0.04%	
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ -		\$ -	\$ -		
<b>Employer</b>							
6965 SCHOOL DISTRICT 73 - SWAN LAKE	-	-	N/A	-	-	N/A	
6965 State Proportionate Share	-	-	N/A	-	-	N/A	
6970 SCHOOL DISTRICT 74 - ROY	-	-	N/A	-	-	N/A	
6970 State Proportionate Share	-	-	N/A	-	-	N/A	
6971 SCHOOL DISTRICT 74 - VAUGHN	900	79	8.80%	-	-	N/A	
6971 State Proportionate Share	-	-	N/A	-	-	N/A	
6381 SCHOOL DISTRICT 75 - AMSTERDAM	27,537	2,423	8.80%	-	-	N/A	
6381 State Proportionate Share	-	-	N/A	-	-	N/A	
6364 SCHOOL DISTRICT 75 - ARROWHEAD	-	-	N/A	-	-	N/A	
6364 State Proportionate Share	-	-	N/A	-	-	N/A	
7028 SCHOOL DISTRICT 78J & 2 - RICHEY	-	-	N/A	-	-	N/A	
7028 State Proportionate Share	-	-	N/A	-	-	N/A	
6868 SCHOOL DISTRICT 8 - ARLEE	176,032	15,491	8.80%	-	-	N/A	
6868 State Proportionate Share	-	-	N/A	-	-	N/A	
6870 SCHOOL DISTRICT 8 - ELDER GROVE	60,088	5,288	8.80%	-	-	N/A	
6870 State Proportionate Share	-	-	N/A	-	-	N/A	
6384 SCHOOL DISTRICT 8 - WEST GLACIER	-	-	N/A	-	-	N/A	
6384 State Proportionate Share	-	-	N/A	-	-	N/A	
6869 SCHOOL DISTRICT 8-WHITE SULPHUR SPRINGS	34,336	3,022	8.80%	-	-	N/A	
6869 State Proportionate Share	-	-	N/A	-	-	N/A	
6969 SCHOOL DISTRICT 84 - DENTON	-	-	N/A	-	-	N/A	
6969 State Proportionate Share	-	-	N/A	-	-	N/A	
6989 SCHOOL DISTRICT 85 - ULM	60,669	5,339	8.80%	-	-	N/A	
6989 State Proportionate Share	-	-	N/A	-	-	N/A	
6378 SCHOOL DISTRICT 86 & 4 - LAMBERT	-	-	N/A	-	-	N/A	
6378 State Proportionate Share	-	-	N/A	-	-	N/A	
6967 SCHOOL DISTRICT 87 - ROCKY BOY	-	-	N/A	-	-	N/A	
6967 State Proportionate Share	-	-	N/A	-	-	N/A	
6392 SCHOOL DISTRICT 89 - SMITH VALLEY	-	-	N/A	-	-	N/A	
6392 State Proportionate Share	-	-	N/A	-	-	N/A	
6880 SCHOOL DISTRICT 9 & 9 - REED POINT	-	-	N/A	-	-	N/A	
6880 State Proportionate Share	-	-	N/A	-	-	N/A	
6871 SCHOOL DISTRICT 9 - BROWNING	138,181	12,160	8.80%	-	-	N/A	
6871 State Proportionate Share	-	-	N/A	-	-	N/A	
6873 SCHOOL DISTRICT 9 - DARBY	105,170	9,255	8.80%	-	-	N/A	
6873 State Proportionate Share	-	-	N/A	-	-	N/A	
6875 SCHOOL DISTRICT 9 - DIXON	-	-	N/A	-	-	N/A	
6875 State Proportionate Share	-	-	N/A	-	-	N/A	
6876 SCHOOL DISTRICT 9 - EAST HELENA	328,913	28,944	8.80%	-	-	N/A	
6876 State Proportionate Share	-	-	N/A	-	-	N/A	
6878 SCHOOL DISTRICT 9 - OPHEIM	16,835	1,482	8.80%	-	-	N/A	
6878 State Proportionate Share	-	-	N/A	-	-	N/A	
6879 SCHOOL DISTRICT 9 - POPLAR	80,138	7,052	8.80%	-	-	N/A	
6879 State Proportionate Share	-	-	N/A	-	-	N/A	
9921 SCHOOL DISTRICT 9-CRESTON	-	-	N/A	-	-	N/A	
9921 State Proportionate Share	-	-	N/A	-	-	N/A	
6400 SCHOOL DISTRICT 99 M North Star Schools	11,196	985	8.80%	-	-	N/A	
6400 State Proportionate Share	-	-	N/A	-	-	N/A	
9989 SCHOOL DISTRICT NO. 31-STILLWATER COUNTY-NYE	-	-	N/A	-	-	N/A	
9989 State Proportionate Share	-	-	N/A	-	-	N/A	

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

Schedule of PERS-DC and MUS-RP Employer Contributions as of June 30, 2024							
	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>	\$ 229,756,224	\$ 20,933,375	9.11%	\$ 27,317,586	\$ 10,929	0.04%	
<b>State (Non-Employer Contributing Entity)</b>	\$ -	\$ -		\$ -	\$ -		
<b>Employer</b>							
6779 SD 1- West Valley School	60,897	5,359	8.80%	-	-	N/A	
6779 State Proportionate Share							
6966 SD 75 GREENFIELD	-	-	N/A	-	-	N/A	
6966 State Proportionate Share							
6958 SHIELDS VALLEY	22,508	1,981	8.80%	-	-	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	22,623	2,075	9.17%	-	-	N/A	
6642 State Proportionate Share							
6643 COMM OF HIGHER EDUCATION	437,749	40,141	9.17%	248,162	99	0.04%	
6643 State Proportionate Share							
6530 COMM OF POLITICAL PRACTICES	46,692	4,282	9.17%	-	-	N/A	
6530 State Proportionate Share							
6443 CONSUMER COUNSEL	239,648	21,976	9.17%	-	-	N/A	
6443 State Proportionate Share							
6762 DEPARTMENT OF ADMINISTRATION	5,625,612	515,869	9.17%	-	-	N/A	
6762 State Proportionate Share							
6780 DEPARTMENT OF AGRICULTURE	1,637,952	150,200	9.17%	-	-	N/A	
6780 State Proportionate Share							
6825 DEPARTMENT OF COMMERCE	3,092,048	283,541	9.17%	-	-	N/A	
6825 State Proportionate Share							
6802 DEPARTMENT OF CORRECTIONS	2,628,158	241,002	9.17%	-	-	N/A	
6802 State Proportionate Share							
6667 DEPARTMENT OF FISH, WILDLIFE & PARKS	6,516,404	597,555	9.17%	-	-	N/A	
6667 State Proportionate Share							
6620 DEPARTMENT OF JUSTICE	6,221,409	570,504	9.17%	-	-	N/A	
6620 State Proportionate Share							
6838 DEPARTMENT OF LABOR & INDUSTRY	6,891,744	631,973	9.17%	-	-	N/A	
6838 State Proportionate Share							
6712 DEPARTMENT OF LIVESTOCK	1,452,525	133,197	9.17%	-	-	N/A	
6712 State Proportionate Share							
6850 DEPARTMENT OF MILITARY AFFAIRS	1,127,047	103,350	9.17%	-	-	N/A	
6850 State Proportionate Share							
7685 DEPARTMENT OF REVENUE	8,360,843	766,688	9.17%	-	-	N/A	
7685 State Proportionate Share							
6689 DEPARTMENT OF TRANSPORTATION	17,433,969	1,598,695	9.17%	-	-	N/A	
6689 State Proportionate Share							
6678 DEPT OF ENVIRONMENTAL QUALITY	6,466,769	593,002	9.17%	-	-	N/A	
6678 State Proportionate Share							
6721 DEPT OF NATURAL RESOURCES & CONSERVATION	9,647,560	884,682	9.17%	-	-	N/A	
6721 State Proportionate Share							
6872 DEPT OF PUBLIC HEALTH & HUMAN SERVICES	21,616,319	1,982,219	9.17%	-	-	N/A	
6872 State Proportionate Share							
6514 GOVERNORS OFFICE	1,435,865	131,669	9.17%	-	-	N/A	
6514 State Proportionate Share							
6439 LEGISLATIVE COUNCIL	1,677,511	153,828	9.17%	-	-	N/A	
6439 State Proportionate Share							
6652 MONTANA ARTS COUNCIL	57,224	5,247	9.17%	-	-	N/A	
6652 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, 2024							
	<u>PERS-DC Compensation</u>	<u>PERS-DC Contributions</u>	<u>PERS-DC Contributions as % DC Covered Payroll</u>	<u>MUS-RP Compensation</u>	<u>MUS-RP Contributions</u>	<u>MUS-RP Contributions as % MUS-RP Covered Payroll</u>	
Total ALL Employers & State	\$ 229,756,224	\$ 20,933,375	9.11%	\$ 27,317,586	\$ 10,929	0.04%	
State (Non-Employer Contributing Entity)	\$ -	\$ -		\$ -	\$ -		
<u>Employer</u>							
6655 MONTANA HISTORICAL SOCIETY	765,869	70,230	9.17%	-	-	N/A	
6655 State Proportionate Share							
6764 MONTANA STATE FUND	5,522,190	506,385	9.17%	-	-	N/A	
6764 State Proportionate Share							
6653 MONTANA STATE LIBRARY	1,245,597	114,221	9.17%	-	-	N/A	
6653 State Proportionate Share							
6769 OFFICE OF PUBLIC DEFENDER	3,715,091	340,673	9.17%	-	-	N/A	
6769 State Proportionate Share							
6623 PUBLIC SERVICE COMMISSION	591,193	54,212	9.17%	-	-	N/A	
6623 State Proportionate Share							
6651 SCHOOL FOR THE DEAF & BLIND	71,590	6,565	9.17%	-	-	N/A	
6651 State Proportionate Share							
6529 SECRETARY OF STATE	913,091	83,731	9.17%	-	-	N/A	
6529 State Proportionate Share							
6552 STATE AUDITOR'S OFFICE	847,085	77,678	9.17%	-	-	N/A	
6552 State Proportionate Share							
6457 SUPREME COURT	3,382,490	310,174	9.17%	-	-	N/A	
6457 State Proportionate Share							
6563 SUPT OF PUBLIC INSTRUCTION	993,932	91,144	9.17%	-	-	N/A	
6563 State Proportionate Share							
6766 TEACHERS' RETIREMENT SYSTEM	61,311	5,622	9.17%	-	-	N/A	
6766 State Proportionate Share							
6567 GREAT FALLS COLLEGE MSU	141,850	13,008	9.17%	170,448	68	0.04%	
6567 State Proportionate Share							
6647 MONTANA STATE UNIVERSITY - BILLINGS	135,662	12,440	9.17%	706,104	282	0.04%	
6647 State Proportionate Share							
6645 MONTANA STATE UNIVERSITY - BOZEMAN	5,112,096	468,779	9.17%	17,177,879	6,873	0.04%	
6645 State Proportionate Share							
6648 MONTANA STATE UNIVERSITY - NORTHERN	184,311	16,901	9.17%	244,975	98	0.04%	
6648 State Proportionate Share							
6644 UNIVERSITY OF MONTANA	4,220,858	387,052	9.17%	8,770,017	3,508	0.04%	
6644 State Proportionate Share							
6423 FLATHEAD EMERGENCY COMM CENTER	-	-	N/A	-	-	N/A	
6423 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							
9214 Riverside County Water and Sewer District No. 310	-	-	N/A	-	-	N/A	
9214 State Proportionate Share							
6429 THOMPSON FALLS PUBLIC LIBRARY	-	-	N/A	-	-	N/A	
6429 State Proportionate Share							
6932 SCHOOL DISTRICT 33 - GOLD CREEK	-	-	N/A	-	-	N/A	
6932 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, 2025

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) 2025 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, 2024 measurement date for their 2025 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, 2025.

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, 2024.

## 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 FY2024 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 three new employers. One of the new employers, was effective May 1, 2023 but did not begin contributing until July 1, 2023, contributing for a full 12 months. The other two new employers began contributing September 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 5.163.5 of the GASB 2015.1 Implementation Guide. There were also two past employers who began contributing again February 1, 2024 and April 1, 2024. There were two 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.

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

The schedule, on pages 1-23, provides information on the measurement date (FY2024) 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 2023 and 2024. The calculation of proportionate share used actual contributions made to the Plan during the measurement period (FY2024). 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 FY2025 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 FY2025 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 FY2025 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, 2024 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 2024 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.