

LEGISLATIVE AUDIT DIVISION

Angus Maciver, Legislative Auditor
Deborah F. Butler, Legal Counsel



Deputy Legislative Auditors:
Cindy Jorgenson
Joe Murray

INDEPENDENT AUDITOR'S REPORT

The Legislative Audit Committee
of the Montana State Legislature:

Introduction

We have audited the 2016 Normal Employer and Non-Employer Contributing Entity Contributions and 2016 Employer Allocation Percentage columns (specified columns) on the accompanying Schedule of Employer and Non-Employer Contributing Entity Allocations for the Teachers' Retirement System as of and for the fiscal year ended June 30, 2016, for the purpose of financial reporting for fiscal year 2017. We have also audited the End of Year Net Pension Liability, Total Deferred Outflows of Resources, Total Deferred Inflows of Resources, and Total Employer Pension Expense reported as Collective Pension Amounts of the System on the Schedule of Pension Amounts by Employer and Non-Employer Contributing Entity (specified total amounts). In addition, we have audited the related notes to the schedules.

Management's Responsibility for the Financial Schedules

Management, the Teachers' Retirement Board (board) and its staff, is responsible for the preparation and fair presentation of these schedules in accordance with accounting principles generally accepted in the United States of America; this responsibility includes the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on the specified columns on the Schedule of Employer and Non-Employer Contributing Entity Allocations and the specified total amounts on the Schedule of Pension Amounts by Employer and Non-Employer Contributing Entity. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the specified columns and specified total amounts are free from material misstatement. This report does not include the results of our testing of internal control over financial reporting or compliance and other matters; results are addressed through our separately issued financial audits of the Teachers' Retirement System.

An audit involves performing procedures to obtain audit evidence about the specified columns in the Schedule of Employer and Non-Employer Contributing Entity Allocations, the specified total amounts on the Schedule of Pension Amounts by Employer and Non-Employer Contributing Entity, and disclosures. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the specified columns on the Schedule of Employer and Non-Employer Contributing Entity Allocations and the specified total amounts included in the Schedule of Pension Amounts by Employer and Non-Employer Contributing Entity, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the board's preparation and fair presentation of the specified columns on the Schedule of Employer and Non-Employer Contributing Entity Allocations and the specified total amounts included in the Schedule of Pension Amounts by Employer and Non-Employer Contributing Entity in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the board's

internal control, and accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as the overall presentation of the specified columns on the Schedule of Employer and Non-Employer Contributing Entity Allocations and the specified total amounts on the Schedule of Pension Amounts by Employer and Non-Employer Contributing Entity.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the 2016 Normal Employer and Non-Employer Contributing Entity Contributions and 2016 Employer Allocation Percentage columns on the Schedule of Employer and Non-Employer Contributing Entity Allocations (pages 1-35) and the specified total amounts on the Schedule of Pension Amounts by Employer and Non-Employer Contributing Entity, summarized below, are presented fairly, in all material respects for the Teachers' Retirement System as of and for the fiscal year ended June 30, 2016, for the purpose of employer financial reporting for fiscal year 2017, in accordance with accounting principles generally accepted in the United States of America.

Collective Pension Amounts of the System Totals (page 53)	
Column Title	Amount
End of Year Net Pension Liability	\$1,826,842,979
Total Deferred Outflows of Resources	\$ 139,033,561
Total Deferred Inflows of Resources	\$ 15,365,660
Total Employer Pension Expense	\$ 141,234,051

Other Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the Teachers' Retirement System as of and for the fiscal year ended June 30, 2016, and our report thereon, dated December 8, 2016, expressed an unmodified opinion on those financial statements.

The Schedule of Employer and Non-Employer Contributing Entity Allocations and the Schedule of Pension Amounts by Employer and Non-Employer Contributing Entity for the Teachers' Retirement System as of and for the fiscal year June 30, 2016, for the purpose of employer financial reporting for fiscal year 2017, 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 Contributing Entity Allocations and the Schedule of Pension Amounts by Employer and Non-Employer Contributing Entity for the Teachers' Retirement System for the fiscal year ended June 30, 2015, for the purposes of employer financial reporting for 2016, from which such partial information was derived.

Restriction on Use

Our report is intended solely for the information and use of the Teachers' Retirement System, board and its staff, Teachers' Retirement System employers and their auditors, and the Montana Legislature, is not intended to be, and should not be used by anyone other than these specified parties.

Respectfully submitted,

/s/ Cindy Jorgenson

Cindy Jorgenson, CPA
Deputy Legislative Auditor
Helena, MT

July 12, 2017



**Teachers' Retirement System
State of Montana**

Schedule of Employer and Non-Employer Contributing Entity Allocations

(Schedule D)

For the measurement period July 1, 2015 – June 30, 2016 and for the reporting date June 30, 2017

The accompanying notes to the Schedule of Employer and Non-Employer Contributing Entity Allocations are an integral part of understanding the schedules.

Employer Code	Employer	2016 Normal Employer and Non-Employer Contributing Entity Contributions	(a) 2016 Employer Allocation Percentage	(b) 2015 Employer Allocation Percentage	(a) - (b) Change in Proportion
10071	GRANT ELEMENTARY	3,325	0.00295452%	0.00456744%	(0.00161292%)
10071	States Proportionate Share	2,375	0.00211037%	0.00351061%	(0.00140024%)
10101	DILLON ELEMENTARY	294,875	0.26201916%	0.26522203%	(0.00320287%)
10101	States Proportionate Share	192,300	0.17087337%	0.17798612%	(0.00711275%)
10111	WISE RIVER ELEMENTARY	5,468	0.00485874%	0.00539938%	(0.00054064%)
10111	States Proportionate Share	3,771	0.00335082%	0.00406737%	(0.00071655%)
10121	LIMA K-12 SCHOOL	40,238	0.03575456%	0.03780944%	(0.00205488%)
10121	States Proportionate Share	26,421	0.02347709%	0.02576185%	(0.00228475%)
10161	WISDOM ELEMENTARY	5,131	0.00455929%	0.00470914%	(0.00014985%)
10161	States Proportionate Share	3,551	0.00315534%	0.00360569%	(0.00045035%)



Employer Code	Employer	2016 Normal Employer and Non-Employer Contributing Entity Contributions	(a) 2016 Employer Allocation Percentage	(b) 2015 Employer Allocation Percentage	(a) - (b) Change in Proportion
10211	POLARIS ELEMENTARY	1,915	0.00170163%	0.00000000%	0.00170163%
10211	States Proportionate Share	1,456	0.00129377%	0.00000000%	0.00129377%
10241	JACKSON ELEMENTARY	4,319	0.00383776%	0.00389366%	(0.00005589%)
10241	States Proportionate Share	3,023	0.00268617%	0.00305990%	(0.00037373%)
10261	REICHLER ELEMENTARY	6,489	0.00576598%	0.00541675%	0.00034923%
10261	States Proportionate Share	4,436	0.00394173%	0.00407926%	(0.00013753%)
19981	BEAVERHEAD COUNTY HIGH SCHOOL	149,198	0.13257392%	0.14142456%	(0.00885064%)
19981	States Proportionate Share	97,401	0.08654829%	0.09511926%	(0.00857096%)
20011	SPRING CREEK ELEMENTARY	3,815	0.00338992%	0.00354077%	(0.00015085%)
20011	States Proportionate Share	2,694	0.00239383%	0.00282312%	(0.00042929%)
20021	PRYOR SCHOOL DISTRICT	67,819	0.06026241%	0.06499016%	(0.00472775%)
20021	States Proportionate Share	44,389	0.03944305%	0.04395668%	(0.00451363%)
20171	HARDIN PUBLIC SCHOOL	907,521	0.80640235%	0.80257397%	0.00382838%
20171	States Proportionate Share	591,398	0.52550270%	0.53767649%	(0.01217379%)
20271	LODGE GRASS PUBLIC SCHOOLS	166,968	0.14836394%	0.15249304%	(0.00412910%)
20271	States Proportionate Share	108,977	0.09683446%	0.10252811%	(0.00569364%)
20291	WYOLA ELEMENTARY	58,653	0.05211771%	0.06026546%	(0.00814775%)
20291	States Proportionate Share	38,417	0.03413647%	0.04079348%	(0.00665701%)
29991	BIG HORN COUNTY	2,388	0.00212192%	0.00000000%	0.00212192%
29991	States Proportionate Share	1,765	0.00156834%	0.00000000%	0.00156834%
30061	NORTH HARLEM COLONY	3,034	0.00269594%	0.00275271%	(0.00005677%)
30061	States Proportionate Share	2,185	0.00194154%	0.00229561%	(0.00035407%)



Employer Code	Employer	2016 Normal Employer and Non-Employer Contributing Entity Contributions	(a) 2016 Employer Allocation Percentage	(b) 2015 Employer Allocation Percentage	(a) - (b) Change in Proportion
30101	CHINOOK PUBLIC SCHOOL	165,287	0.14687024%	0.13541995%	0.01145028%
30101	States Proportionate Share	107,882	0.09586147%	0.09110034%	0.00476113%
30121	HARLEM PUBLIC SCHOOLS	297,878	0.26468756%	0.26278014%	0.00190742%
30121	States Proportionate Share	194,257	0.17261232%	0.17635240%	(0.00374009%)
30141	CLEVELAND ELEMENTARY	3,937	0.00349833%	0.00288253%	0.00061580%
30141	States Proportionate Share	2,774	0.00246491%	0.00238246%	0.00008245%
30171	ZURICH ELEMENTARY	11,529	0.01024440%	0.00855070%	0.00169370%
30171	States Proportionate Share	7,719	0.00685893%	0.00617739%	0.00068153%
30431	TURNER PUBLIC SCHOOLS	34,336	0.03051018%	0.03422570%	(0.00371551%)
30431	States Proportionate Share	22,577	0.02006140%	0.02336293%	(0.00330152%)
30501	HAYS-LODGE POLE K-12 SCHOOLS	126,660	0.11254717%	0.10486393%	0.00768324%
30501	States Proportionate Share	82,719	0.07350221%	0.07064646%	0.00285574%
30671	BEAR PAW ELEMENTARY	3,152	0.00280079%	0.00211001%	0.00069078%
30671	States Proportionate Share	2,262	0.00200996%	0.00186593%	0.00014404%
39951	BEAR PAW COOPERATIVE	60,459	0.05372248%	0.06309681%	(0.00937433%)
39951	States Proportionate Share	39,594	0.03518232%	0.04268866%	(0.00750634%)
39991	BLAINE COUNTY	3,797	0.00337393%	0.00368704%	(0.00031312%)
39991	States Proportionate Share	2,682	0.00238316%	0.00292185%	(0.00053869%)
40011	TOWNSEND K-12 SCHOOL	268,327	0.23842922%	0.22517273%	0.01325649%
40011	States Proportionate Share	175,006	0.15550632%	0.15117840%	0.00432792%
50011	RED LODGE PUBLIC SCHOOLS	214,065	0.19021325%	0.19529780%	(0.00508455%)
50011	States Proportionate Share	139,658	0.12409690%	0.13118072%	(0.00708383%)



Employer Code	Employer	2016 Normal Employer and Non-Employer Contributing Entity Contributions	(a) 2016 Employer Allocation Percentage	(b) 2015 Employer Allocation Percentage	(a) - (b) Change in Proportion
50021	BRIDGER K-12 SCHOOLS	103,235	0.09173225%	0.08971894%	0.00201332%
50021	States Proportionate Share	67,460	0.05994341%	0.06050866%	(0.00056525%)
50071	JOLIET PUBLIC SCHOOLS	143,136	0.12718737%	0.13270380%	(0.00551643%)
50071	States Proportionate Share	93,452	0.08303930%	0.08928195%	(0.00624265%)
50101	LUTHER ELEMENTARY	11,998	0.01066115%	0.01106847%	(0.00040732%)
50101	States Proportionate Share	8,025	0.00713083%	0.00786230%	(0.00073147%)
50231	ROBERTS K-12 SCHOOLS	52,811	0.04692664%	0.04651832%	0.00040833%
50231	States Proportionate Share	34,612	0.03075543%	0.03159184%	(0.00083641%)
50301	FROMBERG PUBLIC SCHOOLS	54,698	0.04860339%	0.05321042%	(0.00460703%)
50301	States Proportionate Share	35,841	0.03184749%	0.03607152%	(0.00422403%)
50341	BELFRY K-12 SCHOOL	48,455	0.04305600%	0.03658073%	0.00647527%
50341	States Proportionate Share	31,774	0.02823365%	0.02493996%	0.00329369%
59991	CARBON COUNTY	-	0.00000000%	0.00000000%	0.00000000%
59991	States Proportionate Share	-	0.00000000%	0.00000000%	0.00000000%
60011	HAWKS HOME ELEMENTARY	4,075	0.00362095%	0.00364316%	(0.00002221%)
60011	States Proportionate Share	2,864	0.00254488%	0.00289168%	(0.00034680%)
60151	EKALAKA PUBLIC SCHOOLS	67,468	0.05995052%	0.05961088%	0.00033964%
60151	States Proportionate Share	44,160	0.03923956%	0.04035556%	(0.00111600%)
60561	ALZADA ELEMENTARY	2,428	0.00215747%	0.00219412%	(0.00003665%)
60561	States Proportionate Share	1,791	0.00159144%	0.00192169%	(0.00033025%)
69991	CARTER COUNTY	-	0.00000000%	0.00000000%	0.00000000%
69991	States Proportionate Share	-	0.00000000%	0.00000000%	0.00000000%



Employer Code	Employer	2016 Normal Employer and Non-Employer Contributing Entity Contributions	(a) 2016 Employer Allocation Percentage	(b) 2015 Employer Allocation Percentage	(a) - (b) Change in Proportion
70011	GREAT FALLS PUBLIC SCHOOLS	4,466,604	3.96892187%	3.91888883%	0.05003304%
70011	States Proportionate Share	2,909,902	2.58567218%	2.62366196%	(0.03798978%)
70031	CASCADE PUBLIC SCHOOLS	137,090	0.12181503%	0.11432521%	0.00748982%
70031	States Proportionate Share	89,514	0.07954009%	0.07698019%	0.00255990%
70051	CENTERVILLE PUBLIC SCHOOLS	120,985	0.10750450%	0.10406307%	0.00344142%
70051	States Proportionate Share	79,023	0.07021803%	0.07011073%	0.00010730%
70291	BELT PUBLIC SCHOOLS	136,608	0.12138674%	0.12042672%	0.00096001%
70291	States Proportionate Share	89,200	0.07926107%	0.08106402%	(0.00180294%)
70551	SUN RIVER VALLEY PUBLIC SCHLS	126,258	0.11218996%	0.11139421%	0.00079575%
70551	States Proportionate Share	82,458	0.07327029%	0.07501827%	(0.00174798%)
70741	VAUGHN ELEMENTARY	46,898	0.04167249%	0.04463868%	(0.00296619%)
70741	States Proportionate Share	30,760	0.02733263%	0.03033387%	(0.00300124%)
70851	ULM ELEMENTARY	38,687	0.03437638%	0.03466452%	(0.00028814%)
70851	States Proportionate Share	25,411	0.02257963%	0.02365731%	(0.00107768%)
79951	NORTHCENTRAL LEARNING CENTER	36,163	0.03213361%	0.03037865%	0.00175496%
79951	States Proportionate Share	23,767	0.02111881%	0.02078848%	0.00033033%
79991	CASCADE COUNTY	2,792	0.00248091%	0.00307634%	(0.00059544%)
79991	States Proportionate Share	2,028	0.00180203%	0.00251228%	(0.00071025%)
80011	FORT BENTON PUBLIC SCHOOLS	136,756	0.12151825%	0.11423287%	0.00728537%
80011	States Proportionate Share	89,296	0.07934638%	0.07691802%	0.00242836%
80111	BIG SANDY PUBLIC SCHOOLS	80,895	0.07188144%	0.06573068%	0.00615076%
80111	States Proportionate Share	52,907	0.04701195%	0.04445219%	0.00255976%



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80281	HIGHWOOD PUBLIC SCHOOLS	53,870	0.04786765%	0.04985065%	(0.00198301%)
80281	States Proportionate Share	35,302	0.03136855%	0.03382254%	(0.00245399%)
80441	GERALDINE PUBLIC SCHOOLS	57,634	0.05121225%	0.05062043%	0.00059182%
80441	States Proportionate Share	37,754	0.03354734%	0.03433724%	(0.00078990%)
80561	CARTER ELEMENTARY	3,593	0.00319266%	0.00324364%	(0.00005099%)
80561	States Proportionate Share	2,550	0.00226587%	0.00262473%	(0.00035886%)
80591	KNEES ELEMENTARY	5,549	0.00493071%	0.00501449%	(0.00008378%)
80591	States Proportionate Share	3,824	0.00339792%	0.00380956%	(0.00041164%)
80991	BENTON LAKE ELEMENTARY	3,384	0.00300694%	0.00296846%	0.00003848%
80991	States Proportionate Share	2,413	0.00214414%	0.00244006%	(0.00029592%)
89991	CHOUTEAU COUNTY	939	0.00083437%	0.00000000%	0.00083437%
89991	States Proportionate Share	821	0.00072952%	0.00000000%	0.00072952%
90011	MILES CITY PUBLIC SCHOOLS	629,246	0.55913356%	0.54692017%	0.01221340%
90011	States Proportionate Share	410,121	0.36442411%	0.36654886%	(0.00212475%)
90031	KIRCHER ELEMENTARY	9,861	0.00876226%	0.00763465%	0.00112761%
90031	States Proportionate Share	6,633	0.00589393%	0.00556395%	0.00032998%
90131	TRAIL CREEK ELEMENTARY	3,882	0.00344946%	0.00289533%	0.00055413%
90131	States Proportionate Share	2,738	0.00243292%	0.00239160%	0.00004132%
90161	SPRING CREEK ELEMENTARY	2,254	0.00200285%	0.00188054%	0.00012231%
90161	States Proportionate Share	1,677	0.00149014%	0.00171234%	(0.00022219%)
90631	KINSEY ELEMENTARY	18,218	0.01618810%	0.01756035%	(0.00137226%)
90631	States Proportionate Share	12,077	0.01073135%	0.01220760%	(0.00147625%)



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90831	S Y ELEMENTARY	2,392	0.00212548%	0.00199756%	0.00012792%
90831	States Proportionate Share	1,767	0.00157012%	0.00179096%	(0.00022084%)
90861	S H ELEMENTARY	2,124	0.00188734%	0.00150388%	0.00038346%
90861	States Proportionate Share	1,593	0.00141550%	0.00146001%	(0.00004451%)
99971	MILES COMMUNITY COLLEGE	140,016	0.12441501%	0.12484698%	(0.00043198%)
99971	States Proportionate Share	91,420	0.08123372%	0.08402335%	(0.00278964%)
99981	BIG COUNTRY EDUCATIONAL CO-OP	16,338	0.01451757%	0.01419602%	0.00032155%
99981	States Proportionate Share	10,852	0.00964284%	0.00995587%	(0.00031303%)
100011	SCOBAY K-12 SCHOOLS	123,039	0.10932963%	0.10582935%	0.00350029%
100011	States Proportionate Share	80,361	0.07140694%	0.07129282%	0.00011412%
110011	GLENDIVE ELEM & DAWSON HIGH	528,066	0.46922734%	0.44804620%	0.02118113%
110011	States Proportionate Share	344,209	0.30585622%	0.30036471%	0.00549151%
110031	DEER CREEK ELEMENTARY	7,859	0.00698333%	0.00712452%	(0.00014119%)
110031	States Proportionate Share	5,329	0.00473523%	0.00522203%	(0.00048681%)
110301	BLOOMFIELD ELEMENTARY	2,930	0.00260353%	0.00235045%	0.00025308%
110301	States Proportionate Share	2,118	0.00188201%	0.00202683%	(0.00014482%)
110361	LINDSAY ELEMENTARY	5,161	0.00458595%	0.00512694%	(0.00054099%)
110361	States Proportionate Share	3,571	0.00317311%	0.00388544%	(0.00071233%)
110781	RICHEY PUBLIC SCHOOLS	47,043	0.04180133%	0.04107779%	0.00072355%
110781	States Proportionate Share	30,854	0.02741616%	0.02794958%	(0.00053342%)
119951	PRAIRIE VIEW CO-OP	31,385	0.02788799%	0.02908960%	(0.00120161%)
119951	States Proportionate Share	20,654	0.01835267%	0.01992546%	(0.00157279%)



Employer Code	Employer	2016 Normal Employer and Non-Employer Contributing Entity Contributions	(a) 2016 Employer Allocation Percentage	(b) 2015 Employer Allocation Percentage	(a) - (b) Change in Proportion
119971	DAWSON COMMUNITY COLLEGE	101,623	0.09029987%	0.10641902%	(0.01611915%)
119971	States Proportionate Share	66,410	0.05901040%	0.07168776%	(0.01267736%)
119991	DAWSON COUNTY	4,853	0.00431226%	0.00411398%	0.00019828%
119991	States Proportionate Share	3,370	0.00299450%	0.00320709%	(0.00021258%)
120101	ANACONDA PUBLIC SCHOOLS	472,023	0.41942881%	0.40920916%	0.01021965%
120101	States Proportionate Share	307,700	0.27341516%	0.27436791%	(0.00095275%)
130121	BAKER K-12 SCHOOLS	300,452	0.26697476%	0.25737618%	0.00959858%
130121	States Proportionate Share	195,933	0.17410157%	0.17273483%	0.00136674%
130551	PLEVNA K-12 SCHOOLS	75,637	0.06720930%	0.06646114%	0.00074816%
130551	States Proportionate Share	49,481	0.04396768%	0.04494130%	(0.00097362%)
140011	LEWISTOWN PUBLIC SCHOOLS	497,826	0.44235677%	0.44410042%	(0.00174366%)
140011	States Proportionate Share	324,509	0.28835125%	0.29772353%	(0.00937227%)
140151	DEERFIELD ELEMENTARY	3,988	0.00354365%	0.00269237%	0.00085128%
140151	States Proportionate Share	2,807	0.00249424%	0.00225538%	0.00023885%
140271	GRASS RANGE PUBLIC SCHOOLS	40,003	0.03554575%	0.03600477%	(0.00045902%)
140271	States Proportionate Share	26,268	0.02334114%	0.02455416%	(0.00121302%)
140401	KING COLONY ELEMENTARY	3,144	0.00279369%	0.00246473%	0.00032896%
140401	States Proportionate Share	2,257	0.00200552%	0.00210362%	(0.00009811%)
140441	MOORE PUBLIC SCHOOLS	62,622	0.05564447%	0.05544386%	0.00020061%
140441	States Proportionate Share	41,003	0.03643433%	0.03756627%	(0.00113195%)
140741	ROY K-12 SCHOOLS	24,290	0.02158354%	0.02425520%	(0.00267166%)
140741	States Proportionate Share	16,032	0.01424567%	0.01668911%	(0.00244344%)



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140841	DENTON PUBLIC SCHOOLS	48,663	0.04324083%	0.04228273%	0.00095810%
140841	States Proportionate Share	31,910	0.02835449%	0.02875684%	(0.00040234%)
141041	SPRING CREEK COLONY ELEMENTARY	2,659	0.00236273%	0.00272802%	(0.00036530%)
141041	States Proportionate Share	1,941	0.00172473%	0.00227915%	(0.00055443%)
141151	WINIFRED K-12 SCHOOLS	51,352	0.04563021%	0.04756876%	(0.00193855%)
141151	States Proportionate Share	33,661	0.02991039%	0.03229487%	(0.00238448%)
142221	AYERS ELEMENTARY	3,652	0.00324508%	0.00291361%	0.00033147%
142221	States Proportionate Share	2,588	0.00229964%	0.00240349%	(0.00010385%)
149951	CENTRAL MT LEARNING CENTER	71,936	0.06392068%	0.05497029%	0.00895039%
149951	States Proportionate Share	47,070	0.04182532%	0.03724904%	0.00457628%
149991	FERGUS COUNTY	4,112	0.00365383%	0.00362579%	0.00002804%
149991	States Proportionate Share	2,888	0.00256621%	0.00288071%	(0.00031450%)
150011	WEST VALLEY ELEMENTARY	222,582	0.19778126%	0.18225186%	0.01552940%
150011	States Proportionate Share	145,206	0.12902672%	0.12244808%	0.00657864%
150021	DEER PARK ELEMENTARY	48,527	0.04311998%	0.03687237%	0.00624761%
150021	States Proportionate Share	31,821	0.02827541%	0.02513469%	0.00314072%
150031	FAIR-MONT-EGAN ELEMENTARY	60,487	0.05374736%	0.05512388%	(0.00137652%)
150031	States Proportionate Share	39,612	0.03519831%	0.03735235%	(0.00215403%)
150041	SWAN RIVER ELEMENTARY	58,502	0.05198354%	0.04893278%	0.00305076%
150041	States Proportionate Share	38,319	0.03404938%	0.03320818%	0.00084120%
150051	KALISPELL PUBLIC SCHOOLS	2,489,828	2.21240406%	1.96400546%	0.24839860%
150051	States Proportionate Share	1,622,165	1.44141862%	1.31511029%	0.12630832%



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150061	COLUMBIA FALLS PUBLIC SCHOOLS	938,214	0.83367544%	0.82680632%	0.00686912%
150061	States Proportionate Share	611,392	0.54326891%	0.55389752%	(0.01062861%)
150081	WEST GLACIER ELEMENTARY	23,336	0.02073583%	0.01886312%	0.00187272%
150081	States Proportionate Share	15,411	0.01369386%	0.01307977%	0.00061409%
150091	CRESTON ELEMENTARY	30,520	0.02711937%	0.02983560%	(0.00271623%)
150091	States Proportionate Share	20,091	0.01785240%	0.02042462%	(0.00257222%)
150101	CAYUSE PRAIRIE ELEMENTARY	105,636	0.09386573%	0.08627689%	0.00758883%
150101	States Proportionate Share	69,024	0.06133314%	0.05820482%	0.00312832%
150151	HELENA FLATS ELEMENTARY	87,637	0.07787223%	0.07423203%	0.00364020%
150151	States Proportionate Share	57,299	0.05091458%	0.05014230%	0.00077227%
150201	KILA ELEMENTARY	50,310	0.04470431%	0.05387323%	(0.00916892%)
150201	States Proportionate Share	32,983	0.02930794%	0.03651492%	(0.00720698%)
150271	PLEASANT VALLEY ELEMENTARY	3,319	0.00294919%	0.00275179%	0.00019739%
150271	States Proportionate Share	2,371	0.00210682%	0.00229561%	(0.00018879%)
150291	SOMERS ELEMENTARY	215,217	0.19123689%	0.18771068%	0.00352621%
150291	States Proportionate Share	140,408	0.12476333%	0.12610222%	(0.00133889%)
150381	BIGFORK PUBLIC SCHOOLS	351,144	0.31201851%	0.30557119%	0.00644731%
150381	States Proportionate Share	228,956	0.20344505%	0.20499496%	(0.00154991%)
150441	WHITEFISH PUBLIC SCHOOLS	773,621	0.68742188%	0.67007311%	0.01734877%
150441	States Proportionate Share	504,171	0.44799479%	0.44898421%	(0.00098942%)
150501	EVERGREEN ELEMENTARY	330,845	0.29398128%	0.29535385%	(0.00137257%)
150501	States Proportionate Share	215,732	0.19169451%	0.19815567%	(0.00646116%)



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150541	MARION ELEMENTARY	52,550	0.04669472%	0.04507568%	0.00161905%
150541	States Proportionate Share	34,442	0.03060437%	0.03062642%	(0.00002205%)
150581	OLNEY-BISSELL ELEMENTARY	40,689	0.03615531%	0.03619401%	(0.00003870%)
150581	States Proportionate Share	26,715	0.02373834%	0.02468124%	(0.00094290%)
150891	SMITH VALLEY ELEMENTARY	84,124	0.07475066%	0.07410861%	0.00064205%
150891	States Proportionate Share	55,010	0.04888062%	0.05006002%	(0.00117940%)
159941	FLATHEAD CO CURRICULUM CO-OP	7,513	0.00667588%	0.00654856%	0.00012732%
159941	States Proportionate Share	5,103	0.00453441%	0.00483715%	(0.00030274%)
159951	FLATHEAD CO SPECIAL ED CO-OP	45,343	0.04029075%	0.03730205%	0.00298870%
159951	States Proportionate Share	29,747	0.02643250%	0.02542267%	0.00100983%
159961	FLATHEAD CROSSROADS	-	0.00000000%	0.00000000%	0.00000000%
159961	States Proportionate Share	-	0.00000000%	0.00000000%	0.00000000%
159971	FLATHEAD COMMUNITY COLLEGE	538,555	0.47854762%	0.42147162%	0.05707601%
159971	States Proportionate Share	351,041	0.31192698%	0.28257579%	0.02935119%
159991	FLATHEAD COUNTY	-	0.00000000%	0.00279568%	(0.00279568%)
159991	States Proportionate Share	-	0.00000000%	0.00232487%	(0.00232487%)
160031	MANHATTAN PUBLIC SCHOOLS	250,140	0.22226867%	0.21978705%	0.00248162%
160031	States Proportionate Share	163,158	0.14497846%	0.14757363%	(0.00259517%)
160071	BOZEMAN PUBLIC SCHOOLS	2,851,240	2.53354647%	2.46412025%	0.06942623%
160071	States Proportionate Share	1,857,601	1.65062165%	1.64987533%	0.00074632%
160151	WILLOW CREEK PUBLIC SCHOOLS	36,122	0.03209718%	0.03498359%	(0.00288640%)
160151	States Proportionate Share	23,740	0.02109482%	0.02387032%	(0.00277550%)



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160201	SPRINGHILL ELEMENTARY	6,638	0.00589837%	0.00601282%	(0.00011445%)
160201	States Proportionate Share	4,533	0.00402792%	0.00447786%	(0.00044994%)
160221	COTTONWOOD ELEMENTARY	8,445	0.00750403%	0.00637120%	0.00113284%
160221	States Proportionate Share	5,710	0.00507378%	0.00471830%	0.00035548%
160241	THREE FORKS PUBLIC SCHOOLS	159,053	0.14133085%	0.17967376%	(0.03834291%)
160241	States Proportionate Share	103,821	0.09225296%	0.12072294%	(0.02846998%)
160251	PASS CREEK ELEMENTARY	4,591	0.00407946%	0.00388817%	0.00019129%
160251	States Proportionate Share	3,200	0.00284345%	0.00305624%	(0.00021280%)
160271	MONFORTON ELEMENTARY	152,184	0.13522721%	0.11897037%	0.01625685%
160271	States Proportionate Share	99,347	0.08827747%	0.08008946%	0.00818801%
160351	GALLATIN GATEWAY ELEMENTARY	62,242	0.05530681%	0.05659578%	(0.00128897%)
160351	States Proportionate Share	40,755	0.03621396%	0.03833696%	(0.00212300%)
160411	ANDERSON ELEMENTARY	89,470	0.07950099%	0.07705514%	0.00244585%
160411	States Proportionate Share	58,493	0.05197554%	0.05203200%	(0.00005646%)
160431	LAMOTTE ELEMENTARY	30,533	0.02713092%	0.02744126%	(0.00031033%)
160431	States Proportionate Share	20,099	0.01785951%	0.01882199%	(0.00096248%)
160441	BELGRADE PUBLIC SCHOOL	1,295,232	1.15091345%	1.09769105%	0.05322240%
160441	States Proportionate Share	843,966	0.74992883%	0.73522146%	0.01470737%
160471	MALMBORG ELEMENTARY	6,938	0.00616495%	0.00577238%	0.00039257%
160471	States Proportionate Share	4,729	0.00420208%	0.00431695%	(0.00011487%)
160691	WEST YELLOWSTONE K-12 SCHOOLS	112,561	0.10001912%	0.09565315%	0.00436597%
160691	States Proportionate Share	73,535	0.06534151%	0.06448095%	0.00086056%



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160721	BIG SKY SCHOOL DISTRICT # 72	120,586	0.10714995%	0.11099927%	(0.00384932%)
160721	States Proportionate Share	78,763	0.06998700%	0.07475406%	(0.00476706%)
160751	AMSTERDAM ELEMENTARY	48,986	0.04352784%	0.04286692%	0.00066092%
160751	States Proportionate Share	32,120	0.02854110%	0.02914721%	(0.00060611%)
169951	GALLATIN-MADISON SPEC ED CO-OP	34,754	0.03088161%	0.03050390%	0.00037771%
169951	States Proportionate Share	22,849	0.02030310%	0.02087168%	(0.00056858%)
169991	GALLATIN COUNTY	5,850	0.00519818%	0.00506112%	0.00013706%
169991	States Proportionate Share	4,020	0.00357208%	0.00384156%	(0.00026948%)
170191	PINE GROVE SCHOOL	2,966	0.00263552%	0.00238245%	0.00025307%
170191	States Proportionate Share	2,141	0.00190244%	0.00204786%	(0.00014541%)
170231	KESTER ELEMENTARY	2,601	0.00231119%	0.00219412%	0.00011707%
170231	States Proportionate Share	1,903	0.00169096%	0.00192169%	(0.00023073%)
170271	COHAGEN ELEMENTARY	2,601	0.00231119%	0.00203687%	0.00027432%
170271	States Proportionate Share	1,903	0.00169096%	0.00181656%	(0.00012560%)
170421	SAND SPRINGS ELEMENTARY	2,167	0.00192555%	0.00164559%	0.00027996%
170421	States Proportionate Share	1,621	0.00144038%	0.00155509%	(0.00011471%)
170521	ROSS ELEMENTARY	1,907	0.00169452%	0.00172329%	(0.00002878%)
170521	States Proportionate Share	1,451	0.00128933%	0.00160720%	(0.00031788%)
179981	JORDAN PUBLIC SCHOOLS	70,323	0.06248740%	0.06356580%	(0.00107840%)
179981	States Proportionate Share	46,020	0.04089232%	0.04300315%	(0.00211083%)
179991	GARFIELD COUNTY	2,414	0.00214503%	0.00210087%	0.00004416%
179991	States Proportionate Share	1,782	0.00158344%	0.00185953%	(0.00027608%)



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180091	BROWNING PUBLIC SCHOOLS	1,030,992	0.91611585%	0.87115795%	0.04495790%
180091	States Proportionate Share	671,831	0.59697362%	0.58358503%	0.01338859%
180151	CUT BANK PUBLIC SCHOOLS	324,694	0.28851564%	0.29673250%	(0.00821686%)
180151	States Proportionate Share	211,725	0.18813398%	0.19907903%	(0.01094505%)
180501	EAST GLACIER PARK ELEMENTARY	28,645	0.02545329%	0.02373226%	0.00172103%
180501	States Proportionate Share	18,869	0.01676656%	0.01633897%	0.00042759%
180641	MOUNTAIN VIEW ELEMENTARY	6,482	0.00575976%	0.00554200%	0.00021776%
180641	States Proportionate Share	4,432	0.00393817%	0.00416336%	(0.00022519%)
190061	RYEGATE K-12 SCHOOLS	40,253	0.03576789%	0.03918992%	(0.00342203%)
190061	States Proportionate Share	26,431	0.02348598%	0.02668612%	(0.00320014%)
190411	LAVINA K-12 SCHOOLS	53,170	0.04724564%	0.04672767%	0.00051797%
190411	States Proportionate Share	34,846	0.03096336%	0.03173171%	(0.00076836%)
200011	PHILIPSBURG K-12 SCHOOLS	103,600	0.09205658%	0.09175948%	0.00029710%
200011	States Proportionate Share	67,697	0.06015400%	0.06187542%	(0.00172142%)
200081	HALL ELEMENTARY	10,023	0.00890621%	0.00686670%	0.00203950%
200081	States Proportionate Share	6,738	0.00598723%	0.00505016%	0.00093707%
200111	DRUMMOND PUBLIC SCHOOLS	78,729	0.06995678%	0.06468390%	0.00527289%
200111	States Proportionate Share	51,496	0.04575816%	0.04375098%	0.00200718%
209991	GRANITE COUNTY	193	0.00017150%	0.00024957%	(0.00007807%)
209991	States Proportionate Share	335	0.00029767%	0.00062076%	(0.00032308%)
210121	DAVEY ELEMENTARY	4,900	0.00435403%	0.00374738%	0.00060665%
210121	States Proportionate Share	3,401	0.00302205%	0.00296208%	0.00005997%



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210131	BOX ELDER PUBLIC SCHOOLS	204,460	0.18167847%	0.17802359%	0.00365488%
210131	States Proportionate Share	133,401	0.11853707%	0.11961765%	(0.00108058%)
210161	HAVRE PUBLIC SCHOOLS	755,176	0.67103207%	0.70323832%	(0.03220625%)
210161	States Proportionate Share	492,156	0.43731853%	0.47118425%	(0.03386571%)
210571	COTTONWOOD ELEMENTARY	13,746	0.01221438%	0.01078414%	0.00143024%
210571	States Proportionate Share	9,164	0.00814292%	0.00767215%	0.00047077%
210871	ROCKY BOY PUBLIC SCHOOLS	339,630	0.30178743%	0.29720789%	0.00457953%
210871	States Proportionate Share	221,455	0.19677983%	0.19939718%	(0.00261735%)
210881	NORTH STAR SCHOOL	82,290	0.07312101%	0.07020397%	0.00291704%
210881	States Proportionate Share	53,815	0.04781877%	0.04744626%	0.00037251%
210891	GILDFORD COLONY ELEMENTARY	5,565	0.00494493%	0.00547160%	(0.00052667%)
210891	States Proportionate Share	3,834	0.00340680%	0.00411582%	(0.00070902%)
219991	HILL COUNTY	1,999	0.00177627%	0.00177175%	0.00000452%
219991	States Proportionate Share	1,511	0.00134264%	0.00163920%	(0.00029656%)
220011	CLANCY ELEMENTARY	102,897	0.09143191%	0.09072275%	0.00070916%
220011	States Proportionate Share	67,239	0.05974703%	0.06118061%	(0.00143358%)
220041	WHITEHALL PUBLIC SCHOOLS	163,373	0.14516950%	0.14169425%	0.00347525%
220041	States Proportionate Share	106,636	0.09475430%	0.09530027%	(0.00054597%)
220051	BASIN ELEMENTARY	7,781	0.00691402%	0.00737318%	(0.00045917%)
220051	States Proportionate Share	5,278	0.00468991%	0.00538842%	(0.00069851%)
220071	BOULDER ELEMENTARY	76,027	0.06755585%	0.06870647%	(0.00115062%)
220071	States Proportionate Share	49,735	0.04419338%	0.04644428%	(0.00225090%)



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220072	JEFFERSON HIGH SCHOOL	91,872	0.08163535%	0.08006202%	0.00157334%
220072	States Proportionate Share	60,057	0.05336527%	0.05404511%	(0.00067984%)
220161	CARDWELL ELEMENTARY	13,530	0.01202245%	0.01242700%	(0.00040455%)
220161	States Proportionate Share	9,023	0.00801763%	0.00877195%	(0.00075432%)
220271	MONTANA CITY ELEMENTARY	179,607	0.15959466%	0.15734847%	0.00224619%
220271	States Proportionate Share	117,211	0.10415101%	0.10577908%	(0.00162807%)
230121	STANFORD K-12 SCHOOLS	56,298	0.05002511%	0.04859451%	0.00143060%
230121	States Proportionate Share	36,883	0.03277339%	0.03298145%	(0.00020806%)
230251	HOBSON K-12 SCHOOLS	65,239	0.05796988%	0.05732259%	0.00064729%
230251	States Proportionate Share	42,708	0.03794935%	0.03882333%	(0.00087398%)
230581	GEYSER PUBLIC SCHOOLS	47,829	0.04249975%	0.04226902%	0.00023074%
230581	States Proportionate Share	31,366	0.02787111%	0.02874769%	(0.00087659%)
240071	CHARLO PUBLIC SCHOOLS	122,114	0.10850770%	0.11101207%	(0.00250437%)
240071	States Proportionate Share	79,758	0.07087113%	0.07476229%	(0.00389116%)
240081	ARLEE PUBLIC SCHOOLS	240,748	0.21392315%	0.20917568%	0.00474747%
240081	States Proportionate Share	157,040	0.13954214%	0.14047013%	(0.00092798%)
240231	POLSON PUBLIC SCHOOLS	818,691	0.72747005%	0.72012033%	0.00734971%
240231	States Proportionate Share	533,531	0.47408341%	0.48248402%	(0.00840061%)
240281	ST IGNATIUS K-12 SCHOOLS	235,351	0.20912750%	0.23042127%	(0.02129377%)
240281	States Proportionate Share	153,524	0.13641791%	0.15469175%	(0.01827385%)
240301	RONAN PUBLIC SCHOOLS	670,758	0.59602018%	0.57551793%	0.02050225%
240301	States Proportionate Share	437,163	0.38845302%	0.38569083%	0.00276219%



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240331	DAYTON ELEMENTARY SCHOOL	16,963	0.01507293%	0.01653917%	(0.00146623%)
240331	States Proportionate Share	11,259	0.01000449%	0.01152468%	(0.00152019%)
240351	VALLEY VIEW ELEMENTARY	10,532	0.00935849%	0.00974833%	(0.00038984%)
240351	States Proportionate Share	7,070	0.00628224%	0.00697917%	(0.00069693%)
240731	SWAN LAKE-SALMON ELEMENTARY	3,106	0.00275992%	0.00264757%	0.00011235%
240731	States Proportionate Share	2,232	0.00198330%	0.00222521%	(0.00024191%)
249991	LAKE COUNTY	2,008	0.00178426%	0.00204967%	(0.00026541%)
249991	States Proportionate Share	1,517	0.00134797%	0.00182570%	(0.00047773%)
250011	HELENA PUBLIC SCHOOLS	3,501,421	3.11128240%	3.10459088%	0.00669152%
250011	States Proportionate Share	2,281,150	2.02697757%	2.07859033%	(0.05161276%)
250041	TRINITY ELEMENTARY	9,630	0.00855700%	0.00816947%	0.00038753%
250041	States Proportionate Share	6,482	0.00575976%	0.00592141%	(0.00016166%)
250091	EAST HELENA ELEMENTARY	443,943	0.39447757%	0.37545154%	0.01902603%
250091	States Proportionate Share	289,408	0.25716131%	0.25177110%	0.00539021%
250131	WOLF CREEK ELEMENTARY	4,897	0.00435136%	0.00482159%	(0.00047023%)
250131	States Proportionate Share	3,399	0.00302027%	0.00368066%	(0.00066038%)
250271	AUCHARD CREEK ELEMENTARY	7,026	0.00624314%	0.00598997%	0.00025318%
250271	States Proportionate Share	4,786	0.00425273%	0.00446323%	(0.00021050%)
250381	LINCOLN K-12 SCHOOLS	66,486	0.05907793%	0.06850717%	(0.00942924%)
250381	States Proportionate Share	43,520	0.03867087%	0.04631080%	(0.00763993%)
250451	AUGUSTA PUBLIC SCHOOLS	53,406	0.04745535%	0.04925092%	(0.00179558%)
250451	States Proportionate Share	34,999	0.03109931%	0.03342119%	(0.00232188%)



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259981	LEWIS & CLARK CO PAYROLL	6,303	0.00560070%	0.00612801%	(0.00052731%)
259981	States Proportionate Share	4,315	0.00383421%	0.00455557%	(0.00072136%)
259991	PRICKLY PEAR SPECIAL SVC COOP	66,632	0.05920767%	0.05880088%	0.00040678%
259991	States Proportionate Share	43,615	0.03875529%	0.03981343%	(0.00105814%)
260101	LIBERTY ELEMENTARY SCHOOL	5,854	0.00520173%	0.00697641%	(0.00177468%)
260101	States Proportionate Share	4,022	0.00357386%	0.00512330%	(0.00154944%)
260331	CHESTER JOPLIN INVERNESS PUBLIC SCHOOLS	103,236	0.09173314%	0.08798192%	0.00375123%
260331	States Proportionate Share	67,460	0.05994341%	0.05934669%	0.00059672%
269991	LIBERTY COUNTY	-	0.00000000%	0.00029162%	(0.00029162%)
269991	States Proportionate Share	-	0.00000000%	0.00064818%	(0.00064818%)
270011	TROY PUBLIC SCHOOLS	176,575	0.15690050%	0.15902789%	(0.00212740%)
270011	States Proportionate Share	115,236	0.10239607%	0.10690266%	(0.00450659%)
270041	LIBBY K-12 SCHOOLS	507,223	0.45070672%	0.43778041%	0.01292631%
270041	States Proportionate Share	330,631	0.29379112%	0.29349251%	0.00029861%
270131	EUREKA PUBLIC SCHOOLS	288,568	0.25641491%	0.24975249%	0.00666242%
270131	States Proportionate Share	188,192	0.16722310%	0.16763164%	(0.00040855%)
270141	FORTINE ELEMENTARY	20,270	0.01801146%	0.01730346%	0.00070800%
270141	States Proportionate Share	13,414	0.01191937%	0.01203573%	(0.00011635%)
270151	MCCORMICK ELEMENTARY	5,919	0.00525949%	0.00536647%	(0.00010698%)
270151	States Proportionate Share	4,065	0.00361207%	0.00404543%	(0.00043336%)
270241	YAAK ELEMENTARY	3,034	0.00269594%	0.00398416%	(0.00128822%)
270241	States Proportionate Share	2,185	0.00194154%	0.00312024%	(0.00117870%)



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270531	TREGO ELEMENTARY	8,165	0.00725523%	0.00804514%	(0.00078990%)
270531	States Proportionate Share	5,528	0.00491205%	0.00583822%	(0.00092616%)
280021	ALDER-UPPER RUBY ELEMENTARY	7,759	0.00689447%	0.00611613%	0.00077834%
280021	States Proportionate Share	5,263	0.00467658%	0.00454734%	0.00012924%
280051	SHERIDAN PUBLIC SCHOOLS	99,538	0.08844718%	0.08526759%	0.00317959%
280051	States Proportionate Share	65,051	0.05780283%	0.05752921%	0.00027361%
280071	TWIN BRIDGES K-12 SCHOOLS	112,964	0.10037722%	0.09890686%	0.00147036%
280071	States Proportionate Share	73,797	0.06557432%	0.06665954%	(0.00108522%)
280231	HARRISON K-12 SCHOOLS	47,050	0.04180755%	0.04496323%	(0.00315568%)
280231	States Proportionate Share	30,859	0.02742060%	0.03055054%	(0.00312994%)
280521	ENNIS K-12 SCHOOLS	149,104	0.13249039%	0.14878953%	(0.01629913%)
280521	States Proportionate Share	97,340	0.08649409%	0.10004965%	(0.01355556%)
289991	MADISON COUNTY	-	0.00000000%	0.00017826%	(0.00017826%)
289991	States Proportionate Share	-	0.00000000%	0.00057230%	(0.00057230%)
290011	CIRCLE PUBLIC SCHOOLS	102,212	0.09082324%	0.08355526%	0.00726798%
290011	States Proportionate Share	66,793	0.05935073%	0.05638369%	0.00296703%
291341	VIDA ELEMENTARY	10,448	0.00928385%	0.00825815%	0.00102570%
291341	States Proportionate Share	7,015	0.00623337%	0.00598084%	0.00025253%
300081	WHITE SULPHUR SPRINGS PUB SCHL	103,401	0.09187976%	0.09446375%	(0.00258399%)
300081	States Proportionate Share	67,568	0.06003938%	0.06368558%	(0.00364620%)
309991	MEAGHER COUNTY	-	0.00000000%	0.00000000%	0.00000000%
309991	States Proportionate Share	-	0.00000000%	0.00000000%	0.00000000%



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310021	ALBERTON K-12 SCHOOLS	78,373	0.06964045%	0.07274550%	(0.00310505%)
310021	States Proportionate Share	51,264	0.04555201%	0.04914763%	(0.00359562%)
310031	SUPERIOR K-12 SCHOOLS	146,449	0.13013122%	0.12137385%	0.00875737%
310031	States Proportionate Share	95,611	0.08495774%	0.08169849%	0.00325926%
310061	ST REGIS K-12 SCHOOLS	91,468	0.08127637%	0.07755339%	0.00372297%
310061	States Proportionate Share	59,794	0.05313158%	0.05236569%	0.00076589%
320011	MISSOULA COUNTY PUBLIC SCHOOLS	3,985,333	3.54127550%	3.45193560%	0.08933990%
320011	States Proportionate Share	2,596,386	2.30708905%	2.31109513%	(0.00400608%)
320041	HELLGATE ELEMENTARY	575,836	0.51167466%	0.50600236%	0.00567230%
320041	States Proportionate Share	375,328	0.33350785%	0.33915879%	(0.00565093%)
320071	LOLO ELEMENTARY	225,475	0.20035191%	0.20054269%	(0.00019078%)
320071	States Proportionate Share	147,091	0.13070169%	0.13469225%	(0.00399056%)
320111	POTOMAC ELEMENTARY	41,222	0.03662892%	0.03467915%	0.00194977%
320111	States Proportionate Share	27,062	0.02404667%	0.02366645%	0.00038022%
320141	BONNER ELEMENTARY	148,100	0.13159826%	0.12677873%	0.00481953%
320141	States Proportionate Share	96,686	0.08591296%	0.08531606%	0.00059690%
320181	WOODMAN ELEMENTARY	14,075	0.01250672%	0.01554084%	(0.00303412%)
320181	States Proportionate Share	9,378	0.00833308%	0.01085638%	(0.00252330%)
320201	DESMET ELEMENTARY	54,469	0.04839990%	0.04881393%	(0.00041402%)
320201	States Proportionate Share	35,692	0.03171509%	0.03312864%	(0.00141355%)
320231	TARGET RANGE ELEMENTARY	207,662	0.18452369%	0.17549759%	0.00902610%
320231	States Proportionate Share	135,487	0.12039064%	0.11792725%	0.00246339%



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320301	SUNSET ELEMENTARY	3,250	0.00288788%	0.00290355%	(0.00001568%)
320301	States Proportionate Share	2,326	0.00206683%	0.00239709%	(0.00033026%)
320321	CLINTON ELEMENTARY	81,215	0.07216579%	0.07198213%	0.00018366%
320321	States Proportionate Share	53,115	0.04719677%	0.04863658%	(0.00143981%)
320331	SWAN VALLEY ELEMENTARY	14,650	0.01301765%	0.01167642%	0.00134123%
320331	States Proportionate Share	9,752	0.00866540%	0.00826913%	0.00039627%
320341	SEELEY LAKE ELEMENTARY	77,643	0.06899179%	0.06560269%	0.00338910%
320341	States Proportionate Share	50,788	0.04512905%	0.04436625%	0.00076280%
320401	FRENCHTOWN K-12 SCHOOLS	484,738	0.43072707%	0.42827982%	0.00244725%
320401	States Proportionate Share	315,983	0.28077525%	0.28713319%	(0.00635794%)
329951	MISSOULA AREA CO-OP	55,661	0.04945909%	0.05755297%	(0.00809388%)
329951	States Proportionate Share	36,468	0.03240463%	0.03897783%	(0.00657320%)
329991	FINANCIAL SERVICES	6,005	0.00533591%	0.00528053%	0.00005537%
329991	States Proportionate Share	4,121	0.00366183%	0.00398783%	(0.00032601%)
330551	ROUNDUP PUBLIC SCHOOLS	243,339	0.21622545%	0.21700142%	(0.00077596%)
330551	States Proportionate Share	158,728	0.14104206%	0.14570861%	(0.00466655%)
330641	MELSTONE PUBLIC SCHOOLS	51,313	0.04559555%	0.04387987%	0.00171568%
330641	States Proportionate Share	33,636	0.02988818%	0.02982556%	0.00006262%
339991	MUSSELSHELL COUNTY	2,898	0.00257510%	0.00241902%	0.00015608%
339991	States Proportionate Share	2,097	0.00186335%	0.00207254%	(0.00020919%)
340041	LIVINGSTON PUBLIC SCHOOLS	581,913	0.51707455%	0.50331272%	0.01376183%
340041	States Proportionate Share	379,286	0.33702484%	0.33735868%	(0.00033384%)



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340071	GARDINER PUBLIC SCHOOLS	119,554	0.10623294%	0.10706903%	(0.00083609%)
340071	States Proportionate Share	78,090	0.06938898%	0.07212293%	(0.00273395%)
340091	COOKE CITY ELEMENTARY	2,516	0.00223566%	0.00219412%	0.00004154%
340091	States Proportionate Share	1,848	0.00164209%	0.00192169%	(0.00027960%)
340191	PINE CREEK ELEMENTARY	11,223	0.00997250%	0.01001985%	(0.00004735%)
340191	States Proportionate Share	7,520	0.00668210%	0.00716018%	(0.00047808%)
340531	SHIELDS VALLEY PUBLIC SCHOOLS	103,145	0.09165228%	0.09079680%	0.00085548%
340531	States Proportionate Share	67,401	0.05989098%	0.06123090%	(0.00133991%)
340631	SPRINGDALE ELEMENTARY	153	0.00013595%	0.00493861%	(0.00480266%)
340631	States Proportionate Share	309	0.00027457%	0.00375928%	(0.00348471%)
340751	ARROWHEAD ELEMENTARY	18,760	0.01666971%	0.02222471%	(0.00555500%)
340751	States Proportionate Share	12,430	0.01104501%	0.01532967%	(0.00428465%)
349991	PARK COUNTY	38,414	0.03413380%	0.03109449%	0.00303931%
349991	States Proportionate Share	25,233	0.02242147%	0.02126753%	0.00115393%
351591	WINNETT K-12 SCHOOLS	40,780	0.03623617%	0.03696379%	(0.00072762%)
351591	States Proportionate Share	26,774	0.02379076%	0.02519594%	(0.00140518%)
360021	DODSON PUBLIC SCHOOLS	43,729	0.03885659%	0.04319878%	(0.00434219%)
360021	States Proportionate Share	28,696	0.02549861%	0.02936936%	(0.00387076%)
360121	SACO PUBLIC SCHOOLS	47,220	0.04195861%	0.04163089%	0.00032772%
360121	States Proportionate Share	30,970	0.02751923%	0.02831984%	(0.00080061%)
360141	MALTA PUBLIC SCHOOLS	217,786	0.19351964%	0.19040580%	0.00311384%
360141	States Proportionate Share	142,082	0.12625081%	0.12790598%	(0.00165517%)



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360201	WHITEWATER SCHOOLS	48,891	0.04344342%	0.04256888%	0.00087454%
360201	States Proportionate Share	32,058	0.02848600%	0.02894791%	(0.00046190%)
370011	HEART BUTTE PUBLIC SCHOOLS	86,463	0.07682904%	0.07996511%	(0.00313607%)
370011	States Proportionate Share	56,534	0.05023482%	0.05398021%	(0.00374539%)
370021	DUPUYER ELEMENTARY	3,295	0.00292786%	0.00282036%	0.00010750%
370021	States Proportionate Share	2,355	0.00209260%	0.00234132%	(0.00024872%)
370101	CONRAD PUBLIC SCHOOLS	221,559	0.19687225%	0.19535083%	0.00152142%
370101	States Proportionate Share	144,540	0.12843493%	0.13121638%	(0.00278145%)
370181	VALIER PUBLIC SCHOOLS	80,218	0.07127988%	0.07331232%	(0.00203244%)
370181	States Proportionate Share	52,466	0.04662008%	0.04952703%	(0.00290695%)
370311	MIAMI ELEMENTARY	5,410	0.00480720%	0.00431968%	0.00048752%
370311	States Proportionate Share	3,733	0.00331706%	0.00334514%	(0.00002808%)
379951	BIG SKY SPECIAL ED CO-OP	97,481	0.08661938%	0.08396391%	0.00265547%
379951	States Proportionate Share	63,711	0.05661213%	0.05665705%	(0.00004491%)
379991	PONDERA COUNTY	-	0.00000000%	0.00000000%	0.00000000%
379991	States Proportionate Share	-	0.00000000%	0.00000000%	0.00000000%
380061	BIDDLE ELEMENTARY	2,702	0.00240094%	0.00222063%	0.00018030%
380061	States Proportionate Share	1,969	0.00174961%	0.00193998%	(0.00019037%)
380791	BROADUS PUBLIC SCHOOLS	124,082	0.11025642%	0.11169042%	(0.00143400%)
380791	States Proportionate Share	81,040	0.07201029%	0.07521666%	(0.00320637%)
380901	SOUTH STACEY ELEMENTARY	1,456	0.00129377%	0.00174706%	(0.00045330%)
380901	States Proportionate Share	1,157	0.00102808%	0.00162274%	(0.00059466%)



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389951	TRI-COUNTY CO-OP	3,284	0.00291809%	0.00264940%	0.00026869%
389951	States Proportionate Share	2,348	0.00208638%	0.00222704%	(0.00014066%)
390011	DEER LODGE ELEMENTARY	191,124	0.16982840%	0.17427711%	(0.00444870%)
390011	States Proportionate Share	124,713	0.11081711%	0.11710994%	(0.00629283%)
390111	OVANDO ELEMENTARY	8,518	0.00756890%	0.00697915%	0.00058975%
390111	States Proportionate Share	5,758	0.00511643%	0.00512513%	(0.00000870%)
390151	HELMVILLE ELEMENTARY	10,655	0.00946779%	0.01050531%	(0.00103752%)
390151	States Proportionate Share	7,150	0.00635333%	0.00748565%	(0.00113232%)
390201	GARRISON SCHOOL	6,848	0.00608498%	0.00681002%	(0.00072505%)
390201	States Proportionate Share	4,670	0.00414965%	0.00501176%	(0.00086211%)
390271	ELLISTON SCHOOL	6,435	0.00571799%	0.00524396%	0.00047403%
390271	States Proportionate Share	4,401	0.00391063%	0.00396315%	(0.00005252%)
390291	AVON ELEMENTARY	9,540	0.00847703%	0.00823164%	0.00024539%
390291	States Proportionate Share	6,424	0.00570822%	0.00596347%	(0.00025525%)
390331	GOLD CREEK ELEMENTARY	4,013	0.00356586%	0.00357734%	(0.00001148%)
390331	States Proportionate Share	2,823	0.00250845%	0.00284780%	(0.00033935%)
399951	GREAT DIVIDE EDUCATION SERVICE	45,881	0.04076880%	0.03789995%	0.00286885%
399951	States Proportionate Share	30,097	0.02674350%	0.02582310%	0.00092041%
399981	POWELL COUNTY HIGH SCHOOL	121,488	0.10795145%	0.11455468%	(0.00660323%)
399981	States Proportionate Share	79,350	0.07050859%	0.07713378%	(0.00662519%)
399991	POWELL COUNTY	3,401	0.00302205%	0.00288527%	0.00013678%
399991	States Proportionate Share	2,425	0.00215480%	0.00238520%	(0.00023040%)



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400051	TERRY K-12 SCHOOLS	77,247	0.06863991%	0.06741193%	0.00122798%
400051	States Proportionate Share	50,530	0.04489980%	0.04557760%	(0.00067780%)
410011	CORVALLIS K-12 SCHOOLS	487,773	0.43342390%	0.43472600%	(0.00130210%)
410011	States Proportionate Share	317,960	0.28253196%	0.29144831%	(0.00891635%)
410021	STEVENSVILLE PUBLIC SCHOOLS	361,701	0.32139921%	0.31016424%	0.01123497%
410021	States Proportionate Share	235,833	0.20955580%	0.20806949%	0.00148631%
410031	HAMILTON K-12 SCHOOLS	625,688	0.55597201%	0.53018626%	0.02578575%
410031	States Proportionate Share	407,803	0.36236439%	0.35534691%	0.00701749%
410071	VICTOR K-12 SCHOOLS	127,114	0.11295059%	0.11988276%	(0.00693217%)
410071	States Proportionate Share	83,015	0.07376523%	0.08070016%	(0.00693493%)
410091	DARBY K-12 SCHOOLS	158,310	0.14067064%	0.13242314%	0.00824750%
410091	States Proportionate Share	103,337	0.09182289%	0.08909454%	0.00272835%
410131	LONE ROCK ELEMENTARY	86,772	0.07710361%	0.08291622%	(0.00581261%)
410131	States Proportionate Share	56,735	0.05041342%	0.05595584%	(0.00554242%)
410151	FLORENCE-CARLTON K-12 SCHOOLS	317,217	0.28187175%	0.27365298%	0.00821877%
410151	States Proportionate Share	206,855	0.18380661%	0.18362961%	0.00017700%
419951	BITTERROOT VALLEY CO-OP	140,762	0.12507788%	0.14630010%	(0.02122222%)
419951	States Proportionate Share	91,906	0.08166556%	0.09838303%	(0.01671746%)
420051	SIDNEY PUBLIC SCHOOLS	565,783	0.50274180%	0.48708803%	0.01565377%
420051	States Proportionate Share	368,779	0.32768856%	0.32649865%	0.00118991%
420071	SAVAGE PUBLIC SCHOOLS	55,651	0.04945020%	0.05897367%	(0.00952347%)
420071	States Proportionate Share	36,462	0.03239930%	0.03992862%	(0.00752932%)



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420111	BRORSON ELEMENTARY	6,048	0.00537411%	0.00460492%	0.00076919%
420111	States Proportionate Share	4,149	0.00368671%	0.00353621%	0.00015050%
420131	FAIRVIEW PUBLIC SCHOOLS	132,111	0.11739080%	0.11358469%	0.00380612%
420131	States Proportionate Share	86,270	0.07665754%	0.07648468%	0.00017286%
420211	RAU ELEMENTARY	17,248	0.01532618%	0.01864096%	(0.00331479%)
420211	States Proportionate Share	11,445	0.01016976%	0.01293166%	(0.00276190%)
420861	LAMBERT PUBLIC SCHOOLS	89,457	0.07948944%	0.07108802%	0.00840142%
420861	States Proportionate Share	58,484	0.05196754%	0.04803777%	0.00392978%
430031	FRONTIER ELEMENTARY	54,696	0.04860161%	0.04560318%	0.00299843%
430031	States Proportionate Share	35,840	0.03184660%	0.03097931%	0.00086729%
430091	POPLAR PUBLIC SCHOOLS	494,472	0.43937648%	0.39219093%	0.04718555%
430091	States Proportionate Share	322,324	0.28640971%	0.26297671%	0.02343300%
430171	CULBERTSON PUBLIC SCHOOLS	158,267	0.14063243%	0.14744197%	(0.00680954%)
430171	States Proportionate Share	103,309	0.09179801%	0.09914732%	(0.00734931%)
430451	WOLF POINT PUBLIC SCHOOLS	355,560	0.31594246%	0.33122882%	(0.01528635%)
430451	States Proportionate Share	231,832	0.20600060%	0.22216952%	(0.01616893%)
430551	BROCKTON PUBLIC SCHOOLS	73,419	0.06523844%	0.06173279%	0.00350565%
430551	States Proportionate Share	48,037	0.04268458%	0.04177626%	0.00090831%
430641	BAINVILLE K-12 SCHOOLS	100,187	0.08902387%	0.08980487%	(0.00078100%)
430641	States Proportionate Share	65,474	0.05817869%	0.06056626%	(0.00238756%)
430651	FROID PUBLIC SCHOOLS	68,113	0.06052365%	0.05486882%	0.00565483%
430651	States Proportionate Share	44,580	0.03961277%	0.03718139%	0.00243138%



Employer Code	Employer	2016 Normal Employer and Non-Employer Contributing Entity Contributions	(a) 2016 Employer Allocation Percentage	(b) 2015 Employer Allocation Percentage	(a) - (b) Change in Proportion
440031	BIRNEY ELEMENTARY	2,584	0.00229608%	0.00312114%	(0.00082506%)
440031	States Proportionate Share	1,892	0.00168119%	0.00254245%	(0.00086126%)
440041	FORSYTH PUBLIC SCHOOLS	173,682	0.15432984%	0.15206244%	0.00226740%
440041	States Proportionate Share	113,351	0.10072110%	0.10224013%	(0.00151903%)
440061	LAME DEER PUBLIC SCHOOLS	239,461	0.21277955%	0.21755178%	(0.00477223%)
440061	States Proportionate Share	156,202	0.13879751%	0.14607705%	(0.00727953%)
440121	ROSEBUD PUBLIC SCHOOLS	48,826	0.04338566%	0.04729815%	(0.00391248%)
440121	States Proportionate Share	32,016	0.02844868%	0.03211386%	(0.00366517%)
440191	COLSTRIP PUBLIC SCHOOLS	386,178	0.34314891%	0.35525638%	(0.01210747%)
440191	States Proportionate Share	251,778	0.22372416%	0.23825342%	(0.01452927%)
440321	ASHLAND PUBLIC SCHOOL	49,165	0.04368689%	0.04217211%	0.00151478%
440321	States Proportionate Share	32,237	0.02864506%	0.02868278%	(0.00003772%)
450011	PLAINS PUBLIC SCHOOLS	170,865	0.15182672%	0.15483802%	(0.00301130%)
450011	States Proportionate Share	111,516	0.09909056%	0.10409782%	(0.00500726%)
450021	THOMPSON FALLS PUBLIC SCHOOLS	188,873	0.16782822%	0.18523131%	(0.01740309%)
450021	States Proportionate Share	123,247	0.10951446%	0.12444291%	(0.01492845%)
450061	TROUT CREEK ELEMENTARY	36,864	0.03275650%	0.02968659%	0.00306992%
450061	States Proportionate Share	24,223	0.02152400%	0.02032497%	0.00119903%
450091	DIXON ELEMENTARY	34,023	0.03023206%	0.02899452%	0.00123754%
450091	States Proportionate Share	22,373	0.01988013%	0.01986146%	0.00001867%
450101	NOXON PUBLIC SCHOOLS	98,841	0.08782785%	0.08829001%	(0.00046216%)
450101	States Proportionate Share	64,597	0.05739941%	0.05955238%	(0.00215297%)



Employer Code	Employer	2016 Normal Employer and Non-Employer Contributing Entity Contributions	(a) 2016 Employer Allocation Percentage	(b) 2015 Employer Allocation Percentage	(a) - (b) Change in Proportion
450141	HOT SPRINGS PUBLIC SCHOOLS	92,376	0.08208320%	0.08030063%	0.00178257%
450141	States Proportionate Share	60,386	0.05365761%	0.05420510%	(0.00054749%)
459951	SANDERS COUNTY CO-OP	13,003	0.01155417%	0.01093956%	0.00061461%
459951	States Proportionate Share	8,680	0.00771285%	0.00777637%	(0.00006352%)
460031	WESTBY K-12 SCHOOLS	57,992	0.05153036%	0.05567333%	(0.00414297%)
460031	States Proportionate Share	37,987	0.03375438%	0.03771986%	(0.00396549%)
460071	MEDICINE LAKE K-12 SCHOOLS	83,971	0.07461470%	0.07224817%	0.00236654%
460071	States Proportionate Share	54,910	0.04879177%	0.04881485%	(0.00002309%)
460201	PLENTYWOOD K-12 SCHOOLS	203,809	0.18110000%	0.17246969%	0.00863031%
460201	States Proportionate Share	132,977	0.11816031%	0.11590042%	0.00225989%
470011	BUTTE PUBLIC SCHOOLS	1,707,856	1.51756167%	1.47546106%	0.04210061%
470011	States Proportionate Share	1,112,763	0.98877568%	0.98809145%	0.00068423%
470031	RAMSAY ELEMENTARY	45,953	0.04083278%	0.04038115%	0.00045163%
470031	States Proportionate Share	30,144	0.02678527%	0.02748333%	(0.00069806%)
470041	DIVIDE ELEMENTARY	2,688	0.00238850%	0.00242907%	(0.00004058%)
470041	States Proportionate Share	1,960	0.00174161%	0.00207894%	(0.00033733%)
470051	MELROSE ELEMENTARY	2,428	0.00215747%	0.00195916%	0.00019830%
470051	States Proportionate Share	1,791	0.00159144%	0.00176445%	(0.00017301%)
479991	SILVER BOW COUNTY	39,353	0.03496817%	0.00000000%	0.03496817%
479991	States Proportionate Share	25,845	0.02296527%	0.00000000%	0.02296527%
480051	PARK CITY PUBLIC SCHOOLS	131,737	0.11705848%	0.11159260%	0.00546588%
480051	States Proportionate Share	86,027	0.07644162%	0.07515083%	0.00129079%



Employer Code	Employer	2016 Normal Employer and Non-Employer Contributing Entity Contributions	(a) 2016 Employer Allocation Percentage	(b) 2015 Employer Allocation Percentage	(a) - (b) Change in Proportion
480061	COLUMBUS PUBLIC SCHOOLS	284,841	0.25310318%	0.25389391%	(0.00079073%)
480061	States Proportionate Share	185,764	0.16506563%	0.17040356%	(0.00533793%)
480091	REED POINT PUBLIC SCHOOLS	41,961	0.03728558%	0.03598923%	0.00129635%
480091	States Proportionate Share	27,544	0.02447497%	0.02454410%	(0.00006914%)
480121	MOLT ELEMENTARY	2,145	0.00190600%	0.00199208%	(0.00008608%)
480121	States Proportionate Share	1,606	0.00142705%	0.00178730%	(0.00036025%)
480131	FISHTAIL ELEMENTARY	2,906	0.00258220%	0.00250130%	0.00008091%
480131	States Proportionate Share	2,102	0.00186779%	0.00212739%	(0.00025960%)
480311	NYE ELEMENTARY	3,070	0.00272793%	0.00263934%	0.00008859%
480311	States Proportionate Share	2,209	0.00196287%	0.00221973%	(0.00025686%)
480321	RAPELJE PUBLIC SCHOOLS	49,715	0.04417561%	0.03776008%	0.00641553%
480321	States Proportionate Share	32,595	0.02896317%	0.02572893%	0.00323424%
480521	ABSAROKEE PUBLIC SCHOOLS	118,406	0.10521286%	0.11028343%	(0.00507058%)
480521	States Proportionate Share	77,343	0.06872522%	0.07427409%	(0.00554888%)
480991	STILLWATER/SWEETGRASS CO-OP	44,603	0.03963320%	0.03870172%	0.00093148%
480991	States Proportionate Share	29,265	0.02600421%	0.02635975%	(0.00035554%)
490011	BIG TIMBER ELEMENTARY	123,565	0.10979703%	0.10107082%	0.00872620%
490011	States Proportionate Share	80,703	0.07171083%	0.06810767%	0.00360317%
490051	MELVILLE ELEMENTARY	11,441	0.01016621%	0.00669849%	0.00346772%
490051	States Proportionate Share	7,662	0.00680828%	0.00493680%	0.00187148%
490161	GREYCLIFF ELEMENTARY	5,162	0.00458683%	0.00401799%	0.00056884%
490161	States Proportionate Share	3,572	0.00317400%	0.00314309%	0.00003090%



Employer Code	Employer	2016 Normal Employer and Non-Employer Contributing Entity Contributions	(a) 2016 Employer Allocation Percentage	(b) 2015 Employer Allocation Percentage	(a) - (b) Change in Proportion
490291	MCLEOD ELEMENTARY	4,908	0.00436114%	0.00425569%	0.00010545%
490291	States Proportionate Share	3,406	0.00302649%	0.00330217%	(0.00027567%)
499981	SWEET GRASS COUNTY HIGH SCHOOL	89,146	0.07921309%	0.07904723%	0.00016586%
499981	States Proportionate Share	58,282	0.05178805%	0.05336585%	(0.00157780%)
500011	CHOTEAU PUBLIC SCHOOLS	138,620	0.12317455%	0.12494206%	(0.00176751%)
500011	States Proportionate Share	90,511	0.08042600%	0.08408643%	(0.00366043%)
500121	BYNUM ELEMENTARY	11,132	0.00989164%	0.00906358%	0.00082806%
500121	States Proportionate Share	7,461	0.00662967%	0.00652023%	0.00010945%
500211	FAIRFIELD PUBLIC SCHOOLS	140,570	0.12490728%	0.12484515%	0.00006212%
500211	States Proportionate Share	91,781	0.08155449%	0.08402152%	(0.00246703%)
500281	DUTTON/BRADY K-12	89,573	0.07959251%	0.08055844%	(0.00096592%)
500281	States Proportionate Share	58,560	0.05203507%	0.05437698%	(0.00234190%)
500301	POWER PUBLIC SCHOOLS	55,156	0.04901036%	0.05354594%	(0.00453558%)
500301	States Proportionate Share	36,139	0.03211229%	0.03629551%	(0.00418322%)
500451	GOLDEN RIDGE ELEMENTARY	13,152	0.01168657%	0.01226244%	(0.00057587%)
500451	States Proportionate Share	8,777	0.00779904%	0.00866133%	(0.00086229%)
500611	PENDROY ELEMENTARY	8,765	0.00778838%	0.00780470%	(0.00001632%)
500611	States Proportionate Share	5,919	0.00525949%	0.00567732%	(0.00041783%)
500751	GREENFIELD ELEMENTARY	26,719	0.02374189%	0.02153813%	0.00220376%
500751	States Proportionate Share	17,615	0.01565229%	0.01487073%	0.00078156%
510021	SUNBURST K-12 SCHOOLS	112,190	0.09968946%	0.10750512%	(0.00781565%)
510021	States Proportionate Share	73,293	0.06512648%	0.07241457%	(0.00728809%)



Employer Code	Employer	2016 Normal Employer and Non-Employer Contributing Entity Contributions	(a) 2016 Employer Allocation Percentage	(b) 2015 Employer Allocation Percentage	(a) - (b) Change in Proportion
510141	SHELBY PUBLIC SCHOOLS	222,044	0.19730321%	0.20295075%	(0.00564754%)
510141	States Proportionate Share	144,856	0.12871572%	0.13630402%	(0.00758830%)
510211	GALATA ELEMENTARY	3,142	0.00279191%	0.00258815%	0.00020376%
510211	States Proportionate Share	2,256	0.00200463%	0.00218590%	(0.00018127%)
519951	GOLDEN TRIANGLE COOP	1,535	0.00136397%	0.00179003%	(0.00042607%)
519951	States Proportionate Share	1,209	0.00107429%	0.00165200%	(0.00057771%)
519991	TOOLE COUNTY	-	0.00000000%	0.00000000%	0.00000000%
519991	States Proportionate Share	-	0.00000000%	0.00000000%	0.00000000%
520071	HYSHAM SCHOOLS	53,330	0.04738781%	0.04729358%	0.00009424%
520071	States Proportionate Share	34,950	0.03105577%	0.03211020%	(0.00105443%)
530011	GLASGOW K-12 SCHOOLS	353,038	0.31370147%	0.31447388%	(0.00077241%)
530011	States Proportionate Share	230,190	0.20454155%	0.21095477%	(0.00641322%)
530021	FRAZER PUBLIC SCHOOLS	110,325	0.09803226%	0.09364918%	0.00438309%
530021	States Proportionate Share	72,078	0.06404686%	0.06313979%	0.00090707%
530071	HINSDALE PUBLIC SCHOOLS	52,208	0.04639083%	0.04182836%	0.00456247%
530071	States Proportionate Share	34,219	0.03040622%	0.02845240%	0.00195382%
530091	OPHEIM K-12 SCHOOLS	36,223	0.03218693%	0.03338827%	(0.00120134%)
530091	States Proportionate Share	23,806	0.02115347%	0.02280251%	(0.00164905%)
530131	NASHUA K-12 SCHOOLS	63,296	0.05624337%	0.06174742%	(0.00550404%)
530131	States Proportionate Share	41,442	0.03682441%	0.04178541%	(0.00496099%)
530231	LUSTRE ELEMENTARY	12,837	0.01140666%	0.01243248%	(0.00102582%)
530231	States Proportionate Share	8,571	0.00761599%	0.00877561%	(0.00115962%)



Employer Code	Employer	2016 Normal Employer and Non-Employer Contributing Entity Contributions	(a) 2016 Employer Allocation Percentage	(b) 2015 Employer Allocation Percentage	(a) - (b) Change in Proportion
540161	HARLOWTON PUBLIC SCHOOLS	137,892	0.12252767%	0.11918429%	0.00334337%
540161	States Proportionate Share	90,036	0.08000392%	0.08023207%	(0.00022815%)
540201	SHAWMUT ELEMENTARY	-	0.00000000%	0.00000000%	0.00000000%
540201	States Proportionate Share	-	0.00000000%	0.00000000%	0.00000000%
540211	JUDITH GAP PUBLIC SCHOOLS	32,944	0.02927328%	0.02575361%	0.00351968%
540211	States Proportionate Share	21,670	0.01925547%	0.01769201%	0.00156345%
549981	WHEATLAND COUNTY	1,850	0.00164387%	0.00160627%	0.00003759%
549981	States Proportionate Share	1,414	0.00125645%	0.00152858%	(0.00027213%)
550061	WIBAUX PUBLIC SCHOOL	110,236	0.09795318%	0.10439493%	(0.00644175%)
550061	States Proportionate Share	72,020	0.06399532%	0.07033288%	(0.00633756%)
559991	WIBAUX COUNTY	6,514	0.00578819%	0.00570290%	0.00008529%
559991	States Proportionate Share	4,452	0.00395595%	0.00427124%	(0.00031530%)
560021	BILLINGS PUBLIC SCHOOLS	6,746,263	5.99457458%	5.98293116%	0.01164342%
560021	States Proportionate Share	4,394,947	3.90524911%	4.00528186%	(0.10003275%)
560031	BLUE CREEK ELEMENTARY	66,427	0.05902551%	0.05863998%	0.00038553%
560031	States Proportionate Share	43,482	0.03863711%	0.03970555%	(0.00106844%)
560041	CANYON CREEK ELEMENTARY	74,705	0.06638115%	0.07303531%	(0.00665416%)
560041	States Proportionate Share	48,874	0.04342832%	0.04934145%	(0.00591313%)
560071	LAUREL PUBLIC SCHOOLS	749,942	0.66638126%	0.64824699%	0.01813427%
560071	States Proportionate Share	488,746	0.43428849%	0.43437404%	(0.00008555%)
560081	ELDER GROVE ELEMENTARY	160,289	0.14242913%	0.13071263%	0.01171650%
560081	States Proportionate Share	104,627	0.09296915%	0.08794902%	0.00502014%



Employer Code	Employer	2016 Normal Employer and Non-Employer Contributing Entity Contributions	(a) 2016 Employer Allocation Percentage	(b) 2015 Employer Allocation Percentage	(a) - (b) Change in Proportion
560151	CUSTER K-12 SCHOOLS	45,811	0.04070660%	0.04631993%	(0.00561333%)
560151	States Proportionate Share	30,052	0.02670352%	0.03145927%	(0.00475576%)
560171	MORIN ELEMENTARY	19,482	0.01731126%	0.01679332%	0.00051794%
560171	States Proportionate Share	12,900	0.01146264%	0.01169472%	(0.00023208%)
560211	BROADVIEW PUBLIC SCHOOLS	82,149	0.07299572%	0.07527881%	(0.00228309%)
560211	States Proportionate Share	53,724	0.04773791%	0.05084351%	(0.00310560%)
560231	ELYSIAN SCHOOL	85,555	0.07602221%	0.06507610%	0.01094611%
560231	States Proportionate Share	55,942	0.04970878%	0.04401336%	0.00569542%
560241	HUNTLEY PROJECT K-12 SCHOOLS	328,429	0.29183448%	0.28358325%	0.00825123%
560241	States Proportionate Share	214,158	0.19029589%	0.19027691%	0.00001898%
560261	LOCKWOOD ELEMENTARY	473,661	0.42088430%	0.41372542%	0.00715888%
560261	States Proportionate Share	308,767	0.27436327%	0.27739124%	(0.00302797%)
560371	SHEPHERD PUBLIC SCHOOLS	325,656	0.28937045%	0.28863524%	0.00073521%
560371	States Proportionate Share	212,352	0.18869112%	0.19365861%	(0.00496750%)
560411	PIONEER ELEMENTARY	24,030	0.02135251%	0.02098960%	0.00036291%
560411	States Proportionate Share	15,863	0.01409550%	0.01450321%	(0.00040771%)
560521	INDEPENDENT ELEMENTARY	96,460	0.08571214%	0.08585544%	(0.00014329%)
560521	States Proportionate Share	63,046	0.05602123%	0.05792324%	(0.00190201%)
560581	YELLOWSTONE ACADEMY ELEMENTARY	143,100	0.12715538%	0.11694354%	0.01021184%
560581	States Proportionate Share	93,429	0.08301887%	0.07873275%	0.00428612%
569951	EASTERN YELLOWSTONE CO-OP	41,859	0.03719495%	0.03617116%	0.00102379%
569951	States Proportionate Share	27,477	0.02441543%	0.02466569%	(0.00025026%)



Employer Code	Employer	2016 Normal Employer and Non-Employer Contributing Entity Contributions	(a) 2016 Employer Allocation Percentage	(b) 2015 Employer Allocation Percentage	(a) - (b) Change in Proportion
569952	YELLOWSTONE-W/CARBON SPEC SERV	102,977	0.09150300%	0.09110033%	0.00040267%
569952	States Proportionate Share	67,292	0.05979413%	0.06143385%	(0.00163972%)
571104	LEGISLATURE	256	0.00022748%	0.00294561%	(0.00271813%)
571104	States Proportionate Share	305	0.00027102%	0.00159989%	(0.00132887%)
573501	SUPT OF PUBLIC INSTRUCTION	414,743	0.36853112%	0.30448418%	0.06404694%
573501	States Proportionate Share	155,402	0.13808665%	0.11885976%	0.01922689%
573513	GREAT FALLS COLLEGE MSU	49,927	0.04436399%	0.05873780%	(0.01437381%)
573513	States Proportionate Share	18,891	0.01678611%	0.02329619%	(0.00651008%)
575101	BOARD OF PUBLIC EDUCATION	10,330	0.00917900%	0.00923820%	(0.00005919%)
575101	States Proportionate Share	4,074	0.00362006%	0.00404634%	(0.00042628%)
575102	COMM OF HIGHER EDUCATION	-	0.00000000%	0.00000000%	0.00000000%
575102	States Proportionate Share	-	0.00000000%	0.00000000%	0.00000000%
575113	SCHOOL FOR THE DEAF & BLIND	243,420	0.21629743%	0.23825889%	(0.02196147%)
575113	States Proportionate Share	91,294	0.08112175%	0.09310705%	(0.01198530%)
576201	AGRICULTURE	6,091	0.00541232%	0.00474023%	0.00067210%
576201	States Proportionate Share	2,488	0.00221078%	0.00229652%	(0.00008574%)
576401	DEPARTMENT OF CORRECTIONS	138,987	0.12350066%	0.13197242%	(0.00847176%)
576401	States Proportionate Share	52,217	0.04639883%	0.05177419%	(0.00537536%)
576701	MILITARY AFFAIRS	23,600	0.02097042%	0.02053249%	0.00043793%
576701	States Proportionate Share	9,040	0.00803274%	0.00843918%	(0.00040644%)
576901	DEPT OF PUBLIC HEALTH & HUMAN	4,357	0.00387153%	0.00627612%	(0.00240459%)
576901	States Proportionate Share	1,839	0.00163409%	0.00289443%	(0.00126033%)



Employer Code	Employer	2016 Normal Employer and Non-Employer Contributing Entity Contributions	(a) 2016 Employer Allocation Percentage	(b) 2015 Employer Allocation Percentage	(a) - (b) Change in Proportion
585103	UNIVERSITY OF MONTANA	1,277,774	1.13540067%	1.28663502%	(0.15123435%)
585103	States Proportionate Share	478,340	0.42504195%	0.50079131%	(0.07574936%)
595104	MONTANA STATE UNIVERSITY	622,018	0.55271093%	0.66517288%	(0.11246195%)
595104	States Proportionate Share	232,962	0.20700469%	0.25912236%	(0.05211766%)
605107	NORTHERN MONTANA COLLEGE	144,445	0.12835051%	0.14323015%	(0.01487963%)
605107	States Proportionate Share	54,259	0.04821330%	0.05615240%	(0.00793909%)
615106	MSU - BILLINGS	259,759	0.23081589%	0.26714646%	(0.03633057%)
615106	States Proportionate Share	97,408	0.08655451%	0.10434009%	(0.01778558%)
719901	CSPD REGION 1	-	0.00000000%	0.00000000%	0.00000000%
719901	States Proportionate Share	-	0.00000000%	0.00000000%	0.00000000%
719902	CSPD REGION 2	2,682	0.00238316%	0.00000000%	0.00238316%
719902	States Proportionate Share	1,956	0.00173806%	0.00000000%	0.00173806%
719904	CSPD REGION 4	-	0.00000000%	0.00000000%	0.00000000%
719904	States Proportionate Share	-	0.00000000%	0.00000000%	0.00000000%
719905	CSPD REGION 5	-	0.00000000%	0.00000000%	0.00000000%
719905	States Proportionate Share	-	0.00000000%	0.00000000%	0.00000000%
729901	RESA REGION 1	1,228	0.00109117%	0.00000000%	0.00109117%
729901	States Proportionate Share	1,009	0.00089657%	0.00000000%	0.00089657%
729902	RESA REGION 2	1,598	0.00141995%	0.00000000%	0.00141995%
729902	States Proportionate Share	1,250	0.00111072%	0.00000000%	0.00111072%
729905	RESA REGION 5	849	0.00075440%	0.00000000%	0.00075440%
729905	States Proportionate Share	762	0.00067710%	0.00000000%	0.00067710%
Total All Employers & State Contributions		\$ 112,539,479	100%	100%	0%
State (Non-Employer Contributing Entity)		\$ 43,902,606	39.01084881%	39.66764247%	(0.65679367%)



**Teachers' Retirement System
State of Montana**

Schedule of Pension Amounts by Employer and Non-Employer Contributing Entity

(Schedule E)

For the measurement period July 1, 2015 – June 30, 2016 and for the reporting date June 30, 2017

The accompanying notes to the Schedule of Pension Amounts by Employer and Non Employer Contributing Entity are an integral part of understanding the schedules

Employer Code	Employer	Beginning of Year Net Pension Liability	End of Year Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
				Difference Between Expected & Actual Experience	Net Difference Between Projected & Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Difference Between Projected & Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Contributions & Proportion Share of Contributions	Total Employer Pension Expense
10071	GRANT ELEMENTARY	75,043	53,974	289	3,476	343	1,527	5,635	115	0	339	21,104	21,558	4,173	(6,888)	(2,715)
10071	States Proportionate Share	57,680	38,553	206	2,483	245	2,767	5,701	82	0	242	18,191	18,516	2,981	(5,130)	(2,149)
10101	DILLON ELEMENTARY	4,357,613	4,786,679	25,593	308,240	30,461	112,235	476,530	10,175	0	30,086	69,464	109,725	370,060	41,390	411,451
10101	States Proportionate Share	2,924,322	3,121,588	16,690	201,016	19,865	22,572	260,143	6,636	0	19,620	131,932	158,187	241,331	(45,965)	195,366
10111	WISE RIVER ELEMENTARY	88,712	88,762	475	5,716	565	304	7,059	189	0	558	10,745	11,492	6,862	(4,052)	2,811
10111	States Proportionate Share	66,827	61,214	327	3,942	390	0	4,659	130	0	385	10,543	11,058	4,733	(4,089)	643
10121	LIMA K-12 SCHOOL	621,211	653,180	3,492	42,062	4,157	20,001	69,712	1,388	0	4,105	29,924	35,418	50,498	2,048	52,545
10121	States Proportionate Share	423,269	428,890	2,293	27,619	2,729	7,318	39,959	912	0	2,696	34,605	38,213	33,158	(9,919)	23,238
10161	WISDOM ELEMENTARY	77,371	83,291	445	5,364	530	716	7,055	177	0	524	3,140	3,841	6,439	(493)	5,947
10161	States Proportionate Share	59,242	57,643	308	3,712	367	1,291	5,678	123	0	362	6,459	6,944	4,456	(1,812)	2,645
10211	POLARIS ELEMENTARY	0	31,086	166	2,002	198	22,527	24,893	66	0	195	941	1,203	2,403	9,976	12,380
10211	States Proportionate Share	0	23,635	126	1,522	150	16,037	17,836	50	0	149	0	199	1,827	5,627	7,454
10241	JACKSON ELEMENTARY	63,973	70,110	375	4,515	446	17,101	22,437	149	0	441	1,259	1,849	5,420	9,194	14,614
10241	States Proportionate Share	50,274	49,072	262	3,160	312	12,666	16,401	104	0	308	5,234	5,647	3,794	4,764	8,557
10261	REICHLER ELEMENTARY	88,998	105,335	563	6,783	670	5,540	13,557	224	0	662	0	886	8,144	2,421	10,564
10261	States Proportionate Share	67,022	72,009	385	4,637	458	2,803	8,283	153	0	453	2,680	3,285	5,567	295	5,862
19981	BEAVERHEAD COUNTY HIGH SCHOOL	2,323,614	2,421,917	12,949	155,960	15,413	3,615	187,938	5,148	0	15,222	138,634	159,005	187,240	(46,633)	140,606
19981	States Proportionate Share	1,562,815	1,581,101	8,454	101,816	10,062	0	120,331	3,361	0	9,938	170,742	184,041	122,236	(73,749)	48,486
20011	SPRING CREEK ELEMENTARY	58,175	61,929	331	3,988	394	0	4,713	132	0	389	20,139	20,660	4,788	(10,441)	(5,653)
20011	States Proportionate Share	46,384	43,731	234	2,816	278	0	3,328	93	0	275	16,153	16,520	3,381	(7,719)	(4,338)
20021	PRYOR SCHOOL DISTRICT	1,067,792	1,100,900	5,886	70,893	7,006	11,608	95,393	2,340	0	6,919	40,735	49,995	85,111	(3,536)	81,575
20021	States Proportionate Share	722,211	720,563	3,853	46,401	4,585	0	54,839	1,532	0	4,529	71,690	77,751	55,707	(28,963)	26,744
20171	HARDIN PUBLIC SCHOOL	13,186,337	14,731,705	78,767	948,653	93,749	48,176	1,169,346	31,316	0	92,593	17,659	141,568	1,138,915	23,458	1,162,372
20171	States Proportionate Share	8,834,056	9,600,109	51,330	618,202	61,093	0	730,625	20,407	0	60,340	377,203	457,950	742,189	(185,143)	557,046



Employer Code	Employer	Beginning of Year Net Pension Liability	End of Year Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
				Difference Between Expected & Actual Experience	Net Difference Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Difference Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
20271	LODGE GRASS PUBLIC SCHOOLS	2,505,469	2,710,376	14,492	174,536	17,248	12,285	218,561	5,762	0	17,036	274,465	297,262	209,540	(119,878)	89,662
20271	States Proportionate Share	1,684,543	1,769,014	9,459	113,916	11,258	0	134,632	3,760	0	11,119	253,217	268,096	136,763	(124,574)	12,189
20291	WYOLA ELEMENTARY	990,165	952,109	5,091	61,311	6,059	29,919	102,380	2,024	0	5,984	106,520	114,528	73,608	(21,556)	52,052
20291	States Proportionate Share	670,239	623,620	3,334	40,158	3,969	40,158	61,108	1,326	0	3,920	92,444	97,689	48,212	(27,810)	20,402
29991	BIG HORN COUNTY	0	38,764	207	2,496	247	40,874	43,824	82	0	244	0	326	2,997	14,342	17,339
29991	States Proportionate Share	0	28,651	153	1,845	182	19,440	21,621	61	0	180	0	241	2,215	6,821	9,036
30061	NORTH HARLEM COLONY	45,227	49,251	263	3,172	313	4,033	7,781	105	0	310	1,104	1,518	3,808	2,089	5,897
30061	States Proportionate Share	37,717	35,469	190	2,284	226	4,210	6,909	75	0	223	4,905	5,203	2,742	388	3,130
30101	CHINOOK PUBLIC SCHOOL	2,224,958	2,683,089	14,346	172,778	17,075	221,098	425,297	5,704	0	16,864	0	22,568	207,431	95,960	303,391
30101	States Proportionate Share	1,496,784	1,751,239	9,364	112,772	11,144	59,073	192,353	3,723	0	11,007	9,130	23,860	135,389	13,964	149,353
30121	HARLEM PUBLIC SCHOOLS	4,317,493	4,835,426	25,854	311,379	30,772	12,890	380,895	10,279	0	30,392	0	40,671	373,829	10,808	384,637
30121	States Proportionate Share	2,897,480	3,153,356	16,860	203,061	20,067	0	239,989	6,703	0	19,820	123,775	150,298	243,787	(61,331)	182,456
30141	CLEVELAND ELEMENTARY	47,360	63,909	342	4,115	407	8,695	13,559	136	0	402	0	538	4,941	3,783	8,724
30141	States Proportionate Share	39,144	45,030	241	2,900	287	2,824	6,251	96	0	283	217	595	3,481	1,157	4,638
30171	ZURICH ELEMENTARY	140,489	187,149	1,001	12,052	1,191	24,375	38,618	398	0	1,176	0	1,574	14,469	10,195	24,664
30171	States Proportionate Share	101,495	125,302	670	8,069	797	9,049	18,585	266	0	788	612	1,666	9,687	2,830	12,517
30431	TURNER PUBLIC SCHOOLS	562,330	557,373	2,980	35,892	3,547	402	42,822	1,185	0	3,503	57,164	61,852	43,091	(20,750)	22,341
30431	States Proportionate Share	383,854	366,490	1,960	23,600	2,332	0	27,892	779	0	2,304	53,196	56,279	28,334	(21,408)	6,926
30501	HAYS-LODGE POLE K-12 SCHOOLS	1,722,920	2,056,060	10,993	132,401	13,084	163,052	319,530	4,371	0	12,923	0	17,294	158,955	73,283	232,237
30501	States Proportionate Share	1,160,725	1,342,770	7,180	86,468	8,545	68,458	170,651	2,854	0	8,440	6,674	17,968	103,810	25,066	128,876
30671	BEAR PAW ELEMENTARY	34,668	51,166	274	3,295	326	9,731	13,625	109	0	322	11	441	3,956	3,652	7,608
30671	States Proportionate Share	30,657	36,719	196	2,365	234	4,502	7,297	78	0	231	154	462	2,839	1,959	4,797
39951	BEAR PAW COOPERATIVE	1,036,684	981,425	5,247	63,199	6,246	19,508	94,200	2,086	0	6,169	131,093	139,347	75,874	(39,390)	36,484
39951	States Proportionate Share	701,377	642,726	3,437	41,389	4,090	5,687	54,602	1,366	0	4,040	103,538	108,944	49,689	(36,104)	13,585
39991	BLAINE COUNTY	60,578	61,636	330	3,969	392	660	5,351	131	0	387	4,786	5,304	4,765	(1,569)	3,196
39991	States Proportionate Share	48,006	43,537	233	2,804	277	2,293	5,606	93	0	274	7,372	7,738	3,366	(1,549)	1,817
40011	TOWNSEND K-12 SCHOOL	3,699,601	4,355,727	23,289	280,489	27,719	151,367	482,863	9,259	0	27,377	37,563	74,199	336,743	36,558	373,301
40011	States Proportionate Share	2,483,870	2,840,856	15,189	182,938	18,079	31,660	247,866	6,039	0	17,856	97,199	121,093	219,628	(48,059)	171,569
50011	RED LODGE PUBLIC SCHOOLS	3,208,754	3,474,897	18,580	223,767	22,113	39,949	304,410	7,387	0	21,841	87,871	117,098	268,646	(9,539)	259,107
50011	States Proportionate Share	2,155,307	2,267,055	12,121	145,988	14,427	0	172,536	4,819	0	14,249	132,853	151,922	175,267	(57,625)	117,642
50021	BRIDGER K-12 SCHOOLS	1,474,087	1,675,804	8,960	107,914	10,664	32,851	160,389	3,562	0	10,533	0	14,095	129,557	22,847	152,404
50021	States Proportionate Share	994,161	1,095,072	5,855	70,518	6,969	0	83,341	2,328	0	6,883	30,994	40,204	84,661	(16,544)	68,117
50071	JOLIET PUBLIC SCHOOLS	2,180,331	2,323,513	12,423	149,623	14,786	14,667	191,501	4,939	0	14,604	91,948	111,492	179,632	(18,575)	161,057
50071	States Proportionate Share	1,466,908	1,516,998	8,111	97,688	9,654	0	115,453	3,225	0	9,535	121,890	134,649	117,280	(52,809)	64,471
50101	LUTHER ELEMENTARY	181,856	194,762	1,041	12,542	1,239	16,369	31,192	414	0	1,224	6,648	8,286	15,057	6,598	21,655
50101	States Proportionate Share	129,178	130,269	697	8,389	829	11,684	21,598	277	0	819	10,869	11,964	10,071	1,941	12,012
50231	ROBERTS K-12 SCHOOLS	764,299	857,276	4,584	55,205	5,456	2,153	67,397	1,822	0	5,388	37,163	44,374	66,276	(17,221)	49,055
50231	States Proportionate Share	519,056	561,853	3,004	36,181	3,576	0	42,760	1,194	0	3,531	47,129	51,855	43,437	(23,955)	19,482
50301	FROMBERG PUBLIC SCHOOLS	874,250	887,908	4,747	57,177	5,650	45,075	112,650	1,887	0	5,581	63,368	70,836	68,645	7,749	76,394
50301	States Proportionate Share	592,657	581,804	3,111	37,465	3,702	16,326	60,605	1,237	0	3,657	61,084	65,978	44,980	(15,055)	29,924
50341	BELFRY K-12 SCHOOL	601,024	786,566	4,206	50,651	5,006	97,022	156,884	1,672	0	4,944	0	6,616	60,810	38,992	99,802
50341	States Proportionate Share	409,765	515,784	2,758	33,214	3,282	47,633	86,888	1,096	0	3,242	2,416	6,754	39,876	16,156	56,031
59991	CARBON COUNTY	0	0	0	0	0	818	818	0	0	0	0	0	0	287	287
59991	States Proportionate Share	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0



Employer Code	Employer	Beginning of Year Net Pension Liability	End of Year Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
				Difference Between Expected & Actual Experience	Net Difference Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Difference Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
60011	HAWKS HOME ELEMENTARY	59,857	66,149	354	4,260	421	0	5,034	141	0	416	1,577	2,133	5,114	(868)	4,246
60011	States Proportionate Share	47,511	46,491	249	2,994	296	1,568	5,106	99	0	292	4,995	5,386	3,594	(1,102)	2,492
60151	EKALAKA PUBLIC SCHOOLS	979,410	1,095,202	5,856	70,526	6,970	28,822	112,173	2,328	0	6,884	10,186	19,398	84,671	7,955	92,626
60151	States Proportionate Share	663,044	716,845	3,833	46,162	4,562	14,393	68,949	1,524	0	4,506	23,642	29,672	55,420	(3,240)	52,180
60561	ALZADA ELEMENTARY	36,049	39,413	211	2,538	251	0	3,000	84	0	248	1,273	1,605	3,047	(565)	2,483
60561	States Proportionate Share	31,574	29,073	155	1,872	185	1,723	3,936	62	0	183	4,548	4,793	2,248	(798)	1,450
69991	CARTER COUNTY	0	0	0	0	0	0	531	531	0	0	118	118	0	469	469
69991	States Proportionate Share	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
70011	GREAT FALLS PUBLIC SCHOOLS	64,387,569	72,505,971	387,674	4,669,048	461,411	1,344,343	6,862,477	154,129	0	455,722	287,066	896,917	5,605,469	357,913	5,963,382
70011	States Proportionate Share	43,106,917	47,236,171	252,562	3,041,790	300,600	289	3,595,241	100,412	0	296,894	1,120,132	1,517,437	3,651,850	(566,768)	3,085,081
70031	CASCADE PUBLIC SCHOOLS	1,878,370	2,225,369	11,899	143,303	14,162	92,090	261,453	4,731	0	13,987	47,366	66,083	172,044	13,657	185,701
70031	States Proportionate Share	1,264,789	1,453,073	7,769	93,571	9,247	20,536	131,123	3,089	0	9,133	53,308	65,530	112,338	(24,963)	87,375
70051	CENTERVILLE PUBLIC SCHOOLS	1,709,762	1,963,938	10,501	126,469	12,498	32,195	181,662	4,175	0	12,344	72,272	88,791	151,833	(24,334)	127,499
70051	States Proportionate Share	1,151,923	1,282,773	6,859	82,605	8,163	0	97,627	2,727	0	8,063	81,321	92,110	99,172	(45,193)	53,979
70291	BELT PUBLIC SCHOOLS	1,978,618	2,217,545	11,857	142,800	14,112	56,797	225,566	4,714	0	13,938	0	18,652	171,439	51,086	222,525
70291	States Proportionate Share	1,331,886	1,447,975	7,742	93,243	9,215	0	110,199	3,078	0	9,101	57,579	69,758	111,944	(28,367)	83,577
70551	SUN RIVER VALLEY PUBLIC SCHLS	1,830,213	2,049,534	10,958	131,981	13,043	31,381	187,362	4,357	0	12,882	3,640	20,878	158,450	19,235	177,686
70551	States Proportionate Share	1,232,554	1,338,533	7,157	86,195	8,518	1,244	103,114	2,845	0	8,413	40,215	51,474	103,483	(18,415)	85,068
70741	VAUGHN ELEMENTARY	733,416	761,291	4,070	49,024	4,845	11,713	69,652	1,618	0	4,785	40,732	47,136	58,856	(7,762)	51,093
70741	States Proportionate Share	498,387	499,324	2,670	32,154	3,178	3,572	41,574	1,061	0	3,138	44,664	48,864	38,603	(15,763)	22,840
70851	ULM ELEMENTARY	569,540	628,003	3,358	40,440	3,996	1,794	49,588	1,335	0	3,947	12,801	18,083	48,551	(4,111)	44,440
70851	States Proportionate Share	388,691	412,494	2,206	26,563	2,625	0	31,393	877	0	2,593	26,930	30,400	31,890	(12,437)	19,453
79951	NORTHCENTRAL LEARNING CENTER	499,123	587,031	3,139	37,802	3,736	24,480	69,157	1,248	0	3,690	2,744	7,682	45,384	7,117	52,500
79951	States Proportionate Share	341,556	385,808	2,063	24,844	2,455	4,372	33,734	820	0	2,425	2,080	5,325	29,827	41	29,868
79991	CASCADE COUNTY	50,544	45,322	242	2,919	288	2,116	5,566	96	0	285	8,116	8,497	3,504	(1,915)	1,589
79991	States Proportionate Share	41,277	32,920	176	2,120	209	3,362	5,867	70	0	207	9,384	9,661	2,545	(1,654)	891
80011	FORT BENTON PUBLIC SCHOOLS	1,876,853	2,219,948	11,870	142,954	14,127	96,356	265,308	4,719	0	13,953	12,819	31,491	171,625	37,061	208,686
80011	States Proportionate Share	1,263,768	1,449,534	7,750	93,343	9,224	18,914	129,232	3,081	0	9,111	30,425	42,617	112,064	(13,290)	98,774
80111	BIG SANDY PUBLIC SCHOOLS	1,079,959	1,313,161	7,021	84,561	8,357	77,144	177,083	2,791	0	8,254	16,941	27,986	101,521	21,684	123,205
80111	States Proportionate Share	730,352	858,834	4,592	55,305	5,465	25,265	90,627	1,826	0	5,398	23,475	30,699	66,397	(5,803)	60,594
80281	HIGHWOOD PUBLIC SCHOOLS	819,049	874,467	4,676	56,312	5,565	2,196	68,748	1,859	0	5,496	44,398	51,753	67,605	(15,625)	51,980
80281	States Proportionate Share	555,706	573,054	3,064	36,902	3,647	0	43,613	1,218	0	3,602	52,404	57,224	44,303	(23,134)	21,169
80441	GERALDINE PUBLIC SCHOOLS	831,697	935,567	5,002	60,246	5,954	19,391	90,593	5,880	0	5,880	0	7,869	72,329	10,024	82,353
80441	States Proportionate Share	564,163	612,857	3,277	39,465	3,900	2,273	48,915	1,303	0	3,852	18,260	23,415	47,380	(7,462)	39,918
80561	CARTER ELEMENTARY	53,293	58,325	312	3,756	371	1,019	5,458	124	0	367	1,104	1,595	4,509	228	4,737
80561	States Proportionate Share	43,124	41,394	221	2,666	263	2,474	5,624	88	0	260	5,067	5,415	3,200	(623)	2,577
80591	KNEES ELEMENTARY	82,388	90,076	482	5,801	573	3,325	10,180	191	0	566	1,768	2,526	6,964	1,297	8,261
80591	States Proportionate Share	62,591	62,075	332	3,997	395	3,708	8,432	132	0	390	6,000	6,522	4,799	(366)	4,433
80991	BENTON LAKE ELEMENTARY	48,772	54,932	294	3,537	350	1,034	5,214	117	0	345	0	462	4,247	939	5,186
80991	States Proportionate Share	40,090	39,170	209	2,522	249	2,017	4,998	83	0	246	4,247	4,577	3,028	(569)	2,460
89991	CHOUTEAU COUNTY	0	15,243	81	982	97	10,342	11,502	32	0	96	0	128	3,178	3,629	4,807
89991	States Proportionate Share	0	13,327	71	858	85	9,043	10,057	28	0	84	0	112	1,030	3,173	4,203
90011	MILES CITY PUBLIC SCHOOLS	8,985,930	10,214,492	54,615	657,766	65,003	267,397	1,044,780	21,713	0	64,201	0	85,915	789,687	119,412	909,099
90011	States Proportionate Share	6,022,419	6,657,456	35,596	428,709	42,367	0	506,672	14,152	0	41,844	179,190	235,186	514,691	(98,601)	416,090



Employer Code	Employer	Beginning of Year Net Pension Liability	End of Year Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
				Difference Between Expected & Actual Experience	Net Difference Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Difference Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
90031	KIRCHER ELEMENTARY	125,438	160,073	856	10,308	1,019	14,571	26,753	340	0	1,006	25,410	26,757	12,375	(7,227)	5,148
90031	States Proportionate Share	91,416	107,673	576	6,934	685	3,281	11,476	229	0	677	16,876	17,781	8,324	(8,139)	185
90131	TRAIL CREEK ELEMENTARY	47,570	63,016	337	4,058	401	9,718	14,514	134	0	396	203	733	4,872	3,790	8,662
90131	States Proportionate Share	39,294	44,446	238	2,862	283	4,341	7,724	94	0	279	193	566	3,436	2,075	5,511
90161	SPRING CREEK ELEMENTARY	30,897	36,589	196	2,356	233	1,243	4,027	78	0	230	490	797	2,829	124	2,952
90161	States Proportionate Share	28,134	27,223	146	1,753	173	1,806	3,878	58	0	171	3,156	3,385	2,105	(251)	1,854
90631	KINSEY ELEMENTARY	288,518	295,731	1,581	19,044	1,882	22,771	45,278	629	0	1,859	19,780	22,267	22,863	4,967	27,830
90631	States Proportionate Share	200,572	196,045	1,048	12,624	1,248	15,647	30,567	417	0	1,232	21,127	22,776	15,156	182	15,338
90831	S Y ELEMENTARY	32,820	38,829	208	2,500	247	1,889	4,844	83	0	244	139	466	3,002	629	3,631
90831	States Proportionate Share	29,426	28,684	153	1,847	183	2,458	4,641	61	0	180	3,150	3,392	2,218	96	2,314
90861	S H ELEMENTARY	24,709	34,479	184	2,220	219	4,534	7,158	73	0	217	4,315	4,605	2,666	(761)	1,904
90861	States Proportionate Share	23,988	25,859	138	1,665	165	0	1,968	55	0	163	1,666	1,884	1,999	(820)	1,179
99971	MILES COMMUNITY COLLEGE	2,051,243	2,272,867	12,153	146,362	14,464	9,205	182,183	4,832	0	14,286	34,593	53,711	175,716	(15,342)	160,374
99971	States Proportionate Share	1,380,508	1,484,012	7,935	95,564	9,444	0	112,942	3,155	0	9,327	67,561	80,043	114,730	(31,517)	83,213
99981	BIG COUNTRY EDUCATIONAL CO-OP	233,241	265,213	1,418	17,079	1,688	16,889	37,073	564	0	1,667	702	2,933	20,504	7,507	28,010
99981	States Proportionate Share	163,576	176,160	942	11,344	1,121	8,121	21,527	374	0	1,107	6,244	7,726	13,619	1,511	15,130
100011	SCOBEY K-12 SCHOOLS	1,738,782	1,997,281	10,679	128,616	12,710	31,206	183,211	4,246	0	12,554	4,632	21,431	154,411	10,108	164,518
100011	States Proportionate Share	1,171,345	1,304,493	6,975	84,003	8,301	0	99,280	2,773	0	8,199	31,089	42,061	100,851	(18,367)	82,483
110011	GLENDIVE ELEM & DAWSON HIGH	7,361,425	8,572,047	45,833	552,000	54,551	509,473	1,161,856	18,222	0	53,878	0	72,100	662,709	248,792	911,500
110011	States Proportionate Share	4,935,010	5,587,513	29,875	359,810	35,558	150,327	575,569	11,878	0	35,119	29,093	76,090	431,973	46,082	478,055
110031	DEER CREEK ELEMENTARY	117,056	127,574	682	8,215	812	684	10,393	271	0	802	37,034	38,107	9,863	(18,415)	(8,552)
110031	States Proportionate Share	85,798	86,505	463	5,571	550	0	6,584	184	0	544	29,660	30,387	6,688	(14,861)	(8,174)
110301	BLOOMFIELD ELEMENTARY	38,618	47,562	254	3,063	303	3,679	7,299	101	0	299	3,243	3,643	3,677	148	3,826
110301	States Proportionate Share	33,301	34,381	184	2,214	219	0	2,617	73	0	216	2,517	2,806	2,658	(1,058)	1,600
110361	LINDSAY ELEMENTARY	84,236	83,778	448	5,395	533	20,624	27,000	178	0	527	6,522	7,227	6,477	8,998	15,475
110361	States Proportionate Share	63,838	57,968	310	3,733	369	15,230	19,641	123	0	364	9,604	10,091	4,482	4,552	9,034
110781	RICHEY PUBLIC SCHOOLS	674,910	763,645	4,083	49,175	4,860	12,740	70,858	1,623	0	4,800	0	6,423	59,038	8,080	67,117
110781	States Proportionate Share	459,213	500,850	2,678	32,252	3,187	0	38,118	1,065	0	3,148	16,507	20,720	38,721	(8,192)	30,528
119951	PRAIRIE VIEW CO-OP	477,944	509,470	2,724	32,807	3,242	10,181	48,955	1,083	0	3,202	21,301	25,586	39,387	(3,501)	35,886
119951	States Proportionate Share	327,376	335,274	1,793	21,590	2,134	4,781	30,297	713	0	2,107	24,367	27,187	25,920	(7,303)	18,617
119971	DAWSON COMMUNITY COLLEGE	1,748,471	1,649,637	8,820	106,229	10,498	10,296	135,843	3,507	0	10,368	187,898	201,773	127,534	(56,464)	71,070
119971	States Proportionate Share	1,177,834	1,078,027	5,764	69,420	6,860	0	82,044	2,292	0	6,776	199,767	208,834	83,343	(79,423)	3,920
119991	DAWSON COUNTY	67,593	78,778	421	5,073	501	1,859	7,855	167	0	495	1,829	2,492	6,090	(522)	5,569
119991	States Proportionate Share	52,693	54,705	292	3,523	348	822	4,985	116	0	344	3,419	3,879	4,229	(971)	3,259
120101	ANACONDA PUBLIC SCHOOLS	6,723,330	7,662,306	40,969	493,417	48,761	85,262	668,409	16,288	0	48,160	105,258	169,706	592,376	(22,881)	569,495
120101	States Proportionate Share	4,507,881	4,994,866	26,707	321,646	31,786	0	380,139	10,618	0	31,394	216,660	258,672	386,155	(119,400)	266,756
130121	BAKER K-12 SCHOOLS	4,228,705	4,877,210	26,077	314,070	31,037	207,590	578,774	10,368	0	30,655	0	41,022	377,059	91,396	468,455
130121	States Proportionate Share	2,838,043	3,180,562	17,006	204,813	20,240	0	242,606	6,761	0	19,991	39,638	66,390	245,891	(27,902)	217,989
130551	PLEVNA K-12 SCHOOLS	1,091,960	1,227,808	6,565	79,065	7,813	2,203	95,647	2,610	0	7,717	7,428	17,756	94,922	(1,676)	93,246
130551	States Proportionate Share	738,388	803,221	4,295	51,724	5,112	0	61,130	1,707	0	5,048	35,595	42,351	62,097	(17,750)	44,347
140011	LEWISTOWN PUBLIC SCHOOLS	7,296,596	8,081,164	43,208	520,389	51,427	73,707	688,731	17,178	0	50,793	9,595	77,566	624,758	51,833	676,592
140011	States Proportionate Share	4,891,615	5,267,725	28,165	339,217	33,523	0	400,905	11,198	0	33,109	229,738	274,045	407,250	(107,681)	299,569
140151	DEERFIELD ELEMENTARY	44,236	64,737	346	4,169	412	11,080	16,007	138	0	407	263	808	5,005	3,788	8,793
140151	States Proportionate Share	37,056	45,566	244	2,934	290	5,222	8,690	97	0	286	198	581	3,523	2,096	5,618



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				Difference Between Expected & Actual Experience	Net Difference Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Difference Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
140271	GRASS RANGE PUBLIC SCHOOLS	591,560	649,365	3,472	41,816	4,132	0	49,421	1,380	0	4,081	26,891	32,352	50,203	(12,757)	37,446
140271	States Proportionate Share	403,426	426,406	2,280	27,459	2,714	0	32,452	906	0	2,680	36,440	40,027	32,966	(17,233)	15,733
140401	KING COLONY ELEMENTARY	40,496	51,036	273	3,286	325	3,808	7,692	108	0	321	1,510	1,940	3,946	594	4,540
140401	States Proportionate Share	34,563	36,638	196	2,359	233	962	3,750	78	0	230	1,725	2,033	2,832	(228)	2,605
140441	MOORE PUBLIC SCHOOLS	910,946	1,016,537	5,435	65,460	6,469	17,179	94,543	2,161	0	6,389	5,740	14,290	78,589	6,654	85,243
140441	States Proportionate Share	617,216	665,598	3,559	42,861	4,236	6,743	57,399	1,415	0	4,183	23,244	28,842	51,458	(7,024)	44,434
140741	ROY K-12 SCHOOLS	398,514	394,297	2,108	25,391	2,509	1,990	31,999	838	0	2,478	32,979	36,295	30,483	(10,798)	19,685
140741	States Proportionate Share	274,203	260,246	1,391	16,759	1,656	0	19,806	553	0	1,636	35,093	37,282	20,120	(13,544)	6,576
140841	DENTON PUBLIC SCHOOLS	694,708	789,942	4,224	50,869	5,027	12,084	72,204	1,679	0	4,965	39,119	45,763	61,071	(12,401)	48,670
140841	States Proportionate Share	472,476	517,992	2,770	33,356	3,296	0	39,422	1,101	0	3,256	45,769	50,126	40,046	(24,158)	15,888
141041	SPRING CREEK COLONY ELEMENTARY	44,822	43,163	231	2,780	275	0	3,285	92	0	271	5,212	5,575	3,337	(2,090)	1,247
141041	States Proportionate Share	37,447	31,508	168	2,029	201	1,506	3,904	67	0	198	7,418	7,683	2,436	(1,945)	491
141151	WINIFRED K-12 SCHOOLS	781,557	833,592	4,457	53,679	5,305	8,455	71,896	1,772	0	5,239	31,300	38,311	64,445	(6,765)	57,681
141151	States Proportionate Share	530,607	546,416	2,922	35,187	3,477	1,992	43,578	1,162	0	3,434	37,524	42,120	42,244	(14,237)	28,007
142221	AYERS ELEMENTARY	47,871	59,283	317	3,818	377	3,925	8,437	126	0	373	259	757	4,583	1,161	5,745
142221	States Proportionate Share	39,489	42,011	225	2,705	267	2,097	5,294	89	0	264	1,856	2,210	3,248	315	3,563
149951	CENTRAL MT LEARNING CENTER	903,165	1,167,730	6,244	75,196	7,431	163,800	252,671	2,482	0	7,340	3,905	13,727	90,278	64,222	154,500
149951	States Proportionate Share	612,004	764,083	4,085	49,203	4,862	86,391	144,542	1,624	0	4,802	3,368	9,795	59,072	33,195	92,266
149991	FERGUS COUNTY	59,572	66,750	357	4,298	425	1,456	6,536	142	0	420	532	1,093	5,160	355	5,516
149991	States Proportionate Share	47,330	46,881	251	3,019	298	2,838	6,406	100	0	295	4,576	4,971	3,624	(272)	3,352
150011	WEST VALLEY ELEMENTARY	2,994,409	3,613,153	19,319	232,670	22,993	270,809	545,792	7,681	0	22,710	3,885	34,275	279,334	109,718	389,053
150011	States Proportionate Share	2,011,829	2,357,116	12,603	151,787	15,000	107,919	287,309	5,011	0	14,815	11,948	31,774	182,230	33,785	216,015
150021	DEER PARK ELEMENTARY	605,815	787,734	4,212	50,726	5,013	75,503	135,454	1,675	0	4,951	7,605	14,231	60,900	24,513	85,413
150021	States Proportionate Share	412,964	516,547	2,762	33,263	3,287	35,275	74,588	1,098	0	3,247	10,374	14,719	39,935	5,635	45,569
150031	FAIR-MONT-EGAN ELEMENTARY	905,689	981,880	5,250	63,229	6,248	9,150	83,877	2,087	0	6,171	25,008	33,267	75,910	(2,649)	73,261
150031	States Proportionate Share	613,701	643,018	3,438	41,407	4,092	0	48,937	1,367	0	4,042	38,539	43,947	49,712	(16,475)	33,237
150041	SWAN RIVER ELEMENTARY	803,968	949,658	5,078	61,154	6,043	34,425	106,699	2,019	0	5,969	12,168	20,155	73,418	7,960	81,379
150041	States Proportionate Share	545,612	622,029	3,326	40,056	3,958	5,597	52,938	1,322	0	3,910	15,913	21,145	48,089	(8,124)	39,965
150051	KALISPELL PUBLIC SCHOOLS	32,268,723	40,417,148	216,102	2,602,677	257,205	2,940,124	6,016,108	85,917	0	254,034	1,108,639	1,448,590	3,124,668	436,705	3,561,373
150051	States Proportionate Share	21,607,338	26,332,455	140,794	1,695,688	167,574	1,374,391	3,378,447	55,976	0	165,507	1,227,694	1,449,178	2,035,774	(236,850)	1,798,924
150061	COLUMBIA FALLS PUBLIC SCHOOLS	13,584,475	15,229,941	81,431	980,738	96,920	173,339	1,332,428	32,375	0	95,725	26,267	154,367	1,177,434	86,588	1,264,022
150061	States Proportionate Share	9,100,568	9,924,670	53,065	639,103	63,158	4,497	759,823	21,097	0	62,880	268,755	352,232	767,281	(128,597)	638,684
150081	WEST GLACIER ELEMENTARY	309,922	378,811	2,025	24,394	2,411	51,813	80,643	805	0	2,381	532	3,718	29,286	23,233	52,519
150081	States Proportionate Share	214,901	250,165	1,338	16,109	1,592	27,057	46,096	532	0	1,572	1,072	3,176	19,340	12,226	31,566
150091	CRESTON ELEMENTARY	490,201	495,428	2,649	31,903	3,153	5,613	43,318	1,053	0	3,114	37,794	41,961	38,302	(10,068)	28,234
150091	States Proportionate Share	335,578	326,135	1,744	21,002	2,075	1,676	26,497	693	0	2,050	36,917	39,661	25,214	(13,407)	11,806
150101	CAYUSE PRAIRIE ELEMENTARY	1,417,534	1,714,779	9,169	110,424	10,912	101,398	231,903	3,645	0	10,778	0	14,423	132,570	40,162	172,733
150101	States Proportionate Share	956,309	1,120,460	5,991	72,152	7,130	33,315	118,589	2,382	0	7,042	5,901	15,325	86,623	6,320	92,944
150151	HELENA FLATS ELEMENTARY	1,219,636	1,422,603	7,606	91,609	9,053	48,094	156,362	3,024	0	8,941	570	12,535	109,982	18,751	128,733
150151	States Proportionate Share	823,841	930,129	4,973	59,896	5,919	4,095	74,883	1,977	0	5,846	5,093	12,916	71,909	(3,336)	68,573
150201	KILA ELEMENTARY	885,140	816,678	4,367	52,590	5,197	12,134	74,288	1,736	0	5,133	121,488	128,357	63,138	(34,411)	28,727
150201	States Proportionate Share	599,942	535,410	2,863	34,478	3,407	355	41,102	1,138	0	3,365	98,366	102,869	41,393	(36,744)	4,649
150271	PLEASANT VALLEY ELEMENTARY	45,212	53,877	288	3,469	343	7,698	11,798	115	0	339	0	453	4,165	3,832	7,998
150271	States Proportionate Share	37,717	38,488	206	2,478	245	5,648	8,577	82	0	242	2,839	3,163	2,976	1,885	4,861



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150291	SOMERS ELEMENTARY	3,084,097	3,493,598	18,680	224,971	22,232	37,384	303,268	7,426	0	21,958	8,875	38,259	270,092	9,492	279,584
150291	States Proportionate Share	2,071,867	2,279,230	12,187	146,772	14,504	0	173,463	4,845	0	14,326	77,243	96,414	176,208	(40,877)	135,331
150381	BIGFORK PUBLIC SCHOOLS	5,020,552	5,700,088	30,477	367,059	36,274	229,837	663,647	12,117	0	35,827	0	47,944	440,676	114,767	555,444
150381	States Proportionate Share	3,368,079	3,716,622	19,872	239,333	23,652	77,100	359,957	7,901	0	23,360	68,990	100,251	287,334	3,616	290,950
150441	WHITEFISH PUBLIC SCHOOLS	11,009,340	12,558,118	67,146	808,685	79,917	158,290	1,114,037	26,695	0	78,932	12,092	117,719	970,874	47,204	1,018,078
150441	States Proportionate Share	7,376,836	8,184,161	43,759	527,022	52,082	0	622,863	17,397	0	51,440	198,423	267,260	632,721	(113,187)	519,534
150501	EVERGREEN ELEMENTARY	4,852,681	5,370,576	28,715	345,840	34,177	282,057	690,790	11,416	0	33,756	52,531	97,703	415,202	130,908	546,109
150501	States Proportionate Share	3,255,709	3,501,958	18,724	225,510	22,286	146,827	413,346	7,444	0	22,011	127,317	156,772	270,738	21,053	291,791
150541	MARION ELEMENTARY	740,596	853,039	4,561	54,932	5,429	13,993	78,915	1,813	0	5,362	4,442	11,617	65,949	2,869	68,818
150541	States Proportionate Share	503,194	559,094	2,989	36,003	3,558	0	42,550	1,188	0	3,514	14,450	19,152	43,224	(8,314)	34,910
150581	OLNEY-BISSELL ELEMENTARY	594,670	660,501	3,532	42,533	4,203	2,859	53,127	1,404	0	4,151	20,792	26,347	51,064	(7,418)	43,646
150581	States Proportionate Share	405,514	433,662	2,319	27,926	2,760	0	33,004	922	0	2,726	33,157	36,804	33,527	(16,096)	17,431
150891	SMITH VALLEY ELEMENTARY	1,217,609	1,365,577	7,301	87,937	8,690	38,550	142,479	2,903	0	8,583	2,781	14,267	105,573	19,614	125,188
150891	States Proportionate Share	822,489	892,972	4,775	57,503	5,683	14,055	82,015	1,898	0	5,613	26,834	34,345	69,036	(5,185)	63,851
159941	FLATHEAD CO CURRICULUM CO-OP	107,593	121,958	652	7,854	776	4,437	13,719	259	0	767	623	1,649	9,429	1,601	11,029
159941	States Proportionate Share	79,475	82,837	443	5,334	527	3,996	10,300	176	0	521	4,900	5,597	6,404	106	6,510
159951	FLATHEAD CO SPECIAL ED CO-OP	612,875	736,049	3,935	47,398	4,684	38,260	94,278	1,565	0	4,626	3,072	9,262	56,904	11,115	68,020
159951	States Proportionate Share	417,696	482,880	2,582	31,095	3,073	8,820	45,570	1,026	0	3,035	8,165	12,226	37,332	(2,480)	34,852
159961	FLATHEAD CROSSROADS	0	0	0	0	0	0	0	0	0	0	259,768	259,768	0	(138,929)	(138,929)
159961	States Proportionate Share	0	0	0	0	0	0	0	0	0	0	179,381	179,381	0	(95,938)	(95,938)
159971	FLATHEAD COMMUNITY COLLEGE	6,924,803	8,742,314	46,743	562,964	55,634	820,383	1,485,725	18,584	0	54,948	30,094	103,626	675,872	276,269	952,142
159971	States Proportionate Share	4,642,737	5,698,416	30,468	366,952	36,263	322,726	756,409	12,113	0	35,816	57,322	105,252	440,547	69,154	509,701
159991	FLATHEAD COUNTY	45,933	0	0	0	0	160	160	0	0	0	51,823	51,823	0	(21,216)	(21,216)
159991	States Proportionate Share	38,198	0	0	0	0	0	0	0	0	0	40,838	40,838	0	(16,588)	(16,588)
160031	MANHATTAN PUBLIC SCHOOLS	3,611,114	4,060,500	21,711	261,477	25,840	140,789	449,817	8,632	0	25,521	0	34,153	313,919	67,793	381,712
160031	States Proportionate Share	2,424,643	2,648,529	14,161	170,553	16,855	35,740	237,308	5,630	0	16,647	68,246	90,523	204,759	(14,532)	190,227
160071	BOZEMAN PUBLIC SCHOOLS	40,485,638	46,283,916	247,470	2,980,469	294,540	1,365,943	4,888,429	98,388	0	290,908	0	389,296	3,578,230	635,936	4,214,167
160071	States Proportionate Share	27,107,547	30,154,266	161,229	1,941,795	191,895	79,490	2,374,408	64,100	0	189,529	398,038	651,667	2,331,240	(206,321)	2,124,919
160151	WILLOW CREEK PUBLIC SCHOOLS	574,782	586,365	3,135	37,759	3,731	15,030	59,656	1,246	0	3,685	39,230	44,162	45,332	(4,196)	41,136
160151	States Proportionate Share	392,191	385,369	2,060	24,816	2,452	5,723	35,052	819	0	2,422	40,240	43,481	29,793	(12,627)	17,166
160201	SPRINGHILL ELEMENTARY	98,791	107,754	576	6,939	686	218	8,419	229	0	677	3,808	4,714	8,331	(1,388)	6,943
160201	States Proportionate Share	73,571	73,584	393	4,738	468	491	6,091	156	0	462	6,679	7,298	5,689	(2,377)	3,312
160221	COTTONWOOD ELEMENTARY	104,679	137,087	733	8,828	872	13,162	23,595	291	0	862	342	1,495	10,598	4,467	15,065
160221	States Proportionate Share	77,522	92,690	496	5,969	590	4,975	12,029	197	0	583	466	1,246	7,166	1,503	8,669
160241	THREE FORKS PUBLIC SCHOOLS	2,952,050	2,581,893	13,805	166,262	16,431	7,192	203,690	5,488	0	16,228	500,319	522,036	199,607	(171,097)	28,510
160241	States Proportionate Share	1,983,485	1,685,317	9,011	108,527	10,725	0	128,263	3,583	0	10,593	402,641	416,816	130,293	(152,934)	(22,641)
160251	PASS CREEK ELEMENTARY	63,883	74,525	398	4,799	474	1,805	7,477	158	0	468	203	829	5,762	511	6,273
160251	States Proportionate Share	50,214	51,945	278	3,345	331	1,692	5,645	110	0	326	3,373	3,810	4,016	(477)	3,539
160271	MONFORTON ELEMENTARY	1,954,690	2,470,389	13,209	159,082	15,721	280,569	468,580	5,251	0	15,527	0	20,779	190,987	119,365	310,352
160271	States Proportionate Share	1,315,874	1,612,691	8,623	103,850	10,263	130,780	253,515	3,428	0	10,136	7,667	21,231	124,678	45,512	170,190
160351	GALLATIN GATEWAY ELEMENTARY	929,872	1,010,369	5,402	65,063	6,430	7,779	84,674	2,148	0	6,350	24,208	32,706	78,112	(898)	77,215
160351	States Proportionate Share	629,878	661,572	3,537	42,602	4,210	0	50,350	1,406	0	4,158	50,371	55,935	51,146	(22,895)	28,252
160411	ANDERSON ELEMENTARY	1,266,020	1,452,358	7,765	93,525	9,242	32,618	143,151	3,087	0	9,129	16,918	29,134	112,282	10,751	123,034
160411	States Proportionate Share	854,889	949,511	5,077	61,144	6,042	0	72,263	2,018	0	5,968	33,153	41,140	73,407	(18,683)	54,724



Employer Code	Employer	Beginning of Year Net Pension Liability	End of Year Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
				Difference Between Expected & Actual Experience	Net Difference Between Projected Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Difference Between Projected Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
160431	LAMOTTE ELEMENTARY	450,861	495,639	2,650	31,917	3,154	21,568	59,289	1,054	0	3,115	3,186	7,355	38,318	12,003	50,321
160431	States Proportionate Share	309,246	326,265	1,744	21,010	2,076	9,813	34,643	694	0	2,051	16,467	19,212	25,224	(1,755)	23,469
160441	BELGRADE PUBLIC SCHOOL	18,035,127	21,025,382	112,418	1,353,937	133,801	1,166,450	2,766,606	44,695	0	132,151	0	176,845	1,625,482	546,287	2,171,768
160441	States Proportionate Share	12,079,731	13,700,022	73,251	882,218	87,184	230,317	1,272,970	29,123	0	86,109	73,099	188,331	1,059,155	35,287	1,094,441
160471	MALMBORG ELEMENTARY	94,841	112,624	602	7,252	717	4,579	13,151	239	0	708	1,242	2,190	8,707	1,150	9,857
160471	States Proportionate Share	70,928	76,765	410	4,943	489	617	6,459	163	0	482	2,485	3,130	5,935	(827)	5,108
160691	WEST YELLOWSTONE K-12 SCHOOLS	1,571,587	1,827,192	9,770	117,663	11,628	57,843	196,903	3,884	0	11,484	0	15,369	141,261	24,946	166,207
160691	States Proportionate Share	1,059,426	1,193,687	6,382	76,868	7,596	1,289	92,136	2,537	0	7,503	13,487	23,528	92,284	(9,825)	82,460
160721	BIG SKY SCHOOL DISTRICT # 72	1,823,724	1,957,461	10,466	126,051	12,457	105,312	254,286	4,161	0	12,303	61,817	78,281	151,332	36,424	187,756
160721	States Proportionate Share	1,228,213	1,278,553	6,836	82,333	8,136	55,141	152,447	2,718	0	8,036	76,910	87,664	98,845	(2,325)	96,521
160751	AMSTERDAM ELEMENTARY	704,306	795,185	4,252	51,206	5,060	36,861	97,379	1,690	0	4,998	435	7,123	61,476	18,670	80,146
160751	States Proportionate Share	478,890	521,401	2,788	33,576	3,318	20,417	60,098	1,108	0	3,277	14,474	18,860	40,310	3,955	44,265
169951	GALLATIN-MADISON SPEC ED CO-OP	501,181	564,158	3,016	36,329	3,590	16,293	59,228	1,199	0	3,546	2,609	7,354	43,615	5,966	49,581
169951	States Proportionate Share	342,923	370,906	1,983	23,885	2,360	9,328	37,556	788	0	2,331	12,098	15,218	28,675	(618)	28,057
169991	GALLATIN COUNTY	83,154	94,963	508	6,115	604	963	8,190	202	0	597	1,212	2,011	7,342	(551)	6,791
169991	States Proportionate Share	63,117	65,256	349	4,202	415	1,191	6,158	139	0	410	4,276	4,825	5,045	(1,115)	3,930
170191	PINE GROVE SCHOOL	39,144	48,147	257	3,100	306	3,568	7,232	102	0	303	69	474	3,722	1,322	5,044
170191	States Proportionate Share	33,646	34,755	186	2,238	221	2,532	5,177	74	0	218	2,278	2,570	2,687	425	3,112
170231	KESTER ELEMENTARY	36,049	42,222	226	2,719	269	4,024	7,237	90	0	265	47	402	3,264	1,881	5,145
170231	States Proportionate Share	31,574	30,891	165	1,989	197	4,000	6,351	66	0	194	3,286	3,546	2,388	868	3,256
170271	COHAGEN ELEMENTARY	33,466	42,222	226	2,719	269	5,085	8,298	90	0	265	0	355	3,264	2,636	5,901
170271	States Proportionate Share	29,846	30,891	165	1,989	197	2,670	5,021	66	0	194	1,973	2,233	2,388	621	3,010
170421	SAND SPRINGS ELEMENTARY	27,037	35,177	188	2,265	224	3,570	6,247	75	0	221	32	328	2,720	1,280	4,000
170421	States Proportionate Share	25,550	26,314	141	1,694	167	2,329	4,331	56	0	165	1,778	1,999	2,034	524	2,558
170521	ROSS ELEMENTARY	28,314	30,956	166	1,993	197	0	2,356	66	0	195	1,004	1,264	2,393	(448)	1,945
170521	States Proportionate Share	26,406	23,554	126	1,517	150	1,849	3,642	50	0	148	4,315	4,513	1,821	(628)	1,193
179981	JORDAN PUBLIC SCHOOLS	1,044,390	1,141,547	6,104	73,510	7,265	25,053	111,931	2,427	0	7,175	20,582	30,183	88,253	6,347	94,601
179981	States Proportionate Share	706,544	747,038	3,994	48,106	4,754	3,755	60,609	1,588	0	4,695	36,760	43,043	57,754	(13,732)	44,022
179991	GARFIELD COUNTY	34,517	39,186	210	2,523	249	302	3,284	83	0	246	213	543	3,030	(97)	2,933
179991	States Proportionate Share	30,552	28,927	155	1,863	184	2,075	4,276	61	0	182	3,857	4,100	2,236	(362)	1,874
180091	BROWNING PUBLIC SCHOOLS	14,313,175	16,735,998	89,484	1,077,721	106,504	476,889	1,750,597	35,576	0	105,191	370,031	510,798	1,293,868	(17,434)	1,276,434
180091	States Proportionate Share	9,588,336	10,905,771	58,311	702,281	69,402	81,084	911,078	23,183	0	68,546	437,138	528,867	843,130	(233,072)	610,058
180151	CUT BANK PUBLIC SCHOOLS	4,875,332	5,270,728	28,181	339,410	33,542	5,024	406,157	11,204	0	33,128	187,730	232,063	407,482	(70,397)	337,085
180151	States Proportionate Share	3,270,880	3,436,912	18,376	221,321	21,872	0	261,569	7,306	0	21,602	299,632	328,540	265,709	(139,428)	126,281
180501	EAST GLACIER PARK ELEMENTARY	389,922	464,992	2,486	29,943	2,959	23,767	59,155	988	0	2,923	0	3,911	35,949	9,443	45,392
180501	States Proportionate Share	268,450	306,299	1,638	19,724	1,949	5,745	29,057	651	0	1,925	1,632	4,208	23,680	886	24,566
180641	MOUNTAIN VIEW ELEMENTARY	91,055	105,222	563	6,776	670	6,130	14,138	224	0	661	0	885	8,135	2,963	11,098
180641	States Proportionate Share	68,404	71,944	385	4,633	458	4,175	9,650	153	0	452	3,770	4,375	5,562	643	6,205
190061	RYEGATE K-12 SCHOOLS	643,893	653,423	3,494	42,077	4,158	6,900	56,629	1,389	0	4,107	45,292	50,787	50,516	(9,757)	40,760
190061	States Proportionate Share	438,455	429,052	2,294	27,629	2,730	0	32,653	912	0	2,697	48,002	51,611	33,170	(18,930)	14,240
190411	LAVINA K-12 SCHOOLS	767,738	863,104	4,615	55,580	5,493	12,513	78,201	1,835	0	5,425	0	7,260	66,727	9,440	76,167
190411	States Proportionate Share	521,354	565,652	3,024	36,425	3,600	0	43,049	1,202	0	3,555	19,881	24,639	43,731	(9,540)	34,191
200011	PHILIPSBURG K-12 SCHOOLS	1,507,614	1,681,729	8,992	108,296	10,702	10,355	138,345	3,575	0	10,570	0	14,145	130,015	7,005	137,020
200011	States Proportionate Share	1,016,617	1,098,919	5,876	70,765	6,993	0	83,634	2,336	0	6,907	42,695	51,938	84,958	(20,194)	64,764



Employer Code	Employer	Beginning of Year Net Pension Liability	End of Year Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
				Difference Between Expected & Actual Experience	Net Difference Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Difference Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
200081	HALL ELEMENTARY	112,820	162,702	870	10,477	1,035	26,470	38,853	346	0	1,023	0	1,368	12,579	9,703	22,282
200081	States Proportionate Share	82,974	109,377	585	7,043	696	13,770	22,094	233	0	687	480	1,400	8,456	4,867	13,323
200111	DRUMMOND PUBLIC SCHOOLS	1,062,760	1,278,001	6,833	82,297	8,133	179,705	276,968	2,717	0	8,033	0	10,749	98,803	86,743	185,546
200111	States Proportionate Share	718,831	835,930	4,470	53,830	5,320	89,779	153,398	1,777	0	5,254	3,587	10,618	64,626	40,613	105,239
209991	GRANITE COUNTY	4,100	3,133	17	202	20	2,084	2,322	7	0	20	1,137	1,163	242	1,016	1,258
209991	States Proportionate Share	10,199	5,438	29	350	35	5,148	5,562	12	0	34	4,095	4,141	420	1,287	1,707
210121	DAVEY ELEMENTARY	61,570	79,541	425	5,122	506	12,990	19,044	169	0	500	0	669	6,149	5,693	11,842
210121	States Proportionate Share	48,667	55,208	295	3,555	351	5,984	10,186	117	0	347	232	697	4,268	2,878	7,146
210131	BOX ELDER PUBLIC SCHOOLS	2,924,938	3,318,980	17,746	213,727	21,121	32,869	285,464	7,055	0	20,861	0	27,916	256,592	13,061	269,653
210131	States Proportionate Share	1,965,325	2,165,486	11,578	139,447	13,781	0	164,806	4,603	0	13,611	63,195	81,409	167,415	(33,818)	133,597
210161	HAVRE PUBLIC SCHOOLS	11,554,246	12,258,702	65,545	789,404	78,012	153,785	1,086,745	26,059	0	77,050	435,225	538,334	947,726	(52,933)	894,793
210161	States Proportionate Share	7,741,584	7,989,123	42,716	514,462	50,841	0	608,020	16,983	0	50,214	581,570	648,767	617,643	(243,602)	374,040
210571	COTTONWOOD ELEMENTARY	177,184	223,138	1,193	14,369	1,420	26,338	43,320	474	0	1,402	0	1,877	17,251	11,147	28,398
210571	States Proportionate Share	126,054	148,758	795	9,579	947	11,770	23,092	316	0	935	696	1,947	11,501	4,690	16,191
210871	ROCKY BOY PUBLIC SCHOOLS	4,883,143	5,513,182	29,478	355,023	35,085	329,729	749,315	11,720	0	34,652	7,242	53,614	426,227	152,275	578,502
210871	States Proportionate Share	3,276,107	3,594,859	19,221	231,492	22,877	68,522	342,112	7,642	0	22,595	80,942	111,178	277,920	(4,814)	273,106
210881	NORTH STAR SCHOOL	1,153,455	1,335,806	7,142	86,020	8,501	31,148	132,811	2,840	0	8,396	241	11,477	103,272	11,605	114,877
210881	States Proportionate Share	779,545	873,574	4,671	56,254	5,559	0	66,484	1,857	0	5,491	10,433	17,781	67,536	(7,414)	60,122
210891	GILDFORD COLONY ELEMENTARY	89,899	90,336	483	5,817	575	1,247	8,123	192	0	568	7,467	8,227	6,984	(2,053)	4,931
210891	States Proportionate Share	67,623	62,237	333	4,008	396	2,460	7,196	132	0	391	9,777	10,300	4,812	(2,382)	2,429
219991	HILL COUNTY	29,110	32,450	174	2,090	207	293	2,762	69	0	204	379	652	2,509	(93)	2,416
219991	States Proportionate Share	26,932	24,528	131	1,579	156	2,277	4,144	52	0	154	4,054	4,260	1,896	(308)	1,588
220011	CLANCY ELEMENTARY	1,490,580	1,670,318	8,931	107,561	10,630	84,481	211,602	3,551	0	10,498	33,343	47,392	129,133	9,573	138,706
220011	States Proportionate Share	1,005,201	1,091,484	5,836	70,287	6,946	0	83,068	2,320	0	6,860	63,394	72,575	84,383	(31,906)	52,477
220041	WHITEHALL PUBLIC SCHOOLS	2,328,045	2,652,019	14,180	170,778	16,877	27,436	229,270	5,638	0	16,669	18,972	41,278	205,029	(3,634)	201,395
220041	States Proportionate Share	1,565,789	1,731,012	9,255	111,469	11,016	0	131,740	3,680	0	10,880	56,533	71,093	133,825	(30,969)	102,856
220051	BASIN ELEMENTARY	121,142	126,308	675	8,134	804	9,250	18,862	268	0	794	6,764	7,826	9,765	3,165	12,930
220051	States Proportionate Share	88,532	85,677	458	5,517	545	6,755	13,275	182	0	539	9,909	10,629	6,624	(206)	6,418
220071	BOULDER ELEMENTARY	1,128,851	1,234,139	6,599	79,473	7,854	20,167	114,092	2,623	0	7,757	26,587	36,967	95,412	(1,761)	93,651
220071	States Proportionate Share	763,082	807,344	4,317	51,989	5,138	6,581	68,025	1,716	0	5,074	39,313	46,103	62,416	(13,338)	49,079
220072	JEFFERSON HIGH SCHOOL	1,315,424	1,491,350	7,974	96,036	9,491	12,892	126,392	3,170	0	9,374	2,531	15,075	115,297	2,548	117,845
220072	States Proportionate Share	887,964	974,900	5,213	62,779	6,204	0	74,196	2,072	0	6,128	28,606	36,805	75,370	(14,871)	60,499
220161	CARDWELL ELEMENTARY	204,176	219,631	1,174	14,143	1,398	462	17,177	467	0	1,380	22,215	24,062	16,980	(10,343)	6,637
220161	States Proportionate Share	144,124	146,470	783	9,432	932	0	11,147	311	0	921	23,206	24,438	11,324	(10,873)	450
220271	MONTANA CITY ELEMENTARY	2,585,244	2,915,544	15,589	187,747	18,554	55,434	277,324	6,198	0	18,325	15,509	40,032	225,402	11,831	237,233
220271	States Proportionate Share	1,737,956	1,902,675	10,173	122,523	12,108	11,254	156,059	4,045	0	11,959	46,218	62,221	147,097	(17,183)	129,913
230121	STANFORD K-12 SCHOOLS	798,411	913,880	4,886	58,850	5,816	19,261	88,813	1,943	0	5,744	64,110	71,796	70,652	(26,299)	44,353
230121	States Proportionate Share	541,887	598,718	3,201	38,555	3,810	0	45,566	1,273	0	3,763	59,608	64,644	46,287	(32,090)	14,197
230251	HOBSON K-12 SCHOOLS	941,813	1,059,019	5,662	68,196	6,739	7,955	88,552	2,251	0	6,656	313	9,221	81,873	4,530	86,403
230251	States Proportionate Share	637,870	693,275	3,707	44,644	4,412	0	52,762	1,474	0	4,357	22,177	28,008	53,597	(10,674)	42,923
230581	GEYSER PUBLIC SCHOOLS	694,482	776,404	4,151	49,997	4,941	17,307	76,396	1,650	0	4,880	1,851	8,382	60,024	8,896	68,920
230581	States Proportionate Share	472,326	509,161	2,722	32,788	3,240	6,878	45,628	1,082	0	3,200	17,895	22,177	39,363	(4,490)	34,873
240071	CHARLO PUBLIC SCHOOLS	1,823,935	1,982,265	10,599	127,649	12,615	64,204	215,066	4,214	0	12,459	33,643	50,316	153,250	24,459	177,709
240071	States Proportionate Share	1,228,349	1,294,704	6,923	83,373	8,239	27,224	125,758	2,752	0	8,138	66,398	77,288	100,094	(13,631)	86,463



Employer Code	Employer	Beginning of Year Net Pension Liability	End of Year Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
				Difference Between Expected & Actual Experience	Net Difference Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Difference Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
240081	ARLEE PUBLIC SCHOOLS	3,436,769	3,908,040	20,895	251,660	24,870	105,700	403,125	8,307	0	24,563	0	32,871	302,132	54,622	356,754
240081	States Proportionate Share	2,307,932	2,549,216	13,630	164,158	16,223	5,527	199,537	5,419	0	16,023	46,195	67,636	197,081	(22,550)	174,531
240231	POLSON PUBLIC SCHOOLS	11,831,619	13,289,735	71,057	855,797	84,573	280,802	1,292,230	28,251	0	83,530	0	111,781	1,027,435	146,078	1,173,513
240231	States Proportionate Share	7,927,240	8,660,759	46,307	557,713	55,115	48,644	707,779	18,411	0	54,435	222,924	295,770	669,567	(84,071)	585,496
240281	ST IGNATIUS K-12 SCHOOLS	3,785,835	3,820,431	20,427	246,018	24,312	10,140	300,898	8,121	0	24,013	376,104	408,238	295,359	(136,339)	159,020
240281	States Proportionate Share	2,541,594	2,492,141	13,325	160,482	15,859	0	189,667	5,298	0	15,664	352,162	373,124	192,669	(149,890)	42,778
240301	RONAN PUBLIC SCHOOLS	9,455,793	10,888,353	58,218	701,159	69,291	376,184	1,204,853	23,146	0	68,437	39,586	131,168	841,783	127,251	969,034
240301	States Proportionate Share	6,336,923	7,096,427	37,943	456,977	45,160	58,917	598,997	15,085	0	44,603	60,477	120,165	548,628	(15,139)	533,489
240331	DAYTON ELEMENTARY SCHOOL	271,739	275,359	1,472	17,732	1,752	27,612	48,569	585	0	1,731	20,580	22,896	21,288	8,051	29,340
240331	States Proportionate Share	189,351	182,766	977	11,769	1,163	18,114	32,024	389	0	1,149	21,472	23,010	14,130	1,431	15,561
240351	VALLEY VIEW ELEMENTARY	160,166	170,965	914	11,009	1,088	11,084	24,096	363	0	1,075	6,250	7,688	13,217	4,769	17,986
240351	States Proportionate Share	114,668	114,767	614	7,390	730	7,050	15,785	244	0	721	10,279	11,244	8,873	(283)	8,590
240731	SWAN LAKE-SALMON ELEMENTARY	43,500	50,419	270	3,247	321	1,029	4,866	107	0	317	2,791	3,215	3,898	(1,102)	2,796
240731	States Proportionate Share	36,560	36,232	194	2,333	231	52	2,810	77	0	228	3,549	3,853	2,801	(1,365)	1,437
249991	LAKE COUNTY	33,676	32,596	174	2,099	207	602	3,083	69	0	205	3,339	3,613	2,520	(984)	1,536
249991	States Proportionate Share	29,996	24,625	132	1,586	157	2,455	4,329	52	0	155	6,343	6,550	1,904	(1,028)	875
250011	HELENA PUBLIC SCHOOLS	51,008,607	56,838,244	303,902	3,660,119	361,705	207,811	4,533,537	120,824	0	357,246	11,357	489,426	4,394,190	135,726	4,529,916
250011	States Proportionate Share	34,151,359	37,029,697	197,990	2,384,541	235,648	0	2,818,179	78,716	0	232,743	1,815,897	2,127,355	2,862,783	(896,660)	1,966,123
250041	TRINITY ELEMENTARY	134,225	156,323	836	10,066	995	3,751	15,648	332	0	983	12,551	13,866	12,085	(5,567)	6,519
250041	States Proportionate Share	97,289	105,222	563	6,776	670	0	8,008	224	0	661	10,586	11,471	8,135	(5,416)	2,719
250091	EAST HELENA ELEMENTARY	6,168,690	7,206,486	38,532	464,064	45,860	205,539	753,995	15,319	0	45,295	21,150	81,764	557,137	52,578	609,714
250091	States Proportionate Share	4,136,614	4,697,933	25,119	302,525	29,897	30,198	387,738	9,987	0	29,528	85,646	125,161	363,199	(47,173)	316,027
250131	WOLF CREEK ELEMENTARY	79,219	79,493	425	5,119	506	8	6,058	169	0	500	7,434	8,103	6,146	(2,772)	3,373
250131	States Proportionate Share	60,473	55,176	295	3,553	351	1,029	5,228	117	0	347	9,084	9,548	4,266	(2,878)	1,387
250271	AUCHARD CREEK ELEMENTARY	98,415	114,052	610	7,344	726	2,526	11,206	242	0	717	52	1,011	8,817	869	9,687
250271	States Proportionate Share	73,331	77,691	415	5,003	494	1,678	7,591	165	0	488	3,693	4,347	6,006	(690)	5,316
250381	LINCOLN K-12 SCHOOLS	1,125,577	1,079,261	5,771	69,499	6,868	438	82,576	2,294	0	6,783	131,239	140,316	83,438	(49,740)	33,699
250381	States Proportionate Share	760,889	706,456	3,777	45,492	4,496	0	53,765	1,502	0	4,440	131,658	137,600	54,616	(53,956)	661
250451	AUGUSTA PUBLIC SCHOOLS	809,196	866,935	4,635	55,827	5,517	10,417	76,396	1,843	0	5,449	29,441	36,733	67,023	(4,836)	62,187
250451	States Proportionate Share	549,112	568,136	3,038	36,585	3,615	2,353	45,592	1,208	0	3,571	37,022	41,801	43,923	(13,941)	29,981
259981	LEWIS & CLARK CO PAYROLL	100,684	102,316	547	6,589	651	0	7,787	217	0	643	8,842	9,703	7,910	(3,654)	4,256
259981	States Proportionate Share	74,848	70,045	375	4,511	446	986	6,317	149	0	440	10,057	10,646	5,415	(3,301)	2,114
259991	PRICKLY PEAR SPECIAL SVC COOP	966,102	1,081,631	5,783	69,652	6,883	456	82,774	2,299	0	6,798	37,047	46,144	83,621	(18,759)	64,862
259991	States Proportionate Share	654,137	707,998	3,786	45,592	4,506	0	53,883	1,505	0	4,450	56,265	62,220	54,736	(28,506)	26,230
260101	LIBERTY ELEMENTARY SCHOOL	114,623	95,027	508	6,119	605	18,406	25,638	202	0	597	21,462	22,261	7,347	2,314	9,660
260101	States Proportionate Share	84,176	65,289	349	4,204	415	13,859	18,828	139	0	410	20,303	20,853	5,048	(20)	5,028
260331	CHESTER JOPLIN INVERNESS PUBLIC SCHOOLS	1,445,548	1,675,820	8,960	107,915	10,665	46,782	174,322	3,562	0	10,533	89,506	103,601	129,558	(23,356)	106,203
260331	States Proportionate Share	975,069	1,095,072	5,855	70,518	6,969	0	83,341	2,328	0	6,883	79,497	88,707	84,661	(45,110)	39,551
269991	LIBERTY COUNTY	0	0	0	0	0	0	0	0	0	0	14,034	14,034	0	(6,847)	(6,847)
269991	States Proportionate Share	10,650	0	0	0	0	0	0	0	0	0	12,988	12,988	0	(5,482)	(5,482)
270011	TROY PUBLIC SCHOOLS	2,612,837	2,866,326	15,326	184,578	18,241	73,020	291,164	6,093	0	18,016	46,258	70,367	221,597	27,079	248,676
270011	States Proportionate Share	1,756,417	1,870,615	10,002	120,459	11,904	12,784	165,149	3,976	0	11,757	82,035	97,768	144,618	(23,632)	120,986
270041	LIBBY K-12 SCHOOLS	7,192,757	8,233,704	44,024	530,212	52,397	171,566	798,200	17,503	0	51,751	0	69,254	636,551	86,609	723,161
270041	States Proportionate Share	4,822,099	5,367,103	28,697	345,616	34,155	0	408,468	11,409	0	33,734	136,561	181,704	414,933	(79,811)	335,122



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				Difference Between Expected & Actual Experience	Net Difference Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Difference Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
270131	EUREKA PUBLIC SCHOOLS	4,103,448	4,684,298	25,046	301,647	29,810	76,607	433,110	9,958	0	29,442	126,810	166,210	362,145	(27,872)	334,273
270131	States Proportionate Share	2,754,198	3,054,903	16,334	196,722	19,441	0	232,496	6,494	0	19,201	166,295	191,990	236,176	(91,488)	144,688
270141	FORTINE ELEMENTARY	284,297	329,041	1,759	21,189	2,094	7,220	32,262	699	0	2,068	27,328	30,096	25,438	(11,304)	14,135
270141	States Proportionate Share	197,748	217,748	1,164	14,022	1,386	0	16,572	463	0	1,369	23,280	25,111	16,834	(12,435)	4,399
270151	MCCORMICK ELEMENTARY	88,171	96,083	514	6,187	611	11,738	19,050	204	0	604	2,107	2,915	7,428	5,809	13,237
270151	States Proportionate Share	66,467	65,987	353	4,249	420	9,163	14,185	140	0	415	6,260	6,815	5,101	2,457	7,558
270241	YAAK ELEMENTARY	65,460	49,251	263	3,172	313	1,544	5,292	105	0	310	16,547	16,962	3,808	(4,931)	(1,124)
270241	States Proportionate Share	51,266	35,469	190	2,284	226	2,769	5,468	75	0	223	15,349	15,647	2,742	(4,105)	(1,363)
270531	TREGO ELEMENTARY	132,182	132,542	709	8,535	843	1,445	11,532	282	0	833	43,655	44,770	10,247	(19,700)	(9,453)
270531	States Proportionate Share	95,922	89,736	480	5,779	571	0	6,829	191	0	564	34,305	35,060	6,937	(16,357)	(9,419)
280021	ALDER-UPPER RUBY ELEMENTARY	100,488	125,951	673	8,111	802	9,676	19,261	268	0	792	4,100	5,159	9,737	1,821	11,558
280021	States Proportionate Share	74,713	85,434	457	5,502	544	941	7,443	182	0	537	1,763	2,482	6,605	(829)	5,776
280051	SHERIDAN PUBLIC SCHOOLS	1,400,951	1,615,791	8,639	104,049	10,283	59,529	182,500	3,435	0	10,156	0	13,590	124,918	29,429	154,346
280051	States Proportionate Share	945,208	1,055,967	5,646	67,999	6,720	0	80,365	2,245	0	6,637	14,598	23,480	81,637	(9,626)	72,012
280071	TWIN BRIDGES K-12 SCHOOLS	1,625,045	1,833,734	9,805	118,084	11,669	19,263	158,821	3,898	0	11,526	11,475	26,899	141,767	2,893	144,660
280071	States Proportionate Share	1,095,220	1,197,940	6,405	77,142	7,623	0	91,170	2,547	0	7,529	48,417	58,493	92,613	(24,804)	67,809
280231	HARRISON K-12 SCHOOLS	738,748	763,758	4,084	49,182	4,860	443	58,570	1,624	0	4,800	96,427	102,851	59,046	(42,670)	16,376
280231	States Proportionate Share	501,947	500,931	2,678	32,258	3,188	0	38,124	1,065	0	3,149	86,497	90,711	38,727	(39,759)	(1,032)
280521	ENNIS K-12 SCHOOLS	2,444,621	2,420,391	12,941	155,862	15,403	172,859	357,065	5,145	0	15,213	219,295	239,653	187,122	15,159	202,281
280521	States Proportionate Share	1,643,822	1,580,111	8,449	101,752	10,055	99,121	219,377	3,359	0	9,931	191,566	204,857	122,159	(20,610)	101,549
289991	MADISON COUNTY	2,929	0	0	0	0	0	0	0	0	0	6,888	6,888	0	(3,518)	(3,518)
289991	States Proportionate Share	9,403	0	0	0	0	0	0	0	0	0	9,352	9,352	0	(3,709)	(3,709)
290011	CIRCLE PUBLIC SCHOOLS	1,372,818	1,659,198	8,871	106,845	10,559	92,383	218,657	3,527	0	10,429	10,988	24,944	128,273	34,528	162,801
290011	States Proportionate Share	926,387	1,084,245	5,797	69,820	6,900	28,578	111,095	2,305	0	6,815	22,743	31,863	83,823	(4,816)	79,008
291341	VIDA ELEMENTARY	135,682	169,601	907	10,922	1,079	12,387	25,295	361	0	1,066	1,781	3,208	13,112	3,971	17,083
291341	States Proportionate Share	98,265	113,874	609	7,333	725	2,286	10,953	242	0	716	610	1,568	8,804	197	9,000
300081	WHITE SULPHUR SPRINGS PUB SCHL	1,552,045	1,678,499	8,975	108,088	10,682	5,675	133,419	3,568	0	10,550	57,367	71,485	129,766	(19,259)	110,507
300081	States Proportionate Share	1,046,358	1,096,825	5,864	70,630	6,980	0	83,475	2,332	0	6,894	96,288	105,513	84,796	(44,506)	40,290
309991	MEAGHER COUNTY	0	0	0	0	0	764	764	0	0	0	323	323	0	980	980
309991	States Proportionate Share	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
310021	ALBERTON K-12 SCHOOLS	1,195,213	1,272,222	6,802	81,925	8,096	37,677	134,500	2,704	0	7,996	47,732	58,433	98,356	18,548	116,904
310021	States Proportionate Share	807,498	832,164	4,449	53,587	5,296	0	63,333	1,769	0	5,230	61,656	68,655	64,335	(25,797)	38,538
310031	SUPERIOR K-12 SCHOOLS	1,994,179	2,377,293	12,711	153,087	15,129	122,518	303,444	5,054	0	14,942	15,834	35,830	183,790	42,129	225,919
310031	States Proportionate Share	1,342,311	1,552,045	8,298	99,944	9,877	28,518	146,638	3,299	0	9,755	42,724	55,778	119,989	(16,725)	103,264
310061	ST REGIS K-12 SCHOOLS	1,274,207	1,484,792	7,939	95,614	9,449	57,107	170,109	3,156	0	9,332	22	12,510	114,790	23,975	138,765
310061	States Proportionate Share	860,371	970,630	5,190	62,504	6,177	9,459	83,330	2,063	0	6,101	5,249	13,413	75,040	(582)	74,458
320011	MISSOULA COUNTY PUBLIC SCHOOLS	56,715,501	64,693,543	345,903	4,165,964	411,695	998,002	5,921,564	137,522	0	406,618	16,063	560,203	5,001,487	375,607	5,377,094
320011	States Proportionate Share	37,971,426	42,146,894	225,351	2,714,064	268,213	0	3,207,628	89,594	0	264,906	1,316,602	1,671,102	3,258,395	(743,001)	2,515,394
320041	HELLGATE ELEMENTARY	8,313,648	9,347,493	49,979	601,935	59,485	190,780	902,180	19,870	0	58,752	0	78,622	722,659	109,252	831,911
320041	States Proportionate Share	5,572,398	6,092,665	32,576	392,339	38,772	39,617	503,305	12,951	0	38,294	153,485	204,730	471,027	(55,055)	415,971
320071	LOLO ELEMENTARY	3,294,928	3,660,115	19,570	235,694	23,292	11,473	290,029	7,780	0	23,005	30,394	61,179	282,965	(257)	282,708
320071	States Proportionate Share	2,213,001	2,387,715	12,767	153,758	15,195	0	181,719	5,076	0	15,008	106,357	126,440	184,595	(50,580)	134,015
320111	POTOMAC ELEMENTARY	569,780	669,153	3,578	43,090	4,258	46,801	97,728	1,422	0	4,206	0	5,628	51,733	22,752	74,485
320111	States Proportionate Share	388,841	439,295	2,349	28,289	2,796	15,462	48,894	934	0	2,761	2,240	5,935	33,962	5,713	39,675



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320141	BONNER ELEMENTARY	2,082,982	2,404,094	12,854	154,812	15,299	73,410	256,376	5,110	0	15,110	85	20,306	185,862	31,362	217,224
320141	States Proportionate Share	1,401,748	1,569,495	8,392	101,068	9,988	3,967	123,415	3,336	0	9,865	13,664	26,865	121,338	(8,318)	113,020
320181	WOODMAN ELEMENTARY	255,337	228,478	1,222	14,713	1,454	1,544	18,933	486	0	1,436	57,152	59,074	17,664	(21,624)	(3,960)
320181	States Proportionate Share	178,371	152,232	814	9,803	969	0	11,586	324	0	957	45,877	47,157	11,769	(19,008)	(7,239)
320201	DESMET ELEMENTARY	802,016	884,190	4,728	56,938	5,627	0	67,292	1,880	0	5,557	25,428	32,865	68,357	(11,361)	56,996
320201	States Proportionate Share	544,306	579,385	3,098	37,310	3,687	0	44,095	1,232	0	3,642	39,789	44,663	44,793	(18,745)	26,047
320231	TARGET RANGE ELEMENTARY	2,883,436	3,370,958	18,024	217,074	21,452	95,899	352,449	7,166	0	21,187	47,874	76,228	260,610	13,572	274,183
320231	States Proportionate Share	1,937,552	2,199,348	11,759	141,628	13,996	13,384	180,767	4,675	0	13,824	69,152	87,651	170,033	(37,891)	132,141
320301	SUNSET ELEMENTARY	47,706	52,757	282	3,397	336	0	4,015	112	0	332	7,991	8,435	4,079	(4,176)	(97)
320301	States Proportionate Share	39,384	37,758	202	2,431	240	0	2,874	80	0	237	7,752	8,070	2,919	(3,443)	(524)
320321	CLINTON ELEMENTARY	1,182,670	1,318,356	7,049	84,896	8,390	22,081	122,415	2,802	0	8,286	18,578	29,667	101,923	13,371	115,293
320321	States Proportionate Share	799,102	862,211	4,610	55,522	5,487	0	65,619	1,833	0	5,419	47,782	55,034	66,658	(23,282)	43,376
320331	SWAN VALLEY ELEMENTARY	191,844	237,812	1,272	15,314	1,513	29,244	47,343	506	0	1,495	0	2,000	18,385	12,680	31,065
320331	States Proportionate Share	135,862	158,303	846	10,194	1,007	12,489	24,537	337	0	995	736	2,067	12,239	5,211	17,449
320341	SEELEY LAKE ELEMENTARY	1,077,856	1,260,372	6,739	81,162	8,021	151,574	247,496	2,679	0	7,922	0	10,601	97,440	74,352	171,792
320341	States Proportionate Share	728,940	824,437	4,408	53,090	5,247	78,012	140,756	1,753	0	5,182	3,603	10,538	63,738	37,136	100,873
320401	FRENCHTOWN K-12 SCHOOLS	7,036,662	7,868,707	42,072	506,708	50,075	222,467	821,323	16,727	0	49,457	30,505	96,689	608,333	104,824	713,157
320401	States Proportionate Share	4,717,615	5,129,323	27,425	330,305	32,642	86,970	477,341	10,904	0	32,239	148,792	191,935	396,550	(24,528)	372,022
329951	MISSOULA AREA CO-OP	945,599	903,540	4,831	58,184	5,750	0	68,765	1,921	0	5,679	228,889	236,489	69,853	(105,671)	(35,817)
329951	States Proportionate Share	640,408	591,982	3,165	38,121	3,767	0	45,053	1,258	0	3,721	177,641	182,620	45,766	(80,829)	(35,062)
329991	FINANCIAL SERVICES	86,759	97,479	521	6,277	620	0	7,419	207	0	613	819	1,638	7,536	(674)	6,862
329991	States Proportionate Share	65,520	66,896	358	4,308	426	1,493	6,584	142	0	420	5,009	5,572	5,172	(1,220)	3,951
330551	ROUNDUP PUBLIC SCHOOLS	3,565,346	3,950,100	21,120	254,368	25,138	12,550	313,176	8,397	0	24,828	44,907	78,131	305,384	(5,790)	299,594
330551	States Proportionate Share	2,394,001	2,576,617	13,777	165,922	16,397	0	196,096	5,477	0	16,195	131,146	152,818	199,199	(62,525)	136,674
330641	MELSTONE PUBLIC SCHOOLS	720,949	832,959	4,454	53,639	5,301	36,984	100,377	1,771	0	5,235	644	7,650	64,396	16,239	80,636
330641	States Proportionate Share	490,036	546,010	2,919	35,161	3,475	11,682	53,237	1,161	0	3,432	6,461	11,053	42,212	2,031	44,243
339991	MUSSELSHELL COUNTY	39,745	47,043	252	3,029	299	1,917	5,497	100	0	296	243	638	3,637	489	4,126
339991	States Proportionate Share	34,052	34,040	182	2,192	217	2,225	4,816	72	0	214	3,079	3,365	2,632	(22)	2,609
340041	LIVINGSTON PUBLIC SCHOOLS	8,269,457	9,446,140	50,507	608,288	60,113	239,710	958,617	20,080	0	59,372	0	79,452	730,285	123,121	853,406
340041	States Proportionate Share	5,542,823	6,156,915	32,920	396,477	39,181	0	468,578	13,088	0	38,698	135,414	187,200	475,994	(78,666)	397,328
340071	GARDINER PUBLIC SCHOOLS	1,759,150	1,940,709	10,377	124,973	12,350	7,701	155,400	4,125	0	12,198	49,392	65,715	150,037	(14,332)	135,705
340071	States Proportionate Share	1,184,984	1,267,628	6,778	81,629	8,067	0	96,474	2,695	0	7,967	81,583	92,245	98,001	(38,896)	59,104
340091	COOKE CITY ELEMENTARY	36,049	40,842	218	2,630	260	1,440	4,549	87	0	257	0	344	3,158	891	4,049
340091	States Proportionate Share	31,574	29,998	160	1,932	191	2,638	4,921	64	0	189	3,909	4,161	2,319	(82)	2,237
340191	PINE CREEK ELEMENTARY	164,627	182,182	974	11,732	1,159	21,812	35,677	387	0	1,145	0	1,532	14,085	12,171	26,256
340191	States Proportionate Share	117,642	122,071	653	7,861	777	14,472	23,762	259	0	767	7,520	8,547	9,437	4,660	14,097
340531	SHIELDS VALLEY PUBLIC SCHOOLS	1,491,797	1,674,343	8,952	107,820	10,655	6,669	134,096	3,559	0	10,524	31,602	45,685	129,444	(9,594)	119,850
340531	States Proportionate Share	1,006,027	1,094,114	5,850	70,456	6,963	0	83,269	2,326	0	6,877	62,715	71,918	84,586	(31,758)	52,829
340631	SPRINGDALE ELEMENTARY	81,142	2,484	13	160	16	3,199	3,388	5	0	16	60,453	60,474	192	(19,651)	(19,459)
340631	States Proportionate Share	61,765	5,016	27	323	32	3,863	4,245	11	0	32	44,077	44,120	388	(13,640)	(13,252)
340751	ARROWHEAD ELEMENTARY	365,153	304,529	1,628	19,610	1,938	20,073	43,249	647	0	1,914	72,089	74,651	23,543	(12,937)	10,606
340751	States Proportionate Share	251,867	201,775	1,079	12,993	1,284	10,667	26,204	429	0	1,268	56,773	58,470	15,599	(15,207)	392
349991	PARK COUNTY	510,884	623,571	3,334	40,155	3,968	37,887	85,344	1,326	0	3,919	3,077	8,322	48,209	10,986	59,195
349991	States Proportionate Share	349,427	409,605	2,190	26,377	2,607	11,211	42,384	871	0	2,574	7,171	10,616	31,667	(912)	30,755



Employer Code	Employer	Beginning of Year Net Pension Liability	End of Year Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
				Difference Between Expected & Actual Experience	Net Difference Between Projected Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Difference Between Projected Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
351591	WINNETT K-12 SCHOOLS	607,317	661,978	3,539	42,628	4,213	10,759	61,139	1,407	0	4,161	15,254	20,822	51,178	(1,120)	50,058
351591	States Proportionate Share	413,971	434,620	2,324	27,988	2,766	3,937	37,014	924	0	2,732	23,604	27,260	33,601	(7,838)	25,763
360021	DODSON PUBLIC SCHOOLS	709,758	709,849	3,795	45,711	4,517	35,256	89,279	1,509	0	4,462	58,552	64,523	54,879	(123)	54,755
360021	States Proportionate Share	482,540	465,820	2,491	29,997	2,964	18,328	53,780	990	0	2,928	55,022	58,940	36,013	(11,409)	24,604
360121	SACO PUBLIC SCHOOLS	683,998	766,518	4,098	49,360	4,878	17,375	75,712	1,629	0	4,818	3,269	9,716	59,260	4,782	64,042
360121	States Proportionate Share	465,297	502,733	2,688	32,374	3,199	0	38,261	1,069	0	3,160	23,072	27,300	38,867	(11,102)	27,765
360141	MALTA PUBLIC SCHOOLS	3,128,378	3,535,300	18,903	227,657	22,498	47,734	316,792	7,515	0	22,220	27,903	57,639	273,316	25,008	298,324
360141	States Proportionate Share	2,101,503	2,306,404	12,332	148,522	14,677	0	175,531	4,903	0	14,496	95,779	115,178	178,309	(50,107)	128,202
360201	WHITEWATER SCHOOLS	699,409	793,643	4,243	51,107	5,051	6,593	66,994	1,687	0	4,988	1,867	8,543	61,357	2,585	63,941
360201	States Proportionate Share	475,616	520,395	2,782	33,511	3,312	0	39,605	1,106	0	3,271	17,550	21,927	40,232	(8,934)	31,298
370011	HEART BUTTE PUBLIC SCHOOLS	1,313,831	1,403,546	7,504	90,382	8,932	0	106,818	2,984	0	8,822	92,003	103,808	108,509	(43,694)	64,815
370011	States Proportionate Share	886,898	917,711	4,907	59,096	5,840	0	69,483	1,951	0	5,768	94,534	102,253	70,949	(43,140)	27,808
370021	DUPUYER ELEMENTARY	46,339	53,487	286	3,444	340	1,526	5,597	114	0	336	1,012	1,462	4,135	392	4,527
370021	States Proportionate Share	38,468	38,228	204	2,462	243	1,252	4,162	81	0	240	3,647	3,969	2,955	(762)	2,193
370101	CONRAD PUBLIC SCHOOLS	3,209,625	3,596,547	19,230	231,601	22,888	69,806	343,524	7,645	0	22,605	124,069	154,320	278,051	(24,755)	253,296
370101	States Proportionate Share	2,155,893	2,346,304	12,545	151,091	14,931	0	178,568	4,988	0	14,747	177,179	196,914	181,394	(9,142)	90,251
370181	VALIER PUBLIC SCHOOLS	1,204,526	1,302,171	6,962	83,854	8,287	12,364	111,467	2,768	0	8,185	107,790	118,742	100,671	(38,653)	62,018
370181	States Proportionate Share	813,732	851,676	4,554	54,844	5,420	0	64,818	1,810	0	5,353	106,806	113,970	65,843	(51,523)	14,320
370311	MIAMI ELEMENTARY	70,973	87,820	470	5,655	559	7,340	14,024	187	0	552	0	739	6,789	3,049	9,838
370311	States Proportionate Share	54,961	60,597	324	3,902	386	2,881	7,493	129	0	381	1,140	1,650	4,685	926	5,611
379951	BIG SKY SPECIAL ED CO-OP	1,379,532	1,582,400	8,461	101,899	10,070	127,127	247,557	3,364	0	9,946	7,205	20,514	122,336	56,364	178,700
379951	States Proportionate Share	930,879	1,034,215	5,530	66,599	6,582	64,416	143,126	2,198	0	6,500	13,784	22,483	79,956	26,006	105,961
379991	PONDERA COUNTY	0	0	0	0	0	1,878	1,878	0	0	0	264	264	0	1,318	1,318
379991	States Proportionate Share	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
380061	BIDDLE ELEMENTARY	36,485	43,861	235	2,824	279	1,912	5,250	93	0	276	785	1,154	3,391	255	3,646
380061	States Proportionate Share	31,874	31,963	171	2,058	203	1,489	3,921	68	0	201	2,821	3,090	2,471	(319)	2,152
380791	BROADUS PUBLIC SCHOOLS	1,835,080	2,014,212	10,770	129,706	12,818	16,272	169,565	4,282	0	12,660	50,855	67,797	155,720	(4,653)	151,067
380791	States Proportionate Share	1,235,814	1,315,515	7,034	84,713	8,372	0	100,118	2,796	0	8,268	82,741	93,806	101,703	(38,503)	63,200
380901	SOUTH STACEY ELEMENTARY	28,704	23,635	126	1,522	150	3,209	5,007	50	0	149	5,873	6,071	1,827	(307)	1,521
380901	States Proportionate Share	26,662	18,781	100	1,209	120	4,194	5,623	40	0	118	7,721	7,879	1,452	(564)	888
389951	TRI-COUNTY CO-OP	43,530	53,309	285	3,433	339	3,062	7,120	113	0	335	5,012	5,461	4,121	(1,732)	2,389
389951	States Proportionate Share	36,590	38,115	204	2,454	243	0	2,901	81	0	240	3,546	3,867	2,947	(1,622)	1,324
390011	DEER LODGE ELEMENTARY	2,863,383	3,102,498	16,588	199,786	19,744	58,606	294,724	6,595	0	19,500	15,078	41,174	239,856	36,113	275,968
390011	States Proportionate Share	1,924,123	2,024,455	10,824	130,365	12,883	0	154,073	4,303	0	12,724	136,936	153,964	156,511	(61,320)	95,191
390111	OVANDO ELEMENTARY	114,668	138,272	739	8,904	880	12,944	23,467	294	0	869	0	1,163	10,690	5,784	16,474
390111	States Proportionate Share	84,206	93,469	500	6,019	595	5,750	12,863	199	0	587	1,305	2,091	7,226	2,290	9,517
390151	HELMVILLE ELEMENTARY	172,603	172,962	925	11,138	1,101	0	13,163	368	0	1,087	16,632	18,087	13,372	(6,394)	6,977
390151	States Proportionate Share	122,990	116,065	621	7,474	739	0	8,833	247	0	730	16,431	17,408	8,973	(6,361)	2,612
390201	GARRISON SCHOOL	111,889	111,163	594	7,158	707	2,057	10,517	236	0	699	10,039	10,974	8,594	(2,523)	6,071
390201	States Proportionate Share	82,344	75,808	405	4,882	482	2,808	8,577	161	0	476	11,892	12,530	5,861	(2,997)	2,864
390271	ELLISTON SCHOOL	86,159	104,459	559	6,727	665	6,248	14,198	222	0	657	7,272	8,150	8,076	(961)	7,115
390271	States Proportionate Share	65,115	71,441	382	4,600	455	0	5,437	152	0	449	5,144	5,744	5,523	(2,713)	2,810
390291	AVON ELEMENTARY	135,246	154,862	828	9,972	986	7,884	19,670	329	0	973	0	1,303	11,972	4,062	16,035
390291	States Proportionate Share	97,980	104,280	558	6,715	664	5,065	13,002	222	0	655	4,577	5,454	8,062	719	8,781



Employer Code	Employer	Beginning of Year Net Pension Liability	End of Year Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
				Difference Between Expected & Actual Experience	Net Difference Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Difference Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
390331	GOLD CREEK ELEMENTARY	58,776	65,143	348	4,195	415	407	5,365	138	0	409	1,117	1,665	5,036	(87)	4,949
390331	States Proportionate Share	46,790	45,825	245	2,951	292	1,424	4,912	97	0	288	4,894	5,279	3,543	(1,141)	2,402
399951	GREAT DIVIDE EDUCATION SERVICE	622,698	744,782	3,982	47,961	4,740	43,344	100,027	1,583	0	4,681	2,814	9,079	57,579	14,587	72,166
399951	States Proportionate Share	424,275	488,562	2,612	31,461	3,109	12,955	50,137	1,039	0	3,071	2,569	6,678	37,771	2,920	40,691
399981	POWELL COUNTY HIGH SCHOOL	1,882,140	1,972,103	10,544	126,994	12,550	96,013	246,102	4,192	0	12,395	96,829	113,416	152,464	18,260	170,724
399981	States Proportionate Share	1,267,312	1,288,081	6,887	82,946	8,197	48,654	146,685	2,738	0	8,096	100,611	111,445	99,582	(14,283)	85,299
399991	POWELL COUNTY	47,405	55,208	295	3,555	351	1,276	5,478	117	0	347	814	1,278	4,268	(124)	4,144
399991	States Proportionate Share	39,189	39,365	210	2,535	251	1,585	4,581	84	0	247	3,427	3,758	3,043	(509)	2,534
400051	TERRY K-12 SCHOOLS	1,107,582	1,253,943	6,705	80,748	7,980	38,071	133,504	2,666	0	7,881	0	10,547	96,943	21,250	118,193
400051	States Proportionate Share	748,843	820,249	4,386	52,820	5,220	7,350	69,776	1,744	0	5,156	19,590	26,489	63,414	(5,947)	57,467
410011	CORVALLIS K-12 SCHOOLS	7,142,573	7,917,974	42,336	509,881	50,388	0	602,605	16,832	0	49,767	199,479	266,077	612,142	(96,489)	515,653
410011	States Proportionate Share	4,788,513	5,161,415	27,597	332,371	32,846	0	392,814	10,972	0	32,441	333,876	377,289	399,031	(164,286)	234,745
410021	STEVENSVILLE PUBLIC SCHOOLS	5,096,016	5,871,459	31,393	378,095	37,365	130,244	577,097	12,481	0	36,904	81,295	130,680	453,925	17,002	470,927
410021	States Proportionate Share	3,418,594	3,828,255	20,469	246,522	24,362	0	291,353	8,138	0	24,062	131,246	163,446	295,964	(77,903)	218,061
410031	HAMILTON K-12 SCHOOLS	8,710,991	10,156,736	54,306	654,047	64,635	444,557	1,217,544	21,591	0	63,838	0	85,429	785,222	224,076	1,009,298
410031	States Proportionate Share	5,838,370	6,619,828	35,395	426,286	42,127	35,305	539,113	14,072	0	41,608	69,232	124,911	511,782	(41,523)	470,259
410071	VICTOR K-12 SCHOOLS	1,969,681	2,063,430	11,033	132,875	13,131	72,288	229,328	4,386	0	12,969	102,467	119,822	159,525	4,760	164,285
410071	States Proportionate Share	1,325,908	1,347,575	7,205	86,778	8,576	28,959	131,517	2,865	0	8,470	105,575	116,910	104,182	(26,839)	77,343
410091	DARBY K-12 SCHOOLS	2,175,720	2,569,832	13,740	165,485	16,354	108,917	304,497	5,463	0	16,152	49,553	71,168	198,675	28,604	227,279
410091	States Proportionate Share	1,463,828	1,677,460	8,969	108,021	10,675	20,862	148,526	3,566	0	10,543	58,462	72,571	129,685	(28,181)	101,505
410131	LONE ROCK ELEMENTARY	1,362,318	1,408,562	7,531	90,705	8,964	0	107,200	2,994	0	8,853	161,086	172,933	108,897	(74,723)	34,174
410131	States Proportionate Share	919,358	920,974	4,924	59,306	5,861	0	70,092	1,958	0	5,789	146,049	153,795	71,201	(66,635)	4,566
410151	FLORENCE-CARLTON K-12 SCHOOLS	4,496,134	5,149,354	27,533	331,595	32,769	92,978	484,874	10,946	0	32,365	78,009	121,320	398,099	(6,262)	391,836
410151	States Proportionate Share	3,017,045	3,357,858	17,954	216,230	21,369	0	255,553	7,138	0	21,105	136,390	164,633	259,598	(77,161)	182,436
419951	BITTERROOT VALLEY CO-OP	2,403,719	2,284,977	12,217	147,142	14,541	64,689	238,589	4,857	0	14,362	298,469	317,688	176,653	(79,680)	96,972
419951	States Proportionate Share	1,616,439	1,491,902	7,977	96,072	9,494	27,682	141,225	3,171	0	9,377	231,226	243,774	115,340	(72,785)	42,555
420051	SIDNEY PUBLIC SCHOOLS	8,002,884	9,184,303	49,107	591,426	58,447	266,684	965,663	19,523	0	57,726	0	77,250	710,043	118,175	828,217
420051	States Proportionate Share	5,364,392	5,986,355	32,008	385,493	38,096	0	455,597	12,725	0	37,626	77,957	128,309	462,808	(51,185)	411,623
420071	SAVAGE PUBLIC SCHOOLS	968,941	903,378	4,830	58,173	5,749	103,415	172,167	1,920	0	5,678	113,833	121,431	69,841	28,949	98,790
420071	States Proportionate Share	656,030	591,884	3,165	38,115	3,767	41,183	86,229	1,258	0	3,720	102,704	107,682	45,759	(16,564)	29,195
420111	BRORSON ELEMENTARY	75,659	98,177	525	6,322	625	14,156	21,628	209	0	617	0	826	7,590	7,489	15,079
420111	States Proportionate Share	58,100	67,350	360	4,337	429	4,096	9,222	143	0	423	327	893	5,207	1,599	6,806
420131	FAIRVIEW PUBLIC SCHOOLS	1,866,203	2,144,546	11,466	138,099	13,647	101,313	264,526	4,559	0	13,479	0	18,038	165,796	57,086	222,882
420131	States Proportionate Share	1,256,648	1,400,413	7,488	90,180	8,912	16,918	123,498	2,977	0	8,802	16,576	28,354	108,267	(1,799)	106,468
420211	RAU ELEMENTARY	306,272	279,985	1,497	18,030	1,782	1,570	22,879	595	0	1,760	47,053	49,408	21,646	(15,671)	5,975
420211	States Proportionate Share	212,468	185,786	993	11,964	1,182	0	14,139	395	0	1,168	40,635	42,197	14,363	(15,703)	(1,340)
420861	LAMBERT PUBLIC SCHOOLS	1,167,980	1,452,147	7,764	93,512	9,241	134,171	244,688	3,087	0	9,127	0	12,214	112,266	67,960	180,226
420861	States Proportionate Share	789,263	949,365	5,076	61,135	6,042	42,592	114,844	2,018	0	5,967	4,890	12,875	73,396	10,206	83,602
430031	FRONTIER ELEMENTARY	789,263	887,875	4,747	57,175	5,650	37,353	104,926	1,887	0	5,581	23,455	30,923	68,642	5,120	73,762
430031	States Proportionate Share	508,992	581,787	3,111	37,464	3,702	6,245	50,523	1,237	0	3,657	23,489	28,382	44,978	(11,843)	33,135
430091	POPLAR PUBLIC SCHOOLS	6,443,720	8,026,718	42,917	516,883	51,080	541,589	1,152,469	17,063	0	50,540	272,241	339,754	620,549	49,601	670,151
430091	States Proportionate Share	4,320,723	5,232,256	27,976	336,933	33,297	252,218	650,423	11,122	0	32,886	265,836	309,845	404,508	(66,174)	338,334
430171	CULBERTSON PUBLIC SCHOOLS	2,422,480	2,569,134	13,737	165,440	16,349	35,176	230,702	5,461	0	16,148	101,632	123,241	198,621	(11,137)	187,484
430171	States Proportionate Share	1,628,996	1,677,005	8,967	107,991	10,672	0	127,630	3,565	0	10,540	117,263	131,368	129,650	(48,016)	81,634



Employer Code	Employer	Beginning of Year Net Pension Liability	End of Year Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
				Difference Between Expected & Actual Experience	Net Difference Between Projected Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Difference Between Projected Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
430451	WOLF POINT PUBLIC SCHOOLS	5,442,109	5,771,773	30,860	371,675	36,730	42,332	481,598	12,269	0	36,277	369,056	417,603	446,218	(112,537)	333,681
430451	States Proportionate Share	3,650,258	3,763,307	20,122	242,340	23,949	0	286,410	8,000	0	23,654	397,991	429,644	290,943	(180,601)	110,342
430551	BROCKTON PUBLIC SCHOOLS	1,014,273	1,191,804	6,372	76,747	7,584	55,475	146,178	2,533	0	7,491	58,986	69,010	92,139	1,882	94,021
430551	States Proportionate Share	686,386	779,780	4,169	50,214	4,962	5,183	64,529	1,658	0	4,901	50,849	57,408	60,285	(27,362)	32,923
430641	BAINVILLE K-12 SCHOOLS	1,475,499	1,626,326	8,696	104,728	10,350	19,047	142,820	3,457	0	10,222	22,347	36,026	125,732	5,414	131,146
430641	States Proportionate Share	995,107	1,062,833	5,683	68,442	6,764	0	80,888	2,259	0	6,680	45,406	54,345	82,168	(20,098)	62,070
430651	FROID PUBLIC SCHOOLS	901,498	1,105,672	5,912	71,200	7,036	144,894	229,042	2,350	0	6,949	0	9,300	85,480	69,698	155,178
430651	States Proportionate Share	610,892	723,663	3,869	46,601	4,605	70,244	125,319	1,538	0	4,548	3,233	9,320	55,947	29,524	85,470
440031	BIRNEY ELEMENTARY	51,280	41,946	224	2,701	267	1,585	4,777	89	0	264	10,980	11,333	3,243	(3,208)	34
440031	States Proportionate Share	41,773	30,713	164	1,978	195	2,992	5,329	65	0	193	11,268	11,526	2,374	(2,515)	(141)
440041	FORSYTH PUBLIC SCHOOLS	2,498,395	2,819,364	15,075	181,554	17,942	149,201	363,771	5,993	0	17,721	0	23,714	217,966	89,470	307,436
440041	States Proportionate Share	1,679,811	1,840,016	9,838	118,489	11,709	55,036	195,073	3,911	0	11,565	43,452	58,928	142,252	7,537	149,790
440061	LAME DEER PUBLIC SCHOOLS	3,574,388	3,887,148	20,784	250,314	24,737	36,644	332,479	8,263	0	24,432	303,458	336,153	300,517	(108,353)	192,164
440061	States Proportionate Share	2,400,054	2,535,613	13,557	163,282	16,136	0	192,975	5,390	0	15,937	302,330	323,657	196,029	(148,129)	47,900
440121	ROSEBUD PUBLIC SCHOOLS	777,111	792,588	4,238	51,039	5,044	10,256	70,577	1,685	0	4,982	55,945	62,611	61,275	(9,868)	51,407
440121	States Proportionate Share	527,633	519,713	2,779	33,467	3,307	0	39,553	1,105	0	3,267	59,141	63,512	40,179	(23,940)	16,240
440191	COLSTRIP PUBLIC SCHOOLS	5,836,883	6,268,792	33,518	403,681	39,893	0	477,092	13,326	0	39,401	269,586	322,313	484,643	(109,044)	375,599
440191	States Proportionate Share	3,914,517	4,087,089	21,853	263,190	26,009	0	311,052	8,688	0	25,689	359,042	393,419	315,975	(163,843)	152,131
440321	ASHLAND PUBLIC SCHOOL	692,890	798,091	4,267	51,393	5,079	35,664	96,403	1,697	0	5,016	0	6,713	61,701	18,865	80,566
440321	States Proportionate Share	471,260	523,300	2,798	33,698	3,330	8,478	48,304	1,112	0	3,289	7,461	11,862	40,457	34	40,491
450011	PLAINS PUBLIC SCHOOLS	2,543,998	2,773,636	14,830	178,609	17,651	2,991	214,081	5,896	0	17,433	73,272	96,601	214,431	(26,459)	187,972
450011	States Proportionate Share	1,710,333	1,810,229	9,679	116,570	11,520	0	137,769	3,848	0	11,378	126,881	142,106	139,950	(58,603)	81,347
450021	THOMPSON FALLS PUBLIC SCHOOLS	3,043,361	3,065,958	16,393	197,433	19,511	111,644	344,981	6,517	0	19,270	238,879	264,667	237,031	1,570	238,600
450021	States Proportionate Share	2,044,604	2,000,657	10,697	128,833	12,732	0	152,262	4,253	0	12,575	241,633	258,461	154,672	(97,777)	56,895
450061	TROUT CREEK ELEMENTARY	487,752	598,410	3,200	38,535	3,808	73,118	118,660	1,272	0	3,761	0	5,033	46,263	34,507	80,770
450061	States Proportionate Share	333,940	393,210	2,102	25,321	2,502	23,639	53,565	836	0	2,471	1,929	5,236	30,399	8,455	38,855
450091	DIXON ELEMENTARY	476,382	552,292	2,953	35,565	3,515	16,853	58,885	1,174	0	3,471	17,788	22,434	42,698	(1,642)	41,056
450091	States Proportionate Share	326,325	363,179	1,942	23,387	2,311	0	27,640	772	0	2,283	18,501	21,556	28,078	(10,350)	17,728
450101	NOXON PUBLIC SCHOOLS	1,450,610	1,604,477	8,579	103,321	10,211	174,331	296,441	3,411	0	10,085	13,781	27,276	124,043	96,809	220,852
450101	States Proportionate Share	978,449	1,048,597	5,607	67,525	6,673	93,776	173,580	2,229	0	6,591	40,270	49,090	81,068	32,289	113,357
450141	HOT SPRINGS PUBLIC SCHOOLS	1,319,344	1,499,531	8,018	96,563	9,543	11,272	125,395	3,188	0	9,425	17,906	30,519	115,929	(4,969)	110,960
450141	States Proportionate Share	890,593	980,240	5,241	63,123	6,238	0	74,602	2,084	0	6,161	40,711	48,956	75,783	(21,650)	54,132
459951	SANDERS COUNTY CO-OP	211,076	211,076	1,129	13,592	1,343	10,917	26,981	449	0	1,327	802	2,577	16,318	3,677	19,996
459951	States Proportionate Share	127,766	140,902	753	9,073	897	1,831	12,554	300	0	886	2,689	3,874	10,893	(476)	10,418
460031	WESTBY K-12 SCHOOLS	914,716	941,379	5,033	60,620	5,991	0	71,644	2,001	0	5,917	75,235	83,153	72,778	(32,183)	40,595
460031	States Proportionate Share	616,740	616,639	3,297	39,709	3,924	0	46,930	1,311	0	3,876	73,415	78,602	47,673	(31,006)	16,667
460071	MEDICINE LAKE K-12 SCHOOLS	1,187,042	1,363,093	7,288	87,777	8,674	99,642	203,382	2,898	0	8,567	0	11,465	105,381	68,574	173,955
460071	States Proportionate Share	802,031	891,349	4,766	57,399	5,672	17,912	85,749	1,895	0	5,602	12,145	19,642	68,911	2,123	71,034
460201	PLENTYWOOD K-12 SCHOOLS	2,833,687	3,308,413	17,689	213,046	21,054	117,612	369,402	7,033	0	20,794	0	27,827	255,775	48,114	303,889
460201	States Proportionate Share	1,904,251	2,158,603	11,542	139,004	13,737	11,156	175,439	4,589	0	13,567	13,113	31,270	166,883	(8,606)	158,277
470011	BUTTE PUBLIC SCHOOLS	24,241,910	27,723,469	148,232	1,785,263	176,426	620,761	2,730,681	58,933	0	174,250	4,747	237,931	2,143,314	324,407	2,467,720
470011	States Proportionate Share	16,234,399	18,063,379	96,581	1,163,198	114,951	0	1,374,730	38,398	0	113,534	522,722	674,654	1,396,488	(301,640)	1,094,848
470031	RAMSAY ELEMENTARY	663,465	745,951	3,988	48,036	4,747	7,525	64,296	1,586	0	4,689	0	6,274	57,670	6,837	64,507
470031	States Proportionate Share	451,553	489,325	2,616	31,510	3,114	0	37,241	1,040	0	3,076	17,583	21,699	37,830	(8,383)	29,447



Employer Code	Employer	Beginning of Year Net Pension Liability	End of Year Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
				Difference Between Expected & Actual Experience	Net Difference Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Difference Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
470041	DIVIDE ELEMENTARY	39,910	43,634	233	2,810	278	316	3,637	93	0	274	1,342	1,710	3,373	(242)	3,131
470041	States Proportionate Share	34,157	31,816	170	2,049	202	1,658	4,080	68	0	200	4,675	4,943	2,460	(888)	1,572
470051	MELROSE ELEMENTARY	32,189	39,413	211	2,538	251	2,265	5,264	84	0	248	392	724	3,047	647	3,694
470051	States Proportionate Share	28,990	29,073	155	1,872	185	1,781	3,993	62	0	183	2,559	2,804	2,248	(59)	2,189
479991	SILVER BOW COUNTY	0	638,814	3,416	41,137	4,065	433,448	482,065	1,358	0	4,015	0	5,373	49,387	152,087	201,474
479991	States Proportionate Share	0	419,540	2,243	27,016	2,670	284,666	316,596	892	0	2,637	0	3,529	32,435	99,883	132,318
480051	PARK CITY PUBLIC SCHOOLS	1,833,473	2,138,475	11,434	137,708	13,609	57,653	220,404	4,546	0	13,441	20,968	38,955	165,326	9,017	174,344
480051	States Proportionate Share	1,234,732	1,396,468	7,467	89,926	8,887	5,070	111,350	2,969	0	8,777	36,536	48,282	107,962	(21,332)	86,629
480061	COLUMBUS PUBLIC SCHOOLS	4,171,492	4,623,798	24,722	297,751	29,425	80,826	432,725	9,829	0	29,062	33,972	72,863	357,468	43,843	401,311
480061	States Proportionate Share	2,799,740	3,015,490	16,123	194,184	19,190	0	229,497	6,410	0	18,953	121,973	147,337	233,129	(56,601)	176,528
480091	REED POINT PUBLIC SCHOOLS	591,305	681,149	3,642	43,863	4,335	27,522	79,361	1,448	0	4,281	22,275	28,004	52,660	7,910	60,570
480091	States Proportionate Share	403,261	447,119	2,391	28,792	2,845	0	34,028	950	0	2,810	26,325	30,086	34,567	(14,431)	20,136
480121	MOLT ELEMENTARY	32,730	34,820	186	2,242	222	183	2,833	74	0	219	1,758	2,051	2,692	(506)	2,186
480121	States Proportionate Share	29,365	26,070	139	1,679	166	1,781	3,765	55	0	164	4,886	5,105	2,015	(876)	1,139
480131	FISHTAIL ELEMENTARY	41,096	47,173	252	3,038	300	2,000	5,590	100	0	296	0	397	3,647	1,528	5,175
480131	States Proportionate Share	34,953	34,122	182	2,197	217	2,063	4,660	73	0	214	3,719	4,006	2,638	(338)	2,300
480311	NYE ELEMENTARY	43,365	49,835	266	3,209	317	1,912	5,704	106	0	313	4,661	5,080	3,853	(1,830)	2,022
480311	States Proportionate Share	36,470	35,858	192	2,309	228	0	2,729	76	0	225	4,927	5,229	2,772	(2,096)	677
480321	RAPELJE PUBLIC SCHOOLS	620,400	807,019	4,315	51,968	5,136	91,032	152,451	1,716	0	5,072	0	6,788	62,391	35,556	97,947
480321	States Proportionate Share	422,728	529,112	2,829	34,072	3,367	36,348	76,617	1,125	0	3,326	6,702	11,152	40,906	7,947	48,853
480521	ABSAROKEE PUBLIC SCHOOLS	1,811,963	1,922,074	10,277	123,773	12,232	5,956	152,237	4,086	0	12,081	104,128	120,295	148,596	(36,961)	111,636
480521	States Proportionate Share	1,220,328	1,255,502	6,713	80,848	7,990	0	95,551	2,669	0	7,891	124,571	135,131	97,063	(55,513)	41,550
480991	STILLWATER/SWEETGRASS CO-OP	635,872	724,036	3,871	46,625	4,608	32,852	87,955	1,539	0	4,551	3,618	9,708	55,976	12,707	68,683
480991	States Proportionate Share	433,092	475,056	2,540	30,591	3,023	15,715	51,870	1,010	0	2,986	10,737	14,732	36,727	2,926	39,653
490011	BIG TIMBER ELEMENTARY	1,660,599	2,005,819	10,725	129,165	12,765	113,801	266,456	4,264	0	12,607	98,268	115,140	155,071	589	155,660
490011	States Proportionate Share	1,119,013	1,310,044	7,005	84,361	8,337	34,758	134,460	2,785	0	8,234	86,125	97,144	101,280	(37,103)	64,177
490051	MELVILLE ELEMENTARY	110,057	185,721	993	11,960	1,182	42,092	56,226	395	0	1,167	23,473	25,035	14,358	2,176	16,534
490051	States Proportionate Share	81,112	124,377	665	8,009	792	22,480	31,946	264	0	782	15,059	16,105	9,616	(401)	9,215
490161	GREYCLIFF ELEMENTARY	66,016	83,794	448	5,396	533	6,658	13,035	178	0	527	5,276	5,981	6,478	(390)	6,088
490161	States Proportionate Share	51,641	57,984	310	3,734	369	0	4,413	123	0	364	2,236	2,724	4,483	(1,332)	3,151
490291	MCLEOD ELEMENTARY	69,921	79,671	426	5,130	507	1,527	7,591	169	0	501	3,297	3,967	6,159	(664)	5,495
490291	States Proportionate Share	54,255	55,289	296	3,560	352	0	4,208	118	0	348	4,737	5,202	4,274	(1,974)	2,301
499981	SWEET GRASS COUNTY HIGH SCHOOL	1,298,751	1,447,099	7,737	93,186	9,209	56,593	166,725	3,076	0	9,095	0	12,172	111,876	29,896	141,772
499981	States Proportionate Share	876,804	946,086	5,059	60,924	6,021	0	72,003	2,011	0	5,946	37,680	45,637	73,142	(17,662)	55,480
500011	CHOTEAU PUBLIC SCHOOLS	2,052,805	2,250,206	12,031	144,903	14,320	0	171,254	4,783	0	14,143	137,076	156,003	173,964	(66,132)	107,833
500011	States Proportionate Share	1,381,545	1,469,257	7,856	94,613	9,350	0	111,819	3,123	0	9,235	152,869	165,227	113,589	(75,158)	38,431
500121	BYNUM ELEMENTARY	148,915	180,705	966	11,637	1,150	13,288	27,041	384	0	1,136	3,657	5,177	13,970	5,494	19,464
500121	States Proportionate Share	107,128	121,114	648	7,799	771	408	9,626	257	0	761	2,041	3,060	9,363	(1,258)	8,105
500211	FAIRFIELD PUBLIC SCHOOLS	2,051,213	2,281,860	12,201	146,941	14,521	0	173,662	4,851	0	14,342	79,247	98,440	176,412	(42,199)	134,213
500211	States Proportionate Share	1,380,478	1,489,873	7,966	95,941	9,481	0	113,388	3,167	0	9,364	107,821	120,353	115,183	(53,785)	61,398
500281	DUTTON/BRADY K-12	1,323,580	1,454,030	7,774	93,633	9,253	13,320	123,980	3,091	0	9,139	23,652	35,882	112,412	(1,357)	111,055
500281	States Proportionate Share	893,417	950,599	5,083	61,214	6,049	32	72,378	2,021	0	5,975	42,484	50,480	73,491	(18,494)	54,997
500301	POWER PUBLIC SCHOOLS	879,763	895,342	4,787	57,656	5,698	2,327	70,467	1,903	0	5,627	85,525	93,056	69,219	(31,988)	37,232
500301	States Proportionate Share	596,337	586,641	3,137	37,777	3,733	0	44,647	1,247	0	3,687	82,999	87,933	45,353	(35,605)	9,748



Employer Code	Employer	Beginning of Year Net Pension Liability	End of Year Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
				Difference Between Expected & Actual Experience	Net Difference Between Projected Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Difference Between Projected Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
500451	GOLDEN RIDGE ELEMENTARY	201,473	213,495	1,142	13,748	1,359	9,468	25,716	454	0	1,342	8,981	10,777	16,505	1,819	18,324
500451	States Proportionate Share	142,306	142,476	762	9,175	907	7,214	18,058	303	0	896	12,743	13,941	11,015	(1,171)	9,844
500611	PENDROY ELEMENTARY	128,232	142,281	761	9,162	905	3,352	14,181	302	0	894	3,218	4,415	11,000	1,888	12,887
500611	States Proportionate Share	93,279	96,083	514	6,187	611	16	7,329	204	0	604	6,584	7,392	7,428	(2,678)	4,750
500751	GREENFIELD ELEMENTARY	353,873	433,727	2,319	27,930	2,760	31,225	64,234	922	0	2,726	0	3,648	33,532	12,349	45,880
500751	States Proportionate Share	244,327	285,943	1,529	18,413	1,820	11,690	33,452	608	0	1,797	1,466	3,871	22,106	3,377	25,484
510021	SUNBURST K-12 SCHOOLS	1,766,315	1,821,170	9,737	117,275	11,590	0	138,602	3,871	0	11,447	148,289	163,607	140,795	(64,995)	75,800
510021	States Proportionate Share	1,189,775	1,189,759	6,361	76,615	7,571	0	90,548	2,529	0	7,478	161,824	171,831	91,981	(71,433)	20,548
510141	SHELBY PUBLIC SCHOOLS	3,334,492	3,604,420	19,272	232,108	22,938	32,768	307,085	7,662	0	22,655	141,806	172,123	278,659	(26,679)	251,981
510141	States Proportionate Share	2,239,483	2,351,434	12,573	151,421	14,964	0	178,958	4,999	0	14,779	199,352	219,130	181,790	(92,146)	89,644
510211	GALATA ELEMENTARY	42,523	51,004	273	3,284	325	7,746	11,627	108	0	321	78	507	3,943	3,882	7,825
510211	States Proportionate Share	35,915	36,621	196	2,358	233	1,922	4,709	78	0	230	2,764	3,072	2,831	(83)	2,749
519951	GOLDEN TRIANGLE COOP	29,410	24,918	133	1,605	159	6,797	8,693	53	0	157	5,051	5,261	1,926	1,841	3,768
519951	States Proportionate Share	27,142	19,626	105	1,264	125	6,432	7,925	42	0	123	7,491	7,656	1,517	717	2,234
519991	TOOLE COUNTY	0	0	0	0	0	817	817	0	0	0	168	168	0	672	672
519991	States Proportionate Share	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
520071	HYSHAM SCHOOLS	777,036	865,701	4,629	55,747	5,509	8,886	74,771	1,840	0	5,441	23,548	30,829	66,928	(3,086)	63,842
520071	States Proportionate Share	527,572	567,340	3,033	36,534	3,610	0	43,178	1,206	0	3,566	42,278	47,050	43,861	(20,874)	22,988
530011	GLASGOW K-12 SCHOOLS	5,166,824	5,730,833	30,642	369,039	36,470	30,850	467,001	12,182	0	36,020	42,467	90,670	443,053	5,613	448,667
530011	States Proportionate Share	3,465,999	3,736,653	19,979	240,623	23,779	0	284,381	7,943	0	23,486	160,507	191,936	288,882	(75,600)	213,282
530021	FRAZER PUBLIC SCHOOLS	1,538,661	1,790,896	9,576	115,325	11,397	42,499	178,796	3,807	0	11,256	70,164	85,227	138,455	(22,666)	115,789
530021	States Proportionate Share	1,037,390	1,170,036	6,256	75,345	7,446	2,061	91,107	2,487	0	7,354	64,316	74,157	90,456	(36,675)	53,781
530071	HINSDALE PUBLIC SCHOOLS	687,242	847,488	4,531	54,574	5,393	57,477	121,976	1,802	0	5,327	36,211	43,339	65,520	4,747	70,266
530071	States Proportionate Share	467,475	555,474	2,970	35,770	3,535	20,081	62,355	1,181	0	3,491	32,286	36,958	42,944	(11,573)	31,371
530091	OPHEIM K-12 SCHOOLS	548,571	588,005	3,144	37,865	3,742	1,247	45,997	1,250	0	3,696	29,893	34,838	45,459	(11,503)	33,956
530091	States Proportionate Share	374,647	386,441	2,066	24,885	2,459	0	29,410	821	0	2,429	36,874	40,124	29,876	(16,435)	13,441
530131	NASHUA K-12 SCHOOLS	1,014,514	1,027,478	5,494	66,165	6,539	14,419	92,616	2,184	0	6,458	75,471	84,113	79,435	(16,651)	62,783
530131	States Proportionate Share	686,537	672,724	3,597	43,320	4,281	0	51,198	1,430	0	4,228	71,993	77,651	52,009	(28,060)	23,949
530231	LUSTRE ELEMENTARY	204,266	208,382	1,114	13,419	1,326	4,507	20,366	443	0	1,310	12,654	14,407	16,110	(1,747)	14,363
530231	States Proportionate Share	144,184	139,132	744	8,959	885	2,578	13,167	296	0	874	16,514	17,684	10,756	(4,991)	5,765
540161	HARLOWTON PUBLIC SCHOOLS	1,958,205	2,238,388	11,968	144,142	14,245	25,747	196,101	4,758	0	14,069	23,958	42,785	173,051	(5,556)	167,495
540161	States Proportionate Share	1,318,218	1,461,546	7,815	94,117	9,301	0	111,232	3,107	0	9,186	51,542	63,835	112,993	(28,712)	84,281
540201	SHAWMUT ELEMENTARY	0	0	0	0	0	66	66	0	0	0	18,988	18,988	0	(9,980)	(9,980)
540201	States Proportionate Share	0	0	0	0	0	0	0	0	0	0	14,639	14,639	0	(7,829)	(7,829)
540211	JUDITH GAP PUBLIC SCHOOLS	423,133	534,777	2,859	34,437	3,403	39,948	80,647	1,137	0	3,361	9,480	13,978	41,344	8,755	50,099
540211	States Proportionate Share	290,681	351,767	1,881	22,652	2,239	16,807	43,578	748	0	2,211	10,231	13,189	27,195	(415)	26,780
549981	WHEATLAND COUNTY	26,391	30,031	161	1,934	191	394	2,679	64	0	189	162	414	2,322	5	2,327
549981	States Proportionate Share	25,115	22,953	123	1,478	146	2,214	3,961	49	0	144	3,724	3,917	1,775	(219)	1,556
550061	WIBAUX PUBLIC SCHOOL	1,715,215	1,789,451	9,568	115,232	11,388	114,082	250,270	3,804	0	11,247	93,271	108,323	138,343	28,004	166,347
550061	States Proportionate Share	1,155,573	1,169,094	6,251	75,284	7,440	66,427	155,402	2,485	0	7,348	95,144	104,978	90,383	(2,368)	88,015
559991	WIBAUX COUNTY	93,699	105,741	565	6,809	673	3,016	11,064	225	0	665	547	1,437	8,175	1,008	9,183
559991	States Proportionate Share	70,177	72,269	386	4,654	460	3,491	8,991	154	0	454	4,922	5,530	5,587	(135)	5,452
560021	BILLINGS PUBLIC SCHOOLS	98,299,904	109,511,465	585,535	7,052,030	696,906	1,790,542	10,125,012	232,793	0	688,313	0	921,106	8,466,381	775,252	9,241,633
560021	States Proportionate Share	65,807,012	71,342,769	381,455	4,594,143	454,009	0	5,429,607	151,656	0	448,411	3,180,468	3,780,535	5,515,542	(1,556,064)	3,959,477



Employer Code	Employer	Beginning of Year Net Pension Liability	End of Year Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
				Difference Between Expected & Actual Experience	Net Difference Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Difference Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
560031	BLUE CREEK ELEMENTARY	963,458	1,078,303	5,765	69,438	6,862	33,370	115,435	2,292	0	6,777	3,603	12,673	83,364	20,245	103,609
560031	States Proportionate Share	652,364	705,839	3,774	45,453	4,492	11,313	65,031	1,500	0	4,436	22,930	28,867	54,569	(4,601)	49,968
560041	CANYON CREEK ELEMENTARY	1,199,974	1,212,679	6,484	78,091	7,717	1,096	93,388	2,578	0	7,622	100,528	110,728	93,753	(39,517)	54,236
560041	States Proportionate Share	810,683	793,367	4,242	51,089	5,049	0	60,380	1,686	0	4,987	91,900	98,573	61,336	(36,692)	24,643
560071	LAUREL PUBLIC SCHOOLS	10,650,735	12,173,739	65,090	783,932	77,471	396,127	1,322,621	25,878	0	76,516	0	102,394	941,157	210,130	1,151,287
560071	States Proportionate Share	7,136,790	7,933,769	42,420	510,898	50,489	12,667	616,474	16,865	0	49,866	108,392	175,123	613,363	(60,019)	553,345
560081	ELDER GROVE ELEMENTARY	2,147,616	2,601,957	13,912	167,554	16,558	196,333	394,358	5,531	0	16,354	0	21,885	201,158	80,019	281,178
560081	States Proportionate Share	1,445,007	1,698,400	9,081	109,369	10,808	72,453	201,711	3,610	0	10,675	8,689	22,974	131,304	20,830	152,134
560151	CUSTER K-12 SCHOOLS	761,039	743,646	3,976	47,887	4,732	126,304	182,899	1,581	0	4,674	76,213	82,468	57,492	41,798	99,290
560151	States Proportionate Share	516,878	487,831	2,608	31,414	3,104	80,312	117,439	1,037	0	3,066	65,747	69,850	37,714	17,981	55,695
560171	MORIN ELEMENTARY	275,915	316,250	1,691	20,365	2,013	11,097	35,166	672	0	1,988	0	2,660	24,449	5,363	29,812
560171	States Proportionate Share	192,145	209,405	1,120	13,485	1,333	4,424	20,361	445	0	1,316	5,716	7,477	16,189	(405)	15,784
560211	BROADVIEW PUBLIC SCHOOLS	1,236,835	1,333,517	7,130	85,872	8,486	984	102,472	2,835	0	8,382	66,935	78,151	103,095	(29,257)	73,838
560211	States Proportionate Share	835,362	872,097	4,663	56,159	5,550	0	66,372	1,854	0	5,481	85,019	92,354	67,422	(39,445)	27,977
560231	ELYSIAN SCHOOL	1,069,204	1,388,806	7,426	89,433	8,838	130,472	236,168	2,952	0	8,729	33,230	44,911	107,369	25,216	132,586
560231	States Proportionate Share	723,142	908,101	4,855	58,478	5,779	64,196	133,308	1,930	0	5,708	31,189	38,827	70,206	3,753	73,959
560241	HUNTLEY PROJECT K-12 SCHOOLS	4,659,289	5,331,358	28,506	343,315	33,928	95,884	501,631	11,333	0	33,509	0	44,842	412,170	44,375	456,544
560241	States Proportionate Share	3,126,261	3,476,407	18,588	223,864	22,123	0	264,575	7,390	0	21,850	69,961	99,201	268,763	(41,411)	227,352
560261	LOCKWOOD ELEMENTARY	6,797,532	7,688,895	41,111	495,129	48,930	159,440	744,610	16,345	0	48,327	5,234	69,906	594,432	67,336	661,768
560261	States Proportionate Share	4,557,554	5,012,186	26,799	322,762	31,896	0	381,457	10,655	0	31,503	113,151	155,309	387,494	(59,371)	328,123
560371	SHEPHERD PUBLIC SCHOOLS	4,742,294	5,286,344	28,265	340,416	33,641	99,964	502,286	11,237	0	33,226	29,250	73,714	408,690	43,191	451,880
560371	States Proportionate Share	3,181,822	3,447,090	18,431	221,977	21,936	30,062	292,406	7,328	0	21,666	109,126	138,120	266,496	(34,979)	231,517
560411	PIONEER ELEMENTARY	344,860	390,077	2,086	25,119	2,482	13,335	43,022	829	0	2,452	0	3,281	30,157	7,007	37,164
560411	States Proportionate Share	238,289	257,503	1,377	16,582	1,639	7,144	26,742	547	0	1,618	8,555	10,721	19,908	(126)	19,782
560521	INDEPENDENT ELEMENTARY	1,410,610	1,565,826	8,372	100,832	9,965	44,042	163,210	3,329	0	9,842	11,740	24,911	121,055	18,654	139,708
560521	States Proportionate Share	951,682	1,023,420	5,472	65,903	6,513	20,617	98,506	2,176	0	6,433	37,656	46,264	79,121	(5,978)	73,143
560581	YELLOWSTONE ACADEMY ELEMENTAR	1,921,389	2,322,929	12,420	149,586	14,783	110,257	287,046	4,938	0	14,600	192,353	211,891	179,587	(69,266)	110,320
560581	States Proportionate Share	1,293,584	1,516,624	8,109	97,664	9,651	41,678	157,102	3,224	0	9,532	145,634	158,391	117,251	(67,007)	50,244
569951	EASTERN YELLOWSTONE CO-OP	594,294	679,493	3,633	43,756	4,324	25,679	77,931	1,444	0	4,271	3,466	9,181	52,532	8,795	61,327
569951	States Proportionate Share	405,259	446,032	2,385	28,722	2,838	10,161	44,107	948	0	2,803	9,081	12,832	34,483	636	35,119
569952	YELLOWSTONE-W/CARBON SPEC SERV	1,496,784	1,671,616	8,938	107,644	10,638	2,485	129,705	3,553	0	10,507	8,160	22,220	129,233	(6,717)	122,516
569952	States Proportionate Share	1,009,362	1,092,345	5,841	70,342	6,951	0	83,134	2,322	0	6,866	45,966	55,154	84,450	(22,121)	62,329
571104	LEGISLATURE	48,397	4,156	22	268	26	31,563	31,879	9	0	26	32,923	32,958	321	5,485	5,806
571104	States Proportionate Share	26,286	4,951	26	319	32	10,771	11,148	11	0	31	16,735	16,777	383	(193)	190
573501	SUPT OF PUBLIC INSTRUCTION	5,002,693	6,732,485	35,997	433,541	42,844	775,496	1,287,878	14,312	0	42,316	39,973	96,600	520,491	239,944	760,436
573501	States Proportionate Share	1,952,873	2,522,626	13,488	162,445	16,053	221,041	413,027	5,362	0	15,855	56,342	77,560	195,025	41,777	236,803
573513	GREAT FALLS COLLEGE MSU	965,065	810,460	4,333	52,190	5,158	164,930	226,611	1,723	0	5,094	10,786	17,603	62,657	107,398	170,055
573513	States Proportionate Share	382,758	306,656	1,640	19,747	1,951	0	23,338	652	0	1,927	91,159	93,738	23,708	(34,394)	(10,686)
575101	BOARD OF PUBLIC EDUCATION	151,784	167,686	897	10,798	1,067	1,192	13,954	356	0	1,054	3,005	4,416	12,964	(1,026)	11,938
575101	States Proportionate Share	66,482	66,133	354	4,259	421	1,861	6,894	141	0	416	6,262	6,819	5,113	(1,466)	3,647
575102	COMM OF HIGHER EDUCATION	0	0	0	0	0	52,562	52,562	0	0	0	12,438	12,438	0	20,646	20,646
575102	States Proportionate Share	0	0	0	0	0	0	0	0	0	0	17,918	17,918	0	(9,583)	(9,583)
575113	SCHOOL FOR THE DEAF & BLIND	3,914,607	3,951,414	21,127	254,453	25,146	31,691	332,417	8,400	0	24,836	300,169	333,404	305,486	(103,338)	202,148
575113	States Proportionate Share	1,529,754	1,481,967	7,924	95,432	9,431	0	112,786	3,150	0	9,315	188,248	200,712	114,572	(75,285)	39,287



Employer Code	Employer	Beginning of Year Net Pension Liability	End of Year Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
				Difference Between Expected & Actual Experience	Net Difference Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Difference Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	Total Employer Pension Expense
576201	AGRICULTURE	77,882	98,875	529	6,367	629	8,355	15,880	210	0	621	475	1,306	7,644	2,584	10,228
576201	States Proportionate Share	37,732	40,387	216	2,601	257	2,112	5,186	86	0	254	1,605	1,945	3,122	419	3,541
576401	DEPARTMENT OF CORRECTIONS	2,168,315	2,256,163	12,063	145,286	14,358	0	171,707	4,796	0	14,181	290,126	309,103	174,425	(136,414)	38,011
576401	States Proportionate Share	850,653	847,634	4,532	54,584	5,394	0	64,510	1,802	0	5,328	154,038	161,167	65,531	(71,202)	(5,671)
576701	MILITARY AFFAIRS	337,350	383,097	2,048	24,670	2,438	11,300	40,456	814	0	2,408	1,689	4,911	29,617	3,703	33,320
576701	States Proportionate Share	138,656	146,745	785	9,450	934	3,249	14,417	312	0	922	7,086	8,321	11,345	(1,301)	10,044
576901	DEPT OF PUBLIC HEALTH & HUMAN	103,117	70,727	378	4,554	450	841	6,224	150	0	445	17,066	17,661	5,468	(5,953)	(485)
576901	States Proportionate Share	47,556	29,852	160	1,922	190	2,016	4,288	63	0	188	16,314	16,565	2,308	(4,833)	(2,525)
585103	UNIVERSITY OF MONTANA	21,139,488	20,741,987	110,903	1,335,688	131,997	4,465,247	6,043,835	44,092	0	130,370	0	174,462	1,603,572	2,506,626	4,110,199
585103	States Proportionate Share	8,228,030	7,764,849	41,517	500,020	49,414	0	590,951	16,506	0	48,804	1,546,990	1,612,300	600,304	(665,050)	(64,746)
595104	MONTANA STATE UNIVERSITY	10,928,829	10,097,161	53,987	650,210	64,256	5,809,436	6,577,890	21,464	0	63,464	0	84,928	780,616	3,186,234	3,966,851
595104	States Proportionate Share	4,257,395	3,781,651	20,220	243,521	24,066	0	287,806	8,039	0	23,769	1,028,656	1,060,463	292,361	(436,697)	(144,336)
605107	NORTHERN MONTANA COLLEGE	2,353,280	2,344,762	12,537	150,992	14,922	244,889	423,339	4,984	0	14,738	0	19,722	181,275	148,881	330,156
605107	States Proportionate Share	922,587	880,781	4,709	56,718	5,605	0	67,033	1,872	0	5,536	120,601	128,009	68,094	(47,564)	20,530
615106	MSU - BILLINGS	4,389,232	4,216,644	22,546	271,532	26,834	366,914	687,825	8,964	0	26,503	0	35,466	325,991	269,530	595,521
615106	States Proportionate Share	1,714,314	1,581,215	8,454	101,823	10,062	0	120,340	3,361	0	9,938	416,933	430,233	122,244	(184,600)	(62,356)
719901	CSPD REGION 1	0	0	0	0	0	2,290	2,290	0	0	0	0	0	0	804	804
719901	States Proportionate Share	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
719902	CSPD REGION 2	0	43,537	233	2,804	277	29,540	32,854	93	0	274	0	366	3,366	10,365	13,731
719902	States Proportionate Share	0	31,752	170	2,045	202	21,544	23,961	67	0	200	0	267	2,455	7,559	10,014
719904	CSPD REGION 4	0	0	0	0	0	3,541	3,541	0	0	0	0	0	0	1,242	1,242
719904	States Proportionate Share	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
719905	CSPD REGION 5	0	0	0	0	0	2,096	2,096	0	0	0	0	0	0	735	735
719905	States Proportionate Share	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
729901	RESA REGION 1	0	19,934	107	1,284	127	15,183	16,701	42	0	125	0	168	1,541	5,328	6,869
729901	States Proportionate Share	0	16,379	88	1,055	104	11,113	12,360	35	0	103	0	138	1,266	3,899	5,166
729902	RESA REGION 2	0	25,940	139	1,670	165	17,601	19,575	55	0	163	0	218	2,005	6,176	8,181
729902	States Proportionate Share	0	20,291	108	1,307	129	13,768	15,312	43	0	128	0	171	1,569	4,831	6,400
729905	RESA REGION 5	0	13,782	74	887	88	9,351	10,400	29	0	87	0	116	1,065	3,281	4,347
729905	States Proportionate Share	0	12,369	66	797	79	8,393	9,334	26	0	78	0	104	956	2,945	3,901
Total All Employers & State		\$1,643,005,761	\$1,826,842,979	\$9,767,750	\$117,640,205	\$11,625,606	\$47,367,680	\$186,401,241	\$3,883,401		\$11,482,259	\$47,367,680	\$62,733,340	\$141,234,051	\$0	\$141,234,051
State (Non-Employer Contributing Entity)		\$651,741,651	\$712,666,952	\$3,810,482	\$45,892,443	\$4,535,248	\$6,769,842	\$61,008,015	\$1,514,948		\$4,479,327	\$32,538,436	\$38,532,711	\$55,096,602	(\$13,107,690)	\$41,988,912
Collective Pension Amounts of the System		\$1,643,005,761	\$1,826,842,979	\$9,767,750	\$117,640,205	\$11,625,606		\$139,033,561	\$3,883,401		\$11,482,259		\$15,365,660	\$141,234,051	\$0	\$141,234,051



**Teachers' Retirement System
State of Montana**

Note to Schedule of Employer and Non-Employer Contributing Entity Allocations (Schedule D) and Schedule of Pension Amounts by Employer and Non-Employer Contributing Entity (Schedule E)

In accordance GASB Statement 68 (the standard), for the purpose of financial reporting, the amounts and percentages in Schedule D and E will be utilized by each employer of the System to present their proportionate share of liability and pension amounts associated with the employer's participation in Teachers' Retirement System (TRS). The schedules were prepared by Cavanaugh Macdonald Consulting, LLC; however the report and schedules herein are the responsibility of TRS management.

The Schedule of Employer and Non Employer Contributing Entity Allocations (Schedule D) displays the proportionate relationship of each employer to all employers and each employer's allocation percentage. Secondly, Schedule D displays the proportionate relationship of the nonemployer contributing entity (The State of Montana) to all employers and the non-employer contributing entity's allocation percentage. Third, Schedule D displays the amounts and percentages of the overall non-employer contributing entity's contribution that is associated with each employer. Lastly, Schedule D displays all the allocation percentages described above for the measurement year (2016) as well as the previous year (2015) and the difference in the allocation from year to year (The Change in Proportion).

The allocation percentages in Schedule D are derived based on actual normal employer contributions made to TRS during the measurement periods (FY 2015 and FY 2016 normal employer contributions). Contributions other than normal employer contributions (termination pay contributions, working retiree contributions, buy back contributions, and in some cases MUSRP supplemental contributions) are not included in the allocation calculation but instead are included in total contributions and reported as deferred outflows/inflows of resources. There is a small amount of employer contributions that cannot be attributed to any specific employer due to timing differences. These employer contributions are utilized to reduce the Pension Expense of the system and therefore allocated to each employer equally. Employee contributions are also utilized to reduce the collective pension expense of the system.

The Schedule of Pension Amounts by Employer and Non Employer Contributing Entity (Schedule E) displays the various pension amounts, as of the measurement date (June 30, 2016), allocated to the employer and non-employer contributing entities. Some amounts are allocated to the employers and non-employer contributing entities based on the allocation percentages calculated in Schedule D. These amounts include each employer's proportionate share of the Net Pension Liability, the deferred inflows and outflows of the system, the proportionate share of the nonemployer contributing entity's Net Pension Liability, and the non-employer contributing entity deferred inflows and outflows of the system. Some amounts in Schedule E are calculated according to the standard. These amounts include the Change in Proportion & Difference between Employer Contributions and Proportionate Share of Contributions of the employer and non-employer contributing entity, and the Pension Expense of the employer and non-employer contributing entity.



As stated above, the deferred inflows and outflows of the system are allocated to each employer based on the allocation percentages calculated in Schedule D. These inflows and outflows of the system are calculated per the standard and include the Difference Between Expected and Actual Experience, the Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments, and The Changes of Assumptions. These deferred inflows/outflows of the system are recognized over time in the Pension Expense of the system per the standard. The amounts not recognized in the current measurement period (FY 2016) are recorded as deferred inflows/outflows of the system and allocated to employers. Therefore, each of these deferred inflows/outflows of the system incorporates several years' worth of information to comprise the totals. The deferred inflow/outflow for Changes of Assumptions includes amounts that have been deferred for previous measurement periods as well as the current measurement period (FY 2016). The changes of assumptions that were incorporated in FY 2016 (the current measurement period) were as follows. Since the previous measurement date the normal cost method has been updated to align the calculation of the projected compensation and the total present value of plan benefits so that the normal cost rate reflects the most appropriate allocation of plan costs over future compensation.

At the employer level, the difference between total employer contributions (including normal contributions, working retiree contributions, termination pay contributions, buy back contributions, and in some cases MUS-RP supplemental contributions) and the amount of the employers proportionate share of the total contributions for the system are recognized in pension expense according to the standard. The amount not recognized in the pension expense is reported as a deferred inflow or a deferred outflow of resources for each employer according to the standard. The change in the employer's allocation percentage from year to year is also recognized in pension expense according to the standard. The amount not recognized in the pension expense is reported as a deferred inflow or a deferred outflow of resources for each employer according to the standard. These two categories are combined in Schedule E and reported in the columns labeled Change in Proportion & Difference between Employer Contributions & Proportionate Share of Contributions.

At the system level, Schedule E displays total Change in Proportion & Differences between Employer Contributions & Proportionate Share of Contributions as a deferred outflow of resources in the amount of \$47,367,680 and total deferred inflow of resources in the amount of \$47,367,680 due to Change in Proportion & Differences between Employer Contributions & Proportionate Share of Contributions. These amounts offset each other therefore they do not impact the collective deferred inflows of resources and deferred outflows of resources for the system as a whole. This phenomenon is reported in a separate row totaling the Collective Pension Amounts of the System at the end of the schedule. This total does not include the \$47,367,680 in deferred inflows and outflows as they are not part of the collective pension amounts of the system.

The amounts in Schedule E allocated to the State as a non-employer contributing entity are included in the Total All Employers & State amount at the end of Schedule E. The State's (Non-Employer Contributing Entity) totals are displayed on a separate line total for clarity. Lastly, as state above, the Collective Pension Amounts of the System are also displayed at the end of Schedule E.