

**Public Employees' Retirement System
of the
State of Montana**

**GASB 67 and 68 Report
as of
June 30, 2014**

Produced by [Cheiron](#)

July 2015

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BOARD SUMMARY

The purpose of this report is to provide accounting and financial disclosure information under Government Accounting Standards Board Statement 67 and 68 for the Public Employees' Retirement System, participating employers, and the State of Montana as a non-employer contributing entity in a special funding situation. This information includes:

- Determination of the discount rate,
- Projection of the Total Pension Liability from the actuarial valuation date to the measurement date,
- Changes in the Net Pension Liability from the beginning to the end of the measurement period,
- Calculation of the Net Pension Liability at the discount rate as well as discount rates 1% higher and lower than the discount rate,
- Schedule of Changes in Net Pension Liability and Related Ratios,
- Changes in the Net Pension Liability,
- Schedule of Employer Contributions,
- Schedule of Deferred Inflows and Outflows,
- Calculation of the Pension Expense, and
- Calculation of employer Proportionate Shares and reporting amounts.

Highlights

This report is the first report under GASB 68, and is a supplement to the GASB 67 report under the same reporting date previously provided. The reporting date for the State of Montana Public Employees' Retirement System (PERS) is June 30, 2014. Measurements as of the reporting date are based on the fair value of assets as of June 30, 2014 and the Total Pension Liability as of an actuarial valuation date of June 30, 2013, updated to June 30, 2014. There were no significant events between the valuation date and the measurement date, so the update procedures only included the addition of service cost and interest cost offset by actual benefit payments.

Beginning of year measurements are also based on the actuarial valuation as of June 30, 2013. Because the beginning and ending values are based on the same actuarial valuation and there were no significant events, no liability gains or losses due to experience are reported this year. In future years, liability gains and losses will be reported reflecting the liability gains and losses between actuarial valuation dates as well as any significant events during the update period.

Due to a court injunction, this report does not reflect changes to the Guaranteed Annual Benefit Adjustment (GABA) contained in House Bill No. 454 from the 2013 legislative session. Rather, the GABA reflected in this report is the GABA as it existed prior to enactment of House Bill No. 454.

The table on the next page provides a summary of the key results during this reporting period.

BOARD SUMMARY

	Measurement Date	
	6/30/2014	6/30/2013
Total Pension Liability	\$ 6,188,780,815	\$ 5,902,662,931
Plan Fiduciary Net Position	<u>4,942,769,917</u>	<u>4,299,238,343</u>
Net Pension Liability	\$ 1,246,010,898	\$ 1,603,424,588
Deferred Inflows	321,948,720	0
Deferred Outflows	<u>0</u>	<u>0</u>
Net Impact on Statement of Net Position	\$ 1,567,959,618	\$ 1,603,424,588
Pension Expense (\$ Amount)	\$ 94,917,148	N/A
Pension Expense (% of Pensionable Payroll)	8.47%	N/A
Discount Rate	7.75%	7.75%

* Throughout this report, pensionable payroll will be used rather than Covered-Employee Payroll as defined by GASB, and described in Appendix A.

If the employers elect to use June 30, 2014 as their initial measurement date under GASB 68, a Net Pension Liability of \$1,603,424,588 would be recognized as of the beginning of the reporting year to be split among the participating employers and the State based on their Proportionate Share.

As of the end of the reporting year, the employers and the State would report a total Net Pension Liability of \$1,246,010,898 and Deferred Inflows of \$321,948,720. Consequently, the collective net impact on the employers' and State's Statement of Net Position would be \$1,567,959,618 at the end of the reporting year. In addition, any contributions between the measurement date and the reporting date by each employer and the State would be reported as deferred outflows to match the cash outflow reported.

For the measurement year ending June 30, 2014, the collective Pension Expense is \$94,917,148 or 8.47% of pensionable payroll. This amount is not expected to be the same as the employers' and State's contribution to the Plan (\$130,382,118), but instead represents the change in the net impact on the employers' and State's Statement of Net Position plus employer and State contributions [$\$1,567,959,618 + \$130,382,118 - \$1,603,424,588$]. A breakdown of the Pension Expense is shown in this report.

If any employer elects to use June 30, 2015 as their initial measurement date under GASB 68, its share of the Net Pension Liability (NPL) of \$1,246,010,898 would be recognized as of the beginning of the reporting year. The employer's share of NPL and Deferred Inflows and Outflows at the end of the reporting year as well as the Pension Expense would be determined by the measurements as of June 30, 2015.

CERTIFICATION

The purpose of this report is to provide accounting and financial reporting information under GASB 67 and 68 for the State of Montana Public Employees' Retirement System (PERS). This report is for the use of PERS, participating employers, the State of Montana as a non-employer contributing entity, and their auditors in preparing financial reports in accordance with applicable law and accounting requirements. This report is not appropriate for other purposes, including the measurement of funding requirements for PERS.

In preparing our report, we relied on information (some oral and some written) supplied by Montana Public Employee Retirement Administration (MPERA). This information includes, but is not limited to, the plan provisions, employee data, and financial information. We performed an informal examination of the obvious characteristics of the data for reasonableness and consistency in accordance with Actuarial Standard of Practice No. 23.

The membership data, actuarial assumptions, and plan provisions are the same as were described in the June 30, 2013 Actuarial Valuation Report for PERS, except that it has been assumed that the rate of investment return is net only of investment expenses, rather than net of both investment and administrative expenses. The administrative expense rate is assumed to be 0.27% of active member payroll.

Future reporting requirements may differ significantly from the current reporting requirement presented in this report due to such factors as the following: plan experience differing from that anticipated by the assumptions; changes in assumptions; and changes in plan provisions or applicable law.

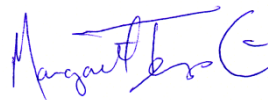
To the best of our knowledge, this report and its contents have been prepared in accordance with generally recognized and accepted actuarial principles and practices that are consistent with the Code of Professional Conduct and applicable Actuarial Standards of Practice set out by the Actuarial Standards Board. Furthermore, as credentialed actuaries, we meet the Qualification Standards of the American Academy of Actuaries to render the opinion contained in this report. This report does not address any contractual or legal issues. We are not attorneys and our firm does not provide any legal services or advice.

This report was prepared for PERS for the purposes described herein and for the use by the plan auditor in completing an audit related to the matters herein. Other users of this report are not intended users as defined in the Actuarial Standards of Practice, and Cheiron assumes no duty or liability to such other users.

Sincerely,
Cheiron



Stephen T. McElhaney, FSA, FCA, MAAA
Principal Consulting Actuary



Margaret Tempkin, FSA, MAAA
Principal Consulting Actuary

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

DETERMINATION OF DISCOUNT RATE

The discount rate as of June 30, 2014 is 7.75% which is the assumed long-term expected rate of return on System investments. Projections of the System's fiduciary net position have indicated that it is expected to be sufficient to make projected benefit payments for current Plan members following the procedures described in paragraphs 39 - 45 of GASB Statement 67. The results of these projections are included within this report in Appendix B.

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

PROJECTION OF TOTAL PENSION LIABILITY

The Total Pension Liability (TPL) at the beginning of the measurement year is measured at the actuarial valuation date of June 30, 2013. The TPL at June 30, 2013 is the same as was reported for actuarial valuation purposes as of June 30, 2013. The TPL at the end of the measurement year, June 30, 2014, is measured as of an actuarial valuation date of June 30, 2013 and projected to June 30, 2014. In future years, both the beginning and end of year TPL will be measured as of an actuarial valuation date one year prior and projected to the appropriate date. There were no significant events during the projection period of which we are aware. The table below shows the projection of the TPL at discount rates equal to the rate used for disclosure and plus and minus one percent from the rate used for disclosure. TPL and Service Cost have been determined using the Entry Age Actuarial Cost Method as described in paragraph 46 of GASB Statement 67.

Table 2			
Projection of Total Pension Liability			
Discount Rate	6.75%	7.75%	8.75%
Total Pension Liability, 6/30/2013			
Actives	\$ 2,908,949,484	\$ 2,510,664,664	\$ 2,179,414,561
Deferred Vested	208,445,088	181,411,921	159,651,583
Retirees	<u>3,499,723,556</u>	<u>3,210,586,346</u>	<u>2,961,705,454</u>
Total	\$ 6,617,118,128	\$ 5,902,662,931	\$ 5,300,771,598
Service Cost, Beginning of Year			
Service Cost Rate	14.44%	11.82%	9.82%
Expected Payroll During Year	\$ 1,162,882,414	\$ 1,162,882,414	\$ 1,162,882,414
Service Cost	\$ 167,896,050	\$ 137,452,701	\$ 114,159,212
Benefit Payments	\$ 307,741,308	\$ 307,741,308	\$ 307,741,308
Interest	\$ 447,771,779	\$ 456,406,491	\$ 460,625,061
Change in Benefits	\$ 0	\$ 0	\$ 0
Change in Assumptions	\$ 0	\$ 0	\$ 0
Other Significant Events	\$ 0	\$ 0	\$ 0
Total Pension Liability, 6/30/2014	\$ 6,925,044,649	\$ 6,188,780,815	\$ 5,567,814,563

NOTE DISCLOSURES

The table below shows the changes in the Total Pension Liability, the Plan Fiduciary Net Position (i.e., fair value of System assets), and the Net Pension Liability during the measurement year.

Table 3			
Change in Net Pension Liability			
	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) - (b)
Balances at 6/30/2013	\$ 5,902,662,931	\$ 4,299,238,343	\$ 1,603,424,588
Changes for the year:			
Service cost	137,452,701		137,452,701
Interest	456,406,491		456,406,491
Changes of benefits	0		0
Changes of assumptions	0		0
Differences between expected and actual experience	0		0
Contributions - employer		95,820,397	(95,820,397)
Contributions - non-employer		34,561,721	(34,561,721)
Contributions - member		92,160,048	(92,160,048)
Net investment income		732,253,062	(732,253,062)
Benefit payments	(307,741,308)	(307,741,308)	0
Administrative expense		(3,522,346)	3,522,346
Net changes	286,117,884	643,531,574	(357,413,690)
Balances at 6/30/2014	\$ 6,188,780,815	\$ 4,942,769,917	\$ 1,246,010,898

There were no changes in benefits or changes in assumptions during the year. Because the beginning and end of year TPL are both based on the same actuarial valuation, there are no differences between expected and actual experience reported this year.

Total contributions and investment income exceeded the service cost, interest cost and administrative expenses, resulting in a decrease in the Net Pension Liability (NPL) of \$357,413,690. The NPL remaining as of June 30, 2014 is \$1,246,010,898.

NOTE DISCLOSURES

Changes in the discount rate affect the measurement of the TPL. Lower discount rates produce a higher TPL and higher discount rates produce a lower TPL. Because the discount rate does not affect the measurement of assets, the percentage change in the NPL can be very significant for a relatively small change in the discount rate. The table below shows the sensitivity of the NPL to the discount rate.

Table 4			
Sensitivity of Net Pension Liability to Changes in Discount Rate			
As of June 30, 2014			
	1% Decrease 6.75%	Discount Rate 7.75%	1% Increase 8.75%
Total Pension Liability	\$ 6,925,044,649	\$ 6,188,780,815	\$ 5,567,814,563
Plan Fiduciary Net Position	<u>4,942,769,917</u>	<u>4,942,769,917</u>	<u>4,942,769,917</u>
Net Pension Liability	<u>\$ 1,982,274,732</u>	<u>\$ 1,246,010,898</u>	<u>\$ 625,044,646</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	71.4%	79.9%	88.8%

A one percent decrease in the discount rate increases the TPL by approximately 11.9% and increases the NPL by approximately 59.1%. A one percent increase in the discount rate decreases the TPL by approximately 10.0% and decreases the NPL by approximately 49.8%.

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE

REQUIRED SUPPLEMENTARY INFORMATION

The schedules of Required Supplementary Information generally start with one year of information as of the implementation of GASB 67, but eventually will need to build up to 10 years of information. The schedule below shows the changes in NPL and related ratios required by GASB.

Table 5	
Schedule of Changes in Net Pension Liability and Related Ratios	
	FYE 2014
<u>Total Pension Liability</u>	
Service cost (BOY)	\$ 137,452,701
Interest (includes interest on service cost)	456,406,491
Changes of benefit terms	0
Differences between expected and actual experience	0
Changes of assumptions	0
Benefit payments, including refunds of member contributions	(307,741,308)
Net change in total pension liability	\$ 286,117,884
Total pension liability - beginning	\$ 5,902,662,931
Total pension liability - ending	\$ 6,188,780,815
<u>Plan fiduciary net position</u>	
Contributions - employer	\$ 95,820,397
Contributions - non-employer	34,561,721
Contributions - member	92,160,048
Net investment income	732,253,062
Benefit payments, including refunds of member contributions	(307,741,308)
Administrative expense	(3,522,346)
Net change in plan fiduciary net position	\$ 643,531,574
Plan fiduciary net position - beginning	\$ 4,299,238,343
Plan fiduciary net position - ending	\$ 4,942,769,917
Net pension liability - ending	\$ 1,246,010,898
Plan fiduciary net position as a percentage of the total pension liability	79.87%
Pensionable payroll	\$ 1,120,266,025
Net pension liability as a percentage of pensionable payroll	111.22%

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE

REQUIRED SUPPLEMENTARY INFORMATION

If an Actuarially Determined Contribution is calculated, the following schedule is required. An Actuarially Determined Contribution is a contribution amount determined in accordance with Actuarial Standards of Practice.

Table 6	
Schedule of Employer Contributions	
Last Fiscal Year	
Dollar Amounts in Thousands	
	2014
Actuarially Determined Contribution	\$ 137,681
Contributions in Relation to the Actuarially Determined Contribution	
Employer Contributions	\$ 95,820
Non-Employer Contributions	<u>34,562</u>
Total Contributions	<u>\$ 130,382</u>
Contribution Deficiency/(Excess)	<u>\$ 7,299</u>
Pensionable Payroll	\$ 1,120,266
Contributions as a Percentage of Pensionable Payroll	11.64%

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

EMPLOYER AND NON-EMPLOYER REPORTING AMOUNTS

The participating employers are not required to implement GASB 68 until their reporting date after June 15, 2015. For employers with June 30 fiscal years, the amounts reported as of June 30, 2015 can be based on either a June 30, 2014 or June 30, 2015 measurement date.

For employers with fiscal years other than June 30, the initial reporting date will be the first fiscal year that ends after June 30, 2015. These employers will not use the measurements shown in this report but rather will need to wait for the measurements as of June 30, 2015.

The schedules in this section are provided for employers who elect to use the 2014 measurement date for their 2015 reporting. First, the collective amounts for the System are developed and then the collective amounts are allocated to individual employers as well as to the State based on their Proportionate Share.

The impact of experience gains or losses and assumption changes on the TPL are recognized in the collective Pension Expense over the average expected remaining service life of all active and inactive members of the Plan, determined as of the beginning of the measurement period. As of the measurement date, this average was 4.497 years¹, which was rounded to 4.00 years for recognition purposes. However, there were no experience gains or losses, and there were no assumption changes during the measurement year.

The impact of investment gains or losses is recognized over a period of five years. During the measurement year, there was an investment gain of approximately \$402.4 million. Approximately \$80.5 million of that was recognized in the current year and identical amounts will be recognized in each of the next four years, resulting in a Deferred Inflow of Resources of approximately \$321.9 million. The table on the next page summarizes the current balances of collective Deferred Outflows and Deferred Inflows of Resources along with the net recognition over the next several years.

¹ The average expected future working lifetime for 28,401 active members was 9.05 years.

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE

EMPLOYER AND NON-EMPLOYER REPORTING AMOUNTS

Table 7
Schedule of Deferred Inflows and Outflows
As of June 30, 2014

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes in assumptions	0	0
Net difference between projected and actual earnings on pension plan investments	0	321,948,720
Total	\$ 0	\$ 321,948,720

Amounts reported as deferred outflows and deferred inflows of resources will be recognized in pension expense as follows:

Year ended June 30:

2015	\$ (80,487,180)
2016	\$ (80,487,180)
2017	\$ (80,487,180)
2018	\$ (80,487,180)
2019	\$ 0
Thereafter	\$ 0

EMPLOYER AND NON-EMPLOYER REPORTING AMOUNTS

The collective Pension Expense recognized in aggregate by the participating employers of the Plan can be calculated two different ways. First, it is the change in the amounts reported on the employers' Statement of Net Position that relate to the Plan and are not attributable to employer contributions. That is, it is the change in NPL plus the changes in deferred outflows and inflows plus employer contributions.

Alternatively, the collective Pension Expense can be calculated by its individual components. While GASB does not require or suggest the organization of the individual components shown in the table below, we believe it helps to understand the level and volatility of Pension Expense.

Table 8	
Calculation of Pension Expense	
For the Fiscal Year Ending June 30, 2014	
Change in Net Pension Liability	\$ (357,413,690)
Change in Deferred Outflows	0
Change in Deferred Inflows	321,948,720
Non-Employer Contributions	34,561,721
Employer Contributions	<u>95,820,397</u>
Pension Expense	\$ 94,917,148
Pension Expense as % of Pensionable Payroll	8.47%
Operating Expenses	
Service cost	\$ 137,452,701
Employee contributions	(92,160,048)
Administrative expenses	<u>3,522,346</u>
Total	\$ 48,814,999
Financing Expenses	
Interest cost	\$ 456,406,491
Expected return on assets	<u>(329,817,162)</u>
Total	\$ 126,589,329
Changes	
Benefit changes	\$ 0
Recognition of assumption changes	0
Recognition of liability (gains)/losses	0
Recognition of investment (gains)/losses	<u>(80,487,180)</u>
Total	\$ (80,487,180)
Pension Expense	\$ 94,917,148

EMPLOYER AND NON-EMPLOYER REPORTING AMOUNTS

First, there are components that we refer to as operating expenses. These items are directly attributable to the operation of the Plan during the measurement year. Service cost less employee contributions represents the increase in the employer-provided benefits attributable to the year, and administrative expenses are the cost of operating the Plan for the year.

Second, there are the financing expenses: the interest on the Total Pension Liability less the expected return on assets. Since the discount rate is equal to the long-term expected return on assets, the financing expense is just the interest on the Net Pension Liability, service cost, contributions, and administrative expenses. The calculation of the expected return on assets is detailed below.

Table 9	
Calculation of Expected Return on Assets	
For the Fiscal Year Ending June 30, 2014	
Market Value of Assets - beginning of year	\$ 4,299,238,343
Expected Return on Market Value	\$ 333,190,972
Employee Contributions	\$ 92,160,048
Non-Employer Contributions	34,561,721
Employer Contributions	95,820,397
Benefit Payments	(307,741,308)
Administrative Expenses	(3,522,346)
Net Cash Flow - during year	\$ (88,721,488)
Expected Return on Cash Flow Items	\$ (3,373,810)
Expected Return on Assets	\$ 329,817,162

The final category is changes. This category will drive most of the volatility in Pension Expense from year to year. It includes any changes in benefits made during the year and the recognized amounts due to assumption changes, gains or losses on the TPL, and investment gains or losses. For the first year, there is an investment gain recognized that offsets a large portion of the financing expense.

PROPORTIONATE SHARES

Because the System is a Cost-Sharing Pension Plan, each employer participating in the Plan must reflect a portion of the collective Net Pension Liability, Pension Expense, and Deferred Outflows and Inflows in their financial statements. GASB 68 requires that the Proportionate Share for each employer be determined based on the “employer’s projected long-term contribution effort to the pension plan...as compared to the total projected long-term contribution effort by all employers and all non-employer contributing entities...” Since this is the first year for reporting

EMPLOYER AND NON-EMPLOYER REPORTING AMOUNTS

under GASB 68, a determination was required to be made on how to handle the Proportionate Shares at the beginning of the year. It was decided to set the Proportionate Shares at the beginning of the year equal to those determined at the end of the year.

Also, a non-employer entity, the State of Montana, contributes to the Plan based upon the pensionable payroll of active plan members, which under GASB 68 constitutes a Special Funding Situation. The State also must reflect a share of the collective Net Pension Liability and Deferred Outflows and Inflows. The State will also record an amount of Support Expense which is allocated to each employer as Support Revenue.

The Plan also receives contributions from the Coal Severance Tax Fund, which is considered a non-employer contributing entity. However, since these contributions are unrelated to the pensions provided by the Plan, they do not constitute a Special Funding Situation. Consequently, there is no allocation to the Coal Severance Tax Fund of Net Pension Liability, Deferred Outflows and Inflows, or Pension Expense. However, revenue based on such contributions is allocated to each employer.

The schedule provided in Appendix C includes the Proportionate Shares for each employer and for the State as a non-employer contributing entity in a Special Funding Situation, reflecting a methodology that allocates the NPL, Pension Expense, and Deferred Outflows and Inflows based on the proportion of the total regular contributions made by each employer and the State during the preceding plan year for employees covered by the PERS Defined Benefit Plan. There are also contributions made by the employers to the System based upon the payroll of employees in the PERS Defined Contribution Plan and the Montana University System Retirement Plan. However, these employer contributions are not included for purposes of the Proportionate Shares, since these contributions are temporary and do not represent a part of the employers' long term contribution efforts. The following information is presented:

- Contribution rates and actual contributions paid for the year ended June 30, 2014
- Proportionate Shares of Net Pension Liability as of June 30, 2013 for each employer and for the State
- Proportionate Shares of Net Pension Liability as of June 30, 2014 for each employer and for the State
- Employer Pension Expense, Support Revenue from the State as a Special Funding Situation, and Support Revenue from the Coal Severance Tax Fund
- Allocation of Deferred Outflows and Deferred Inflows as of June 30, 2014, including differences between employers' actual contributions and Proportionate Shares of contributions
- Recognition of Deferred Outflows and Deferred Inflows for future fiscal years
- Sensitivity of Net Pension Liability for discount rates 1% below and 1% above the assumed discount rate of 7.75%, shown for each employer and for the State
- Schedule of each employer's Proportionate Share of the Net Pension Liability as a percentage of its pensionable payroll
- Schedule of employer contributions to the PERS Defined Benefit Plan

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

EMPLOYER AND NON-EMPLOYER REPORTING AMOUNTS

- Schedule of employer contributions to the PERS Defined Contribution Plan and the Montana University System Retirement Plan.

It is expected that the information provided for each employer, together with information about the System as a whole from the June 30, 2014 Comprehensive Annual Financial Report of the Public Employees Retirement Board, will be sufficient for employers to prepare disclosures for their financial reports.

**APPENDIX A
GLOSSARY OF TERMS**

1. Actuarially Determined Contribution

A target or recommended contribution for the reporting period, determined in conformity with Actuarial Standards of Practice based on the most recent measurement available when the contribution for the reporting period was adopted.

2. Actuarial Valuation Date

The date as of which an actuarial valuation is performed. This date may be up to 24 months prior to the measurement date and up to 30 months prior to the employer's reporting date.

3. Cost-Sharing Pension Plan

A multiple-employer plan in which the pension obligations to the employers of more than one employer are pooled and pension plan assets can be used to pay the benefits of the employees of any employer that provides pensions through the pension plan.

4. Covered-Employee Payroll

The payroll of employees that are provided with pensions through the pension plan.²

5. Deferred Inflow of Resources

An acquisition of net assets by a government employer that is applicable to a future reporting period. In the context of GASB 68, these are experience gains on the Total Pension Liability, assumption changes reducing the Total Pension Liability, or investment gains that are recognized in future reporting periods.

6. Deferred Outflow of Resources

A consumption of net assets by a government employer that is applicable to a future reporting period. In the context of GASB 68, these are experience losses on the Total Pension Liability, assumption changes increasing the Total Pension Liability or investment losses that are recognized in future reporting periods.

7. Entry Age Actuarial Cost Method

The actuarial cost method required for GASB 67 and 68 calculations. Under this method, the actuarial present value of the projected benefits of each individual, included in an actuarial valuation, is allocated on a level basis over the earnings of the individual between entry age and assumed exit ages. The portion of this actuarial present value allocated to a valuation year is called the Service Cost. The portion of this actuarial present value not provided for at

² This payroll includes all pay to employees, whether or not included in pensionable pay. MPERA has advised that Covered-Employee Payroll is not available. Therefore, pensionable payroll has been used throughout this report.

**APPENDIX A
GLOSSARY OF TERMS**

a valuation date by the actuarial present value of future service costs is called the Total Pension Liability.

8. Measurement Date

The date as of which the Total Pension Liability and Plan Fiduciary Net Position are measured. The Total Pension Liability may be projected from the Actuarial Valuation Date to the Measurement Date. The Measurement Date must be the same as the Reporting Date for the Plan.

9. Net Pension Liability

The liability of employers and non-employer contributing entities to employees for benefits provided through a defined benefit pension plan. It is calculated as the Total Pension Liability less the Plan Fiduciary Net Position.

10. Pension Expense

The economic cost of pensions that an entity recognizes during a reporting period.

11. Plan Fiduciary Net Position

The fair or market value of assets.

12. Proportionate Share

The portion of the Net Pension Liability, Deferred Inflows and Deferred Outflows allocated to each employer and non-employer contributing entity in a Cost-Sharing Pension Plan, based on the employer's share of the projected long-term contribution effort.

13. Reporting Date

The last day of the Plan or employer's fiscal year.

14. Service Cost

The portion of the actuarial present value of projected benefit payments that is attributed to the current period of employee service in conformity with the requirements of GASB 67 and 68. The Service Cost is the normal cost calculated under the entry age actuarial cost method.

15. Special Funding Situation

Circumstances in which a non-employer entity is legally responsible for making contributions directly to a pension plan that is used to provide pensions to the employees of another entity and either (i) the amount of such contributions is not dependent upon one or

**APPENDIX A
GLOSSARY OF TERMS**

more events or circumstances unrelated to pensions, or (ii) the non-employer entity is the only entity with a legal obligation to make contributions directly to the pension plan.

16. Support Expense

The amount of pension expense allocated to a non-employer contributing entity.

17. Support Revenue

The amount of revenue recognized by each employer based upon its share of the non-employer contributing entity's support expense.

18. Total Pension Liability

The portion of the actuarial present value of projected benefit payments that is attributed to past periods of employee service in conformity with the requirements of GASB 67 and 68. The Total Pension Liability is the actuarial liability calculated under the Entry Age Actuarial Cost Method.

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX B
DEVELOPMENT OF DISCOUNT RATE**

Table 1 - Projection of Contributions

Amounts in Thousands, Projections Commence June 30, 2013, Actual Amounts Shown for Year 1 (except Payroll)

* Total pensionable payroll increases 4.00% per year

Year	Projected Pensionable Payroll			Projected Rates			Projected Contributions			
	Payroll for Current Employees (a)	Payroll for Future Employees (b)	Total Employee Payroll * (c) = (a) + (b)	Employee Rate (d)	Employer and State Rate (e)	Rate Available for Amortization (f)	Member Contributions for Current Employees (g) = (a) x (d)	Employer and State Contributions for Current Employees (h) = (a) x (e)	Contributions Related to Payroll of Future Employees (i) = (b) x (f)	Total Contributions (j) = (g) + (h) + (i)
1	\$ 1,162,882	\$ 0	\$ 1,162,882				\$ 92,160	\$ 130,382	\$ 0	\$ 222,542
2	1,079,851	129,547	1,209,398	7.9%	11.4%	9.3%	85,308	122,668	12,086	220,063
3	1,020,676	237,098	1,257,774	7.9%	11.4%	9.4%	80,633	116,323	22,208	219,164
4	970,119	337,965	1,308,085	7.9%	11.4%	9.4%	76,639	110,845	31,755	219,239
5	923,266	437,142	1,360,408	7.9%	11.4%	9.4%	72,938	105,657	41,152	219,747
6	877,015	537,809	1,414,824	7.9%	11.7%	8.2%	69,284	102,211	44,044	215,539
7	831,804	639,613	1,471,417	6.9%	9.7%	7.0%	57,394	80,794	44,807	182,995
8	786,615	743,659	1,530,274	6.9%	9.6%	6.9%	54,276	75,726	51,454	181,457
9	741,821	849,664	1,591,485	6.9%	9.5%	6.8%	51,186	70,795	58,080	180,061
10	697,561	957,583	1,655,144	6.9%	9.5%	6.8%	48,132	66,009	64,686	178,826
11	654,824	1,066,526	1,721,350	6.9%	9.4%	6.7%	45,183	61,455	71,213	177,851
12	614,189	1,176,015	1,790,204	6.9%	9.3%	6.6%	42,379	57,178	77,638	177,195
13	575,400	1,286,412	1,861,812	6.9%	9.2%	6.5%	39,703	53,148	83,988	176,839
14	538,868	1,397,417	1,936,285	6.9%	9.2%	6.5%	37,182	49,393	90,251	176,826
15	504,701	1,509,035	2,013,736	6.9%	9.1%	6.4%	34,824	45,918	96,430	177,172
16	473,159	1,621,126	2,094,286	6.9%	9.0%	6.3%	32,648	42,736	102,524	177,908
17	443,753	1,734,304	2,178,057	6.9%	9.0%	6.3%	30,619	39,797	108,575	178,991
18	415,638	1,849,541	2,265,179	6.9%	8.9%	6.2%	28,679	37,019	114,648	180,345
19	388,416	1,967,370	2,355,786	6.9%	8.9%	6.1%	26,801	34,362	120,776	181,939
20	362,267	2,087,751	2,450,018	6.9%	8.8%	6.1%	24,996	31,839	126,960	183,796
21	337,011	2,211,007	2,548,019	6.9%	8.7%	6.0%	23,254	29,431	133,219	185,904
22	313,041	2,336,899	2,649,939	6.9%	8.7%	6.0%	21,600	27,168	139,539	188,307
23	289,685	2,466,252	2,755,937	6.9%	8.6%	5.9%	19,988	24,990	145,970	190,948
24	267,136	2,599,038	2,866,174	6.9%	8.6%	5.9%	18,432	22,909	152,511	193,853
25	244,927	2,735,894	2,980,821	6.9%	8.5%	5.8%	16,900	20,884	159,199	196,983
26	222,681	2,877,373	3,100,054	6.9%	8.5%	5.8%	15,365	18,881	166,064	200,310
27	200,850	3,023,206	3,224,056	6.9%	8.4%	5.7%	13,859	16,938	173,089	203,885
28	180,129	3,172,890	3,353,019	6.9%	8.4%	5.7%	12,429	15,110	180,245	207,784
29	159,750	3,327,390	3,487,139	6.9%	8.4%	5.6%	11,023	13,332	187,585	211,940
30	139,915	3,486,710	3,626,625	6.9%	8.3%	5.6%	9,654	11,618	195,110	216,382
31	120,441	3,651,249	3,771,690	6.9%	8.3%	5.6%	8,310	9,952	202,839	221,101
32	102,215	3,820,342	3,922,558	6.9%	8.2%	5.5%	7,053	8,406	210,734	226,193
33	85,637	3,993,823	4,079,460	6.9%	8.2%	5.5%	5,909	7,010	218,786	231,705
34	71,004	4,171,634	4,242,638	6.9%	8.2%	5.4%	4,899	5,786	226,991	237,677
35	57,952	4,354,392	4,412,344	6.9%	8.1%	5.4%	3,999	4,702	235,382	244,083
36	46,949	4,541,888	4,588,837	6.9%	8.1%	5.4%	3,240	3,793	243,948	250,980
37	37,452	4,734,939	4,772,391	6.9%	8.1%	5.3%	2,584	3,013	252,731	258,328
38	29,622	4,933,665	4,963,287	6.9%	8.0%	5.3%	2,044	2,374	261,736	266,154
39	23,044	5,138,774	5,161,818	6.9%	8.0%	5.3%	1,590	1,839	271,000	274,429
40	17,553	5,350,738	5,368,291	6.9%	8.0%	5.2%	1,211	1,396	280,546	283,153
41	13,096	5,569,926	5,583,022	6.9%	7.9%	5.2%	904	1,037	290,391	292,332
42	9,657	5,796,686	5,806,343	6.9%	7.9%	5.2%	666	762	300,551	301,979
43	6,875	6,031,722	6,038,597	6.9%	7.9%	5.2%	474	541	311,060	312,075
44	4,824	6,275,317	6,280,141	6.9%	7.8%	5.1%	333	378	321,930	322,641
45	3,219	6,528,128	6,531,347	6.9%	7.8%	5.1%	222	251	333,192	333,666
46	2,119	6,790,482	6,792,600	6.9%	7.8%	5.1%	146	165	344,860	345,171
47	1,332	7,062,972	7,064,304	6.9%	7.8%	5.1%	92	103	356,960	357,156
48	772	7,346,105	7,346,877	6.9%	7.7%	5.0%	53	60	369,516	369,629
49	444	7,640,308	7,640,752	6.9%	7.7%	5.0%	31	34	382,545	382,610
50	237	7,946,145	7,946,382	6.9%	7.7%	5.0%	16	18	396,072	396,106
51	112	8,264,125	8,264,237	6.9%	7.7%	5.0%	8	9	410,119	410,135
52	56	8,594,751	8,594,807	6.9%	7.7%	4.9%	4	4	424,707	424,715
53	20	8,938,579	8,938,599	6.9%	7.6%	4.9%	1	2	439,861	439,864
54	13	9,296,130	9,296,143	6.9%	7.6%	4.9%	1	1	455,601	455,603
55	8	9,667,981	9,667,988	6.9%	7.6%	4.9%	1	1	471,954	471,955
56	4	10,054,704	10,054,708	6.9%	7.6%	4.9%	0	0	488,942	488,942
57	0	10,456,896	10,456,896			4.8%	0	0	506,590	506,590
58	0	10,875,172	10,875,172			4.8%	0	0	524,926	524,926
59	0	11,310,179	11,310,179			4.8%	0	0	543,976	543,976

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX B
DEVELOPMENT OF DISCOUNT RATE**

Table 1 - Projection of Contributions Continued
Amounts in Thousands, Projections Commence June 30, 2013, Actual Amounts Shown for Year 1 (except Payroll)
** Total pensionable payroll increases 4.00% per year*

Year	Projected Pensionable Payroll			Projected Rates			Projected Contributions			
	Payroll for Current Employees (a)	Payroll for Future Employees (b)	Total Employee Payroll * (c) = (a) + (b)	Employee Rate (d)	Employer and State Rate (e)	Rate Available for Amortization (f)	Member Contributions for Current Employees (g) = (a) x (d)	Employer and State Contributions for Current Employees (h) = (a) x (e)	Contributions Related to Payroll of Future Employees (i) = (b) x (f)	Total Contributions (j) = (g) + (h) + (i)
60	0	11,762,586	11,762,586			4.8%	0	0	563,768	563,768
61	0	12,233,090	12,233,090			4.8%	0	0	584,332	584,332
62	0	12,722,413	12,722,413			4.8%	0	0	605,697	605,697
63	0	13,231,310	13,231,310			4.8%	0	0	627,896	627,896
64	0	13,760,562	13,760,562			4.7%	0	0	650,962	650,962
65	0	14,310,985	14,310,985			4.7%	0	0	674,929	674,929
66	0	14,883,424	14,883,424			4.7%	0	0	699,832	699,832
67	0	15,478,761	15,478,761			4.7%	0	0	725,708	725,708
68	0	16,097,912	16,097,912			4.7%	0	0	752,597	752,597
69	0	16,741,828	16,741,828			4.7%	0	0	780,537	780,537
70	0	17,411,501	17,411,501			4.7%	0	0	809,571	809,571
71	0	18,107,961	18,107,961			4.6%	0	0	839,742	839,742
72	0	18,832,280	18,832,280			4.6%	0	0	871,095	871,095
73	0	19,585,571	19,585,571			4.6%	0	0	903,676	903,676
74	0	20,368,994	20,368,994			4.6%	0	0	937,534	937,534
75	0	21,183,753	21,183,753			4.6%	0	0	972,720	972,720
76	0	22,031,103	22,031,103			4.6%	0	0	1,009,286	1,009,286
77	0	22,912,348	22,912,348			4.6%	0	0	1,047,288	1,047,288
78	0	23,828,842	23,828,842			4.6%	0	0	1,086,781	1,086,781
79	0	24,781,995	24,781,995			4.6%	0	0	1,127,825	1,127,825
80	0	25,773,275	25,773,275			4.5%	0	0	1,170,482	1,170,482
81	0	26,804,206	26,804,206			4.5%	0	0	1,214,815	1,214,815
82	0	27,876,374	27,876,374			4.5%	0	0	1,260,891	1,260,891
83	0	28,991,429	28,991,429			4.5%	0	0	1,308,778	1,308,778
84	0	30,151,086	30,151,086			4.5%	0	0	1,358,550	1,358,550
85	0	31,357,130	31,357,130			4.5%	0	0	1,410,280	1,410,280
86	0	32,611,415	32,611,415			4.5%	0	0	1,464,046	1,464,046
87	0	33,915,872	33,915,872			4.5%	0	0	1,519,929	1,519,929
88	0	35,272,506	35,272,506			4.5%	0	0	1,578,013	1,578,013
89	0	36,683,407	36,683,407			4.5%	0	0	1,638,385	1,638,385
90	0	38,150,743	38,150,743			4.5%	0	0	1,701,136	1,701,136
91	0	39,676,773	39,676,773			4.5%	0	0	1,766,361	1,766,361
92	0	41,263,844	41,263,844			4.4%	0	0	1,834,158	1,834,158
93	0	42,914,397	42,914,397			4.4%	0	0	1,904,628	1,904,628
94	0	44,630,973	44,630,973			4.4%	0	0	1,977,879	1,977,879
95	0	46,416,212	46,416,212			4.4%	0	0	2,054,020	2,054,020
96	0	48,272,861	48,272,861			4.4%	0	0	2,133,167	2,133,167
97	0	50,203,775	50,203,775			4.4%	0	0	2,215,438	2,215,438
98	0	52,211,926	52,211,926			4.4%	0	0	2,300,959	2,300,959
99	0	54,300,403	54,300,403			4.4%	0	0	2,389,857	2,389,857
100	0	56,472,419	56,472,419			4.4%	0	0	2,482,268	2,482,268
101	0	58,731,316	58,731,316			4.4%	0	0	2,578,330	2,578,330
102	0	61,080,569	61,080,569			4.4%	0	0	2,678,190	2,678,190
103	0	63,523,791	63,523,791			4.4%	0	0	2,781,998	2,781,998
104	0	66,064,743	66,064,743			4.4%	0	0	2,889,911	2,889,911
105	0	68,707,333	68,707,333			4.4%	0	0	3,002,093	3,002,093
106	0	71,455,626	71,455,626			4.4%	0	0	3,118,713	3,118,713
107	0	74,313,851	74,313,851			4.4%	0	0	3,239,947	3,239,947
108	0	77,286,405	77,286,405			4.4%	0	0	3,365,980	3,365,980
109	0	80,377,861	80,377,861			4.4%	0	0	3,497,002	3,497,002

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX B
DEVELOPMENT OF DISCOUNT RATE**

Table 2 - Projection of the Pension Plan's Fiduciary Net Position

Amounts in Thousands, Projections Commence June 30, 2013, Actual Amounts Shown for Year 1

* From Table 1 - Projection of Contributions, column (j)

Year	Projected Beginning Fiduciary Net Position (a)	Projected Total Contributions* (b)	Projected Benefit Payments (c)	Projected Administrative Expense (d)	Projected Investment Earnings (e)	Projected Ending Fiduciary Net Position (f) = (a) + (b) - (c) - (d) + (e)
1	\$ 4,299,238	\$ 222,542	\$ 307,741	\$ 3,522	\$ 732,253	\$ 4,942,770
2	4,942,770	220,063	333,516	3,265	378,626	5,204,678
3	5,204,678	219,164	357,560	3,396	397,971	5,460,856
4	5,460,856	219,239	382,090	3,532	416,889	5,711,363
5	5,711,363	219,747	406,713	3,673	435,381	5,956,105
6	5,956,105	215,539	432,799	3,820	453,191	6,188,216
7	6,188,216	182,995	460,522	3,973	468,882	6,375,598
8	6,375,598	181,457	487,995	4,132	482,295	6,547,223
9	6,547,223	180,061	515,248	4,297	494,500	6,702,239
10	6,702,239	178,826	541,536	4,469	505,461	6,840,521
11	6,840,521	177,851	566,858	4,648	515,171	6,962,036
12	6,962,036	177,195	591,099	4,834	523,634	7,066,933
13	7,066,933	176,839	613,872	5,020	530,877	7,155,758
14	7,155,758	176,826	634,825	5,191	536,958	7,229,526
15	7,229,526	177,172	653,894	5,347	541,957	7,289,413
16	7,289,413	177,908	671,823	5,494	545,939	7,335,943
17	7,335,943	178,991	688,009	5,626	548,965	7,370,263
18	7,370,263	180,345	702,373	5,743	551,126	7,393,618
19	7,393,618	181,939	714,530	5,843	552,530	7,407,715
20	7,407,715	183,796	724,770	5,927	553,301	7,414,115
21	7,414,115	185,904	732,625	5,991	553,576	7,414,979
22	7,414,979	188,307	738,320	6,037	553,516	7,412,444
23	7,412,444	190,948	741,832	6,066	553,285	7,408,779
24	7,408,779	193,853	743,260	6,078	553,057	7,406,351
25	7,406,351	196,983	742,943	6,075	553,000	7,407,316
26	7,407,316	200,310	740,694	6,057	553,288	7,414,163
27	7,414,163	203,885	736,206	6,020	554,126	7,429,949
28	7,429,949	207,784	729,881	5,968	555,740	7,457,624
29	7,457,624	211,940	721,449	5,899	558,366	7,500,581
30	7,500,581	216,382	710,706	5,812	562,276	7,562,721
31	7,562,721	221,101	697,822	5,706	567,766	7,648,060
32	7,648,060	226,193	683,082	5,586	575,138	7,760,723
33	7,760,723	231,705	666,206	5,448	584,726	7,905,500
34	7,905,500	237,677	647,651	5,296	596,885	8,087,115
35	8,087,115	244,083	627,297	5,130	611,984	8,310,755
36	8,310,755	250,980	605,660	4,953	630,408	8,581,531
37	8,581,531	258,328	582,892	4,766	652,545	8,904,745
38	8,904,745	266,154	559,335	4,574	678,795	9,285,786
39	9,285,786	274,429	535,403	4,378	709,558	9,729,992
40	9,729,992	283,153	511,103	4,179	745,247	10,243,109
41	10,243,109	292,332	486,455	3,978	786,308	10,831,315
42	10,831,315	301,979	461,843	3,777	833,204	11,500,879
43	11,500,879	312,075	437,094	3,574	886,428	12,258,714
44	12,258,714	322,641	412,535	3,373	946,504	13,111,950
45	13,111,950	333,666	388,147	3,174	1,013,984	14,068,278
46	14,068,278	345,171	364,059	2,977	1,089,460	15,135,873
47	15,135,873	357,156	340,445	2,784	1,173,560	16,323,360
48	16,323,360	369,629	317,256	2,594	1,266,953	17,640,092
49	17,640,092	382,610	294,670	2,410	1,370,360	19,095,982
50	19,095,982	396,106	272,714	2,230	1,484,546	20,701,690
51	20,701,690	410,135	251,420	2,056	1,610,338	22,468,688
52	22,468,688	424,715	230,843	1,888	1,748,624	24,409,297
53	24,409,297	439,864	210,995	1,725	1,900,358	26,536,798
54	26,536,798	455,603	191,933	1,569	2,066,569	28,865,467
55	28,865,467	471,955	173,692	1,420	2,248,362	31,410,671
56	31,410,671	488,942	156,310	1,278	2,446,927	34,188,953
57	34,188,953	506,590	139,822	1,143	2,663,547	37,218,125
58	37,218,125	524,926	124,273	1,016	2,899,602	40,517,364
59	40,517,364	543,976	109,699	897	3,156,576	44,107,320

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX B
DEVELOPMENT OF DISCOUNT RATE**

Table 2 - Projection of the Pension Plan's Fiduciary Net Position Continued
Amounts in Thousands, Projections Commence June 30, 2013, Actual Amounts Shown for Year 1
* From Table 1 - Projection of Contributions, column (j)

Year	Projected Beginning Fiduciary Net Position (a)	Projected Total Contributions* (b)	Projected Benefit Payments (c)	Projected Administrative Expense (d)	Projected Investment Earnings (e)	Projected Ending Fiduciary Net Position (f) = (a) + (b) - (c) - (d) + (e)
60	44,107,320	563,768	96,131	786	3,436,070	48,010,241
61	48,010,241	584,332	83,593	684	3,739,809	52,250,105
62	52,250,105	605,697	72,101	590	4,069,652	56,852,763
63	56,852,763	627,896	61,661	504	4,427,602	61,846,096
64	61,846,096	650,962	52,267	427	4,815,823	67,260,187
65	67,260,187	674,929	43,898	359	5,236,647	73,127,505
66	73,127,505	699,832	36,518	299	5,692,594	79,483,115
67	79,483,115	725,708	30,083	246	6,186,385	86,364,879
68	86,364,879	752,597	24,539	201	6,720,956	93,813,693
69	93,813,693	780,537	19,817	162	7,299,483	101,873,735
70	101,873,735	809,571	15,843	130	7,925,393	110,592,727
71	110,592,727	839,742	12,538	103	8,602,388	120,022,216
72	120,022,216	871,095	9,824	80	9,334,470	130,217,876
73	130,217,876	903,676	7,621	62	10,125,957	141,239,826
74	141,239,826	937,534	5,853	48	10,981,514	153,152,973
75	153,152,973	972,720	4,451	36	11,906,174	166,027,381
76	166,027,381	1,009,286	3,352	27	12,905,374	179,938,662
77	179,938,662	1,047,288	2,499	20	13,984,976	194,968,406
78	194,968,406	1,086,781	1,844	15	15,151,308	211,204,635
79	211,204,635	1,127,825	1,347	11	16,411,195	228,742,297
80	228,742,297	1,170,482	974	8	17,772,001	247,683,797
81	247,683,797	1,214,815	697	6	19,241,663	268,139,573
82	268,139,573	1,260,891	493	4	20,828,746	290,228,713
83	290,228,713	1,308,778	344	3	22,542,481	314,079,626
84	314,079,626	1,358,550	238	2	24,392,823	339,830,759
85	339,830,759	1,410,280	162	1	26,390,506	367,631,381
86	367,631,381	1,464,046	110	1	28,547,101	397,642,418
87	397,642,418	1,519,929	73	1	30,875,083	430,037,356
88	430,037,356	1,578,013	48	0	33,387,900	465,003,220
89	465,003,220	1,638,385	31	0	36,100,051	502,741,625
90	502,741,625	1,701,136	20	0	39,027,164	543,469,905
91	543,469,905	1,766,361	13	0	42,186,087	587,422,340
92	587,422,340	1,834,158	8	0	45,594,978	634,851,468
93	634,851,468	1,904,628	5	0	49,273,416	686,029,507
94	686,029,507	1,977,879	3	0	53,242,499	741,249,883
95	741,249,883	2,054,020	2	0	57,524,974	800,828,875
96	800,828,875	2,133,167	1	0	62,145,356	865,107,397
97	865,107,397	2,215,438	1	0	67,130,070	934,452,904
98	934,452,904	2,300,959	0	0	72,507,599	1,009,261,461
99	1,009,261,461	2,389,857	0	0	78,308,642	1,089,959,960
100	1,089,959,960	2,482,268	0	0	84,566,290	1,177,008,518
101	1,177,008,518	2,578,330	0	0	91,316,206	1,270,903,055
102	1,270,903,055	2,678,190	0	0	98,596,830	1,372,178,075
103	1,372,178,075	2,781,998	0	0	106,449,592	1,481,409,665
104	1,481,409,665	2,889,911	0	0	114,919,144	1,599,218,720
105	1,599,218,720	3,002,093	0	0	124,053,611	1,726,274,425
106	1,726,274,425	3,118,713	0	0	133,904,863	1,863,298,001
107	1,863,298,001	3,239,947	0	0	144,528,800	2,011,066,748
108	2,011,066,748	3,365,980	0	0	155,985,671	2,170,418,399
109	2,170,418,399	3,497,002	0	0	168,340,406	2,342,255,806

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX B
DEVELOPMENT OF DISCOUNT RATE**

Table 3 - Actuarial Present Values of Projected Benefit Payments

Amounts in Thousands, Projections Commence June 30, 2013, Actual Amounts Shown for Year 1

* From Table 2 - Projection of the Pension Plan's Fiduciary Net Position, column (a)

** From Table 2 - Projection of the Pension Plan's Fiduciary Net Position, column (c)

Year	Projected Beginning Fiduciary Net Position *	Projected Benefit Payments for current plan participants **	"Funded" Portion of Benefit Payments (d) = (c) if (b) >= (c)	"Unfunded" Portion of Benefit Payments (e) = (c) - (d)	Present Value of "Funded" Benefit Payments (f) = (d) / (1+ 7.75%)^(a)	Present Value of "Unfunded" Benefit Payments (g) = (e)/(1+4.29%)^(a)	Present Value of Benefit Payments Using the Single Discount Rate (h) = (c)/(1+ 7.75%)^(a)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	\$ 4,299,238	\$ 307,741	\$ 307,741	\$ 0	\$ 285,607	\$ 0	\$ 285,607
2	4,942,770	333,516	333,516	0	287,265	0	287,265
3	5,204,678	357,560	357,560	0	285,823	0	285,823
4	5,460,856	382,090	382,090	0	283,463	0	283,463
5	5,711,363	406,713	406,713	0	280,028	0	280,028
6	5,956,105	432,799	432,799	0	276,556	0	276,556
7	6,188,216	460,522	460,522	0	273,105	0	273,105
8	6,375,598	487,995	487,995	0	268,582	0	268,582
9	6,547,223	515,248	515,248	0	263,185	0	263,185
10	6,702,239	541,536	541,536	0	256,717	0	256,717
11	6,840,521	566,858	566,858	0	249,393	0	249,393
12	6,962,036	591,099	591,099	0	241,353	0	241,353
13	7,066,933	613,872	613,872	0	232,623	0	232,623
14	7,155,758	634,825	634,825	0	223,260	0	223,260
15	7,229,526	653,894	653,894	0	213,426	0	213,426
16	7,289,413	671,823	671,823	0	203,507	0	203,507
17	7,335,943	688,009	688,009	0	193,420	0	193,420
18	7,370,263	702,373	702,373	0	183,255	0	183,255
19	7,393,618	714,530	714,530	0	173,018	0	173,018
20	7,407,715	724,770	724,770	0	162,875	0	162,875
21	7,414,115	732,625	732,625	0	152,798	0	152,798
22	7,414,979	738,320	738,320	0	142,911	0	142,911
23	7,412,444	741,832	741,832	0	133,263	0	133,263
24	7,408,779	743,260	743,260	0	123,916	0	123,916
25	7,406,351	742,943	742,943	0	114,954	0	114,954
26	7,407,316	740,694	740,694	0	106,363	0	106,363
27	7,414,163	736,206	736,206	0	98,114	0	98,114
28	7,429,949	729,881	729,881	0	90,275	0	90,275
29	7,457,624	721,449	721,449	0	82,814	0	82,814
30	7,500,581	710,706	710,706	0	75,713	0	75,713
31	7,562,721	697,822	697,822	0	68,994	0	68,994
32	7,648,060	683,082	683,082	0	62,679	0	62,679
33	7,760,723	666,206	666,206	0	56,733	0	56,733
34	7,905,500	647,651	647,651	0	51,186	0	51,186
35	8,087,115	627,297	627,297	0	46,012	0	46,012
36	8,310,755	605,660	605,660	0	41,229	0	41,229
37	8,581,531	582,892	582,892	0	36,826	0	36,826
38	8,904,745	559,335	559,335	0	32,796	0	32,796
39	9,285,786	535,403	535,403	0	29,134	0	29,134
40	9,729,992	511,103	511,103	0	25,812	0	25,812
41	10,243,109	486,455	486,455	0	22,800	0	22,800
42	10,831,315	461,843	461,843	0	20,089	0	20,089
43	11,500,879	437,094	437,094	0	17,645	0	17,645
44	12,258,714	412,535	412,535	0	15,456	0	15,456
45	13,111,950	388,147	388,147	0	13,496	0	13,496
46	14,068,278	364,059	364,059	0	11,748	0	11,748
47	15,135,873	340,445	340,445	0	10,196	0	10,196
48	16,323,360	317,256	317,256	0	8,818	0	8,818
49	17,640,092	294,670	294,670	0	7,601	0	7,601
50	19,095,982	272,714	272,714	0	6,529	0	6,529
51	20,701,690	251,420	251,420	0	5,586	0	5,586
52	22,468,688	230,843	230,843	0	4,760	0	4,760
53	24,409,297	210,995	210,995	0	4,038	0	4,038
54	26,536,798	191,933	191,933	0	3,409	0	3,409
55	28,865,467	173,692	173,692	0	2,863	0	2,863
56	31,410,671	156,310	156,310	0	2,391	0	2,391
57	34,188,953	139,822	139,822	0	1,985	0	1,985
58	37,218,125	124,273	124,273	0	1,637	0	1,637
59	40,517,364	109,699	109,699	0	1,341	0	1,341

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX B
DEVELOPMENT OF DISCOUNT RATE**

Table 3 - Actuarial Present Values of Projected Benefit Payments Continued

Amounts in Thousands, Projections Commence June 30, 2013, Actual Amounts Shown for Year 1

* From Table 2 - Projection of the Pension Plan's Fiduciary Net Position, column (a)

** From Table 2 - Projection of the Pension Plan's Fiduciary Net Position, column (c)

Year (a)	Projected Beginning Fiduciary Net Position * (b)	Projected Benefit Payments for current plan participants ** (c)	"Funded" Portion of Benefit Payments (d) = (c) if (b) >= (c)	"Unfunded" Portion of Benefit Payments (e) = (c) - (d)	Present Value of "Funded" Benefit Payments (f) = (d) / (1+ 7.75%)^(a)	Present Value of "Unfunded" Benefit Payments (g) = (e)/(1+4.29%)^(a)	Present Value of Benefit Payments Using the Single Discount Rate (h) = (c)/(1+ 7.75%)^(a)
60	44,107,320	96,131	96,131	0	1,091	0	1,091
61	48,010,241	83,593	83,593	0	880	0	880
62	52,250,105	72,101	72,101	0	705	0	705
63	56,852,763	61,661	61,661	0	559	0	559
64	61,846,096	52,267	52,267	0	440	0	440
65	67,260,187	43,898	43,898	0	343	0	343
66	73,127,505	36,518	36,518	0	265	0	265
67	79,483,115	30,083	30,083	0	202	0	202
68	86,364,879	24,539	24,539	0	153	0	153
69	93,813,693	19,817	19,817	0	115	0	115
70	101,873,735	15,843	15,843	0	85	0	85
71	110,592,727	12,538	12,538	0	63	0	63
72	120,022,216	9,824	9,824	0	46	0	46
73	130,217,876	7,621	7,621	0	33	0	33
74	141,239,826	5,853	5,853	0	23	0	23
75	153,152,973	4,451	4,451	0	16	0	16
76	166,027,381	3,352	3,352	0	12	0	12
77	179,938,662	2,499	2,499	0	8	0	8
78	194,968,406	1,844	1,844	0	5	0	5
79	211,204,635	1,347	1,347	0	4	0	4
80	228,742,297	974	974	0	2	0	2
81	247,683,797	697	697	0	2	0	2
82	268,139,573	493	493	0	1	0	1
83	290,228,713	344	344	0	1	0	1
84	314,079,626	238	238	0	0	0	0
85	339,830,759	162	162	0	0	0	0
86	367,631,381	110	110	0	0	0	0
87	397,642,418	73	73	0	0	0	0
88	430,037,356	48	48	0	0	0	0
89	465,003,220	31	31	0	0	0	0
90	502,741,625	20	20	0	0	0	0
91	543,469,905	13	13	0	0	0	0
92	587,422,340	8	8	0	0	0	0
93	634,851,468	5	5	0	0	0	0
94	686,029,507	3	3	0	0	0	0
95	741,249,883	2	2	0	0	0	0
96	800,828,875	1	1	0	0	0	0
97	865,107,397	1	1	0	0	0	0
98	934,452,904	0	0	0	0	0	0
99	1,009,261,461	0	0	0	0	0	0
100	1,089,959,960	0	0	0	0	0	0
101	1,177,008,518	0	0	0	0	0	0
102	1,270,903,055	0	0	0	0	0	0
103	1,372,178,075	0	0	0	0	0	0
104	1,481,409,665	0	0	0	0	0	0
105	1,599,218,720	0	0	0	0	0	0
106	1,726,274,425	0	0	0	0	0	0
107	1,863,298,001	0	0	0	0	0	0
108	2,011,066,748	0	0	0	0	0	0
109	2,170,418,399	0	0	0	0	0	0
					\$ 6,576,432	\$ 0	\$ 6,576,432

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>					DB Contributions				
					for Fiscal Year Ending June 30, 2014				
					Member Rate	Employer Rate	State Rate	Employer Contribution DB	State Contribution DB
Total Before Working Retiree Contributions and Adjustments								\$ 90,474,108.92	\$ 891,105.80
Due to Working Retiree Contributions and Adjustments								\$ 849,979.15	\$ (4,697.84)
Total								\$ 91,324,088.07	\$ 886,407.96
State as Special Funding Entity									
Employers									
	CITY OF BIG TIMBER	-	CI0302		7.900%	8.070%	0.100%	\$ 9,878.87	\$ 120.63
	CITY OF BELT	-	CI0303		7.900%	8.070%	0.100%	\$ 9,988.64	\$ 121.97
	TOWN OF BIG SANDY	-	CI0304		7.900%	8.070%	0.100%	\$ 3,061.47	\$ 37.38
	CITY OF BILLINGS	-	CI0305		7.900%	8.070%	0.100%	\$ 2,260,776.07	\$ 27,607.52
	CITY OF BOZEMAN	-	CI0306		7.900%	8.070%	0.100%	\$ 843,771.43	\$ 10,303.74
	BUTTE SILVER BOW	-	CI0307		7.900%	8.070%	0.100%	\$ 1,230,328.61	\$ 15,024.19
	TOWN OF BROADUS	-	CI0308		7.900%	8.070%	0.100%	\$ 12,670.05	\$ 154.72
	TOWN OF BOULDER	-	CI0309		7.900%	8.070%	0.100%	\$ 22,263.05	\$ 271.87
	TOWN OF CASCADE	-	CI0310		7.900%	8.070%	0.100%	\$ 7,361.48	\$ 89.89
	CITY OF CHINOOK	-	CI0311		7.900%	8.070%	0.100%	\$ 34,788.01	\$ 424.82
	CITY OF CHOTEAU	-	CI0312		7.900%	8.070%	0.100%	\$ 24,564.80	\$ 299.97
	TOWN OF CIRCLE	-	CI0313		7.900%	8.070%	0.100%	\$ 7,351.20	\$ 89.77
	CITY OF COLUMBIA FALLS	-	CI0314		7.900%	8.070%	0.100%	\$ 58,912.89	\$ 719.42
	CITY OF CONRAD	-	CI0315		7.900%	8.070%	0.100%	\$ 60,571.92	\$ 739.67
	TOWN OF CULBERTSON	-	CI0316		7.900%	8.070%	0.100%	\$ 20,782.95	\$ 253.79
	CITY OF CUT BANK	-	CI0317		7.900%	8.070%	0.100%	\$ 59,777.78	\$ 729.98
	TOWN OF CHESTER	-	CI0318		7.900%	8.070%	0.100%	\$ 19,678.16	\$ 240.30
	TOWN OF BROWNING	-	CI0319		7.900%	8.070%	0.100%	\$ 27,374.57	\$ 334.29
	CITY OF DEER LODGE	-	CI0320		7.900%	8.070%	0.100%	\$ 49,854.16	\$ 608.79
	CITY OF DILLON	-	CI0321		7.900%	8.070%	0.100%	\$ 54,053.57	\$ 660.08
	CITY OF BAKER	-	CI0322		7.900%	8.070%	0.100%	\$ 48,574.34	\$ 593.17
	CITY OF BELGRADE	-	CI0323		7.900%	8.070%	0.100%	\$ 77,328.38	\$ 944.30
	TOWN OF COLUMBUS	-	CI0324		7.900%	8.070%	0.100%	\$ 49,898.61	\$ 609.34
	CITY OF EAST HELENA	-	CI0325		7.900%	8.070%	0.100%	\$ 28,712.86	\$ 350.63
	TOWN OF ENNIS	-	CI0326		7.900%	8.070%	0.100%	\$ 21,735.51	\$ 265.42
	TOWN OF FAIRFIELD	-	CI0327		7.900%	8.070%	0.100%	\$ 5,490.57	\$ 67.05
	CITY OF FAIRVIEW	-	CI0328		7.900%	8.070%	0.100%	\$ 29,930.71	\$ 365.50
	CITY OF FORSYTH	-	CI0329		7.900%	8.070%	0.100%	\$ 42,989.56	\$ 524.97
	CITY OF FORT BENTON	-	CI0330		7.900%	8.070%	0.100%	\$ 39,699.04	\$ 484.79
	TOWN OF GERALDINE	-	CI0331		7.900%	8.070%	0.100%	\$ 2,747.56	\$ 33.55
	CITY OF GLASGOW	-	CI0332		7.900%	8.070%	0.100%	\$ 58,627.80	\$ 715.94
	CITY OF GLENDIVE	-	CI0333		7.900%	8.070%	0.100%	\$ 107,225.29	\$ 1,309.38
	CITY OF GREAT FALLS	-	CI0334		7.900%	8.070%	0.100%	\$ 1,277,774.44	\$ 15,603.56
	TOWN OF GRASS RANGE	-	CI0335		7.900%	8.070%	0.100%	\$ 1,753.03	\$ 21.41
	CITY OF HARLEM	-	CI0336		7.900%	8.070%	0.100%	\$ 17,789.20	\$ 217.23
	CITY OF HAMILTON	-	CI0337		7.900%	8.070%	0.100%	\$ 113,960.37	\$ 1,391.62
	CITY OF HARDIN	-	CI0338		7.900%	8.070%	0.100%	\$ 81,470.09	\$ 994.88
	CITY OF HAVRE	-	CI0339		7.900%	8.070%	0.100%	\$ 170,523.31	\$ 2,082.34
	CITY OF HELENA	-	CI0340		7.900%	8.070%	0.100%	\$ 848,681.97	\$ 10,363.69
	TOWN OF HOT SPRINGS	-	CI0341		7.900%	8.070%	0.100%	\$ 15,799.46	\$ 192.94
	TOWN OF MELSTONE	-	CI0342		7.900%	8.070%	0.100%	\$ 2,594.65	\$ 31.68
	CITY OF KALISPELL	-	CI0343		7.900%	8.070%	0.100%	\$ 402,426.27	\$ 4,914.25
	TOWN OF NASHUA	-	CI0344		7.900%	8.070%	0.100%	\$ 5,617.35	\$ 68.60
	CITY OF LAUREL	-	CI0345		7.900%	8.070%	0.100%	\$ 187,655.60	\$ 2,291.57
	TOWN OF DRUMMOND	-	CI0346		7.900%	8.070%	0.100%	\$ 4,537.30	\$ 55.41
	CITY OF LEWISTOWN	-	CI0347		7.900%	8.070%	0.100%	\$ 122,121.00	\$ 1,491.29
	CITY OF LIBBY	-	CI0348		7.900%	8.070%	0.100%	\$ 55,457.15	\$ 677.21
	CITY OF LIVINGSTON	-	CI0349		7.900%	8.070%	0.100%	\$ 205,768.06	\$ 2,512.74
	TOWN OF LIMA	-	CI0350		7.900%	8.070%	0.100%	\$ 3,676.76	\$ 44.90
	TOWN OF MEDICINE LAKE	-	CI0351		7.900%	8.070%	0.100%	\$ 5,645.77	\$ 68.94
	CITY OF MALTA	-	CI0352		7.900%	8.070%	0.100%	\$ 30,680.45	\$ 374.65
	CITY OF MILES CITY	-	CI0353		7.900%	8.070%	0.100%	\$ 173,452.32	\$ 2,118.11
	CITY OF MISSOULA	-	CI0354		7.900%	8.070%	0.100%	\$ 939,242.54	\$ 11,469.57
	TOWN OF RICHEY	-	CI0355		7.900%	8.070%	0.100%	\$ 3,984.87	\$ 48.66
	CITY OF TROY	-	CI0356		7.900%	8.070%	0.100%	\$ 34,894.75	\$ 426.12
	TOWN OF PHILIPSBURG	-	CI0357		7.900%	8.070%	0.100%	\$ 16,955.37	\$ 207.05
	CITY OF PLAINS	-	CI0358		7.900%	8.070%	0.100%	\$ 16,814.16	\$ 205.32
	CITY OF PLENTYWOOD	-	CI0359		7.900%	8.070%	0.100%	\$ 29,040.64	\$ 354.63
	CITY OF POLSON	-	CI0360		7.900%	8.070%	0.100%	\$ 111,792.30	\$ 1,365.15
	CITY OF POPLAR	-	CI0361		7.900%	8.070%	0.100%	\$ 18,256.65	\$ 222.94
	TOWN OF TERRY	-	CI0362		7.900%	8.070%	0.100%	\$ 9,825.17	\$ 119.98
	CITY OF RONAN	-	CI0363		7.900%	8.070%	0.100%	\$ 33,693.69	\$ 411.45
	CITY OF ROUNDUP	-	CI0364		7.900%	8.070%	0.100%	\$ 24,607.13	\$ 300.49
	TOWN OF RYEGATE	-	CI0365		7.900%	8.070%	0.100%	\$ 2,722.28	\$ 33.24
	TOWN OF SHERIDAN	-	CI0366		7.900%	8.070%	0.100%	\$ 5,860.83	\$ 71.57

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/a Special Funding Situation</i>				DB Contributions				
				for Fiscal Year Ending June 30, 2014				
				Member Rate	Employer Rate	State Rate	Employer Contribution DB	State Contribution DB
	CITY OF SHELBY - CI0367	7.900%	8.070%	0.100%	\$ 61,956.60	\$ 756.59		
	CITY OF SIDNEY - CI0368	7.900%	8.070%	0.100%	\$ 103,573.27	\$ 1,264.79		
	TOWN OF STANFORD - CI0369	7.900%	8.070%	0.100%	\$ 4,010.20	\$ 48.97		
	TOWN OF SUNBURST - CI0370	7.900%	8.070%	0.100%	\$ 7,698.07	\$ 94.00		
	TOWN OF SUPERIOR - CI0371	7.900%	8.070%	0.100%	\$ 13,914.88	\$ 169.92		
	CITY OF TOWNSEND - CI0372	7.900%	8.070%	0.100%	\$ 21,803.98	\$ 266.26		
	TOWN OF VALIER - CI0373	7.900%	8.070%	0.100%	\$ 11,247.32	\$ 137.34		
	CITY OF WHITE SULPHUR SPR - CI0374	7.900%	8.070%	0.100%	\$ 11,142.58	\$ 136.07		
	CITY OF WHITEFISH - CI0376	7.900%	8.070%	0.100%	\$ 221,731.69	\$ 2,707.69		
	TOWN OF WINNETT - CI0377	7.900%	8.070%	0.100%	\$ 4,148.91	\$ 50.66		
	CITY OF WOLF POINT - CI0378	7.900%	8.070%	0.100%	\$ 53,685.52	\$ 655.59		
	TOWN OF THOMPSON FALLS - CI0379	7.900%	8.070%	0.100%	\$ 21,041.82	\$ 256.95		
	CITY OF WIBAUX - CI0380	7.900%	8.070%	0.100%	\$ 9,893.65	\$ 120.82		
	CITY OF SCOBEEY - CI0381	7.900%	8.070%	0.100%	\$ 17,072.40	\$ 208.48		
	TOWN OF TWIN BRIDGES - CI0382	7.900%	8.070%	0.100%	\$ 7,636.07	\$ 93.25		
	TOWN OF MANHATTAN - CI0383	7.900%	8.070%	0.100%	\$ 45,555.94	\$ 556.31		
	CITY OF RED LODGE - CI0385	7.900%	8.070%	0.100%	\$ 57,035.77	\$ 696.50		
	TOWN OF STEVENSVILLE - CI0386	7.900%	8.070%	0.100%	\$ 27,003.58	\$ 329.76		
	TOWN OF FORT PECK - CI0387	7.900%	8.070%	0.100%	\$ 11,598.09	\$ 141.63		
	CITY OF HARLOWTON - CI0388	7.900%	8.070%	0.100%	\$ 19,823.85	\$ 242.08		
	TOWN OF EKALAKA - CI0389	7.900%	8.070%	0.100%	\$ 6,010.04	\$ 73.39		
	TOWN OF BRIDGER - CI9001	7.900%	8.070%	0.100%	\$ 17,811.33	\$ 217.51		
	TOWN OF SACO - CI9018	7.900%	8.070%	0.100%	\$ 12,724.75	\$ 155.39		
	TOWN OF WESTBY - CI9021	7.900%	8.070%	0.100%	\$ 3,475.07	\$ 42.44		
	TOWN OF ST IGNATIUS - CI9031	7.900%	8.070%	0.100%	\$ 8,096.64	\$ 98.88		
	CITY OF COLSTRIP - CI9036	7.900%	8.070%	0.100%	\$ 96,028.88	\$ 1,172.66		
	CITY OF THREE FORKS - CI9044	7.900%	8.070%	0.100%	\$ 24,292.92	\$ 296.66		
	TOWN OF EUREKA - CI9047	7.900%	8.070%	0.100%	\$ 25,025.99	\$ 305.61		
	TOWN OF ALBERTON - CI9064	7.900%	8.070%	0.100%	\$ 201.38	\$ 2.46		
	TOWN OF WEST YELLOWSTONE - CI9073	7.900%	8.070%	0.100%	\$ 87,581.72	\$ 1,069.50		
	TOWN OF FROID - CI9075	7.900%	8.070%	0.100%	\$ 3,555.50	\$ 43.42		
	TOWN OF DENTON - CI9097	7.900%	8.070%	0.100%	\$ 4,677.93	\$ 57.13		
	TOWN OF HYSHAM - CI9099	7.900%	8.070%	0.100%	\$ 5,015.93	\$ 61.26		
	BEAVERHEAD COUNTY - CO0201	7.900%	8.070%	0.100%	\$ 177,109.20	\$ 2,162.77		
	BIG HORN COUNTY - CO0202	7.900%	8.070%	0.100%	\$ 322,899.05	\$ 3,943.09		
	BLAINE COUNTY - CO0203	7.900%	8.070%	0.100%	\$ 195,084.25	\$ 2,382.28		
	BROADWATER COUNTY - CO0204	7.900%	8.070%	0.100%	\$ 112,198.89	\$ 1,370.12		
	CARBON COUNTY - CO0205	7.900%	8.070%	0.100%	\$ 192,921.66	\$ 2,355.86		
	CARTER COUNTY - CO0206	7.900%	8.070%	0.100%	\$ 60,595.98	\$ 739.97		
	CASCADE COUNTY - CO0207	7.900%	8.070%	0.100%	\$ 1,046,597.26	\$ 12,780.55		
	CHOUTEAU COUNTY - CO0208	7.900%	8.070%	0.100%	\$ 149,567.82	\$ 1,826.45		
	CUSTER COUNTY - CO0209	7.900%	8.070%	0.100%	\$ 172,835.82	\$ 2,110.59		
	DANIELS COUNTY - CO0210	7.900%	8.070%	0.100%	\$ 69,203.93	\$ 845.08		
	DAWSON COUNTY - CO0211	7.900%	8.070%	0.100%	\$ 270,317.07	\$ 3,300.98		
	ANACONDA-DEER LODGE COUNT - CO0212	7.900%	8.070%	0.100%	\$ 264,794.21	\$ 3,233.53		
	FALLON COUNTY - CO0213	7.900%	8.070%	0.100%	\$ 260,409.02	\$ 3,180.00		
	FERGUS COUNTY - CO0214	7.900%	8.070%	0.100%	\$ 198,016.85	\$ 2,418.08		
	FLATHEAD COUNTY - CO0215	7.900%	8.070%	0.100%	\$ 1,267,680.02	\$ 15,480.31		
	GALLATIN COUNTY - CO0216	7.900%	8.070%	0.100%	\$ 1,074,384.25	\$ 13,119.87		
	GARFIELD COUNTY - CO0217	7.900%	8.070%	0.100%	\$ 71,815.05	\$ 876.97		
	GLACIER COUNTY - CO0218	7.900%	8.070%	0.100%	\$ 209,399.24	\$ 2,557.09		
	GOLDEN VALLEY COUNTY - CO0219	7.900%	8.070%	0.100%	\$ 19,908.51	\$ 243.11		
	GRANITE COUNTY - CO0220	7.900%	8.070%	0.100%	\$ 84,883.40	\$ 1,036.56		
	HILL COUNTY - CO0221	7.900%	8.070%	0.100%	\$ 212,957.01	\$ 2,600.53		
	JEFFERSON COUNTY - CO0222	7.900%	8.070%	0.100%	\$ 241,269.98	\$ 2,946.28		
	JUDITH BASIN COUNTY - CO0223	7.900%	8.070%	0.100%	\$ 69,767.98	\$ 851.97		
	LAKE COUNTY - CO0224	7.900%	8.070%	0.100%	\$ 359,539.36	\$ 4,390.52		
	LEWIS & CLARK COUNTY - CO0225	7.900%	8.070%	0.100%	\$ 997,922.17	\$ 12,186.16		
	LIBERTY COUNTY - CO0226	7.900%	8.070%	0.100%	\$ 93,414.86	\$ 1,140.74		
	LINCOLN COUNTY - CO0227	7.900%	8.070%	0.100%	\$ 347,938.66	\$ 4,248.86		
	MADISON COUNTY - CO0228	7.900%	8.070%	0.100%	\$ 422,965.77	\$ 5,165.06		
	MCCONE COUNTY - CO0229	7.900%	8.070%	0.100%	\$ 85,169.22	\$ 1,040.05		
	MEAGHER COUNTY - CO0230	7.900%	8.070%	0.100%	\$ 69,713.19	\$ 851.31		
	MINERAL COUNTY - CO0231	7.900%	8.070%	0.100%	\$ 112,598.50	\$ 1,375.00		
	MISSOULA COUNTY - CO0232	7.900%	8.070%	0.100%	\$ 2,059,595.28	\$ 25,150.80		
	MUSSELSHELL COUNTY - CO0233	7.900%	8.070%	0.100%	\$ 95,605.83	\$ 1,167.49		
	PARK COUNTY - CO0234	7.900%	8.070%	0.100%	\$ 206,715.90	\$ 2,524.31		
	PETROLEUM COUNTY - CO0235	7.900%	8.070%	0.100%	\$ 13,295.66	\$ 162.36		
	PHILLIPS COUNTY - CO0236	7.900%	8.070%	0.100%	\$ 126,219.25	\$ 1,541.33		
	PONDERA COUNTY - CO0237	7.900%	8.070%	0.100%	\$ 102,646.06	\$ 1,253.47		

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>				DB Contributions				
				for Fiscal Year Ending June 30, 2014				
				Member Rate	Employer Rate	State Rate	Employer Contribution DB	State Contribution DB
	POWELL COUNTY - CO0238			7.900%	8.070%	0.100%	\$ 95,839.29	\$ 1,170.34
	POWDER RIVER COUNTY - CO0239			7.900%	8.070%	0.100%	\$ 207,711.96	\$ 2,536.48
	PRAIRIE COUNTY - CO0240			7.900%	8.070%	0.100%	\$ 49,461.50	\$ 604.01
	RAVALLI COUNTY - CO0241			7.900%	8.070%	0.100%	\$ 416,985.20	\$ 5,092.02
	RICHLAND COUNTY - CO0242			7.900%	8.070%	0.100%	\$ 416,214.66	\$ 5,082.61
	ROOSEVELT COUNTY - CO0243			7.900%	8.070%	0.100%	\$ 264,516.94	\$ 3,230.16
	ROSEBUD COUNTY - CO0244			7.900%	8.070%	0.100%	\$ 206,527.45	\$ 2,522.01
	SANDERS COUNTY - CO0245			7.900%	8.070%	0.100%	\$ 201,313.93	\$ 2,458.35
	SHERIDAN COUNTY - CO0246			7.900%	8.070%	0.100%	\$ 201,064.17	\$ 2,455.30
	STILLWATER COUNTY - CO0248			7.900%	8.070%	0.100%	\$ 192,146.31	\$ 2,346.40
	SWEET GRASS COUNTY - CO0249	CO9249		7.900%	8.070%	0.100%	\$ 252,740.46	\$ 3,086.34
	TETON COUNTY - CO0250			7.900%	8.070%	0.100%	\$ 206,382.72	\$ 2,520.24
	TOOLE COUNTY - CO0251			7.900%	8.070%	0.100%	\$ 424,801.12	\$ 5,187.48
	TREASURE COUNTY - CO0252			7.900%	8.070%	0.100%	\$ 37,242.44	\$ 454.79
	VALLEY COUNTY - CO0253			7.900%	8.070%	0.100%	\$ 198,294.55	\$ 2,421.48
	WHEATLAND COUNTY - CO0254			7.900%	8.070%	0.100%	\$ 54,140.62	\$ 661.15
	WIBAUX COUNTY - CO0255			7.900%	8.070%	0.100%	\$ 80,138.10	\$ 978.60
	YELLOWSTONE COUNTY - CO0256			7.900%	8.070%	0.100%	\$ 1,036,053.14	\$ 12,651.79
	LEGISLATIVE COUNCIL - CP1104			7.900%	8.170%	0.000%	\$ 551,320.80	\$ -
	CONSUMER COUNSEL - CP1112			7.900%	8.170%	0.000%	\$ 24,087.82	\$ -
	SUPREME COURT - CP2110			7.900%	8.170%	0.000%	\$ 1,198,907.92	\$ -
	GOVERNORS OFFICE - CP3101			7.900%	8.170%	0.000%	\$ 254,626.09	\$ -
	SECRETARY OF STATE - CP3201			7.900%	8.170%	0.000%	\$ 181,777.35	\$ -
	COMM OF POLITICAL PRACTIC - CP3202			7.900%	8.170%	0.000%	\$ 22,813.46	\$ -
	STATE AUDITOR'S OFFICE - CP3401			7.900%	8.170%	0.000%	\$ 331,824.58	\$ -
	SUPT OF PUBLIC INSTRUCTIO - CP3501			7.900%	8.170%	0.000%	\$ 501,476.30	\$ -
	BOARD OF CRIME CONTROL - CP4107			7.900%	8.170%	0.000%	\$ 66,782.61	\$ -
	DEPARTMENT OF JUSTICE - CP4110			7.900%	8.170%	0.000%	\$ 1,537,498.37	\$ -
	PUBLIC SERVICE COMMISSION - CP4201			7.900%	8.170%	0.000%	\$ 159,429.11	\$ -
	BOARD OF PUBLIC EDUCATION - CP5101			7.900%	8.170%	0.000%	\$ 4,743.08	\$ -
	COMM OF HIGHER EDUCATION - CP5102			7.900%	8.170%	0.000%	\$ 253,127.81	\$ -
	SCHOOL FOR THE DEAF & BLI - CP5113			7.900%	8.170%	0.000%	\$ 131,870.59	\$ -
	MONTANA ARTS COUNCIL - CP5114			7.900%	8.170%	0.000%	\$ 33,312.67	\$ -
	MONTANA STATE LIBRARY - CP5115			7.900%	8.170%	0.000%	\$ 125,590.13	\$ -
	MONTANA HISTORICAL SOCIET - CP5117			7.900%	8.170%	0.000%	\$ 189,364.63	\$ -
	DEPARTMENT OF FISH WILDL - CP5201			7.900%	8.170%	0.000%	\$ 2,016,580.48	\$ -
	DEPT OF ENVIRONMENTAL QUA - CP5301			7.900%	8.170%	0.000%	\$ 1,686,461.47	\$ -
	DEPARTMENT OF TRANSPORTAT - CP5401			7.900%	8.170%	0.000%	\$ 8,026,375.59	\$ -
	DEPARTMENT OF LIVESTOCK - CP5603			7.900%	8.170%	0.000%	\$ 291,902.81	\$ -
	DEPT OF NATURAL RESOURCES - CP5706			7.900%	8.170%	0.000%	\$ 2,063,001.18	\$ -
	DEPARTMENT OF REVENUE - CP5801			7.900%	8.170%	0.000%	\$ 2,041,147.68	\$ -
	DEPARTMENT OF ADMINISTRAT - CP6101			7.900%	8.170%	0.000%	\$ 2,022,995.33	\$ -
	MONTANA STATE FUND - CP6103			7.900%	8.170%	0.000%	\$ 1,247,953.78	\$ -
	PUBLIC EMPLOYEES' RETIREM - CP6104			N/A	N/A	N/A	N/A	N/A
	TEACHERS' RETIREMENT SYST - CP6105			7.900%	8.170%	0.000%	\$ 74,712.57	\$ -
	OFFICE OF PUBLIC DEFENDER - CP6108			7.900%	8.170%	0.000%	\$ 780,040.21	\$ -
	DEPARTMENT OF AGRICULTURE - CP6201			7.900%	8.170%	0.000%	\$ 325,450.15	\$ -
	DEPARTMENT OF CORRECTIONS - CP6401			7.900%	8.170%	0.000%	\$ 1,870,777.91	\$ -
	DEPARTMENT OF COMMERCE - CP6501			7.900%	8.170%	0.000%	\$ 769,518.81	\$ -
	DEPARTMENT OF LABOR & IND - CP6602			7.900%	8.170%	0.000%	\$ 2,716,880.41	\$ -
	DEPARTMENT OF MILITARY AF - CP6701			7.900%	8.170%	0.000%	\$ 617,963.64	\$ -
	DEPT OF PUBLIC HEALTH & H - CP6901			7.900%	8.170%	0.000%	\$ 9,267,573.88	\$ -
	BEAVERHEAD COUNTY HIGH SC - HS0401			7.900%	7.800%	0.370%	\$ 34,924.57	\$ 1,632.61
	JORDAN PUBLIC SCHOOLS - HS0421			7.900%	7.800%	0.370%	\$ 13,751.01	\$ 642.81
	JEFFERSON COUNTY HIGH SCH - HS0425			7.900%	7.800%	0.370%	\$ 15,151.96	\$ 708.31
	POWDER RIVER COUNTY HIGH - HS0452			7.900%	7.800%	0.370%	\$ 24,729.08	\$ 1,156.00
	POWELL COUNTY HIGH SCHOOL - HS0453			7.900%	7.800%	0.370%	\$ 13,938.98	\$ 651.61
	SWEET GRASS COUNTY HIGH S - HS0465			7.900%	7.800%	0.370%	\$ 26,581.08	\$ 1,242.57

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/a Special Funding Situation</i>				DB Contributions				
				for Fiscal Year Ending June 30, 2014				
			Member Rate	Employer Rate	State Rate	Employer Contribution DB	State Contribution DB	
	HOUSING AUTHORITY OF ANAC - OA0500		7.900%	8.070%	0.100%	\$ 26,989.49	\$ 329.58	
	HELENA REGIONAL AIRPORT A - OA0501		7.900%	8.070%	0.100%	\$ 80,457.38	\$ 982.51	
	BITTERROOT CONSERVATION D - OA0503		7.900%	8.070%	0.100%	\$ 4,093.50	\$ 49.99	
	HUMAN RESOURCES COUNCIL D - OA0504		7.900%	8.070%	0.100%	\$ 156,417.89	\$ 1,910.11	
	HOUSING AUTHORITY OF BUTT - OA0506		7.900%	8.070%	0.100%	\$ 55,356.34	\$ 675.99	
	FORT SHAW IRRIGATION DIST - OA0507		7.900%	8.070%	0.100%	\$ 9,182.32	\$ 112.13	
	HOUSING AUTHORITY OF GLAS - OA0509		7.900%	8.070%	0.100%	\$ 10,775.48	\$ 131.58	
	GREENFIELDS IRRIGATION DI - OA0510		7.900%	8.070%	0.100%	\$ 59,516.75	\$ 726.79	
	CHOUTEAU COUNTY CONSERVAT - OA0511		7.900%	8.070%	0.100%	\$ 908.34	\$ 11.09	
	GREAT FALLS INT AIRPORT - OA0514		7.900%	8.070%	0.100%	\$ 44,592.87	\$ 544.55	
	MISSOULA RURAL FIRE DISTR - OA0515		7.900%	8.070%	0.100%	\$ 73,370.94	\$ 895.97	
	CENTER FOR MENTAL HEALTH - OA0516		7.900%	8.070%	0.100%	\$ 52,341.73	\$ 639.17	
	HELENA HOUSING AUTHORITY - OA0517		7.900%	8.070%	0.100%	\$ 48,704.00	\$ 594.75	
	HILL CO PUBLIC CEMETERY D - OA0518		7.900%	8.070%	0.100%	\$ 6,258.49	\$ 76.42	
	WHITEFISH HOUSING AUTHORI - OA0522		7.900%	8.070%	0.100%	\$ 7,910.44	\$ 96.60	
	MILES COMMUNITY COLLEGE - OA0524		7.900%	8.070%	0.100%	\$ 77,600.55	\$ 947.62	
	MALTA IRRIGATION DISTRICT - OA0525		7.900%	8.070%	0.100%	\$ 28,633.90	\$ 349.67	
	RICHLAND CO HOUSING AUTHO - OA0526		7.900%	8.070%	0.100%	\$ 34,117.17	\$ 416.62	
	PONDERA CO CANAL & RESERV - OA0527		7.900%	8.070%	0.100%	\$ 38,755.75	\$ 473.26	
	FLATHEAD VALLEY COMM COLL - OA0529		7.900%	8.070%	0.100%	\$ 461,140.10	\$ 5,631.22	
	DAWSON COLLEGE - OA0530		7.900%	8.070%	0.100%	\$ 60,055.49	\$ 733.37	
	PRAIRIE COUNTY HOSPITAL D - OA0531		7.900%	8.070%	0.100%	\$ 51,040.53	\$ 623.29	
	GALLATIN AIRPORT AUTHORIT - OA0534		7.900%	8.070%	0.100%	\$ 129,177.27	\$ 1,577.45	
	HELENA VALLEY IRRIGATION - OA0537		7.900%	8.070%	0.100%	\$ 14,973.67	\$ 182.85	
	DEER LODGE COUNTY HEAD ST - OA0538		7.900%	8.070%	0.100%	\$ 30,354.05	\$ 370.67	
	GLASGOW IRRIGATION DISTRI - OA0541		7.900%	8.070%	0.100%	\$ 10,969.46	\$ 133.95	
	LEWIS & CLARK LIBRARY - OA0544		7.900%	8.070%	0.100%	\$ 84,116.23	\$ 1,027.19	
	BILLINGS HOUSING AUTHORIT - OA0547		7.900%	8.070%	0.100%	\$ 83,772.25	\$ 1,022.99	
	YELLOWSTONE WEST CARBON S - OA0548		7.900%	8.070%	0.100%	\$ 4,048.57	\$ 49.44	
	FLATHEAD SPECIAL EDUC COO - OA0549		7.900%	8.070%	0.100%	\$ 2,891.01	\$ 35.30	
	MISSOULA COUNTY AIRPORT - OA0550		7.900%	8.070%	0.100%	\$ 129,318.29	\$ 1,579.18	
	GALLATIN-MADISON SEC - OA0551		7.900%	8.070%	0.100%	\$ 3,434.18	\$ 41.94	
	CENTRAL MONTANA LEARNING - OA0552		7.900%	8.070%	0.100%	\$ 4,137.45	\$ 50.53	
	EASTERN YELLOWSTONE COUNT - OA0554		7.900%	8.070%	0.100%	\$ 1,581.39	\$ 19.31	
	MISSOULA AREA SEC - OA0555		7.900%	8.070%	0.100%	\$ 5,351.99	\$ 65.35	
	CROWN HILL CEMETERY DISTR - OA0556		7.900%	8.070%	0.100%	\$ 3,197.15	\$ 39.04	
	FLATHEAD MUNICIPAL AIRPOR - OA0557		7.900%	8.070%	0.100%	\$ 75,734.14	\$ 924.83	
	BIG FORK CO WATER & SEWER - OA0558		7.900%	8.070%	0.100%	\$ 15,578.87	\$ 190.24	
	SANDERS SPEC ED COOP - OA0560		7.900%	8.070%	0.100%	\$ 3,191.45	\$ 38.97	
	NORTH CENTRAL LEARNING SE - OA0562		7.900%	8.070%	0.100%	\$ 2,211.52	\$ 27.01	
	FLATHEAD CONSERVATION DIS - OA0565		7.900%	8.070%	0.100%	\$ 9,065.29	\$ 110.70	
	GREAT DIVIDE EDUCATION SE - OA0566		7.900%	8.070%	0.100%	\$ 6,689.16	\$ 81.69	
	GARDINER - PARK COUNTY WA - OA0567		7.900%	8.070%	0.100%	\$ 11,489.52	\$ 140.31	
	CENTRAL VALLEY FIRE DISTR - OA0569		7.900%	8.070%	0.100%	\$ 3,504.29	\$ 42.79	
	BEAR PAW COOPERATIVE - OA0570		7.900%	8.070%	0.100%	\$ 2,580.60	\$ 31.51	
	JUDITH BASIN CONSERVATION - OA0571		7.900%	8.070%	0.100%	\$ 1,629.24	\$ 19.89	
	PONDERA COUNTY CEMETERY D - OA0572		7.900%	8.070%	0.100%	\$ 2,829.87	\$ 34.56	
	BERT MOONEY AIRPORT AUTHO - OA0574		7.900%	8.070%	0.100%	\$ 31,020.79	\$ 378.81	
	VICTOR WATER & SEWER - OA0575		7.900%	8.070%	0.100%	\$ 2,626.60	\$ 32.07	
	CASCADE CONSERVATION DIST - OA0576		7.900%	8.070%	0.100%	\$ 6,124.64	\$ 74.79	
	LINCOLN COUNTY RURAL FIRE - OA0578		7.900%	8.070%	0.100%	\$ 6,186.97	\$ 75.55	
	LOCKWOOD RURAL FIRE DIST - OA0579		7.900%	8.070%	0.100%	\$ 3,223.83	\$ 39.37	
	PONDERA COUNTY COUNCIL ON - OA0580		7.900%	8.070%	0.100%	\$ 1,699.79	\$ 20.76	
	PORT OF MONTANA - PORT AU - OA0581		7.900%	8.070%	0.100%	\$ 17,182.57	\$ 209.83	
	TETON COUNTY CONSERVATION - OA0582		7.900%	8.070%	0.100%	\$ 792.03	\$ 9.67	
	SIDNEY RICHLAND AIRPORT A - OA0583		7.900%	8.070%	0.100%	\$ 4,649.64	\$ 56.78	
	GALLATIN CONSERVATION DIS - OA0584		7.900%	8.070%	0.100%	\$ 322.52	\$ 3.94	
	PRAIRIE VIEW SPECIAL SERV - OA0585		7.900%	8.170%	0.000%	\$ -	\$ -	
	LAKESIDE CO WATER & SEWER - OA0586		7.900%	8.070%	0.100%	\$ 19,354.02	\$ 236.34	
	BIG SKY ECONOMIC DEVELOPM - OA0587		7.900%	8.070%	0.100%	\$ 30,710.77	\$ 375.02	
	BIG COUNTRY EDUCATIONAL C - OA0588		7.900%	8.070%	0.100%	\$ 1,596.33	\$ 19.50	
	BIG SKY SPECIAL EDUCATION - OA0589		7.900%	8.070%	0.100%	\$ 2,640.81	\$ 32.25	
	FALLON MEDICAL COMPLEX - OA0592		7.900%	8.070%	0.100%	\$ 30,609.29	\$ 373.79	
	HUMAN RESOURCES COUNCIL D - OA0594		7.900%	8.070%	0.100%	\$ 95,016.81	\$ 1,160.30	
	FLATHEAD JOINT BD OF CONT - OA0597		7.900%	8.070%	0.100%	\$ 1,386.02	\$ 16.93	
	NO MONTANA JOINT REFUSE D - OA0598		7.900%	8.070%	0.100%	\$ 29,123.11	\$ 355.64	
	FERGUS COUNTY CONSERVATIO - OA0599		7.900%	8.070%	0.100%	\$ 2,292.36	\$ 27.99	
	GRANITE CO HOSPITAL & NUR - OA9003		7.900%	8.070%	0.100%	\$ 129,581.27	\$ 1,582.38	
	PRICKLEY PEAR SPECIAL SVC - OA9004		7.900%	8.070%	0.100%	\$ 2,418.40	\$ 29.53	
	UPPER MUSSELSHELL CONSERV - OA9009		7.900%	8.070%	0.100%	\$ 1,028.82	\$ 12.56	
	URBAN TRANS DIST/DAWSON C - OA9010		7.900%	8.070%	0.100%	\$ 11,017.53	\$ 134.54	

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/a Special Funding Situation</i>				DB Contributions				
				for Fiscal Year Ending June 30, 2014				
				Member Rate	Employer Rate	State Rate	Employer Contribution DB	State Contribution DB
	GALLATIN CANYON CONSOL RR - OA9012	7.900%	8.070%	0.100%	\$ 1,660.86	\$ 20.28		
	BIG SKY CO WATER & SEWER - OA9013	7.900%	8.070%	0.100%	\$ 10,358.21	\$ 126.49		
	BITTERROOT VALLEY SEC - OA9015	7.900%	8.070%	0.100%	\$ 979.50	\$ 11.96		
	HELENA BUSINESS IMPROVEME - OA9016	7.900%	8.070%	0.100%	\$ 5,640.49	\$ 68.87		
	ROUNDUP COMMUNITY LIBRARY - OA9017	7.900%	8.070%	0.100%	\$ 961.34	\$ 11.74		
	MALTA CEMETERY DISTRICT - OA9020	7.900%	8.070%	0.100%	\$ 2,682.50	\$ 32.76		
	LARCHMONT GOLF COURSE - OA9022	7.900%	8.070%	0.100%	\$ 16,335.97	\$ 199.49		
	LEWIS & CLARK CONSERVATIO - OA9023	7.900%	8.070%	0.100%	\$ 3,597.57	\$ 43.93		
	YELLOWSTONE CITY-COUNTY H - OA9026	7.900%	8.070%	0.100%	\$ 907,872.39	\$ 11,086.50		
	TWIN BRIDGES PUBLIC LIBRA - OA9035	7.900%	8.070%	0.100%	\$ 1,611.54	\$ 19.68		
	LIBERTY CO CONSERVATION D - OA9037	7.900%	8.070%	0.100%	\$ 1,129.51	\$ 13.80		
	GRANITE CONSERVATION DIST - OA9038	7.900%	8.070%	0.100%	\$ 1,890.35	\$ 23.09		
	HINSDALE WATER & SEWER DI - OA9042	7.900%	8.070%	0.100%	\$ 1,995.64	\$ 24.37		
	PETROLEUM CO CONSERVATION - OA9048	7.900%	8.070%	0.100%	\$ 5,801.84	\$ 70.84		
	PARK CO RURAL FIRE DISTRI - OA9051	7.900%	8.070%	0.100%	\$ 4,972.20	\$ 60.72		
	VALLEY COUNTY CONSERVATIO - OA9052	7.900%	8.070%	0.100%	\$ 1,167.47	\$ 14.25		
	SEELEY LAKE MISSOULA CO W - OA9053	7.900%	8.070%	0.100%	\$ 7,753.24	\$ 94.68		
	DRY PRAIRIE RURAL WATER - OA9054	7.900%	8.070%	0.100%	\$ 40,074.40	\$ 489.37		
	LOCKWOOD WATER & SEWER DI - OA9056	7.900%	8.070%	0.100%	\$ 15,398.01	\$ 188.03		
	PABLO-LAKE COUNTY WATER & - OA9058	7.900%	8.070%	0.100%	\$ 13,690.30	\$ 167.18		
	DALY DITCHES IRRIGATION D - OA9059	7.900%	8.070%	0.100%	\$ 9,644.33	\$ 117.78		
	LINCOLN CONSERVATION DIST - OA9062	7.900%	8.070%	0.100%	\$ 1,638.00	\$ 20.00		
	NORTH VALLEY PUBLIC LIBRA - OA9063	7.900%	8.070%	0.100%	\$ 9,317.07	\$ 113.78		
	PHILLIPS CONSERVATION DIS - OA9069	7.900%	8.170%	0.000%	\$ 0.01	\$ -		
	PARK COUNTY SEC - OA9072	7.900%	8.070%	0.100%	\$ 2,612.74	\$ 31.90		
	NORTHWEST MT EDUC COOP - OA9076	7.900%	8.070%	0.100%	\$ 1,939.63	\$ 23.68		
	SHERIDAN DANIELS SEC - OA9078	7.900%	8.170%	0.000%	\$ 0.04	\$ -		
	FRENCHTOWN RURAL FIRE DIS - OA9079	7.900%	8.070%	0.100%	\$ 2,889.69	\$ 35.28		
	RAE WATER AND SEWER DISTR - OA9080	7.900%	8.070%	0.100%	\$ 9,980.19	\$ 121.87		
	HEBGEN BASIN RURAL FD - OA9082	7.900%	8.070%	0.100%	\$ 3,518.77	\$ 42.97		
	MILK RIVER JBC - OA9084	7.900%	8.070%	0.100%	\$ 5,534.83	\$ 67.59		
	LAKEVIEW CEMETERY DISTRIC - OA9085	7.900%	8.070%	0.100%	\$ 5,103.73	\$ 62.32		
	BUFFALO RAPIDS IRRRI PROJE - OA9086	7.900%	8.070%	0.100%	\$ 10,949.95	\$ 133.71		
	BUFFALO RAPIDS IRRRI PROJE - OA9087	7.900%	8.070%	0.100%	\$ 10,229.41	\$ 124.92		
	FLATHEAD EMERGENCY COMM C - OA9088	7.900%	8.070%	0.100%	\$ 105,159.44	\$ 1,284.15		
	NORTH LAKE CO PUBLIC LIBR - OA9089	7.900%	8.070%	0.100%	\$ 13,839.59	\$ 169.00		
	SOURDOUGH RFD - OA9090	7.900%	8.170%	0.000%	\$ 0.01	\$ -		
	LIBERTY CO CEMETERY DIST - OA9091	7.900%	8.070%	0.100%	\$ 122.46	\$ 1.49		
	THOMPSON FALLS PUBLIC LIB - OA9094	7.900%	8.070%	0.100%	\$ 2,524.67	\$ 30.83		
	MADISON CONSERVATION DIST - OA9095	7.900%	8.070%	0.100%	\$ 3,421.24	\$ 41.78		
	CME/FLATHEAD INDIAN IRRIG - OA9096	7.900%	8.070%	0.100%	\$ 97,426.37	\$ 1,189.72		
	CORVALLIS COUNTY SEWER DI - OA9098	7.900%	8.070%	0.100%	\$ 2,309.34	\$ 28.20		
	ARLEE-LAKE COUNTY WATER & - OA9100	7.900%	8.070%	0.100%	\$ 397.58	\$ 4.85		
	RONAN LIBRARY DISTRICT - OA9101	7.900%	8.070%	0.100%	\$ 1,222.08	\$ 14.92		
	SCHOOL DISTRICT 1 - BIG T - SD0600	7.900%	7.800%	0.370%	\$ 14,505.87	\$ 678.11		
	SCHOOL DISTRICT 1 - BUTTE - SD0601	7.900%	7.800%	0.370%	\$ 304,950.16	\$ 14,255.40		
	SCHOOL DISTRICT 1 - CHOTE - SD0602	7.900%	7.800%	0.370%	\$ 24,246.26	\$ 1,133.43		
	SCHOOL DISTRICT 1 - CIRCL - SD0603	7.900%	7.800%	0.370%	\$ 20,954.60	\$ 979.56		
	SCHOOL DISTRICT 1 - CLANC - SD0604	7.900%	7.800%	0.370%	\$ 16,674.20	\$ 779.47		
	SCHOOL DISTRICT 1 - CORVA - SD0605	7.900%	7.800%	0.370%	\$ 65,620.44	\$ 3,067.53		
	SCHOOL DISTRICT 1 - DEER - SD0606	7.900%	7.800%	0.370%	\$ 41,214.08	\$ 1,926.62		
	SCHOOL DISTRICT 1 - GLASG - SD0607	7.900%	7.800%	0.370%	\$ 65,703.80	\$ 3,071.43		
	SCHOOL DISTRICT 1 - GLEND - SD0608	7.900%	7.800%	0.370%	\$ 76,933.26	\$ 3,596.38		
	GREAT FALLS PUBLIC SCHOOL - SD0609	7.900%	7.800%	0.370%	\$ 726,758.97	\$ 33,973.55		
	SCHOOL DISTRICT 1 - HELEN - SD0610	7.900%	7.800%	0.370%	\$ 442,401.10	\$ 20,680.77		
	SCHOOL DISTRICT 1 - LEWIS - SD0612	7.900%	7.800%	0.370%	\$ 128,503.37	\$ 6,007.10		
	SCHOOL DISTRICT 1 - MILES - SD0613	7.900%	7.800%	0.370%	\$ 87,563.29	\$ 4,093.29		
	SCHOOL DISTRICT 1 - MISSO - SD0614 - SD7614 - SD9614	7.900%	7.800%	0.370%	\$ 650,005.36	\$ 30,385.56		
	SCHOOL DISTRICT 1 - PLAIN - SD0615	7.900%	7.800%	0.370%	\$ 24,982.54	\$ 1,167.85		
	SCHOOL DISTRICT 1 - PHILI - SD0616	7.900%	7.800%	0.370%	\$ 15,268.91	\$ 713.77		
	SCHOOL DISTRICT 1 - RED L - SD0617	7.900%	7.800%	0.370%	\$ 31,686.56	\$ 1,481.24		
	SCHOOL DISTRICT 1 - SCOBE - SD0618	7.900%	7.800%	0.370%	\$ 11,148.07	\$ 521.14		
	SCHOOL DISTRICT 1 - HEART - SD0619	7.900%	7.800%	0.370%	\$ 24,123.71	\$ 1,127.70		
	SCHOOL DISTRICT 1 - KALIS - SD0620	7.900%	7.800%	0.370%	\$ 24,875.87	\$ 1,162.87		
	SCHOOL DISTRICT 1 & 7 - SD0621	7.900%	7.800%	0.370%	\$ 7,821.55	\$ 365.63		
	SCHOOL DISTRICT 2 - ALDER - SD0622	7.900%	7.800%	0.370%	\$ 1,382.72	\$ 64.64		
	SCHOOL DISTRICT 2 - FRAZE - SD0623	7.900%	7.800%	0.370%	\$ 16,455.68	\$ 769.24		
	SCHOOL DISTRICT 2 & 11 - SD0624	7.900%	7.800%	0.370%	\$ 26,817.50	\$ 1,253.63		
	SCHOOL DISTRICT 2 - ALBER - SD0625	7.900%	7.800%	0.370%	\$ 15,588.48	\$ 728.71		
	SCHOOL DISTRICT 2 - BILLI - SD0626 - SD9626	7.900%	7.800%	0.370%	\$ 970,278.93	\$ 45,357.28		

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
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**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/a Special Funding Situation</i>				DB Contributions				
				for Fiscal Year Ending June 30, 2014				
				Member Rate	Employer Rate	State Rate	Employer Contribution DB	State Contribution DB
	SCHOOL DISTRICT 2 - BRID - SD0627	7.900%	7.800%	0.370%	\$ 21,956.31	\$ 1,026.39		
	SCHOOL DISTRICT 2 - DODSO - SD0629	7.900%	7.800%	0.370%	\$ 9,165.60	\$ 428.46		
	SCHOOL DISTRICT 2 - SUNBU - SD0631	7.900%	7.800%	0.370%	\$ 20,656.15	\$ 965.60		
	SCHOOL DISTRICT 2 - THOMP - SD0632	7.900%	7.800%	0.370%	\$ 32,409.17	\$ 1,515.02		
	SCHOOL DISTRICT 2 - STEVE - SD0633	7.900%	7.800%	0.370%	\$ 55,748.94	\$ 2,606.08		
	SCHOOL DISTRICT 2 - DEER - SD0635	7.900%	7.800%	0.370%	\$ 4,241.49	\$ 198.28		
	SCHOOL DISTRICT 3 - CASCA - SD0637	7.900%	7.800%	0.370%	\$ 32,167.03	\$ 1,503.70		
	SCHOOL DISTRICT 3 - FAIR - SD0638	7.900%	7.800%	0.370%	\$ 6,981.36	\$ 326.35		
	SCHOOL DISTRICT 3 - MANHA - SD0640	7.900%	7.800%	0.370%	\$ 26,072.87	\$ 1,218.81		
	SCHOOL DISTRICT 3 - RAMSA - SD0641	7.900%	7.800%	0.370%	\$ 12,492.53	\$ 583.98		
	SCHOOL DISTRICT 3 - SUPER - SD0642	7.900%	7.800%	0.370%	\$ 33,672.99	\$ 1,574.10		
	SCHOOL DISTRICT 3 - HAMIL - SD0643	7.900%	7.800%	0.370%	\$ 95,121.72	\$ 4,446.62		
	SCHOOL DISTRICT 3 - WOLF - SD0644	7.900%	7.800%	0.370%	\$ 8,064.95	\$ 377.01		
	SCHOOL DISTRICT 3 - WESTB - SD0645	7.900%	7.800%	0.370%	\$ 12,460.81	\$ 582.50		
	SCHOOL DISTRICT 4 - FORSY - SD0648	7.900%	7.800%	0.370%	\$ 46,884.30	\$ 2,191.68		
	SCHOOL DISTRICT 4 - HELLG - SD0649	7.900%	7.800%	0.370%	\$ 75,313.64	\$ 3,520.66		
	SCHOOL DISTRICT 4 - LIBBY - SD0650	7.900%	7.800%	0.370%	\$ 51,590.79	\$ 2,411.70		
	SCHOOL DISTRICT 4 - LIVIN - SD0651	7.900%	7.800%	0.370%	\$ 105,107.21	\$ 4,913.41		
	SCHOOL DISTRICT 4 & 47 - SD0652	7.900%	7.800%	0.370%	\$ 22,401.55	\$ 1,047.20		
	SCHOOL DISTRICT 4 & 28 - SD0653	7.900%	7.800%	0.370%	\$ 12,379.72	\$ 578.70		
	SCHOOL DISTRICT 4 - SWAN - SD0654	7.900%	7.800%	0.370%	\$ 6,249.76	\$ 292.16		
	SCHOOL DISTRICT 5 - BASIN - SD0656	7.900%	7.800%	0.370%	\$ 888.29	\$ 41.52		
	SCHOOL DISTRICT 5 - KALIS - SD0657	7.900%	7.800%	0.370%	\$ 372,071.68	\$ 17,393.10		
	SCHOOL DISTRICT 5 - PARK - SD0658	7.900%	7.800%	0.370%	\$ 21,455.34	\$ 1,002.96		
	SCHOOL DISTRICT 5 - SAND - SD0659	7.900%	7.800%	0.370%	\$ 21,546.69	\$ 1,007.23		
	SCHOOL DISTRICT 5 - SHERI - SD0660	7.900%	7.800%	0.370%	\$ 17,792.73	\$ 831.75		
	SCHOOL DISTRICT 5 - SIDNE - SD0661	7.900%	7.800%	0.370%	\$ 104,863.75	\$ 4,902.03		
	SCHOOL DISTRICT 5 - TERRY - SD0662	7.900%	7.800%	0.370%	\$ 15,345.45	\$ 717.35		
	SCHOOL DISTRICT 6 - LAME - SD0664	7.900%	7.800%	0.370%	\$ 87,413.13	\$ 4,086.27		
	SCHOOL DISTRICT 6 - COLUM - SD0665	7.900%	7.800%	0.370%	\$ 42,908.91	\$ 2,005.85		
	SCHOOL DISTRICT 6 - TROUT - SD0666	7.900%	7.800%	0.370%	\$ 7,959.41	\$ 372.08		
	SCHOOL DISTRICT 6 - COLUM - SD0667	7.900%	7.800%	0.370%	\$ 162,615.74	\$ 7,601.74		
	SCHOOL DISTRICT 6 - RYEGA - SD0668	7.900%	7.800%	0.370%	\$ 9,534.24	\$ 445.70		
	SCHOOL DISTRICT 55F - SU - SD0669	7.900%	7.800%	0.370%	\$ 39,174.84	\$ 1,831.29		
	SCHOOL DISTRICT 6 & 1 - S - SD0670	7.900%	7.800%	0.370%	\$ 12,731.93	\$ 595.18		
	SCHOOL DISTRICT 6 - WIBAU - SD0671	7.900%	7.800%	0.370%	\$ 17,475.53	\$ 816.92		
	SCHOOL DISTRICT 7 - BOULD - SD0672	7.900%	7.800%	0.370%	\$ 17,167.85	\$ 802.54		
	SCHOOL DISTRICT 7 - BOZEM - SD0673	7.900%	7.800%	0.370%	\$ 406,072.16	\$ 18,982.52		
	SCHOOL DISTRICT 7 - CHARL - SD0674	7.900%	7.800%	0.370%	\$ 23,040.04	\$ 1,077.04		
	SCHOOL DISTRICT 7 - GARDI - SD0675	7.900%	7.800%	0.370%	\$ 16,985.45	\$ 794.01		
	SCHOOL DISTRICT 7 - HINS - SD0676	7.900%	7.800%	0.370%	\$ 15,058.63	\$ 703.94		
	SCHOOL DISTRICT 7 & 70 - SD0677	7.900%	7.800%	0.370%	\$ 127,202.37	\$ 5,946.29		
	SCHOOL DISTRICT 7 - LOLO - SD0678	7.900%	7.800%	0.370%	\$ 36,786.85	\$ 1,719.67		
	SCHOOL DISTRICT 1 & 7 - T - SD0679	7.900%	7.800%	0.370%	\$ 35,953.14	\$ 1,680.69		
	SCHOOL DISTRICT 7 - VICTO - SD0680	7.900%	7.800%	0.370%	\$ 23,445.12	\$ 1,095.98		
	SCHOOL DISTRICT 7 - MEDIC - SD0681	7.900%	7.800%	0.370%	\$ 23,530.69	\$ 1,099.98		
	SCHOOL DISTRICT 7 - TWIN - SD0682	7.900%	7.800%	0.370%	\$ 26,177.59	\$ 1,223.71		
	SCHOOL DISTRICT 7 - JOLIE - SD0683	7.900%	7.800%	0.370%	\$ 27,076.26	\$ 1,265.72		
	SCHOOL DISTRICT 7 & 2 - S - SD0684	7.900%	7.800%	0.370%	\$ 10,342.16	\$ 483.46		
	SCHOOL DISTRICT 8 - ARLEE - SD0685	7.900%	7.800%	0.370%	\$ 36,811.58	\$ 1,720.82		
	SCHOOL DISTRICT 8-WHITE S - SD0686	7.900%	7.800%	0.370%	\$ 21,971.76	\$ 1,027.11		
	SCHOOL DISTRICT 8 - ELDER - SD0687	7.900%	7.800%	0.370%	\$ 6,669.12	\$ 311.76		
	SCHOOL DISTRICT 9 - BROWN - SD0690	7.900%	7.800%	0.370%	\$ 264,622.39	\$ 12,370.20		
	SCHOOL DISTRICT 9 - DARBY - SD0691	7.900%	7.800%	0.370%	\$ 41,178.29	\$ 1,924.95		
	SCHOOL DISTRICT 9 - DIXON - SD0692	7.900%	7.800%	0.370%	\$ 11,567.05	\$ 540.72		
	SCHOOL DISTRICT 9 - EAST - SD0693	7.900%	7.800%	0.370%	\$ 47,718.35	\$ 2,230.67		
	SCHOOL DISTRICT 9 - OPHEI - SD0695	7.900%	7.800%	0.370%	\$ 10,801.73	\$ 504.94		
	SCHOOL DISTRICT 9 - POPLA - SD0696	7.900%	7.800%	0.370%	\$ 99,116.13	\$ 4,633.34		
	SCHOOL DISTRICT 9 & 9 - R - SD0697	7.900%	7.800%	0.370%	\$ 13,254.99	\$ 619.63		
	SCHOOL DISTRICT 15 - KALI - SD0698	7.900%	7.800%	0.370%	\$ 9,893.83	\$ 462.50		
	SCHOOL DISTRICT 16 - HARL - SD0699	7.900%	7.800%	0.370%	\$ 21,086.65	\$ 985.73		
	SCHOOL DISTRICT 10 - ANAC - SD0700	7.900%	7.800%	0.370%	\$ 70,446.98	\$ 3,293.16		
	SCHOOL DISTRICT 10 - CHIN - SD0701	7.900%	7.800%	0.370%	\$ 30,411.87	\$ 1,421.66		
	SCHOOL DISTRICT 10 - CONR - SD0702	7.900%	7.800%	0.370%	\$ 45,419.12	\$ 2,123.19		
	SCHOOL DISTRICT 10 - DILL - SD0703	7.900%	7.800%	0.370%	\$ 31,501.72	\$ 1,472.60		
	SCHOOL DISTRICT 10 - NOXO - SD0704	7.900%	7.800%	0.370%	\$ 11,226.81	\$ 524.82		
	SCHOOL DISTRICT 11 - POTO - SD0705	7.900%	7.800%	0.370%	\$ 6,769.44	\$ 316.45		
	SCHOOL DISTRICT 12 - LIMA - SD0706	7.900%	7.800%	0.370%	\$ 8,988.19	\$ 420.17		
	SCHOOL DISTRICT 12 - BAKE - SD0707	7.900%	7.800%	0.370%	\$ 50,684.92	\$ 2,369.35		
	SCHOOL DISTRICT 13 - BOX - SD0708	7.900%	7.800%	0.370%	\$ 64,358.15	\$ 3,008.53		
	SCHOOL DISTRICT 12 - HARL - SD0709	7.900%	7.800%	0.370%	\$ 57,812.59	\$ 2,702.55		

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/a Special Funding Situation</i>				DB Contributions				
				for Fiscal Year Ending June 30, 2014				
				Member Rate	Employer Rate	State Rate	Employer Contribution DB	State Contribution DB
	SCHOOL DISTRICT 13 - LONE	-	SD0710	7.900%	7.800%	0.370%	\$ 21,807.38	\$ 1,019.42
	SCHOOL DISTRICT 12 - ROSE	-	SD0711	7.900%	7.800%	0.370%	\$ 11,380.77	\$ 532.01
	SCHOOL DISTRICT 12 - SACO	-	SD0712	7.900%	7.800%	0.370%	\$ 13,150.57	\$ 614.74
	SCHOOL DISTRICT 12 - STAN	-	SD0713	7.900%	7.800%	0.370%	\$ 12,774.75	\$ 597.18
	SCHOOL DISTRICT 14 - BONN	-	SD0714	7.900%	7.800%	0.370%	\$ 17,533.68	\$ 819.65
	SCHOOL DISTRICT 24 - WORD	-	SD0715	7.900%	7.800%	0.370%	\$ 74,133.18	\$ 3,465.47
	SCHOOL DISTRICT 14 - HOT	-	SD0716	7.900%	7.800%	0.370%	\$ 16,156.36	\$ 755.26
	SCHOOL DISTRICT 13 - EURE	-	SD0717	7.900%	7.800%	0.370%	\$ 53,872.54	\$ 2,518.36
	SCHOOL DISTRICT 3 & 13	-	SD0718	7.900%	7.800%	0.370%	\$ 20,635.63	\$ 964.65
	SCHOOL DISTRICT 13 - NASH	-	SD0719	7.900%	7.800%	0.370%	\$ 17,190.45	\$ 803.59
	SCHOOL DISTRICT 15 & 17	-	SD0720	7.900%	7.800%	0.370%	\$ 7,823.18	\$ 365.71
	SCHOOL DISTRICT 15 & 6	-	SD0721	7.900%	7.800%	0.370%	\$ 41,601.54	\$ 1,944.73
	SCHOOL DISTRICT 14 - MALT	-	SD0722	7.900%	7.800%	0.370%	\$ 36,714.56	\$ 1,716.28
	SCHOOL DISTRICT 15 - CUST	-	SD0723	7.900%	7.800%	0.370%	\$ 9,407.50	\$ 439.77
	SCHOOL DISTRICT 15 - CUT	-	SD0724	7.900%	7.800%	0.370%	\$ 83,045.60	\$ 3,882.11
	SCHOOL DISTRICT 15 - EKAL	-	SD0725	7.900%	7.800%	0.370%	\$ 16,748.26	\$ 782.92
	HAVRE PUBLIC SCHOOLS	-	SD0726	7.900%	7.800%	0.370%	\$ 172,442.52	\$ 8,061.11
	SCHOOL DISTRICT 17 - CULB	-	SD0727	7.900%	7.800%	0.370%	\$ 30,975.37	\$ 1,448.00
	SCHOOL DISTRICT 17 H - HA	-	SD0728	7.900%	7.800%	0.370%	\$ 163,916.80	\$ 7,662.56
	SCHOOL DISTRICT 18 - VALI	-	SD0729	7.900%	7.800%	0.370%	\$ 19,096.81	\$ 892.71
	SCHOOL DISTRICT 20 - GARR	-	SD0731	7.900%	7.800%	0.370%	\$ 726.52	\$ 33.96
	SCHOOL DISTRICT 20 - PLEN	-	SD0732	7.900%	7.800%	0.370%	\$ 33,360.17	\$ 1,559.48
	SCHOOL DISTRICT 21 - BROA	-	SD0734	7.900%	7.800%	0.370%	\$ 13,671.69	\$ 639.10
	SCHOOL DISTRICT 23 - MISS	-	SD0736	7.900%	7.800%	0.370%	\$ 22,691.64	\$ 1,060.76
	SCHOOL DISTRICT 23 - POLS	-	SD0737	7.900%	7.800%	0.370%	\$ 108,062.37	\$ 5,051.55
	SCHOOL DISTRICT 23 - ROBE	-	SD0738	7.900%	7.800%	0.370%	\$ 11,241.59	\$ 525.50
	SCHOOL DISTRICT 24 - THRE	-	SD0739	7.900%	7.800%	0.370%	\$ 19,158.06	\$ 895.57
	SCHOOL DISTRICT 25 - HOBBS	-	SD0740	7.900%	7.800%	0.370%	\$ 11,621.82	\$ 543.28
	SCHOOL DISTRICT 26 - LOCK	-	SD0741	7.900%	7.800%	0.370%	\$ 47,732.98	\$ 2,231.35
	SCHOOL DISTRICT 27 - MONT	-	SD0742	7.900%	7.800%	0.370%	\$ 16,569.41	\$ 774.56
	SCHOOL DISTRICT 28 - ST I	-	SD0743	7.900%	7.800%	0.370%	\$ 46,297.13	\$ 2,164.24
	SCHOOL DISTRICT 29 - SOME	-	SD0744	7.900%	7.800%	0.370%	\$ 23,065.72	\$ 1,078.25
	SCHOOL DISTRICT 29 - BELT	-	SD0745	7.900%	7.800%	0.370%	\$ 21,458.77	\$ 1,003.12
	SCHOOL DISTRICT 20 - WHIT	-	SD0746	7.900%	7.800%	0.370%	\$ 12,664.70	\$ 592.03
	SCHOOL DISTRICT 33 - GOLD	-	SD0748	7.900%	7.800%	0.370%	\$ 1,301.53	\$ 60.84
	SCHOOL DISTRICT 32 - CLIN	-	SD0749	7.900%	7.800%	0.370%	\$ 11,858.84	\$ 554.36
	SCHOOL DISTRICT 30 - POWE	-	SD0751	7.900%	7.800%	0.370%	\$ 16,353.50	\$ 764.47
	SCHOOL DISTRICT 30 - RONA	-	SD0752	7.900%	7.800%	0.370%	\$ 108,524.73	\$ 5,073.16
	SCHOOL DISTRICT 32 J - AS	-	SD0754	7.900%	7.800%	0.370%	\$ 6,793.03	\$ 317.55
	SCHOOL DISTRICT 38 - BIG	-	SD0755	7.900%	7.800%	0.370%	\$ 61,506.16	\$ 2,875.20
	SCHOOL DISTRICT 30 & 6	-	SD0756	7.900%	7.800%	0.370%	\$ 10,801.68	\$ 504.94
	SCHOOL DISTRICT 3 - BELFR	-	SD0757	7.900%	7.800%	0.370%	\$ 8,113.47	\$ 379.28
	SCHOOL DISTRICT 43 - TURN	-	SD0758	7.900%	7.800%	0.370%	\$ 10,529.72	\$ 492.23
	SCHOOL DISTRICT 40 - FREN	-	SD0759	7.900%	7.800%	0.370%	\$ 89,612.92	\$ 4,189.10
	LAVINA K-12	-	SD0760	7.900%	7.800%	0.370%	\$ 8,733.74	\$ 408.28
	SCHOOL DISTRICT 44 - BELG	-	SD0761	7.900%	7.800%	0.370%	\$ 253,397.26	\$ 11,845.47
	SCHOOL DISTRICT 44 - MOOR	-	SD0762	7.900%	7.800%	0.370%	\$ 9,333.80	\$ 436.33
	SCHOOL DISTRICT 44 - WHIT	-	SD0763	7.900%	7.800%	0.370%	\$ 80,154.95	\$ 3,746.97
	SCHOOL DISTRICT 45 - AUGU	-	SD0764	7.900%	7.800%	0.370%	\$ 12,099.77	\$ 565.62
	SCHOOL DISTRICT 45 - WOLF	-	SD0765	7.900%	7.800%	0.370%	\$ 79,369.04	\$ 3,710.24
	SCHOOL DISTRICT 44 - GERA	-	SD0766	7.900%	7.800%	0.370%	\$ 11,614.59	\$ 542.94
	SCHOOL DISTRICT 21 - FAIR	-	SD0767	7.900%	7.800%	0.370%	\$ 30,793.39	\$ 1,439.49
	SCHOOL DISTRICT 65 - FROI	-	SD0768	7.900%	7.800%	0.370%	\$ 11,640.34	\$ 544.15
	SCHOOL DISTRICT 55 - PLEV	-	SD0769	7.900%	7.800%	0.370%	\$ 18,457.91	\$ 862.85
	SCHOOL DISTRICT 50 - EAST	-	SD0770	7.900%	7.800%	0.370%	\$ 11,952.00	\$ 558.72
	SCHOOL DISTRICT 50 - HAYS	-	SD0771	7.900%	7.800%	0.370%	\$ 30,441.19	\$ 1,423.03
	SCHOOL DISTRICT 52 - ABSA	-	SD0772	7.900%	7.800%	0.370%	\$ 25,261.69	\$ 1,180.90
	SCHOOL DISTRICT 52 - ENNI	-	SD0773	7.900%	7.800%	0.370%	\$ 37,927.48	\$ 1,772.98
	SHIELDS VALLEY	-	SD0774	7.900%	7.800%	0.370%	\$ 16,290.10	\$ 761.50
	SCHOOL DISTRICT 55 - BROC	-	SD0775	7.900%	7.800%	0.370%	\$ 16,911.00	\$ 790.53
	SCHOOL DISTRICT 55 - ROUN	-	SD0776	7.900%	7.800%	0.370%	\$ 53,810.06	\$ 2,515.44
	SCHOOL DISTRICT 57 - HAVR	-	SD0777	7.900%	7.800%	0.370%	\$ 1,937.62	\$ 90.58
	SCHOOL DISTRICT 58 - GEYS	-	SD0778	7.900%	7.800%	0.370%	\$ 9,634.65	\$ 450.38
	SCHOOL DISTRICT 58 - YELL	-	SD0779	7.900%	7.800%	0.370%	\$ 11,491.84	\$ 537.20
	SCHOOL DISTRICT 64J - MEL	-	SD0780	7.900%	7.800%	0.370%	\$ 12,515.41	\$ 585.05
	SCHOOL DISTRICT 73 - SWAN	-	SD0781	7.900%	7.800%	0.370%	\$ 519.64	\$ 24.29
	SD 75 GREENFIELD	-	SD0782	7.900%	7.800%	0.370%	\$ 7,800.99	\$ 364.67
	SCHOOL DISTRICT 87 - BOX	-	SD0783	7.900%	7.800%	0.370%	\$ 173,554.93	\$ 8,113.11
	SCHOOL DISTRICT 84 - DENT	-	SD0785	7.900%	7.800%	0.370%	\$ 9,246.48	\$ 432.24
	SCHOOL DISTRICT 74 - ROY	-	SD0786	7.900%	7.800%	0.370%	\$ 8,597.07	\$ 401.88
	SCHOOL DISTRICT 74 - VAUG	-	SD0787	7.900%	7.800%	0.370%	\$ 7,298.51	\$ 341.18

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/a Special Funding Situation</i>				DB Contributions				
				for Fiscal Year Ending June 30, 2014				
				Member Rate	Employer Rate	State Rate	Employer Contribution DB	State Contribution DB
	SCHOOL DISTRICT 159 - WIN	- SD0790		7.900%	7.800%	0.370%	\$ 12,789.80	\$ 597.88
	SCHOOL DISTRICT 41 - PION	- SD0791		7.900%	7.800%	0.370%	\$ 5,134.56	\$ 240.03
	SCHOOL DISTRICT 50 - EVER	- SD0792		7.900%	7.800%	0.370%	\$ 47,085.04	\$ 2,201.06
	SCHOOL DISTRICT 37 - SHEP	- SD0793		7.900%	7.800%	0.370%	\$ 58,730.91	\$ 2,745.47
	SCHOOL DISTRICT 19 - COLS	- SD0794	- SD9794	7.900%	7.800%	0.370%	\$ 96,007.46	\$ 4,488.03
	SCHOOL DISTRICT 2 & 3 - P	- SD0796		7.900%	7.800%	0.370%	\$ 23,520.74	\$ 1,099.51
	SCHOOL DISTRICT 69 - WEST	- SD0798		7.900%	7.800%	0.370%	\$ 18,714.55	\$ 874.84
	SCHOOL DISTRICT 11 & 2 -	- SD0799		7.900%	7.800%	0.370%	\$ 12,634.97	\$ 590.64
	SCHOOL DISTRICT 1 - TROY	- SD0800		7.900%	7.800%	0.370%	\$ 37,263.03	\$ 1,741.92
	SCHOOL DISTRICT 85 - ULM	- SD0801		7.900%	7.800%	0.370%	\$ 6,730.08	\$ 314.61
	SCHOOL DISTRICT 14 - SHEL	- SD0802		7.900%	7.800%	0.370%	\$ 48,287.41	\$ 2,257.28
	SCHOOL DISTRICT 10 - CAYU	- SD0803		7.900%	7.800%	0.370%	\$ 12,495.51	\$ 584.12
	SCHOOL DISTRICT 52 - INDE	- SD0805		7.900%	7.800%	0.370%	\$ 11,112.29	\$ 519.46
	SCHOOL DISTRICT 23 - HARR	- SD0806		7.900%	7.800%	0.370%	\$ 6,450.60	\$ 301.54
	SCHOOL DISTRICT 27 - GRAS	- SD0807		7.900%	7.800%	0.370%	\$ 8,863.19	\$ 414.32
	SCHOOL DISTRICT 32 - RAPE	- SD0810		7.900%	7.800%	0.370%	\$ 10,727.34	\$ 501.46
	SCHOOL DISTRICT 115 - WIN	- SD0811		7.900%	7.800%	0.370%	\$ 9,486.21	\$ 443.45
	SCHOOL DISTRICT 78J & 2 -	- SD0812		7.900%	7.800%	0.370%	\$ 13,179.90	\$ 616.11
	SCHOOL DISTRICT 27 - MONF	- SD0813		7.900%	7.800%	0.370%	\$ 19,551.48	\$ 913.97
	SCHOOL DISTRICT 35 - GALL	- SD0814		7.900%	7.800%	0.370%	\$ 8,030.14	\$ 375.38
	SCHOOL DISTRICT 23 - BILL	- SD0815		7.900%	7.800%	0.370%	\$ 11,427.19	\$ 534.18
	SCHOOL DISTRICT 58 - WHIT	- SD0816		7.900%	7.800%	0.370%	\$ 5,928.07	\$ 277.12
	SCHOOL DISTRICT 29 - WYOL	- SD0817		7.900%	7.800%	0.370%	\$ 21,347.50	\$ 997.92
	SCHOOL DISTRICT 64 - BAIN	- SD0819		7.900%	7.800%	0.370%	\$ 28,967.42	\$ 1,354.13
	SCHOOL DISTRICT 2 - DUPUY	- SD0820		7.900%	7.800%	0.370%	\$ 1,509.58	\$ 70.57
	SCHOOL DISTRICT 2-27 - LO	- SD0821		7.900%	7.800%	0.370%	\$ 63,818.51	\$ 2,983.30
	SCHOOL DISTRICT 33 - SWAN	- SD0822		7.900%	7.800%	0.370%	\$ 5,817.85	\$ 271.97
	SCHOOL DISTRICT 23 - LUST	- SD0824		7.900%	7.800%	0.370%	\$ 4,468.48	\$ 208.88
	SCHOOL DISTRICT 41 - ANDE	- SD0825		7.900%	7.800%	0.370%	\$ 9,560.09	\$ 446.90
	SCHOOL DISTRICT 34 - SEEL	- SD0826		7.900%	7.800%	0.370%	\$ 13,311.55	\$ 622.27
	SCHOOL DISTRICT 5 - MELRO	- SD0827		7.900%	7.800%	0.370%	\$ 905.43	\$ 42.33
	SCHOOL DISTRICT 45 - GOLD	- SD0829		7.900%	7.800%	0.370%	\$ 1,281.51	\$ 59.90
	SCHOOL DISTRICT 26 - REIC	- SD0830		7.900%	7.800%	0.370%	\$ 732.21	\$ 34.23
	SCHOOL DISTRICT 14 - FORT	- SD9000		7.900%	7.800%	0.370%	\$ 8,697.12	\$ 406.57
	SCHOOL DISTRICT 21 - GALA	- SD9002		7.900%	7.800%	0.370%	\$ 766.14	\$ 35.82
	SCHOOL DISTRICT 12 12 - M	- SD9005		7.900%	7.800%	0.370%	\$ 283.44	\$ 13.25
	SCHOOL DISTRICT 38 - LINC	- SD9006		7.900%	7.800%	0.370%	\$ 8,874.71	\$ 414.87
	SCHOOL DISTRICT 1 - FORT	- SD9007		7.900%	7.800%	0.370%	\$ 38,590.49	\$ 1,803.97
	SCHOOL DISTRICT 4 - CANYO	- SD9011		7.900%	7.800%	0.370%	\$ 16,961.31	\$ 792.89
	SCHOOL DISTRICT 13 - FISH	- SD9014		7.900%	7.800%	0.370%	\$ 847.57	\$ 39.62
	BIG SKY SCHOOL DISTRICT #	- SD9019		7.900%	7.800%	0.370%	\$ 36,880.20	\$ 1,724.02
	SCHOOL DISTRICT 43 - LAMO	- SD9025		7.900%	7.800%	0.370%	\$ 3,227.56	\$ 150.88
	SCHOOL DISTRICT 11 - BROR	- SD9027		7.900%	7.800%	0.370%	\$ 1,549.46	\$ 72.44
	SCHOOL DISTRICT 104 - SPR	- SD9028		7.900%	7.800%	0.370%	\$ 330.68	\$ 15.46
	SCHOOL DISTRICT 75 - ARRO	- SD9029		7.900%	7.800%	0.370%	\$ 5,574.60	\$ 260.60
	SCHOOL DISTRICT 17 - MORI	- SD9030		7.900%	7.800%	0.370%	\$ 4,297.40	\$ 200.89
	SCHOOL DISTRICT 7 - GRANT	- SD9033		7.900%	7.800%	0.370%	\$ 2,027.73	\$ 94.79
	SCHOOL DISTRICT 20 - KILA	- SD9034		7.900%	7.800%	0.370%	\$ 13,815.94	\$ 645.85
	SCHOOL DISTRICT 64 - MOUN	- SD9039		7.900%	7.800%	0.370%	\$ 1,524.59	\$ 71.27
	JUDITH GAP SCHOOL	- SD9040		7.900%	7.800%	0.370%	\$ 3,829.08	\$ 179.00
	SCHOOL DISTRICT 86 & 4 -	- SD9043		7.900%	7.800%	0.370%	\$ 20,458.62	\$ 956.37
	SCHOOL DISTRICT 18 - WOOD	- SD9045		7.900%	7.800%	0.370%	\$ 532.50	\$ 24.89
	SCHOOL DISTRICT 75 - AMST	- SD9046		7.900%	7.800%	0.370%	\$ 3,303.69	\$ 154.43
	SCHOOL DISTRICT 8 - WEST	- SD9049		7.900%	7.800%	0.370%	\$ 3,221.25	\$ 150.58
	SCHOOL DISTRICT 4 - DIVID	- SD9050		7.900%	7.800%	0.370%	\$ 755.83	\$ 35.33
	SCHOOL DISTRICT 89 - SMIT	- SD9057		7.900%	7.800%	0.370%	\$ 6,825.36	\$ 319.06
	SCHOOL DISTRICT 27 - ELLI	- SD9060		7.900%	7.800%	0.370%	\$ 1,500.29	\$ 70.14
	SCHOOL DISTRICT 99 M	- SD9065		7.900%	7.800%	0.370%	\$ 21,429.71	\$ 1,001.77
	SCHOOL DISTRICT 28C	- SD9066		7.900%	7.800%	0.370%	\$ 15,018.09	\$ 702.05
	SCHOOL DISTRICT 48-1J & 4	- SD9067		7.900%	7.800%	0.370%	\$ 18,351.93	\$ 857.89
	SCHOOL DISTRICT 3 - BILLI	- SD9068		7.900%	7.800%	0.370%	\$ 4,896.47	\$ 228.90
	SCHOOL DISTRICT 12 - HAVR	- SD9071		7.900%	7.800%	0.370%	\$ 901.03	\$ 42.12
	SCHOOL DISTRICT 11 - WISE	- SD9077		7.900%	7.800%	0.370%	\$ 1,061.48	\$ 49.62
	MSU COLLEGE OF TECHNOLOGY	- UN3513		7.900%	8.170%	0.000%	\$ 122,136.44	\$ -
	UNIVERSITY OF MONTANA	- UN5103	- UN9103	7.900%	8.170%	0.000%	\$ 3,945,552.31	\$ -
	MONTANA STATE UNIVERSITY	- UN5104		7.900%	8.170%	0.000%	\$ 2,773,673.13	\$ -
	MONTANA STATE UNIVERSITY	- UN5106		7.900%	8.170%	0.000%	\$ 666,416.72	\$ -
	MONTANA STATE UNIVERSITY	- UN5107		7.900%	8.170%	0.000%	\$ 182,242.24	\$ -

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>				Net Pension Liability			
				as of June 30, 2013			
				Net Pension Liability - ER	Employer proportion	Net Pension Liability - State	State proportion
Total Before Working Retiree Contributions and Adjustments				\$ 1,603,424,588.02	100.000003%	\$ 15,413,519.86	100.000005%
Due to Working Retiree Contributions and Adjustments							
Total				\$ 1,603,424,588.02	100.000003%	\$ 15,413,519.86	100.000005%
State as Special Funding Entity				\$ 15,413,519.93	0.961287%		
Employers							
	CITY OF BIG TIMBER -	CI0302		\$ 171,781.13	0.010713%	\$ 2,097.60	0.013609%
	CITY OF BELT -	CI0303		\$ 173,689.89	0.010832%	\$ 2,120.90	0.013760%
	TOWN OF BIG SANDY -	CI0304		\$ 53,235.11	0.003320%	\$ 649.99	0.004217%
	CITY OF BILLINGS -	CI0305		\$ 39,312,053.34	2.451756%	\$ 480,060.06	3.114539%
	CITY OF BOZEMAN -	CI0306		\$ 14,672,124.28	0.915049%	\$ 179,169.08	1.162415%
	BUTTE SILVER BOW -	CI0307		\$ 21,393,867.61	1.334261%	\$ 261,251.77	1.694952%
	TOWN OF BROADUS -	CI0308		\$ 220,316.24	0.013740%	\$ 2,690.39	0.017455%
	TOWN OF BOULDER -	CI0309		\$ 387,126.45	0.024144%	\$ 4,727.48	0.030671%
	TOWN OF CASCADE -	CI0310		\$ 128,006.88	0.007983%	\$ 1,563.07	0.010141%
	CITY OF CHINOOK -	CI0311		\$ 604,919.75	0.037727%	\$ 7,387.09	0.047926%
	CITY OF CHOTEAU -	CI0312		\$ 427,150.99	0.026640%	\$ 5,216.10	0.033841%
	TOWN OF CIRCLE -	CI0313		\$ 127,828.13	0.007972%	\$ 1,560.99	0.010127%
	CITY OF COLUMBIA FALLS -	CI0314		\$ 1,024,421.08	0.063890%	\$ 12,509.81	0.081161%
	CITY OF CONRAD -	CI0315		\$ 1,053,269.53	0.065689%	\$ 12,861.93	0.083446%
	TOWN OF CULBERTSON -	CI0316		\$ 361,389.37	0.022539%	\$ 4,413.09	0.028631%
	CITY OF CUT BANK -	CI0317		\$ 1,039,460.43	0.064828%	\$ 12,693.43	0.082353%
	TOWN OF CHESTER -	CI0318		\$ 342,178.46	0.021340%	\$ 4,178.51	0.027109%
	TOWN OF BROWNING -	CI0319		\$ 476,009.35	0.029687%	\$ 5,812.88	0.037713%
	CITY OF DEER LODGE -	CI0320		\$ 866,901.16	0.054066%	\$ 10,586.09	0.068681%
	CITY OF DILLON -	CI0321		\$ 939,923.62	0.058620%	\$ 11,477.96	0.074467%
	CITY OF BAKER -	CI0322		\$ 844,646.70	0.052678%	\$ 10,314.48	0.066918%
	CITY OF BELGRADE -	CI0323		\$ 1,344,643.30	0.083861%	\$ 16,420.19	0.106531%
	TOWN OF COLUMBUS -	CI0324		\$ 867,674.09	0.054114%	\$ 10,595.66	0.068743%
	CITY OF EAST HELENA -	CI0325		\$ 499,280.53	0.031138%	\$ 6,097.01	0.039556%
	TOWN OF ENNIS -	CI0326		\$ 377,953.19	0.023572%	\$ 4,615.32	0.029943%
	TOWN OF FAIRFIELD -	CI0327		\$ 95,474.11	0.005954%	\$ 1,165.92	0.007564%
	CITY OF FAIRVIEW -	CI0328		\$ 520,457.41	0.032459%	\$ 6,355.59	0.041234%
	CITY OF FORSYTH -	CI0329		\$ 747,534.40	0.046621%	\$ 9,128.57	0.059224%
	CITY OF FORT BENTON -	CI0330		\$ 690,316.39	0.043053%	\$ 8,429.89	0.054692%
	TOWN OF GERALDINE -	CI0331		\$ 47,776.61	0.002980%	\$ 583.39	0.003785%
	CITY OF GLASGOW -	CI0332		\$ 1,019,463.73	0.063580%	\$ 12,449.30	0.080769%
	CITY OF GLENDIVE -	CI0333		\$ 1,864,512.98	0.116283%	\$ 22,768.47	0.147718%
	CITY OF GREAT FALLS -	CI0334		\$ 22,218,890.94	1.385715%	\$ 271,326.29	1.760314%
	TOWN OF GRASS RANGE -	CI0335		\$ 30,482.99	0.001901%	\$ 372.29	0.002415%
	CITY OF HARLEM -	CI0336		\$ 309,331.82	0.019292%	\$ 3,777.36	0.024507%
	CITY OF HAMILTON -	CI0337		\$ 1,981,627.55	0.123587%	\$ 24,198.52	0.156995%
	CITY OF HARDIN -	CI0338		\$ 1,416,662.43	0.088352%	\$ 17,299.71	0.112377%
	CITY OF HAVRE -	CI0339		\$ 2,965,185.96	0.184928%	\$ 36,209.27	0.234919%
	CITY OF HELENA -	CI0340		\$ 14,757,512.39	0.920375%	\$ 180,211.54	1.169178%
	TOWN OF HOT SPRINGS -	CI0341		\$ 274,732.74	0.017134%	\$ 3,354.98	0.021767%
	TOWN OF MELSTONE -	CI0342		\$ 45,117.70	0.002814%	\$ 550.88	0.003574%
	CITY OF KALISPELL -	CI0343		\$ 6,997,686.86	0.436421%	\$ 85,452.63	0.554400%
	TOWN OF NASHUA -	CI0344		\$ 97,678.65	0.006092%	\$ 1,192.87	0.007739%
	CITY OF LAUREL -	CI0345		\$ 3,263,094.94	0.203508%	\$ 39,847.52	0.258523%
	TOWN OF DRUMMOND -	CI0346		\$ 78,897.94	0.004921%	\$ 963.51	0.006251%
	CITY OF LEWISTOWN -	CI0347		\$ 2,123,530.65	0.132437%	\$ 25,931.66	0.168240%
	CITY OF LIBBY -	CI0348		\$ 964,330.11	0.060142%	\$ 11,775.83	0.076399%
	CITY OF LIVINGSTON -	CI0349		\$ 3,578,047.85	0.223150%	\$ 43,693.39	0.283474%
	TOWN OF LIMA -	CI0350		\$ 63,934.23	0.003987%	\$ 780.75	0.005065%
	TOWN OF MEDICINE LAKE -	CI0351		\$ 98,172.84	0.006123%	\$ 1,198.78	0.007777%
	CITY OF MALTA -	CI0352		\$ 533,494.45	0.033272%	\$ 6,514.69	0.042266%
	CITY OF MILES CITY -	CI0353		\$ 3,016,117.76	0.188105%	\$ 36,831.27	0.238954%
	CITY OF MISSOULA -	CI0354		\$ 16,332,246.84	1.018585%	\$ 199,441.40	1.293938%
	TOWN OF RICHEY -	CI0355		\$ 69,291.88	0.004321%	\$ 846.14	0.005490%
	CITY OF TROY -	CI0356		\$ 606,775.83	0.037842%	\$ 7,409.69	0.048073%
	TOWN OF PHILIPSBURG -	CI0357		\$ 294,832.57	0.018388%	\$ 3,600.34	0.023358%
	CITY OF PLAINS -	CI0358		\$ 292,377.10	0.018235%	\$ 3,570.26	0.023163%
	CITY OF PLENTYWOOD -	CI0359		\$ 504,980.22	0.031494%	\$ 6,166.57	0.040008%
	CITY OF POLSON -	CI0360		\$ 1,943,927.54	0.121236%	\$ 23,738.24	0.154009%
	CITY OF POPLAR -	CI0361		\$ 317,460.19	0.019799%	\$ 3,876.65	0.025151%
	TOWN OF TERRY -	CI0362		\$ 170,847.35	0.010655%	\$ 2,086.30	0.013536%
	CITY OF RONAN -	CI0363		\$ 585,890.91	0.036540%	\$ 7,154.60	0.046418%
	CITY OF ROUNDUP -	CI0364		\$ 427,887.05	0.026686%	\$ 5,225.14	0.033900%
	TOWN OF RYEGATE -	CI0365		\$ 47,337.03	0.002952%	\$ 578.00	0.003750%
	TOWN OF SHERIDAN -	CI0366		\$ 101,912.46	0.006356%	\$ 1,244.51	0.008074%

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>				Net Pension Liability			
				as of June 30, 2013			
				Net Pension Liability - ER	Employer proportion	Net Pension Liability - State	State proportion
	CITY OF SHELBY - CI0367			\$ 1,077,347.37	0.067190%	\$ 13,156.15	0.085355%
	CITY OF SIDNEY - CI0368			\$ 1,801,008.94	0.112323%	\$ 21,993.11	0.142687%
	TOWN OF STANFORD - CI0369			\$ 699,732.34	0.004349%	\$ 851.53	0.005525%
	TOWN OF SUNBURST - CI0370			\$ 133,859.76	0.008348%	\$ 1,634.54	0.010605%
	TOWN OF SUPERIOR - CI0371			\$ 241,962.27	0.015090%	\$ 2,954.70	0.019170%
	CITY OF TOWNSEND - CI0372			\$ 379,143.80	0.023646%	\$ 4,629.93	0.030038%
	TOWN OF VALIER - CI0373			\$ 195,576.75	0.012197%	\$ 2,388.17	0.015494%
	CITY OF WHITE SULPHUR SPR - CI0374			\$ 193,755.46	0.012084%	\$ 2,366.09	0.015351%
	CITY OF WHITEFISH - CI0376			\$ 3,855,635.30	0.240463%	\$ 47,083.32	0.305468%
	TOWN OF WINNETT - CI0377			\$ 72,144.33	0.004499%	\$ 880.91	0.005715%
	CITY OF WOLF POINT - CI0378			\$ 933,523.69	0.058221%	\$ 11,399.89	0.073960%
	TOWN OF THOMPSON FALLS - CI0379			\$ 365,890.79	0.022819%	\$ 4,468.04	0.028988%
	CITY OF WIBAUX - CI0380			\$ 172,038.13	0.010729%	\$ 2,100.91	0.013630%
	CITY OF SCOBEEY - CI0381			\$ 296,867.57	0.018515%	\$ 3,625.21	0.023520%
	TOWN OF TWIN BRIDGES - CI0382			\$ 132,781.66	0.008281%	\$ 1,621.50	0.010520%
	TOWN OF MANHATTAN - CI0383			\$ 792,160.52	0.049404%	\$ 9,673.53	0.062760%
	CITY OF RED LODGE - CI0385			\$ 991,780.33	0.061854%	\$ 12,111.26	0.078576%
	TOWN OF STEVENSVILLE - CI0386			\$ 469,558.30	0.029285%	\$ 5,734.11	0.037202%
	TOWN OF FORT PECK - CI0387			\$ 201,676.20	0.012578%	\$ 2,462.77	0.015978%
	CITY OF HARLOWTON - CI0388			\$ 344,711.83	0.021498%	\$ 4,209.47	0.027310%
	TOWN OF EKALAKA - CI0389			\$ 104,507.04	0.006518%	\$ 1,276.16	0.008279%
	TOWN OF BRIDGER - CI9001			\$ 309,716.63	0.019316%	\$ 3,782.23	0.024538%
	TOWN OF SACO - CI9018			\$ 221,267.40	0.013800%	\$ 2,702.04	0.017530%
	TOWN OF WESTBY - CI9021			\$ 60,427.10	0.003769%	\$ 737.98	0.004788%
	TOWN OF ST IGNATIUS - CI9031			\$ 140,790.39	0.008781%	\$ 1,719.40	0.011155%
	CITY OF COLSTRIP - CI9036			\$ 1,669,821.48	0.104141%	\$ 20,391.08	0.132293%
	CITY OF THREE FORKS - CI9044			\$ 422,423.33	0.026345%	\$ 5,158.54	0.033468%
	TOWN OF EUREKA - CI9047			\$ 435,170.50	0.027140%	\$ 5,314.17	0.034477%
	TOWN OF ALBERTON - CI9064			\$ 3,501.75	0.000218%	\$ 42.78	0.000278%
	TOWN OF WEST YELLOWSTONE - CI9073			\$ 1,522,935.99	0.094980%	\$ 18,597.26	0.120656%
	TOWN OF FROID - CI9075			\$ 61,825.67	0.003856%	\$ 755.02	0.004898%
	TOWN OF DENTON - CI9097			\$ 81,343.32	0.005073%	\$ 993.42	0.006445%
	TOWN OF HYSHAM - CI9099			\$ 87,220.72	0.005440%	\$ 1,065.23	0.006911%
	BEAVERHEAD COUNTY - CO0201			\$ 3,079,706.31	0.192071%	\$ 37,607.85	0.243993%
	BIG HORN COUNTY - CO0202			\$ 5,614,808.49	0.350176%	\$ 68,565.38	0.444839%
	BLAINE COUNTY - CO0203			\$ 3,392,269.82	0.211564%	\$ 41,424.85	0.268757%
	BROADWATER COUNTY - CO0204			\$ 1,950,997.63	0.121677%	\$ 23,824.66	0.154570%
	CARBON COUNTY - CO0205			\$ 3,354,665.10	0.209219%	\$ 40,965.44	0.265776%
	CARTER COUNTY - CO0206			\$ 1,053,687.90	0.065715%	\$ 12,867.15	0.083480%
	CASCADE COUNTY - CO0207			\$ 18,199,010.45	1.135009%	\$ 222,237.70	1.441836%
	CHOUTEAU COUNTY - CO0208			\$ 2,600,796.34	0.162203%	\$ 31,759.67	0.206051%
	CUSTER COUNTY - CO0209			\$ 3,005,397.60	0.187436%	\$ 36,700.51	0.238106%
	DANIELS COUNTY - CO0210			\$ 1,203,369.33	0.075050%	\$ 14,694.88	0.095338%
	DAWSON COUNTY - CO0211			\$ 4,700,473.97	0.293152%	\$ 57,399.89	0.372400%
	ANACONDA-DEER LODGE COUNT - CO0212			\$ 4,604,438.38	0.287163%	\$ 56,227.02	0.364790%
	FALLON COUNTY - CO0213			\$ 4,528,185.44	0.282407%	\$ 55,296.20	0.358751%
	FERGUS COUNTY - CO0214			\$ 3,443,264.05	0.214744%	\$ 42,047.37	0.272795%
	FLATHEAD COUNTY - CO0215			\$ 22,043,361.67	1.374768%	\$ 269,183.13	1.746409%
	GALLATIN COUNTY - CO0216			\$ 18,682,191.26	1.165143%	\$ 228,138.04	1.480116%
	GARFIELD COUNTY - CO0217			\$ 1,248,773.43	0.077882%	\$ 15,249.41	0.098935%
	GLACIER COUNTY - CO0218			\$ 3,641,189.50	0.227088%	\$ 44,464.58	0.288478%
	GOLDEN VALLEY COUNTY - CO0219			\$ 346,183.96	0.021590%	\$ 4,227.38	0.027426%
	GRANITE COUNTY - CO0220			\$ 1,476,015.60	0.092054%	\$ 18,024.48	0.116939%
	HILL COUNTY - CO0221			\$ 3,703,054.65	0.230947%	\$ 45,219.95	0.293378%
	JEFFERSON COUNTY - CO0222			\$ 4,195,381.60	0.261651%	\$ 51,232.10	0.332384%
	JUDITH BASIN COUNTY - CO0223			\$ 1,213,177.45	0.075662%	\$ 14,814.69	0.096115%
	LAKE COUNTY - CO0224			\$ 6,251,937.41	0.389912%	\$ 76,345.62	0.495316%
	LEWIS & CLARK COUNTY - CO0225			\$ 17,352,611.83	1.082222%	\$ 211,902.00	1.374780%
	LIBERTY COUNTY - CO0226			\$ 1,624,366.96	0.101306%	\$ 19,836.03	0.128692%
	LINCOLN COUNTY - CO0227			\$ 6,050,215.83	0.377331%	\$ 73,882.33	0.479335%
	MADISON COUNTY - CO0228			\$ 7,354,842.94	0.458696%	\$ 89,813.90	0.582696%
	MCCONE COUNTY - CO0229			\$ 1,480,985.65	0.092364%	\$ 18,085.16	0.117333%
	MEAGHER COUNTY - CO0230			\$ 1,212,224.72	0.075602%	\$ 14,803.21	0.096040%
	MINERAL COUNTY - CO0231			\$ 1,957,946.34	0.122110%	\$ 23,909.52	0.155120%
	MISSOULA COUNTY - CO0232			\$ 35,813,772.35	2.233580%	\$ 437,340.79	2.837384%
	MUSSELSHELL COUNTY - CO0233			\$ 1,662,465.18	0.103682%	\$ 20,301.18	0.131710%
	PARK COUNTY - CO0234			\$ 3,594,529.59	0.224178%	\$ 43,894.58	0.284780%
	PETROLEUM COUNTY - CO0235			\$ 231,194.81	0.014419%	\$ 2,823.24	0.018317%
	PHILLIPS COUNTY - CO0236			\$ 2,194,794.06	0.136882%	\$ 26,801.79	0.173885%
	PONDERA COUNTY - CO0237			\$ 1,784,885.92	0.111317%	\$ 21,796.27	0.141410%

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>				Net Pension Liability			
				as of June 30, 2013			
				Net Pension Liability - ER	Employer proportion	Net Pension Liability - State	State proportion
	POWELL COUNTY - CO0238			\$ 1,666,524.75	0.103935%	\$ 20,350.74	0.132032%
	POWDER RIVER COUNTY - CO0239			\$ 3,611,849.82	0.225258%	\$ 44,106.20	0.286153%
	PRAIRIE COUNTY - CO0240			\$ 860,073.30	0.053640%	\$ 10,502.97	0.068141%
	RAVALLI COUNTY - CO0241			\$ 7,250,848.34	0.452210%	\$ 88,543.83	0.574456%
	RICHLAND COUNTY - CO0242			\$ 7,237,449.62	0.451374%	\$ 88,380.20	0.573394%
	ROOSEVELT COUNTY - CO0243			\$ 4,599,617.00	0.286862%	\$ 56,168.42	0.364410%
	ROSEBUD COUNTY - CO0244			\$ 3,591,252.68	0.223974%	\$ 43,854.58	0.284520%
	SANDERS COUNTY - CO0245			\$ 3,500,596.13	0.218320%	\$ 42,747.62	0.277338%
	SHERIDAN COUNTY - CO0246			\$ 3,496,253.11	0.218049%	\$ 42,694.58	0.276994%
	STILLWATER COUNTY - CO0248			\$ 3,341,182.74	0.208378%	\$ 40,800.95	0.264709%
	SWEET GRASS COUNTY - CO0249	- CO9249		\$ 4,394,838.82	0.274091%	\$ 53,667.57	0.348185%
	TETON COUNTY - CO0250			\$ 3,588,736.01	0.223817%	\$ 43,823.80	0.284321%
	TOOLE COUNTY - CO0251			\$ 7,386,757.37	0.460686%	\$ 90,203.75	0.585225%
	TREASURE COUNTY - CO0252			\$ 647,599.21	0.040389%	\$ 7,908.23	0.051307%
	VALLEY COUNTY - CO0253			\$ 3,448,092.91	0.215046%	\$ 42,106.49	0.273179%
	WHEATLAND COUNTY - CO0254			\$ 941,437.31	0.058714%	\$ 11,496.57	0.074588%
	WIBAUX COUNTY - CO0255			\$ 1,393,500.80	0.086908%	\$ 17,016.62	0.110401%
	YELLOWSTONE COUNTY - CO0256			\$ 18,015,661.46	1.123574%	\$ 219,998.72	1.427310%
	LEGISLATIVE COUNCIL - CP1104			\$ 9,586,775.53	0.597894%	\$ -	0.000000%
	CONSUMER COUNSEL - CP1112			\$ 418,856.90	0.026123%	\$ -	0.000000%
	SUPREME COURT - CP2110			\$ 20,847,501.32	1.300186%	\$ -	0.000000%
	GOVERNORS OFFICE - CP3101			\$ 4,427,627.56	0.276136%	\$ -	0.000000%
	SECRETARY OF STATE - CP3201			\$ 3,160,879.56	0.197133%	\$ -	0.000000%
	COMM OF POLITICAL PRACTIC - CP3202			\$ 396,697.39	0.024741%	\$ -	0.000000%
	STATE AUDITOR'S OFFICE - CP3401			\$ 5,770,012.24	0.359856%	\$ -	0.000000%
	SUPT OF PUBLIC INSTRUCTIO - CP3501			\$ 8,720,042.34	0.543839%	\$ -	0.000000%
	BOARD OF CRIME CONTROL - CP4107			\$ 1,161,265.62	0.072424%	\$ -	0.000000%
	DEPARTMENT OF JUSTICE - CP4110			\$ 26,735,163.53	1.667379%	\$ -	0.000000%
	PUBLIC SERVICE COMMISSION - CP4201			\$ 2,772,271.77	0.172897%	\$ -	0.000000%
	BOARD OF PUBLIC EDUCATION - CP5101			\$ 82,476.20	0.005144%	\$ -	0.000000%
	COMM OF HIGHER EDUCATION - CP5102			\$ 4,401,574.35	0.274511%	\$ -	0.000000%
	SCHOOL FOR THE DEAF & BLI - CP5113			\$ 2,293,063.76	0.143010%	\$ -	0.000000%
	MONTANA ARTS COUNCIL - CP5114			\$ 579,265.45	0.036127%	\$ -	0.000000%
	MONTANA STATE LIBRARY - CP5115			\$ 2,183,854.45	0.136199%	\$ -	0.000000%
	MONTANA HISTORICAL SOCIET - CP5117			\$ 3,292,812.82	0.205361%	\$ -	0.000000%
	DEPARTMENT OF FISH WILD - CP5201			\$ 35,065,799.06	2.186932%	\$ -	0.000000%
	DEPT OF ENVIRONMENTAL QUA - CP5301			\$ 29,325,444.54	1.828926%	\$ -	0.000000%
	DEPARTMENT OF TRANSPORTAT - CP5401			\$ 139,568,579.80	8.704406%	\$ -	0.000000%
	DEPARTMENT OF LIVESTOCK - CP5603			\$ 5,075,822.85	0.316561%	\$ -	0.000000%
	DEPT OF NATURAL RESOURCES - CP5706			\$ 35,872,996.67	2.237274%	\$ -	0.000000%
	DEPARTMENT OF REVENUE - CP5801			\$ 35,492,991.78	2.213574%	\$ -	0.000000%
	DEPARTMENT OF ADMINISTRAT - CP6101			\$ 35,177,345.24	2.193888%	\$ -	0.000000%
	MONTANA STATE FUND - CP6103			\$ 21,700,347.16	1.353375%	\$ -	0.000000%
	PUBLIC EMPLOYEES' RETIREM - CP6104			N/A	N/A	N/A	N/A
	TEACHERS' RETIREMENT SYST - CP6105			\$ 1,299,157.65	0.081024%	\$ -	0.000000%
	OFFICE OF PUBLIC DEFENDER - CP6108			\$ 13,563,918.49	0.845934%	\$ -	0.000000%
	DEPARTMENT OF AGRICULTURE - CP6201			\$ 5,659,168.91	0.352943%	\$ -	0.000000%
	DEPARTMENT OF CORRECTIONS - CP6401			\$ 32,530,475.69	2.028812%	\$ -	0.000000%
	DEPARTMENT OF COMMERCE - CP6501			\$ 13,380,964.58	0.834524%	\$ -	0.000000%
	DEPARTMENT OF LABOR & IND - CP6602			\$ 47,243,134.35	2.946390%	\$ -	0.000000%
	DEPARTMENT OF MILITARY AF - CP6701			\$ 10,745,610.72	0.670166%	\$ -	0.000000%
	DEPT OF PUBLIC HEALTH & H - CP6901			\$ 161,151,457.48	10.050454%	\$ -	0.000000%
	BEAVERHEAD COUNTY HIGH SC - HS0401			\$ 607,294.36	0.037875%	\$ 28,389.04	0.184183%
	JORDAN PUBLIC SCHOOLS - HS0421			\$ 239,112.77	0.014913%	\$ 11,177.66	0.072519%
	JEFFERSON COUNTY HIGH SCH - HS0425			\$ 263,473.53	0.016432%	\$ 12,316.62	0.079908%
	POWDER RIVER COUNTY HIGH - HS0452			\$ 430,007.61	0.026818%	\$ 20,101.39	0.130414%
	POWELL COUNTY HIGH SCHOOL - HS0453			\$ 242,381.34	0.015116%	\$ 11,330.68	0.073511%
	SWEET GRASS COUNTY HIGH S - HS0465			\$ 462,211.56	0.028827%	\$ 21,606.73	0.140180%

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>				Net Pension Liability			
				as of June 30, 2013			
				Net Pension Liability - ER	Employer proportion	Net Pension Liability - State	State proportion
	HOUSING AUTHORITY OF ANAC - OA0500			\$ 469,313.30	0.029269%	\$ 5,730.98	0.037182%
	HELENA REGIONAL AIRPORT A - OA0501			\$ 1,399,052.68	0.087254%	\$ 17,084.61	0.110842%
	BITTERROOT CONSERVATION D - OA0503			\$ 71,180.82	0.004439%	\$ 869.26	0.005640%
	HUMAN RESOURCES COUNCIL D - OA0504			\$ 2,719,910.44	0.169631%	\$ 33,214.41	0.215489%
	HOUSING AUTHORITY OF BUTT - OA0506			\$ 962,577.15	0.060033%	\$ 11,754.62	0.076262%
	FORT SHAW IRRIGATION DIST - OA0507			\$ 159,669.00	0.009958%	\$ 1,949.80	0.012650%
	HOUSING AUTHORITY OF GLAS - OA0509			\$ 187,372.05	0.011686%	\$ 2,288.01	0.014844%
	GREENFIELDS IRRIGATION DI - OA0510			\$ 1,034,921.45	0.064544%	\$ 12,637.96	0.081993%
	CHOUTEAU COUNTY CONSERVAT - OA0511			\$ 15,794.89	0.000985%	\$ 192.84	0.001251%
	GREAT FALLS INT AIRPORT - OA0514			\$ 775,413.94	0.048360%	\$ 9,469.04	0.061433%
	MISSOULA RURAL FIRE DISTR - OA0515			\$ 1,275,828.40	0.079569%	\$ 15,579.79	0.101079%
	CENTER FOR MENTAL HEALTH - OA0516			\$ 910,156.87	0.056763%	\$ 11,114.36	0.072108%
	HELENA HOUSING AUTHORITY - OA0517			\$ 846,901.32	0.052818%	\$ 10,341.95	0.067097%
	HILL CO PUBLIC CEMETERY D - OA0518			\$ 108,827.27	0.006787%	\$ 1,328.85	0.008621%
	WHITEFISH HOUSING AUTHORI - OA0522			\$ 137,552.61	0.008579%	\$ 1,679.75	0.010898%
	MILES COMMUNITY COLLEGE - OA0524			\$ 1,349,376.00	0.084156%	\$ 16,477.92	0.106906%
	MALTA IRRIGATION DISTRICT - OA0525			\$ 497,907.52	0.031053%	\$ 6,080.32	0.039448%
	RICHLAND CO HOUSING AUTHO - OA0526			\$ 593,254.69	0.036999%	\$ 7,244.50	0.047001%
	PONDERA CO CANAL & RESERV - OA0527			\$ 673,913.76	0.042030%	\$ 8,229.40	0.053391%
	FLATHEAD VALLEY COMM COLL - OA0529			\$ 8,018,646.54	0.500095%	\$ 97,919.84	0.635285%
	DAWSON COLLEGE - OA0530			\$ 1,044,289.46	0.065129%	\$ 12,752.38	0.082735%
	PRAIRIE COUNTY HOSPITAL D - OA0531			\$ 887,530.64	0.055352%	\$ 10,838.23	0.070316%
	GALLATIN AIRPORT AUTHORIT - OA0534			\$ 2,246,230.31	0.140090%	\$ 27,429.87	0.177960%
	HELENA VALLEY IRRIGATION - OA0537			\$ 260,373.29	0.016239%	\$ 3,179.53	0.020628%
	DEER LODGE COUNTY HEAD ST - OA0538			\$ 527,818.76	0.032918%	\$ 6,445.49	0.041817%
	GLASGOW IRRIGATION DISTRI - OA0541			\$ 190,745.12	0.011896%	\$ 2,329.22	0.015112%
	LEWIS & CLARK LIBRARY - OA0544			\$ 1,462,675.48	0.091222%	\$ 17,861.54	0.115882%
	BILLINGS HOUSING AUTHORIT - OA0547			\$ 1,456,694.10	0.090849%	\$ 17,788.51	0.115408%
	YELLOWSTONE WEST CARBON S - OA0548			\$ 70,399.54	0.004391%	\$ 859.70	0.005578%
	FLATHEAD SPECIAL EDUC COO - OA0549			\$ 50,271.03	0.003135%	\$ 613.82	0.003982%
	MISSOULA COUNTY AIRPORT - OA0550			\$ 2,248,682.47	0.140242%	\$ 27,459.95	0.178155%
	GALLATIN-MADISON SEC - OA0551			\$ 59,716.07	0.003724%	\$ 729.28	0.004731%
	CENTRAL MONTANA LEARNING - OA0552			\$ 71,945.05	0.004487%	\$ 878.65	0.005701%
	EASTERN YELLOWSTONE COUNT - OA0554			\$ 27,498.38	0.001715%	\$ 335.78	0.002178%
	MISSOULA AREA SEC - OA0555			\$ 93,064.38	0.005804%	\$ 1,136.35	0.007372%
	CROWN HILL CEMETERY DISTR - OA0556			\$ 55,594.42	0.003467%	\$ 678.86	0.004404%
	FLATHEAD MUNICIPAL AIRPOR - OA0557			\$ 1,316,921.47	0.082132%	\$ 16,081.63	0.104335%
	BIG FORK CO WATER & SEWER - OA0558			\$ 270,896.96	0.016895%	\$ 3,308.03	0.021462%
	SANDERS SPEC ED COOP - OA0560			\$ 55,495.30	0.003461%	\$ 677.64	0.004396%
	NORTH CENTRAL LEARNING SE - OA0562			\$ 38,455.55	0.002398%	\$ 469.67	0.003047%
	FLATHEAD CONSERVATION DIS - OA0565			\$ 157,634.00	0.009831%	\$ 1,924.93	0.012489%
	GREAT DIVIDE EDUCATION SE - OA0566			\$ 116,316.08	0.007254%	\$ 1,420.49	0.009216%
	GARDINER - PARK COUNTY WA - OA0567			\$ 199,788.31	0.012460%	\$ 2,439.81	0.015829%
	CENTRAL VALLEY FIRE DISTR - OA0569			\$ 60,935.20	0.003800%	\$ 744.06	0.004827%
	BEAR PAW COOPERATIVE - OA0570			\$ 44,873.39	0.002799%	\$ 547.92	0.003555%
	JUDITH BASIN CONSERVATION - OA0571			\$ 28,330.44	0.001767%	\$ 345.86	0.002244%
	PONDERA COUNTY CEMETERY D - OA0572			\$ 49,207.88	0.003069%	\$ 600.95	0.003899%
	BERT MOONEY AIRPORT AUTHO - OA0574			\$ 539,412.54	0.033641%	\$ 6,587.03	0.042735%
	VICTOR WATER & SEWER - OA0575			\$ 45,673.27	0.002848%	\$ 557.66	0.003618%
	CASCADE CONSERVATION DIST - OA0576			\$ 106,499.79	0.006642%	\$ 1,300.50	0.008437%
	LINCOLN COUNTY RURAL FIRE - OA0578			\$ 107,583.63	0.006710%	\$ 1,313.72	0.008523%
	LOCKWOOD RURAL FIRE DIST - OA0579			\$ 56,058.35	0.003496%	\$ 684.59	0.004442%
	PONDERA COUNTY COUNCIL ON - OA0580			\$ 29,557.21	0.001843%	\$ 360.99	0.002342%
	PORT OF MONTANA - PORT AU - OA0581			\$ 298,783.29	0.018634%	\$ 3,648.68	0.023672%
	TETON COUNTY CONSERVATION - OA0582			\$ 13,772.41	0.000859%	\$ 168.15	0.001091%
	SIDNEY RICHLAND AIRPORT A - OA0583			\$ 80,851.39	0.005042%	\$ 987.33	0.006406%
	GALLATIN CONSERVATION DIS - OA0584			\$ 5,608.22	0.000350%	\$ 68.51	0.000444%
	PRAIRIE VIEW SPECIAL SERV - OA0585			\$ -	0.000000%	\$ -	0.000000%
	LAKESIDE CO WATER & SEWER - OA0586			\$ 336,542.07	0.020989%	\$ 4,109.66	0.026663%
	BIG SKY ECONOMIC DEVELOPM - OA0587			\$ 534,021.68	0.033305%	\$ 6,521.13	0.042308%
	BIG COUNTRY EDUCATIONAL C - OA0588			\$ 27,758.17	0.001731%	\$ 339.08	0.002200%
	BIG SKY SPECIAL EDUCATION - OA0589			\$ 45,920.37	0.002864%	\$ 560.79	0.003638%
	FALLON MEDICAL COMPLEX - OA0592			\$ 532,257.07	0.033195%	\$ 6,499.74	0.042169%
	HUMAN RESOURCES COUNCIL D - OA0594			\$ 1,652,222.86	0.103043%	\$ 20,176.16	0.130899%
	FLATHEAD JOINT BD OF CONT - OA0597			\$ 24,101.15	0.001503%	\$ 294.39	0.001910%
	NO MONTANA JOINT REFUSE D - OA0598			\$ 506,414.27	0.031583%	\$ 6,184.13	0.040121%
	FERGUS COUNTY CONSERVATIO - OA0599			\$ 39,861.26	0.002486%	\$ 486.71	0.003158%
	GRANITE CO HOSPITAL & NUR - OA9003			\$ 2,253,255.36	0.140528%	\$ 27,515.60	0.178516%
	PRICKLEY PEAR SPECIAL SVC - OA9004			\$ 42,052.94	0.002623%	\$ 513.49	0.003331%
	UPPER MUSSELSHELL CONSERV - OA9009			\$ 17,889.89	0.001116%	\$ 218.40	0.001417%
	URBAN TRANS DIST/DAWSON C - OA9010			\$ 191,580.99	0.011948%	\$ 2,339.48	0.015178%

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

PERS - Cost Sharing Plan w/ a Special Funding Situation				Net Pension Liability as of June 30, 2013			
				Net Pension Liability - ER	Employer proportion	Net Pension Liability - State	State proportion
	GALLATIN CANYON CONSOL RR - OA9012			\$ 28,880.27	0.001801%	\$ 352.64	0.002288%
	BIG SKY CO WATER & SEWER - OA9013			\$ 180,116.25	0.011233%	\$ 2,199.50	0.014270%
	BITTERROOT VALLEY SEC - OA9015			\$ 17,032.27	0.001062%	\$ 207.97	0.001349%
	HELENA BUSINESS IMPROVEME - OA9016			\$ 98,081.03	0.006117%	\$ 1,197.56	0.007770%
	ROUNDUP COMMUNITY LIBRARY - OA9017			\$ 16,716.49	0.001043%	\$ 204.14	0.001324%
	MALTA CEMETERY DISTRICT - OA9020			\$ 46,645.30	0.002909%	\$ 569.66	0.003696%
	LARCHMONT GOLF COURSE - OA9022			\$ 284,061.98	0.017716%	\$ 3,468.88	0.022505%
	LEWIS & CLARK CONSERVATIO - OA9023			\$ 62,557.22	0.003901%	\$ 763.89	0.004956%
	YELLOWSTONE CITY-COUNTY H - OA9026			\$ 15,786,759.38	0.984565%	\$ 192,780.30	1.250722%
	TWIN BRIDGES PUBLIC LIBRA - OA9035			\$ 28,022.65	0.001748%	\$ 342.21	0.002220%
	LIBERTY CO CONSERVATION D - OA9037			\$ 19,640.76	0.001225%	\$ 239.96	0.001557%
	GRANITE CONSERVATION DIST - OA9038			\$ 32,870.81	0.002050%	\$ 401.51	0.002605%
	HINSDALE WATER & SEWER DI - OA9042			\$ 34,701.67	0.002164%	\$ 423.76	0.002749%
	PETROLEUM CO CONSERVATION - OA9048			\$ 100,886.70	0.006292%	\$ 1,231.82	0.007992%
	PARK CO RURAL FIRE DISTRI - OA9051			\$ 86,460.31	0.005392%	\$ 1,055.84	0.006850%
	VALLEY COUNTY CONSERVATIO - OA9052			\$ 20,300.84	0.001266%	\$ 247.79	0.001608%
	SEELEY LAKE MISSOULA CO W - OA9053			\$ 134,819.10	0.008408%	\$ 1,646.37	0.010681%
	DRY PRAIRIE RURAL WATER - OA9054			\$ 696,843.43	0.043460%	\$ 8,509.53	0.055208%
	LOCKWOOD WATER & SEWER DI - OA9056			\$ 267,752.03	0.016699%	\$ 3,269.61	0.021213%
	PABLO-LAKE COUNTY WATER & - OA9058			\$ 238,057.10	0.014847%	\$ 2,907.05	0.018860%
	DALY DITCHES IRRIGATION D - OA9059			\$ 167,702.77	0.010459%	\$ 2,048.05	0.013287%
	LINCOLN CONSERVATION DIST - OA9062			\$ 28,482.76	0.001776%	\$ 347.77	0.002256%
	NORTH VALLEY PUBLIC LIBRA - OA9063			\$ 162,012.13	0.010104%	\$ 1,978.49	0.012836%
	PHILLIPS CONSERVATION DIS - OA9069			\$ 0.17	0.000000%	\$ -	0.000000%
	PARK COUNTY SEC - OA9072			\$ 45,432.26	0.002833%	\$ 554.70	0.003599%
	NORTHWEST MT EDUC COOP - OA9076			\$ 33,727.73	0.002103%	\$ 411.77	0.002671%
	SHERIDAN DANIELS SEC - OA9078			\$ 0.70	0.000000%	\$ -	0.000000%
	FRENCHTOWN RURAL FIRE DIS - OA9079			\$ 50,248.08	0.003134%	\$ 613.47	0.003980%
	RAE WATER AND SEWER DISTR - OA9080			\$ 173,542.96	0.010823%	\$ 2,119.17	0.013749%
	HEBGEN BASIN RURAL FD - OA9082			\$ 61,186.99	0.003816%	\$ 747.19	0.004848%
	MILK RIVER JBC - OA9084			\$ 96,243.73	0.006002%	\$ 1,175.31	0.007625%
	LAKEVIEW CEMETERY DISTRICT - OA9085			\$ 88,747.45	0.005535%	\$ 1,083.67	0.007031%
	BUFFALO RAPIDS IRRRI PROJE - OA9086			\$ 190,405.86	0.011875%	\$ 2,325.05	0.015084%
	BUFFALO RAPIDS IRRRI PROJE - OA9087			\$ 177,876.58	0.011094%	\$ 2,172.20	0.014093%
	FLATHEAD EMERGENCY COMM C - OA9088			\$ 1,828,590.44	0.114043%	\$ 22,329.75	0.144871%
	NORTH LAKE CO PUBLIC LIBR - OA9089			\$ 240,653.07	0.015009%	\$ 2,938.70	0.019066%
	SOURDOUGH RFD - OA9090			\$ 0.17	0.000000%	\$ -	0.000000%
	LIBERTY CO CEMETERY DIST - OA9091			\$ 2,129.43	0.000133%	\$ 25.91	0.000168%
	THOMPSON FALLS PUBLIC LIB - OA9094			\$ 43,900.84	0.002738%	\$ 536.09	0.003478%
	MADISON CONSERVATION DIST - OA9095			\$ 59,491.06	0.003710%	\$ 726.50	0.004713%
	CME/FLATHEAD INDIAN IRRIG - OA9096			\$ 1,694,122.08	0.105656%	\$ 20,687.73	0.134218%
	CORVALLIS COUNTY SEWER DI - OA9098			\$ 40,156.52	0.002504%	\$ 490.36	0.003181%
	ARLEE-LAKE COUNTY WATER & - OA9100			\$ 6,913.42	0.000431%	\$ 84.34	0.000547%
	RONAN LIBRARY DISTRICT - OA9101			\$ 21,250.43	0.001325%	\$ 259.44	0.001683%
	SCHOOL DISTRICT 1 - BIG T - SD0600			\$ 252,238.84	0.015731%	\$ 11,791.48	0.076501%
	SCHOOL DISTRICT 1 - BUTTE - SD0601			\$ 5,302,699.86	0.330711%	\$ 247,883.48	1.608221%
	SCHOOL DISTRICT 1 - CHOTE - SD0602			\$ 421,611.98	0.026294%	\$ 19,708.92	0.127868%
	SCHOOL DISTRICT 1 - CIRCL - SD0603			\$ 364,374.15	0.022725%	\$ 17,033.32	0.110509%
	SCHOOL DISTRICT 1 - CLANC - SD0604			\$ 289,943.37	0.018083%	\$ 13,554.00	0.087936%
	SCHOOL DISTRICT 1 - CORVA - SD0605			\$ 1,141,056.95	0.071164%	\$ 53,340.49	0.346063%
	SCHOOL DISTRICT 1 - DEER - SD0606			\$ 716,661.03	0.044696%	\$ 33,501.50	0.217351%
	SCHOOL DISTRICT 1 - GLASS - SD0607			\$ 1,142,506.47	0.071254%	\$ 53,408.31	0.346503%
	SCHOOL DISTRICT 1 - GLEND - SD0608			\$ 1,337,772.66	0.083432%	\$ 62,536.53	0.405725%
	GREAT FALLS PUBLIC SCHOOL - SD0609			\$ 12,637,424.72	0.788152%	\$ 590,757.32	3.832722%
	SCHOOL DISTRICT 1 - HELEN - SD0610			\$ 7,692,798.89	0.479773%	\$ 359,612.59	2.333098%
	SCHOOL DISTRICT 1 - LEWIS - SD0612			\$ 2,234,512.03	0.139359%	\$ 104,455.92	0.677690%
	SCHOOL DISTRICT 1 - MILES - SD0613			\$ 1,522,615.52	0.094960%	\$ 71,177.17	0.461784%
	SCHOOL DISTRICT 1 - MISSO - SD0614	- SD7614 - SD9614		\$ 11,302,775.95	0.704915%	\$ 528,366.68	3.427943%
	SCHOOL DISTRICT 1 - PLAIN - SD0615			\$ 434,414.96	0.027093%	\$ 20,307.44	0.131751%
	SCHOOL DISTRICT 1 - PHILI - SD0616			\$ 265,507.15	0.016559%	\$ 12,411.56	0.080524%
	SCHOOL DISTRICT 1 - RED L - SD0617			\$ 550,989.44	0.034363%	\$ 25,756.90	0.167106%
	SCHOOL DISTRICT 1 - SCOBE - SD0618			\$ 193,850.92	0.012090%	\$ 9,061.97	0.058792%
	SCHOOL DISTRICT 1 - HEART - SD0619			\$ 419,480.99	0.026162%	\$ 19,609.29	0.127221%
	SCHOOL DISTRICT 1 - KALIS - SD0620			\$ 432,560.10	0.026977%	\$ 20,220.85	0.131189%
	SCHOOL DISTRICT 1 & 7 - SD0621			\$ 136,006.92	0.008482%	\$ 6,357.85	0.041249%
	SCHOOL DISTRICT 2 - ALDER - SD0622			\$ 24,043.76	0.001500%	\$ 1,124.01	0.007292%
	SCHOOL DISTRICT 2 - FRAZE - SD0623			\$ 286,143.59	0.017846%	\$ 13,376.12	0.086782%
	SCHOOL DISTRICT 2 & 11 - SD0624			\$ 466,322.61	0.029083%	\$ 21,799.05	0.141428%
	SCHOOL DISTRICT 2 - ALBER - SD0625			\$ 271,064.07	0.016905%	\$ 12,671.35	0.082209%
	SCHOOL DISTRICT 2 - BILLI - SD0626	- SD9626		\$ 16,871,930.64	1.052243%	\$ 788,706.07	5.116976%

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>				Net Pension Liability			
				as of June 30, 2013			
				Net Pension Liability - ER	Employer proportion	Net Pension Liability - State	State proportion
	SCHOOL DISTRICT 2 - BRID - SD0627			\$ 381,792.62	0.023811%	\$ 17,847.63	0.115792%
	SCHOOL DISTRICT 2 - DODSO - SD0629			\$ 159,378.26	0.009940%	\$ 7,450.38	0.048337%
	SCHOOL DISTRICT 2 - SUNBU - SD0631			\$ 359,184.48	0.022401%	\$ 16,790.57	0.108934%
	SCHOOL DISTRICT 2 - THOMP - SD0632			\$ 563,554.72	0.035147%	\$ 26,344.29	0.170917%
	SCHOOL DISTRICT 2 - STEVE - SD0633			\$ 969,403.97	0.060458%	\$ 45,316.45	0.294005%
	SCHOOL DISTRICT 2 - DEER - SD0635			\$ 73,754.18	0.004600%	\$ 3,447.84	0.022369%
	SCHOOL DISTRICT 3 - CASCA - SD0637			\$ 559,344.21	0.034884%	\$ 26,147.45	0.169640%
	SCHOOL DISTRICT 3 - FAIR - SD0638			\$ 121,397.07	0.007571%	\$ 5,674.82	0.036817%
	SCHOOL DISTRICT 3 - MANHA - SD0640			\$ 453,374.43	0.028275%	\$ 21,193.57	0.137500%
	SCHOOL DISTRICT 3 - RAMSA - SD0641			\$ 217,229.39	0.013548%	\$ 10,154.68	0.065882%
	SCHOOL DISTRICT 3 - SUPER - SD0642			\$ 585,530.96	0.036518%	\$ 27,371.62	0.177582%
	SCHOOL DISTRICT 3 - HAMIL - SD0643			\$ 1,654,047.11	0.103157%	\$ 77,321.13	0.501645%
	SCHOOL DISTRICT 3 - WOLF - SD0644			\$ 140,239.34	0.008746%	\$ 6,555.73	0.042532%
	SCHOOL DISTRICT 3 - WESTB - SD0645			\$ 216,677.82	0.013513%	\$ 10,128.94	0.065715%
	SCHOOL DISTRICT 4 - FORSY - SD0648			\$ 815,259.03	0.050845%	\$ 38,110.56	0.247254%
	SCHOOL DISTRICT 4 - HELLG - SD0649			\$ 1,309,609.51	0.081676%	\$ 61,219.85	0.397183%
	SCHOOL DISTRICT 4 - LIBBY - SD0650			\$ 897,098.97	0.055949%	\$ 41,936.43	0.272076%
	SCHOOL DISTRICT 4 - LIVIN - SD0651			\$ 1,827,682.23	0.113986%	\$ 85,438.02	0.554306%
	SCHOOL DISTRICT 4 & 47 - SD0652			\$ 389,534.79	0.024294%	\$ 18,209.49	0.118140%
	SCHOOL DISTRICT 4 & 28 - SD0653			\$ 215,267.77	0.013425%	\$ 10,062.87	0.065286%
	SCHOOL DISTRICT 4 - SWAN - SD0654			\$ 108,675.47	0.006778%	\$ 5,080.30	0.032960%
	SCHOOL DISTRICT 5 - BASIN - SD0656			\$ 15,446.25	0.000963%	\$ 721.98	0.004684%
	SCHOOL DISTRICT 5 - KALIS - SD0657			\$ 6,469,858.70	0.403503%	\$ 302,444.14	1.962200%
	SCHOOL DISTRICT 5 - PARK - SD0658			\$ 373,081.39	0.023268%	\$ 17,440.21	0.113149%
	SCHOOL DISTRICT 5 - SAND - SD0659			\$ 374,669.85	0.023367%	\$ 17,514.46	0.113631%
	SCHOOL DISTRICT 5 - SHERI - SD0660			\$ 309,393.20	0.019296%	\$ 14,463.09	0.093834%
	SCHOOL DISTRICT 5 - SIDNE - SD0661			\$ 1,823,448.77	0.113722%	\$ 85,240.14	0.553022%
	SCHOOL DISTRICT 5 - TERRY - SD0662			\$ 266,838.08	0.016642%	\$ 12,473.81	0.080928%
	SCHOOL DISTRICT 6 - LAME - SD0664			\$ 1,520,004.42	0.094797%	\$ 71,055.10	0.460992%
	SCHOOL DISTRICT 6 - COLUM - SD0665			\$ 746,131.99	0.046534%	\$ 34,879.21	0.226290%
	SCHOOL DISTRICT 6 - TROUT - SD0666			\$ 138,404.13	0.008632%	\$ 6,470.00	0.041976%
	SCHOOL DISTRICT 6 - COLUM - SD0667			\$ 2,827,683.26	0.176353%	\$ 132,184.70	0.857589%
	SCHOOL DISTRICT 6 - RYEGA - SD0668			\$ 165,788.45	0.010340%	\$ 7,750.16	0.050282%
	SCHOOL DISTRICT 55F - SU - SD0669			\$ 681,201.21	0.042484%	\$ 31,843.83	0.206597%
	SCHOOL DISTRICT 6 & 1 - S - SD0670			\$ 221,392.25	0.013807%	\$ 10,349.43	0.067145%
	SCHOOL DISTRICT 6 - WIBAU - SD0671			\$ 303,877.49	0.018952%	\$ 14,205.21	0.092161%
	SCHOOL DISTRICT 7 - BOULD - SD0672			\$ 298,527.33	0.018618%	\$ 13,955.16	0.090538%
	SCHOOL DISTRICT 7 - BOZEM - SD0673			\$ 7,061,084.30	0.440375%	\$ 330,082.16	2.141511%
	SCHOOL DISTRICT 7 - CHARL - SD0674			\$ 400,637.33	0.024986%	\$ 18,728.37	0.121506%
	SCHOOL DISTRICT 7 - GARDI - SD0675			\$ 295,355.62	0.018420%	\$ 13,806.84	0.089576%
	SCHOOL DISTRICT 7 - HINS - SD0676			\$ 261,850.64	0.016331%	\$ 12,240.63	0.079415%
	SCHOOL DISTRICT 7 & 70 - SD0677			\$ 2,211,889.28	0.137948%	\$ 103,398.51	0.670830%
	SCHOOL DISTRICT 7 - LOLO - SD0678			\$ 639,677.07	0.039894%	\$ 29,902.90	0.194004%
	SCHOOL DISTRICT 1 & 7 - T - SD0679			\$ 625,179.90	0.038990%	\$ 29,225.09	0.189607%
	SCHOOL DISTRICT 7 - VICTO - SD0680			\$ 407,681.16	0.025426%	\$ 19,057.71	0.123643%
	SCHOOL DISTRICT 7 - MEDIC - SD0681			\$ 409,169.11	0.025518%	\$ 19,127.27	0.124094%
	SCHOOL DISTRICT 7 - TWIN - SD0682			\$ 455,195.38	0.028389%	\$ 21,278.78	0.138053%
	SCHOOL DISTRICT 7 - JOLIE - SD0683			\$ 470,822.12	0.029364%	\$ 22,009.28	0.142792%
	SCHOOL DISTRICT 7 & 2 - S - SD0684			\$ 179,837.16	0.011216%	\$ 8,406.76	0.054541%
	SCHOOL DISTRICT 8 - ARLEE - SD0685			\$ 640,107.09	0.039921%	\$ 29,922.90	0.194134%
	SCHOOL DISTRICT 8-WHITE S - SD0686			\$ 382,061.28	0.023828%	\$ 17,860.15	0.115873%
	SCHOOL DISTRICT 8 - ELDER - SD0687			\$ 115,967.61	0.007232%	\$ 5,421.11	0.035171%
	SCHOOL DISTRICT 9 - BROWN - SD0690	- SD9690		\$ 4,601,450.65	0.286976%	\$ 215,102.22	1.395543%
	SCHOOL DISTRICT 9 - DARBY - SD0691			\$ 716,038.69	0.044657%	\$ 33,472.46	0.217163%
	SCHOOL DISTRICT 9 - DIXON - SD0692			\$ 201,136.46	0.012544%	\$ 9,402.44	0.061001%
	SCHOOL DISTRICT 9 - EAST - SD0693			\$ 829,762.11	0.051749%	\$ 38,788.55	0.251653%
	SCHOOL DISTRICT 9 - OPHEI - SD0695			\$ 187,828.50	0.011714%	\$ 8,780.27	0.056965%
	SCHOOL DISTRICT 9 - POPLA - SD0696			\$ 1,723,504.88	0.107489%	\$ 80,567.96	0.522710%
	SCHOOL DISTRICT 9 & 9 - R - SD0697			\$ 230,487.61	0.014375%	\$ 10,774.59	0.069903%
	SCHOOL DISTRICT 15 - KALI - SD0698			\$ 172,041.26	0.010730%	\$ 8,042.29	0.052177%
	SCHOOL DISTRICT 16 - HARL - SD0699			\$ 366,670.33	0.022868%	\$ 17,140.61	0.111205%
	SCHOOL DISTRICT 10 - ANAC - SD0700			\$ 1,224,984.41	0.076398%	\$ 57,263.91	0.371517%
	SCHOOL DISTRICT 10 - CHIN - SD0701			\$ 528,824.18	0.032981%	\$ 24,720.88	0.160384%
	SCHOOL DISTRICT 10 - CONR - SD0702			\$ 789,781.39	0.049256%	\$ 36,919.60	0.239527%
	SCHOOL DISTRICT 10 - DILL - SD0703			\$ 547,775.30	0.034163%	\$ 25,606.66	0.166131%
	SCHOOL DISTRICT 10 - NOXO - SD0704			\$ 195,220.11	0.012175%	\$ 9,125.96	0.059208%
	SCHOOL DISTRICT 11 - POTO - SD0705			\$ 117,712.05	0.007341%	\$ 5,502.67	0.035700%
	SCHOOL DISTRICT 12 - LIMA - SD0706			\$ 156,293.32	0.009747%	\$ 7,306.23	0.047401%
	SCHOOL DISTRICT 12 - BAKE - SD0707			\$ 881,347.03	0.054967%	\$ 41,200.02	0.267298%
	SCHOOL DISTRICT 13 - BOX - SD0708			\$ 1,119,107.31	0.069795%	\$ 52,314.55	0.339407%
	SCHOOL DISTRICT 12 - HARL - SD0709			\$ 1,005,288.25	0.062696%	\$ 46,993.95	0.304888%

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>				Net Pension Liability			
				as of June 30, 2013			
				Net Pension Liability - ER	Employer proportion	Net Pension Liability - State	State proportion
	SCHOOL DISTRICT 13 - LONE	-	SD0710	\$ 379,202.92	0.023650%	\$ 17,726.43	0.115006%
	SCHOOL DISTRICT 12 - ROSE	-	SD0711	\$ 197,897.28	0.012342%	\$ 9,250.98	0.060019%
	SCHOOL DISTRICT 12 - SACO	-	SD0712	\$ 228,671.88	0.014261%	\$ 10,689.56	0.069352%
	SCHOOL DISTRICT 12 - STAN	-	SD0713	\$ 222,136.84	0.013854%	\$ 10,384.21	0.067371%
	SCHOOL DISTRICT 14 - BONN	-	SD0714	\$ 304,888.65	0.019015%	\$ 14,252.68	0.092469%
	SCHOOL DISTRICT 24 - WORD	-	SD0715	\$ 1,289,082.79	0.080396%	\$ 60,260.17	0.390957%
	SCHOOL DISTRICT 14 - HOT	-	SD0716	\$ 280,938.79	0.017521%	\$ 13,133.02	0.085205%
	SCHOOL DISTRICT 13 - EURE	-	SD0717	\$ 936,775.74	0.058423%	\$ 43,791.11	0.284108%
	SCHOOL DISTRICT 3 & 13 -	-	SD0718	\$ 358,827.66	0.022379%	\$ 16,774.05	0.108827%
	SCHOOL DISTRICT 13 - NASH	-	SD0719	\$ 298,920.31	0.018643%	\$ 13,973.42	0.090657%
	SCHOOL DISTRICT 15 & 17 -	-	SD0720	\$ 136,035.26	0.008484%	\$ 6,359.24	0.041258%
	SCHOOL DISTRICT 15 & 6 -	-	SD0721	\$ 723,398.47	0.045116%	\$ 33,816.41	0.219394%
	SCHOOL DISTRICT 14 - MALT	-	SD0722	\$ 638,420.04	0.039816%	\$ 29,843.95	0.193622%
	SCHOOL DISTRICT 15 - CUST	-	SD0723	\$ 163,584.60	0.010202%	\$ 7,647.05	0.049613%
	SCHOOL DISTRICT 15 - CUT	-	SD0724	\$ 1,444,058.57	0.090061%	\$ 67,505.01	0.437960%
	SCHOOL DISTRICT 15 - EKAL	-	SD0725	\$ 291,231.18	0.018163%	\$ 13,613.99	0.088325%
	HAYRE PUBLIC SCHOOLS	-	SD0726	\$ 2,998,558.61	0.187010%	\$ 140,172.57	0.909413%
	SCHOOL DISTRICT 17 - CULB	-	SD0727	\$ 538,622.74	0.033592%	\$ 25,178.90	0.163356%
	SCHOOL DISTRICT 17 H - HA	-	SD0728	\$ 2,850,307.06	0.177764%	\$ 133,242.28	0.864451%
	SCHOOL DISTRICT 18 - VALI	-	SD0729	\$ 332,069.52	0.020710%	\$ 15,523.10	0.100711%
	SCHOOL DISTRICT 20 - GARR	-	SD0731	\$ 12,633.27	0.000788%	\$ 590.52	0.003831%
	SCHOOL DISTRICT 20 - PLEN	-	SD0732	\$ 580,091.41	0.036178%	\$ 27,117.40	0.175933%
	SCHOOL DISTRICT 21 - BROA	-	SD0734	\$ 237,733.50	0.014827%	\$ 11,113.15	0.072100%
	SCHOOL DISTRICT 23 - MISS	-	SD0736	\$ 394,579.09	0.024609%	\$ 18,445.28	0.119670%
	SCHOOL DISTRICT 23 - POLS	-	SD0737	\$ 1,879,068.75	0.117191%	\$ 87,840.10	0.569890%
	SCHOOL DISTRICT 23 - ROBE	-	SD0738	\$ 195,477.12	0.012191%	\$ 9,137.78	0.059284%
	SCHOOL DISTRICT 24 - THRE	-	SD0739	\$ 333,134.58	0.020776%	\$ 15,572.84	0.101034%
	SCHOOL DISTRICT 25 - HOBS	-	SD0740	\$ 202,088.84	0.012604%	\$ 9,446.96	0.061290%
	SCHOOL DISTRICT 26 - LOCK	-	SD0741	\$ 830,016.51	0.051765%	\$ 38,800.37	0.251729%
	SCHOOL DISTRICT 27 - MONT	-	SD0742	\$ 288,121.21	0.017969%	\$ 13,468.62	0.087382%
	SCHOOL DISTRICT 28 - ST I	-	SD0743	\$ 805,048.88	0.050208%	\$ 37,633.41	0.244158%
	SCHOOL DISTRICT 29 - SOME	-	SD0744	\$ 401,083.87	0.025014%	\$ 18,749.41	0.121643%
	SCHOOL DISTRICT 29 - BELT	-	SD0745	\$ 373,141.03	0.023272%	\$ 17,443.00	0.113167%
	SCHOOL DISTRICT 20 - WHIT	-	SD0746	\$ 220,223.21	0.013735%	\$ 10,294.66	0.066790%
	SCHOOL DISTRICT 33 - GOLD	-	SD0748	\$ 22,631.97	0.001411%	\$ 1,057.93	0.006864%
	SCHOOL DISTRICT 32 - CLIN	-	SD0749	\$ 206,210.32	0.012861%	\$ 9,639.62	0.062540%
	SCHOOL DISTRICT 30 - POWE	-	SD0751	\$ 284,366.80	0.017735%	\$ 13,293.17	0.086244%
	SCHOOL DISTRICT 30 - RONA	-	SD0752	\$ 1,887,108.60	0.117692%	\$ 88,215.87	0.572328%
	SCHOOL DISTRICT 32 J - AS	-	SD0754	\$ 118,122.25	0.007367%	\$ 5,521.80	0.035824%
	SCHOOL DISTRICT 38 - BIG	-	SD0755	\$ 1,069,514.79	0.066702%	\$ 49,996.11	0.324365%
	SCHOOL DISTRICT 30 & 6 -	-	SD0756	\$ 187,827.63	0.011714%	\$ 8,780.27	0.056965%
	SCHOOL DISTRICT 3 - BELFR	-	SD0757	\$ 141,083.04	0.008799%	\$ 6,595.20	0.042788%
	SCHOOL DISTRICT 43 - TURN	-	SD0758	\$ 183,098.59	0.011419%	\$ 8,559.26	0.055531%
	SCHOOL DISTRICT 40 - FREN	-	SD0759	\$ 1,558,256.01	0.097183%	\$ 72,843.18	0.472593%
	LAVINA K-12	-	SD0760	\$ 151,868.76	0.009472%	\$ 7,099.48	0.046060%
	SCHOOL DISTRICT 44 - BELG	-	SD0761	\$ 4,406,259.75	0.274803%	\$ 205,977.83	1.336345%
	SCHOOL DISTRICT 44 - MOOR	-	SD0762	\$ 162,303.05	0.010122%	\$ 7,587.23	0.049225%
	SCHOOL DISTRICT 44 - WHIT	-	SD0763	\$ 1,393,793.80	0.086926%	\$ 65,155.10	0.422714%
	SCHOOL DISTRICT 45 - AUGU	-	SD0764	\$ 210,399.79	0.013122%	\$ 9,835.42	0.063810%
	SCHOOL DISTRICT 45 - WOLF	-	SD0765	\$ 1,380,127.81	0.086074%	\$ 64,516.41	0.418570%
	SCHOOL DISTRICT 44 - GERA	-	SD0766	\$ 201,963.12	0.012596%	\$ 9,441.04	0.061252%
	SCHOOL DISTRICT 21 - FAIR	-	SD0767	\$ 535,458.34	0.033395%	\$ 25,030.92	0.162396%
	SCHOOL DISTRICT 65 - FROI	-	SD0768	\$ 202,410.88	0.012624%	\$ 9,462.08	0.061388%
	SCHOOL DISTRICT 55 - PLEV	-	SD0769	\$ 320,959.85	0.020017%	\$ 15,003.88	0.097342%
	SCHOOL DISTRICT 50 - EAST	-	SD0770	\$ 207,830.25	0.012962%	\$ 9,715.44	0.063032%
	SCHOOL DISTRICT 50 - HAYS	-	SD0771	\$ 529,334.02	0.033013%	\$ 24,744.70	0.160539%
	SCHOOL DISTRICT 52 - ABSA	-	SD0772	\$ 439,269.03	0.027396%	\$ 20,534.37	0.133223%
	SCHOOL DISTRICT 52 - ENNI	-	SD0773	\$ 659,511.19	0.041131%	\$ 30,829.89	0.200019%
	SHIELDS VALLEY	-	SD0774	\$ 283,264.36	0.017666%	\$ 13,241.53	0.085909%
	SCHOOL DISTRICT 55 - BROC	-	SD0775	\$ 294,061.03	0.018340%	\$ 13,746.32	0.089184%
	SCHOOL DISTRICT 55 - ROUN	-	SD0776	\$ 935,689.29	0.058356%	\$ 43,740.34	0.283779%
	SCHOOL DISTRICT 57 - HAVR	-	SD0777	\$ 33,692.78	0.002101%	\$ 1,575.07	0.010219%
	SCHOOL DISTRICT 58 - GEYS	-	SD0778	\$ 167,534.45	0.010449%	\$ 7,831.54	0.050810%
	SCHOOL DISTRICT 58 - YELL	-	SD0779	\$ 199,828.65	0.012463%	\$ 9,341.23	0.060604%
	SCHOOL DISTRICT 64J - MEL	-	SD0780	\$ 217,627.24	0.013573%	\$ 10,173.28	0.066002%
	SCHOOL DISTRICT 73 - SWAN	-	SD0781	\$ 9,035.89	0.000564%	\$ 422.37	0.002740%
	SD 75 GREENFIELD	-	SD0782	\$ 135,649.41	0.008460%	\$ 6,341.15	0.041140%
	SCHOOL DISTRICT 87 - BOX	-	SD0783	\$ 3,017,902.02	0.188216%	\$ 141,076.78	0.915279%
	SCHOOL DISTRICT 84 - DENT	-	SD0785	\$ 160,784.66	0.010028%	\$ 7,516.11	0.048763%
	SCHOOL DISTRICT 74 - ROY	-	SD0786	\$ 149,492.24	0.009323%	\$ 6,988.19	0.045338%
	SCHOOL DISTRICT 74 - VAUG	-	SD0787	\$ 126,911.91	0.007915%	\$ 5,932.69	0.038490%

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>				Net Pension Liability			
				as of June 30, 2013			
				Net Pension Liability - ER	Employer proportion	Net Pension Liability - State	State proportion
	SCHOOL DISTRICT 159 - WIN -	SD0790		\$ 222,398.54	0.013870%	\$ 10,396.38	0.067450%
	SCHOOL DISTRICT 41 - PION -	SD0791		\$ 89,283.54	0.005568%	\$ 4,173.82	0.027079%
	SCHOOL DISTRICT 50 - EVER -	SD0792		\$ 818,749.64	0.051063%	\$ 38,273.67	0.248312%
	SCHOOL DISTRICT 37 - SHEP -	SD0793		\$ 1,021,256.68	0.063692%	\$ 47,740.27	0.309730%
	SCHOOL DISTRICT 19 - COLS -	SD0794	SD9794	\$ 1,669,449.02	0.104118%	\$ 78,041.20	0.506317%
	SCHOOL DISTRICT 2 & 3 - P -	SD0796		\$ 408,996.10	0.025508%	\$ 19,119.10	0.124041%
	SCHOOL DISTRICT 69 - WEST -	SD0798		\$ 325,422.49	0.020295%	\$ 15,212.37	0.098695%
	SCHOOL DISTRICT 11 & 2 -	SD0799		\$ 219,706.24	0.013702%	\$ 10,270.49	0.066633%
	SCHOOL DISTRICT 1 - TROY -	SD0800		\$ 647,957.24	0.040411%	\$ 30,289.80	0.196514%
	SCHOOL DISTRICT 85 - ULM -	SD0801		\$ 117,027.63	0.007299%	\$ 5,470.67	0.035493%
	SCHOOL DISTRICT 14 - SHEL -	SD0802		\$ 839,657.35	0.052367%	\$ 39,251.26	0.254655%
	SCHOOL DISTRICT 10 - CAYU -	SD0803		\$ 217,281.21	0.013551%	\$ 10,157.11	0.065897%
	SCHOOL DISTRICT 52 - INDE -	SD0805		\$ 193,228.75	0.012051%	\$ 9,032.76	0.058603%
	SCHOOL DISTRICT 23 - HARR -	SD0806		\$ 112,167.82	0.006996%	\$ 5,243.40	0.034018%
	SCHOOL DISTRICT 27 - GRAS -	SD0807		\$ 154,119.73	0.009612%	\$ 7,204.50	0.046741%
	SCHOOL DISTRICT 32 - RAPE -	SD0810		\$ 186,534.95	0.011634%	\$ 8,719.76	0.056572%
	SCHOOL DISTRICT 115 - WIN -	SD0811		\$ 164,953.26	0.010288%	\$ 7,711.04	0.050028%
	SCHOOL DISTRICT 78J & 2 -	SD0812		\$ 229,181.89	0.014293%	\$ 10,713.38	0.069506%
	SCHOOL DISTRICT 27 - MONF -	SD0813		\$ 339,975.65	0.021203%	\$ 15,892.79	0.103109%
	SCHOOL DISTRICT 35 - GALL -	SD0814		\$ 139,634.04	0.008708%	\$ 6,527.39	0.042348%
	SCHOOL DISTRICT 23 - BILL -	SD0815		\$ 198,704.47	0.012393%	\$ 9,288.72	0.060263%
	SCHOOL DISTRICT 58 - WHIT -	SD0816		\$ 103,081.68	0.006429%	\$ 4,818.77	0.031263%
	SCHOOL DISTRICT 29 - WYOL -	SD0817		\$ 371,206.18	0.023151%	\$ 17,352.57	0.112580%
	SCHOOL DISTRICT 64 - BAIN -	SD0819		\$ 503,707.01	0.031414%	\$ 23,546.62	0.152766%
	SCHOOL DISTRICT 2 - DUPUY -	SD0820		\$ 26,249.70	0.001637%	\$ 1,227.12	0.007961%
	SCHOOL DISTRICT 2-27 - LO -	SD0821		\$ 1,109,723.65	0.069210%	\$ 51,875.84	0.336561%
	SCHOOL DISTRICT 33 - SWAN -	SD0822		\$ 101,165.10	0.006309%	\$ 4,729.22	0.030682%
	SCHOOL DISTRICT 23 - LUST -	SD0824		\$ 77,701.25	0.004846%	\$ 3,632.16	0.023565%
	SCHOOL DISTRICT 41 - ANDE -	SD0825		\$ 166,237.95	0.010368%	\$ 7,771.03	0.050417%
	SCHOOL DISTRICT 34 - SEEL -	SD0826		\$ 231,471.12	0.014436%	\$ 10,820.49	0.070201%
	SCHOOL DISTRICT 5 - MELRO -	SD0827		\$ 15,744.29	0.000982%	\$ 736.07	0.004775%
	SCHOOL DISTRICT 45 - GOLD -	SD0829		\$ 22,283.85	0.001390%	\$ 1,041.59	0.006758%
	SCHOOL DISTRICT 26 - REIC -	SD0830		\$ 12,732.21	0.000794%	\$ 595.22	0.003862%
	SCHOOL DISTRICT 14 - FORT -	SD9000		\$ 151,231.98	0.009432%	\$ 7,069.74	0.045867%
	SCHOOL DISTRICT 21 - GALA -	SD9002		\$ 13,322.21	0.000831%	\$ 622.86	0.004041%
	SCHOOL DISTRICT 12 12 - M -	SD9005		\$ 4,928.67	0.000307%	\$ 230.40	0.001495%
	SCHOOL DISTRICT 38 - LINC -	SD9006		\$ 154,320.05	0.009624%	\$ 7,214.07	0.046804%
	SCHOOL DISTRICT 1 - FORT -	SD9007		\$ 671,040.10	0.041850%	\$ 31,368.77	0.203515%
	SCHOOL DISTRICT 4 - CANYO -	SD9011		\$ 294,935.86	0.018394%	\$ 13,787.36	0.089450%
	SCHOOL DISTRICT 13 - FISH -	SD9014		\$ 14,738.18	0.000919%	\$ 688.94	0.004470%
	BIG SKY SCHOOL DISTRICT # -	SD9019		\$ 641,300.31	0.039996%	\$ 29,978.54	0.194495%
	SCHOOL DISTRICT 43 - LAMO -	SD9025		\$ 56,123.21	0.003500%	\$ 2,623.61	0.017022%
	SCHOOL DISTRICT 11 - BROR -	SD9027		\$ 26,943.16	0.001680%	\$ 1,259.64	0.008172%
	SCHOOL DISTRICT 104 - SPR -	SD9028		\$ 5,750.11	0.000359%	\$ 268.83	0.001744%
	SCHOOL DISTRICT 75 - ARRO -	SD9029		\$ 96,935.28	0.006046%	\$ 4,531.51	0.029400%
	SCHOOL DISTRICT 17 - MORI -	SD9030		\$ 74,726.38	0.004660%	\$ 3,493.22	0.022663%
	SCHOOL DISTRICT 7 - GRANT -	SD9033		\$ 35,259.68	0.002199%	\$ 1,648.28	0.010694%
	SCHOOL DISTRICT 20 - KILA -	SD9034		\$ 240,241.83	0.014983%	\$ 11,230.52	0.072861%
	SCHOOL DISTRICT 64 - MOUN -	SD9039		\$ 26,510.70	0.001653%	\$ 1,239.30	0.008040%
	JUDITH GAP SCHOOL -	SD9040		\$ 66,582.89	0.004153%	\$ 3,112.58	0.020194%
	SCHOOL DISTRICT 86 & 4 -	SD9043		\$ 355,749.68	0.022187%	\$ 16,630.07	0.107893%
	SCHOOL DISTRICT 18 - WOOD -	SD9045		\$ 9,259.51	0.000577%	\$ 432.81	0.002808%
	SCHOOL DISTRICT 75 - AMST -	SD9046		\$ 57,447.02	0.003583%	\$ 2,685.34	0.017422%
	SCHOOL DISTRICT 8 - WEST -	SD9049		\$ 56,013.49	0.003493%	\$ 2,618.40	0.016988%
	SCHOOL DISTRICT 4 - DIVID -	SD9050		\$ 13,142.93	0.000820%	\$ 614.34	0.003986%
	SCHOOL DISTRICT 89 - SMIT -	SD9057		\$ 118,684.43	0.007402%	\$ 5,548.05	0.035995%
	SCHOOL DISTRICT 27 - ELLI -	SD9060		\$ 26,088.16	0.001627%	\$ 1,219.65	0.007913%
	SCHOOL DISTRICT 99 M -	SD9065		\$ 372,635.71	0.023240%	\$ 17,419.52	0.113015%
	SCHOOL DISTRICT 28C -	SD9066		\$ 261,145.70	0.016287%	\$ 12,207.77	0.079202%
	SCHOOL DISTRICT 48-1J & 4 -	SD9067		\$ 319,116.99	0.019902%	\$ 14,917.63	0.096783%
	SCHOOL DISTRICT 3 - BILLI -	SD9068		\$ 85,143.46	0.005310%	\$ 3,980.28	0.025823%
	SCHOOL DISTRICT 12 - HAVR -	SD9071		\$ 15,667.78	0.000977%	\$ 732.41	0.004752%
	SCHOOL DISTRICT 11 - WISE -	SD9077		\$ 18,457.80	0.001151%	\$ 862.83	0.005598%
	MSU COLLEGE OF TECHNOLOGY -	UN3513		\$ 2,123,799.13	0.132454%	\$ -	0.000000%
	UNIVERSITY OF MONTANA -	UN5103	UN9103	\$ 68,608,193.86	4.278854%	\$ -	0.000000%
	MONTANA STATE UNIVERSITY -	UN5104		\$ 48,230,688.34	3.007980%	\$ -	0.000000%
	MONTANA STATE UNIVERSITY -	UN5106		\$ 11,588,148.86	0.722712%	\$ -	0.000000%
	MONTANA STATE UNIVERSITY -	UN5107		\$ 3,168,963.42	0.197637%	\$ -	0.000000%

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>				Net Pension Liability as of June 30, 2014			
				Net Pension Liability - ER	Employer proportion	Net Pension Liability - State	State proportion
Total Before Working Retiree Contributions and Adjustments				\$ 1,246,010,898.06	100.000003%	\$ 11,977,746.86	100.000005%
Due to Working Retiree Contributions and Adjustments							
Total				\$ 1,246,010,898.06	100.000003%	\$ 11,977,746.86	100.000005%
State as Special Funding Entity				\$ 11,977,746.85	0.961287%		
Employers							
	CITY OF BIG TIMBER -	CI0302	\$ 133,490.01	0.010713%	\$ 1,630.03	0.013609%	
	CITY OF BELT -	CI0303	\$ 134,973.29	0.010832%	\$ 1,648.14	0.013760%	
	TOWN OF BIG SANDY -	CI0304	\$ 41,368.66	0.003320%	\$ 505.10	0.004217%	
	CITY OF BILLINGS -	CI0305	\$ 30,549,142.91	2.451756%	\$ 373,051.58	3.114539%	
	CITY OF BOZEMAN -	CI0306	\$ 11,401,613.08	0.915049%	\$ 139,231.14	1.162415%	
	BUTTE SILVER BOW -	CI0307	\$ 16,625,036.43	1.334261%	\$ 203,017.07	1.694952%	
	TOWN OF BROADUS -	CI0308	\$ 171,206.33	0.013740%	\$ 2,090.68	0.017455%	
	TOWN OF BOULDER -	CI0309	\$ 300,833.46	0.024144%	\$ 3,673.69	0.030671%	
	TOWN OF CASCADE -	CI0310	\$ 99,473.32	0.007983%	\$ 1,214.65	0.010141%	
	CITY OF CHINOOK -	CI0311	\$ 470,079.24	0.037727%	\$ 5,740.46	0.047926%	
	CITY OF CHOTEAU -	CI0312	\$ 331,936.27	0.026640%	\$ 4,053.40	0.033841%	
	TOWN OF CIRCLE -	CI0313	\$ 99,334.41	0.007972%	\$ 1,213.03	0.010127%	
	CITY OF COLUMBIA FALLS -	CI0314	\$ 796,071.01	0.063890%	\$ 9,721.29	0.081161%	
	CITY OF CONRAD -	CI0315	\$ 818,488.95	0.065689%	\$ 9,994.92	0.083446%	
	TOWN OF CULBERTSON -	CI0316	\$ 280,833.35	0.022539%	\$ 3,429.38	0.028631%	
	CITY OF CUT BANK -	CI0317	\$ 807,757.99	0.064828%	\$ 9,863.99	0.082353%	
	TOWN OF CHESTER -	CI0318	\$ 265,904.67	0.021340%	\$ 3,247.10	0.027109%	
	TOWN OF BROWNING -	CI0319	\$ 369,903.80	0.029687%	\$ 4,517.15	0.037713%	
	CITY OF DEER LODGE -	CI0320	\$ 673,663.30	0.054066%	\$ 8,226.38	0.068681%	
	CITY OF DILLON -	CI0321	\$ 730,408.58	0.058620%	\$ 8,919.45	0.074467%	
	CITY OF BAKER -	CI0322	\$ 656,369.50	0.052678%	\$ 8,015.32	0.066918%	
	CITY OF BELGRADE -	CI0323	\$ 1,044,913.63	0.083861%	\$ 12,760.02	0.106531%	
	TOWN OF COLUMBUS -	CI0324	\$ 674,263.93	0.054114%	\$ 8,233.82	0.068743%	
	CITY OF EAST HELENA -	CI0325	\$ 387,987.68	0.031138%	\$ 4,737.95	0.039556%	
	TOWN OF ENNIS -	CI0326	\$ 293,704.98	0.023572%	\$ 3,586.54	0.029943%	
	TOWN OF FAIRFIELD -	CI0327	\$ 74,192.31	0.005954%	\$ 906.03	0.007564%	
	CITY OF FAIRVIEW -	CI0328	\$ 404,444.10	0.032459%	\$ 4,938.88	0.041234%	
	CITY OF FORSYTH -	CI0329	\$ 580,904.15	0.046621%	\$ 7,093.75	0.059224%	
	CITY OF FORT BENTON -	CI0330	\$ 536,440.41	0.043053%	\$ 6,550.81	0.054692%	
	TOWN OF GERALDINE -	CI0331	\$ 37,126.90	0.002980%	\$ 453.35	0.003785%	
	CITY OF GLASGOW -	CI0332	\$ 792,218.68	0.063580%	\$ 9,674.27	0.080769%	
	CITY OF GLENDIVE -	CI0333	\$ 1,448,901.00	0.116283%	\$ 17,693.23	0.147718%	
	CITY OF GREAT FALLS -	CI0334	\$ 17,266,156.74	1.385715%	\$ 210,845.91	1.760314%	
	TOWN OF GRASS RANGE -	CI0335	\$ 23,688.13	0.001901%	\$ 289.31	0.002415%	
	CITY OF HARLEM -	CI0336	\$ 240,379.76	0.019292%	\$ 2,935.36	0.024507%	
	CITY OF HAMILTON -	CI0337	\$ 1,539,909.98	0.123587%	\$ 18,804.52	0.156995%	
	CITY OF HARDIN -	CI0338	\$ 1,100,879.23	0.088352%	\$ 13,443.49	0.112237%	
	CITY OF HAVRE -	CI0339	\$ 2,304,226.87	0.184928%	\$ 28,137.99	0.234919%	
	CITY OF HELENA -	CI0340	\$ 11,467,967.63	0.920375%	\$ 140,041.22	1.169178%	
	TOWN OF HOT SPRINGS -	CI0341	\$ 213,493.04	0.017134%	\$ 2,607.14	0.021767%	
	TOWN OF MELSTONE -	CI0342	\$ 35,060.67	0.002814%	\$ 428.08	0.003574%	
	CITY OF KALISPELL -	CI0343	\$ 5,437,857.29	0.436421%	\$ 66,404.69	0.554400%	
	TOWN OF NASHUA -	CI0344	\$ 75,905.45	0.006092%	\$ 926.97	0.007739%	
	CITY OF LAUREL -	CI0345	\$ 2,535,730.02	0.203508%	\$ 30,965.25	0.258523%	
	TOWN OF DRUMMOND -	CI0346	\$ 61,311.08	0.004921%	\$ 748.74	0.006251%	
	CITY OF LEWISTOWN -	CI0347	\$ 1,650,181.96	0.132437%	\$ 20,151.32	0.168240%	
	CITY OF LIBBY -	CI0348	\$ 749,374.71	0.060142%	\$ 9,150.92	0.076399%	
	CITY OF LIVINGSTON -	CI0349	\$ 2,780,477.89	0.223150%	\$ 33,953.85	0.283474%	
	TOWN OF LIMA -	CI0350	\$ 49,682.88	0.003987%	\$ 606.72	0.005065%	
	TOWN OF MEDICINE LAKE -	CI0351	\$ 76,289.48	0.006123%	\$ 931.56	0.007777%	
	CITY OF MALTA -	CI0352	\$ 414,575.09	0.033272%	\$ 5,062.53	0.042266%	
	CITY OF MILES CITY -	CI0353	\$ 2,343,805.64	0.188105%	\$ 28,621.34	0.238954%	
	CITY OF MISSOULA -	CI0354	\$ 12,691,683.61	1.018585%	\$ 154,984.63	1.293938%	
	TOWN OF RICHEY -	CI0355	\$ 53,846.27	0.004321%	\$ 657.53	0.005490%	
	CITY OF TROY -	CI0356	\$ 471,521.58	0.037842%	\$ 5,758.02	0.048073%	
	TOWN OF PHILIPSBURG -	CI0357	\$ 229,112.48	0.018388%	\$ 2,797.80	0.023358%	
	CITY OF PLAINS -	CI0358	\$ 227,204.36	0.018235%	\$ 2,774.42	0.023163%	
	CITY OF PLENTYWOOD -	CI0359	\$ 392,416.87	0.031494%	\$ 4,792.00	0.040008%	
	CITY OF POLSON -	CI0360	\$ 1,510,613.54	0.121236%	\$ 18,446.83	0.154009%	
	CITY OF POPLAR -	CI0361	\$ 246,696.26	0.019799%	\$ 3,012.52	0.025151%	
	TOWN OF TERRY -	CI0362	\$ 123,764.38	0.010655%	\$ 1,621.25	0.013536%	
	CITY OF RONAN -	CI0363	\$ 455,292.04	0.036540%	\$ 5,559.79	0.046418%	
	TOWN OF ROUNDUP -	CI0364	\$ 332,508.27	0.026686%	\$ 4,060.43	0.033900%	
	CITY OF RYEGATE -	CI0365	\$ 36,785.30	0.002952%	\$ 449.16	0.003750%	
	TOWN OF SHERIDAN -	CI0366	\$ 79,195.52	0.006356%	\$ 967.10	0.008074%	

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>				Net Pension Liability			
				as of June 30, 2014			
				Net Pension Liability - ER	Employer proportion	Net Pension Liability - State	State proportion
	CITY OF SHELBY - CI0367			\$ 837,199.69	0.067190%	\$ 10,223.56	0.085355%
	CITY OF SIDNEY - CI0368			\$ 1,399,552.42	0.112323%	\$ 17,090.70	0.142687%
	TOWN OF STANFORD - CI0369			\$ 54,188.55	0.004349%	\$ 661.72	0.005525%
	TOWN OF SUNBURST - CI0370			\$ 104,021.55	0.008348%	\$ 1,270.19	0.010605%
	TOWN OF SUPERIOR - CI0371			\$ 188,027.32	0.015090%	\$ 2,296.07	0.019170%
	CITY OF TOWNSEND - CI0372			\$ 294,630.20	0.023646%	\$ 3,597.89	0.030038%
	TOWN OF VALIER - CI0373			\$ 151,981.43	0.012197%	\$ 1,855.83	0.015494%
	CITY OF WHITE SULPHUR SPR - CI0374			\$ 150,566.11	0.012084%	\$ 1,838.67	0.015351%
	CITY OF WHITEFISH - CI0376			\$ 2,996,189.31	0.240463%	\$ 36,588.15	0.305468%
	TOWN OF WINNETT - CI0377			\$ 56,062.89	0.004499%	\$ 684.55	0.005715%
	CITY OF WOLF POINT - CI0378			\$ 725,435.24	0.058221%	\$ 8,858.78	0.073960%
	TOWN OF THOMPSON FALLS - CI0379			\$ 284,331.37	0.022819%	\$ 3,472.08	0.028988%
	CITY OF WIBAUX - CI0380			\$ 133,689.72	0.010729%	\$ 1,632.60	0.013630%
	CITY OF SCOBEEY - CI0381			\$ 230,693.87	0.018515%	\$ 2,817.12	0.023520%
	TOWN OF TWIN BRIDGES - CI0382			\$ 103,183.77	0.008281%	\$ 1,260.06	0.010520%
	TOWN OF MANHATTAN - CI0383			\$ 615,582.83	0.049404%	\$ 7,517.24	0.062760%
	CITY OF RED LODGE - CI0385			\$ 770,706.09	0.061854%	\$ 9,411.58	0.078576%
	TOWN OF STEVENSVILLE - CI0386			\$ 364,890.73	0.029285%	\$ 4,455.94	0.037202%
	TOWN OF FORT PECK - CI0387			\$ 156,721.28	0.012578%	\$ 1,913.80	0.015978%
	CITY OF HARLOWTON - CI0388			\$ 267,873.34	0.021498%	\$ 3,271.15	0.027310%
	TOWN OF EKALAKA - CI0389			\$ 81,211.75	0.006518%	\$ 991.70	0.008279%
	TOWN OF BRIDGER - CI9001			\$ 240,678.80	0.019316%	\$ 2,939.14	0.024538%
	TOWN OF SACO - CI9018			\$ 171,945.47	0.013800%	\$ 2,099.74	0.017530%
	TOWN OF WESTBY - CI9021			\$ 46,957.51	0.003769%	\$ 573.48	0.004788%
	TOWN OF ST IGNATIUS - CI9031			\$ 109,407.30	0.008781%	\$ 1,336.13	0.011155%
	CITY OF COLSTRIP - CI9036			\$ 1,297,607.50	0.104141%	\$ 15,845.78	0.132293%
	CITY OF THREE FORKS - CI9044			\$ 328,262.45	0.026345%	\$ 4,008.67	0.033468%
	TOWN OF EUREKA - CI9047			\$ 338,168.19	0.027140%	\$ 4,129.61	0.034477%
	TOWN OF ALBERTON - CI9064			\$ 2,721.18	0.000218%	\$ 33.24	0.000278%
	TOWN OF WEST YELLOWSTONE - CI9073			\$ 1,183,463.73	0.094980%	\$ 14,451.81	0.120656%
	TOWN OF FROID - CI9075			\$ 48,044.33	0.003856%	\$ 586.72	0.004898%
	TOWN OF DENTON - CI9097			\$ 63,211.37	0.005073%	\$ 771.98	0.006445%
	TOWN OF HYSHAM - CI9099			\$ 67,778.66	0.005440%	\$ 827.79	0.006911%
	BEAVERHEAD COUNTY - CO0201			\$ 2,393,219.89	0.192071%	\$ 29,224.82	0.243993%
	BIG HORN COUNTY - CO0202			\$ 4,363,231.44	0.350176%	\$ 53,281.71	0.444839%
	BLAINE COUNTY - CO0203			\$ 2,636,110.99	0.211564%	\$ 32,190.99	0.268757%
	BROADWATER COUNTY - CO0204			\$ 1,516,107.66	0.121677%	\$ 18,513.99	0.154570%
	CARBON COUNTY - CO0205			\$ 2,606,888.60	0.209219%	\$ 31,833.98	0.265776%
	CARTER COUNTY - CO0206			\$ 818,814.07	0.065715%	\$ 9,998.98	0.083480%
	CASCADE COUNTY - CO0207			\$ 14,142,333.55	1.135009%	\$ 172,699.48	1.441836%
	CHOUTEAU COUNTY - CO0208			\$ 2,021,062.05	0.162203%	\$ 24,680.23	0.206051%
	CUSTER COUNTY - CO0209			\$ 2,335,475.08	0.187436%	\$ 28,519.73	0.238106%
	DANIELS COUNTY - CO0210			\$ 935,130.54	0.075050%	\$ 11,419.30	0.095338%
	DAWSON COUNTY - CO0211			\$ 3,652,707.98	0.293152%	\$ 44,605.09	0.372400%
	ANACONDA-DEER LODGE COUNT - CO0212			\$ 3,578,079.35	0.287163%	\$ 43,693.66	0.364790%
	FALLON COUNTY - CO0213			\$ 3,518,823.68	0.282407%	\$ 42,970.32	0.358751%
	FERGUS COUNTY - CO0214			\$ 2,675,738.27	0.214744%	\$ 32,674.74	0.272795%
	FLATHEAD COUNTY - CO0215			\$ 17,129,754.07	1.374768%	\$ 209,180.47	1.746409%
	GALLATIN COUNTY - CO0216			\$ 14,517,810.25	1.165143%	\$ 177,284.60	1.480116%
	GARFIELD COUNTY - CO0217			\$ 970,413.77	0.077882%	\$ 11,850.21	0.098935%
	GLACIER COUNTY - CO0218			\$ 2,829,544.86	0.227088%	\$ 34,553.14	0.288478%
	GOLDEN VALLEY COUNTY - CO0219			\$ 269,017.32	0.021590%	\$ 3,285.07	0.027426%
	GRANITE COUNTY - CO0220			\$ 1,147,002.20	0.092054%	\$ 14,006.70	0.116939%
	HILL COUNTY - CO0221			\$ 2,877,619.87	0.230947%	\$ 35,140.13	0.293378%
	JEFFERSON COUNTY - CO0222			\$ 3,260,203.96	0.261651%	\$ 39,812.14	0.332384%
	JUDITH BASIN COUNTY - CO0223			\$ 942,752.37	0.075662%	\$ 11,512.40	0.096115%
	LAKE COUNTY - CO0224			\$ 4,858,340.21	0.389912%	\$ 59,327.69	0.495316%
	LEWIS & CLARK COUNTY - CO0225			\$ 13,484,602.65	1.082222%	\$ 164,667.68	1.374780%
	LIBERTY COUNTY - CO0226			\$ 1,262,285.08	0.101306%	\$ 15,414.45	0.128692%
	LINCOLN COUNTY - CO0227			\$ 4,701,583.67	0.377331%	\$ 57,413.48	0.479335%
	MADISON COUNTY - CO0228			\$ 5,715,400.97	0.458696%	\$ 69,793.80	0.582696%
	MCCONE COUNTY - CO0229			\$ 1,150,864.39	0.092364%	\$ 14,053.86	0.117333%
	MEAGHER COUNTY - CO0230			\$ 942,012.01	0.075602%	\$ 11,503.48	0.096040%
	MINERAL COUNTY - CO0231			\$ 1,521,507.47	0.122110%	\$ 18,579.93	0.155120%
	MISSOULA COUNTY - CO0232			\$ 27,830,651.33	2.233580%	\$ 339,854.70	2.837384%
	MUSSELSHELL COUNTY - CO0233			\$ 1,291,890.96	0.103682%	\$ 15,775.92	0.131710%
	PARK COUNTY - CO0234			\$ 2,793,285.75	0.224178%	\$ 34,110.19	0.284780%
	PETROLEUM COUNTY - CO0235			\$ 179,660.00	0.014419%	\$ 2,193.92	0.018317%
	PHILLIPS COUNTY - CO0236			\$ 1,705,560.30	0.136882%	\$ 20,827.50	0.173885%
	PONDERA COUNTY - CO0237			\$ 1,387,023.33	0.111317%	\$ 16,937.74	0.141410%

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>				Net Pension Liability			
				as of June 30, 2014			
				Net Pension Liability - ER	Employer proportion	Net Pension Liability - State	State proportion
	POWELL COUNTY - CO0238			\$ 1,295,045.63	0.103935%	\$ 15,814.43	0.132032%
	POWDER RIVER COUNTY - CO0239			\$ 2,806,745.19	0.225258%	\$ 34,274.64	0.286153%
	PRAIRIE COUNTY - CO0240			\$ 668,357.41	0.053640%	\$ 8,161.79	0.068141%
	RAVALLI COUNTY - CO0241			\$ 5,634,587.45	0.452210%	\$ 68,806.84	0.574456%
	RICHLAND COUNTY - CO0242			\$ 5,624,175.39	0.451374%	\$ 68,679.68	0.573394%
	ROOSEVELT COUNTY - CO0243			\$ 3,574,332.69	0.286862%	\$ 43,648.12	0.364410%
	ROSEBUD COUNTY - CO0244			\$ 2,790,739.28	0.223974%	\$ 34,079.11	0.284520%
	SANDERS COUNTY - CO0245			\$ 2,720,290.66	0.218320%	\$ 33,218.90	0.277338%
	SHERIDAN COUNTY - CO0246			\$ 2,716,915.73	0.218049%	\$ 33,177.68	0.276994%
	STILLWATER COUNTY - CO0248			\$ 2,596,411.54	0.208378%	\$ 31,706.15	0.264709%
	SWEET GRASS COUNTY - CO0249	- CO9249		\$ 3,415,200.88	0.274091%	\$ 41,704.72	0.348185%
	TETON COUNTY - CO0250			\$ 2,788,783.59	0.223817%	\$ 34,055.20	0.284321%
	TOOLE COUNTY - CO0251			\$ 5,740,201.47	0.460686%	\$ 70,096.76	0.585225%
	TREASURE COUNTY - CO0252			\$ 503,245.16	0.040389%	\$ 6,145.43	0.051307%
	VALLEY COUNTY - CO0253			\$ 2,679,490.74	0.215046%	\$ 32,720.68	0.273179%
	WHEATLAND COUNTY - CO0254			\$ 731,584.86	0.058714%	\$ 8,933.91	0.074588%
	WIBAUX COUNTY - CO0255			\$ 1,082,880.48	0.086908%	\$ 13,223.51	0.110401%
	YELLOWSTONE COUNTY - CO0256			\$ 13,999,854.23	1.123574%	\$ 170,959.59	1.427310%
	LEGISLATIVE COUNCIL - CP1104			\$ 7,449,821.38	0.597894%	\$ -	0.000000%
	CONSUMER COUNSEL - CP1112			\$ 325,491.00	0.026123%	\$ -	0.000000%
	SUPREME COURT - CP2110			\$ 16,200,458.71	1.300186%	\$ -	0.000000%
	GOVERNORS OFFICE - CP3101			\$ 3,440,680.80	0.276136%	\$ -	0.000000%
	SECRETARY OF STATE - CP3201			\$ 2,456,299.11	0.197133%	\$ -	0.000000%
	COMM OF POLITICAL PRACTIC - CP3202			\$ 308,270.98	0.024741%	\$ -	0.000000%
	STATE AUDITOR'S OFFICE - CP3401			\$ 4,483,839.27	0.359856%	\$ -	0.000000%
	SUPT OF PUBLIC INSTRUCTIO - CP3501			\$ 6,776,288.62	0.543839%	\$ -	0.000000%
	BOARD OF CRIME CONTROL - CP4107			\$ 902,412.02	0.072424%	\$ -	0.000000%
	DEPARTMENT OF JUSTICE - CP4110			\$ 20,775,723.02	1.667379%	\$ -	0.000000%
	PUBLIC SERVICE COMMISSION - CP4201			\$ 2,154,314.50	0.172897%	\$ -	0.000000%
	BOARD OF PUBLIC EDUCATION - CP5101			\$ 64,091.72	0.005144%	\$ -	0.000000%
	COMM OF HIGHER EDUCATION - CP5102			\$ 3,420,435.02	0.274511%	\$ -	0.000000%
	SCHOOL FOR THE DEAF & BLI - CP5113			\$ 1,781,925.04	0.143010%	\$ -	0.000000%
	MONTANA ARTS COUNCIL - CP5114			\$ 450,143.44	0.036127%	\$ -	0.000000%
	MONTANA STATE LIBRARY - CP5115			\$ 1,697,059.20	0.136199%	\$ -	0.000000%
	MONTANA HISTORICAL SOCIET - CP5117			\$ 2,558,823.59	0.205361%	\$ -	0.000000%
	DEPARTMENT OF FISH WILD - CP5201			\$ 27,249,406.12	2.186932%	\$ -	0.000000%
	DEPT OF ENVIRONMENTAL QUA - CP5301			\$ 22,788,613.67	1.828926%	\$ -	0.000000%
	DEPARTMENT OF TRANSPORTAT - CP5401			\$ 108,457,842.51	8.704406%	\$ -	0.000000%
	DEPARTMENT OF LIVESTOCK - CP5603			\$ 3,944,389.18	0.316561%	\$ -	0.000000%
	DEPT OF NATURAL RESOURCES - CP5706			\$ 27,876,674.17	2.237274%	\$ -	0.000000%
	DEPARTMENT OF REVENUE - CP5801			\$ 27,581,374.82	2.213574%	\$ -	0.000000%
	DEPARTMENT OF ADMINISTRAT - CP6101			\$ 27,336,087.93	2.193888%	\$ -	0.000000%
	MONTANA STATE FUND - CP6103			\$ 16,863,199.71	1.353375%	\$ -	0.000000%
	PUBLIC EMPLOYEES' RETIREM - CP6104			N/A	N/A	N/A	N/A
	TEACHERS' RETIREMENT SYST - CP6105			\$ 1,009,567.03	0.081024%	\$ -	0.000000%
	OFFICE OF PUBLIC DEFENDER - CP6108			\$ 10,540,433.51	0.845934%	\$ -	0.000000%
	DEPARTMENT OF AGRICULTURE - CP6201			\$ 4,397,703.64	0.352943%	\$ -	0.000000%
	DEPARTMENT OF CORRECTIONS - CP6401			\$ 25,279,222.69	2.028812%	\$ -	0.000000%
	DEPARTMENT OF COMMERCE - CP6501			\$ 10,398,261.20	0.834524%	\$ -	0.000000%
	DEPARTMENT OF LABOR & IND - CP6602			\$ 36,712,334.77	2.946390%	\$ -	0.000000%
	DEPARTMENT OF MILITARY AF - CP6701			\$ 8,350,344.73	0.670166%	\$ -	0.000000%
	DEPT OF PUBLIC HEALTH & H - CP6901			\$ 125,229,757.45	10.050454%	\$ -	0.000000%
	BEAVERHEAD COUNTY HIGH SC - HS0401			\$ 471,924.53	0.037875%	\$ 22,060.94	0.184183%
	JORDAN PUBLIC SCHOOLS - HS0421			\$ 185,812.99	0.014913%	\$ 8,686.09	0.072519%
	JEFFERSON COUNTY HIGH SCH - HS0425			\$ 204,743.58	0.016432%	\$ 9,571.17	0.079908%
	POWDER RIVER COUNTY HIGH - HS0452			\$ 334,156.14	0.026818%	\$ 15,620.66	0.130414%
	POWELL COUNTY HIGH SCHOOL - HS0453			\$ 188,352.97	0.015116%	\$ 8,805.00	0.073511%
	SWEET GRASS COUNTY HIGH S - HS0465			\$ 359,181.62	0.028827%	\$ 16,790.45	0.140180%

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>				Net Pension Liability			
				as of June 30, 2014			
				Net Pension Liability - ER	Employer proportion	Net Pension Liability - State	State proportion
	HOUSING AUTHORITY OF ANAC - OA0500			\$ 364,700.33	0.029269%	\$ 4,453.51	0.037182%
	HELENA REGIONAL AIRPORT A - OA0501			\$ 1,087,194.81	0.087254%	\$ 13,276.34	0.110842%
	BITTERROOT CONSERVATION D - OA0503			\$ 55,314.15	0.004439%	\$ 675.50	0.005640%
	HUMAN RESOURCES COUNCIL D - OA0504			\$ 2,113,624.85	0.169631%	\$ 25,810.70	0.215489%
	HOUSING AUTHORITY OF BUTT - OA0506			\$ 748,012.49	0.060033%	\$ 9,134.44	0.076262%
	FORT SHAW IRRIGATION DIST - OA0507			\$ 124,077.75	0.009958%	\$ 1,515.18	0.012650%
	HOUSING AUTHORITY OF GLAS - OA0509			\$ 145,605.61	0.011686%	\$ 1,778.00	0.014844%
	GREENFIELDS IRRIGATION DI - OA0510			\$ 804,230.78	0.064544%	\$ 9,820.88	0.081993%
	CHOUTEAU COUNTY CONSERVAT - OA0511			\$ 12,274.11	0.000985%	\$ 149.86	0.001251%
	GREAT FALLS INT AIRPORT - OA0514			\$ 602,569.17	0.048360%	\$ 7,358.33	0.061433%
	MISSOULA RURAL FIRE DISTR - OA0515			\$ 991,438.01	0.079569%	\$ 12,106.96	0.101079%
	CENTER FOR MENTAL HEALTH - OA0516			\$ 707,277.03	0.056763%	\$ 8,636.90	0.072108%
	HELENA HOUSING AUTHORITY - OA0517			\$ 658,121.55	0.052818%	\$ 8,036.67	0.067097%
	HILL CO PUBLIC CEMETERY D - OA0518			\$ 84,568.97	0.006787%	\$ 1,032.64	0.008621%
	WHITEFISH HOUSING AUTHORI - OA0522			\$ 106,891.24	0.008579%	\$ 1,305.32	0.010898%
	MILES COMMUNITY COLLEGE - OA0524			\$ 1,048,591.38	0.084156%	\$ 12,804.89	0.106906%
	MALTA IRRIGATION DISTRICT - OA0525			\$ 386,920.72	0.031053%	\$ 4,724.98	0.039448%
	RICHLAND CO HOUSING AUTHO - OA0526			\$ 461,014.39	0.036999%	\$ 5,629.65	0.047001%
	PONDERA CO CANAL & RESERV - OA0527			\$ 523,694.04	0.042030%	\$ 6,395.01	0.053391%
	FLATHEAD VALLEY COMM COLL - OA0529			\$ 6,231,238.47	0.500095%	\$ 76,092.87	0.635285%
	DAWSON COLLEGE - OA0530			\$ 811,510.60	0.065129%	\$ 9,909.79	0.082735%
	PRAIRIE COUNTY HOSPITAL D - OA0531			\$ 689,694.33	0.055352%	\$ 8,422.32	0.070316%
	GALLATIN AIRPORT AUTHORIT - OA0534			\$ 1,745,531.07	0.140090%	\$ 21,315.58	0.177960%
	HELENA VALLEY IRRIGATION - OA0537			\$ 202,334.41	0.016239%	\$ 2,470.79	0.020628%
	DEER LODGE COUNTY HEAD ST - OA0538			\$ 410,164.56	0.032918%	\$ 5,008.74	0.041817%
	GLASGOW IRRIGATION DISTRI - OA0541			\$ 148,226.80	0.011896%	\$ 1,810.02	0.015112%
	LEWIS & CLARK LIBRARY - OA0544			\$ 1,136,635.67	0.091222%	\$ 13,880.09	0.115882%
	BILLINGS HOUSING AUTHORIT - OA0547			\$ 1,131,987.58	0.090849%	\$ 13,823.34	0.115408%
	YELLOWSTONE WEST CARBON S - OA0548			\$ 54,707.03	0.004391%	\$ 668.07	0.005578%
	FLATHEAD SPECIAL EDUC COO - OA0549			\$ 39,065.29	0.003135%	\$ 477.00	0.003982%
	MISSOULA COUNTY AIRPORT - OA0550			\$ 1,747,436.63	0.140242%	\$ 21,338.95	0.178155%
	GALLATIN-MADISON SEC - OA0551			\$ 46,404.97	0.003724%	\$ 566.72	0.004731%
	CENTRAL MONTANA LEARNING - OA0552			\$ 55,908.04	0.004487%	\$ 682.80	0.005701%
	EASTERN YELLOWSTONE COUNT - OA0554			\$ 21,368.82	0.001715%	\$ 260.93	0.002178%
	MISSOULA AREA SEC - OA0555			\$ 72,319.73	0.005804%	\$ 883.05	0.007372%
	CROWN HILL CEMETERY DISTR - OA0556			\$ 43,202.06	0.003467%	\$ 527.54	0.004404%
	FLATHEAD MUNICIPAL AIRPOR - OA0557			\$ 1,023,371.18	0.082132%	\$ 12,496.93	0.104335%
	BIG FORK CO WATER & SEWER - OA0558			\$ 210,512.28	0.016895%	\$ 2,570.65	0.021462%
	SANDERS SPEC ED COOP - OA0560			\$ 43,125.04	0.003461%	\$ 526.59	0.004396%
	NORTH CENTRAL LEARNING SE - OA0562			\$ 29,883.56	0.002398%	\$ 364.98	0.003047%
	FLATHEAD CONSERVATION DIS - OA0565			\$ 122,496.36	0.009831%	\$ 1,495.85	0.012489%
	GREAT DIVIDE EDUCATION SE - OA0566			\$ 90,388.48	0.007254%	\$ 1,103.85	0.009216%
	GARDINER - PARK COUNTY WA - OA0567			\$ 155,254.20	0.012460%	\$ 1,895.96	0.015829%
	CENTRAL VALLEY FIRE DISTR - OA0569			\$ 47,352.35	0.003800%	\$ 578.21	0.004827%
	BEAR PAW COOPERATIVE - OA0570			\$ 34,870.82	0.002799%	\$ 425.78	0.003555%
	JUDITH BASIN CONSERVATION - OA0571			\$ 22,015.40	0.001767%	\$ 268.77	0.002244%
	PONDERA COUNTY CEMETERY D - OA0572			\$ 38,239.13	0.003069%	\$ 467.00	0.003899%
	BERT MOONEY AIRPORT AUTHO - OA0574			\$ 419,174.00	0.033641%	\$ 5,118.74	0.042735%
	VICTOR WATER & SEWER - OA0575			\$ 35,492.40	0.002848%	\$ 433.35	0.003618%
	CASCADE CONSERVATION DIST - OA0576			\$ 82,760.30	0.006642%	\$ 1,010.61	0.008437%
	LINCOLN COUNTY RURAL FIRE - OA0578			\$ 83,602.54	0.006710%	\$ 1,020.88	0.008523%
	LOCKWOOD RURAL FIRE DIST - OA0579			\$ 43,562.58	0.003496%	\$ 531.99	0.004442%
	PONDERA COUNTY COUNCIL ON - OA0580			\$ 22,968.72	0.001843%	\$ 280.52	0.002342%
	PORT OF MONTANA - PORT AU - OA0581			\$ 232,182.56	0.018634%	\$ 2,835.37	0.023672%
	TETON COUNTY CONSERVATION - OA0582			\$ 10,702.45	0.000859%	\$ 130.67	0.001091%
	SIDNEY RICHLAND AIRPORT A - OA0583			\$ 62,829.10	0.005042%	\$ 767.25	0.006406%
	GALLATIN CONSERVATION DIS - OA0584			\$ 4,358.11	0.000350%	\$ 53.24	0.000444%
	PRAIRIE VIEW SPECIAL SERV - OA0585			\$ -	0.000000%	\$ -	0.000000%
	LAKESIDE CO WATER & SEWER - OA0586			\$ 261,524.67	0.020989%	\$ 3,193.59	0.026663%
	BIG SKY ECONOMIC DEVELOPM - OA0587			\$ 414,984.80	0.033305%	\$ 5,067.53	0.042308%
	BIG COUNTRY EDUCATIONAL C - OA0588			\$ 21,570.70	0.001731%	\$ 263.50	0.002200%
	BIG SKY SPECIAL EDUCATION - OA0589			\$ 35,684.42	0.002864%	\$ 435.78	0.003638%
	FALLON MEDICAL COMPLEX - OA0592			\$ 413,613.53	0.033195%	\$ 5,050.90	0.042169%
	HUMAN RESOURCES COUNCIL D - OA0594			\$ 1,283,931.72	0.103043%	\$ 15,678.76	0.130899%
	FLATHEAD JOINT BD OF CONT - OA0597			\$ 18,728.84	0.001503%	\$ 228.77	0.001910%
	NO MONTANA JOINT REFUSE D - OA0598			\$ 393,531.26	0.031583%	\$ 4,805.65	0.040121%
	FERGUS COUNTY CONSERVATIO - OA0599			\$ 30,975.93	0.002486%	\$ 378.22	0.003158%
	GRANITE CO HOSPITAL & NUR - OA9003			\$ 1,750,990.20	0.140528%	\$ 21,382.19	0.178516%
	PRICKLEY PEAR SPECIAL SVC - OA9004			\$ 32,679.06	0.002623%	\$ 399.03	0.003331%
	UPPER MUSSELSHELL CONSERV - OA9009			\$ 13,902.12	0.001116%	\$ 169.72	0.001417%
	URBAN TRANS DIST/DAWSON C - OA9010			\$ 148,876.35	0.011948%	\$ 1,818.00	0.015178%

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>				Net Pension Liability			
				as of June 30, 2014			
				Net Pension Liability - ER	Employer proportion	Net Pension Liability - State	State proportion
	SCHOOL DISTRICT 2 - BRID - SD0627			\$ 296,688.58	0.023811%	\$ 13,869.28	0.115792%
	SCHOOL DISTRICT 2 - DODSO - SD0629			\$ 123,851.82	0.009940%	\$ 5,789.64	0.048337%
	SCHOOL DISTRICT 2 - SUNBU - SD0631			\$ 279,119.94	0.022401%	\$ 13,047.84	0.108934%
	SCHOOL DISTRICT 2 - THOMP - SD0632			\$ 437,934.73	0.035147%	\$ 20,471.98	0.170917%
	SCHOOL DISTRICT 2 - STEVE - SD0633			\$ 753,317.57	0.060458%	\$ 35,215.12	0.294005%
	SCHOOL DISTRICT 2 - DEER - SD0635			\$ 57,313.90	0.004600%	\$ 2,679.29	0.022369%
	SCHOOL DISTRICT 3 - CASCA - SD0637			\$ 434,662.77	0.034884%	\$ 20,319.02	0.169640%
	SCHOOL DISTRICT 3 - FAIR - SD0638			\$ 94,336.88	0.007571%	\$ 4,409.86	0.036817%
	SCHOOL DISTRICT 3 - MANHA - SD0640			\$ 352,314.34	0.028275%	\$ 16,469.39	0.137500%
	SCHOOL DISTRICT 3 - RAMSA - SD0641			\$ 168,807.56	0.013548%	\$ 7,891.13	0.065882%
	SCHOOL DISTRICT 3 - SUPER - SD0642			\$ 455,012.33	0.036518%	\$ 21,270.31	0.177582%
	SCHOOL DISTRICT 3 - HAMIL - SD0643			\$ 1,285,349.34	0.103157%	\$ 60,085.75	0.501645%
	SCHOOL DISTRICT 3 - WOLF - SD0644			\$ 108,979.09	0.008746%	\$ 5,094.42	0.042532%
	SCHOOL DISTRICT 3 - WESTB - SD0645			\$ 168,378.93	0.013513%	\$ 7,871.14	0.065715%
	SCHOOL DISTRICT 4 - FORSY - SD0648			\$ 633,532.53	0.050845%	\$ 29,615.47	0.247254%
	SCHOOL DISTRICT 4 - HELLG - SD0649			\$ 1,017,689.09	0.081676%	\$ 47,573.55	0.397183%
	SCHOOL DISTRICT 4 - LIBBY - SD0650			\$ 697,129.82	0.055949%	\$ 32,588.53	0.272076%
	SCHOOL DISTRICT 4 - LIVIN - SD0651			\$ 1,420,280.06	0.113986%	\$ 66,393.34	0.554306%
	SCHOOL DISTRICT 4 & 47 - SD0652			\$ 302,704.97	0.024294%	\$ 14,150.48	0.118140%
	SCHOOL DISTRICT 4 & 28 - SD0653			\$ 167,283.19	0.013425%	\$ 7,819.79	0.065286%
	SCHOOL DISTRICT 4 - SWAN - SD0654			\$ 84,451.01	0.006778%	\$ 3,947.86	0.032960%
	SCHOOL DISTRICT 5 - BASIN - SD0656			\$ 12,003.18	0.000963%	\$ 561.05	0.004684%
	SCHOOL DISTRICT 5 - KALIS - SD0657			\$ 5,027,685.44	0.403503%	\$ 235,027.39	1.962200%
	SCHOOL DISTRICT 5 - PARK - SD0658			\$ 289,919.14	0.023268%	\$ 13,552.68	0.113149%
	SCHOOL DISTRICT 5 - SAND - SD0659			\$ 291,153.52	0.023367%	\$ 13,610.38	0.113631%
	SCHOOL DISTRICT 5 - SHERI - SD0660			\$ 240,427.46	0.019296%	\$ 11,239.17	0.093834%
	SCHOOL DISTRICT 5 - SIDNE - SD0661			\$ 1,416,990.27	0.113722%	\$ 66,239.56	0.553022%
	SCHOOL DISTRICT 5 - TERRY - SD0662			\$ 207,358.15	0.016642%	\$ 9,693.32	0.080928%
	SCHOOL DISTRICT 6 - LAME - SD0664			\$ 1,181,185.63	0.094797%	\$ 55,216.46	0.460992%
	SCHOOL DISTRICT 6 - COLUM - SD0665			\$ 579,814.36	0.046534%	\$ 27,104.41	0.226290%
	SCHOOL DISTRICT 6 - TROUT - SD0666			\$ 107,552.96	0.008632%	\$ 5,027.80	0.041976%
	SCHOOL DISTRICT 6 - COLUM - SD0667			\$ 2,197,374.41	0.176353%	\$ 102,719.88	0.857589%
	SCHOOL DISTRICT 6 - RYEGA - SD0668			\$ 128,833.13	0.010340%	\$ 6,022.60	0.050282%
	SCHOOL DISTRICT 55F - SU - SD0669			\$ 529,357.07	0.042484%	\$ 24,745.64	0.206597%
	SCHOOL DISTRICT 6 & 1 - S - SD0670			\$ 172,042.49	0.013807%	\$ 8,042.48	0.067145%
	SCHOOL DISTRICT 6 - WIBAU - SD0671			\$ 236,141.24	0.018952%	\$ 11,038.78	0.092161%
	SCHOOL DISTRICT 7 - BOULD - SD0672			\$ 231,983.66	0.018618%	\$ 10,844.47	0.090538%
	SCHOOL DISTRICT 7 - BOZEM - SD0673			\$ 5,487,123.03	0.440375%	\$ 256,504.71	2.141511%
	SCHOOL DISTRICT 7 - CHARL - SD0674			\$ 311,332.68	0.024986%	\$ 14,553.70	0.121506%
	SCHOOL DISTRICT 7 - GARDI - SD0675			\$ 229,518.95	0.018420%	\$ 10,729.20	0.089576%
	SCHOOL DISTRICT 7 - HINS - SD0676			\$ 203,482.44	0.016331%	\$ 9,512.12	0.079415%
	SCHOOL DISTRICT 7 & 70 - SD0677			\$ 1,718,844.88	0.137948%	\$ 80,350.31	0.670830%
	SCHOOL DISTRICT 7 - LOLO - SD0678			\$ 497,088.92	0.039894%	\$ 23,237.35	0.194004%
	SCHOOL DISTRICT 1 & 7 - T - SD0679			\$ 485,823.27	0.038990%	\$ 22,710.63	0.189607%
	SCHOOL DISTRICT 7 - VICTO - SD0680			\$ 316,806.40	0.025426%	\$ 14,809.63	0.123643%
	SCHOOL DISTRICT 7 - MEDIC - SD0681			\$ 317,962.68	0.025518%	\$ 14,863.68	0.124094%
	SCHOOL DISTRICT 7 - TWIN - SD0682			\$ 353,729.39	0.028389%	\$ 16,535.60	0.138053%
	SCHOOL DISTRICT 7 - JOLIE - SD0683			\$ 365,872.83	0.029364%	\$ 17,103.27	0.142792%
	SCHOOL DISTRICT 7 & 2 - S - SD0684			\$ 139,750.30	0.011216%	\$ 6,532.84	0.054541%
	SCHOOL DISTRICT 8 - ARLEE - SD0685			\$ 497,423.09	0.039921%	\$ 23,252.89	0.194134%
	SCHOOL DISTRICT 8-WHITE S - SD0686			\$ 296,897.36	0.023828%	\$ 13,879.01	0.115873%
	SCHOOL DISTRICT 8 - ELDER - SD0687			\$ 90,117.68	0.007232%	\$ 4,212.71	0.035171%
	SCHOOL DISTRICT 9 - BROWN - SD0690	- SD9690		\$ 3,575,757.60	0.286976%	\$ 167,154.55	1.395543%
	SCHOOL DISTRICT 9 - DARBY - SD0691			\$ 556,429.04	0.044657%	\$ 26,011.23	0.217163%
	SCHOOL DISTRICT 9 - DIXON - SD0692			\$ 156,301.84	0.012544%	\$ 7,306.58	0.061001%
	SCHOOL DISTRICT 9 - EAST - SD0693			\$ 644,802.78	0.051749%	\$ 30,142.33	0.251653%
	SCHOOL DISTRICT 9 - OPHEI - SD0695			\$ 145,960.32	0.011714%	\$ 6,823.09	0.056965%
	SCHOOL DISTRICT 9 - POPLA - SD0696			\$ 1,339,324.52	0.107489%	\$ 62,608.84	0.522710%
	SCHOOL DISTRICT 9 & 9 - R - SD0697			\$ 179,110.43	0.014375%	\$ 8,372.86	0.069903%
	SCHOOL DISTRICT 15 - KALI - SD0698			\$ 133,692.16	0.010730%	\$ 6,249.61	0.052177%
	SCHOOL DISTRICT 16 - HARL - SD0699			\$ 284,937.15	0.022868%	\$ 13,319.85	0.111205%
	SCHOOL DISTRICT 10 - ANAC - SD0700			\$ 951,927.48	0.076398%	\$ 44,499.42	0.371517%
	SCHOOL DISTRICT 10 - CHIN - SD0701			\$ 410,945.86	0.032981%	\$ 19,210.44	0.160384%
	SCHOOL DISTRICT 10 - CONR - SD0702			\$ 613,734.02	0.049256%	\$ 28,689.99	0.239527%
	SCHOOL DISTRICT 10 - DILL - SD0703			\$ 425,672.65	0.034163%	\$ 19,898.77	0.166131%
	SCHOOL DISTRICT 10 - NOXO - SD0704			\$ 151,704.29	0.012175%	\$ 7,091.72	0.059208%
	SCHOOL DISTRICT 11 - POTO - SD0705			\$ 91,473.27	0.007341%	\$ 4,276.09	0.035700%
	SCHOOL DISTRICT 12 - LIMA - SD0706			\$ 121,454.53	0.009747%	\$ 5,677.62	0.047401%
	SCHOOL DISTRICT 12 - BAKE - SD0707			\$ 684,889.09	0.054967%	\$ 32,016.27	0.267298%
	SCHOOL DISTRICT 13 - BOX - SD0708			\$ 869,651.07	0.069795%	\$ 40,653.30	0.339407%
	SCHOOL DISTRICT 12 - HARL - SD0709			\$ 781,203.01	0.062696%	\$ 36,518.69	0.304888%

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>				Net Pension Liability			
				as of June 30, 2014			
				Net Pension Liability - ER	Employer proportion	Net Pension Liability - State	State proportion
	SCHOOL DISTRICT 13 - LONE	-	SD0710	\$ 294,676.14	0.023650%	\$ 13,775.10	0.115006%
	SCHOOL DISTRICT 12 - ROSE	-	SD0711	\$ 153,784.70	0.012342%	\$ 7,188.88	0.060019%
	SCHOOL DISTRICT 12 - SACO	-	SD0712	\$ 177,699.44	0.014261%	\$ 8,306.78	0.069352%
	SCHOOL DISTRICT 12 - STAN	-	SD0713	\$ 172,621.11	0.013854%	\$ 8,069.50	0.067371%
	SCHOOL DISTRICT 14 - BONN	-	SD0714	\$ 236,927.00	0.019015%	\$ 11,075.67	0.092469%
	SCHOOL DISTRICT 24 - WORD	-	SD0715	\$ 1,001,737.92	0.080396%	\$ 46,827.79	0.390957%
	SCHOOL DISTRICT 14 - HOT	-	SD0716	\$ 218,315.72	0.017521%	\$ 10,205.59	0.085205%
	SCHOOL DISTRICT 13 - EURE	-	SD0717	\$ 727,962.38	0.058423%	\$ 34,029.79	0.284108%
	SCHOOL DISTRICT 3 & 13 -	-	SD0718	\$ 278,842.66	0.022379%	\$ 13,035.01	0.108827%
	SCHOOL DISTRICT 13 - NASH	-	SD0719	\$ 232,289.04	0.018643%	\$ 10,858.65	0.090657%
	SCHOOL DISTRICT 15 & 17 -	-	SD0720	\$ 105,712.13	0.008484%	\$ 4,941.72	0.041258%
	SCHOOL DISTRICT 15 & 6 -	-	SD0721	\$ 562,148.29	0.045116%	\$ 26,278.51	0.219394%
	SCHOOL DISTRICT 14 - MALT	-	SD0722	\$ 496,112.09	0.039816%	\$ 23,191.54	0.193622%
	SCHOOL DISTRICT 15 - CUST	-	SD0723	\$ 127,120.53	0.010202%	\$ 5,942.47	0.049613%
	SCHOOL DISTRICT 15 - CUT	-	SD0724	\$ 1,122,168.59	0.090061%	\$ 52,457.71	0.437960%
	SCHOOL DISTRICT 15 - EKAL	-	SD0725	\$ 226,313.87	0.018163%	\$ 10,579.35	0.088325%
	HAVRE PUBLIC SCHOOLS	-	SD0726	\$ 2,330,160.54	0.187010%	\$ 108,927.20	0.909413%
	SCHOOL DISTRICT 17 - CULB	-	SD0727	\$ 418,560.25	0.033592%	\$ 19,566.36	0.163356%
	SCHOOL DISTRICT 17 H - HA	-	SD0728	\$ 2,214,955.22	0.177764%	\$ 103,541.72	0.864451%
	SCHOOL DISTRICT 18 - VALI	-	SD0729	\$ 258,049.08	0.020710%	\$ 12,062.90	0.100711%
	SCHOOL DISTRICT 20 - GARR	-	SD0731	\$ 9,817.23	0.000788%	\$ 458.89	0.003831%
	SCHOOL DISTRICT 20 - PLEN	-	SD0732	\$ 450,785.29	0.036178%	\$ 21,072.75	0.175933%
	SCHOOL DISTRICT 21 - BROA	-	SD0734	\$ 184,741.17	0.014827%	\$ 8,635.95	0.072100%
	SCHOOL DISTRICT 23 - MISS	-	SD0736	\$ 306,624.86	0.024609%	\$ 14,333.71	0.119670%
	SCHOOL DISTRICT 23 - POLS	-	SD0737	\$ 1,460,212.19	0.117191%	\$ 68,259.98	0.569890%
	SCHOOL DISTRICT 23 - ROBE	-	SD0738	\$ 151,904.01	0.012191%	\$ 7,100.91	0.059284%
	SCHOOL DISTRICT 24 - THRE	-	SD0739	\$ 258,876.73	0.020776%	\$ 12,101.55	0.101034%
	SCHOOL DISTRICT 25 - HOBS	-	SD0740	\$ 157,041.93	0.012604%	\$ 7,341.17	0.061290%
	SCHOOL DISTRICT 26 - LOCK	-	SD0741	\$ 645,000.47	0.051765%	\$ 30,151.52	0.251729%
	SCHOOL DISTRICT 27 - MONT	-	SD0742	\$ 223,897.13	0.017969%	\$ 10,466.38	0.087382%
	SCHOOL DISTRICT 28 - ST I	-	SD0743	\$ 625,598.29	0.050208%	\$ 29,244.68	0.244158%
	SCHOOL DISTRICT 29 - SOME	-	SD0744	\$ 311,679.69	0.025014%	\$ 14,570.05	0.121643%
	SCHOOL DISTRICT 29 - BELT	-	SD0745	\$ 289,965.49	0.023272%	\$ 13,554.84	0.113167%
	SCHOOL DISTRICT 20 - WHIT	-	SD0746	\$ 171,134.03	0.013735%	\$ 7,999.91	0.066790%
	SCHOOL DISTRICT 33 - GOLD	-	SD0748	\$ 17,587.16	0.001411%	\$ 822.11	0.006864%
	SCHOOL DISTRICT 32 - CLIN	-	SD0749	\$ 160,244.71	0.012861%	\$ 7,490.89	0.062540%
	SCHOOL DISTRICT 30 - POWE	-	SD0751	\$ 220,979.61	0.017735%	\$ 10,330.04	0.086244%
	SCHOOL DISTRICT 30 - RONA	-	SD0752	\$ 1,466,459.92	0.117692%	\$ 68,551.99	0.572328%
	SCHOOL DISTRICT 32 J - AS	-	SD0754	\$ 91,792.04	0.007367%	\$ 4,290.95	0.035824%
	SCHOOL DISTRICT 38 - BIG	-	SD0755	\$ 831,113.04	0.066702%	\$ 38,851.66	0.324365%
	SCHOOL DISTRICT 30 & 6 -	-	SD0756	\$ 145,959.64	0.011714%	\$ 6,823.09	0.056965%
	SCHOOL DISTRICT 3 - BELFR	-	SD0757	\$ 109,634.72	0.008799%	\$ 5,125.09	0.042788%
	SCHOOL DISTRICT 43 - TURN	-	SD0758	\$ 142,284.73	0.011419%	\$ 6,651.35	0.055531%
	SCHOOL DISTRICT 40 - FREN	-	SD0759	\$ 1,210,910.69	0.097183%	\$ 56,605.97	0.472593%
	LAVINA K-12	-	SD0760	\$ 118,016.23	0.009472%	\$ 5,516.96	0.046060%
	SCHOOL DISTRICT 44 - BELG	-	SD0761	\$ 3,424,076.01	0.274803%	\$ 160,064.04	1.336345%
	SCHOOL DISTRICT 44 - MOOR	-	SD0762	\$ 126,124.65	0.010122%	\$ 5,895.99	0.049225%
	SCHOOL DISTRICT 44 - WHIT	-	SD0763	\$ 1,083,108.17	0.086926%	\$ 50,631.61	0.422714%
	SCHOOL DISTRICT 45 - AUGU	-	SD0764	\$ 163,500.32	0.013122%	\$ 7,643.04	0.063810%
	SCHOOL DISTRICT 45 - WOLF	-	SD0765	\$ 1,072,488.42	0.086074%	\$ 50,135.28	0.418570%
	SCHOOL DISTRICT 44 - GERA	-	SD0766	\$ 156,944.23	0.012596%	\$ 7,336.57	0.061252%
	SCHOOL DISTRICT 21 - FAIR	-	SD0767	\$ 416,101.22	0.033395%	\$ 19,451.37	0.162396%
	SCHOOL DISTRICT 65 - FROI	-	SD0768	\$ 157,292.19	0.012624%	\$ 7,352.92	0.061388%
	SCHOOL DISTRICT 55 - PLEV	-	SD0769	\$ 249,415.83	0.020017%	\$ 11,659.42	0.097342%
	SCHOOL DISTRICT 50 - EAST	-	SD0770	\$ 161,503.55	0.012962%	\$ 7,549.80	0.063032%
	SCHOOL DISTRICT 50 - HAYS	-	SD0771	\$ 411,342.05	0.033013%	\$ 19,228.95	0.160539%
	SCHOOL DISTRICT 52 - ABSA	-	SD0772	\$ 341,353.13	0.027396%	\$ 15,957.12	0.133223%
	SCHOOL DISTRICT 52 - ENNI	-	SD0773	\$ 512,501.89	0.041131%	\$ 23,957.71	0.200019%
	SHIELDS VALLEY	-	SD0774	\$ 220,122.90	0.017666%	\$ 10,289.91	0.085909%
	SCHOOL DISTRICT 55 - BROC	-	SD0775	\$ 228,512.93	0.018340%	\$ 10,682.18	0.089184%
	SCHOOL DISTRICT 55 - ROUN	-	SD0776	\$ 727,118.11	0.058356%	\$ 33,990.34	0.283779%
	SCHOOL DISTRICT 57 - HAVR	-	SD0777	\$ 26,182.44	0.002101%	\$ 1,223.98	0.010219%
	SCHOOL DISTRICT 58 - GEYS	-	SD0778	\$ 130,189.94	0.010449%	\$ 6,085.84	0.050810%
	SCHOOL DISTRICT 58 - YELL	-	SD0779	\$ 155,285.55	0.012463%	\$ 7,259.01	0.060604%
	SCHOOL DISTRICT 64J - MEL	-	SD0780	\$ 169,116.73	0.013573%	\$ 7,905.59	0.066002%
	SCHOOL DISTRICT 73 - SWAN	-	SD0781	\$ 7,021.73	0.000564%	\$ 328.22	0.002740%
	SD 75 GREENFIELD	-	SD0782	\$ 105,412.28	0.008460%	\$ 4,927.67	0.041140%
	SCHOOL DISTRICT 87 - BOX	-	SD0783	\$ 2,345,192.18	0.188216%	\$ 109,629.86	0.915279%
	SCHOOL DISTRICT 84 - DENT	-	SD0785	\$ 124,944.72	0.010028%	\$ 5,840.72	0.048763%
	SCHOOL DISTRICT 74 - ROY	-	SD0786	\$ 116,169.45	0.009323%	\$ 5,430.48	0.045338%
	SCHOOL DISTRICT 74 - VAUG	-	SD0787	\$ 98,622.43	0.007915%	\$ 4,610.26	0.038490%

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>				Net Pension Liability			
				as of June 30, 2014			
				Net Pension Liability - ER	Employer proportion	Net Pension Liability - State	State proportion
	SCHOOL DISTRICT 159 - WIN -	SD0790		\$ 172,824.47	0.013870%	\$ 8,078.96	0.067450%
	SCHOOL DISTRICT 41 - PION -	SD0791		\$ 69,381.66	0.005568%	\$ 3,243.45	0.027079%
	SCHOOL DISTRICT 50 - EVER -	SD0792		\$ 636,245.06	0.051063%	\$ 29,742.22	0.248312%
	SCHOOL DISTRICT 37 - SHEP -	SD0793		\$ 793,611.98	0.063692%	\$ 37,098.66	0.309730%
	SCHOOL DISTRICT 19 - COLS -	SD0794	SD9794	\$ 1,297,318.06	0.104118%	\$ 60,645.31	0.506317%
	SCHOOL DISTRICT 2 & 3 - P -	SD0796		\$ 317,828.23	0.025508%	\$ 14,857.33	0.124041%
	SCHOOL DISTRICT 69 - WEST -	SD0798		\$ 252,883.72	0.020295%	\$ 11,821.43	0.098695%
	SCHOOL DISTRICT 11 & 2 -	SD0799		\$ 170,732.30	0.013702%	\$ 7,981.13	0.066633%
	SCHOOL DISTRICT 1 - TROY -	SD0800		\$ 503,523.39	0.040411%	\$ 23,538.01	0.196514%
	SCHOOL DISTRICT 85 - ULM -	SD0801		\$ 90,941.42	0.007299%	\$ 4,251.22	0.035493%
	SCHOOL DISTRICT 14 - SHEL -	SD0802		\$ 652,492.30	0.052367%	\$ 30,501.90	0.254655%
	SCHOOL DISTRICT 10 - CAYU -	SD0803		\$ 168,847.82	0.013551%	\$ 7,893.03	0.065897%
	SCHOOL DISTRICT 52 - INDE -	SD0805		\$ 150,156.82	0.012051%	\$ 7,019.30	0.058603%
	SCHOOL DISTRICT 23 - HARR -	SD0806		\$ 87,164.89	0.006996%	\$ 4,074.61	0.034018%
	SCHOOL DISTRICT 27 - GRAS -	SD0807		\$ 119,765.45	0.009612%	\$ 5,598.57	0.046741%
	SCHOOL DISTRICT 32 - RAPE -	SD0810		\$ 144,955.11	0.011634%	\$ 6,776.07	0.056572%
	SCHOOL DISTRICT 115 - WIN -	SD0811		\$ 128,184.12	0.010288%	\$ 5,992.20	0.050028%
	SCHOOL DISTRICT 78J & 2 -	SD0812		\$ 178,095.77	0.014293%	\$ 8,325.30	0.069506%
	SCHOOL DISTRICT 27 - MONF -	SD0813		\$ 264,192.89	0.021203%	\$ 12,350.18	0.103109%
	SCHOOL DISTRICT 35 - GALL -	SD0814		\$ 108,508.71	0.008708%	\$ 5,072.39	0.042348%
	SCHOOL DISTRICT 23 - BILL -	SD0815		\$ 154,411.96	0.012393%	\$ 7,218.20	0.060263%
	SCHOOL DISTRICT 58 - WHIT -	SD0816		\$ 80,104.11	0.006429%	\$ 3,744.63	0.031263%
	SCHOOL DISTRICT 29 - WYOL -	SD0817		\$ 288,461.93	0.023151%	\$ 13,484.57	0.112580%
	SCHOOL DISTRICT 64 - BAIN -	SD0819		\$ 391,427.47	0.031414%	\$ 18,297.92	0.152766%
	SCHOOL DISTRICT 2 - DUPUY -	SD0820		\$ 20,398.47	0.001637%	\$ 953.59	0.007961%
	SCHOOL DISTRICT 2-27 - LO -	SD0821		\$ 862,359.08	0.069210%	\$ 40,312.38	0.336561%
	SCHOOL DISTRICT 33 - SWAN -	SD0822		\$ 78,614.74	0.006309%	\$ 3,675.04	0.030682%
	SCHOOL DISTRICT 23 - LUST -	SD0824		\$ 60,381.14	0.004846%	\$ 2,822.53	0.023565%
	SCHOOL DISTRICT 41 - ANDE -	SD0825		\$ 129,182.43	0.010368%	\$ 6,038.82	0.050417%
	SCHOOL DISTRICT 34 - SEEL -	SD0826		\$ 179,874.71	0.014436%	\$ 8,408.54	0.070201%
	SCHOOL DISTRICT 5 - MELRO -	SD0827		\$ 12,234.79	0.000982%	\$ 571.99	0.004775%
	SCHOOL DISTRICT 45 - GOLD -	SD0829		\$ 17,316.63	0.001390%	\$ 809.41	0.006758%
	SCHOOL DISTRICT 26 - REIC -	SD0830		\$ 9,894.12	0.000794%	\$ 462.54	0.003862%
	SCHOOL DISTRICT 14 - FORT -	SD9000		\$ 117,521.40	0.009432%	\$ 5,493.85	0.045867%
	SCHOOL DISTRICT 21 - GALA -	SD9002		\$ 10,352.60	0.000831%	\$ 484.02	0.004041%
	SCHOOL DISTRICT 12 12 - M -	SD9005		\$ 3,830.03	0.000307%	\$ 179.04	0.001495%
	SCHOOL DISTRICT 38 - LINC -	SD9006		\$ 119,921.11	0.009624%	\$ 5,606.01	0.046804%
	SCHOOL DISTRICT 1 - FORT -	SD9007		\$ 521,460.93	0.041850%	\$ 24,376.47	0.203515%
	SCHOOL DISTRICT 4 - CANYO -	SD9011		\$ 229,192.75	0.018394%	\$ 10,714.07	0.089450%
	SCHOOL DISTRICT 13 - FISH -	SD9014		\$ 11,452.94	0.000919%	\$ 535.37	0.004470%
	BIG SKY SCHOOL DISTRICT # -	SD9019		\$ 498,350.33	0.039996%	\$ 23,296.13	0.194495%
	SCHOOL DISTRICT 43 - LAMO -	SD9025		\$ 43,612.98	0.003500%	\$ 2,038.79	0.017022%
	SCHOOL DISTRICT 11 - BROR -	SD9027		\$ 20,937.36	0.001680%	\$ 978.86	0.008172%
	SCHOOL DISTRICT 104 - SPR -	SD9028		\$ 4,468.37	0.000359%	\$ 208.91	0.001744%
	SCHOOL DISTRICT 75 - ARRO -	SD9029		\$ 75,327.78	0.006046%	\$ 3,521.40	0.029400%
	SCHOOL DISTRICT 17 - MORI -	SD9030		\$ 58,069.39	0.004660%	\$ 2,714.56	0.022663%
	SCHOOL DISTRICT 7 - GRANT -	SD9033		\$ 27,400.07	0.002199%	\$ 1,280.87	0.010694%
	SCHOOL DISTRICT 20 - KILA -	SD9034		\$ 186,690.37	0.014983%	\$ 8,727.16	0.072861%
	SCHOOL DISTRICT 64 - MOUN -	SD9039		\$ 20,601.30	0.001653%	\$ 963.05	0.008040%
	JUDITH GAP SCHOOL -	SD9040		\$ 51,741.13	0.004153%	\$ 2,418.77	0.020194%
	SCHOOL DISTRICT 86 & 4 -	SD9043		\$ 276,450.78	0.022187%	\$ 12,923.12	0.107893%
	SCHOOL DISTRICT 18 - WOOD -	SD9045		\$ 7,195.50	0.000577%	\$ 336.33	0.002808%
	SCHOOL DISTRICT 75 - AMST -	SD9046		\$ 44,641.70	0.003583%	\$ 2,086.76	0.017422%
	SCHOOL DISTRICT 8 - WEST -	SD9049		\$ 43,527.72	0.003493%	\$ 2,034.74	0.016988%
	SCHOOL DISTRICT 4 - DIVID -	SD9050		\$ 10,213.29	0.000820%	\$ 477.40	0.003986%
	SCHOOL DISTRICT 89 - SMIT -	SD9057		\$ 92,228.90	0.007402%	\$ 4,311.36	0.035995%
	SCHOOL DISTRICT 27 - ELLI -	SD9060		\$ 20,272.94	0.001627%	\$ 947.78	0.007913%
	SCHOOL DISTRICT 99 M -	SD9065		\$ 289,572.81	0.023240%	\$ 13,536.60	0.113015%
	SCHOOL DISTRICT 28C -	SD9066		\$ 202,934.64	0.016287%	\$ 9,486.58	0.079202%
	SCHOOL DISTRICT 48-1J & 4 -	SD9067		\$ 247,983.75	0.019902%	\$ 11,592.39	0.096783%
	SCHOOL DISTRICT 3 - BILLI -	SD9068		\$ 66,164.43	0.005310%	\$ 3,093.05	0.025823%
	SCHOOL DISTRICT 12 - HAVR -	SD9071		\$ 12,175.33	0.000977%	\$ 569.15	0.004752%
	SCHOOL DISTRICT 11 - WISE -	SD9077		\$ 14,343.44	0.001151%	\$ 670.50	0.005598%
	MSU COLLEGE OF TECHNOLOGY -	UN3513		\$ 1,650,390.59	0.132454%	\$ -	0.000000%
	UNIVERSITY OF MONTANA -	UN5103	UN9103	\$ 53,314,984.61	4.278854%	\$ -	0.000000%
	MONTANA STATE UNIVERSITY -	UN5104		\$ 37,479,756.60	3.007980%	\$ -	0.000000%
	MONTANA STATE UNIVERSITY -	UN5106		\$ 9,005,075.69	0.722712%	\$ -	0.000000%
	MONTANA STATE UNIVERSITY -	UN5107		\$ 2,462,581.02	0.197637%	\$ -	0.000000%

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

PERS - Cost Sharing Plan w/ a Special Funding Situation				Pension Expense for Fiscal Year Ending June 30, 2014		
				Employer Pension Expense (includes Support Revenue)	Support Revenue provided by the State	Support Revenue provided by the Coal Tax
Total Before Working Retiree Contributions and Adjustments				\$ 94,917,147.68	\$ 901,620.91	\$ 33,675,313.01
Due to Working Retiree Contributions and Adjustments						
Total				\$ 94,917,147.68	\$ 901,620.91	\$ 33,675,313.01
State as Special Funding Entity						
Employers						
	CITY OF BIG TIMBER -	CI0302		\$ 11,503.15	\$ 122.70	\$ 3,651.82
	CITY OF BELT -	CI0303		\$ 10,284.14	\$ 124.06	\$ 3,692.40
	TOWN OF BIG SANDY -	CI0304		\$ 3,152.03	\$ 38.02	\$ 1,131.70
	CITY OF BILLINGS -	CI0305		\$ 2,355,939.44	\$ 28,081.33	\$ 835,718.68
	CITY OF BOZEMAN -	CI0306		\$ 883,836.44	\$ 10,480.58	\$ 311,908.62
	BUTTE SILVER BOW -	CI0307		\$ 1,278,246.43	\$ 15,282.04	\$ 454,803.38
	TOWN OF BROADUS -	CI0308		\$ 13,044.88	\$ 157.37	\$ 4,683.61
	TOWN OF BOULDER -	CI0309		\$ 22,921.69	\$ 276.54	\$ 8,229.76
	TOWN OF CASCADE -	CI0310		\$ 7,579.25	\$ 91.43	\$ 2,721.24
	CITY OF CHINOOK -	CI0311		\$ 37,711.66	\$ 432.11	\$ 12,859.74
	CITY OF CHOTEAU -	CI0312		\$ 25,602.55	\$ 305.12	\$ 9,080.62
	TOWN OF CIRCLE -	CI0313		\$ 7,568.68	\$ 91.32	\$ 2,717.45
	CITY OF COLUMBIA FALLS -	CI0314		\$ 61,173.43	\$ 731.77	\$ 21,777.75
	CITY OF CONRAD -	CI0315		\$ 62,577.62	\$ 752.36	\$ 22,391.02
	TOWN OF CULBERTSON -	CI0316		\$ 21,397.79	\$ 258.15	\$ 7,682.63
	CITY OF CUT BANK -	CI0317		\$ 62,446.91	\$ 742.51	\$ 22,097.46
	TOWN OF CHESTER -	CI0318		\$ 20,278.38	\$ 244.42	\$ 7,274.23
	TOWN OF BROWNING -	CI0319		\$ 28,184.41	\$ 340.02	\$ 10,119.29
	CITY OF DEER LODGE -	CI0320		\$ 51,337.89	\$ 619.24	\$ 18,429.09
	CITY OF DILLON -	CI0321		\$ 56,282.34	\$ 671.41	\$ 19,981.45
	CITY OF BAKER -	CI0322		\$ 50,459.98	\$ 603.35	\$ 17,956.00
	CITY OF BELGRADE -	CI0323		\$ 81,266.24	\$ 960.51	\$ 28,585.22
	TOWN OF COLUMBUS -	CI0324		\$ 51,374.80	\$ 619.80	\$ 18,445.53
	CITY OF EAST HELENA -	CI0325		\$ 29,602.44	\$ 356.65	\$ 10,614.00
	TOWN OF ENNIS -	CI0326		\$ 22,693.07	\$ 269.97	\$ 8,034.75
	TOWN OF FAIRFIELD -	CI0327		\$ 5,953.72	\$ 68.20	\$ 2,029.65
	CITY OF FAIRVIEW -	CI0328		\$ 31,301.65	\$ 371.77	\$ 11,064.19
	CITY OF FORSYTH -	CI0329		\$ 44,261.35	\$ 533.98	\$ 15,891.53
	CITY OF FORT BENTON -	CI0330		\$ 40,873.49	\$ 493.11	\$ 14,675.15
	TOWN OF GERALDINE -	CI0331		\$ 2,828.84	\$ 34.12	\$ 1,015.66
	CITY OF GLASGOW -	CI0332		\$ 61,596.82	\$ 728.22	\$ 21,672.36
	CITY OF GLENDALE -	CI0333		\$ 111,420.06	\$ 1,331.85	\$ 39,636.91
	CITY OF GREAT FALLS -	CI0334		\$ 1,325,968.24	\$ 15,871.36	\$ 472,342.20
	TOWN OF GRASS RANGE -	CI0335		\$ 1,804.90	\$ 21.78	\$ 648.03
	CITY OF HARLEM -	CI0336		\$ 18,715.37	\$ 220.96	\$ 6,575.96
	CITY OF HAMILTON -	CI0337		\$ 118,948.94	\$ 1,415.51	\$ 42,126.60
	CITY OF HARDIN -	CI0338		\$ 84,519.39	\$ 1,011.95	\$ 30,116.24
	CITY OF HAVRE -	CI0339		\$ 177,036.64	\$ 2,118.08	\$ 63,035.66
	CITY OF HELENA -	CI0340		\$ 878,696.31	\$ 10,541.56	\$ 313,723.85
	TOWN OF HOT SPRINGS -	CI0341		\$ 16,502.52	\$ 196.25	\$ 5,840.43
	TOWN OF MELSTONE -	CI0342		\$ 2,671.40	\$ 32.22	\$ 959.14
	CITY OF KALISPELL -	CI0343		\$ 419,081.91	\$ 4,998.59	\$ 148,760.93
	TOWN OF NASHUA -	CI0344		\$ 5,783.53	\$ 69.77	\$ 2,076.51
	CITY OF LAUREL -	CI0345		\$ 193,947.63	\$ 2,330.89	\$ 69,368.79
	TOWN OF DRUMMOND -	CI0346		\$ 4,671.53	\$ 56.36	\$ 1,677.26
	CITY OF LEWISTOWN -	CI0347		\$ 126,047.89	\$ 1,516.88	\$ 45,143.26
	CITY OF LIBBY -	CI0348		\$ 57,960.28	\$ 688.83	\$ 20,500.29
	CITY OF LIVINGSTON -	CI0349		\$ 213,486.86	\$ 2,555.87	\$ 76,064.24
	TOWN OF LIMA -	CI0350		\$ 3,785.53	\$ 45.67	\$ 1,359.15
	TOWN OF MEDICINE LAKE -	CI0351		\$ 5,812.79	\$ 70.12	\$ 2,087.01
	CITY OF MALTA -	CI0352		\$ 31,588.08	\$ 381.08	\$ 11,341.34
	CITY OF MILES CITY -	CI0353		\$ 179,950.72	\$ 2,154.46	\$ 64,118.40
	CITY OF MISSOULA -	CI0354		\$ 980,710.80	\$ 11,666.42	\$ 347,200.47
	TOWN OF RICHEY -	CI0355		\$ 4,102.76	\$ 49.50	\$ 1,473.05
	CITY OF TROY -	CI0356		\$ 35,927.07	\$ 433.44	\$ 12,899.20
	TOWN OF PHILIPSBURG -	CI0357		\$ 17,768.16	\$ 210.61	\$ 6,267.72
	CITY OF PLAINS -	CI0358		\$ 17,311.58	\$ 208.85	\$ 6,215.52
	CITY OF PLENTYWOOD -	CI0359		\$ 29,899.77	\$ 360.72	\$ 10,735.17
	CITY OF POLSON -	CI0360		\$ 116,092.36	\$ 1,388.58	\$ 41,325.15
	CITY OF POPLAR -	CI0361		\$ 19,271.26	\$ 226.76	\$ 6,748.75
	TOWN OF TERRY -	CI0362		\$ 10,115.84	\$ 122.04	\$ 3,631.97
	CITY OF RONAN -	CI0363		\$ 34,690.47	\$ 418.51	\$ 12,455.21
	CITY OF ROUNDUP -	CI0364		\$ 25,335.10	\$ 305.65	\$ 9,096.27
	TOWN OF RYEGATE -	CI0365		\$ 2,802.80	\$ 33.81	\$ 1,006.32
	TOWN OF SHERIDAN -	CI0366		\$ 6,392.62	\$ 72.80	\$ 2,166.52



**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>				Pension Expense for Fiscal Year Ending June 30, 2014		
				Employer Pension Expense (includes Support Revenue)	Support Revenue provided by the State	Support Revenue provided by the Coal Tax
	CITY OF SHELBY	- CI0367		\$ 64,542.12	\$ 769.58	\$ 22,902.88
	CITY OF SIDNEY	- CI0368		\$ 108,291.79	\$ 1,286.50	\$ 38,286.90
	TOWN OF STANFORD	- CI0369		\$ 4,128.83	\$ 49.81	\$ 1,482.41
	TOWN OF SUNBURST	- CI0370		\$ 8,190.47	\$ 95.61	\$ 2,845.67
	TOWN OF SUPERIOR	- CI0371		\$ 14,326.53	\$ 172.84	\$ 5,143.78
	CITY OF TOWNSEND	- CI0372		\$ 22,449.02	\$ 270.83	\$ 8,060.06
	TOWN OF VALIER	- CI0373		\$ 11,580.05	\$ 139.70	\$ 4,157.68
	CITY OF WHITE SULPHUR SPR	- CI0374		\$ 11,472.22	\$ 138.40	\$ 4,118.97
	CITY OF WHITEFISH	- CI0376		\$ 232,771.22	\$ 2,754.16	\$ 81,965.36
	TOWN OF WINNETT	- CI0377		\$ 4,271.64	\$ 51.53	\$ 1,533.68
	CITY OF WOLF POINT	- CI0378		\$ 55,285.55	\$ 666.84	\$ 19,845.40
	TOWN OF THOMPSON FALLS	- CI0379		\$ 21,664.31	\$ 261.36	\$ 7,778.32
	CITY OF WIBAUX	- CI0380		\$ 10,186.34	\$ 122.90	\$ 3,657.29
	CITY OF SCOBAY	- CI0381		\$ 17,634.73	\$ 212.06	\$ 6,310.98
	TOWN OF TWIN BRIDGES	- CI0382		\$ 7,861.97	\$ 94.85	\$ 2,822.75
	TOWN OF MANHATTAN	- CI0383		\$ 47,374.01	\$ 565.86	\$ 16,840.21
	CITY OF RED LODGE	- CI0385		\$ 60,553.28	\$ 708.45	\$ 21,083.85
	TOWN OF STEVENSVILLE	- CI0386		\$ 28,613.69	\$ 335.42	\$ 9,982.15
	TOWN OF FORT PECK	- CI0387		\$ 11,941.21	\$ 144.06	\$ 4,287.35
	CITY OF HARLOWTON	- CI0388		\$ 20,410.31	\$ 246.24	\$ 7,328.09
	TOWN OF EKALAKA	- CI0389		\$ 6,187.85	\$ 74.65	\$ 2,221.67
	TOWN OF BRIDGER	- CI9001		\$ 18,338.26	\$ 221.24	\$ 6,584.14
	TOWN OF SACO	- CI9018		\$ 13,101.20	\$ 158.06	\$ 4,703.83
	TOWN OF WESTBY	- CI9021		\$ 3,577.88	\$ 43.17	\$ 1,284.60
	TOWN OF ST IGNATIUS	- CI9031		\$ 8,336.17	\$ 100.57	\$ 2,993.01
	CITY OF COLSTRIP	- CI9036		\$ 99,781.70	\$ 1,192.78	\$ 35,498.04
	CITY OF THREE FORKS	- CI9044		\$ 25,011.60	\$ 301.75	\$ 8,980.13
	TOWN OF EUREKA	- CI9047		\$ 26,047.06	\$ 310.85	\$ 9,251.11
	TOWN OF ALBERTON	- CI9064		\$ 598.07	\$ 2.50	\$ 74.44
	TOWN OF WEST YELLOWSTONE	- CI9073		\$ 90,649.65	\$ 1,087.85	\$ 32,375.46
	TOWN OF FROID	- CI9075		\$ 3,675.45	\$ 44.16	\$ 1,314.33
	TOWN OF DENTON	- CI9097		\$ 4,816.32	\$ 58.11	\$ 1,729.25
	TOWN OF HYSHAM	- CI9099		\$ 5,164.32	\$ 62.31	\$ 1,854.19
	BEAVERHEAD COUNTY	- CO0201		\$ 184,031.62	\$ 2,199.89	\$ 65,470.20
	BIG HORN COUNTY	- CO0202		\$ 335,544.71	\$ 4,010.76	\$ 119,362.89
	BLAINE COUNTY	- CO0203		\$ 201,638.00	\$ 2,423.17	\$ 72,114.86
	BROADWATER COUNTY	- CO0204		\$ 116,300.29	\$ 1,393.64	\$ 41,475.45
	CARBON COUNTY	- CO0205		\$ 201,428.01	\$ 2,396.29	\$ 71,315.43
	CARTER COUNTY	- CO0206		\$ 62,803.20	\$ 752.67	\$ 22,399.92
	CASCADE COUNTY	- CO0207		\$ 1,081,419.52	\$ 12,999.90	\$ 386,885.23
	CHOUTEAU COUNTY	- CO0208		\$ 153,992.59	\$ 1,857.79	\$ 55,289.25
	CUSTER COUNTY	- CO0209		\$ 178,933.19	\$ 2,146.81	\$ 63,890.50
	DANIELS COUNTY	- CO0210		\$ 71,801.80	\$ 859.59	\$ 25,581.93
	DAWSON COUNTY	- CO0211		\$ 281,213.13	\$ 3,357.63	\$ 99,925.43
	ANACONDA-DEER LODGE COUNT	- CO0212		\$ 272,678.84	\$ 3,289.02	\$ 97,883.85
	FALLON COUNTY	- CO0213		\$ 269,019.81	\$ 3,234.57	\$ 96,262.82
	FERGUS COUNTY	- CO0214		\$ 205,868.41	\$ 2,459.58	\$ 73,198.92
	FLATHEAD COUNTY	- CO0215		\$ 1,317,052.01	\$ 15,745.99	\$ 468,610.71
	GALLATIN COUNTY	- CO0216		\$ 1,117,634.53	\$ 13,345.04	\$ 397,156.97
	GARFIELD COUNTY	- CO0217		\$ 75,334.24	\$ 892.02	\$ 26,547.16
	GLACIER COUNTY	- CO0218		\$ 216,541.10	\$ 2,600.98	\$ 77,406.54
	GOLDEN VALLEY COUNTY	- CO0219		\$ 20,497.48	\$ 247.29	\$ 7,359.38
	GRANITE COUNTY	- CO0220		\$ 87,786.71	\$ 1,054.35	\$ 31,378.01
	HILL COUNTY	- CO0221		\$ 223,825.39	\$ 2,645.16	\$ 78,721.71
	JEFFERSON COUNTY	- CO0222		\$ 249,359.40	\$ 2,996.84	\$ 89,187.88
	JUDITH BASIN COUNTY	- CO0223		\$ 71,831.97	\$ 866.59	\$ 25,790.44
	LAKE COUNTY	- CO0224		\$ 372,582.50	\$ 4,465.87	\$ 132,907.35
	LEWIS & CLARK COUNTY	- CO0225		\$ 1,038,166.55	\$ 12,395.31	\$ 368,892.00
	LIBERTY COUNTY	- CO0226		\$ 96,413.84	\$ 1,160.31	\$ 34,531.75
	LINCOLN COUNTY	- CO0227		\$ 358,972.27	\$ 4,321.78	\$ 128,619.03
	MADISON COUNTY	- CO0228		\$ 438,190.69	\$ 5,253.71	\$ 156,353.56
	MCCONE COUNTY	- CO0229		\$ 87,688.85	\$ 1,057.90	\$ 31,483.66
	MEAGHER COUNTY	- CO0230		\$ 71,775.57	\$ 865.92	\$ 25,770.19
	MINERAL COUNTY	- CO0231		\$ 115,929.59	\$ 1,398.60	\$ 41,623.17
	MISSOULA COUNTY	- CO0232		\$ 2,147,789.11	\$ 25,582.45	\$ 761,350.17
	MUSSELSHELL COUNTY	- CO0233		\$ 99,677.78	\$ 1,187.53	\$ 35,341.66
	PARK COUNTY	- CO0234		\$ 215,580.86	\$ 2,567.64	\$ 76,414.62
	PETROLEUM COUNTY	- CO0235		\$ 13,948.99	\$ 165.15	\$ 4,914.87
	PHILLIPS COUNTY	- CO0236		\$ 130,771.00	\$ 1,567.78	\$ 46,658.22
	PONDERA COUNTY	- CO0237		\$ 106,878.52	\$ 1,274.98	\$ 37,944.15

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

PERS - Cost Sharing Plan w/a Special Funding Situation				Pension Expense for Fiscal Year Ending June 30, 2014		
				Employer Pension Expense (includes Support Revenue)	Support Revenue provided by the State	Support Revenue provided by the Coal Tax
	POWELL COUNTY - CO0238			\$ 100,832.74	\$ 1,190.42	\$ 35,427.96
	POWDER RIVER COUNTY - CO0239			\$ 215,465.74	\$ 2,580.01	\$ 76,782.82
	PRAIRIE COUNTY - CO0240			\$ 51,805.51	\$ 614.38	\$ 18,283.95
	RAVALLI COUNTY - CO0241			\$ 430,171.74	\$ 5,179.42	\$ 154,142.78
	RICHLAND COUNTY - CO0242			\$ 436,525.38	\$ 5,169.84	\$ 153,857.95
	ROOSEVELT COUNTY - CO0243			\$ 273,457.82	\$ 3,285.59	\$ 97,781.36
	ROSEBUD COUNTY - CO0244			\$ 215,267.54	\$ 2,565.30	\$ 76,344.95
	SANDERS COUNTY - CO0245			\$ 207,666.53	\$ 2,500.54	\$ 74,417.72
	SHERIDAN COUNTY - CO0246			\$ 207,012.40	\$ 2,497.44	\$ 74,325.40
	STILLWATER COUNTY - CO0248			\$ 199,310.61	\$ 2,386.67	\$ 71,028.82
	SWEET GRASS COUNTY - CO0249	- CO9249		\$ 263,202.19	\$ 3,139.31	\$ 93,428.06
	TETON COUNTY - CO0250			\$ 212,702.50	\$ 2,563.50	\$ 76,291.45
	TOOLE COUNTY - CO0251			\$ 442,508.66	\$ 5,276.51	\$ 157,032.02
	TREASURE COUNTY - CO0252			\$ 38,638.71	\$ 462.60	\$ 13,767.04
	VALLEY COUNTY - CO0253			\$ 206,194.88	\$ 2,463.04	\$ 73,301.58
	WHEATLAND COUNTY - CO0254			\$ 56,021.69	\$ 672.50	\$ 20,013.63
	WIBAUX COUNTY - CO0255			\$ 82,508.88	\$ 995.39	\$ 29,623.85
	YELLOWSTONE COUNTY - CO0256			\$ 1,079,403.17	\$ 12,868.93	\$ 382,987.49
	LEGISLATIVE COUNCIL - CP1104			\$ 567,717.59	\$ -	\$ 201,342.59
	CONSUMER COUNSEL - CP1112			\$ 25,497.00	\$ -	\$ 8,796.88
	SUPREME COURT - CP2110			\$ 1,231,219.79	\$ -	\$ 437,841.69
	GOVERNORS OFFICE - CP3101			\$ 262,087.38	\$ -	\$ 92,989.56
	SECRETARY OF STATE - CP3201			\$ 187,059.50	\$ -	\$ 66,385.17
	COMM OF POLITICAL PRACTIC - CP3202			\$ 23,205.00	\$ -	\$ 8,331.49
	STATE AUDITOR'S OFFICE - CP3401			\$ 340,398.49	\$ -	\$ 121,182.48
	SUPT OF PUBLIC INSTRUCTIO - CP3501			\$ 513,253.27	\$ -	\$ 183,139.36
	BOARD OF CRIME CONTROL - CP4107			\$ 68,392.67	\$ -	\$ 24,389.04
	DEPARTMENT OF JUSTICE - CP4110			\$ 1,591,975.16	\$ -	\$ 561,495.07
	PUBLIC SERVICE COMMISSION - CP4201			\$ 165,925.98	\$ -	\$ 58,223.58
	BOARD OF PUBLIC EDUCATION - CP5101			\$ 4,824.48	\$ -	\$ 1,732.17
	COMM OF HIGHER EDUCATION - CP5102			\$ 260,544.39	\$ -	\$ 92,442.39
	SCHOOL FOR THE DEAF & BLI - CP5113			\$ 134,796.28	\$ -	\$ 48,159.20
	MONTANA ARTS COUNCIL - CP5114			\$ 34,484.50	\$ -	\$ 12,165.80
	MONTANA STATE LIBRARY - CP5115			\$ 132,748.66	\$ -	\$ 45,865.57
	MONTANA HISTORICAL SOCIET - CP5117			\$ 194,933.76	\$ -	\$ 69,156.04
	DEPARTMENT OF FISH WILDL - CP5201			\$ 2,073,331.37	\$ -	\$ 736,456.06
	DEPT OF ENVIRONMENTAL QUA - CP5301			\$ 1,742,819.67	\$ -	\$ 615,896.46
	DEPARTMENT OF TRANSPORTAT - CP5401			\$ 8,233,633.04	\$ -	\$ 2,931,235.83
	DEPARTMENT OF LIVESTOCK - CP5603			\$ 301,032.71	\$ -	\$ 106,603.03
	DEPT OF NATURAL RESOURCES - CP5706			\$ 2,123,238.72	\$ -	\$ 753,408.92
	DEPARTMENT OF REVENUE - CP5801			\$ 2,106,027.87	\$ -	\$ 745,428.01
	DEPARTMENT OF ADMINISTRAT - CP6101			\$ 2,087,853.58	\$ -	\$ 738,798.77
	MONTANA STATE FUND - CP6103			\$ 1,295,317.30	\$ -	\$ 455,753.26
	PUBLIC EMPLOYEES' RETIREM - CP6104			N/A	N/A	N/A
	TEACHERS' RETIREMENT SYST - CP6105			\$ 76,230.93	\$ -	\$ 27,285.06
	OFFICE OF PUBLIC DEFENDER - CP6108			\$ 816,430.52	\$ -	\$ 284,871.02
	DEPARTMENT OF AGRICULTURE - CP6201			\$ 340,875.83	\$ -	\$ 118,854.54
	DEPARTMENT OF CORRECTIONS - CP6401			\$ 1,913,233.65	\$ -	\$ 683,208.90
	DEPARTMENT OF COMMERCE - CP6501			\$ 795,557.14	\$ -	\$ 281,028.60
	DEPARTMENT OF LABOR & IND - CP6602			\$ 2,797,232.15	\$ -	\$ 992,205.90
	DEPARTMENT OF MILITARY AF - CP6701			\$ 632,549.82	\$ -	\$ 225,680.59
	DEPT OF PUBLIC HEALTH & H - CP6901			\$ 9,514,868.39	\$ -	\$ 3,384,521.99
	BEAVERHEAD COUNTY HIGH SC - HS0401			\$ 37,184.60	\$ 1,660.63	\$ 13,350.70
	JORDAN PUBLIC SCHOOLS - HS0421			\$ 14,640.85	\$ 653.84	\$ 5,256.63
	JEFFERSON COUNTY HIGH SCH - HS0425			\$ 16,132.48	\$ 720.47	\$ 5,792.18
	POWDER RIVER COUNTY HIGH - HS0452			\$ 26,350.13	\$ 1,175.84	\$ 9,453.24
	POWELL COUNTY HIGH SCHOOL - HS0453			\$ 15,357.52	\$ 662.80	\$ 5,328.49
	SWEET GRASS COUNTY HIGH S - HS0465			\$ 28,536.98	\$ 1,263.89	\$ 10,161.21

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>				Pension Expense		
				for Fiscal Year Ending June 30, 2014		
				Employer Pension Expense (includes Support Revenue)	Support Revenue provided by the State	Support Revenue provided by the Coal Tax
	HOUSING AUTHORITY OF ANAC	- OA0500		\$ 28,211.50	\$ 335.23	\$ 9,976.94
	HELENA REGIONAL AIRPORT A	- OA0501		\$ 84,177.53	\$ 999.37	\$ 29,741.88
	BITTERROOT CONSERVATION D	- OA0503		\$ 4,214.60	\$ 50.85	\$ 1,513.20
	HUMAN RESOURCES COUNCIL D	- OA0504		\$ 161,556.81	\$ 1,942.90	\$ 57,821.45
	HOUSING AUTHORITY OF BUTT	- OA0506		\$ 56,994.00	\$ 687.59	\$ 20,463.03
	FORT SHAW IRRIGATION DIST	- OA0507		\$ 9,453.96	\$ 114.05	\$ 3,394.34
	HOUSING AUTHORITY OF GLAS	- OA0509		\$ 11,094.25	\$ 133.84	\$ 3,983.26
	GREENFIELDS IRRIGATION DI	- OA0510		\$ 61,687.66	\$ 739.26	\$ 22,000.97
	CHOUTEAU COUNTY CONSERVAT	- OA0511		\$ 935.21	\$ 11.28	\$ 335.78
	GREAT FALLS INT AIRPORT	- OA0514		\$ 47,004.04	\$ 553.89	\$ 16,484.21
	MISSOULA RURAL FIRE DISTR	- OA0515		\$ 75,942.32	\$ 911.35	\$ 27,122.31
	CENTER FOR MENTAL HEALTH	- OA0516		\$ 54,350.46	\$ 650.14	\$ 19,348.65
	HELENA HOUSING AUTHORITY	- OA0517		\$ 50,998.45	\$ 604.96	\$ 18,003.92
	HILL CO PUBLIC CEMETERY D	- OA0518		\$ 6,443.64	\$ 77.73	\$ 2,313.51
	WHITEFISH HOUSING AUTHORI	- OA0522		\$ 8,144.46	\$ 98.26	\$ 2,924.17
	MILES COMMUNITY COLLEGE	- OA0524		\$ 81,412.31	\$ 963.89	\$ 28,685.83
	MALTA IRRIGATION DISTRICT	- OA0525		\$ 29,481.00	\$ 355.67	\$ 10,584.81
	RICHLAND CO HOUSING AUTHO	- OA0526		\$ 35,744.46	\$ 423.77	\$ 12,611.76
	PONDERA CO CANAL & RESERV	- OA0527		\$ 39,902.28	\$ 481.38	\$ 14,326.45
	FLATHEAD VALLEY COMM COLL	- OA0529		\$ 479,958.99	\$ 5,727.86	\$ 170,465.09
	DAWSON COLLEGE	- OA0530		\$ 63,327.64	\$ 745.96	\$ 22,200.12
	PRAIRIE COUNTY HOSPITAL D	- OA0531		\$ 52,550.51	\$ 633.99	\$ 18,867.65
	GALLATIN AIRPORT AUTHORIT	- OA0534		\$ 136,051.37	\$ 1,604.52	\$ 47,751.68
	HELENA VALLEY IRRIGATION	- OA0537		\$ 15,416.65	\$ 185.99	\$ 5,535.17
	DEER LODGE COUNTY HEAD ST	- OA0538		\$ 31,252.03	\$ 377.03	\$ 11,220.68
	GLASGOW IRRIGATION DISTRI	- OA0541		\$ 11,293.98	\$ 136.25	\$ 4,054.97
	LEWIS & CLARK LIBRARY	- OA0544		\$ 88,317.18	\$ 1,044.82	\$ 31,094.41
	BILLINGS HOUSING AUTHORIT	- OA0547		\$ 86,942.27	\$ 1,040.55	\$ 30,967.26
	YELLOWSTONE WEST CARBON S	- OA0548		\$ 4,168.35	\$ 50.29	\$ 1,496.60
	FLATHEAD SPECIAL EDUC COO	- OA0549		\$ 2,976.54	\$ 35.91	\$ 1,068.69
	MISSOULA COUNTY AIRPORT	- OA0550		\$ 135,964.98	\$ 1,606.28	\$ 47,803.81
	GALLATIN-MADISON SEC	- OA0551		\$ 3,535.78	\$ 42.66	\$ 1,269.48
	CENTRAL MONTANA LEARNING	- OA0552		\$ 4,543.23	\$ 51.39	\$ 1,529.45
	EASTERN YELLOWSTONE COUNT	- OA0554		\$ 1,628.17	\$ 19.64	\$ 584.58
	MISSOULA AREA SEC	- OA0555		\$ 5,510.32	\$ 66.47	\$ 1,978.41
	CROWN HILL CEMETERY DISTR	- OA0556		\$ 3,291.73	\$ 39.71	\$ 1,181.86
	FLATHEAD MUNICIPAL AIRPOR	- OA0557		\$ 78,617.03	\$ 940.71	\$ 27,995.89
	BIG FORK CO WATER & SEWER	- OA0558		\$ 16,807.06	\$ 193.50	\$ 5,758.89
	SANDERS SPEC ED COOP	- OA0560		\$ 3,285.86	\$ 39.63	\$ 1,179.75
	NORTH CENTRAL LEARNING SE	- OA0562		\$ 2,276.95	\$ 27.47	\$ 817.51
	FLATHEAD CONSERVATION DIS	- OA0565		\$ 9,333.47	\$ 112.60	\$ 3,351.08
	GREAT DIVIDE EDUCATION SE	- OA0566		\$ 6,887.05	\$ 83.09	\$ 2,472.72
	GARDINER - PARK COUNTY WA	- OA0567		\$ 11,829.43	\$ 142.72	\$ 4,247.22
	CENTRAL VALLEY FIRE DISTR	- OA0569		\$ 3,607.96	\$ 43.53	\$ 1,295.40
	BEAR PAW COOPERATIVE	- OA0570		\$ 2,656.94	\$ 32.05	\$ 953.94
	JUDITH BASIN CONSERVATION	- OA0571		\$ 1,677.44	\$ 20.23	\$ 602.26
	PONDERA COUNTY CEMETERY D	- OA0572		\$ 2,913.59	\$ 35.15	\$ 1,046.09
	BERT MOONEY AIRPORT AUTHO	- OA0574		\$ 32,321.50	\$ 385.31	\$ 11,467.15
	VICTOR WATER & SEWER	- OA0575		\$ 2,704.30	\$ 32.62	\$ 970.95
	CASCADE CONSERVATION DIST	- OA0576		\$ 6,305.83	\$ 76.08	\$ 2,264.03
	LINCOLN COUNTY RURAL FIRE	- OA0578		\$ 6,370.00	\$ 76.85	\$ 2,287.08
	LOCKWOOD RURAL FIRE DIST	- OA0579		\$ 3,319.20	\$ 40.05	\$ 1,191.72
	PONDERA COUNTY COUNCIL ON	- OA0580		\$ 1,750.08	\$ 21.12	\$ 628.35
	PORT OF MONTANA - PORT AU	- OA0581		\$ 17,690.90	\$ 213.43	\$ 6,351.71
	TETON COUNTY CONSERVATION	- OA0582		\$ 815.45	\$ 9.83	\$ 292.78
	SIDNEY RICHLAND AIRPORT A	- OA0583		\$ 4,787.20	\$ 57.76	\$ 1,718.79
	GALLATIN CONSERVATION DIS	- OA0584		\$ 790.16	\$ 4.01	\$ 119.22
	PRAIRIE VIEW SPECIAL SERV	- OA0585		\$ 407.30	\$ -	\$ -
	LAKE SIDE CO WATER & SEWER	- OA0586		\$ 19,926.59	\$ 240.40	\$ 7,154.41
	BIG SKY ECONOMIC DEVELOPM	- OA0587		\$ 36,867.24	\$ 381.46	\$ 11,352.54
	BIG COUNTRY EDUCATIONAL C	- OA0588		\$ 1,643.56	\$ 19.83	\$ 590.10
	BIG SKY SPECIAL EDUCATION	- OA0589		\$ 2,718.94	\$ 32.81	\$ 976.20
	FALLON MEDICAL COMPLEX	- OA0592		\$ 31,514.83	\$ 380.20	\$ 11,315.03
	HUMAN RESOURCES COUNCIL D	- OA0594		\$ 98,135.66	\$ 1,180.22	\$ 35,123.92
	FLATHEAD JOINT BD OF CONT	- OA0597		\$ 1,427.02	\$ 17.22	\$ 512.36
	NO MONTANA JOINT REFUSE D	- OA0598		\$ 30,261.25	\$ 361.74	\$ 10,765.65
	FERGUS COUNTY CONSERVATIO	- OA0599		\$ 2,360.18	\$ 28.47	\$ 847.39
	GRANITE CO HOSPITAL & NUR	- OA9003		\$ 135,527.85	\$ 1,609.54	\$ 47,901.02
	PRICKLEY PEAR SPECIAL SVC	- OA9004		\$ 2,696.52	\$ 30.04	\$ 893.99
	UPPER MUSSELSHELL CONSERV	- OA9009		\$ 1,059.26	\$ 12.78	\$ 380.31
	URBAN TRANS DIST/DAWSON C	- OA9010		\$ 11,343.47	\$ 136.85	\$ 4,072.74

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>				Pension Expense		
				for Fiscal Year Ending June 30, 2014		
				Employer Pension Expense (includes Support Revenue)	Support Revenue provided by the State	Support Revenue provided by the Coal Tax
	GALLATIN CANYON CONSOL RR	OA9012		\$ 2,274.69	\$ 20.63	\$ 613.95
	BIG SKY CO WATER & SEWER	OA9013		\$ 14,334.79	\$ 128.66	\$ 3,829.02
	BITTERROOT VALLEY SEC	OA9015		\$ 1,642.34	\$ 12.16	\$ 362.08
	HELENA BUSINESS IMPROVEME	OA9016		\$ 5,807.35	\$ 70.05	\$ 2,085.06
	ROUNDUP COMMUNITY LIBRARY	OA9017		\$ 989.78	\$ 11.94	\$ 355.37
	MALTA CEMETERY DISTRICT	OA9020		\$ 2,761.86	\$ 33.32	\$ 991.61
	LARCHMONT GOLF COURSE	OA9022		\$ 17,026.11	\$ 202.92	\$ 6,038.76
	LEWIS & CLARK CONSERVATIO	OA9023		\$ 3,703.99	\$ 44.68	\$ 1,329.88
	YELLOWSTONE CITY-COUNTY H	OA9026		\$ 972,967.24	\$ 11,276.77	\$ 335,604.18
	TWIN BRIDGES PUBLIC LIBRA	OA9035		\$ 1,659.21	\$ 20.02	\$ 595.72
	LIBERTY CO CONSERVATION D	OA9037		\$ 1,162.93	\$ 14.04	\$ 417.54
	GRANITE CONSERVATION DIST	OA9038		\$ 1,946.29	\$ 23.49	\$ 698.79
	HINSDALE WATER & SEWER DI	OA9042		\$ 2,054.67	\$ 24.79	\$ 737.71
	PETROLEUM CO CONSERVATION	OA9048		\$ 5,973.47	\$ 72.06	\$ 2,144.71
	PARK CO RURAL FIRE DISTRI	OA9051		\$ 5,119.30	\$ 61.76	\$ 1,838.02
	VALLEY COUNTY CONSERVATIO	OA9052		\$ 1,202.01	\$ 14.50	\$ 431.56
	SEELEY LAKE MISSOULA CO W	OA9053		\$ 8,293.37	\$ 96.31	\$ 2,866.06
	DRY PRAIRIE RURAL WATER	OA9054		\$ 41,259.95	\$ 497.76	\$ 14,813.91
	LOCKWOOD WATER & SEWER DI	OA9056		\$ 16,867.00	\$ 191.26	\$ 5,692.03
	PABLO-LAKE COUNTY WATER &	OA9058		\$ 14,095.31	\$ 170.05	\$ 5,060.76
	DALY DITCHES IRRIGATION D	OA9059		\$ 10,285.68	\$ 119.80	\$ 3,565.13
	LINCOLN CONSERVATION DIST	OA9062		\$ 1,686.46	\$ 20.35	\$ 605.50
	NORTH VALLEY PUBLIC LIBRA	OA9063		\$ 9,592.70	\$ 115.73	\$ 3,444.15
	PHILLIPS CONSERVATION DIS	OA9069		\$ 121.59	\$ -	\$ -
	PARK COUNTY SEC	OA9072		\$ 2,690.03	\$ 32.45	\$ 965.82
	NORTHWEST MT EDUC COOP	OA9076		\$ 1,997.01	\$ 24.09	\$ 717.00
	SHERIDAN DANIELS SEC	OA9078		\$ 127.72	\$ -	\$ 0.01
	FRENCHTOWN RURAL FIRE DIS	OA9079		\$ 2,975.17	\$ 35.89	\$ 1,068.20
	RAE WATER AND SEWER DISTR	OA9080		\$ 10,275.44	\$ 123.96	\$ 3,689.28
	HEBGEN BASIN RURAL FD	OA9082		\$ 3,622.87	\$ 43.71	\$ 1,300.75
	MILK RIVER JBC	OA9084		\$ 5,698.58	\$ 68.75	\$ 2,046.01
	LAKEVIEW CEMETERY DISTRIC	OA9085		\$ 5,254.71	\$ 63.39	\$ 1,886.64
	BUFFALO RAPIDS IRRRI PROJE	OA9086		\$ 11,273.89	\$ 136.00	\$ 4,047.76
	BUFFALO RAPIDS IRRRI PROJE	OA9087		\$ 10,532.04	\$ 127.07	\$ 3,781.41
	FLATHEAD EMERGENCY COMM C	OA9088		\$ 109,396.71	\$ 1,306.19	\$ 38,873.25
	NORTH LAKE CO PUBLIC LIBR	OA9089		\$ 14,249.01	\$ 171.90	\$ 5,115.94
	SOURDOUGH RFD	OA9090		\$ 18.45	\$ -	\$ -
	LIBERTY CO CEMETERY DIST	OA9091		\$ 126.08	\$ 1.51	\$ 45.27
	THOMPSON FALLS PUBLIC LIB	OA9094		\$ 2,649.78	\$ 31.35	\$ 933.27
	MADISON CONSERVATION DIST	OA9095		\$ 3,522.45	\$ 42.50	\$ 1,264.70
	CME/FLATHEAD INDIAN IRRIG	OA9096		\$ 101,121.15	\$ 1,210.14	\$ 36,014.64
	CORVALLIS COUNTY SEWER DI	OA9098		\$ 2,377.66	\$ 28.69	\$ 853.67
	ARLEE-LAKE COUNTY WATER &	OA9100		\$ 409.33	\$ 4.93	\$ 146.97
	RONAN LIBRARY DISTRICT	OA9101		\$ 1,258.23	\$ 15.18	\$ 451.75
	SCHOOL DISTRICT 1 - BIG T	SD0600		\$ 15,624.83	\$ 689.74	\$ 5,545.20
	SCHOOL DISTRICT 1 - BUTTE	SD0601		\$ 328,210.34	\$ 14,500.06	\$ 116,574.01
	SCHOOL DISTRICT 1 - CHOTE	SD0602		\$ 25,815.27	\$ 1,152.88	\$ 9,268.67
	SCHOOL DISTRICT 1 - CIRCL	SD0603		\$ 22,310.61	\$ 996.37	\$ 8,010.36
	SCHOOL DISTRICT 1 - CLANC	SD0604		\$ 17,870.86	\$ 792.85	\$ 6,374.09
	SCHOOL DISTRICT 1 - CORVA	SD0605		\$ 69,890.82	\$ 3,120.18	\$ 25,084.88
	SCHOOL DISTRICT 1 - DEER	SD0606		\$ 43,881.11	\$ 1,959.68	\$ 15,755.00
	SCHOOL DISTRICT 1 - GLASG	SD0607		\$ 70,257.52	\$ 3,124.15	\$ 25,116.74
	SCHOOL DISTRICT 1 - GLEND	SD0608		\$ 82,356.67	\$ 3,658.10	\$ 29,409.46
	GREAT FALLS PUBLIC SCHOOL	SD0609		\$ 776,224.15	\$ 34,556.62	\$ 277,819.85
	SCHOOL DISTRICT 1 - HELEN	SD0610		\$ 475,410.02	\$ 21,035.70	\$ 169,117.70
	SCHOOL DISTRICT 1 - LEWIS	SD0612		\$ 136,856.51	\$ 6,110.20	\$ 49,123.28
	SCHOOL DISTRICT 1 - MILES	SD0613		\$ 93,229.64	\$ 4,163.54	\$ 33,473.02
	SCHOOL DISTRICT 1 - MISSO	SD0614	- SD7614 - SD9614	\$ 694,160.27	\$ 30,907.06	\$ 248,479.06
	SCHOOL DISTRICT 1 - PLAIN	SD0615		\$ 27,140.75	\$ 1,187.89	\$ 9,550.13
	SCHOOL DISTRICT 1 - PHILI	SD0616		\$ 16,256.99	\$ 726.02	\$ 5,836.88
	SCHOOL DISTRICT 1 - RED L	SD0617		\$ 33,886.47	\$ 1,506.66	\$ 12,112.89
	SCHOOL DISTRICT 1 - SCOBE	SD0618		\$ 13,659.36	\$ 530.09	\$ 4,261.60
	SCHOOL DISTRICT 1 - HEART	SD0619		\$ 25,986.93	\$ 1,147.05	\$ 9,221.83
	SCHOOL DISTRICT 1 - KALIS	SD0620		\$ 26,486.05	\$ 1,182.82	\$ 9,509.36
	SCHOOL DISTRICT 1 & 7 -	SD0621		\$ 8,327.69	\$ 371.90	\$ 2,989.96
	SCHOOL DISTRICT 2 - ALDER	SD0622		\$ 1,472.19	\$ 65.75	\$ 528.58
	SCHOOL DISTRICT 2 - FRAZE	SD0623		\$ 17,520.54	\$ 782.44	\$ 6,290.55
	SCHOOL DISTRICT 2 & 11 -	SD0624		\$ 28,683.89	\$ 1,275.15	\$ 10,251.59
	SCHOOL DISTRICT 2 - ALBER	SD0625		\$ 16,597.24	\$ 741.22	\$ 5,959.04
	SCHOOL DISTRICT 2 - BILLI	SD0626	- SD9626	\$ 1,037,638.41	\$ 46,135.73	\$ 370,910.78

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>				Pension Expense		
				for Fiscal Year Ending June 30, 2014		
				Employer Pension Expense (includes Support Revenue)	Support Revenue provided by the State	Support Revenue provided by the Coal Tax
	SCHOOL DISTRICT 2 - BRID	- SD0627		\$ 23,399.14	\$ 1,044.01	\$ 8,393.29
	SCHOOL DISTRICT 2 - DODSO	- SD0629		\$ 9,758.72	\$ 435.82	\$ 3,503.75
	SCHOOL DISTRICT 2 - SUNBU	- SD0631		\$ 22,591.92	\$ 982.17	\$ 7,896.27
	SCHOOL DISTRICT 2 - THOMP	- SD0632		\$ 34,506.42	\$ 1,541.02	\$ 12,389.13
	SCHOOL DISTRICT 2 - STEVE	- SD0633		\$ 59,759.72	\$ 2,650.81	\$ 21,311.28
	SCHOOL DISTRICT 2 - DEER	- SD0635		\$ 4,515.96	\$ 201.68	\$ 1,621.41
	SCHOOL DISTRICT 3 - CASCA	- SD0637		\$ 34,248.61	\$ 1,529.51	\$ 12,296.57
	SCHOOL DISTRICT 3 - FAIR	- SD0638		\$ 7,474.75	\$ 331.95	\$ 2,668.78
	SCHOOL DISTRICT 3 - MANHA	- SD0640		\$ 28,029.19	\$ 1,239.73	\$ 9,966.93
	SCHOOL DISTRICT 3 - RAMSA	- SD0641		\$ 13,300.93	\$ 594.00	\$ 4,775.55
	SCHOOL DISTRICT 3 - SUPER	- SD0642		\$ 36,375.46	\$ 1,601.11	\$ 12,872.25
	SCHOOL DISTRICT 3 - HAMIL	- SD0643		\$ 101,293.40	\$ 4,522.93	\$ 36,362.40
	SCHOOL DISTRICT 3 - WOLF	- SD0644		\$ 8,586.85	\$ 383.48	\$ 3,083.01
	SCHOOL DISTRICT 3 - WESTB	- SD0645		\$ 13,868.51	\$ 592.50	\$ 4,763.42
	SCHOOL DISTRICT 4 - FORSY	- SD0648		\$ 50,060.60	\$ 2,229.29	\$ 17,922.57
	SCHOOL DISTRICT 4 - HELLG	- SD0649		\$ 80,409.69	\$ 3,581.08	\$ 28,790.32
	SCHOOL DISTRICT 4 - LIBBY	- SD0650		\$ 54,929.31	\$ 2,453.09	\$ 19,721.73
	SCHOOL DISTRICT 4 - LIVIN	- SD0651		\$ 113,484.30	\$ 4,997.73	\$ 40,179.58
	SCHOOL DISTRICT 4 & 47	- SD0652		\$ 23,851.19	\$ 1,065.17	\$ 8,563.49
	SCHOOL DISTRICT 4 & 28	- SD0653		\$ 13,304.65	\$ 588.64	\$ 4,732.42
	SCHOOL DISTRICT 4 - SWAN	- SD0654		\$ 6,692.90	\$ 297.18	\$ 2,389.11
	SCHOOL DISTRICT 5 - BASIN	- SD0656		\$ 945.76	\$ 42.23	\$ 339.57
	SCHOOL DISTRICT 5 - KALIS	- SD0657		\$ 399,219.91	\$ 17,691.61	\$ 142,232.71
	SCHOOL DISTRICT 5 - PARK	- SD0658		\$ 22,843.74	\$ 1,020.17	\$ 8,201.78
	SCHOOL DISTRICT 5 - SAND	- SD0659		\$ 23,056.74	\$ 1,024.52	\$ 8,236.70
	SCHOOL DISTRICT 5 - SHERI	- SD0660		\$ 18,944.62	\$ 846.02	\$ 6,801.67
	SCHOOL DISTRICT 5 - SIDNE	- SD0661		\$ 111,747.72	\$ 4,986.16	\$ 40,086.51
	SCHOOL DISTRICT 5 - TERRY	- SD0662		\$ 16,522.37	\$ 729.67	\$ 5,866.14
	SCHOOL DISTRICT 6 - LAME	- SD0664		\$ 93,069.77	\$ 4,156.40	\$ 33,415.62
	SCHOOL DISTRICT 6 - COLUM	- SD0665		\$ 45,898.57	\$ 2,040.28	\$ 16,402.89
	SCHOOL DISTRICT 6 - TROUT	- SD0666		\$ 8,474.47	\$ 378.46	\$ 3,042.66
	SCHOOL DISTRICT 6 - COLUM	- SD0667		\$ 174,592.22	\$ 7,732.20	\$ 62,163.50
	SCHOOL DISTRICT 6 - RYEGA	- SD0668		\$ 10,151.22	\$ 453.35	\$ 3,644.68
	SCHOOL DISTRICT 55F - SU	- SD0669		\$ 41,709.91	\$ 1,862.72	\$ 14,975.46
	SCHOOL DISTRICT 6 & 1 - S	- SD0670		\$ 13,918.96	\$ 605.39	\$ 4,867.07
	SCHOOL DISTRICT 6 - WIBAU	- SD0671		\$ 18,606.40	\$ 830.94	\$ 6,680.41
	SCHOOL DISTRICT 7 - BOULD	- SD0672		\$ 18,444.62	\$ 816.32	\$ 6,562.79
	SCHOOL DISTRICT 7 - BOZEM	- SD0673		\$ 437,743.70	\$ 19,308.31	\$ 155,230.15
	SCHOOL DISTRICT 7 - CHARL	- SD0674		\$ 24,530.99	\$ 1,095.52	\$ 8,807.57
	SCHOOL DISTRICT 7 - GARDI	- SD0675		\$ 18,084.60	\$ 807.64	\$ 6,493.07
	SCHOOL DISTRICT 7 - HINS	- SD0676		\$ 16,179.26	\$ 716.02	\$ 5,756.50
	SCHOOL DISTRICT 7 & 70	- SD0677		\$ 135,716.28	\$ 6,048.34	\$ 48,625.95
	SCHOOL DISTRICT 7 - LOLO	- SD0678		\$ 39,763.60	\$ 1,749.19	\$ 14,062.60
	SCHOOL DISTRICT 1 & 7 - T	- SD0679		\$ 38,565.18	\$ 1,709.53	\$ 13,743.89
	SCHOOL DISTRICT 7 - VICTO	- SD0680		\$ 24,962.29	\$ 1,114.79	\$ 8,962.42
	SCHOOL DISTRICT 7 - MEDIC	- SD0681		\$ 25,053.39	\$ 1,118.86	\$ 8,995.13
	SCHOOL DISTRICT 7 - TWIN	- SD0682		\$ 27,871.58	\$ 1,244.71	\$ 10,006.97
	SCHOOL DISTRICT 7 - JOLIE	- SD0683		\$ 28,849.58	\$ 1,287.44	\$ 10,350.50
	SCHOOL DISTRICT 7 & 2 - S	- SD0684		\$ 11,252.28	\$ 491.76	\$ 3,953.52
	SCHOOL DISTRICT 8 - ARLEE	- SD0685		\$ 40,350.21	\$ 1,750.35	\$ 14,072.05
	SCHOOL DISTRICT 8-WHITE S	- SD0686		\$ 23,393.60	\$ 1,044.74	\$ 8,399.20
	SCHOOL DISTRICT 8 - ELDER	- SD0687		\$ 7,410.78	\$ 317.11	\$ 2,549.42
	SCHOOL DISTRICT 9 - BROWN	- SD0690	- SD9690	\$ 282,030.82	\$ 12,582.50	\$ 101,157.81
	SCHOOL DISTRICT 9 - DARBY	- SD0691		\$ 43,843.00	\$ 1,957.98	\$ 15,741.32
	SCHOOL DISTRICT 9 - DIXON	- SD0692		\$ 12,315.57	\$ 550.00	\$ 4,421.76
	SCHOOL DISTRICT 9 - EAST	- SD0693		\$ 51,363.12	\$ 2,268.96	\$ 18,241.40
	SCHOOL DISTRICT 9 - OPHEI	- SD0695		\$ 11,500.71	\$ 513.60	\$ 4,129.20
	SCHOOL DISTRICT 9 - POPLA	- SD0696		\$ 105,756.12	\$ 4,712.86	\$ 37,889.35
	SCHOOL DISTRICT 9 & 9 - R	- SD0697		\$ 14,112.75	\$ 630.27	\$ 5,067.02
	SCHOOL DISTRICT 15 - KALI	- SD0698		\$ 10,534.07	\$ 470.44	\$ 3,782.14
	SCHOOL DISTRICT 16 - HARL	- SD0699		\$ 22,451.20	\$ 1,002.64	\$ 8,060.84
	SCHOOL DISTRICT 10 - ANAC	- SD0700		\$ 75,005.72	\$ 3,349.68	\$ 26,929.93
	SCHOOL DISTRICT 10 - CHIN	- SD0701		\$ 32,379.88	\$ 1,446.06	\$ 11,625.62
	SCHOOL DISTRICT 10 - CONR	- SD0702		\$ 48,358.27	\$ 2,159.63	\$ 17,362.47
	SCHOOL DISTRICT 10 - DILL	- SD0703		\$ 33,540.24	\$ 1,497.88	\$ 12,042.24
	SCHOOL DISTRICT 10 - NOXO	- SD0704		\$ 12,402.10	\$ 533.83	\$ 4,291.70
	SCHOOL DISTRICT 11 - POTO	- SD0705		\$ 7,207.50	\$ 321.88	\$ 2,587.77
	SCHOOL DISTRICT 12 - LIMA	- SD0706		\$ 9,897.68	\$ 427.38	\$ 3,435.94
	SCHOOL DISTRICT 12 - BAKE	- SD0707		\$ 53,964.82	\$ 2,410.02	\$ 19,375.44
	SCHOOL DISTRICT 13 - BOX	- SD0708		\$ 68,522.86	\$ 3,060.16	\$ 24,602.34
	SCHOOL DISTRICT 12 - HARL	- SD0709		\$ 61,553.73	\$ 2,748.93	\$ 22,100.16

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>				Pension Expense		
				for Fiscal Year Ending June 30, 2014		
				Employer Pension Expense (includes Support Revenue)	Support Revenue provided by the State	Support Revenue provided by the Coal Tax
	SCHOOL DISTRICT 13 - LONE	-	SD0710	\$ 23,726.87	\$ 1,036.91	\$ 8,336.36
	SCHOOL DISTRICT 12 - ROSE	-	SD0711	\$ 12,117.23	\$ 541.14	\$ 4,350.55
	SCHOOL DISTRICT 12 - SACO	-	SD0712	\$ 14,128.69	\$ 625.29	\$ 5,027.10
	SCHOOL DISTRICT 12 - STAN	-	SD0713	\$ 13,731.66	\$ 607.43	\$ 4,883.43
	SCHOOL DISTRICT 14 - BONN	-	SD0714	\$ 19,252.34	\$ 833.72	\$ 6,702.64
	SCHOOL DISTRICT 24 - WORD	-	SD0715	\$ 79,158.23	\$ 3,524.94	\$ 28,339.06
	SCHOOL DISTRICT 14 - HOT	-	SD0716	\$ 17,201.87	\$ 768.22	\$ 6,176.13
	SCHOOL DISTRICT 13 - EURE	-	SD0717	\$ 57,358.72	\$ 2,561.58	\$ 20,593.98
	SCHOOL DISTRICT 3 & 13 -	-	SD0718	\$ 21,970.99	\$ 981.21	\$ 7,888.43
	SCHOOL DISTRICT 13 - NASH	-	SD0719	\$ 18,302.86	\$ 817.38	\$ 6,571.43
	SCHOOL DISTRICT 15 & 17 -	-	SD0720	\$ 8,329.43	\$ 371.98	\$ 2,990.59
	SCHOOL DISTRICT 15 & 6 -	-	SD0721	\$ 44,293.63	\$ 1,978.10	\$ 15,903.12
	SCHOOL DISTRICT 14 - MALT	-	SD0722	\$ 39,090.42	\$ 1,745.74	\$ 14,034.96
	SCHOOL DISTRICT 15 - CUST	-	SD0723	\$ 10,016.28	\$ 447.32	\$ 3,596.23
	SCHOOL DISTRICT 15 - CUT	-	SD0724	\$ 88,927.50	\$ 3,948.74	\$ 31,746.04
	SCHOOL DISTRICT 15 - EKAL	-	SD0725	\$ 18,601.35	\$ 796.36	\$ 6,402.39
	HAVRE PUBLIC SCHOOLS	-	SD0726	\$ 184,862.57	\$ 8,199.46	\$ 65,920.00
	SCHOOL DISTRICT 17 - CULB	-	SD0727	\$ 33,199.42	\$ 1,472.85	\$ 11,841.03
	SCHOOL DISTRICT 17 H - HA	-	SD0728	\$ 175,592.48	\$ 7,794.07	\$ 62,660.86
	SCHOOL DISTRICT 18 - VALI	-	SD0729	\$ 20,332.59	\$ 908.03	\$ 7,300.18
	SCHOOL DISTRICT 20 - GARR	-	SD0731	\$ 773.53	\$ 34.55	\$ 277.73
	SCHOOL DISTRICT 20 - PLEN	-	SD0732	\$ 36,419.97	\$ 1,586.25	\$ 12,752.67
	SCHOOL DISTRICT 21 - BROA	-	SD0734	\$ 14,556.40	\$ 650.07	\$ 5,226.31
	SCHOOL DISTRICT 23 - MISS	-	SD0736	\$ 24,671.58	\$ 1,078.97	\$ 8,674.39
	SCHOOL DISTRICT 23 - POLS	-	SD0737	\$ 116,392.68	\$ 5,138.25	\$ 41,309.25
	SCHOOL DISTRICT 23 - ROBE	-	SD0738	\$ 12,025.22	\$ 534.51	\$ 4,297.35
	SCHOOL DISTRICT 24 - THRE	-	SD0739	\$ 20,608.95	\$ 910.94	\$ 7,323.59
	SCHOOL DISTRICT 25 - HOBBS	-	SD0740	\$ 12,728.11	\$ 552.61	\$ 4,442.70
	SCHOOL DISTRICT 26 - LOCK	-	SD0741	\$ 51,271.25	\$ 2,269.65	\$ 18,246.99
	SCHOOL DISTRICT 27 - MONT	-	SD0742	\$ 17,641.64	\$ 787.86	\$ 6,334.03
	SCHOOL DISTRICT 28 - ST I	-	SD0743	\$ 49,293.10	\$ 2,201.39	\$ 17,698.11
	SCHOOL DISTRICT 29 - SOME	-	SD0744	\$ 24,558.35	\$ 1,096.76	\$ 8,817.39
	SCHOOL DISTRICT 29 - BELT	-	SD0745	\$ 22,847.39	\$ 1,020.33	\$ 8,203.09
	SCHOOL DISTRICT 20 - WHIT	-	SD0746	\$ 13,484.24	\$ 602.19	\$ 4,841.36
	SCHOOL DISTRICT 33 - GOLD	-	SD0748	\$ 1,385.75	\$ 61.89	\$ 497.54
	SCHOOL DISTRICT 32 - CLIN	-	SD0749	\$ 13,066.10	\$ 563.87	\$ 4,533.31
	SCHOOL DISTRICT 30 - POWE	-	SD0751	\$ 17,471.04	\$ 777.59	\$ 6,251.49
	SCHOOL DISTRICT 30 - RONA	-	SD0752	\$ 115,999.43	\$ 5,160.23	\$ 41,486.00
	SCHOOL DISTRICT 32 J - AS	-	SD0754	\$ 7,232.62	\$ 323.00	\$ 2,596.79
	SCHOOL DISTRICT 38 - BIG	-	SD0755	\$ 65,486.31	\$ 2,924.55	\$ 23,512.10
	SCHOOL DISTRICT 30 & 6 -	-	SD0756	\$ 11,919.46	\$ 513.60	\$ 4,129.18
	SCHOOL DISTRICT 3 - BELFR	-	SD0757	\$ 8,943.33	\$ 385.79	\$ 3,101.56
	SCHOOL DISTRICT 43 - TURN	-	SD0758	\$ 11,211.12	\$ 500.68	\$ 4,025.22
	SCHOOL DISTRICT 40 - FREN	-	SD0759	\$ 96,121.43	\$ 4,260.99	\$ 34,256.54
	LAVINA K-12	-	SD0760	\$ 9,298.92	\$ 415.28	\$ 3,338.67
	SCHOOL DISTRICT 44 - BELG	-	SD0761	\$ 271,541.36	\$ 12,048.77	\$ 96,866.76
	SCHOOL DISTRICT 44 - MOOR	-	SD0762	\$ 9,937.81	\$ 443.82	\$ 3,568.06
	SCHOOL DISTRICT 44 - WHIT	-	SD0763	\$ 85,341.89	\$ 3,811.27	\$ 30,641.02
	SCHOOL DISTRICT 45 - AUGU	-	SD0764	\$ 12,882.76	\$ 575.32	\$ 4,625.41
	SCHOOL DISTRICT 45 - WOLF	-	SD0765	\$ 84,505.13	\$ 3,773.92	\$ 30,340.59
	SCHOOL DISTRICT 44 - GERA	-	SD0766	\$ 12,586.42	\$ 552.26	\$ 4,439.94
	SCHOOL DISTRICT 21 - FAIR	-	SD0767	\$ 32,786.08	\$ 1,464.19	\$ 11,771.46
	SCHOOL DISTRICT 65 - FROI	-	SD0768	\$ 12,393.61	\$ 553.49	\$ 4,449.78
	SCHOOL DISTRICT 55 - PLEV	-	SD0769	\$ 19,652.35	\$ 877.66	\$ 7,055.95
	SCHOOL DISTRICT 50 - EAST	-	SD0770	\$ 12,725.44	\$ 568.31	\$ 4,568.92
	SCHOOL DISTRICT 50 - HAYS	-	SD0771	\$ 32,660.26	\$ 1,447.45	\$ 11,636.83
	SCHOOL DISTRICT 52 - ABSA	-	SD0772	\$ 27,267.15	\$ 1,201.16	\$ 9,656.85
	SCHOOL DISTRICT 52 - ENNI	-	SD0773	\$ 41,180.03	\$ 1,803.41	\$ 14,498.63
	SHIELDS VALLEY	-	SD0774	\$ 17,344.26	\$ 774.57	\$ 6,227.25
	SCHOOL DISTRICT 55 - BROC	-	SD0775	\$ 18,005.33	\$ 804.09	\$ 6,464.61
	SCHOOL DISTRICT 55 - ROUN	-	SD0776	\$ 57,292.20	\$ 2,558.62	\$ 20,570.10
	SCHOOL DISTRICT 57 - HAVR	-	SD0777	\$ 2,063.01	\$ 92.14	\$ 740.70
	SCHOOL DISTRICT 58 - GEYS	-	SD0778	\$ 10,465.38	\$ 458.11	\$ 3,683.06
	SCHOOL DISTRICT 58 - YELL	-	SD0779	\$ 12,235.49	\$ 546.42	\$ 4,393.01
	SCHOOL DISTRICT 64J - MEL	-	SD0780	\$ 13,325.30	\$ 595.09	\$ 4,784.29
	SCHOOL DISTRICT 73 - SWAN	-	SD0781	\$ 553.27	\$ 24.70	\$ 198.64
	SD 75 GREENFIELD	-	SD0782	\$ 8,404.82	\$ 370.92	\$ 2,982.10
	SCHOOL DISTRICT 87 - BOX	-	SD0783	\$ 184,785.95	\$ 8,252.35	\$ 66,345.25
	SCHOOL DISTRICT 84 - DENT	-	SD0785	\$ 9,844.83	\$ 439.66	\$ 3,534.67
	SCHOOL DISTRICT 74 - ROY	-	SD0786	\$ 9,153.40	\$ 408.78	\$ 3,286.42
	SCHOOL DISTRICT 74 - VAUG	-	SD0787	\$ 8,371.34	\$ 347.03	\$ 2,790.02

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
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**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>				Pension Expense for Fiscal Year Ending June 30, 2014					
				Employer Pension Expense (includes Support Revenue)	Support Revenue provided by the State	Support Revenue provided by the Coal Tax			
	SCHOOL DISTRICT 159 - WIN	SD0790		\$	13,617.45	\$	608.14	\$	4,889.19
	SCHOOL DISTRICT 41 - PION	SD0791		\$	5,466.83	\$	244.15	\$	1,962.80
	SCHOOL DISTRICT 50 - EVER	SD0792		\$	51,162.22	\$	2,238.84	\$	17,999.31
	SCHOOL DISTRICT 37 - SHEP	SD0793		\$	62,560.32	\$	2,792.59	\$	22,451.20
	SCHOOL DISTRICT 19 - COLS	SD0794	- SD9794	\$	102,271.33	\$	4,565.06	\$	36,701.00
	SCHOOL DISTRICT 2 & 3 - P	SD0796		\$	25,042.80	\$	1,118.38	\$	8,991.33
	SCHOOL DISTRICT 69 - WEST	SD0798		\$	20,111.36	\$	889.86	\$	7,154.05
	SCHOOL DISTRICT 11 & 2 -	SD0799		\$	13,452.60	\$	600.78	\$	4,830.00
	SCHOOL DISTRICT 1 - TROY	SD0800		\$	39,704.67	\$	1,771.82	\$	14,244.62
	SCHOOL DISTRICT 85 - ULM	SD0801		\$	7,485.63	\$	320.00	\$	2,572.72
	SCHOOL DISTRICT 14 - SHEL	SD0802		\$	51,412.17	\$	2,296.02	\$	18,458.94
	SCHOOL DISTRICT 10 - CAYU	SD0803		\$	13,304.12	\$	594.15	\$	4,776.69
	SCHOOL DISTRICT 52 - INDE	SD0805		\$	12,106.45	\$	528.38	\$	4,247.92
	SCHOOL DISTRICT 23 - HARR	SD0806		\$	6,868.02	\$	306.71	\$	2,465.88
	SCHOOL DISTRICT 27 - GRAS	SD0807		\$	9,584.85	\$	421.43	\$	3,388.15
	SCHOOL DISTRICT 32 - RAPE	SD0810		\$	11,424.22	\$	510.07	\$	4,100.76
	SCHOOL DISTRICT 115 - WIN	SD0811		\$	10,100.08	\$	451.06	\$	3,626.32
	SCHOOL DISTRICT 78J & 2 -	SD0812		\$	14,032.78	\$	626.68	\$	5,038.31
	SCHOOL DISTRICT 27 - MONF	SD0813		\$	20,816.69	\$	929.66	\$	7,473.99
	SCHOOL DISTRICT 35 - GALL	SD0814		\$	8,549.78	\$	381.82	\$	3,069.70
	SCHOOL DISTRICT 23 - BILL	SD0815		\$	12,166.66	\$	543.35	\$	4,368.30
	SCHOOL DISTRICT 58 - WHIT	SD0816		\$	6,311.68	\$	281.87	\$	2,266.14
	SCHOOL DISTRICT 29 - WYOL	SD0817		\$	22,728.93	\$	1,015.05	\$	8,160.56
	SCHOOL DISTRICT 64 - BAIN	SD0819		\$	30,868.22	\$	1,377.37	\$	11,073.44
	SCHOOL DISTRICT 2 - DUPUY	SD0820		\$	1,607.27	\$	71.78	\$	577.07
	SCHOOL DISTRICT 2-27 - LO	SD0821		\$	67,948.30	\$	3,034.50	\$	24,396.05
	SCHOOL DISTRICT 33 - SWAN	SD0822		\$	6,194.33	\$	276.63	\$	2,224.00
	SCHOOL DISTRICT 23 - LUST	SD0824		\$	4,757.63	\$	212.46	\$	1,708.17
	SCHOOL DISTRICT 41 - ANDE	SD0825		\$	10,587.32	\$	454.57	\$	3,654.56
	SCHOOL DISTRICT 34 - SEEL	SD0826		\$	14,172.96	\$	632.95	\$	5,088.64
	SCHOOL DISTRICT 5 - MELRO	SD0827		\$	964.02	\$	43.05	\$	346.12
	SCHOOL DISTRICT 45 - GOLD	SD0829		\$	1,443.19	\$	60.93	\$	489.88
	SCHOOL DISTRICT 26 - REIC	SD0830		\$	779.59	\$	34.81	\$	279.90
	SCHOOL DISTRICT 14 - FORT	SD9000		\$	9,259.93	\$	413.54	\$	3,324.67
	SCHOOL DISTRICT 21 - GALA	SD9002		\$	918.86	\$	36.43	\$	292.88
	SCHOOL DISTRICT 12 12 - M	SD9005		\$	301.78	\$	13.48	\$	108.35
	SCHOOL DISTRICT 38 - LINC	SD9006		\$	9,770.78	\$	421.99	\$	3,392.56
	SCHOOL DISTRICT 1 - FORT	SD9007		\$	41,442.45	\$	1,834.93	\$	14,752.07
	SCHOOL DISTRICT 4 - CANYO	SD9011		\$	18,058.91	\$	806.49	\$	6,483.84
	SCHOOL DISTRICT 13 - FISH	SD9014		\$	902.42	\$	40.30	\$	324.00
	BIG SKY SCHOOL DISTRICT #	SD9019		\$	39,266.77	\$	1,753.61	\$	14,098.28
	SCHOOL DISTRICT 43 - LAMO	SD9025		\$	3,495.69	\$	153.47	\$	1,233.81
	SCHOOL DISTRICT 11 - BROR	SD9027		\$	1,649.74	\$	73.69	\$	592.32
	SCHOOL DISTRICT 104 - SPR	SD9028		\$	352.08	\$	15.72	\$	126.41
	SCHOOL DISTRICT 75 - ARRO	SD9029		\$	5,935.34	\$	265.07	\$	2,131.02
	SCHOOL DISTRICT 17 - MORI	SD9030		\$	4,575.49	\$	204.34	\$	1,642.78
	SCHOOL DISTRICT 7 - GRANT	SD9033		\$	2,158.94	\$	96.41	\$	775.15
	SCHOOL DISTRICT 20 - KILA	SD9034		\$	14,710.00	\$	656.94	\$	5,281.45
	SCHOOL DISTRICT 64 - MOUN	SD9039		\$	1,623.24	\$	72.49	\$	582.81
	JUDITH GAP SCHOOL	SD9040		\$	4,509.65	\$	182.07	\$	1,463.75
	SCHOOL DISTRICT 86 & 4 -	SD9043		\$	21,782.52	\$	972.78	\$	7,820.76
	SCHOOL DISTRICT 18 - WOOD	SD9045		\$	678.66	\$	25.32	\$	203.56
	SCHOOL DISTRICT 75 - AMST	SD9046		\$	3,517.48	\$	157.08	\$	1,262.91
	SCHOOL DISTRICT 8 - WEST	SD9049		\$	3,429.69	\$	153.16	\$	1,231.39
	SCHOOL DISTRICT 4 - DIVID	SD9050		\$	804.74	\$	35.94	\$	288.93
	SCHOOL DISTRICT 89 - SMIT	SD9057		\$	7,646.78	\$	324.54	\$	2,609.15
	SCHOOL DISTRICT 27 - ELLI	SD9060		\$	1,597.38	\$	71.34	\$	573.52
	SCHOOL DISTRICT 99 M	SD9065		\$	22,816.46	\$	1,018.96	\$	8,191.99
	SCHOOL DISTRICT 28C	SD9066		\$	15,989.93	\$	714.10	\$	5,741.00
	SCHOOL DISTRICT 48-1J & 4	SD9067		\$	19,539.51	\$	872.61	\$	7,015.43
	SCHOOL DISTRICT 3 - BILLI	SD9068		\$	5,672.45	\$	232.83	\$	1,871.79
	SCHOOL DISTRICT 12 - HAVR	SD9071		\$	959.34	\$	42.85	\$	344.44
	SCHOOL DISTRICT 11 - WISE	SD9077		\$	1,130.17	\$	50.48	\$	405.77
	MSU COLLEGE OF TECHNOLOGY	UN3513		\$	126,498.47	\$	-	\$	44,604.28
	UNIVERSITY OF MONTANA	UN5103	- UN9103	\$	4,134,456.72	\$	-	\$	1,440,917.41
	MONTANA STATE UNIVERSITY	UN5104		\$	2,911,501.71	\$	-	\$	1,012,946.63
	MONTANA STATE UNIVERSITY	UN5106		\$	682,505.79	\$	-	\$	243,375.67
	MONTANA STATE UNIVERSITY	UN5107		\$	186,808.11	\$	-	\$	66,554.94

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>				Deferred Outflows					
				# to be inserted by each employer					
				Actual vs. Expected Experience	Changes of Assumptions	Actual vs. Expected Investment Earnings	Changes in Proportionate Shares	Differences Between Actual Contributions and Proportionate Share Contributions	ER contributions subsequent to the measurement date
Total Before Working Retiree Contributions and Adjustments				\$ -	\$ -	\$ -	\$ -	856,000.03	
Due to Working Retiree Contributions and Adjustments									
Total				\$ -	\$ -	\$ -	\$ -	856,000.03	
State as Special Funding Entity				\$ -	\$ -	\$ -	\$ -	-	
Employers									
CITY OF BIG TIMBER	CI0302			\$ -	\$ -	\$ -	\$ -	3,634.81	#
CITY OF BELT	CI0303			\$ -	\$ -	\$ -	\$ -	-	#
TOWN OF BIG SANDY	CI0304			\$ -	\$ -	\$ -	\$ -	-	#
CITY OF BILLINGS	CI0305			\$ -	\$ -	\$ -	\$ -	2,164.61	#
CITY OF BOZEMAN	CI0306			\$ -	\$ -	\$ -	\$ -	14,451.72	#
BUTTE SILVER BOW	CI0307			\$ -	\$ -	\$ -	\$ -	-	#
TOWN OF BROADUS	CI0308			\$ -	\$ -	\$ -	\$ -	-	#
TOWN OF BOULDER	CI0309			\$ -	\$ -	\$ -	\$ -	-	#
TOWN OF CASCADE	CI0310			\$ -	\$ -	\$ -	\$ -	-	#
CITY OF CHINOOK	CI0311			\$ -	\$ -	\$ -	\$ -	4,411.23	#
CITY OF CHOTEAU	CI0312			\$ -	\$ -	\$ -	\$ -	34.77	#
TOWN OF CIRCLE	CI0313			\$ -	\$ -	\$ -	\$ -	-	#
CITY OF COLUMBIA FALLS	CI0314			\$ -	\$ -	\$ -	\$ -	-	#
CITY OF CONRAD	CI0315			\$ -	\$ -	\$ -	\$ -	-	#
TOWN OF CULBERTSON	CI0316			\$ -	\$ -	\$ -	\$ -	-	#
CITY OF CUT BANK	CI0317			\$ -	\$ -	\$ -	\$ -	515.90	#
TOWN OF CHESTER	CI0318			\$ -	\$ -	\$ -	\$ -	-	#
TOWN OF BROWNING	CI0319			\$ -	\$ -	\$ -	\$ -	-	#
CITY OF DEER LODGE	CI0320			\$ -	\$ -	\$ -	\$ -	-	#
CITY OF DILLON	CI0321			\$ -	\$ -	\$ -	\$ -	-	#
CITY OF BAKER	CI0322			\$ -	\$ -	\$ -	\$ -	-	#
CITY OF BELGRADE	CI0323			\$ -	\$ -	\$ -	\$ -	2,122.60	#
TOWN OF COLUMBUS	CI0324			\$ -	\$ -	\$ -	\$ -	-	#
CITY OF EAST HELENA	CI0325			\$ -	\$ -	\$ -	\$ -	-	#
TOWN OF ENNIS	CI0326			\$ -	\$ -	\$ -	\$ -	148.76	#
TOWN OF FAIRFIELD	CI0327			\$ -	\$ -	\$ -	\$ -	701.36	#
CITY OF FAIRVIEW	CI0328			\$ -	\$ -	\$ -	\$ -	361.87	#
CITY OF FORSYTH	CI0329			\$ -	\$ -	\$ -	\$ -	-	#
CITY OF FORT BENTON	CI0330			\$ -	\$ -	\$ -	\$ -	-	#
TOWN OF GERALDINE	CI0331			\$ -	\$ -	\$ -	\$ -	-	#
CITY OF GLASGOW	CI0332			\$ -	\$ -	\$ -	\$ -	1,559.66	#
CITY OF GLENDALE	CI0333			\$ -	\$ -	\$ -	\$ -	-	#
CITY OF GREAT FALLS	CI0334			\$ -	\$ -	\$ -	\$ -	-	#
TOWN OF GRASS RANGE	CI0335			\$ -	\$ -	\$ -	\$ -	-	#
CITY OF HARLEM	CI0336			\$ -	\$ -	\$ -	\$ -	549.15	#
CITY OF HAMILTON	CI0337			\$ -	\$ -	\$ -	\$ -	683.96	#
CITY OF HARDIN	CI0338			\$ -	\$ -	\$ -	\$ -	-	#
CITY OF HAVRE	CI0339			\$ -	\$ -	\$ -	\$ -	-	#
CITY OF HELENA	CI0340			\$ -	\$ -	\$ -	\$ -	-	#
TOWN OF HOT SPRINGS	CI0341			\$ -	\$ -	\$ -	\$ -	129.16	#
TOWN OF MELSTONE	CI0342			\$ -	\$ -	\$ -	\$ -	-	#
CITY OF KALISPELL	CI0343			\$ -	\$ -	\$ -	\$ -	-	#
TOWN OF NASHUA	CI0344			\$ -	\$ -	\$ -	\$ -	-	#
CITY OF LAUREL	CI0345			\$ -	\$ -	\$ -	\$ -	-	#
TOWN OF DRUMMOND	CI0346			\$ -	\$ -	\$ -	\$ -	-	#
CITY OF LEWISTOWN	CI0347			\$ -	\$ -	\$ -	\$ -	-	#
CITY OF LIBBY	CI0348			\$ -	\$ -	\$ -	\$ -	559.41	#
CITY OF LIVINGSTON	CI0349			\$ -	\$ -	\$ -	\$ -	-	#
TOWN OF LIMA	CI0350			\$ -	\$ -	\$ -	\$ -	-	#
TOWN OF MEDICINE LAKE	CI0351			\$ -	\$ -	\$ -	\$ -	-	#
CITY OF MALTA	CI0352			\$ -	\$ -	\$ -	\$ -	-	#
CITY OF MILES CITY	CI0353			\$ -	\$ -	\$ -	\$ -	-	#
CITY OF MISSOULA	CI0354			\$ -	\$ -	\$ -	\$ -	6,696.87	#
TOWN OF RICHEY	CI0355			\$ -	\$ -	\$ -	\$ -	-	#
CITY OF TROY	CI0356			\$ -	\$ -	\$ -	\$ -	-	#
TOWN OF PHILIPSBURG	CI0357			\$ -	\$ -	\$ -	\$ -	313.46	#
CITY OF PLAINS	CI0358			\$ -	\$ -	\$ -	\$ -	-	#
CITY OF PLENTYWOOD	CI0359			\$ -	\$ -	\$ -	\$ -	-	#
CITY OF POLSON	CI0360			\$ -	\$ -	\$ -	\$ -	-	#
CITY OF POPLAR	CI0361			\$ -	\$ -	\$ -	\$ -	755.87	#
TOWN OF TERRY	CI0362			\$ -	\$ -	\$ -	\$ -	-	#
CITY OF RONAN	CI0363			\$ -	\$ -	\$ -	\$ -	-	#
CITY OF ROUNDUP	CI0364			\$ -	\$ -	\$ -	\$ -	-	#
TOWN OF RYEGATE	CI0365			\$ -	\$ -	\$ -	\$ -	-	#
TOWN OF SHERIDAN	CI0366			\$ -	\$ -	\$ -	\$ -	860.89	#

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
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				Actual vs. Expected Experience	Changes of Assumptions	Actual vs. Expected Investment Earnings	Changes in Proportionate Shares	Differences Between Actual Contributions and Proportionate Share Contributions	ER contributions subsequent to the measurement date
		CITY OF SHELBY - CI0367	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		CITY OF SIDNEY - CI0368	\$ -	\$ -	\$ -	\$ -	1,175.51	#	
		TOWN OF STANFORD - CI0369	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		TOWN OF SUNBURST - CI0370	\$ -	\$ -	\$ -	\$ -	512.48	#	
		TOWN OF SUPERIOR - CI0371	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		CITY OF TOWNSEND - CI0372	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		TOWN OF VALIER - CI0373	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		CITY OF WHITE SULPHUR SPR - CI0374	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		CITY OF WHITEFISH - CI0376	\$ -	\$ -	\$ -	\$ -	5,330.68	#	
		TOWN OF WINNETT - CI0377	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		CITY OF WOLF POINT - CI0378	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		TOWN OF THOMPSON FALLS - CI0379	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		CITY OF WIBAUX - CI0380	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		CITY OF SCOBEE - CI0381	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		TOWN OF TWIN BRIDGES - CI0382	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		TOWN OF MANHATTAN - CI0383	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		CITY OF RED LODGE - CI0385	\$ -	\$ -	\$ -	\$ -	3,404.66	#	
		TOWN OF STEVENSVILLE - CI0386	\$ -	\$ -	\$ -	\$ -	1,446.17	#	
		TOWN OF FORT PECK - CI0387	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		CITY OF HARLOWTON - CI0388	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		TOWN OF EKALAKA - CI0389	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		TOWN OF BRIDGER - CI9001	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		TOWN OF SACO - CI9018	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		TOWN OF WESTBY - CI9021	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		TOWN OF ST IGNATIUS - CI9031	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		CITY OF COLSTRIP - CI9036	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		CITY OF THREE FORKS - CI9044	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		TOWN OF EUREKA - CI9047	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		TOWN OF ALBERTON - CI9064	\$ -	\$ -	\$ -	\$ -	1,164.85	#	
		TOWN OF WEST YELLOWSTONE - CI9073	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		TOWN OF FROID - CI9075	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		TOWN OF DENTON - CI9097	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		TOWN OF HYSHAM - CI9099	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		BEAVERHEAD COUNTY - CO0201	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		BIG HORN COUNTY - CO0202	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		BLAINE COUNTY - CO0203	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		BROADWATER COUNTY - CO0204	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		CARBON COUNTY - CO0205	\$ -	\$ -	\$ -	\$ -	1,341.70	#	
		CARTER COUNTY - CO0206	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		CASCADE COUNTY - CO0207	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		CHOUTEAU COUNTY - CO0208	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		CUSTER COUNTY - CO0209	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		DANIELS COUNTY - CO0210	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		DAWSON COUNTY - CO0211	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		ANACONDA-DEER LODGE COUNT - CO0212	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		FALLON COUNTY - CO0213	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		FERGUS COUNTY - CO0214	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		FLATHEAD COUNTY - CO0215	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		GALLATIN COUNTY - CO0216	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		GARFIELD COUNTY - CO0217	\$ -	\$ -	\$ -	\$ -	1,557.54	#	
		GLACIER COUNTY - CO0218	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		GOLDEN VALLEY COUNTY - CO0219	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		GRANITE COUNTY - CO0220	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		HILL COUNTY - CO0221	\$ -	\$ -	\$ -	\$ -	5,916.91	#	
		JEFFERSON COUNTY - CO0222	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		JUDITH BASIN COUNTY - CO0223	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		LAKE COUNTY - CO0224	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		LEWIS & CLARK COUNTY - CO0225	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		LIBERTY COUNTY - CO0226	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		LINCOLN COUNTY - CO0227	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		MADISON COUNTY - CO0228	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		MCCONE COUNTY - CO0229	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		MEAGHER COUNTY - CO0230	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		MINERAL COUNTY - CO0231	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		MISSOULA COUNTY - CO0232	\$ -	\$ -	\$ -	\$ -	6,468.43	#	
		MUSSELSHELL COUNTY - CO0233	\$ -	\$ -	\$ -	\$ -	234.33	#	
		PARK COUNTY - CO0234	\$ -	\$ -	\$ -	\$ -	688.80	#	
		PETROLEUM COUNTY - CO0235	\$ -	\$ -	\$ -	\$ -	293.76	#	
		PHILLIPS COUNTY - CO0236	\$ -	\$ -	\$ -	\$ -	\$ -	#	
		PONDERA COUNTY - CO0237	\$ -	\$ -	\$ -	\$ -	\$ -	#	

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	POWELL COUNTY	- CO0238		\$ -	\$ -	\$ -	\$ -	2,969.58	#
	POWDER RIVER COUNTY	- CO0239		\$ -	\$ -	\$ -	\$ -	-	#
	PRAIRIE COUNTY	- CO0240		\$ -	\$ -	\$ -	\$ -	833.36	#
	RAVALLI COUNTY	- CO0241		\$ -	\$ -	\$ -	\$ -	-	#
	RICHLAND COUNTY	- CO0242		\$ -	\$ -	\$ -	\$ -	8,771.23	#
	ROOSEVELT COUNTY	- CO0243		\$ -	\$ -	\$ -	\$ -	-	#
	ROSEBUD COUNTY	- CO0244		\$ -	\$ -	\$ -	\$ -	337.79	#
	SANDERS COUNTY	- CO0245		\$ -	\$ -	\$ -	\$ -	-	#
	SHERIDAN COUNTY	- CO0246		\$ -	\$ -	\$ -	\$ -	-	#
	STILLWATER COUNTY	- CO0248		\$ -	\$ -	\$ -	\$ -	-	#
	SWEET GRASS COUNTY	- CO0249	- CO9249	\$ -	\$ -	\$ -	\$ -	-	#
	TETON COUNTY	- CO0250		\$ -	\$ -	\$ -	\$ -	-	#
	TOOLE COUNTY	- CO0251		\$ -	\$ -	\$ -	\$ -	-	#
	TREASURE COUNTY	- CO0252		\$ -	\$ -	\$ -	\$ -	-	#
	VALLEY COUNTY	- CO0253		\$ -	\$ -	\$ -	\$ -	-	#
	WHEATLAND COUNTY	- CO0254		\$ -	\$ -	\$ -	\$ -	-	#
	WIBAUX COUNTY	- CO0255		\$ -	\$ -	\$ -	\$ -	-	#
	YELLOWSTONE COUNTY	- CO0256		\$ -	\$ -	\$ -	\$ -	209.61	#
	LEGISLATIVE COUNCIL	- CP1104		\$ -	\$ -	\$ -	\$ -	641.66	#
	CONSUMER COUNSEL	- CP1112		\$ -	\$ -	\$ -	\$ -	2,106.38	#
	SUPREME COURT	- CP2110		\$ -	\$ -	\$ -	\$ -	-	#
	GOVERNORS OFFICE	- CP3101		\$ -	\$ -	\$ -	\$ -	-	#
	SECRETARY OF STATE	- CP3201		\$ -	\$ -	\$ -	\$ -	-	#
	COMM OF POLITICAL PRACTIC	- CP3202		\$ -	\$ -	\$ -	\$ -	-	#
	STATE AUDITOR'S OFFICE	- CP3401		\$ -	\$ -	\$ -	\$ -	-	#
	SUPT OF PUBLIC INSTRUCTIO	- CP3501		\$ -	\$ -	\$ -	\$ -	-	#
	BOARD OF CRIME CONTROL	- CP4107		\$ -	\$ -	\$ -	\$ -	-	#
	DEPARTMENT OF JUSTICE	- CP4110		\$ -	\$ -	\$ -	\$ -	28,039.94	#
	PUBLIC SERVICE COMMISSION	- CP4201		\$ -	\$ -	\$ -	\$ -	5,451.45	#
	BOARD OF PUBLIC EDUCATION	- CP5101		\$ -	\$ -	\$ -	\$ -	-	#
	COMM OF HIGHER EDUCATION	- CP5102		\$ -	\$ -	\$ -	\$ -	-	#
	SCHOOL FOR THE DEAF & BLI	- CP5113		\$ -	\$ -	\$ -	\$ -	-	#
	MONTANA ARTS COUNCIL	- CP5114		\$ -	\$ -	\$ -	\$ -	582.00	#
	MONTANA STATE LIBRARY	- CP5115		\$ -	\$ -	\$ -	\$ -	10,416.26	#
	MONTANA HISTORICAL SOCIET	- CP5117		\$ -	\$ -	\$ -	\$ -	32.15	#
	DEPARTMENT OF FISH WILD	- CP5201		\$ -	\$ -	\$ -	\$ -	-	#
	DEPT OF ENVIRONMENTAL QUA	- CP5301		\$ -	\$ -	\$ -	\$ -	20,566.64	#
	DEPARTMENT OF TRANSPORTAT	- CP5401		\$ -	\$ -	\$ -	\$ -	-	#
	DEPARTMENT OF LIVESTOCK	- CP5603		\$ -	\$ -	\$ -	\$ -	1,685.06	#
	DEPT OF NATURAL RESOURCES	- CP5706		\$ -	\$ -	\$ -	\$ -	-	#
	DEPARTMENT OF REVENUE	- CP5801		\$ -	\$ -	\$ -	\$ -	14,899.31	#
	DEPARTMENT OF ADMINISTRAT	- CP6101		\$ -	\$ -	\$ -	\$ -	16,432.00	#
	MONTANA STATE FUND	- CP6103		\$ -	\$ -	\$ -	\$ -	32,197.10	#
	PUBLIC EMPLOYEES' RETIREM	- CP6104		N/A	N/A	N/A	N/A	N/A	N/A
	TEACHERS' RETIREMENT SYST	- CP6105		\$ -	\$ -	\$ -	\$ -	-	#
	OFFICE OF PUBLIC DEFENDER	- CP6108		\$ -	\$ -	\$ -	\$ -	40,481.44	#
	DEPARTMENT OF AGRICULTURE	- CP6201		\$ -	\$ -	\$ -	\$ -	17,618.24	#
	DEPARTMENT OF CORRECTIONS	- CP6401		\$ -	\$ -	\$ -	\$ -	-	#
	DEPARTMENT OF COMMERCE	- CP6501		\$ -	\$ -	\$ -	\$ -	10,352.01	#
	DEPARTMENT OF LABOR & IND	- CP6602		\$ -	\$ -	\$ -	\$ -	1,809.69	#
	DEPARTMENT OF MILITARY AF	- CP6701		\$ -	\$ -	\$ -	\$ -	-	#
	DEPT OF PUBLIC HEALTH & H	- CP6901		\$ -	\$ -	\$ -	\$ -	-	#
	BEAVERHEAD COUNTY HIGH SC	- HS0401		\$ -	\$ -	\$ -	\$ -	-	#
	JORDAN PUBLIC SCHOOLS	- HS0421		\$ -	\$ -	\$ -	\$ -	-	#
	JEFFERSON COUNTY HIGH SCH	- HS0425		\$ -	\$ -	\$ -	\$ -	-	#
	POWDER RIVER COUNTY HIGH	- HS0452		\$ -	\$ -	\$ -	\$ -	-	#
	POWELL COUNTY HIGH SCHOOL	- HS0453		\$ -	\$ -	\$ -	\$ -	1,039.78	#
	SWEET GRASS COUNTY HIGH S	- HS0465		\$ -	\$ -	\$ -	\$ -	-	#

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	HOUSING AUTHORITY OF ANAC	OA0500	\$ -	\$ -	\$ -	\$ -	\$ 283.64	#
	HELENA REGIONAL AIRPORT A	OA0501	\$ -	\$ -	\$ -	\$ -	\$ 1,077.37	#
	BITTERROOT CONSERVATION D	OA0503	\$ -	\$ -	\$ -	\$ -	\$ -	#
	HUMAN RESOURCES COUNCIL D	OA0504	\$ -	\$ -	\$ -	\$ -	\$ -	#
	HOUSING AUTHORITY OF BUTT	OA0506	\$ -	\$ -	\$ -	\$ -	\$ -	#
	FORT SHAW IRRIGATION DIST	OA0507	\$ -	\$ -	\$ -	\$ -	\$ -	#
	HOUSING AUTHORITY OF GLAS	OA0509	\$ -	\$ -	\$ -	\$ -	\$ -	#
	GREENFIELDS IRRIGATION DI	OA0510	\$ -	\$ -	\$ -	\$ -	\$ -	#
	CHOUTEAU COUNTY CONSERVAT	OA0511	\$ -	\$ -	\$ -	\$ -	\$ -	#
	GREAT FALLS INT AIRPORT	OA0514	\$ -	\$ -	\$ -	\$ -	\$ 1,645.01	#
	MISSOULA RURAL FIRE DISTR	OA0515	\$ -	\$ -	\$ -	\$ -	\$ -	#
	CENTER FOR MENTAL HEALTH	OA0516	\$ -	\$ -	\$ -	\$ -	\$ -	#
	HELENA HOUSING AUTHORITY	OA0517	\$ -	\$ -	\$ -	\$ -	\$ 779.67	#
	HILL CO PUBLIC CEMETERY D	OA0518	\$ -	\$ -	\$ -	\$ -	\$ -	#
	WHITEFISH HOUSING AUTHORI	OA0522	\$ -	\$ -	\$ -	\$ -	\$ -	#
	MILES COMMUNITY COLLEGE	OA0524	\$ -	\$ -	\$ -	\$ -	\$ 1,710.21	#
	MALTA IRRIGATION DISTRICT	OA0525	\$ -	\$ -	\$ -	\$ -	\$ -	#
	RICHLAND CO HOUSING AUTHO	OA0526	\$ -	\$ -	\$ -	\$ -	\$ 606.25	#
	PONDERA CO CANAL & RESERV	OA0527	\$ -	\$ -	\$ -	\$ -	\$ -	#
	FLATHEAD VALLEY COMM COLL	OA0529	\$ -	\$ -	\$ -	\$ -	\$ -	#
	DAWSON COLLEGE	OA0530	\$ -	\$ -	\$ -	\$ -	\$ 2,290.17	#
	PRAIRIE COUNTY HOSPITAL D	OA0531	\$ -	\$ -	\$ -	\$ -	\$ -	#
	GALLATIN AIRPORT AUTHORITY	OA0534	\$ -	\$ -	\$ -	\$ -	\$ 4,433.51	#
	HELENA VALLEY IRRIGATION	OA0537	\$ -	\$ -	\$ -	\$ -	\$ -	#
	DEER LODGE COUNTY HEAD ST	OA0538	\$ -	\$ -	\$ -	\$ -	\$ -	#
	GLASGOW IRRIGATION DISTRI	OA0541	\$ -	\$ -	\$ -	\$ -	\$ -	#
	LEWIS & CLARK LIBRARY	OA0544	\$ -	\$ -	\$ -	\$ -	\$ 2,061.21	#
	BILLINGS HOUSING AUTHORITY	OA0547	\$ -	\$ -	\$ -	\$ -	\$ -	#
	YELLOWSTONE WEST CARBON S	OA0548	\$ -	\$ -	\$ -	\$ -	\$ -	#
	FLATHEAD SPECIAL EDUC COO	OA0549	\$ -	\$ -	\$ -	\$ -	\$ -	#
	MISSOULA COUNTY AIRPORT	OA0550	\$ -	\$ -	\$ -	\$ -	\$ 3,733.60	#
	GALLATIN-MADISON SEC	OA0551	\$ -	\$ -	\$ -	\$ -	\$ -	#
	CENTRAL MONTANA LEARNING	OA0552	\$ -	\$ -	\$ -	\$ -	\$ 698.82	#
	EASTERN YELLOWSTONE COUNT	OA0554	\$ -	\$ -	\$ -	\$ -	\$ -	#
	MISSOULA AREA SEC	OA0555	\$ -	\$ -	\$ -	\$ -	\$ -	#
	CROWN HILL CEMETERY DISTR	OA0556	\$ -	\$ -	\$ -	\$ -	\$ -	#
	FLATHEAD MUNICIPAL AIRPOR	OA0557	\$ -	\$ -	\$ -	\$ -	\$ -	#
	BIG FORK CO WATER & SEWER	OA0558	\$ -	\$ -	\$ -	\$ -	\$ 1,732.19	#
	SANDERS SPEC ED COOP	OA0560	\$ -	\$ -	\$ -	\$ -	\$ -	#
	NORTH CENTRAL LEARNING SE	OA0562	\$ -	\$ -	\$ -	\$ -	\$ -	#
	FLATHEAD CONSERVATION DIS	OA0565	\$ -	\$ -	\$ -	\$ -	\$ -	#
	GREAT DIVIDE EDUCATION SE	OA0566	\$ -	\$ -	\$ -	\$ -	\$ -	#
	GARDINER - PARK COUNTY WA	OA0567	\$ -	\$ -	\$ -	\$ -	\$ -	#
	CENTRAL VALLEY FIRE DISTR	OA0569	\$ -	\$ -	\$ -	\$ -	\$ -	#
	BEAR PAW COOPERATIVE	OA0570	\$ -	\$ -	\$ -	\$ -	\$ -	#
	JUDITH BASIN CONSERVATION	OA0571	\$ -	\$ -	\$ -	\$ -	\$ -	#
	PONDERA COUNTY CEMETERY D	OA0572	\$ -	\$ -	\$ -	\$ -	\$ -	#
	BERT MOONEY AIRPORT AUTHO	OA0574	\$ -	\$ -	\$ -	\$ -	\$ 14.56	#
	VICTOR WATER & SEWER	OA0575	\$ -	\$ -	\$ -	\$ -	\$ -	#
	CASCADE CONSERVATION DIST	OA0576	\$ -	\$ -	\$ -	\$ -	\$ -	#
	LINCOLN COUNTY RURAL FIRE	OA0578	\$ -	\$ -	\$ -	\$ -	\$ -	#
	LOCKWOOD RURAL FIRE DIST	OA0579	\$ -	\$ -	\$ -	\$ -	\$ -	#
	PONDERA COUNTY COUNCIL ON	OA0580	\$ -	\$ -	\$ -	\$ -	\$ -	#
	PORT OF MONTANA - PORT AU	OA0581	\$ -	\$ -	\$ -	\$ -	\$ -	#
	TETON COUNTY CONSERVATION	OA0582	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SIDNEY RICHLAND AIRPORT A	OA0583	\$ -	\$ -	\$ -	\$ -	\$ -	#
	GALLATIN CONSERVATION DIS	OA0584	\$ -	\$ -	\$ -	\$ -	\$ 1,362.50	#
	PRAIRIE VIEW SPECIAL SERV	OA0585	\$ -	\$ -	\$ -	\$ -	\$ 1,221.90	#
	LAKESIDE CO WATER & SEWER	OA0586	\$ -	\$ -	\$ -	\$ -	\$ -	#
	BIG SKY ECONOMIC DEVELOPM	OA0587	\$ -	\$ -	\$ -	\$ -	\$ 14,620.68	#
	BIG COUNTRY EDUCATIONAL C	OA0588	\$ -	\$ -	\$ -	\$ -	\$ -	#
	BIG SKY SPECIAL EDUCATION	OA0589	\$ -	\$ -	\$ -	\$ -	\$ -	#
	FALLON MEDICAL COMPLEX	OA0592	\$ -	\$ -	\$ -	\$ -	\$ -	#
	HUMAN RESOURCES COUNCIL D	OA0594	\$ -	\$ -	\$ -	\$ -	\$ -	#
	FLATHEAD JOINT BD OF CONT	OA0597	\$ -	\$ -	\$ -	\$ -	\$ -	#
	NO MONTANA JOINT REFUSE D	OA0598	\$ -	\$ -	\$ -	\$ -	\$ -	#
	FERGUS COUNTY CONSERVATIO	OA0599	\$ -	\$ -	\$ -	\$ -	\$ -	#
	GRANITE CO HOSPITAL & NUR	OA9003	\$ -	\$ -	\$ -	\$ -	\$ 1,600.36	#
	PRICKLEY PEAR SPECIAL SVC	OA9004	\$ -	\$ -	\$ -	\$ -	\$ 531.30	#
	UPPER MUSSELSHELL CONSERV	OA9009	\$ -	\$ -	\$ -	\$ -	\$ -	#
	URBAN TRANS DIST/DAWSON C	OA9010	\$ -	\$ -	\$ -	\$ -	\$ -	#

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

PERS - Cost Sharing Plan w/ a Special Funding Situation				Deferred Outflows # to be inserted by each employer							
				Actual vs. Expected Experience	Changes of Assumptions	Actual vs. Expected Investment Earnings	Changes in Proportionate Shares	Differences Between Actual Contributions and Proportionate Share Contributions	ER contributions subsequent to the measurement date		
	GALLATIN CANYON CONSOL RR	- OA9012	\$	-	\$	-	\$	-	\$	1,633.36	#
	BIG SKY CO WATER & SEWER	- OA9013	\$	-	\$	-	\$	-	\$	10,631.62	#
	BITTERROOT VALLEY SEC	- OA9015	\$	-	\$	-	\$	-	\$	1,865.78	#
	HELENA BUSINESS IMPROVEME	- OA9016	\$	-	\$	-	\$	-	\$	-	#
	ROUNDUP COMMUNITY LIBRARY	- OA9017	\$	-	\$	-	\$	-	\$	-	#
	MALTA CEMETERY DISTRICT	- OA9020	\$	-	\$	-	\$	-	\$	-	#
	LARCHMONT GOLF COURSE	- OA9022	\$	-	\$	-	\$	-	\$	23.15	#
	LEWIS & CLARK CONSERVATIO	- OA9023	\$	-	\$	-	\$	-	\$	-	#
	YELLOWSTONE CITY-COUNTY H	- OA9026	\$	-	\$	-	\$	-	\$	81,507.99	#
	TWIN BRIDGES PUBLIC LIBRA	- OA9035	\$	-	\$	-	\$	-	\$	-	#
	LIBERTY CO CONSERVATION D	- OA9037	\$	-	\$	-	\$	-	\$	-	#
	GRANITE CONSERVATION DIST	- OA9038	\$	-	\$	-	\$	-	\$	-	#
	HINSDALE WATER & SEWER DI	- OA9042	\$	-	\$	-	\$	-	\$	-	#
	PETROLEUM CO CONSERVATION	- OA9048	\$	-	\$	-	\$	-	\$	-	#
	PARK CO RURAL FIRE DISTRI	- OA9051	\$	-	\$	-	\$	-	\$	-	#
	VALLEY COUNTY CONSERVATIO	- OA9052	\$	-	\$	-	\$	-	\$	-	#
	SEELEY LAKE MISSOULA CO W	- OA9053	\$	-	\$	-	\$	-	\$	648.73	#
	DRY PRAIRIE RURAL WATER	- OA9054	\$	-	\$	-	\$	-	\$	-	#
	LOCKWOOD WATER & SEWER DI	- OA9056	\$	-	\$	-	\$	-	\$	2,477.25	#
	PABLO-LAKE COUNTY WATER &	- OA9058	\$	-	\$	-	\$	-	\$	-	#
	DALY DITCHES IRRIGATION D	- OA9059	\$	-	\$	-	\$	-	\$	715.39	#
	LINCOLN CONSERVATION DIST	- OA9062	\$	-	\$	-	\$	-	\$	-	#
	NORTH VALLEY PUBLIC LIBRA	- OA9063	\$	-	\$	-	\$	-	\$	-	#
	PHILLIPS CONSERVATION DIS	- OA9069	\$	-	\$	-	\$	-	\$	364.73	#
	PARK COUNTY SEC	- OA9072	\$	-	\$	-	\$	-	\$	-	#
	NORTHWEST MT EDUC COOP	- OA9076	\$	-	\$	-	\$	-	\$	-	#
	SHERIDAN DANIELS SEC	- OA9078	\$	-	\$	-	\$	-	\$	383.04	#
	FRENCHTOWN RURAL FIRE DIS	- OA9079	\$	-	\$	-	\$	-	\$	-	#
	RAE WATER AND SEWER DISTR	- OA9080	\$	-	\$	-	\$	-	\$	-	#
	HEBGEN BASIN RURAL FD	- OA9082	\$	-	\$	-	\$	-	\$	-	#
	MILK RIVER JBC	- OA9084	\$	-	\$	-	\$	-	\$	-	#
	LAKEVIEW CEMETERY DISTRIC	- OA9085	\$	-	\$	-	\$	-	\$	-	#
	BUFFALO RAPIDS IRRI PROJE	- OA9086	\$	-	\$	-	\$	-	\$	-	#
	BUFFALO RAPIDS IRRI PROJE	- OA9087	\$	-	\$	-	\$	-	\$	-	#
	FLATHEAD EMERGENCY COMM C	- OA9088	\$	-	\$	-	\$	-	\$	-	#
	NORTH LAKE CO PUBLIC LIBR	- OA9089	\$	-	\$	-	\$	-	\$	-	#
	SOURDOUGH RFD	- OA9090	\$	-	\$	-	\$	-	\$	55.33	#
	LIBERTY CO CEMETERY DIST	- OA9091	\$	-	\$	-	\$	-	\$	-	#
	THOMPSON FALLS PUBLIC LIB	- OA9094	\$	-	\$	-	\$	-	\$	58.94	#
	MADISON CONSERVATION DIST	- OA9095	\$	-	\$	-	\$	-	\$	-	#
	CME/FLATHEAD INDIAN IRRIG	- OA9096	\$	-	\$	-	\$	-	\$	-	#
	CORVALLIS COUNTY SEWER DI	- OA9098	\$	-	\$	-	\$	-	\$	-	#
	ARLEE-LAKE COUNTY WATER &	- OA9100	\$	-	\$	-	\$	-	\$	-	#
	RONAN LIBRARY DISTRICT	- OA9101	\$	-	\$	-	\$	-	\$	-	#
	SCHOOL DISTRICT 1 - BIG T	- SD0600	\$	-	\$	-	\$	-	\$	10.29	#
	SCHOOL DISTRICT 1 - BUTTE	- SD0601	\$	-	\$	-	\$	-	\$	-	#
	SCHOOL DISTRICT 1 - CHOTE	- SD0602	\$	-	\$	-	\$	-	\$	-	#
	SCHOOL DISTRICT 1 - CIRCL	- SD0603	\$	-	\$	-	\$	-	\$	-	#
	SCHOOL DISTRICT 1 - CLANC	- SD0604	\$	-	\$	-	\$	-	\$	-	#
	SCHOOL DISTRICT 1 - CORVA	- SD0605	\$	-	\$	-	\$	-	\$	-	#
	SCHOOL DISTRICT 1 - DEER	- SD0606	\$	-	\$	-	\$	-	\$	-	#
	SCHOOL DISTRICT 1 - GLASG	- SD0607	\$	-	\$	-	\$	-	\$	-	#
	SCHOOL DISTRICT 1 - GLEND	- SD0608	\$	-	\$	-	\$	-	\$	-	#
	GREAT FALLS PUBLIC SCHOOL	- SD0609	\$	-	\$	-	\$	-	\$	-	#
	SCHOOL DISTRICT 1 - HELEN	- SD0610	\$	-	\$	-	\$	-	\$	-	#
	SCHOOL DISTRICT 1 - LEWIS	- SD0612	\$	-	\$	-	\$	-	\$	-	#
	SCHOOL DISTRICT 1 - MILES	- SD0613	\$	-	\$	-	\$	-	\$	-	#
	SCHOOL DISTRICT 1 - MISSO	- SD0614	\$	-	\$	-	\$	-	\$	-	#
	SCHOOL DISTRICT 1 - PLAIN	- SD0615	\$	-	\$	-	\$	-	\$	711.04	#
	SCHOOL DISTRICT 1 - PHILI	- SD0616	\$	-	\$	-	\$	-	\$	-	#
	SCHOOL DISTRICT 1 - RED L	- SD0617	\$	-	\$	-	\$	-	\$	-	#
	SCHOOL DISTRICT 1 - SCOBE	- SD0618	\$	-	\$	-	\$	-	\$	4,961.92	#
	SCHOOL DISTRICT 1 - HEART	- SD0619	\$	-	\$	-	\$	-	\$	24.20	#
	SCHOOL DISTRICT 1 - KALIS	- SD0620	\$	-	\$	-	\$	-	\$	-	#
	SCHOOL DISTRICT 1 & 7 -	- SD0621	\$	-	\$	-	\$	-	\$	-	#
	SCHOOL DISTRICT 2 - ALDER	- SD0622	\$	-	\$	-	\$	-	\$	-	#
	SCHOOL DISTRICT 2 - FRAZE	- SD0623	\$	-	\$	-	\$	-	\$	-	#
	SCHOOL DISTRICT 2 & 11 -	- SD0624	\$	-	\$	-	\$	-	\$	-	#
	SCHOOL DISTRICT 2 - ALBER	- SD0625	\$	-	\$	-	\$	-	\$	-	#
	SCHOOL DISTRICT 2 - BILLI	- SD0626	\$	-	\$	-	\$	-	\$	-	#

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
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**APPENDIX C
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	SCHOOL DISTRICT 2 - BRID	SD0627	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 2 - DODSO	SD0629	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 2 - SUNBU	SD0631	\$ -	\$ -	\$ -	\$ -	1,041.84	#
	SCHOOL DISTRICT 2 - THOMP	SD0632	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 2 - STEVE	SD0633	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 2 - DEER	SD0635	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 3 - CASCA	SD0637	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 3 - FAIR	SD0638	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 3 - MANHA	SD0640	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 3 - RAMSA	SD0641	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 3 - SUPER	SD0642	\$ -	\$ -	\$ -	\$ -	338.85	#
	SCHOOL DISTRICT 3 - HAMIL	SD0643	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 3 - WOLF	SD0644	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 3 - WESTB	SD0645	\$ -	\$ -	\$ -	\$ -	1,348.31	#
	SCHOOL DISTRICT 4 - FORSY	SD0648	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 4 - HELLG	SD0649	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 4 - LIBBY	SD0650	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 4 - LIVIN	SD0651	\$ -	\$ -	\$ -	\$ -	882.45	#
	SCHOOL DISTRICT 4 & 47 -	SD0652	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 4 & 28 -	SD0653	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 4 - SWAN	SD0654	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 5 - BASIN	SD0656	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 5 - KALIS	SD0657	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 5 - PARK	SD0658	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 5 - SAND	SD0659	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 5 - SHERI	SD0660	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 5 - SIDNE	SD0661	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 5 - TERRY	SD0662	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 6 - LAME	SD0664	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 6 - COLUM	SD0665	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 6 - TROUT	SD0666	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 6 - COLUM	SD0667	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 6 - RYEGA	SD0668	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 55F - SU	SD0669	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 6 & 1 - S	SD0670	\$ -	\$ -	\$ -	\$ -	623.76	#
	SCHOOL DISTRICT 6 - WIBAU	SD0671	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 7 - BOULD	SD0672	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 7 - BOZEM	SD0673	\$ -	\$ -	\$ -	\$ -	1,331.41	#
	SCHOOL DISTRICT 7 - CHARL	SD0674	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 7 - GARDI	SD0675	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 7 - HINSD	SD0676	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 7 & 70 -	SD0677	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 7 - LOLO	SD0678	\$ -	\$ -	\$ -	\$ -	443.27	#
	SCHOOL DISTRICT 1 & 7 - T	SD0679	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 7 - VICTO	SD0680	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 7 - MEDIC	SD0681	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 7 - TWIN	SD0682	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 7 - JOLIE	SD0683	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 7 & 2 - S	SD0684	\$ -	\$ -	\$ -	\$ -	344.36	#
	SCHOOL DISTRICT 8 - ARLEE	SD0685	\$ -	\$ -	\$ -	\$ -	2,123.24	#
	SCHOOL DISTRICT 8-WHITE S	SD0686	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 8 - ELDER	SD0687	\$ -	\$ -	\$ -	\$ -	686.37	#
	SCHOOL DISTRICT 9 - BROWN	SD0690	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 9 - DARBY	SD0691	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 9 - DIXON	SD0692	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 9 - EAST	SD0693	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 9 - OPHEI	SD0695	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 9 - POPLA	SD0696	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 9 & 9 - R	SD0697	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 15 - KALI	SD0698	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 16 - HARL	SD0699	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 10 - ANAC	SD0700	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 10 - CHIN	SD0701	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 10 - CONR	SD0702	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 10 - DILL	SD0703	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 10 - NOXO	SD0704	\$ -	\$ -	\$ -	\$ -	935.76	#
	SCHOOL DISTRICT 11 - POTO	SD0705	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 12 - LIMA	SD0706	\$ -	\$ -	\$ -	\$ -	654.84	#
	SCHOOL DISTRICT 12 - BAKE	SD0707	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 13 - BOX	SD0708	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 12 - HARL	SD0709	\$ -	\$ -	\$ -	\$ -	\$ -	#

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	SCHOOL DISTRICT 13 - LONE	SD0710	\$ -	\$ -	\$ -	\$ -	\$ 727.42	#
	SCHOOL DISTRICT 12 - ROSE	SD0711	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 12 - SACO	SD0712	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 12 - STAN	SD0713	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 14 - BONN	SD0714	\$ -	\$ -	\$ -	\$ -	\$ 1,110.84	#
	SCHOOL DISTRICT 24 - WORD	SD0715	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 14 - HOT	SD0716	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 13 - EURE	SD0717	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 3 & 13	SD0718	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 13 - NASH	SD0719	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 15 & 17	SD0720	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 15 & 6	SD0721	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 14 - MALT	SD0722	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 15 - CUST	SD0723	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 15 - CUT	SD0724	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 15 - EKAL	SD0725	\$ -	\$ -	\$ -	\$ -	\$ 1,695.36	#
	HAVRE PUBLIC SCHOOLS	SD0726	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 17 - CULB	SD0727	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 17 H - HA	SD0728	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 18 - VALI	SD0729	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 20 - GARR	SD0731	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 20 - PLEN	SD0732	\$ -	\$ -	\$ -	\$ -	\$ 1,482.98	#
	SCHOOL DISTRICT 21 - BROA	SD0734	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 23 - MISS	SD0736	\$ -	\$ -	\$ -	\$ -	\$ 704.74	#
	SCHOOL DISTRICT 23 - POLS	SD0737	\$ -	\$ -	\$ -	\$ -	\$ 60.34	#
	SCHOOL DISTRICT 23 - ROBE	SD0738	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 24 - THRE	SD0739	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 25 - HOBS	SD0740	\$ -	\$ -	\$ -	\$ -	\$ 637.65	#
	SCHOOL DISTRICT 26 - LOCK	SD0741	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 27 - MONT	SD0742	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 28 - ST I	SD0743	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 29 - SOME	SD0744	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 29 - BELT	SD0745	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 20 - WHIT	SD0746	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 33 - GOLD	SD0748	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 32 - CLIN	SD0749	\$ -	\$ -	\$ -	\$ -	\$ 885.89	#
	SCHOOL DISTRICT 30 - POWE	SD0751	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 30 - RONA	SD0752	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 32 J - AS	SD0754	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 38 - BIG	SD0755	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 30 & 6	SD0756	\$ -	\$ -	\$ -	\$ -	\$ 861.36	#
	SCHOOL DISTRICT 3 - BELFR	SD0757	\$ -	\$ -	\$ -	\$ -	\$ 617.72	#
	SCHOOL DISTRICT 43 - TURN	SD0758	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 40 - FREN	SD0759	\$ -	\$ -	\$ -	\$ -	\$ -	#
	LAVINA K-12	SD0760	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 44 - BELG	SD0761	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 44 - MOOR	SD0762	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 44 - WHIT	SD0763	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 45 - AUGU	SD0764	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 45 - WOLF	SD0765	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 44 - GERA	SD0766	\$ -	\$ -	\$ -	\$ -	\$ 235.96	#
	SCHOOL DISTRICT 21 - FAIR	SD0767	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 65 - FROI	SD0768	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 55 - PLEV	SD0769	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 50 - EAST	SD0770	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 50 - HAYS	SD0771	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 52 - ABSA	SD0772	\$ -	\$ -	\$ -	\$ -	\$ 188.36	#
	SCHOOL DISTRICT 52 - ENNI	SD0773	\$ -	\$ -	\$ -	\$ -	\$ 1,007.55	#
	SHIELDS VALLEY	SD0774	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 55 - BROC	SD0775	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 55 - ROUN	SD0776	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 57 - HAVR	SD0777	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 58 - GEYS	SD0778	\$ -	\$ -	\$ -	\$ -	\$ 269.42	#
	SCHOOL DISTRICT 58 - YELL	SD0779	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 64J - MEL	SD0780	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 73 - SWAN	SD0781	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SD 75 GREENFIELD	SD0782	\$ -	\$ -	\$ -	\$ -	\$ 11.75	#
	SCHOOL DISTRICT 87 - BOX	SD0783	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 84 - DENT	SD0785	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 74 - ROY	SD0786	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 74 - VAUG	SD0787	\$ -	\$ -	\$ -	\$ -	\$ 1,534.69	#

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>				Deferred Outflows # to be inserted by each employer					
				Actual vs. Expected Experience	Changes of Assumptions	Actual vs. Expected Investment Earnings	Changes in Proportionate Shares	Differences Between Actual Contributions and Proportionate Share Contributions	ER contributions subsequent to the measurement date
	SCHOOL DISTRICT 159 - WIN	SD0790		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 41 - PION	SD0791		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 50 - EVER	SD0792		\$ -	\$ -	\$ -	\$ -	1,368.79	#
	SCHOOL DISTRICT 37 - SHEP	SD0793		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 19 - COLS	SD0794	- SD9794	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 2 & 3 - P	SD0796		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 69 - WEST	SD0798		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 11 & 2 -	SD0799		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 1 - TROY	SD0800		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 85 - ULM	SD0801		\$ -	\$ -	\$ -	\$ -	714.00	#
	SCHOOL DISTRICT 14 - SHEL	SD0802		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 10 - CAYU	SD0803		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 52 - INDE	SD0805		\$ -	\$ -	\$ -	\$ -	418.81	#
	SCHOOL DISTRICT 23 - HARR	SD0806		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 27 - GRAS	SD0807		\$ -	\$ -	\$ -	\$ -	120.20	#
	SCHOOL DISTRICT 32 - RAPE	SD0810		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 115 - WIN	SD0811		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 78J & 2 -	SD0812		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 27 - MONF	SD0813		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 35 - GALL	SD0814		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 23 - BILL	SD0815		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 58 - WHIT	SD0816		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 29 - WYOL	SD0817		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 64 - BAIN	SD0819		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 2 - DUPUY	SD0820		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 2-27 - LO	SD0821		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 33 - SWAN	SD0822		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 23 - LUST	SD0824		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 41 - ANDE	SD0825		\$ -	\$ -	\$ -	\$ -	876.14	#
	SCHOOL DISTRICT 34 - SEEL	SD0826		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 5 - MELRO	SD0827		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 45 - GOLD	SD0829		\$ -	\$ -	\$ -	\$ -	189.43	#
	SCHOOL DISTRICT 26 - REIC	SD0830		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 14 - FORT	SD9000		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 21 - GALA	SD9002		\$ -	\$ -	\$ -	\$ -	281.40	#
	SCHOOL DISTRICT 12 12 - M	SD9005		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 38 - LINC	SD9006		\$ -	\$ -	\$ -	\$ -	640.74	#
	SCHOOL DISTRICT 1 - FORT	SD9007		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 4 - CANYO	SD9011		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 13 - FISH	SD9014		\$ -	\$ -	\$ -	\$ -	\$ -	#
	BIG SKY SCHOOL DISTRICT #	SD9019		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 43 - LAMO	SD9025		\$ -	\$ -	\$ -	\$ -	59.76	#
	SCHOOL DISTRICT 11 - BROR	SD9027		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 104 - SPR	SD9028		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 75 - ARRO	SD9029		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 17 - MORI	SD9030		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 7 - GRANT	SD9033		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 20 - KILA	SD9034		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 64 - MOUN	SD9039		\$ -	\$ -	\$ -	\$ -	\$ -	#
	JUDITH GAP SCHOOL	SD9040		\$ -	\$ -	\$ -	\$ -	1,158.29	#
	SCHOOL DISTRICT 86 & 4 -	SD9043		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 18 - WOOD	SD9045		\$ -	\$ -	\$ -	\$ -	315.64	#
	SCHOOL DISTRICT 75 - AMST	SD9046		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 8 - WEST	SD9049		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 4 - DIVID	SD9050		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 89 - SMIT	SD9057		\$ -	\$ -	\$ -	\$ -	889.62	#
	SCHOOL DISTRICT 27 - ELLI	SD9060		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 99 M	SD9065		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 28C	SD9066		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 48-1J & 4	SD9067		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 3 - BILLI	SD9068		\$ -	\$ -	\$ -	\$ -	1,198.30	#
	SCHOOL DISTRICT 12 - HAVR	SD9071		\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 11 - WISE	SD9077		\$ -	\$ -	\$ -	\$ -	\$ -	#
	MSU COLLEGE OF TECHNOLOGY	UN3513		\$ -	\$ -	\$ -	\$ -	2,330.88	#
	UNIVERSITY OF MONTANA	UN5103	- UN9103	\$ -	\$ -	\$ -	\$ -	219,272.19	#
	MONTANA STATE UNIVERSITY	UN5104		\$ -	\$ -	\$ -	\$ -	169,239.08	#
	MONTANA STATE UNIVERSITY	UN5106		\$ -	\$ -	\$ -	\$ -	\$ -	#
	MONTANA STATE UNIVERSITY	UN5107		\$ -	\$ -	\$ -	\$ -	\$ -	#

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>				Deferred Inflows					
				Actual vs. Expected Experience	Changes of Assumptions	Actual vs. Expected Investment Earnings	Changes in Proportionate Shares	Differences Between Actual Contributions and Proportionate Share Contributions	ER contributions subsequent to the measurement date
Total Before Working Retiree Contributions and Adjustments				\$ -	\$ -	\$ 321,948,719.96	\$ -	\$ 888,416.67	\$ -
Due to Working Retiree Contributions and Adjustments									
Total				\$ -	\$ -	\$ 321,948,719.96	\$ -	\$ 888,416.67	\$ -
State as Special Funding Entity				\$ -	\$ -	\$ 3,094,852.76	\$ -	\$ 32,416.84	
Employers									
CITY OF BIG TIMBER	CI0302			\$ -	\$ -	\$ 34,491.62	\$ -	\$ 4.41	\$ -
CITY OF BELT	CI0303			\$ -	\$ -	\$ 34,874.88	\$ -	\$ 369.75	\$ -
TOWN OF BIG SANDY	CI0304			\$ -	\$ -	\$ 10,688.98	\$ -	\$ 113.32	\$ -
CITY OF BILLINGS	CI0305			\$ -	\$ -	\$ 7,893,396.02	\$ -	\$ 1,009.63	\$ -
CITY OF BOZEMAN	CI0306			\$ -	\$ -	\$ 2,945,989.27	\$ -	\$ 376.81	\$ -
BUTTE SILVER BOW	CI0307			\$ -	\$ -	\$ 4,295,635.94	\$ -	\$ 10,983.51	\$ -
TOWN OF BROADUS	CI0308			\$ -	\$ -	\$ 44,236.90	\$ -	\$ 469.01	\$ -
TOWN OF BOULDER	CI0309			\$ -	\$ -	\$ 77,730.42	\$ -	\$ 824.13	\$ -
TOWN OF CASCADE	CI0310			\$ -	\$ -	\$ 25,702.27	\$ -	\$ 272.50	\$ -
CITY OF CHINOOK	CI0311			\$ -	\$ -	\$ 121,460.74	\$ -	\$ 15.53	\$ -
CITY OF CHOTEAU	CI0312			\$ -	\$ -	\$ 85,766.87	\$ -	\$ 10.97	\$ -
TOWN OF CIRCLE	CI0313			\$ -	\$ -	\$ 25,666.38	\$ -	\$ 272.13	\$ -
CITY OF COLUMBIA FALLS	CI0314			\$ -	\$ -	\$ 205,691.65	\$ -	\$ 627.80	\$ -
CITY OF CONRAD	CI0315			\$ -	\$ -	\$ 211,484.08	\$ -	\$ 1,600.94	\$ -
TOWN OF CULBERTSON	CI0316			\$ -	\$ -	\$ 72,562.72	\$ -	\$ 789.34	\$ -
CITY OF CUT BANK	CI0317			\$ -	\$ -	\$ 208,711.38	\$ -	\$ 26.69	\$ -
TOWN OF CHESTER	CI0318			\$ -	\$ -	\$ 68,705.39	\$ -	\$ 674.24	\$ -
TOWN OF BROWNING	CI0319			\$ -	\$ -	\$ 95,577.06	\$ -	\$ 1,013.34	\$ -
CITY OF DEER LODGE	CI0320			\$ -	\$ -	\$ 174,063.51	\$ -	\$ 1,818.92	\$ -
CITY OF DILLON	CI0321			\$ -	\$ -	\$ 188,725.56	\$ -	\$ 111.95	\$ -
CITY OF BAKER	CI0322			\$ -	\$ -	\$ 169,595.08	\$ -	\$ 452.21	\$ -
CITY OF BELGRADE	CI0323			\$ -	\$ -	\$ 269,988.49	\$ -	\$ 34.54	\$ -
TOWN OF COLUMBUS	CI0324			\$ -	\$ -	\$ 174,218.71	\$ -	\$ 1,847.13	\$ -
CITY OF EAST HELENA	CI0325			\$ -	\$ -	\$ 100,249.63	\$ -	\$ 942.48	\$ -
TOWN OF ENNIS	CI0326			\$ -	\$ -	\$ 75,888.54	\$ -	\$ 9.70	\$ -
TOWN OF FAIRFIELD	CI0327			\$ -	\$ -	\$ 19,170.07	\$ -	\$ 2.45	\$ -
CITY OF FAIRVIEW	CI0328			\$ -	\$ -	\$ 104,501.70	\$ -	\$ 13.36	\$ -
CITY OF FORSYTH	CI0329			\$ -	\$ -	\$ 150,096.08	\$ -	\$ 1,591.37	\$ -
CITY OF FORT BENTON	CI0330			\$ -	\$ -	\$ 138,607.38	\$ -	\$ 1,469.56	\$ -
TOWN OF GERALDINE	CI0331			\$ -	\$ -	\$ 9,592.98	\$ -	\$ 101.71	\$ -
CITY OF GLASGOW	CI0332			\$ -	\$ -	\$ 204,696.28	\$ -	\$ 26.18	\$ -
CITY OF GLENDALE	CI0333			\$ -	\$ -	\$ 374,372.18	\$ -	\$ 901.25	\$ -
CITY OF GREAT FALLS	CI0334			\$ -	\$ -	\$ 4,461,290.88	\$ -	\$ 16,122.77	\$ -
TOWN OF GRASS RANGE	CI0335			\$ -	\$ -	\$ 6,120.62	\$ -	\$ 64.89	\$ -
CITY OF HARLEM	CI0336			\$ -	\$ -	\$ 62,110.18	\$ -	\$ 7.94	\$ -
CITY OF HAMILTON	CI0337			\$ -	\$ -	\$ 397,887.41	\$ -	\$ 50.90	\$ -
CITY OF HARDIN	CI0338			\$ -	\$ -	\$ 284,449.08	\$ -	\$ 1,098.51	\$ -
CITY OF HAVRE	CI0339			\$ -	\$ -	\$ 595,374.32	\$ -	\$ 1,906.51	\$ -
CITY OF HELENA	CI0340			\$ -	\$ -	\$ 2,963,134.20	\$ -	\$ 16,694.67	\$ -
TOWN OF HOT SPRINGS	CI0341			\$ -	\$ -	\$ 55,163.09	\$ -	\$ 7.06	\$ -
TOWN OF MELSTONE	CI0342			\$ -	\$ -	\$ 9,059.10	\$ -	\$ 96.04	\$ -
CITY OF KALISPELL	CI0343			\$ -	\$ -	\$ 1,405,052.87	\$ -	\$ 645.75	\$ -
TOWN OF NASHUA	CI0344			\$ -	\$ -	\$ 19,612.72	\$ -	\$ 207.94	\$ -
CITY OF LAUREL	CI0345			\$ -	\$ -	\$ 655,190.93	\$ -	\$ 4,725.12	\$ -
TOWN OF DRUMMOND	CI0346			\$ -	\$ -	\$ 15,841.77	\$ -	\$ 167.96	\$ -
CITY OF LEWISTOWN	CI0347			\$ -	\$ -	\$ 426,379.87	\$ -	\$ 3,578.37	\$ -
CITY OF LIBBY	CI0348			\$ -	\$ -	\$ 193,626.10	\$ -	\$ 24.76	\$ -
CITY OF LIVINGSTON	CI0349			\$ -	\$ -	\$ 718,429.75	\$ -	\$ 2,722.80	\$ -
TOWN OF LIMA	CI0350			\$ -	\$ -	\$ 12,837.24	\$ -	\$ 136.10	\$ -
TOWN OF MEDICINE LAKE	CI0351			\$ -	\$ -	\$ 19,711.95	\$ -	\$ 208.99	\$ -
CITY OF MALTA	CI0352			\$ -	\$ -	\$ 107,119.38	\$ -	\$ 1,135.71	\$ -
CITY OF MILES CITY	CI0353			\$ -	\$ -	\$ 605,600.82	\$ -	\$ 2,319.66	\$ -
CITY OF MISSOULA	CI0354			\$ -	\$ -	\$ 3,279,322.27	\$ -	\$ 419.45	\$ -
TOWN OF RICHEY	CI0355			\$ -	\$ -	\$ 13,912.99	\$ -	\$ 147.51	\$ -
CITY OF TROY	CI0356			\$ -	\$ -	\$ 121,833.42	\$ -	\$ 1,291.72	\$ -
TOWN OF PHILIPSBURG	CI0357			\$ -	\$ -	\$ 59,198.90	\$ -	\$ 7.58	\$ -
CITY OF PLAINS	CI0358			\$ -	\$ -	\$ 58,705.87	\$ -	\$ 622.42	\$ -
CITY OF PLENTYWOOD	CI0359			\$ -	\$ -	\$ 101,394.06	\$ -	\$ 1,075.02	\$ -
CITY OF POLSON	CI0360			\$ -	\$ -	\$ 390,317.69	\$ -	\$ 1,159.82	\$ -
CITY OF POPLAR	CI0361			\$ -	\$ -	\$ 63,742.26	\$ -	\$ 8.15	\$ -
TOWN OF TERRY	CI0362			\$ -	\$ -	\$ 34,304.13	\$ -	\$ 363.71	\$ -
CITY OF RONAN	CI0363			\$ -	\$ -	\$ 117,639.97	\$ -	\$ 1,247.26	\$ -
CITY OF ROUNDUP	CI0364			\$ -	\$ -	\$ 85,914.67	\$ -	\$ 910.90	\$ -
TOWN OF RYEGATE	CI0365			\$ -	\$ -	\$ 9,504.72	\$ -	\$ 100.77	\$ -
TOWN OF SHERIDAN	CI0366			\$ -	\$ -	\$ 20,462.82	\$ -	\$ 2.62	\$ -

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>				Deferred Inflows					
				Actual vs. Expected Experience	Changes of Assumptions	Actual vs. Expected Investment Earnings	Changes in Proportionate Shares	Differences Between Actual Contributions and Proportionate Share Contributions	ER contributions subsequent to the measurement date
	CITY OF SHELBY	CI0367		\$ -	\$ -	\$ 216,318.63	\$ -	\$ 35.67	\$ -
	CITY OF SIDNEY	CI0368		\$ -	\$ -	\$ 361,621.32	\$ -	\$ 46.25	\$ -
	TOWN OF STANFORD	CI0369		\$ -	\$ -	\$ 14,001.43	\$ -	\$ 148.44	\$ -
	TOWN OF SUNBURST	CI0370		\$ -	\$ -	\$ 26,877.46	\$ -	\$ 3.43	\$ -
	TOWN OF SUPERIOR	CI0371		\$ -	\$ -	\$ 48,583.17	\$ -	\$ 515.10	\$ -
	CITY OF TOWNSEND	CI0372		\$ -	\$ -	\$ 76,127.60	\$ -	\$ 807.13	\$ -
	TOWN OF VALIER	CI0373		\$ -	\$ -	\$ 39,269.50	\$ -	\$ 416.35	\$ -
	CITY OF WHITE SULPHUR SPR	CI0374		\$ -	\$ -	\$ 38,903.81	\$ -	\$ 412.47	\$ -
	CITY OF WHITEFISH	CI0376		\$ -	\$ -	\$ 774,166.03	\$ -	\$ 99.02	\$ -
	TOWN OF WINNETT	CI0377		\$ -	\$ -	\$ 14,485.73	\$ -	\$ 153.58	\$ -
	CITY OF WOLF POINT	CI0378		\$ -	\$ -	\$ 187,440.53	\$ -	\$ 1,951.90	\$ -
	TOWN OF THOMPSON FALLS	CI0379		\$ -	\$ -	\$ 73,466.55	\$ -	\$ 778.92	\$ -
	CITY OF WIBAUX	CI0380		\$ -	\$ -	\$ 34,543.23	\$ -	\$ 366.24	\$ -
	CITY OF SCOBAY	CI0381		\$ -	\$ -	\$ 59,607.50	\$ -	\$ 460.20	\$ -
	TOWN OF TWIN BRIDGES	CI0382		\$ -	\$ -	\$ 26,660.99	\$ -	\$ 282.67	\$ -
	TOWN OF MANHATTAN	CI0383		\$ -	\$ -	\$ 159,056.48	\$ -	\$ 275.31	\$ -
	CITY OF RED LODGE	CI0385		\$ -	\$ -	\$ 199,137.78	\$ -	\$ 25.47	\$ -
	TOWN OF STEVENSVILLE	CI0386		\$ -	\$ -	\$ 94,281.76	\$ -	\$ 12.06	\$ -
	TOWN OF FORT PECK	CI0387		\$ -	\$ -	\$ 40,494.20	\$ -	\$ 429.33	\$ -
	CITY OF HARLOWTON	CI0388		\$ -	\$ -	\$ 69,214.06	\$ -	\$ 733.83	\$ -
	TOWN OF EKALAKA	CI0389		\$ -	\$ -	\$ 20,983.78	\$ -	\$ 222.48	\$ -
	TOWN OF BRIDGER	CI9001		\$ -	\$ -	\$ 62,187.44	\$ -	\$ 659.33	\$ -
	TOWN OF SACO	CI9018		\$ -	\$ -	\$ 44,427.88	\$ -	\$ 471.04	\$ -
	TOWN OF WESTBY	CI9021		\$ -	\$ -	\$ 12,133.05	\$ -	\$ 128.64	\$ -
	TOWN OF ST IGNATIUS	CI9031		\$ -	\$ -	\$ 28,269.05	\$ -	\$ 299.71	\$ -
	CITY OF COLSTRIP	CI9036		\$ -	\$ -	\$ 335,280.43	\$ -	\$ 818.95	\$ -
	CITY OF THREE FORKS	CI9044		\$ -	\$ -	\$ 84,817.62	\$ -	\$ 899.26	\$ -
	TOWN OF EUREKA	CI9047		\$ -	\$ -	\$ 87,377.10	\$ -	\$ 84.28	\$ -
	TOWN OF ALBERTON	CI9064		\$ -	\$ -	\$ 703.11	\$ -	\$ 0.09	\$ -
	TOWN OF WEST YELLOWSTONE	CI9073		\$ -	\$ -	\$ 305,787.56	\$ -	\$ 1,811.24	\$ -
	TOWN OF FROID	CI9075		\$ -	\$ -	\$ 12,413.87	\$ -	\$ 87.32	\$ -
	TOWN OF DENTON	CI9097		\$ -	\$ -	\$ 16,332.78	\$ -	\$ 173.16	\$ -
	TOWN OF HYSHAM	CI9099		\$ -	\$ -	\$ 17,512.89	\$ -	\$ 185.67	\$ -
	BEAVERHEAD COUNTY	CO0201		\$ -	\$ -	\$ 618,368.65	\$ -	\$ 1,507.55	\$ -
	BIG HORN COUNTY	CO0202		\$ -	\$ -	\$ 1,127,387.23	\$ -	\$ 2,673.65	\$ -
	BLAINE COUNTY	CO0203		\$ -	\$ -	\$ 681,127.72	\$ -	\$ 4,874.29	\$ -
	BROADWATER COUNTY	CO0204		\$ -	\$ -	\$ 391,737.28	\$ -	\$ 1,806.94	\$ -
	CARBON COUNTY	CO0205		\$ -	\$ -	\$ 673,577.13	\$ -	\$ 86.15	\$ -
	CARTER COUNTY	CO0206		\$ -	\$ -	\$ 211,568.09	\$ -	\$ 999.42	\$ -
	CASCADE COUNTY	CO0207		\$ -	\$ -	\$ 3,654,146.36	\$ -	\$ 27,162.54	\$ -
	CHOUTEAU COUNTY	CO0208		\$ -	\$ -	\$ 522,209.19	\$ -	\$ 5,536.64	\$ -
	CUSTER COUNTY	CO0209		\$ -	\$ -	\$ 603,448.34	\$ -	\$ 3,445.27	\$ -
	DANIELS COUNTY	CO0210		\$ -	\$ -	\$ 241,622.35	\$ -	\$ 910.08	\$ -
	DAWSON COUNTY	CO0211		\$ -	\$ -	\$ 943,799.66	\$ -	\$ 1,309.27	\$ -
	ANACONDA-DEER LODGE COUNT	CO0212		\$ -	\$ -	\$ 924,516.85	\$ -	\$ 9,648.93	\$ -
	FALLON COUNTY	CO0213		\$ -	\$ -	\$ 909,206.16	\$ -	\$ 6,918.98	\$ -
	FERGUS COUNTY	CO0214		\$ -	\$ -	\$ 691,366.75	\$ -	\$ 1,349.63	\$ -
	FLATHEAD COUNTY	CO0215		\$ -	\$ -	\$ 4,426,046.68	\$ -	\$ 11,318.68	\$ -
	GALLATIN COUNTY	CO0216		\$ -	\$ -	\$ 3,751,163.36	\$ -	\$ 5,373.19	\$ -
	GARFIELD COUNTY	CO0217		\$ -	\$ -	\$ 250,738.96	\$ -	\$ 32.07	\$ -
	GLACIER COUNTY	CO0218		\$ -	\$ -	\$ 731,107.85	\$ -	\$ 4,910.36	\$ -
	GOLDEN VALLEY COUNTY	CO0219		\$ -	\$ -	\$ 69,509.65	\$ -	\$ 736.97	\$ -
	GRANITE COUNTY	CO0220		\$ -	\$ -	\$ 296,366.50	\$ -	\$ 1,965.77	\$ -
	HILL COUNTY	CO0221		\$ -	\$ -	\$ 743,529.64	\$ -	\$ 95.11	\$ -
	JEFFERSON COUNTY	CO0222		\$ -	\$ -	\$ 842,383.08	\$ -	\$ 6,075.97	\$ -
	JUDITH BASIN COUNTY	CO0223		\$ -	\$ -	\$ 243,591.70	\$ -	\$ 2,582.64	\$ -
	LAKE COUNTY	CO0224		\$ -	\$ -	\$ 1,255,315.19	\$ -	\$ 6,089.42	\$ -
	LEWIS & CLARK COUNTY	CO0225		\$ -	\$ -	\$ 3,484,199.51	\$ -	\$ 4,774.40	\$ -
	LIBERTY COUNTY	CO0226		\$ -	\$ -	\$ 326,153.70	\$ -	\$ 2,751.74	\$ -
	LINCOLN COUNTY	CO0227		\$ -	\$ -	\$ 1,214,811.88	\$ -	\$ 10,658.98	\$ -
	MADISON COUNTY	CO0228		\$ -	\$ -	\$ 1,476,765.60	\$ -	\$ 7,521.17	\$ -
	MCCONE COUNTY	CO0229		\$ -	\$ -	\$ 297,364.43	\$ -	\$ 3,152.76	\$ -
	MEAGHER COUNTY	CO0230		\$ -	\$ -	\$ 243,400.41	\$ -	\$ 2,580.61	\$ -
	MINERAL COUNTY	CO0231		\$ -	\$ -	\$ 393,132.50	\$ -	\$ 4,168.13	\$ -
	MISSOULA COUNTY	CO0232		\$ -	\$ -	\$ 7,190,982.51	\$ -	\$ 919.79	\$ -
	MUSSELSHELL COUNTY	CO0233		\$ -	\$ -	\$ 333,803.37	\$ -	\$ 42.70	\$ -
	PARK COUNTY	CO0234		\$ -	\$ -	\$ 721,739.09	\$ -	\$ 92.32	\$ -
	PETROLEUM COUNTY	CO0235		\$ -	\$ -	\$ 46,421.19	\$ -	\$ 5.94	\$ -
	PHILLIPS COUNTY	CO0236		\$ -	\$ -	\$ 440,688.73	\$ -	\$ 2,219.19	\$ -
	PONDERA COUNTY	CO0237		\$ -	\$ -	\$ 358,384.01	\$ -	\$ 212.31	\$ -

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>				Deferred Inflows					
				Actual vs. Expected Experience	Changes of Assumptions	Actual vs. Expected Investment Earnings	Changes in Proportionate Shares	Differences Between Actual Contributions and Proportionate Share Contributions	ER contributions subsequent to the measurement date
	POWELL COUNTY	- CO0238		\$ -	\$ -	\$ 334,618.49	\$ -	\$ 42.80	\$ -
	POWDER RIVER COUNTY	- CO0239		\$ -	\$ -	\$ 725,216.79	\$ -	\$ 2,862.36	\$ -
	PRAIRIE COUNTY	- CO0240		\$ -	\$ -	\$ 172,692.56	\$ -	\$ 22.09	\$ -
	RAVALLI COUNTY	- CO0241		\$ -	\$ -	\$ 1,455,884.71	\$ -	\$ 12,884.11	\$ -
	RICHLAND COUNTY	- CO0242		\$ -	\$ -	\$ 1,453,194.41	\$ -	\$ 185.87	\$ -
	ROOSEVELT COUNTY	- CO0243		\$ -	\$ -	\$ 923,548.77	\$ -	\$ 6,445.33	\$ -
	ROSEBUD COUNTY	- CO0244		\$ -	\$ -	\$ 721,081.12	\$ -	\$ 92.24	\$ -
	SANDERS COUNTY	- CO0245		\$ -	\$ -	\$ 702,878.36	\$ -	\$ 6,261.20	\$ -
	SHERIDAN COUNTY	- CO0246		\$ -	\$ -	\$ 702,006.33	\$ -	\$ 7,442.92	\$ -
	STILLWATER COUNTY	- CO0248		\$ -	\$ -	\$ 670,870.03	\$ -	\$ 2,673.12	\$ -
	SWEET GRASS COUNTY	- CO0249	- CO9249	\$ -	\$ -	\$ 882,431.73	\$ -	\$ 401.69	\$ -
	TETON COUNTY	- CO0250		\$ -	\$ -	\$ 720,575.81	\$ -	\$ 6,997.16	\$ -
	TOOLE COUNTY	- CO0251		\$ -	\$ -	\$ 1,483,173.64	\$ -	\$ 304.12	\$ -
	TREASURE COUNTY	- CO0252		\$ -	\$ -	\$ 130,030.27	\$ -	\$ 495.16	\$ -
	VALLEY COUNTY	- CO0253		\$ -	\$ -	\$ 692,336.33	\$ -	\$ 1,238.27	\$ -
	WHEATLAND COUNTY	- CO0254		\$ -	\$ -	\$ 189,029.49	\$ -	\$ 1,166.02	\$ -
	WIBAUX COUNTY	- CO0255		\$ -	\$ -	\$ 279,798.50	\$ -	\$ 2,966.52	\$ -
	YELLOWSTONE COUNTY	- CO0256		\$ -	\$ -	\$ 3,617,332.05	\$ -	\$ 462.69	\$ -
	LEGISLATIVE COUNCIL	- CP1104		\$ -	\$ -	\$ 1,924,911.30	\$ -	\$ -	\$ -
	CONSUMER COUNSEL	- CP1112		\$ -	\$ -	\$ 84,101.52	\$ -	\$ -	\$ -
	SUPREME COURT	- CP2110		\$ -	\$ -	\$ 4,185,932.05	\$ -	\$ 8,638.91	\$ -
	GOVERNORS OFFICE	- CP3101		\$ -	\$ -	\$ 889,015.32	\$ -	\$ 38.21	\$ -
	SECRETARY OF STATE	- CP3201		\$ -	\$ -	\$ 634,667.28	\$ -	\$ 160.67	\$ -
	COMM OF POLITICAL PRACTIC	- CP3202		\$ -	\$ -	\$ 79,652.15	\$ -	\$ 834.31	\$ -
	STATE AUDITOR'S OFFICE	- CP3401		\$ -	\$ -	\$ 1,158,550.31	\$ -	\$ 3,498.39	\$ -
	SUPT OF PUBLIC INSTRUCTIO	- CP3501		\$ -	\$ -	\$ 1,750,881.51	\$ -	\$ 8,828.54	\$ -
	BOARD OF CRIME CONTROL	- CP4107		\$ -	\$ -	\$ 233,168.42	\$ -	\$ 1,050.62	\$ -
	DEPARTMENT OF JUSTICE	- CP4110		\$ -	\$ -	\$ 5,368,105.08	\$ -	\$ -	\$ -
	PUBLIC SERVICE COMMISSION	- CP4201		\$ -	\$ -	\$ 556,639.43	\$ -	\$ -	\$ -
	BOARD OF PUBLIC EDUCATION	- CP5101		\$ -	\$ -	\$ 16,560.25	\$ -	\$ 173.46	\$ -
	COMM OF HIGHER EDUCATION	- CP5102		\$ -	\$ -	\$ 883,784.15	\$ -	\$ 40.40	\$ -
	SCHOOL FOR THE DEAF & BLI	- CP5113		\$ -	\$ -	\$ 460,420.12	\$ -	\$ 2,835.30	\$ -
	MONTANA ARTS COUNCIL	- CP5114		\$ -	\$ -	\$ 116,309.66	\$ -	\$ -	\$ -
	MONTANA STATE LIBRARY	- CP5115		\$ -	\$ -	\$ 438,492.18	\$ -	\$ -	\$ -
	MONTANA HISTORICAL SOCIET	- CP5117		\$ -	\$ -	\$ 661,157.93	\$ -	\$ -	\$ -
	DEPARTMENT OF FISH WILDL	- CP5201		\$ -	\$ -	\$ 7,040,798.31	\$ -	\$ 7,325.21	\$ -
	DEPT OF ENVIRONMENTAL QUA	- CP5301		\$ -	\$ -	\$ 5,888,202.92	\$ -	\$ -	\$ -
	DEPARTMENT OF TRANSPORTAT	- CP5401		\$ -	\$ -	\$ 28,023,722.45	\$ -	\$ 85,021.56	\$ -
	DEPARTMENT OF LIVESTOCK	- CP5603		\$ -	\$ -	\$ 1,019,165.28	\$ -	\$ -	\$ -
	DEPT OF NATURAL RESOURCES	- CP5706		\$ -	\$ -	\$ 7,202,874.05	\$ -	\$ 953.00	\$ -
	DEPARTMENT OF REVENUE	- CP5801		\$ -	\$ -	\$ 7,126,573.56	\$ -	\$ -	\$ -
	DEPARTMENT OF ADMINISTRAT	- CP6101		\$ -	\$ -	\$ 7,063,195.46	\$ -	\$ -	\$ -
	MONTANA STATE FUND	- CP6103		\$ -	\$ -	\$ 4,357,173.42	\$ -	\$ -	\$ -
	PUBLIC EMPLOYEES' RETIREM	- CP6104		N/A	N/A	N/A	N/A	N/A	N/A
	TEACHERS' RETIREMENT SYST	- CP6105		\$ -	\$ -	\$ 260,855.51	\$ -	\$ 2,024.03	\$ -
	OFFICE OF PUBLIC DEFENDER	- CP6108		\$ -	\$ -	\$ 2,723,474.64	\$ -	\$ -	\$ -
	DEPARTMENT OF AGRICULTURE	- CP6201		\$ -	\$ -	\$ 1,136,294.28	\$ -	\$ -	\$ -
	DEPARTMENT OF CORRECTIONS	- CP6401		\$ -	\$ -	\$ 6,531,735.32	\$ -	\$ 37,371.44	\$ -
	DEPARTMENT OF COMMERCE	- CP6501		\$ -	\$ -	\$ 2,686,739.65	\$ -	\$ -	\$ -
	DEPARTMENT OF LABOR & IND	- CP6602		\$ -	\$ -	\$ 9,485,863.41	\$ -	\$ -	\$ -
	DEPARTMENT OF MILITARY AF	- CP6701		\$ -	\$ -	\$ 2,157,591.72	\$ -	\$ 10,658.66	\$ -
	DEPT OF PUBLIC HEALTH & H	- CP6901		\$ -	\$ -	\$ 32,357,309.38	\$ -	\$ 74,208.92	\$ -
	BEAVERHEAD COUNTY HIGH SC	- HS0401		\$ -	\$ -	\$ 121,937.54	\$ -	\$ 1,336.94	\$ -
	JORDAN PUBLIC SCHOOLS	- HS0421		\$ -	\$ -	\$ 48,011.02	\$ -	\$ 526.39	\$ -
	JEFFERSON COUNTY HIGH SCH	- HS0425		\$ -	\$ -	\$ 52,902.37	\$ -	\$ 580.03	\$ -
	POWDER RIVER COUNTY HIGH	- HS0452		\$ -	\$ -	\$ 86,340.45	\$ -	\$ 884.25	\$ -
	POWELL COUNTY HIGH SCHOOL	- HS0453		\$ -	\$ -	\$ 48,667.31	\$ -	\$ 23.83	\$ -
	SWEET GRASS COUNTY HIGH S	- HS0465		\$ -	\$ -	\$ 92,806.62	\$ -	\$ 310.14	\$ -

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>				Deferred Inflows					
				Actual vs. Expected Experience	Changes of Assumptions	Actual vs. Expected Investment Earnings	Changes in Proportionate Shares	Differences Between Actual Contributions and Proportionate Share Contributions	ER contributions subsequent to the measurement date
	HOUSING AUTHORITY OF ANAC	OA0500		\$ -	\$ -	\$ 94,232.57	\$ -	\$ 12.05	\$ -
	HELENA REGIONAL AIRPORT A	OA0501		\$ -	\$ -	\$ 280,913.25	\$ -	\$ 35.93	\$ -
	BITTERROOT CONSERVATION D	OA0503		\$ -	\$ -	\$ 14,292.27	\$ -	\$ 151.53	\$ -
	HUMAN RESOURCES COUNCIL D	OA0504		\$ -	\$ -	\$ 546,125.89	\$ -	\$ 4,255.79	\$ -
	HOUSING AUTHORITY OF BUTT	OA0506		\$ -	\$ -	\$ 193,274.12	\$ -	\$ 2,049.16	\$ -
	FORT SHAW IRRIGATION DIST	OA0507		\$ -	\$ -	\$ 32,059.65	\$ -	\$ 339.90	\$ -
	HOUSING AUTHORITY OF GLAS	OA0509		\$ -	\$ -	\$ 37,622.09	\$ -	\$ 398.89	\$ -
	GREENFIELDS IRRIGATION DI	OA0510		\$ -	\$ -	\$ 207,800.00	\$ -	\$ 972.62	\$ -
	CHOUTEAU COUNTY CONSERVAT	OA0511		\$ -	\$ -	\$ 3,171.43	\$ -	\$ 33.62	\$ -
	GREAT FALLS INT AIRPORT	OA0514		\$ -	\$ -	\$ 155,693.96	\$ -	\$ 19.91	\$ -
	MISSOULA RURAL FIRE DISTR	OA0515		\$ -	\$ -	\$ 256,171.27	\$ -	\$ 1,513.64	\$ -
	CENTER FOR MENTAL HEALTH	OA0516		\$ -	\$ -	\$ 182,748.75	\$ -	\$ 556.77	\$ -
	HELENA HOUSING AUTHORITY	OA0517		\$ -	\$ -	\$ 170,047.78	\$ -	\$ 21.75	\$ -
	HILL CO PUBLIC CEMETERY D	OA0518		\$ -	\$ -	\$ 21,851.23	\$ -	\$ 231.68	\$ -
	WHITEFISH HOUSING AUTHORI	OA0522		\$ -	\$ -	\$ 27,618.94	\$ -	\$ 292.82	\$ -
	MILES COMMUNITY COLLEGE	OA0524		\$ -	\$ -	\$ 270,938.76	\$ -	\$ 34.66	\$ -
	MALTA IRRIGATION DISTRICT	OA0525		\$ -	\$ -	\$ 99,973.95	\$ -	\$ 1,059.96	\$ -
	RICHLAND CO HOUSING AUTHO	OA0526		\$ -	\$ -	\$ 119,118.54	\$ -	\$ 15.23	\$ -
	PONDERA CO CANAL & RESERV	OA0527		\$ -	\$ -	\$ 135,313.92	\$ -	\$ 1,434.64	\$ -
	FLATHEAD VALLEY COMM COLL	OA0529		\$ -	\$ -	\$ 1,610,049.52	\$ -	\$ 1,540.34	\$ -
	DAWSON COLLEGE	OA0530		\$ -	\$ -	\$ 209,680.99	\$ -	\$ 26.82	\$ -
	PRAIRIE COUNTY HOSPITAL D	OA0531		\$ -	\$ -	\$ 178,205.67	\$ -	\$ 1,889.40	\$ -
	GALLATIN AIRPORT AUTHORITY	OA0534		\$ -	\$ -	\$ 451,016.52	\$ -	\$ 57.69	\$ -
	HELENA VALLEY IRRIGATION	OA0537		\$ -	\$ -	\$ 52,279.88	\$ -	\$ 554.29	\$ -
	DEER LODGE COUNTY HEAD ST	OA0538		\$ -	\$ -	\$ 105,979.77	\$ -	\$ 1,123.63	\$ -
	GLASGOW IRRIGATION DISTRI	OA0541		\$ -	\$ -	\$ 38,299.37	\$ -	\$ 406.07	\$ -
	LEWIS & CLARK LIBRARY	OA0544		\$ -	\$ -	\$ 293,687.96	\$ -	\$ 37.57	\$ -
	BILLINGS HOUSING AUTHORITY	OA0547		\$ -	\$ -	\$ 292,486.97	\$ -	\$ 1,025.88	\$ -
	YELLOWSTONE WEST CARBON S	OA0548		\$ -	\$ -	\$ 14,135.40	\$ -	\$ 149.87	\$ -
	FLATHEAD SPECIAL EDUC COO	OA0549		\$ -	\$ -	\$ 10,093.83	\$ -	\$ 107.02	\$ -
	MISSOULA COUNTY AIRPORT	OA0550		\$ -	\$ -	\$ 451,508.88	\$ -	\$ 57.75	\$ -
	GALLATIN-MADISON SEC	OA0551		\$ -	\$ -	\$ 11,990.28	\$ -	\$ 127.13	\$ -
	CENTRAL MONTANA LEARNING	OA0552		\$ -	\$ -	\$ 14,445.72	\$ -	\$ 1.84	\$ -
	EASTERN YELLOWSTONE COUNT	OA0554		\$ -	\$ -	\$ 5,521.35	\$ -	\$ 58.53	\$ -
	MISSOULA AREA SEC	OA0555		\$ -	\$ -	\$ 18,686.23	\$ -	\$ 198.11	\$ -
	CROWN HILL CEMETERY DISTR	OA0556		\$ -	\$ -	\$ 11,162.70	\$ -	\$ 118.35	\$ -
	FLATHEAD MUNICIPAL AIRPOR	OA0557		\$ -	\$ -	\$ 264,422.28	\$ -	\$ 876.35	\$ -
	BIG FORK CO WATER & SEWER	OA0558		\$ -	\$ -	\$ 54,392.91	\$ -	\$ 6.96	\$ -
	SANDERS SPEC ED COOP	OA0560		\$ -	\$ -	\$ 11,142.80	\$ -	\$ 118.13	\$ -
	NORTH CENTRAL LEARNING SE	OA0562		\$ -	\$ -	\$ 7,721.42	\$ -	\$ 81.86	\$ -
	FLATHEAD CONSERVATION DIS	OA0565		\$ -	\$ -	\$ 31,651.04	\$ -	\$ 335.57	\$ -
	GREAT DIVIDE EDUCATION SE	OA0566		\$ -	\$ -	\$ 23,354.90	\$ -	\$ 247.61	\$ -
	GARDINER - PARK COUNTY WA	OA0567		\$ -	\$ -	\$ 40,115.13	\$ -	\$ 425.32	\$ -
	CENTRAL VALLEY FIRE DISTR	OA0569		\$ -	\$ -	\$ 12,235.07	\$ -	\$ 129.72	\$ -
	BEAR PAW COOPERATIVE	OA0570		\$ -	\$ -	\$ 9,010.05	\$ -	\$ 95.53	\$ -
	JUDITH BASIN CONSERVATION	OA0571		\$ -	\$ -	\$ 5,688.42	\$ -	\$ 60.31	\$ -
	PONDERA COUNTY CEMETERY D	OA0572		\$ -	\$ -	\$ 9,880.36	\$ -	\$ 104.76	\$ -
	BERT MOONEY AIRPORT AUTHO	OA0574		\$ -	\$ -	\$ 108,307.67	\$ -	\$ 13.85	\$ -
	VICTOR WATER & SEWER	OA0575		\$ -	\$ -	\$ 9,170.65	\$ -	\$ 97.23	\$ -
	CASCADE CONSERVATION DIST	OA0576		\$ -	\$ -	\$ 21,383.90	\$ -	\$ 226.72	\$ -
	LINCOLN COUNTY RURAL FIRE	OA0578		\$ -	\$ -	\$ 21,601.52	\$ -	\$ 229.03	\$ -
	LOCKWOOD RURAL FIRE DIST	OA0579		\$ -	\$ -	\$ 11,255.85	\$ -	\$ 119.34	\$ -
	PONDERA COUNTY COUNCIL ON	OA0580		\$ -	\$ -	\$ 5,934.74	\$ -	\$ 62.93	\$ -
	PORT OF MONTANA - PORT AU	OA0581		\$ -	\$ -	\$ 59,992.16	\$ -	\$ 636.06	\$ -
	TETON COUNTY CONSERVATION	OA0582		\$ -	\$ -	\$ 2,765.34	\$ -	\$ 29.32	\$ -
	SIDNEY RICHLAND AIRPORT A	OA0583		\$ -	\$ -	\$ 16,234.00	\$ -	\$ 172.12	\$ -
	GALLATIN CONSERVATION DIS	OA0584		\$ -	\$ -	\$ 1,126.06	\$ -	\$ 0.14	\$ -
	PRAIRIE VIEW SPECIAL SERV	OA0585		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LAKESIDE CO WATER & SEWER	OA0586		\$ -	\$ -	\$ 67,573.67	\$ -	\$ 716.44	\$ -
	BIG SKY ECONOMIC DEVELOPM	OA0587		\$ -	\$ -	\$ 107,225.25	\$ -	\$ 13.72	\$ -
	BIG COUNTRY EDUCATIONAL C	OA0588		\$ -	\$ -	\$ 5,573.51	\$ -	\$ 59.09	\$ -
	BIG SKY SPECIAL EDUCATION	OA0589		\$ -	\$ -	\$ 9,220.27	\$ -	\$ 97.76	\$ -
	FALLON MEDICAL COMPLEX	OA0592		\$ -	\$ -	\$ 106,870.93	\$ -	\$ 1,133.08	\$ -
	HUMAN RESOURCES COUNCIL D	OA0594		\$ -	\$ -	\$ 331,746.84	\$ -	\$ 2,593.60	\$ -
	FLATHEAD JOINT BD OF CONT	OA0597		\$ -	\$ -	\$ 4,839.23	\$ -	\$ 51.30	\$ -
	NO MONTANA JOINT REFUSE D	OA0598		\$ -	\$ -	\$ 101,682.00	\$ -	\$ 248.34	\$ -
	FERGUS COUNTY CONSERVATIO	OA0599		\$ -	\$ -	\$ 8,003.67	\$ -	\$ 84.86	\$ -
	GRANITE CO HOSPITAL & NUR	OA9003		\$ -	\$ -	\$ 452,427.06	\$ -	\$ 57.87	\$ -
	PRICKLEY PEAR SPECIAL SVC	OA9004		\$ -	\$ -	\$ 8,443.73	\$ -	\$ 1.08	\$ -
	UPPER MUSSELSHELL CONSERV	OA9009		\$ -	\$ -	\$ 3,592.08	\$ -	\$ 38.09	\$ -
	URBAN TRANS DIST/DAWSON C	OA9010		\$ -	\$ -	\$ 38,467.20	\$ -	\$ 407.84	\$ -

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

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PERS - Cost Sharing Plan w/ a Special Funding Situation				Deferred Inflows					
				Actual vs. Expected Experience	Changes of Assumptions	Actual vs. Expected Investment Earnings	Changes in Proportionate Shares	Differences Between Actual Contributions and Proportionate Share Contributions	ER contributions subsequent to the measurement date
	GALLATIN CANYON CONSOL RR	OA9012		\$ -	\$ -	\$ 5,798.82	\$ -	\$ 0.74	\$ -
	BIG SKY CO WATER & SEWER BITTERROOT VALLEY SEC	OA9013		\$ -	\$ -	\$ 36,165.22	\$ -	\$ 4.63	\$ -
	HELENA BUSINESS IMPROVEME	OA9016		\$ -	\$ -	\$ 19,693.51	\$ -	\$ 208.80	\$ -
	ROUNDUP COMMUNITY LIBRARY	OA9017		\$ -	\$ -	\$ 3,356.47	\$ -	\$ 35.59	\$ -
	MALTA CEMETERY DISTRICT	OA9020		\$ -	\$ -	\$ 9,365.83	\$ -	\$ 99.30	\$ -
	LARCHMONT GOLF COURSE	OA9022		\$ -	\$ -	\$ 57,036.29	\$ -	\$ 7.30	\$ -
	LEWIS & CLARK CONSERVATIO	OA9023		\$ -	\$ -	\$ 12,560.75	\$ -	\$ 133.17	\$ -
	YELLOWSTONE CITY-COUNTY H	OA9026		\$ -	\$ -	\$ 3,169,794.83	\$ -	\$ 405.44	\$ -
	TWIN BRIDGES PUBLIC LIBRA	OA9035		\$ -	\$ -	\$ 5,626.62	\$ -	\$ 59.66	\$ -
	LIBERTY CO CONSERVATION D	OA9037		\$ -	\$ -	\$ 3,943.63	\$ -	\$ 41.81	\$ -
	GRANITE CONSERVATION DIST	OA9038		\$ -	\$ -	\$ 6,600.07	\$ -	\$ 69.98	\$ -
	HINSDALE WATER & SEWER DI	OA9042		\$ -	\$ -	\$ 6,967.69	\$ -	\$ 73.87	\$ -
	PETROLEUM CO CONSERVATION	OA9048		\$ -	\$ -	\$ 20,256.86	\$ -	\$ 214.77	\$ -
	PARK CO RURAL FIRE DISTRI	OA9051		\$ -	\$ -	\$ 17,360.21	\$ -	\$ 184.06	\$ -
	VALLEY COUNTY CONSERVATIO	OA9052		\$ -	\$ -	\$ 4,076.17	\$ -	\$ 43.22	\$ -
	SEELEY LAKE MISSOULA CO W	OA9053		\$ -	\$ -	\$ 27,070.08	\$ -	\$ 3.47	\$ -
	DRY PRAIRIE RURAL WATER	OA9054		\$ -	\$ -	\$ 139,917.93	\$ -	\$ 1,483.45	\$ -
	LOCKWOOD WATER & SEWER DI	OA9056		\$ -	\$ -	\$ 53,761.45	\$ -	\$ 6.88	\$ -
	PABLO-LAKE COUNTY WATER &	OA9058		\$ -	\$ -	\$ 47,799.05	\$ -	\$ 506.78	\$ -
	DALY DITCHES IRRIGATION D	OA9059		\$ -	\$ -	\$ 33,672.74	\$ -	\$ 4.30	\$ -
	LINCOLN CONSERVATION DIST	OA9062		\$ -	\$ -	\$ 5,719.00	\$ -	\$ 60.64	\$ -
	NORTH VALLEY PUBLIC LIBRA	OA9063		\$ -	\$ -	\$ 32,530.12	\$ -	\$ 344.89	\$ -
	PHILLIPS CONSERVATION DIS	OA9069		\$ -	\$ -	\$ 0.03	\$ -	\$ -	\$ -
	PARK COUNTY SEC	OA9072		\$ -	\$ -	\$ 9,122.26	\$ -	\$ 96.72	\$ -
	NORTHWEST MT EDUC COOP	OA9076		\$ -	\$ -	\$ 6,772.13	\$ -	\$ 71.80	\$ -
	SHERIDAN DANIELS SEC	OA9078		\$ -	\$ -	\$ 0.14	\$ -	\$ -	\$ -
	FRENCHTOWN RURAL FIRE DIS	OA9079		\$ -	\$ -	\$ 10,089.22	\$ -	\$ 106.97	\$ -
	RAE WATER AND SEWER DISTR	OA9080		\$ -	\$ -	\$ 34,845.38	\$ -	\$ 369.44	\$ -
	HEBGEN BASIN RURAL FD	OA9082		\$ -	\$ -	\$ 12,285.62	\$ -	\$ 130.26	\$ -
	MILK RIVER JBC	OA9084		\$ -	\$ -	\$ 19,324.61	\$ -	\$ 204.89	\$ -
	LAKEVIEW CEMETERY DISTRIC	OA9085		\$ -	\$ -	\$ 17,819.44	\$ -	\$ 188.93	\$ -
	BUFFALO RAPIDS IRR PROJ	OA9086		\$ -	\$ -	\$ 38,231.25	\$ -	\$ 405.34	\$ -
	BUFFALO RAPIDS IRR PROJ	OA9087		\$ -	\$ -	\$ 35,715.52	\$ -	\$ 378.67	\$ -
	FLATHEAD EMERGENCY COMM C	OA9088		\$ -	\$ -	\$ 367,159.36	\$ -	\$ 513.99	\$ -
	NORTH LAKE CO PUBLIC LIBR	OA9089		\$ -	\$ -	\$ 48,320.29	\$ -	\$ 512.31	\$ -
	SOURDOUGH RFD	OA9090		\$ -	\$ -	\$ 0.03	\$ -	\$ -	\$ -
	LIBERTY CO CEMETERY DIST	OA9091		\$ -	\$ -	\$ 427.56	\$ -	\$ 4.53	\$ -
	THOMPSON FALLS PUBLIC LIB	OA9094		\$ -	\$ -	\$ 8,814.77	\$ -	\$ 1.12	\$ -
	MADISON CONSERVATION DIST	OA9095		\$ -	\$ -	\$ 11,945.10	\$ -	\$ 126.65	\$ -
	CME/FLATHEAD INDIAN IRRIG	OA9096		\$ -	\$ -	\$ 340,159.70	\$ -	\$ 1,168.88	\$ -
	CORVALLIS COUNTY SEWER DI	OA9098		\$ -	\$ -	\$ 8,062.95	\$ -	\$ 85.49	\$ -
	ARLEE-LAKE COUNTY WATER &	OA9100		\$ -	\$ -	\$ 1,388.13	\$ -	\$ 14.72	\$ -
	RONAN LIBRARY DISTRICT	OA9101		\$ -	\$ -	\$ 4,266.84	\$ -	\$ 45.24	\$ -
	SCHOOL DISTRICT 1 - BIG T	SD0600		\$ -	\$ -	\$ 50,646.58	\$ -	\$ 24.80	\$ -
	SCHOOL DISTRICT 1 - BUTTE	SD0601		\$ -	\$ -	\$ 1,064,719.50	\$ -	\$ 1,094.53	\$ -
	SCHOOL DISTRICT 1 - CHOTE	SD0602		\$ -	\$ -	\$ 84,654.71	\$ -	\$ 928.16	\$ -
	SCHOOL DISTRICT 1 - CIRCL	SD0603		\$ -	\$ -	\$ 73,162.03	\$ -	\$ 802.16	\$ -
	SCHOOL DISTRICT 1 - CLANC	SD0604		\$ -	\$ -	\$ 58,217.20	\$ -	\$ 285.41	\$ -
	SCHOOL DISTRICT 1 - CORVA	SD0605		\$ -	\$ -	\$ 229,110.76	\$ -	\$ 2,440.06	\$ -
	SCHOOL DISTRICT 1 - DEER	SD0606		\$ -	\$ -	\$ 143,897.07	\$ -	\$ 1,577.70	\$ -
	SCHOOL DISTRICT 1 - GLASG	SD0607		\$ -	\$ -	\$ 229,401.81	\$ -	\$ 1,609.41	\$ -
	SCHOOL DISTRICT 1 - GLEND	SD0608		\$ -	\$ -	\$ 268,608.95	\$ -	\$ 1,610.24	\$ -
	GREAT FALLS PUBLIC SCHOOL	SD0609		\$ -	\$ -	\$ 2,537,445.63	\$ -	\$ 20,514.40	\$ -
	SCHOOL DISTRICT 1 - HELEN	SD0610		\$ -	\$ -	\$ 1,544,623.16	\$ -	\$ 3,794.03	\$ -
	SCHOOL DISTRICT 1 - LEWIS	SD0612		\$ -	\$ -	\$ 448,663.63	\$ -	\$ 4,806.71	\$ -
	SCHOOL DISTRICT 1 - MILES	SD0613		\$ -	\$ -	\$ 305,723.21	\$ -	\$ 3,351.97	\$ -
	SCHOOL DISTRICT 1 - MISSO	SD0614	SD7614	SD9614	\$ -	\$ 2,269,463.92	\$ -	\$ 18,606.42	\$ -
	SCHOOL DISTRICT 1 - PLAIN	SD0615		\$ -	\$ -	\$ 87,225.39	\$ -	\$ 42.71	\$ -
	SCHOOL DISTRICT 1 - PHILI	SD0616		\$ -	\$ -	\$ 53,310.70	\$ -	\$ 584.50	\$ -
	SCHOOL DISTRICT 1 - RED L	SD0617		\$ -	\$ -	\$ 110,632.17	\$ -	\$ 764.67	\$ -
	SCHOOL DISTRICT 1 - SCOBE	SD0618		\$ -	\$ -	\$ 38,922.98	\$ -	\$ 19.06	\$ -
	SCHOOL DISTRICT 1 - HEART	SD0619		\$ -	\$ -	\$ 84,226.83	\$ -	\$ 41.24	\$ -
	SCHOOL DISTRICT 1 - KALIS	SD0620		\$ -	\$ -	\$ 86,852.96	\$ -	\$ 950.99	\$ -
	SCHOOL DISTRICT 1 & 7 -	SD0621		\$ -	\$ -	\$ 27,308.58	\$ -	\$ 299.41	\$ -
	SCHOOL DISTRICT 2 - ALDER	SD0622		\$ -	\$ -	\$ 4,827.70	\$ -	\$ 52.93	\$ -
	SCHOOL DISTRICT 2 - FRAZE	SD0623		\$ -	\$ -	\$ 57,454.25	\$ -	\$ 629.93	\$ -
	SCHOOL DISTRICT 2 & 11 -	SD0624		\$ -	\$ -	\$ 93,632.07	\$ -	\$ 633.64	\$ -
	SCHOOL DISTRICT 2 - ALBER	SD0625		\$ -	\$ -	\$ 54,426.46	\$ -	\$ 596.74	\$ -
	SCHOOL DISTRICT 2 - BILLI	SD0626	SD9626	\$ -	\$ -	\$ 3,387,684.41	\$ -	\$ 23,429.22	\$ -

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

PERS - Cost Sharing Plan w/ a Special Funding Situation				Deferred Inflows					
				Actual vs. Expected Experience	Changes of Assumptions	Actual vs. Expected Investment Earnings	Changes in Proportionate Shares	Differences Between Actual Contributions and Proportionate Share Contributions	ER contributions subsequent to the measurement date
	SCHOOL DISTRICT 2 - BRID	SD0627		\$ -	\$ -	\$ 76,659.45	\$ -	\$ 774.51	\$ -
	SCHOOL DISTRICT 2 - DODSO	SD0629		\$ -	\$ -	\$ 32,001.27	\$ -	\$ 350.87	\$ -
	SCHOOL DISTRICT 2 - SUNBU	SD0631		\$ -	\$ -	\$ 72,120.00	\$ -	\$ 35.31	\$ -
	SCHOOL DISTRICT 2 - THOMP	SD0632		\$ -	\$ -	\$ 113,155.13	\$ -	\$ 1,240.64	\$ -
	SCHOOL DISTRICT 2 - STEVE	SD0633		\$ -	\$ -	\$ 194,644.87	\$ -	\$ 924.57	\$ -
	SCHOOL DISTRICT 2 - DEER	SD0635		\$ -	\$ -	\$ 14,808.97	\$ -	\$ 162.36	\$ -
	SCHOOL DISTRICT 3 - CASCA	SD0637		\$ -	\$ -	\$ 112,309.71	\$ -	\$ 1,231.37	\$ -
	SCHOOL DISTRICT 3 - FAIR	SD0638		\$ -	\$ -	\$ 24,375.10	\$ -	\$ 142.37	\$ -
	SCHOOL DISTRICT 3 - MANHA	SD0640		\$ -	\$ -	\$ 91,032.23	\$ -	\$ 190.72	\$ -
	SCHOOL DISTRICT 3 - RAMSA	SD0641		\$ -	\$ -	\$ 43,617.10	\$ -	\$ 478.22	\$ -
	SCHOOL DISTRICT 3 - SUPER	SD0642		\$ -	\$ -	\$ 117,567.70	\$ -	\$ 57.57	\$ -
	SCHOOL DISTRICT 3 - HAMIL	SD0643		\$ -	\$ -	\$ 332,113.13	\$ -	\$ 3,592.70	\$ -
	SCHOOL DISTRICT 3 - WOLF	SD0644		\$ -	\$ -	\$ 28,158.40	\$ -	\$ 308.73	\$ -
	SCHOOL DISTRICT 3 - WESTB	SD0645		\$ -	\$ -	\$ 43,506.35	\$ -	\$ 21.30	\$ -
	SCHOOL DISTRICT 4 - FORSY	SD0648		\$ -	\$ -	\$ 163,694.38	\$ -	\$ 1,367.73	\$ -
	SCHOOL DISTRICT 4 - HELLG	SD0649		\$ -	\$ -	\$ 262,954.12	\$ -	\$ 2,215.89	\$ -
	SCHOOL DISTRICT 4 - LIBBY	SD0650		\$ -	\$ -	\$ 180,126.88	\$ -	\$ 1,974.93	\$ -
	SCHOOL DISTRICT 4 - LIVIN	SD0651		\$ -	\$ -	\$ 366,977.01	\$ -	\$ 179.68	\$ -
	SCHOOL DISTRICT 4 & 47 -	SD0652		\$ -	\$ -	\$ 78,213.98	\$ -	\$ 857.54	\$ -
	SCHOOL DISTRICT 4 & 28 -	SD0653		\$ -	\$ -	\$ 43,223.22	\$ -	\$ 102.44	\$ -
	SCHOOL DISTRICT 4 - SWAN	SD0654		\$ -	\$ -	\$ 21,820.75	\$ -	\$ 123.14	\$ -
	SCHOOL DISTRICT 5 - BASIN	SD0656		\$ -	\$ -	\$ 3,101.42	\$ -	\$ 34.00	\$ -
	SCHOOL DISTRICT 5 - KALIS	SD0657		\$ -	\$ -	\$ 1,299,071.22	\$ -	\$ 5,030.46	\$ -
	SCHOOL DISTRICT 5 - PARK	SD0658		\$ -	\$ -	\$ 74,910.34	\$ -	\$ 821.32	\$ -
	SCHOOL DISTRICT 5 - SAND	SD0659		\$ -	\$ -	\$ 75,229.28	\$ -	\$ 477.60	\$ -
	SCHOOL DISTRICT 5 - SHERI	SD0660		\$ -	\$ -	\$ 62,122.50	\$ -	\$ 679.62	\$ -
	SCHOOL DISTRICT 5 - SIDNE	SD0661		\$ -	\$ -	\$ 366,126.98	\$ -	\$ 3,720.03	\$ -
	SCHOOL DISTRICT 5 - TERRY	SD0662		\$ -	\$ -	\$ 53,577.94	\$ -	\$ 35.77	\$ -
	SCHOOL DISTRICT 6 - LAME	SD0664		\$ -	\$ -	\$ 305,198.94	\$ -	\$ 3,346.23	\$ -
	SCHOOL DISTRICT 6 - COLUM	SD0665		\$ -	\$ -	\$ 149,814.49	\$ -	\$ 1,003.71	\$ -
	SCHOOL DISTRICT 6 - TROUT	SD0666		\$ -	\$ -	\$ 27,789.92	\$ -	\$ 304.69	\$ -
	SCHOOL DISTRICT 6 - COLUM	SD0667		\$ -	\$ -	\$ 567,765.40	\$ -	\$ 1,864.93	\$ -
	SCHOOL DISTRICT 6 - RYEGA	SD0668		\$ -	\$ -	\$ 33,288.36	\$ -	\$ 364.98	\$ -
	SCHOOL DISTRICT 55F - SU	SD0669		\$ -	\$ -	\$ 136,777.16	\$ -	\$ 1,499.64	\$ -
	SCHOOL DISTRICT 6 & 1 - S	SD0670		\$ -	\$ -	\$ 44,452.95	\$ -	\$ 21.76	\$ -
	SCHOOL DISTRICT 6 - WIBAU	SD0671		\$ -	\$ -	\$ 61,015.01	\$ -	\$ 668.97	\$ -
	SCHOOL DISTRICT 7 - BOULD	SD0672		\$ -	\$ -	\$ 59,940.76	\$ -	\$ 159.78	\$ -
	SCHOOL DISTRICT 7 - BOZEM	SD0673		\$ -	\$ -	\$ 1,417,782.33	\$ -	\$ 694.21	\$ -
	SCHOOL DISTRICT 7 - CHARL	SD0674		\$ -	\$ -	\$ 80,443.24	\$ -	\$ 881.99	\$ -
	SCHOOL DISTRICT 7 - GARDI	SD0675		\$ -	\$ -	\$ 59,303.92	\$ -	\$ 650.21	\$ -
	SCHOOL DISTRICT 7 - HINSO	SD0676		\$ -	\$ -	\$ 52,576.52	\$ -	\$ 137.97	\$ -
	SCHOOL DISTRICT 7 & 70 -	SD0677		\$ -	\$ -	\$ 444,121.24	\$ -	\$ 4,022.07	\$ -
	SCHOOL DISTRICT 7 - LOLO	SD0678		\$ -	\$ -	\$ 128,439.60	\$ -	\$ 62.89	\$ -
	SCHOOL DISTRICT 1 & 7 - T	SD0679		\$ -	\$ -	\$ 125,528.74	\$ -	\$ 519.93	\$ -
	SCHOOL DISTRICT 7 - VICTO	SD0680		\$ -	\$ -	\$ 81,857.56	\$ -	\$ 897.49	\$ -
	SCHOOL DISTRICT 7 - MEDIC	SD0681		\$ -	\$ -	\$ 82,156.33	\$ -	\$ 900.77	\$ -
	SCHOOL DISTRICT 7 - TWIN	SD0682		\$ -	\$ -	\$ 91,397.86	\$ -	\$ 1,002.09	\$ -
	SCHOOL DISTRICT 7 - JOLIE	SD0683		\$ -	\$ -	\$ 94,535.52	\$ -	\$ 972.96	\$ -
	SCHOOL DISTRICT 7 & 2 - S	SD0684		\$ -	\$ -	\$ 36,109.18	\$ -	\$ 17.68	\$ -
	SCHOOL DISTRICT 8 - ARLEE	SD0685		\$ -	\$ -	\$ 128,525.94	\$ -	\$ 62.93	\$ -
	SCHOOL DISTRICT 8-WHITE S	SD0686		\$ -	\$ -	\$ 76,713.39	\$ -	\$ 841.09	\$ -
	SCHOOL DISTRICT 8 - ELDER	SD0687		\$ -	\$ -	\$ 23,284.93	\$ -	\$ 11.40	\$ -
	SCHOOL DISTRICT 9 - BROWN	SD0690	SD9690	\$ -	\$ -	\$ 923,916.94	\$ -	\$ 9,276.97	\$ -
	SCHOOL DISTRICT 9 - DARBY	SD0691		\$ -	\$ -	\$ 143,772.11	\$ -	\$ 1,576.33	\$ -
	SCHOOL DISTRICT 9 - DIXON	SD0692		\$ -	\$ -	\$ 40,385.82	\$ -	\$ 442.80	\$ -
	SCHOOL DISTRICT 9 - EAST	SD0693		\$ -	\$ -	\$ 166,606.43	\$ -	\$ 156.15	\$ -
	SCHOOL DISTRICT 9 - OPHEI	SD0695		\$ -	\$ -	\$ 37,713.75	\$ -	\$ 413.49	\$ -
	SCHOOL DISTRICT 9 - POPLA	SD0696		\$ -	\$ -	\$ 346,059.42	\$ -	\$ 3,116.14	\$ -
	SCHOOL DISTRICT 9 & 9 - R	SD0697		\$ -	\$ -	\$ 46,279.19	\$ -	\$ 507.41	\$ -
	SCHOOL DISTRICT 15 - KALI	SD0698		\$ -	\$ -	\$ 34,543.85	\$ -	\$ 378.74	\$ -
	SCHOOL DISTRICT 16 - HARL	SD0699		\$ -	\$ -	\$ 73,623.07	\$ -	\$ 807.21	\$ -
	SCHOOL DISTRICT 10 - ANAC	SD0700		\$ -	\$ -	\$ 245,962.40	\$ -	\$ 2,696.76	\$ -
	SCHOOL DISTRICT 10 - CHIN	SD0701		\$ -	\$ -	\$ 106,181.65	\$ -	\$ 1,164.19	\$ -
	SCHOOL DISTRICT 10 - CONR	SD0702		\$ -	\$ -	\$ 158,578.78	\$ -	\$ 1,738.67	\$ -
	SCHOOL DISTRICT 10 - DILL	SD0703		\$ -	\$ -	\$ 109,986.81	\$ -	\$ 1,205.91	\$ -
	SCHOOL DISTRICT 10 - NOXO	SD0704		\$ -	\$ -	\$ 39,197.89	\$ -	\$ 19.19	\$ -
	SCHOOL DISTRICT 11 - POTO	SD0705		\$ -	\$ -	\$ 23,635.19	\$ -	\$ 259.14	\$ -
	SCHOOL DISTRICT 12 - LIMA	SD0706		\$ -	\$ -	\$ 31,381.85	\$ -	\$ 15.37	\$ -
	SCHOOL DISTRICT 12 - BAKE	SD0707		\$ -	\$ -	\$ 176,964.07	\$ -	\$ 1,940.25	\$ -
	SCHOOL DISTRICT 13 - BOX	SD0708		\$ -	\$ -	\$ 224,703.53	\$ -	\$ 2,463.66	\$ -
	SCHOOL DISTRICT 12 - HARL	SD0709		\$ -	\$ -	\$ 201,850.01	\$ -	\$ 2,213.10	\$ -

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

PERS - Cost Sharing Plan w/ a Special Funding Situation			Deferred Inflows					
			Actual vs. Expected Experience	Changes of Assumptions	Actual vs. Expected Investment Earnings	Changes in Proportionate Shares	Differences Between Actual Contributions and Proportionate Share Contributions	ER contributions subsequent to the measurement date
	SCHOOL DISTRICT 13 - LONE	SD0710	\$ -	\$ -	\$ 76,139.47	\$ -	\$ 37.28	\$ -
	SCHOOL DISTRICT 12 - ROSE	SD0711	\$ -	\$ -	\$ 39,735.44	\$ -	\$ 435.66	\$ -
	SCHOOL DISTRICT 12 - SACO	SD0712	\$ -	\$ -	\$ 45,914.61	\$ -	\$ 122.04	\$ -
	SCHOOL DISTRICT 12 - STAN	SD0713	\$ -	\$ -	\$ 44,602.45	\$ -	\$ 98.33	\$ -
	SCHOOL DISTRICT 14 - BONN	SD0714	\$ -	\$ -	\$ 61,218.04	\$ -	\$ 29.98	\$ -
	SCHOOL DISTRICT 24 - WORD	SD0715	\$ -	\$ -	\$ 258,832.60	\$ -	\$ 2,154.48	\$ -
	SCHOOL DISTRICT 14 - HOT	SD0716	\$ -	\$ -	\$ 56,409.19	\$ -	\$ 618.47	\$ -
	SCHOOL DISTRICT 13 - EURE	SD0717	\$ -	\$ -	\$ 188,093.50	\$ -	\$ 2,062.27	\$ -
	SCHOOL DISTRICT 3 & 13 -	SD0718	\$ -	\$ -	\$ 72,048.36	\$ -	\$ 789.94	\$ -
	SCHOOL DISTRICT 13 - NASH	SD0719	\$ -	\$ -	\$ 60,019.67	\$ -	\$ 658.06	\$ -
	SCHOOL DISTRICT 15 & 17 -	SD0720	\$ -	\$ -	\$ 27,314.27	\$ -	\$ 299.47	\$ -
	SCHOOL DISTRICT 15 & 6 -	SD0721	\$ -	\$ -	\$ 145,249.87	\$ -	\$ 1,592.53	\$ -
	SCHOOL DISTRICT 14 - MALT	SD0722	\$ -	\$ -	\$ 128,187.20	\$ -	\$ 1,405.46	\$ -
	SCHOOL DISTRICT 15 - CUST	SD0723	\$ -	\$ -	\$ 32,845.86	\$ -	\$ 360.13	\$ -
	SCHOOL DISTRICT 15 - CUT	SD0724	\$ -	\$ -	\$ 289,949.91	\$ -	\$ 1,655.42	\$ -
	SCHOOL DISTRICT 15 - EKAL	SD0725	\$ -	\$ -	\$ 58,475.78	\$ -	\$ 28.64	\$ -
	HAVRE PUBLIC SCHOOLS	SD0726	\$ -	\$ -	\$ 602,075.15	\$ -	\$ 2,818.12	\$ -
	SCHOOL DISTRICT 17 - CULB	SD0727	\$ -	\$ -	\$ 108,149.08	\$ -	\$ 527.02	\$ -
	SCHOOL DISTRICT 17 H - HA	SD0728	\$ -	\$ -	\$ 572,307.99	\$ -	\$ 3,069.72	\$ -
	SCHOOL DISTRICT 18 - VALI	SD0729	\$ -	\$ -	\$ 66,675.64	\$ -	\$ 731.04	\$ -
	SCHOOL DISTRICT 20 - GARR	SD0731	\$ -	\$ -	\$ 2,536.61	\$ -	\$ 27.82	\$ -
	SCHOOL DISTRICT 20 - PLEN	SD0732	\$ -	\$ -	\$ 116,475.50	\$ -	\$ 57.03	\$ -
	SCHOOL DISTRICT 21 - BROA	SD0734	\$ -	\$ -	\$ 47,734.08	\$ -	\$ 523.36	\$ -
	SCHOOL DISTRICT 23 - MISS	SD0736	\$ -	\$ -	\$ 79,226.82	\$ -	\$ 38.79	\$ -
	SCHOOL DISTRICT 23 - POLS	SD0737	\$ -	\$ -	\$ 377,294.81	\$ -	\$ 184.74	\$ -
	SCHOOL DISTRICT 23 - ROBE	SD0738	\$ -	\$ -	\$ 39,249.50	\$ -	\$ 261.79	\$ -
	SCHOOL DISTRICT 24 - THRE	SD0739	\$ -	\$ -	\$ 66,889.49	\$ -	\$ 99.93	\$ -
	SCHOOL DISTRICT 25 - HOBS	SD0740	\$ -	\$ -	\$ 40,577.05	\$ -	\$ 19.87	\$ -
	SCHOOL DISTRICT 26 - LOCK	SD0741	\$ -	\$ -	\$ 166,657.51	\$ -	\$ 479.04	\$ -
	SCHOOL DISTRICT 27 - MONT	SD0742	\$ -	\$ -	\$ 57,851.34	\$ -	\$ 634.29	\$ -
	SCHOOL DISTRICT 28 - ST I	SD0743	\$ -	\$ -	\$ 161,644.31	\$ -	\$ 1,772.28	\$ -
	SCHOOL DISTRICT 29 - SOME	SD0744	\$ -	\$ -	\$ 80,532.90	\$ -	\$ 882.97	\$ -
	SCHOOL DISTRICT 29 - BELT	SD0745	\$ -	\$ -	\$ 74,922.31	\$ -	\$ 821.45	\$ -
	SCHOOL DISTRICT 20 - WHIT	SD0746	\$ -	\$ -	\$ 44,218.22	\$ -	\$ 484.81	\$ -
	SCHOOL DISTRICT 33 - GOLD	SD0748	\$ -	\$ -	\$ 4,544.23	\$ -	\$ 49.82	\$ -
	SCHOOL DISTRICT 32 - CLIN	SD0749	\$ -	\$ -	\$ 41,404.60	\$ -	\$ 20.27	\$ -
	SCHOOL DISTRICT 30 - POWE	SD0751	\$ -	\$ -	\$ 57,097.50	\$ -	\$ 448.17	\$ -
	SCHOOL DISTRICT 30 - RONA	SD0752	\$ -	\$ -	\$ 378,909.12	\$ -	\$ 2,798.72	\$ -
	SCHOOL DISTRICT 32 J - AS	SD0754	\$ -	\$ -	\$ 23,717.55	\$ -	\$ 260.04	\$ -
	SCHOOL DISTRICT 38 - BIG	SD0755	\$ -	\$ -	\$ 214,745.94	\$ -	\$ 2,354.49	\$ -
	SCHOOL DISTRICT 30 & 6 -	SD0756	\$ -	\$ -	\$ 37,713.57	\$ -	\$ 18.46	\$ -
	SCHOOL DISTRICT 3 - BELFR	SD0757	\$ -	\$ -	\$ 28,327.81	\$ -	\$ 13.87	\$ -
	SCHOOL DISTRICT 43 - TURN	SD0758	\$ -	\$ -	\$ 36,764.03	\$ -	\$ 403.08	\$ -
	SCHOOL DISTRICT 40 - FREN	SD0759	\$ -	\$ -	\$ 312,879.40	\$ -	\$ 1,301.87	\$ -
	LAVINA K-12	SD0760	\$ -	\$ -	\$ 30,493.45	\$ -	\$ 334.33	\$ -
	SCHOOL DISTRICT 44 - BELG	SD0761	\$ -	\$ -	\$ 884,724.92	\$ -	\$ 4,461.10	\$ -
	SCHOOL DISTRICT 44 - MOOR	SD0762	\$ -	\$ -	\$ 32,588.53	\$ -	\$ 357.30	\$ -
	SCHOOL DISTRICT 44 - WHIT	SD0763	\$ -	\$ -	\$ 279,857.33	\$ -	\$ 3,068.38	\$ -
	SCHOOL DISTRICT 45 - AUGU	SD0764	\$ -	\$ -	\$ 42,245.79	\$ -	\$ 463.18	\$ -
	SCHOOL DISTRICT 45 - WOLF	SD0765	\$ -	\$ -	\$ 277,113.36	\$ -	\$ 3,038.29	\$ -
	SCHOOL DISTRICT 44 - GERA	SD0766	\$ -	\$ -	\$ 40,551.81	\$ -	\$ 19.85	\$ -
	SCHOOL DISTRICT 21 - FAIR	SD0767	\$ -	\$ -	\$ 107,513.71	\$ -	\$ 1,178.79	\$ -
	SCHOOL DISTRICT 65 - FROI	SD0768	\$ -	\$ -	\$ 40,641.71	\$ -	\$ 445.60	\$ -
	SCHOOL DISTRICT 55 - PLEV	SD0769	\$ -	\$ -	\$ 64,444.95	\$ -	\$ 706.58	\$ -
	SCHOOL DISTRICT 50 - EAST	SD0770	\$ -	\$ -	\$ 41,729.86	\$ -	\$ 457.53	\$ -
	SCHOOL DISTRICT 50 - HAYS	SD0771	\$ -	\$ -	\$ 106,284.02	\$ -	\$ 417.80	\$ -
	SCHOOL DISTRICT 52 - ABSA	SD0772	\$ -	\$ -	\$ 88,200.03	\$ -	\$ 43.18	\$ -
	SCHOOL DISTRICT 52 - ENNI	SD0773	\$ -	\$ -	\$ 132,422.06	\$ -	\$ 64.84	\$ -
	SHIELDS VALLEY	SD0774	\$ -	\$ -	\$ 56,876.14	\$ -	\$ 623.60	\$ -
	SCHOOL DISTRICT 55 - BROC	SD0775	\$ -	\$ -	\$ 59,043.98	\$ -	\$ 647.36	\$ -
	SCHOOL DISTRICT 55 - ROUV	SD0776	\$ -	\$ -	\$ 187,875.36	\$ -	\$ 2,059.88	\$ -
	SCHOOL DISTRICT 57 - HAVR	SD0777	\$ -	\$ -	\$ 6,765.11	\$ -	\$ 74.18	\$ -
	SCHOOL DISTRICT 58 - GEYS	SD0778	\$ -	\$ -	\$ 33,638.94	\$ -	\$ 16.47	\$ -
	SCHOOL DISTRICT 58 - YELL	SD0779	\$ -	\$ -	\$ 40,123.23	\$ -	\$ 439.91	\$ -
	SCHOOL DISTRICT 64J - MEL	SD0780	\$ -	\$ -	\$ 43,696.98	\$ -	\$ 479.10	\$ -
	SCHOOL DISTRICT 73 - SWAN	SD0781	\$ -	\$ -	\$ 1,814.30	\$ -	\$ 19.89	\$ -
	SD 75 GREENFIELD	SD0782	\$ -	\$ -	\$ 27,236.80	\$ -	\$ 13.33	\$ -
	SCHOOL DISTRICT 87 - BOX	SD0783	\$ -	\$ -	\$ 605,959.08	\$ -	\$ 6,643.79	\$ -
	SCHOOL DISTRICT 84 - DENT	SD0785	\$ -	\$ -	\$ 32,283.66	\$ -	\$ 353.96	\$ -
	SCHOOL DISTRICT 74 - ROY	SD0786	\$ -	\$ -	\$ 30,016.28	\$ -	\$ 329.10	\$ -
	SCHOOL DISTRICT 74 - VAUG	SD0787	\$ -	\$ -	\$ 25,482.41	\$ -	\$ 12.48	\$ -

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EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

PERS - Cost Sharing Plan w/ a Special Funding Situation				Deferred Inflows					
				Actual vs. Expected Experience	Changes of Assumptions	Actual vs. Expected Investment Earnings	Changes in Proportionate Shares	Differences Between Actual Contributions and Proportionate Share Contributions	ER contributions subsequent to the measurement date
	SCHOOL DISTRICT 159 - WIN	SD0790		\$ -	\$ -	\$ 44,655.00	\$ -	\$ 489.60	\$ -
	SCHOOL DISTRICT 41 - PION	SD0791		\$ -	\$ -	\$ 17,927.08	\$ -	\$ 196.55	\$ -
	SCHOOL DISTRICT 50 - EVER	SD0792		\$ -	\$ -	\$ 164,395.26	\$ -	\$ 80.50	\$ -
	SCHOOL DISTRICT 37 - SHEP	SD0793		\$ -	\$ -	\$ 205,056.28	\$ -	\$ 2,161.70	\$ -
	SCHOOL DISTRICT 19 - COLS	SD0794	SD9794	\$ -	\$ -	\$ 335,205.65	\$ -	\$ 3,522.00	\$ -
	SCHOOL DISTRICT 2 & 3 - P	SD0796		\$ -	\$ -	\$ 82,121.59	\$ -	\$ 900.39	\$ -
	SCHOOL DISTRICT 69 - WEST	SD0798		\$ -	\$ -	\$ 65,340.99	\$ -	\$ 159.14	\$ -
	SCHOOL DISTRICT 11 & 2 -	SD0799		\$ -	\$ -	\$ 44,114.42	\$ -	\$ 483.67	\$ -
	SCHOOL DISTRICT 1 - TROY	SD0800		\$ -	\$ -	\$ 130,102.16	\$ -	\$ 1,335.59	\$ -
	SCHOOL DISTRICT 85 - ULM	SD0801		\$ -	\$ -	\$ 23,497.77	\$ -	\$ 11.50	\$ -
	SCHOOL DISTRICT 14 - SHEL	SD0802		\$ -	\$ -	\$ 168,593.28	\$ -	\$ 1,848.47	\$ -
	SCHOOL DISTRICT 10 - CAYU	SD0803		\$ -	\$ -	\$ 43,627.50	\$ -	\$ 478.34	\$ -
	SCHOOL DISTRICT 52 - INDE	SD0805		\$ -	\$ -	\$ 38,798.05	\$ -	\$ 19.00	\$ -
	SCHOOL DISTRICT 23 - HARR	SD0806		\$ -	\$ -	\$ 22,521.97	\$ -	\$ 246.93	\$ -
	SCHOOL DISTRICT 27 - GRAS	SD0807		\$ -	\$ -	\$ 30,945.42	\$ -	\$ 15.15	\$ -
	SCHOOL DISTRICT 32 - RAPE	SD0810		\$ -	\$ -	\$ 37,454.02	\$ -	\$ 402.54	\$ -
	SCHOOL DISTRICT 115 - WIN	SD0811		\$ -	\$ -	\$ 33,120.67	\$ -	\$ 363.13	\$ -
	SCHOOL DISTRICT 78J & 2 -	SD0812		\$ -	\$ -	\$ 46,017.02	\$ -	\$ 504.53	\$ -
	SCHOOL DISTRICT 27 - MONF	SD0813		\$ -	\$ -	\$ 68,263.10	\$ -	\$ 748.44	\$ -
	SCHOOL DISTRICT 35 - GALL	SD0814		\$ -	\$ -	\$ 28,036.87	\$ -	\$ 307.39	\$ -
	SCHOOL DISTRICT 23 - BILL	SD0815		\$ -	\$ -	\$ 39,897.51	\$ -	\$ 437.44	\$ -
	SCHOOL DISTRICT 58 - WHIT	SD0816		\$ -	\$ -	\$ 20,697.58	\$ -	\$ 226.93	\$ -
	SCHOOL DISTRICT 29 - WYOL	SD0817		\$ -	\$ -	\$ 74,533.82	\$ -	\$ 817.20	\$ -
	SCHOOL DISTRICT 64 - BAIN	SD0819		\$ -	\$ -	\$ 101,138.42	\$ -	\$ 1,030.06	\$ -
	SCHOOL DISTRICT 2 - DUPUY	SD0820		\$ -	\$ -	\$ 5,270.63	\$ -	\$ 57.79	\$ -
	SCHOOL DISTRICT 2-27 - LO	SD0821		\$ -	\$ -	\$ 222,819.40	\$ -	\$ 2,443.01	\$ -
	SCHOOL DISTRICT 33 - SWAN	SD0822		\$ -	\$ -	\$ 20,312.76	\$ -	\$ 222.71	\$ -
	SCHOOL DISTRICT 23 - LUST	SD0824		\$ -	\$ -	\$ 15,601.49	\$ -	\$ 171.05	\$ -
	SCHOOL DISTRICT 41 - ANDE	SD0825		\$ -	\$ -	\$ 33,378.62	\$ -	\$ 16.34	\$ -
	SCHOOL DISTRICT 34 - SEEL	SD0826		\$ -	\$ -	\$ 46,476.67	\$ -	\$ 509.57	\$ -
	SCHOOL DISTRICT 5 - MELRO	SD0827		\$ -	\$ -	\$ 3,161.27	\$ -	\$ 34.66	\$ -
	SCHOOL DISTRICT 45 - GOLD	SD0829		\$ -	\$ -	\$ 4,474.33	\$ -	\$ 2.19	\$ -
	SCHOOL DISTRICT 26 - REIC	SD0830		\$ -	\$ -	\$ 2,556.48	\$ -	\$ 28.03	\$ -
	SCHOOL DISTRICT 14 - FORT	SD9000		\$ -	\$ -	\$ 30,365.60	\$ -	\$ 332.93	\$ -
	SCHOOL DISTRICT 21 - GALA	SD9002		\$ -	\$ -	\$ 2,674.94	\$ -	\$ 1.31	\$ -
	SCHOOL DISTRICT 12 12 - M	SD9005		\$ -	\$ -	\$ 989.62	\$ -	\$ 10.85	\$ -
	SCHOOL DISTRICT 38 - LINC	SD9006		\$ -	\$ -	\$ 30,985.64	\$ -	\$ 15.17	\$ -
	SCHOOL DISTRICT 1 - FORT	SD9007		\$ -	\$ -	\$ 134,736.93	\$ -	\$ 413.14	\$ -
	SCHOOL DISTRICT 4 - CANYO	SD9011		\$ -	\$ -	\$ 59,219.64	\$ -	\$ 649.28	\$ -
	SCHOOL DISTRICT 13 - FISH	SD9014		\$ -	\$ -	\$ 2,959.25	\$ -	\$ 32.45	\$ -
	BIG SKY SCHOOL DISTRICT #	SD9019		\$ -	\$ -	\$ 128,765.53	\$ -	\$ 1,411.79	\$ -
	SCHOOL DISTRICT 43 - LAMO	SD9025		\$ -	\$ -	\$ 11,268.88	\$ -	\$ 5.52	\$ -
	SCHOOL DISTRICT 11 - BROR	SD9027		\$ -	\$ -	\$ 5,409.87	\$ -	\$ 59.32	\$ -
	SCHOOL DISTRICT 104 - SPR	SD9028		\$ -	\$ -	\$ 1,154.55	\$ -	\$ 12.66	\$ -
	SCHOOL DISTRICT 75 - ARRO	SD9029		\$ -	\$ -	\$ 19,463.46	\$ -	\$ 213.40	\$ -
	SCHOOL DISTRICT 17 - MORI	SD9030		\$ -	\$ -	\$ 15,004.18	\$ -	\$ 164.51	\$ -
	SCHOOL DISTRICT 7 - GRANT	SD9033		\$ -	\$ -	\$ 7,079.73	\$ -	\$ 77.62	\$ -
	SCHOOL DISTRICT 20 - KILA	SD9034		\$ -	\$ -	\$ 48,237.72	\$ -	\$ 528.89	\$ -
	SCHOOL DISTRICT 64 - MOUN	SD9039		\$ -	\$ -	\$ 5,323.04	\$ -	\$ 58.36	\$ -
	JUDITH GAP SCHOOL	SD9040		\$ -	\$ -	\$ 13,369.06	\$ -	\$ 6.55	\$ -
	SCHOOL DISTRICT 86 & 4 -	SD9043		\$ -	\$ -	\$ 71,430.33	\$ -	\$ 783.17	\$ -
	SCHOOL DISTRICT 18 - WOOD	SD9045		\$ -	\$ -	\$ 1,859.20	\$ -	\$ 0.91	\$ -
	SCHOOL DISTRICT 75 - AMST	SD9046		\$ -	\$ -	\$ 11,534.68	\$ -	\$ 126.47	\$ -
	SCHOOL DISTRICT 8 - WEST	SD9049		\$ -	\$ -	\$ 11,246.85	\$ -	\$ 123.31	\$ -
	SCHOOL DISTRICT 4 - DIVID	SD9050		\$ -	\$ -	\$ 2,638.95	\$ -	\$ 28.93	\$ -
	SCHOOL DISTRICT 89 - SMIT	SD9057		\$ -	\$ -	\$ 23,830.43	\$ -	\$ 11.67	\$ -
	SCHOOL DISTRICT 27 - ELLI	SD9060		\$ -	\$ -	\$ 5,238.19	\$ -	\$ 57.43	\$ -
	SCHOOL DISTRICT 99 M	SD9065		\$ -	\$ -	\$ 74,820.85	\$ -	\$ 820.34	\$ -
	SCHOOL DISTRICT 28C	SD9066		\$ -	\$ -	\$ 52,434.97	\$ -	\$ 574.90	\$ -
	SCHOOL DISTRICT 48-1J & 4	SD9067		\$ -	\$ -	\$ 64,074.92	\$ -	\$ 702.52	\$ -
	SCHOOL DISTRICT 3 - BILLI	SD9068		\$ -	\$ -	\$ 17,095.80	\$ -	\$ 8.37	\$ -
	SCHOOL DISTRICT 12 - HAVR	SD9071		\$ -	\$ -	\$ 3,145.90	\$ -	\$ 34.50	\$ -
	SCHOOL DISTRICT 11 - WISE	SD9077		\$ -	\$ -	\$ 3,706.11	\$ -	\$ 40.64	\$ -
	MSU COLLEGE OF TECHNOLOGY	UN3513		\$ -	\$ -	\$ 426,433.78	\$ -	\$ -	\$ -
	UNIVERSITY OF MONTANA	UN5103	UN9103	\$ -	\$ -	\$ 13,775,715.03	\$ -	\$ -	\$ -
	MONTANA STATE UNIVERSITY	UN5104		\$ -	\$ -	\$ 9,684,152.59	\$ -	\$ -	\$ -
	MONTANA STATE UNIVERSITY	UN5106		\$ -	\$ -	\$ 2,326,763.43	\$ -	\$ 10,416.71	\$ -
	MONTANA STATE UNIVERSITY	UN5107		\$ -	\$ -	\$ 636,290.43	\$ -	\$ 2,350.45	\$ -

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

PERS - Cost Sharing Plan w/ a Special Funding Situation		Recognition of Deferred Outflows and Deferred Inflows for Fiscal Year Ending June 30,					
		2015	2016	2017	2018	2019	Thereafter
Total Before Working Retiree Contributions and Adjustments		\$ (80,497,986.31)	\$ (80,497,986.31)	\$ (80,497,986.31)	\$ (80,487,180.74)	\$ -	\$ -
Due to Working Retiree Contributions and Adjustments							
Total		\$ (80,497,986.31)	\$ (80,497,986.31)	\$ (80,497,986.31)	\$ (80,487,180.74)	\$ -	\$ -
State as Special Funding Entity		\$ (784,518.80)	\$ (784,518.80)	\$ (784,518.80)	\$ (773,713.19)	\$ -	\$ -
Employers							
CITY OF BIG TIMBER - CI0302		\$ (7,412.78)	\$ (7,412.78)	\$ (7,412.78)	\$ (8,622.91)	\$ -	\$ -
CITY OF BELT - CI0303		\$ (8,841.97)	\$ (8,841.97)	\$ (8,841.97)	\$ (8,718.72)	\$ -	\$ -
TOWN OF BIG SANDY - CI0304		\$ (2,710.02)	\$ (2,710.02)	\$ (2,710.02)	\$ (2,672.25)	\$ -	\$ -
CITY OF BILLINGS - CI0305		\$ (1,972,964.02)	\$ (1,972,964.02)	\$ (1,972,964.02)	\$ (1,973,349.01)	\$ -	\$ -
CITY OF BOZEMAN - CI0306		\$ (731,805.68)	\$ (731,805.68)	\$ (731,805.68)	\$ (736,497.32)	\$ -	\$ -
BUTTE SILVER BOW - CI0307		\$ (1,077,570.16)	\$ (1,077,570.16)	\$ (1,077,570.16)	\$ (1,073,908.99)	\$ -	\$ -
TOWN OF BROADUS - CI0308		\$ (11,215.57)	\$ (11,215.57)	\$ (11,215.57)	\$ (11,059.23)	\$ -	\$ -
TOWN OF BOULDER - CI0309		\$ (19,707.32)	\$ (19,707.32)	\$ (19,707.32)	\$ (19,432.61)	\$ -	\$ -
TOWN OF CASCADE - CI0310		\$ (6,516.40)	\$ (6,516.40)	\$ (6,516.40)	\$ (6,425.57)	\$ -	\$ -
CITY OF CHINOOK - CI0311		\$ (28,899.96)	\$ (28,899.96)	\$ (28,899.96)	\$ (30,365.19)	\$ -	\$ -
CITY OF CHOTEAU - CI0312		\$ (21,433.79)	\$ (21,433.79)	\$ (21,433.79)	\$ (21,441.72)	\$ -	\$ -
TOWN OF CIRCLE - CI0313		\$ (6,507.31)	\$ (6,507.31)	\$ (6,507.31)	\$ (6,416.60)	\$ -	\$ -
CITY OF COLUMBIA FALLS - CI0314		\$ (51,632.18)	\$ (51,632.18)	\$ (51,632.18)	\$ (51,422.91)	\$ -	\$ -
CITY OF CONRAD - CI0315		\$ (53,404.67)	\$ (53,404.67)	\$ (53,404.67)	\$ (52,871.02)	\$ -	\$ -
TOWN OF CULBERTSON - CI0316		\$ (18,397.13)	\$ (18,397.13)	\$ (18,397.13)	\$ (18,140.68)	\$ -	\$ -
CITY OF CUT BANK - CI0317		\$ (52,014.78)	\$ (52,014.78)	\$ (52,014.78)	\$ (52,177.85)	\$ -	\$ -
TOWN OF CHESTER - CI0318		\$ (17,401.10)	\$ (17,401.10)	\$ (17,401.10)	\$ (17,176.35)	\$ -	\$ -
TOWN OF BROWNING - CI0319		\$ (24,232.05)	\$ (24,232.05)	\$ (24,232.05)	\$ (23,894.27)	\$ -	\$ -
CITY OF DEER LODGE - CI0320		\$ (44,122.19)	\$ (44,122.19)	\$ (44,122.19)	\$ (43,515.88)	\$ -	\$ -
CITY OF DILLON - CI0321		\$ (47,218.71)	\$ (47,218.71)	\$ (47,218.71)	\$ (47,181.39)	\$ -	\$ -
CITY OF BAKER - CI0322		\$ (42,549.51)	\$ (42,549.51)	\$ (42,549.51)	\$ (42,398.77)	\$ -	\$ -
CITY OF BELGRADE - CI0323		\$ (66,801.10)	\$ (66,801.10)	\$ (66,801.10)	\$ (67,497.12)	\$ -	\$ -
TOWN OF COLUMBUS - CI0324		\$ (44,170.39)	\$ (44,170.39)	\$ (44,170.39)	\$ (43,554.68)	\$ -	\$ -
CITY OF EAST HELENA - CI0325		\$ (25,376.57)	\$ (25,376.57)	\$ (25,376.57)	\$ (25,062.41)	\$ -	\$ -
TOWN OF ENNIS - CI0326		\$ (18,925.79)	\$ (18,925.79)	\$ (18,925.79)	\$ (18,972.14)	\$ -	\$ -
TOWN OF FAIRFIELD - CI0327		\$ (4,559.55)	\$ (4,559.55)	\$ (4,559.55)	\$ (4,792.52)	\$ -	\$ -
CITY OF FAIRVIEW - CI0328		\$ (26,009.26)	\$ (26,009.26)	\$ (26,009.26)	\$ (26,125.43)	\$ -	\$ -
CITY OF FORSYTH - CI0329		\$ (38,054.48)	\$ (38,054.48)	\$ (38,054.48)	\$ (37,524.02)	\$ -	\$ -
CITY OF FORT BENTON - CI0330		\$ (35,141.70)	\$ (35,141.70)	\$ (35,141.70)	\$ (34,651.85)	\$ -	\$ -
TOWN OF GERALDINE - CI0331		\$ (2,432.15)	\$ (2,432.15)	\$ (2,432.15)	\$ (2,398.25)	\$ -	\$ -
CITY OF GLASGOW - CI0332		\$ (50,662.91)	\$ (50,662.91)	\$ (50,662.91)	\$ (51,174.07)	\$ -	\$ -
CITY OF GLENVIEW - CI0333		\$ (93,893.47)	\$ (93,893.47)	\$ (93,893.47)	\$ (93,593.05)	\$ -	\$ -
CITY OF GREAT FALLS - CI0334		\$ (1,120,696.98)	\$ (1,120,696.98)	\$ (1,120,696.98)	\$ (1,115,322.72)	\$ -	\$ -
TOWN OF GRASS RANGE - CI0335		\$ (1,551.79)	\$ (1,551.79)	\$ (1,551.79)	\$ (1,530.16)	\$ -	\$ -
CITY OF HARLEM - CI0336		\$ (15,347.15)	\$ (15,347.15)	\$ (15,347.15)	\$ (15,527.55)	\$ -	\$ -
CITY OF HAMILTON - CI0337		\$ (99,260.83)	\$ (99,260.83)	\$ (99,260.83)	\$ (99,471.85)	\$ -	\$ -
CITY OF HARDIN - CI0338		\$ (71,478.44)	\$ (71,478.44)	\$ (71,478.44)	\$ (71,112.27)	\$ -	\$ -
CITY OF HAVRE - CI0339		\$ (149,479.08)	\$ (149,479.08)	\$ (149,479.08)	\$ (148,843.58)	\$ -	\$ -
CITY OF HELENA - CI0340		\$ (746,348.44)	\$ (746,348.44)	\$ (746,348.44)	\$ (740,783.55)	\$ -	\$ -
TOWN OF HOT SPRINGS - CI0341		\$ (13,750.07)	\$ (13,750.07)	\$ (13,750.07)	\$ (13,790.77)	\$ -	\$ -
TOWN OF MELSTONE - CI0342		\$ (2,296.79)	\$ (2,296.79)	\$ (2,296.79)	\$ (2,264.78)	\$ -	\$ -
CITY OF KALISPELL - CI0343		\$ (351,478.47)	\$ (351,478.47)	\$ (351,478.47)	\$ (351,263.22)	\$ -	\$ -
TOWN OF NASHUA - CI0344		\$ (4,972.49)	\$ (4,972.49)	\$ (4,972.49)	\$ (4,903.18)	\$ -	\$ -
CITY OF LAUREL - CI0345		\$ (165,372.77)	\$ (165,372.77)	\$ (165,372.77)	\$ (163,797.73)	\$ -	\$ -
TOWN OF DRUMMOND - CI0346		\$ (4,016.43)	\$ (4,016.43)	\$ (4,016.43)	\$ (3,960.44)	\$ -	\$ -
CITY OF LEWISTOWN - CI0347		\$ (107,787.76)	\$ (107,787.76)	\$ (107,787.76)	\$ (106,594.97)	\$ -	\$ -
CITY OF LIBBY - CI0348		\$ (48,228.31)	\$ (48,228.31)	\$ (48,228.31)	\$ (48,406.53)	\$ -	\$ -
CITY OF LIVINGSTON - CI0349		\$ (180,515.04)	\$ (180,515.04)	\$ (180,515.04)	\$ (179,607.44)	\$ -	\$ -
TOWN OF LIMA - CI0350		\$ (3,254.68)	\$ (3,254.68)	\$ (3,254.68)	\$ (3,209.31)	\$ -	\$ -
TOWN OF MEDICINE LAKE - CI0351		\$ (4,997.65)	\$ (4,997.65)	\$ (4,997.65)	\$ (4,927.99)	\$ -	\$ -
CITY OF MALTA - CI0352		\$ (27,158.42)	\$ (27,158.42)	\$ (27,158.42)	\$ (26,779.85)	\$ -	\$ -
CITY OF MILES CITY - CI0353		\$ (152,173.43)	\$ (152,173.43)	\$ (152,173.43)	\$ (151,400.21)	\$ -	\$ -
CITY OF MISSOULA - CI0354		\$ (817,738.10)	\$ (817,738.10)	\$ (817,738.10)	\$ (819,830.57)	\$ -	\$ -
TOWN OF RICHEY - CI0355		\$ (3,527.42)	\$ (3,527.42)	\$ (3,527.42)	\$ (3,478.25)	\$ -	\$ -
CITY OF TROY - CI0356		\$ (30,888.93)	\$ (30,888.93)	\$ (30,888.93)	\$ (30,458.36)	\$ -	\$ -
TOWN OF PHILIPSBURG - CI0357		\$ (14,697.77)	\$ (14,697.77)	\$ (14,697.77)	\$ (14,799.73)	\$ -	\$ -
CITY OF PLAINS - CI0358		\$ (14,883.94)	\$ (14,883.94)	\$ (14,883.94)	\$ (14,676.47)	\$ -	\$ -
CITY OF PLENTYWOOD - CI0359		\$ (25,706.86)	\$ (25,706.86)	\$ (25,706.86)	\$ (25,348.52)	\$ -	\$ -
CITY OF POLSON - CI0360		\$ (97,966.03)	\$ (97,966.03)	\$ (97,966.03)	\$ (97,579.42)	\$ -	\$ -
CITY OF POPLAR - CI0361		\$ (15,686.33)	\$ (15,686.33)	\$ (15,686.33)	\$ (15,935.57)	\$ -	\$ -
TOWN OF TERRY - CI0362		\$ (8,697.27)	\$ (8,697.27)	\$ (8,697.27)	\$ (8,576.03)	\$ -	\$ -
CITY OF ROMAN - CI0363		\$ (29,825.74)	\$ (29,825.74)	\$ (29,825.74)	\$ (29,409.99)	\$ -	\$ -
CITY OF ROUNDUP - CI0364		\$ (21,782.30)	\$ (21,782.30)	\$ (21,782.30)	\$ (21,478.67)	\$ -	\$ -
TOWN OF RYEGATE - CI0365		\$ (2,409.77)	\$ (2,409.77)	\$ (2,409.77)	\$ (2,376.18)	\$ -	\$ -
TOWN OF SHERIDAN - CI0366		\$ (4,829.62)	\$ (4,829.62)	\$ (4,829.62)	\$ (5,115.71)	\$ -	\$ -

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

PERS - Cost Sharing Plan w/ a Special Funding Situation		Recognition of Deferred Outflows and Deferred Inflows for Fiscal Year Ending June 30,					
		2015	2016	2017	2018	2019	Thereafter
CITY OF SHELBY - CI0367		\$ (54,091.55)	\$ (54,091.55)	\$ (54,091.55)	\$ (54,079.66)	\$ -	\$ -
CITY OF SIDNEY - CI0368		\$ (90,028.91)	\$ (90,028.91)	\$ (90,028.91)	\$ (90,405.33)	\$ -	\$ -
TOWN OF STANFORD - CI0369		\$ (3,549.84)	\$ (3,549.84)	\$ (3,549.84)	\$ (3,500.36)	\$ -	\$ -
TOWN OF SUNBURST - CI0370		\$ (6,549.69)	\$ (6,549.69)	\$ (6,549.69)	\$ (6,719.37)	\$ -	\$ -
TOWN OF SUPERIOR - CI0371		\$ (12,317.49)	\$ (12,317.49)	\$ (12,317.49)	\$ (12,145.79)	\$ -	\$ -
CITY OF TOWNSEND - CI0372		\$ (19,300.94)	\$ (19,300.94)	\$ (19,300.94)	\$ (19,031.90)	\$ -	\$ -
TOWN OF VALIER - CI0373		\$ (9,956.16)	\$ (9,956.16)	\$ (9,956.16)	\$ (9,817.38)	\$ -	\$ -
CITY OF WHITE SULPHUR SPR - CI0374		\$ (9,863.44)	\$ (9,863.44)	\$ (9,863.44)	\$ (9,725.95)	\$ -	\$ -
CITY OF WHITEFISH - CI0376		\$ (191,797.62)	\$ (191,797.62)	\$ (191,797.62)	\$ (193,541.51)	\$ -	\$ -
TOWN OF WINNETT - CI0377		\$ (3,672.62)	\$ (3,672.62)	\$ (3,672.62)	\$ (3,621.43)	\$ -	\$ -
CITY OF WOLF POINT - CI0378		\$ (47,510.76)	\$ (47,510.76)	\$ (47,510.76)	\$ (46,860.13)	\$ -	\$ -
TOWN OF THOMPSON FALLS - CI0379		\$ (18,626.28)	\$ (18,626.28)	\$ (18,626.28)	\$ (18,366.64)	\$ -	\$ -
CITY OF WIBAUX - CI0380		\$ (8,757.89)	\$ (8,757.89)	\$ (8,757.89)	\$ (8,635.81)	\$ -	\$ -
CITY OF SCOBAY - CI0381		\$ (15,055.28)	\$ (15,055.28)	\$ (15,055.28)	\$ (14,901.88)	\$ -	\$ -
TOWN OF TWIN BRIDGES - CI0382		\$ (6,759.47)	\$ (6,759.47)	\$ (6,759.47)	\$ (6,665.25)	\$ -	\$ -
TOWN OF MANHATTAN - CI0383		\$ (39,855.89)	\$ (39,855.89)	\$ (39,855.89)	\$ (39,764.12)	\$ -	\$ -
CITY OF RED LODGE - CI0385		\$ (48,658.05)	\$ (48,658.05)	\$ (48,658.05)	\$ (49,784.45)	\$ -	\$ -
TOWN OF STEVENSVILLE - CI0386		\$ (23,092.40)	\$ (23,092.40)	\$ (23,092.40)	\$ (23,570.44)	\$ -	\$ -
TOWN OF FORT PECK - CI0387		\$ (10,266.66)	\$ (10,266.66)	\$ (10,266.66)	\$ (10,123.55)	\$ -	\$ -
CITY OF HARLOWTON - CI0388		\$ (17,548.13)	\$ (17,548.13)	\$ (17,548.13)	\$ (17,303.52)	\$ -	\$ -
TOWN OF EKALAKA - CI0389		\$ (5,320.11)	\$ (5,320.11)	\$ (5,320.11)	\$ (5,245.95)	\$ -	\$ -
TOWN OF BRIDGER - CI9001		\$ (15,766.64)	\$ (15,766.64)	\$ (15,766.64)	\$ (15,546.86)	\$ -	\$ -
TOWN OF SACO - CI9018		\$ (11,263.98)	\$ (11,263.98)	\$ (11,263.98)	\$ (11,106.97)	\$ -	\$ -
TOWN OF WESTBY - CI9021		\$ (3,076.14)	\$ (3,076.14)	\$ (3,076.14)	\$ (3,033.26)	\$ -	\$ -
TOWN OF ST IGNATIUS - CI9031		\$ (7,167.16)	\$ (7,167.16)	\$ (7,167.16)	\$ (7,067.26)	\$ -	\$ -
CITY OF COLSTRIP - CI9036		\$ (84,093.09)	\$ (84,093.09)	\$ (84,093.09)	\$ (83,820.11)	\$ -	\$ -
CITY OF THREE FORKS - CI9044		\$ (21,504.16)	\$ (21,504.16)	\$ (21,504.16)	\$ (21,204.41)	\$ -	\$ -
TOWN OF EUREKA - CI9047		\$ (21,872.37)	\$ (21,872.37)	\$ (21,872.37)	\$ (21,844.28)	\$ -	\$ -
TOWN OF ALBERTON - CI9064		\$ 212.47	\$ 212.47	\$ 212.47	\$ (175.78)	\$ -	\$ -
TOWN OF WEST YELLOWSTONE - CI9073		\$ (77,050.64)	\$ (77,050.64)	\$ (77,050.64)	\$ (76,446.89)	\$ -	\$ -
TOWN OF FROID - CI9075		\$ (3,132.58)	\$ (3,132.58)	\$ (3,132.58)	\$ (3,103.47)	\$ -	\$ -
TOWN OF DENTON - CI9097		\$ (4,140.92)	\$ (4,140.92)	\$ (4,140.92)	\$ (4,083.20)	\$ -	\$ -
TOWN OF HYSHAM - CI9099		\$ (4,440.11)	\$ (4,440.11)	\$ (4,440.11)	\$ (4,378.22)	\$ -	\$ -
BEAVERHEAD COUNTY - CO0201		\$ (155,094.68)	\$ (155,094.68)	\$ (155,094.68)	\$ (154,592.16)	\$ -	\$ -
BIG HORN COUNTY - CO0202		\$ (282,738.03)	\$ (282,738.03)	\$ (282,738.03)	\$ (281,846.81)	\$ -	\$ -
BLAINE COUNTY - CO0203		\$ (171,906.69)	\$ (171,906.69)	\$ (171,906.69)	\$ (170,281.93)	\$ -	\$ -
BROADWATER COUNTY - CO0204		\$ (98,536.63)	\$ (98,536.63)	\$ (98,536.63)	\$ (97,934.32)	\$ -	\$ -
CARBON COUNTY - CO0205		\$ (167,975.76)	\$ (167,975.76)	\$ (167,975.76)	\$ (168,394.28)	\$ -	\$ -
CARTER COUNTY - CO0206		\$ (53,225.16)	\$ (53,225.16)	\$ (53,225.16)	\$ (52,892.02)	\$ -	\$ -
CASCADE COUNTY - CO0207		\$ (922,590.77)	\$ (922,590.77)	\$ (922,590.77)	\$ (913,536.59)	\$ -	\$ -
CHOUTEAU COUNTY - CO0208		\$ (132,397.85)	\$ (132,397.85)	\$ (132,397.85)	\$ (130,552.30)	\$ -	\$ -
CUSTER COUNTY - CO0209		\$ (152,010.51)	\$ (152,010.51)	\$ (152,010.51)	\$ (150,862.09)	\$ -	\$ -
DANIELS COUNTY - CO0210		\$ (60,708.95)	\$ (60,708.95)	\$ (60,708.95)	\$ (60,405.59)	\$ -	\$ -
DAWSON COUNTY - CO0211		\$ (236,386.34)	\$ (236,386.34)	\$ (236,386.34)	\$ (235,949.92)	\$ -	\$ -
ANACONDA-DEER LODGE COUNT - CO0212		\$ (234,345.52)	\$ (234,345.52)	\$ (234,345.52)	\$ (231,129.21)	\$ -	\$ -
FALLON COUNTY - CO0213		\$ (229,607.87)	\$ (229,607.87)	\$ (229,607.87)	\$ (227,301.54)	\$ -	\$ -
FERGUS COUNTY - CO0214		\$ (173,291.57)	\$ (173,291.57)	\$ (173,291.57)	\$ (172,841.69)	\$ -	\$ -
FLATHEAD COUNTY - CO0215		\$ (1,110,284.56)	\$ (1,110,284.56)	\$ (1,110,284.56)	\$ (1,106,511.67)	\$ -	\$ -
GALLATIN COUNTY - CO0216		\$ (939,581.90)	\$ (939,581.90)	\$ (939,581.90)	\$ (937,790.84)	\$ -	\$ -
GARFIELD COUNTY - CO0217		\$ (62,176.25)	\$ (62,176.25)	\$ (62,176.25)	\$ (62,684.74)	\$ -	\$ -
GLACIER COUNTY - CO0218		\$ (184,413.75)	\$ (184,413.75)	\$ (184,413.75)	\$ (182,776.96)	\$ -	\$ -
GOLDEN VALLEY COUNTY - CO0219		\$ (17,623.07)	\$ (17,623.07)	\$ (17,623.07)	\$ (17,377.41)	\$ -	\$ -
GRANITE COUNTY - CO0220		\$ (74,746.89)	\$ (74,746.89)	\$ (74,746.89)	\$ (74,091.63)	\$ -	\$ -
HILL COUNTY - CO0221		\$ (183,941.81)	\$ (183,941.81)	\$ (183,941.81)	\$ (185,882.41)	\$ -	\$ -
JEFFERSON COUNTY - CO0222		\$ (212,621.09)	\$ (212,621.09)	\$ (212,621.09)	\$ (210,595.77)	\$ -	\$ -
JUDITH BASIN COUNTY - CO0223		\$ (61,758.81)	\$ (61,758.81)	\$ (61,758.81)	\$ (60,897.93)	\$ -	\$ -
LAKE COUNTY - CO0224		\$ (315,858.61)	\$ (315,858.61)	\$ (315,858.61)	\$ (313,828.80)	\$ -	\$ -
LEWIS & CLARK COUNTY - CO0225		\$ (872,641.35)	\$ (872,641.35)	\$ (872,641.35)	\$ (871,049.88)	\$ -	\$ -
LIBERTY COUNTY - CO0226		\$ (82,455.68)	\$ (82,455.68)	\$ (82,455.68)	\$ (81,538.43)	\$ -	\$ -
LINCOLN COUNTY - CO0227		\$ (307,255.96)	\$ (307,255.96)	\$ (307,255.96)	\$ (303,702.97)	\$ -	\$ -
MADISON COUNTY - CO0228		\$ (371,698.46)	\$ (371,698.46)	\$ (371,698.46)	\$ (369,191.40)	\$ -	\$ -
MCCONE COUNTY - CO0229		\$ (75,392.03)	\$ (75,392.03)	\$ (75,392.03)	\$ (74,341.11)	\$ -	\$ -
MEAGHER COUNTY - CO0230		\$ (61,710.30)	\$ (61,710.30)	\$ (61,710.30)	\$ (60,850.10)	\$ -	\$ -
MINERAL COUNTY - CO0231		\$ (99,672.51)	\$ (99,672.51)	\$ (99,672.51)	\$ (98,283.13)	\$ -	\$ -
MISSOULA COUNTY - CO0232		\$ (1,795,896.08)	\$ (1,795,896.08)	\$ (1,795,896.08)	\$ (1,797,745.63)	\$ -	\$ -
MUSSELSHELL COUNTY - CO0233		\$ (83,386.96)	\$ (83,386.96)	\$ (83,386.96)	\$ (83,450.84)	\$ -	\$ -
PARK COUNTY - CO0234		\$ (180,235.94)	\$ (180,235.94)	\$ (180,235.94)	\$ (180,434.77)	\$ -	\$ -
PETROLEUM COUNTY - CO0235		\$ (11,509.36)	\$ (11,509.36)	\$ (11,509.36)	\$ (11,605.30)	\$ -	\$ -
PHILLIPS COUNTY - CO0236		\$ (110,911.91)	\$ (110,911.91)	\$ (110,911.91)	\$ (110,172.18)	\$ -	\$ -
PONDERA COUNTY - CO0237		\$ (89,666.77)	\$ (89,666.77)	\$ (89,666.77)	\$ (89,596.00)	\$ -	\$ -

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

PERS - Cost Sharing Plan w/ a Special Funding Situation		Recognition of Deferred Outflows and Deferred Inflows for Fiscal Year Ending June 30,					
		2015	2016	2017	2018	2019	Thereafter
	HOUSING AUTHORITY OF ANAC - OA0500	\$ (23,467.61)	\$ (23,467.61)	\$ (23,467.61)	\$ (23,558.14)	\$ -	\$ -
	HELENA REGIONAL AIRPORT A - OA0501	\$ (69,881.16)	\$ (69,881.16)	\$ (69,881.16)	\$ (70,228.31)	\$ -	\$ -
	BITTERROOT CONSERVATION D - OA0503	\$ (3,623.58)	\$ (3,623.58)	\$ (3,623.58)	\$ (3,573.07)	\$ -	\$ -
	HUMAN RESOURCES COUNCIL D - OA0504	\$ (137,950.07)	\$ (137,950.07)	\$ (137,950.07)	\$ (136,531.47)	\$ -	\$ -
	HOUSING AUTHORITY OF BUTT - OA0506	\$ (49,001.58)	\$ (49,001.58)	\$ (49,001.58)	\$ (48,318.53)	\$ -	\$ -
	FORT SHAW IRRIGATION DIST - OA0507	\$ (8,128.21)	\$ (8,128.21)	\$ (8,128.21)	\$ (8,014.91)	\$ -	\$ -
	HOUSING AUTHORITY OF GLAS - OA0509	\$ (9,538.48)	\$ (9,538.48)	\$ (9,538.48)	\$ (9,405.52)	\$ -	\$ -
	GREENFIELDS IRRIGATION DI - OA0510	\$ (52,274.21)	\$ (52,274.21)	\$ (52,274.21)	\$ (51,950.00)	\$ -	\$ -
	CHOUTEAU COUNTY CONSERVAT - OA0511	\$ (804.07)	\$ (804.07)	\$ (804.07)	\$ (792.86)	\$ -	\$ -
	GREAT FALLS INT AIRPORT - OA0514	\$ (38,381.79)	\$ (38,381.79)	\$ (38,381.79)	\$ (38,923.49)	\$ -	\$ -
	MISSOULA RURAL FIRE DISTR - OA0515	\$ (64,547.37)	\$ (64,547.37)	\$ (64,547.37)	\$ (64,042.82)	\$ -	\$ -
	CENTER FOR MENTAL HEALTH - OA0516	\$ (45,872.78)	\$ (45,872.78)	\$ (45,872.78)	\$ (45,687.19)	\$ -	\$ -
	HELENA HOUSING AUTHORITY - OA0517	\$ (42,259.31)	\$ (42,259.31)	\$ (42,259.31)	\$ (42,511.95)	\$ -	\$ -
	HILL CO PUBLIC CEMETERY D - OA0518	\$ (5,540.04)	\$ (5,540.04)	\$ (5,540.04)	\$ (5,462.81)	\$ -	\$ -
	WHITEFISH HOUSING AUTHORI - OA0522	\$ (7,002.35)	\$ (7,002.35)	\$ (7,002.35)	\$ (6,904.74)	\$ -	\$ -
	MILES COMMUNITY COLLEGE - OA0524	\$ (67,176.17)	\$ (67,176.17)	\$ (67,176.17)	\$ (67,734.69)	\$ -	\$ -
	MALTA IRRIGATION DISTRICT - OA0525	\$ (25,346.81)	\$ (25,346.81)	\$ (25,346.81)	\$ (24,993.49)	\$ -	\$ -
	RICHLAND CO HOUSING AUTHO - OA0526	\$ (29,582.63)	\$ (29,582.63)	\$ (29,582.63)	\$ (29,779.64)	\$ -	\$ -
	PONDERA CO CANAL & RESERV - OA0527	\$ (34,306.69)	\$ (34,306.69)	\$ (34,306.69)	\$ (33,828.48)	\$ -	\$ -
	FLATHEAD VALLEY COMM COLL - OA0529	\$ (403,025.83)	\$ (403,025.83)	\$ (403,025.83)	\$ (402,512.38)	\$ -	\$ -
	DAWSON COLLEGE - OA0530	\$ (51,665.80)	\$ (51,665.80)	\$ (51,665.80)	\$ (52,420.25)	\$ -	\$ -
	PRAIRIE COUNTY HOSPITAL D - OA0531	\$ (45,181.22)	\$ (45,181.22)	\$ (45,181.22)	\$ (44,551.42)	\$ -	\$ -
	GALLATIN AIRPORT AUTHORIT - OA0534	\$ (111,295.52)	\$ (111,295.52)	\$ (111,295.52)	\$ (112,754.13)	\$ -	\$ -
	HELENA VALLEY IRRIGATION - OA0537	\$ (13,254.73)	\$ (13,254.73)	\$ (13,254.73)	\$ (13,069.97)	\$ -	\$ -
	DEER LODGE COUNTY HEAD ST - OA0538	\$ (26,869.48)	\$ (26,869.48)	\$ (26,869.48)	\$ (26,494.94)	\$ -	\$ -
	GLASGOW IRRIGATION DISTRI - OA0541	\$ (9,710.20)	\$ (9,710.20)	\$ (9,710.20)	\$ (9,574.84)	\$ -	\$ -
	LEWIS & CLARK LIBRARY - OA0544	\$ (72,747.44)	\$ (72,747.44)	\$ (72,747.44)	\$ (73,421.99)	\$ -	\$ -
	BILLINGS HOUSING AUTHORIT - OA0547	\$ (73,463.70)	\$ (73,463.70)	\$ (73,463.70)	\$ (73,121.74)	\$ -	\$ -
	YELLOWSTONE WEST CARBON S - OA0548	\$ (3,583.81)	\$ (3,583.81)	\$ (3,583.81)	\$ (3,533.85)	\$ -	\$ -
	FLATHEAD SPECIAL EDUC COO - OA0549	\$ (2,559.13)	\$ (2,559.13)	\$ (2,559.13)	\$ (2,523.46)	\$ -	\$ -
	MISSOULA COUNTY AIRPORT - OA0550	\$ (111,651.94)	\$ (111,651.94)	\$ (111,651.94)	\$ (112,877.22)	\$ -	\$ -
	GALLATIN-MADISON SEC - OA0551	\$ (3,039.95)	\$ (3,039.95)	\$ (3,039.95)	\$ (2,997.57)	\$ -	\$ -
	CENTRAL MONTANA LEARNING - OA0552	\$ (3,379.10)	\$ (3,379.10)	\$ (3,379.10)	\$ (3,611.43)	\$ -	\$ -
	EASTERN YELLOWSTONE COUNT - OA0554	\$ (1,399.85)	\$ (1,399.85)	\$ (1,399.85)	\$ (1,380.34)	\$ -	\$ -
	MISSOULA AREA SEC - OA0555	\$ (4,737.60)	\$ (4,737.60)	\$ (4,737.60)	\$ (4,671.56)	\$ -	\$ -
	CROWN HILL CEMETERY DISTR - OA0556	\$ (2,830.13)	\$ (2,830.13)	\$ (2,830.13)	\$ (2,790.68)	\$ -	\$ -
	FLATHEAD MUNICIPAL AIRPOR - OA0557	\$ (66,397.69)	\$ (66,397.69)	\$ (66,397.69)	\$ (66,105.57)	\$ -	\$ -
	BIG FORK CO WATER & SEWER - OA0558	\$ (13,023.15)	\$ (13,023.15)	\$ (13,023.15)	\$ (13,598.23)	\$ -	\$ -
	SANDERS SPEC ED COOP - OA0560	\$ (2,825.08)	\$ (2,825.08)	\$ (2,825.08)	\$ (2,785.70)	\$ -	\$ -
	NORTH CENTRAL LEARNING SEC - OA0562	\$ (1,957.65)	\$ (1,957.65)	\$ (1,957.65)	\$ (1,930.36)	\$ -	\$ -
	FLATHEAD CONSERVATION DIS - OA0565	\$ (8,024.62)	\$ (8,024.62)	\$ (8,024.62)	\$ (7,912.76)	\$ -	\$ -
	GREAT DIVIDE EDUCATION SE - OA0566	\$ (5,921.27)	\$ (5,921.27)	\$ (5,921.27)	\$ (5,838.73)	\$ -	\$ -
	GARDINER - PARK COUNTY WA - OA0567	\$ (10,170.55)	\$ (10,170.55)	\$ (10,170.55)	\$ (10,028.78)	\$ -	\$ -
	CENTRAL VALLEY FIRE DISTR - OA0569	\$ (3,102.01)	\$ (3,102.01)	\$ (3,102.01)	\$ (3,058.77)	\$ -	\$ -
	BEAR PAW COOPERATIVE - OA0570	\$ (2,284.35)	\$ (2,284.35)	\$ (2,284.35)	\$ (2,252.51)	\$ -	\$ -
	JUDITH BASIN CONSERVATION - OA0571	\$ (1,442.21)	\$ (1,442.21)	\$ (1,442.21)	\$ (1,422.11)	\$ -	\$ -
	PONDERA COUNTY CEMETERY D - OA0572	\$ (2,505.01)	\$ (2,505.01)	\$ (2,505.01)	\$ (2,470.09)	\$ -	\$ -
	BERT MOONEY AIRPORT AUTHO - OA0574	\$ (27,076.68)	\$ (27,076.68)	\$ (27,076.68)	\$ (27,076.92)	\$ -	\$ -
	VICTOR WATER & SEWER - OA0575	\$ (2,325.07)	\$ (2,325.07)	\$ (2,325.07)	\$ (2,292.66)	\$ -	\$ -
	CASCADE CONSERVATION DIST - OA0576	\$ (5,421.55)	\$ (5,421.55)	\$ (5,421.55)	\$ (5,345.98)	\$ -	\$ -
	LINCOLN COUNTY RURAL FIRE - OA0578	\$ (5,476.72)	\$ (5,476.72)	\$ (5,476.72)	\$ (5,400.38)	\$ -	\$ -
	LOCKWOOD RURAL FIRE DIST - OA0579	\$ (2,853.74)	\$ (2,853.74)	\$ (2,853.74)	\$ (2,813.96)	\$ -	\$ -
	PONDERA COUNTY COUNCIL ON - OA0580	\$ (1,504.67)	\$ (1,504.67)	\$ (1,504.67)	\$ (1,483.69)	\$ -	\$ -
	PORT OF MONTANA - PORT AU - OA0581	\$ (15,210.06)	\$ (15,210.06)	\$ (15,210.06)	\$ (14,998.04)	\$ -	\$ -
	TETON COUNTY CONSERVATION - OA0582	\$ (701.11)	\$ (701.11)	\$ (701.11)	\$ (691.34)	\$ -	\$ -
	SIDNEY RICHLAND AIRPORT A - OA0583	\$ (4,115.87)	\$ (4,115.87)	\$ (4,115.87)	\$ (4,058.50)	\$ -	\$ -
	GALLATIN CONSERVATION DIS - OA0584	\$ 172.60	\$ 172.60	\$ 172.60	\$ (281.52)	\$ -	\$ -
	PRAIRIE VIEW SPECIAL SERV - OA0585	\$ 407.30	\$ 407.30	\$ 407.30	\$ -	\$ -	\$ -
	LAKESIDE CO WATER & SEWER - OA0586	\$ (17,132.23)	\$ (17,132.23)	\$ (17,132.23)	\$ (16,893.42)	\$ -	\$ -
	BIG SKY ECONOMIC DEVELOPM - OA0587	\$ (21,937.32)	\$ (21,937.32)	\$ (21,937.32)	\$ (26,806.31)	\$ -	\$ -
	BIG COUNTRY EDUCATIONAL C - OA0588	\$ (1,413.08)	\$ (1,413.08)	\$ (1,413.08)	\$ (1,393.38)	\$ -	\$ -
	BIG SKY SPECIAL EDUCATION - OA0589	\$ (2,337.66)	\$ (2,337.66)	\$ (2,337.66)	\$ (2,305.07)	\$ -	\$ -
	FALLON MEDICAL COMPLEX - OA0592	\$ (27,095.42)	\$ (27,095.42)	\$ (27,095.42)	\$ (26,717.73)	\$ -	\$ -
	HUMAN RESOURCES COUNCIL D - OA0594	\$ (83,801.24)	\$ (83,801.24)	\$ (83,801.24)	\$ (82,936.71)	\$ -	\$ -
	FLATHEAD JOINT BD OF CONT - OA0597	\$ (1,226.91)	\$ (1,226.91)	\$ (1,226.91)	\$ (1,209.81)	\$ -	\$ -
	NO MONTANA JOINT REFUSE D - OA0598	\$ (25,503.28)	\$ (25,503.28)	\$ (25,503.28)	\$ (25,420.50)	\$ -	\$ -
	FERGUS COUNTY CONSERVATIO - OA0599	\$ (2,029.21)	\$ (2,029.21)	\$ (2,029.21)	\$ (2,000.92)	\$ -	\$ -
	GRANITE CO HOSPITAL & NUR - OA9003	\$ (112,592.61)	\$ (112,592.61)	\$ (112,592.61)	\$ (113,106.77)	\$ -	\$ -
	PRICKLEY PEAR SPECIAL SVC - OA9004	\$ (1,934.19)	\$ (1,934.19)	\$ (1,934.19)	\$ (2,110.93)	\$ -	\$ -
	UPPER MUSSELSHELL CONSERV - OA9009	\$ (910.72)	\$ (910.72)	\$ (910.72)	\$ (898.02)	\$ -	\$ -
	URBAN TRANS DIST/DAWSON C - OA9010	\$ (9,752.75)	\$ (9,752.75)	\$ (9,752.75)	\$ (9,616.80)	\$ -	\$ -

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

PERS - Cost Sharing Plan w/ a Special Funding Situation				Recognition of Deferred Outflows and Deferred Inflows for Fiscal Year Ending June 30,					
				2015	2016	2017	2018	2019	Thereafter
	GALLATIN CANYON CONSOL RR	OA9012		\$ (905.50)	\$ (905.50)	\$ (905.50)	\$ (1,449.71)	\$ -	\$ -
	BIG SKY CO WATER & SEWER	OA9013		\$ (5,498.98)	\$ (5,498.98)	\$ (5,498.98)	\$ (9,041.31)	\$ -	\$ -
	BITTERROOT VALLEY SEC	OA9015		\$ (233.19)	\$ (233.19)	\$ (233.19)	\$ (854.97)	\$ -	\$ -
	HELENA BUSINESS IMPROVEME	OA9016		\$ (4,992.98)	\$ (4,992.98)	\$ (4,992.98)	\$ (4,923.38)	\$ -	\$ -
	ROUNDUP COMMUNITY LIBRARY	OA9017		\$ (850.98)	\$ (850.98)	\$ (850.98)	\$ (839.12)	\$ -	\$ -
	MALTA CEMETERY DISTRICT	OA9020		\$ (2,374.56)	\$ (2,374.56)	\$ (2,374.56)	\$ (2,341.46)	\$ -	\$ -
	LARCHMONT GOLF COURSE	OA9022		\$ (14,253.79)	\$ (14,253.79)	\$ (14,253.79)	\$ (14,259.07)	\$ -	\$ -
	LEWIS & CLARK CONSERVATIO	OA9023		\$ (3,184.58)	\$ (3,184.58)	\$ (3,184.58)	\$ (3,140.19)	\$ -	\$ -
	YELLOWSTONE CITY-COUNTY H	OA9026		\$ (765,414.53)	\$ (765,414.53)	\$ (765,414.53)	\$ (792,448.71)	\$ -	\$ -
	TWIN BRIDGES PUBLIC LIBRA	OA9035		\$ (1,426.55)	\$ (1,426.55)	\$ (1,426.55)	\$ (1,406.66)	\$ -	\$ -
	LIBERTY CO CONSERVATION D	OA9037		\$ (999.85)	\$ (999.85)	\$ (999.85)	\$ (985.91)	\$ -	\$ -
	GRANITE CONSERVATION DIST	OA9038		\$ (1,673.35)	\$ (1,673.35)	\$ (1,673.35)	\$ (1,650.02)	\$ -	\$ -
	HINSDALE WATER & SEWER DI	OA9042		\$ (1,766.54)	\$ (1,766.54)	\$ (1,766.54)	\$ (1,741.92)	\$ -	\$ -
	PETROLEUM CO CONSERVATION	OA9048		\$ (5,135.81)	\$ (5,135.81)	\$ (5,135.81)	\$ (5,064.22)	\$ -	\$ -
	PARK CO RURAL FIRE DISTRI	OA9051		\$ (4,401.40)	\$ (4,401.40)	\$ (4,401.40)	\$ (4,340.05)	\$ -	\$ -
	VALLEY COUNTY CONSERVATIO	OA9052		\$ (1,033.45)	\$ (1,033.45)	\$ (1,033.45)	\$ (1,019.04)	\$ -	\$ -
	SEELEY LAKE MISSOULA CO W	OA9053		\$ (6,552.43)	\$ (6,552.43)	\$ (6,552.43)	\$ (6,767.52)	\$ -	\$ -
	DRY PRAIRIE RURAL WATER	OA9054		\$ (35,473.96)	\$ (35,473.96)	\$ (35,473.96)	\$ (34,979.48)	\$ -	\$ -
	LOCKWOOD WATER & SEWER DI	OA9056		\$ (12,616.90)	\$ (12,616.90)	\$ (12,616.90)	\$ (13,440.36)	\$ -	\$ -
	PABLO-LAKE COUNTY WATER &	OA9058		\$ (12,118.69)	\$ (12,118.69)	\$ (12,118.69)	\$ (11,949.76)	\$ -	\$ -
	DALY DITCHES IRRIGATION D	OA9059		\$ (8,181.16)	\$ (8,181.16)	\$ (8,181.16)	\$ (8,418.19)	\$ -	\$ -
	LINCOLN CONSERVATION DIST	OA9062		\$ (1,449.96)	\$ (1,449.96)	\$ (1,449.96)	\$ (1,429.75)	\$ -	\$ -
	NORTH VALLEY PUBLIC LIBRA	OA9063		\$ (8,247.49)	\$ (8,247.49)	\$ (8,247.49)	\$ (8,132.53)	\$ -	\$ -
	PHILLIPS CONSERVATION DIS	OA9069		\$ 121.57	\$ 121.57	\$ 121.57	\$ (0.01)	\$ -	\$ -
	PARK COUNTY SEC	OA9072		\$ (2,312.81)	\$ (2,312.81)	\$ (2,312.81)	\$ (2,280.57)	\$ -	\$ -
	NORTHWEST MT EDUC COOP	OA9076		\$ (1,716.96)	\$ (1,716.96)	\$ (1,716.96)	\$ (1,693.03)	\$ -	\$ -
	SHERIDAN DANIELS SEC	OA9078		\$ 127.64	\$ 127.64	\$ 127.64	\$ (0.04)	\$ -	\$ -
	FRENCHTOWN RURAL FIRE DIS	OA9079		\$ (2,557.97)	\$ (2,557.97)	\$ (2,557.97)	\$ (2,522.31)	\$ -	\$ -
	RAE WATER AND SEWER DISTR	OA9080		\$ (8,834.50)	\$ (8,834.50)	\$ (8,834.50)	\$ (8,711.35)	\$ -	\$ -
	HEBGEN BASIN RURAL FD	OA9082		\$ (3,114.83)	\$ (3,114.83)	\$ (3,114.83)	\$ (3,071.41)	\$ -	\$ -
	MILK RIVER JBC	OA9084		\$ (4,899.45)	\$ (4,899.45)	\$ (4,899.45)	\$ (4,831.15)	\$ -	\$ -
	LAKEVIEW CEMETERY DISTRIC	OA9085		\$ (4,517.84)	\$ (4,517.84)	\$ (4,517.84)	\$ (4,454.86)	\$ -	\$ -
	BUFFALO RAPIDS IRR PROJ	OA9086		\$ (9,692.92)	\$ (9,692.92)	\$ (9,692.92)	\$ (9,557.81)	\$ -	\$ -
	BUFFALO RAPIDS IRR PROJ	OA9087		\$ (9,055.10)	\$ (9,055.10)	\$ (9,055.10)	\$ (8,928.88)	\$ -	\$ -
	FLATHEAD EMERGENCY COMM C	OA9088		\$ (91,961.17)	\$ (91,961.17)	\$ (91,961.17)	\$ (91,789.84)	\$ -	\$ -
	NORTH LAKE CO PUBLIC LIBR	OA9089		\$ (12,250.84)	\$ (12,250.84)	\$ (12,250.84)	\$ (12,080.07)	\$ -	\$ -
	SOURDOUGH RFD	OA9090		\$ 18.43	\$ 18.43	\$ 18.43	\$ (0.01)	\$ -	\$ -
	LIBERTY CO CEMETERY DIST	OA9091		\$ (108.40)	\$ (108.40)	\$ (108.40)	\$ (106.89)	\$ -	\$ -
	THOMPSON FALLS PUBLIC LIB	OA9094		\$ (2,184.42)	\$ (2,184.42)	\$ (2,184.42)	\$ (2,203.69)	\$ -	\$ -
	MADISON CONSERVATION DIST	OA9095		\$ (3,028.50)	\$ (3,028.50)	\$ (3,028.50)	\$ (2,986.28)	\$ -	\$ -
	CME/FLATHEAD INDIAN IRRIG	OA9096		\$ (85,429.56)	\$ (85,429.56)	\$ (85,429.56)	\$ (85,039.93)	\$ -	\$ -
	CORVALLIS COUNTY SEWER DI	OA9098		\$ (2,044.24)	\$ (2,044.24)	\$ (2,044.24)	\$ (2,015.74)	\$ -	\$ -
	ARLEE-LAKE COUNTY WATER &	OA9100		\$ (351.94)	\$ (351.94)	\$ (351.94)	\$ (347.03)	\$ -	\$ -
	RONAN LIBRARY DISTRICT	OA9101		\$ (1,081.79)	\$ (1,081.79)	\$ (1,081.79)	\$ (1,066.71)	\$ -	\$ -
	SCHOOL DISTRICT 1 - BIG T	SD0600		\$ (12,666.49)	\$ (12,666.49)	\$ (12,666.49)	\$ (12,661.65)	\$ -	\$ -
	SCHOOL DISTRICT 1 - BUTTE	SD0601		\$ (266,544.72)	\$ (266,544.72)	\$ (266,544.72)	\$ (266,179.88)	\$ -	\$ -
	SCHOOL DISTRICT 1 - CHOTE	SD0602		\$ (21,473.07)	\$ (21,473.07)	\$ (21,473.07)	\$ (21,163.68)	\$ -	\$ -
	SCHOOL DISTRICT 1 - CIRCL	SD0603		\$ (18,557.90)	\$ (18,557.90)	\$ (18,557.90)	\$ (18,290.51)	\$ -	\$ -
	SCHOOL DISTRICT 1 - CLANC	SD0604		\$ (14,649.44)	\$ (14,649.44)	\$ (14,649.44)	\$ (14,554.30)	\$ -	\$ -
	SCHOOL DISTRICT 1 - CORVA	SD0605		\$ (58,091.04)	\$ (58,091.04)	\$ (58,091.04)	\$ (57,277.69)	\$ -	\$ -
	SCHOOL DISTRICT 1 - DEER	SD0606		\$ (36,500.17)	\$ (36,500.17)	\$ (36,500.17)	\$ (35,974.27)	\$ -	\$ -
	SCHOOL DISTRICT 1 - GLASG	SD0607		\$ (57,886.92)	\$ (57,886.92)	\$ (57,886.92)	\$ (57,350.45)	\$ -	\$ -
	SCHOOL DISTRICT 1 - GLEND	SD0608		\$ (67,688.99)	\$ (67,688.99)	\$ (67,688.99)	\$ (67,152.24)	\$ -	\$ -
	GREAT FALLS PUBLIC SCHOOL	SD0609		\$ (641,199.54)	\$ (641,199.54)	\$ (641,199.54)	\$ (634,361.41)	\$ -	\$ -
	SCHOOL DISTRICT 1 - HELEN	SD0610		\$ (387,420.47)	\$ (387,420.47)	\$ (387,420.47)	\$ (386,155.79)	\$ -	\$ -
	SCHOOL DISTRICT 1 - LEWIS	SD0612		\$ (113,768.15)	\$ (113,768.15)	\$ (113,768.15)	\$ (112,165.91)	\$ -	\$ -
	SCHOOL DISTRICT 1 - MILES	SD0613		\$ (77,548.12)	\$ (77,548.12)	\$ (77,548.12)	\$ (76,430.80)	\$ -	\$ -
	SCHOOL DISTRICT 1 - MISSO	SD0614	SD7614	\$ (573,568.12)	\$ (573,568.12)	\$ (573,568.12)	\$ (567,365.98)	\$ -	\$ -
	SCHOOL DISTRICT 1 - PLAIN	SD0615	SD9614	\$ (21,583.57)	\$ (21,583.57)	\$ (21,583.57)	\$ (21,806.35)	\$ -	\$ -
	SCHOOL DISTRICT 1 - PHILI	SD0616		\$ (13,522.51)	\$ (13,522.51)	\$ (13,522.51)	\$ (13,327.68)	\$ -	\$ -
	SCHOOL DISTRICT 1 - RED L	SD0617		\$ (27,912.93)	\$ (27,912.93)	\$ (27,912.93)	\$ (27,658.04)	\$ -	\$ -
	SCHOOL DISTRICT 1 - SCOBE	SD0618		\$ (8,083.13)	\$ (8,083.13)	\$ (8,083.13)	\$ (9,730.75)	\$ -	\$ -
	SCHOOL DISTRICT 1 - HEART	SD0619		\$ (21,062.39)	\$ (21,062.39)	\$ (21,062.39)	\$ (21,056.71)	\$ -	\$ -
	SCHOOL DISTRICT 1 - KALIS	SD0620		\$ (22,030.24)	\$ (22,030.24)	\$ (22,030.24)	\$ (21,713.24)	\$ -	\$ -
	SCHOOL DISTRICT 1 & 7 -	SD0621		\$ (6,926.95)	\$ (6,926.95)	\$ (6,926.95)	\$ (6,827.15)	\$ -	\$ -
	SCHOOL DISTRICT 2 - ALDER	SD0622		\$ (1,224.57)	\$ (1,224.57)	\$ (1,224.57)	\$ (1,206.93)	\$ -	\$ -
	SCHOOL DISTRICT 2 - FRAZE	SD0623		\$ (14,573.54)	\$ (14,573.54)	\$ (14,573.54)	\$ (14,363.56)	\$ -	\$ -
	SCHOOL DISTRICT 2 & 11 -	SD0624		\$ (23,619.23)	\$ (23,619.23)	\$ (23,619.23)	\$ (23,408.02)	\$ -	\$ -
	SCHOOL DISTRICT 2 - ALBER	SD0625		\$ (13,805.53)	\$ (13,805.53)	\$ (13,805.53)	\$ (13,606.62)	\$ -	\$ -
	SCHOOL DISTRICT 2 - BILLI	SD0626	SD9626	\$ (854,730.84)	\$ (854,730.84)	\$ (854,730.84)	\$ (846,921.10)	\$ -	\$ -

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

PERS - Cost Sharing Plan w/ a Special Funding Situation		Recognition of Deferred Outflows and Deferred Inflows for Fiscal Year Ending June 30,					
		2015	2016	2017	2018	2019	Thereafter
SCHOOL DISTRICT 2 - BRID	SD0627	\$ (19,423.03)	\$ (19,423.03)	\$ (19,423.03)	\$ (19,164.86)	\$ -	\$ -
SCHOOL DISTRICT 2 - DODSO	SD0629	\$ (8,117.28)	\$ (8,117.28)	\$ (8,117.28)	\$ (8,000.32)	\$ -	\$ -
SCHOOL DISTRICT 2 - SUNBU	SD0631	\$ (17,694.49)	\$ (17,694.49)	\$ (17,694.49)	\$ (18,030.00)	\$ -	\$ -
SCHOOL DISTRICT 2 - THOMP	SD0632	\$ (28,702.33)	\$ (28,702.33)	\$ (28,702.33)	\$ (28,288.78)	\$ -	\$ -
SCHOOL DISTRICT 2 - STEVE	SD0633	\$ (48,969.41)	\$ (48,969.41)	\$ (48,969.41)	\$ (48,661.22)	\$ -	\$ -
SCHOOL DISTRICT 2 - DEER	SD0635	\$ (3,756.36)	\$ (3,756.36)	\$ (3,756.36)	\$ (3,702.24)	\$ -	\$ -
SCHOOL DISTRICT 3 - CASCA	SD0637	\$ (28,487.89)	\$ (28,487.89)	\$ (28,487.89)	\$ (28,077.43)	\$ -	\$ -
SCHOOL DISTRICT 3 - FAIR	SD0638	\$ (6,141.24)	\$ (6,141.24)	\$ (6,141.24)	\$ (6,093.78)	\$ -	\$ -
SCHOOL DISTRICT 3 - MANHA	SD0640	\$ (22,821.63)	\$ (22,821.63)	\$ (22,821.63)	\$ (22,758.06)	\$ -	\$ -
SCHOOL DISTRICT 3 - RAMSA	SD0641	\$ (11,063.69)	\$ (11,063.69)	\$ (11,063.69)	\$ (10,904.28)	\$ -	\$ -
SCHOOL DISTRICT 3 - SUPER	SD0642	\$ (29,298.17)	\$ (29,298.17)	\$ (29,298.17)	\$ (29,391.93)	\$ -	\$ -
SCHOOL DISTRICT 3 - HAMIL	SD0643	\$ (84,225.85)	\$ (84,225.85)	\$ (84,225.85)	\$ (83,028.28)	\$ -	\$ -
SCHOOL DISTRICT 3 - WOLF	SD0644	\$ (7,142.51)	\$ (7,142.51)	\$ (7,142.51)	\$ (7,039.60)	\$ -	\$ -
SCHOOL DISTRICT 3 - WESTB	SD0645	\$ (10,434.25)	\$ (10,434.25)	\$ (10,434.25)	\$ (10,876.59)	\$ -	\$ -
SCHOOL DISTRICT 4 - FORSY	SD0648	\$ (41,379.51)	\$ (41,379.51)	\$ (41,379.51)	\$ (40,923.60)	\$ -	\$ -
SCHOOL DISTRICT 4 - HELLG	SD0649	\$ (66,477.16)	\$ (66,477.16)	\$ (66,477.16)	\$ (65,738.53)	\$ -	\$ -
SCHOOL DISTRICT 4 - LIBBY	SD0650	\$ (45,690.03)	\$ (45,690.03)	\$ (45,690.03)	\$ (45,031.72)	\$ -	\$ -
SCHOOL DISTRICT 4 - LIVIN	SD0651	\$ (91,509.99)	\$ (91,509.99)	\$ (91,509.99)	\$ (91,744.25)	\$ -	\$ -
SCHOOL DISTRICT 4 & 47 -	SD0652	\$ (19,839.35)	\$ (19,839.35)	\$ (19,839.35)	\$ (19,553.50)	\$ -	\$ -
SCHOOL DISTRICT 4 & 28 -	SD0653	\$ (10,839.96)	\$ (10,839.96)	\$ (10,839.96)	\$ (10,805.81)	\$ -	\$ -
SCHOOL DISTRICT 4 - SWAN	SD0654	\$ (5,496.24)	\$ (5,496.24)	\$ (5,496.24)	\$ (5,455.19)	\$ -	\$ -
SCHOOL DISTRICT 5 - BASIN	SD0656	\$ (786.69)	\$ (786.69)	\$ (786.69)	\$ (775.36)	\$ -	\$ -
SCHOOL DISTRICT 5 - KALIS	SD0657	\$ (326,444.63)	\$ (326,444.63)	\$ (326,444.63)	\$ (324,767.81)	\$ -	\$ -
SCHOOL DISTRICT 5 - PARK	SD0658	\$ (19,001.36)	\$ (19,001.36)	\$ (19,001.36)	\$ (18,727.59)	\$ -	\$ -
SCHOOL DISTRICT 5 - SAND	SD0659	\$ (18,966.52)	\$ (18,966.52)	\$ (18,966.52)	\$ (18,807.32)	\$ -	\$ -
SCHOOL DISTRICT 5 - SHERI	SD0660	\$ (15,757.17)	\$ (15,757.17)	\$ (15,757.17)	\$ (15,530.63)	\$ -	\$ -
SCHOOL DISTRICT 5 - SIDNE	SD0661	\$ (92,771.76)	\$ (92,771.76)	\$ (92,771.76)	\$ (91,531.75)	\$ -	\$ -
SCHOOL DISTRICT 5 - TERRY	SD0662	\$ (13,406.41)	\$ (13,406.41)	\$ (13,406.41)	\$ (13,394.49)	\$ -	\$ -
SCHOOL DISTRICT 6 - LAME	SD0664	\$ (77,415.15)	\$ (77,415.15)	\$ (77,415.15)	\$ (76,299.74)	\$ -	\$ -
SCHOOL DISTRICT 6 - COLUM	SD0665	\$ (37,788.19)	\$ (37,788.19)	\$ (37,788.19)	\$ (37,453.62)	\$ -	\$ -
SCHOOL DISTRICT 6 - TROUT	SD0666	\$ (7,049.04)	\$ (7,049.04)	\$ (7,049.04)	\$ (6,947.48)	\$ -	\$ -
SCHOOL DISTRICT 6 - COLUM	SD0667	\$ (142,562.99)	\$ (142,562.99)	\$ (142,562.99)	\$ (141,941.35)	\$ -	\$ -
SCHOOL DISTRICT 6 - RYEGA	SD0668	\$ (8,443.75)	\$ (8,443.75)	\$ (8,443.75)	\$ (8,322.09)	\$ -	\$ -
SCHOOL DISTRICT 55F - SU	SD0669	\$ (34,694.17)	\$ (34,694.17)	\$ (34,694.17)	\$ (34,194.29)	\$ -	\$ -
SCHOOL DISTRICT 6 & 1 - S	SD0670	\$ (10,912.57)	\$ (10,912.57)	\$ (10,912.57)	\$ (11,113.24)	\$ -	\$ -
SCHOOL DISTRICT 6 - WIBAU	SD0671	\$ (15,476.74)	\$ (15,476.74)	\$ (15,476.74)	\$ (15,253.75)	\$ -	\$ -
SCHOOL DISTRICT 7 - BOULD	SD0672	\$ (15,038.45)	\$ (15,038.45)	\$ (15,038.45)	\$ (14,985.19)	\$ -	\$ -
SCHOOL DISTRICT 7 - BOZEM	SD0673	\$ (354,233.18)	\$ (354,233.18)	\$ (354,233.18)	\$ (354,445.58)	\$ -	\$ -
SCHOOL DISTRICT 7 - CHARL	SD0674	\$ (20,404.81)	\$ (20,404.81)	\$ (20,404.81)	\$ (20,110.81)	\$ -	\$ -
SCHOOL DISTRICT 7 - GARDI	SD0675	\$ (15,042.72)	\$ (15,042.72)	\$ (15,042.72)	\$ (14,825.98)	\$ -	\$ -
SCHOOL DISTRICT 7 - HINS	SD0676	\$ (13,190.12)	\$ (13,190.12)	\$ (13,190.12)	\$ (13,144.13)	\$ -	\$ -
SCHOOL DISTRICT 7 & 70 -	SD0677	\$ (112,371.00)	\$ (112,371.00)	\$ (112,371.00)	\$ (111,030.31)	\$ -	\$ -
SCHOOL DISTRICT 7 - LOLO	SD0678	\$ (31,983.11)	\$ (31,983.11)	\$ (31,983.11)	\$ (32,109.90)	\$ -	\$ -
SCHOOL DISTRICT 1 & 7 - T	SD0679	\$ (31,555.50)	\$ (31,555.50)	\$ (31,555.50)	\$ (31,382.19)	\$ -	\$ -
SCHOOL DISTRICT 7 - VICTO	SD0680	\$ (20,763.55)	\$ (20,763.55)	\$ (20,763.55)	\$ (20,464.39)	\$ -	\$ -
SCHOOL DISTRICT 7 - MEDIC	SD0681	\$ (20,839.34)	\$ (20,839.34)	\$ (20,839.34)	\$ (20,539.08)	\$ -	\$ -
SCHOOL DISTRICT 7 - TWIN	SD0682	\$ (23,183.50)	\$ (23,183.50)	\$ (23,183.50)	\$ (22,849.47)	\$ -	\$ -
SCHOOL DISTRICT 7 - JOLIE	SD0683	\$ (23,958.20)	\$ (23,958.20)	\$ (23,958.20)	\$ (23,633.88)	\$ -	\$ -
SCHOOL DISTRICT 7 & 2 - S	SD0684	\$ (8,918.41)	\$ (8,918.41)	\$ (8,918.41)	\$ (9,027.30)	\$ -	\$ -
SCHOOL DISTRICT 8 - ARLEE	SD0685	\$ (31,444.72)	\$ (31,444.72)	\$ (31,444.72)	\$ (32,131.49)	\$ -	\$ -
SCHOOL DISTRICT 8-WHITE S	SD0686	\$ (19,458.71)	\$ (19,458.71)	\$ (19,458.71)	\$ (19,178.35)	\$ -	\$ -
SCHOOL DISTRICT 8 - ELDER	SD0687	\$ (5,596.24)	\$ (5,596.24)	\$ (5,596.24)	\$ (5,821.23)	\$ -	\$ -
SCHOOL DISTRICT 9 - BROWN	SD0690	\$ (234,071.56)	\$ (234,071.56)	\$ (234,071.56)	\$ (230,979.24)	\$ -	\$ -
SCHOOL DISTRICT 9 - DARBY	SD0691	\$ (36,468.47)	\$ (36,468.47)	\$ (36,468.47)	\$ (35,943.03)	\$ -	\$ -
SCHOOL DISTRICT 9 - DIXON	SD0692	\$ (10,244.06)	\$ (10,244.06)	\$ (10,244.06)	\$ (10,096.46)	\$ -	\$ -
SCHOOL DISTRICT 9 - EAST	SD0693	\$ (41,703.66)	\$ (41,703.66)	\$ (41,703.66)	\$ (41,651.61)	\$ -	\$ -
SCHOOL DISTRICT 9 - OPHEI	SD0695	\$ (9,566.27)	\$ (9,566.27)	\$ (9,566.27)	\$ (9,428.44)	\$ -	\$ -
SCHOOL DISTRICT 9 - POPLA	SD0696	\$ (87,553.57)	\$ (87,553.57)	\$ (87,553.57)	\$ (86,514.86)	\$ -	\$ -
SCHOOL DISTRICT 9 & 9 - R	SD0697	\$ (11,738.94)	\$ (11,738.94)	\$ (11,738.94)	\$ (11,569.80)	\$ -	\$ -
SCHOOL DISTRICT 15 - KALI	SD0698	\$ (8,762.21)	\$ (8,762.21)	\$ (8,762.21)	\$ (8,635.96)	\$ -	\$ -
SCHOOL DISTRICT 16 - HARL	SD0699	\$ (18,674.84)	\$ (18,674.84)	\$ (18,674.84)	\$ (18,405.77)	\$ -	\$ -
SCHOOL DISTRICT 10 - ANAC	SD0700	\$ (62,389.52)	\$ (62,389.52)	\$ (62,389.52)	\$ (61,490.60)	\$ -	\$ -
SCHOOL DISTRICT 10 - CHIN	SD0701	\$ (26,933.47)	\$ (26,933.47)	\$ (26,933.47)	\$ (26,545.41)	\$ -	\$ -
SCHOOL DISTRICT 10 - CONR	SD0702	\$ (40,224.26)	\$ (40,224.26)	\$ (40,224.26)	\$ (39,644.70)	\$ -	\$ -
SCHOOL DISTRICT 10 - DILL	SD0703	\$ (27,898.67)	\$ (27,898.67)	\$ (27,898.67)	\$ (27,496.70)	\$ -	\$ -
SCHOOL DISTRICT 10 - NOXO	SD0704	\$ (9,493.95)	\$ (9,493.95)	\$ (9,493.95)	\$ (9,799.47)	\$ -	\$ -
SCHOOL DISTRICT 11 - POTO	SD0705	\$ (5,995.18)	\$ (5,995.18)	\$ (5,995.18)	\$ (5,908.80)	\$ -	\$ -
SCHOOL DISTRICT 12 - LIMA	SD0706	\$ (7,632.30)	\$ (7,632.30)	\$ (7,632.30)	\$ (7,845.46)	\$ -	\$ -
SCHOOL DISTRICT 12 - BAKE	SD0707	\$ (44,887.77)	\$ (44,887.77)	\$ (44,887.77)	\$ (44,241.02)	\$ -	\$ -
SCHOOL DISTRICT 13 - BOX	SD0708	\$ (56,997.10)	\$ (56,997.10)	\$ (56,997.10)	\$ (56,175.88)	\$ -	\$ -
SCHOOL DISTRICT 12 - HARL	SD0709	\$ (51,200.20)	\$ (51,200.20)	\$ (51,200.20)	\$ (50,462.50)	\$ -	\$ -

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>				Recognition of Deferred Outflows and Deferred Inflows for Fiscal Year Ending June 30,									
				2015	2016	2017	2018	2019	Thereafter				
SCHOOL DISTRICT 13 - LONE	SD0710	\$	(18,804.82)	\$	(18,804.82)	\$	(18,804.82)	\$	(19,034.87)	\$	-	\$	-
SCHOOL DISTRICT 12 - ROSE	SD0711	\$	(10,079.08)	\$	(10,079.08)	\$	(10,079.08)	\$	(9,933.86)	\$	-	\$	-
SCHOOL DISTRICT 12 - SACO	SD0712	\$	(11,519.33)	\$	(11,519.33)	\$	(11,519.33)	\$	(11,478.65)	\$	-	\$	-
SCHOOL DISTRICT 12 - STAN	SD0713	\$	(11,183.39)	\$	(11,183.39)	\$	(11,183.39)	\$	(11,150.61)	\$	-	\$	-
SCHOOL DISTRICT 14 - BONN	SD0714	\$	(14,944.22)	\$	(14,944.22)	\$	(14,944.22)	\$	(15,304.51)	\$	-	\$	-
SCHOOL DISTRICT 24 - WORD	SD0715	\$	(65,426.31)	\$	(65,426.31)	\$	(65,426.31)	\$	(64,708.15)	\$	-	\$	-
SCHOOL DISTRICT 14 - HOT	SD0716	\$	(14,308.46)	\$	(14,308.46)	\$	(14,308.46)	\$	(14,102.30)	\$	-	\$	-
SCHOOL DISTRICT 13 - EURE	SD0717	\$	(47,710.80)	\$	(47,710.80)	\$	(47,710.80)	\$	(47,023.38)	\$	-	\$	-
SCHOOL DISTRICT 3 & 13	SD0718	\$	(18,275.40)	\$	(18,275.40)	\$	(18,275.40)	\$	(18,012.09)	\$	-	\$	-
SCHOOL DISTRICT 13 - NASH	SD0719	\$	(15,224.27)	\$	(15,224.27)	\$	(15,224.27)	\$	(15,004.92)	\$	-	\$	-
SCHOOL DISTRICT 15 & 17	SD0720	\$	(6,928.39)	\$	(6,928.39)	\$	(6,928.39)	\$	(6,828.57)	\$	-	\$	-
SCHOOL DISTRICT 15 & 6	SD0721	\$	(36,843.31)	\$	(36,843.31)	\$	(36,843.31)	\$	(36,312.47)	\$	-	\$	-
SCHOOL DISTRICT 14 - MALT	SD0722	\$	(32,515.29)	\$	(32,515.29)	\$	(32,515.29)	\$	(32,046.80)	\$	-	\$	-
SCHOOL DISTRICT 15 - CUST	SD0723	\$	(8,331.51)	\$	(8,331.51)	\$	(8,331.51)	\$	(8,211.47)	\$	-	\$	-
SCHOOL DISTRICT 15 - CUT	SD0724	\$	(73,039.29)	\$	(73,039.29)	\$	(73,039.29)	\$	(72,487.48)	\$	-	\$	-
SCHOOL DISTRICT 15 - EKAL	SD0725	\$	(14,063.38)	\$	(14,063.38)	\$	(14,063.38)	\$	(14,618.95)	\$	-	\$	-
HAVRE PUBLIC SCHOOLS	SD0726	\$	(151,458.16)	\$	(151,458.16)	\$	(151,458.16)	\$	(150,518.79)	\$	-	\$	-
SCHOOL DISTRICT 17 - CULB	SD0727	\$	(27,212.94)	\$	(27,212.94)	\$	(27,212.94)	\$	(27,037.27)	\$	-	\$	-
SCHOOL DISTRICT 17 H - HA	SD0728	\$	(144,100.24)	\$	(144,100.24)	\$	(144,100.24)	\$	(143,077.00)	\$	-	\$	-
SCHOOL DISTRICT 18 - VALI	SD0729	\$	(16,912.59)	\$	(16,912.59)	\$	(16,912.59)	\$	(16,668.91)	\$	-	\$	-
SCHOOL DISTRICT 20 - GARR	SD0731	\$	(643.42)	\$	(643.42)	\$	(643.42)	\$	(634.15)	\$	-	\$	-
SCHOOL DISTRICT 20 - PLEN	SD0732	\$	(28,643.56)	\$	(28,643.56)	\$	(28,643.56)	\$	(29,118.88)	\$	-	\$	-
SCHOOL DISTRICT 21 - BROA	SD0734	\$	(12,107.97)	\$	(12,107.97)	\$	(12,107.97)	\$	(11,933.52)	\$	-	\$	-
SCHOOL DISTRICT 23 - MISS	SD0736	\$	(19,584.73)	\$	(19,584.73)	\$	(19,584.73)	\$	(19,806.71)	\$	-	\$	-
SCHOOL DISTRICT 23 - POLS	SD0737	\$	(94,365.17)	\$	(94,365.17)	\$	(94,365.17)	\$	(94,323.70)	\$	-	\$	-
SCHOOL DISTRICT 23 - ROBE	SD0738	\$	(9,899.64)	\$	(9,899.64)	\$	(9,899.64)	\$	(9,812.38)	\$	-	\$	-
SCHOOL DISTRICT 24 - THRE	SD0739	\$	(16,755.68)	\$	(16,755.68)	\$	(16,755.68)	\$	(16,722.37)	\$	-	\$	-
SCHOOL DISTRICT 25 - HOBS	SD0740	\$	(9,938.33)	\$	(9,938.33)	\$	(9,938.33)	\$	(10,144.26)	\$	-	\$	-
SCHOOL DISTRICT 26 - LOCK	SD0741	\$	(41,824.06)	\$	(41,824.06)	\$	(41,824.06)	\$	(41,664.38)	\$	-	\$	-
SCHOOL DISTRICT 27 - MONT	SD0742	\$	(14,674.27)	\$	(14,674.27)	\$	(14,674.27)	\$	(14,462.84)	\$	-	\$	-
SCHOOL DISTRICT 28 - ST I	SD0743	\$	(41,001.84)	\$	(41,001.84)	\$	(41,001.84)	\$	(40,411.08)	\$	-	\$	-
SCHOOL DISTRICT 29 - SOME	SD0744	\$	(20,427.55)	\$	(20,427.55)	\$	(20,427.55)	\$	(20,133.23)	\$	-	\$	-
SCHOOL DISTRICT 29 - BELT	SD0745	\$	(19,004.40)	\$	(19,004.40)	\$	(19,004.40)	\$	(18,730.58)	\$	-	\$	-
SCHOOL DISTRICT 20 - WHIT	SD0746	\$	(11,216.16)	\$	(11,216.16)	\$	(11,216.16)	\$	(11,054.56)	\$	-	\$	-
SCHOOL DISTRICT 33 - GOLD	SD0748	\$	(1,152.67)	\$	(1,152.67)	\$	(1,152.67)	\$	(1,136.06)	\$	-	\$	-
SCHOOL DISTRICT 32 - CLIN	SD0749	\$	(10,062.61)	\$	(10,062.61)	\$	(10,062.61)	\$	(10,351.15)	\$	-	\$	-
SCHOOL DISTRICT 30 - POWE	SD0751	\$	(14,423.77)	\$	(14,423.77)	\$	(14,423.77)	\$	(14,274.38)	\$	-	\$	-
SCHOOL DISTRICT 30 - RONA	SD0752	\$	(95,660.19)	\$	(95,660.19)	\$	(95,660.19)	\$	(94,727.28)	\$	-	\$	-
SCHOOL DISTRICT 32 J - AS	SD0754	\$	(6,016.07)	\$	(6,016.07)	\$	(6,016.07)	\$	(5,929.39)	\$	-	\$	-
SCHOOL DISTRICT 38 - BIG	SD0755	\$	(54,471.32)	\$	(54,471.32)	\$	(54,471.32)	\$	(53,686.49)	\$	-	\$	-
SCHOOL DISTRICT 30 & 6	SD0756	\$	(9,147.42)	\$	(9,147.42)	\$	(9,147.42)	\$	(9,428.39)	\$	-	\$	-
SCHOOL DISTRICT 3 - BELFR	SD0757	\$	(6,880.67)	\$	(6,880.67)	\$	(6,880.67)	\$	(7,081.95)	\$	-	\$	-
SCHOOL DISTRICT 43 - TURN	SD0758	\$	(9,325.37)	\$	(9,325.37)	\$	(9,325.37)	\$	(9,191.01)	\$	-	\$	-
SCHOOL DISTRICT 40 - FREN	SD0759	\$	(78,653.81)	\$	(78,653.81)	\$	(78,653.81)	\$	(78,219.85)	\$	-	\$	-
LAVINA K-12	SD0760	\$	(7,734.80)	\$	(7,734.80)	\$	(7,734.80)	\$	(7,623.36)	\$	-	\$	-
SCHOOL DISTRICT 44 - BELG	SD0761	\$	(222,668.26)	\$	(222,668.26)	\$	(222,668.26)	\$	(221,181.23)	\$	-	\$	-
SCHOOL DISTRICT 44 - MOOR	SD0762	\$	(8,266.23)	\$	(8,266.23)	\$	(8,266.23)	\$	(8,147.13)	\$	-	\$	-
SCHOOL DISTRICT 44 - WHIT	SD0763	\$	(70,987.12)	\$	(70,987.12)	\$	(70,987.12)	\$	(69,964.33)	\$	-	\$	-
SCHOOL DISTRICT 45 - AUGU	SD0764	\$	(10,715.84)	\$	(10,715.84)	\$	(10,715.84)	\$	(10,561.45)	\$	-	\$	-
SCHOOL DISTRICT 45 - WOLF	SD0765	\$	(70,291.10)	\$	(70,291.10)	\$	(70,291.10)	\$	(69,278.34)	\$	-	\$	-
SCHOOL DISTRICT 44 - GERA	SD0766	\$	(10,065.91)	\$	(10,065.91)	\$	(10,065.91)	\$	(10,137.95)	\$	-	\$	-
SCHOOL DISTRICT 21 - FAIR	SD0767	\$	(27,271.36)	\$	(27,271.36)	\$	(27,271.36)	\$	(26,878.43)	\$	-	\$	-
SCHOOL DISTRICT 65 - FROI	SD0768	\$	(10,308.96)	\$	(10,308.96)	\$	(10,308.96)	\$	(10,160.43)	\$	-	\$	-
SCHOOL DISTRICT 65 - PLEV	SD0769	\$	(16,346.77)	\$	(16,346.77)	\$	(16,346.77)	\$	(16,111.24)	\$	-	\$	-
SCHOOL DISTRICT 50 - EAST	SD0770	\$	(10,584.98)	\$	(10,584.98)	\$	(10,584.98)	\$	(10,432.47)	\$	-	\$	-
SCHOOL DISTRICT 50 - HAYS	SD0771	\$	(26,710.28)	\$	(26,710.28)	\$	(26,710.28)	\$	(26,571.01)	\$	-	\$	-
SCHOOL DISTRICT 52 - ABSA	SD0772	\$	(22,001.62)	\$	(22,001.62)	\$	(22,001.62)	\$	(22,050.01)	\$	-	\$	-
SCHOOL DISTRICT 52 - ENNI	SD0773	\$	(32,791.28)	\$	(32,791.28)	\$	(32,791.28)	\$	(33,105.52)	\$	-	\$	-
SHIELDS VALLEY	SD0774	\$	(14,426.91)	\$	(14,426.91)	\$	(14,426.91)	\$	(14,219.04)	\$	-	\$	-
SCHOOL DISTRICT 55 - BROC	SD0775	\$	(14,976.79)	\$	(14,976.79)	\$	(14,976.79)	\$	(14,761.00)	\$	-	\$	-
SCHOOL DISTRICT 55 - ROUN	SD0776	\$	(47,655.47)	\$	(47,655.47)	\$	(47,655.47)	\$	(46,968.84)	\$	-	\$	-
SCHOOL DISTRICT 57 - HAVR	SD0777	\$	(1,716.01)	\$	(1,716.01)	\$	(1,716.01)	\$	(1,691.28)	\$	-	\$	-
SCHOOL DISTRICT 58 - GEYS	SD0778	\$	(8,325.42)	\$	(8,325.42)	\$	(8,325.42)	\$	(8,409.74)	\$	-	\$	-
SCHOOL DISTRICT 58 - YELL	SD0779	\$	(10,177.45)	\$	(10,177.45)	\$	(10,177.45)	\$	(10,030.81)	\$	-	\$	-
SCHOOL DISTRICT 64 - MEL	SD0780	\$	(11,083.95)	\$	(11,083.95)	\$	(11,083.95)	\$	(10,924.25)	\$	-	\$	-
SCHOOL DISTRICT 73 - SWAN	SD0781	\$	(460.21)	\$	(460.21)	\$	(460.21)	\$	(453.58)	\$	-	\$	-
SD 75 GREENFIELD	SD0782	\$	(6,809.73)	\$	(6,809.73)	\$	(6,809.73)	\$	(6,809.20)	\$	-	\$	-
SCHOOL DISTRICT 87 - BOX	SD0783	\$	(153,704.37)	\$	(153,704.37)	\$	(153,704.37)	\$	(151,489.77)	\$	-	\$	-
SCHOOL DISTRICT 84 - DENT	SD0785	\$	(8,188.91)	\$	(8,188.91)	\$	(8,188.91)	\$	(8,070.92)	\$	-	\$	-
SCHOOL DISTRICT 74 - ROY	SD0786	\$	(7,613.77)	\$	(7,613.77)	\$	(7,613.77)	\$	(7,504.07)	\$	-	\$	-
SCHOOL DISTRICT 74 - VAUG	SD0787	\$	(5,863.20)	\$	(5,863.20)	\$	(5,863.20)	\$	(6,370.60)	\$	-	\$	-

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

PERS - Cost Sharing Plan w/ a Special Funding Situation				Recognition of Deferred Outflows and Deferred Inflows for Fiscal Year Ending June 30,						
				2015	2016	2017	2018	2019	Thereafter	
SCHOOL DISTRICT 159 - WIN	SD0790			\$ (11,326.95)	\$ (11,326.95)	\$ (11,326.95)	\$ (11,163.75)	\$ -	\$ -	
SCHOOL DISTRICT 41 - PION	SD0791			\$ (4,547.29)	\$ (4,547.29)	\$ (4,547.29)	\$ (4,481.77)	\$ -	\$ -	
SCHOOL DISTRICT 50 - EVER	SD0792			\$ (40,669.39)	\$ (40,669.39)	\$ (40,669.39)	\$ (41,098.82)	\$ -	\$ -	
SCHOOL DISTRICT 37 - SHEP	SD0793			\$ (51,984.64)	\$ (51,984.64)	\$ (51,984.64)	\$ (51,264.07)	\$ -	\$ -	
SCHOOL DISTRICT 19 - COLS	SD0794	SD9794		\$ (84,975.41)	\$ (84,975.41)	\$ (84,975.41)	\$ (83,801.41)	\$ -	\$ -	
SCHOOL DISTRICT 2 & 3 - P	SD0796			\$ (20,830.53)	\$ (20,830.53)	\$ (20,830.53)	\$ (20,530.40)	\$ -	\$ -	
SCHOOL DISTRICT 69 - WEST	SD0798			\$ (16,388.30)	\$ (16,388.30)	\$ (16,388.30)	\$ (16,335.25)	\$ -	\$ -	
SCHOOL DISTRICT 11 & 2 -	SD0799			\$ (11,189.83)	\$ (11,189.83)	\$ (11,189.83)	\$ (11,028.61)	\$ -	\$ -	
SCHOOL DISTRICT 1 - TROY	SD0800			\$ (32,970.74)	\$ (32,970.74)	\$ (32,970.74)	\$ (32,525.54)	\$ -	\$ -	
SCHOOL DISTRICT 85 - ULM	SD0801			\$ (5,640.27)	\$ (5,640.27)	\$ (5,640.27)	\$ (5,874.44)	\$ -	\$ -	
SCHOOL DISTRICT 14 - SHEL	SD0802			\$ (42,764.48)	\$ (42,764.48)	\$ (42,764.48)	\$ (42,148.32)	\$ -	\$ -	
SCHOOL DISTRICT 10 - CAYU	SD0803			\$ (11,066.33)	\$ (11,066.33)	\$ (11,066.33)	\$ (10,906.88)	\$ -	\$ -	
SCHOOL DISTRICT 52 - INDE	SD0805			\$ (9,566.24)	\$ (9,566.24)	\$ (9,566.24)	\$ (9,699.51)	\$ -	\$ -	
SCHOOL DISTRICT 23 - HARR	SD0806			\$ (5,712.80)	\$ (5,712.80)	\$ (5,712.80)	\$ (5,630.49)	\$ -	\$ -	
SCHOOL DISTRICT 27 - GRAS	SD0807			\$ (7,701.34)	\$ (7,701.34)	\$ (7,701.34)	\$ (7,736.36)	\$ -	\$ -	
SCHOOL DISTRICT 32 - RAPE	SD0810			\$ (9,497.69)	\$ (9,497.69)	\$ (9,497.69)	\$ (9,363.51)	\$ -	\$ -	
SCHOOL DISTRICT 115 - WIN	SD0811			\$ (8,401.21)	\$ (8,401.21)	\$ (8,401.21)	\$ (8,280.17)	\$ -	\$ -	
SCHOOL DISTRICT 78J & 2 -	SD0812			\$ (11,672.44)	\$ (11,672.44)	\$ (11,672.44)	\$ (11,504.26)	\$ -	\$ -	
SCHOOL DISTRICT 27 - MONF	SD0813			\$ (17,315.26)	\$ (17,315.26)	\$ (17,315.26)	\$ (17,065.78)	\$ -	\$ -	
SCHOOL DISTRICT 35 - GALL	SD0814			\$ (7,111.68)	\$ (7,111.68)	\$ (7,111.68)	\$ (7,009.22)	\$ -	\$ -	
SCHOOL DISTRICT 23 - BILL	SD0815			\$ (10,120.19)	\$ (10,120.19)	\$ (10,120.19)	\$ (9,974.38)	\$ -	\$ -	
SCHOOL DISTRICT 58 - WHIT	SD0816			\$ (5,250.04)	\$ (5,250.04)	\$ (5,250.04)	\$ (5,174.40)	\$ -	\$ -	
SCHOOL DISTRICT 29 - WYOL	SD0817			\$ (18,905.86)	\$ (18,905.86)	\$ (18,905.86)	\$ (18,633.46)	\$ -	\$ -	
SCHOOL DISTRICT 64 - BAIN	SD0819			\$ (25,627.96)	\$ (25,627.96)	\$ (25,627.96)	\$ (25,284.61)	\$ -	\$ -	
SCHOOL DISTRICT 2 - DUPUY	SD0820			\$ (1,336.92)	\$ (1,336.92)	\$ (1,336.92)	\$ (1,317.66)	\$ -	\$ -	
SCHOOL DISTRICT 2-27 - LO	SD0821			\$ (56,519.19)	\$ (56,519.19)	\$ (56,519.19)	\$ (55,704.85)	\$ -	\$ -	
SCHOOL DISTRICT 33 - SWAN	SD0822			\$ (5,152.43)	\$ (5,152.43)	\$ (5,152.43)	\$ (5,078.19)	\$ -	\$ -	
SCHOOL DISTRICT 23 - LUST	SD0824			\$ (3,957.39)	\$ (3,957.39)	\$ (3,957.39)	\$ (3,900.37)	\$ -	\$ -	
SCHOOL DISTRICT 41 - ANDE	SD0825			\$ (8,058.06)	\$ (8,058.06)	\$ (8,058.06)	\$ (8,344.66)	\$ -	\$ -	
SCHOOL DISTRICT 34 - SEEL	SD0826			\$ (11,789.03)	\$ (11,789.03)	\$ (11,789.03)	\$ (11,619.17)	\$ -	\$ -	
SCHOOL DISTRICT 5 - MELRO	SD0827			\$ (801.87)	\$ (801.87)	\$ (801.87)	\$ (790.32)	\$ -	\$ -	
SCHOOL DISTRICT 45 - GOLD	SD0829			\$ (1,056.17)	\$ (1,056.17)	\$ (1,056.17)	\$ (1,118.58)	\$ -	\$ -	
SCHOOL DISTRICT 26 - REIC	SD0830			\$ (648.46)	\$ (648.46)	\$ (648.46)	\$ (639.12)	\$ -	\$ -	
SCHOOL DISTRICT 14 - FORT	SD9000			\$ (7,702.38)	\$ (7,702.38)	\$ (7,702.38)	\$ (7,591.40)	\$ -	\$ -	
SCHOOL DISTRICT 21 - GALA	SD9002			\$ (575.38)	\$ (575.38)	\$ (575.38)	\$ (668.74)	\$ -	\$ -	
SCHOOL DISTRICT 12 12 - M	SD9005			\$ (251.03)	\$ (251.03)	\$ (251.03)	\$ (247.41)	\$ -	\$ -	
SCHOOL DISTRICT 38 - LINC	SD9006			\$ (7,537.89)	\$ (7,537.89)	\$ (7,537.89)	\$ (7,746.41)	\$ -	\$ -	
SCHOOL DISTRICT 1 - FORT	SD9007			\$ (33,821.94)	\$ (33,821.94)	\$ (33,821.94)	\$ (33,684.23)	\$ -	\$ -	
SCHOOL DISTRICT 4 - CANYO	SD9011			\$ (15,021.34)	\$ (15,021.34)	\$ (15,021.34)	\$ (14,804.91)	\$ -	\$ -	
SCHOOL DISTRICT 13 - FISH	SD9014			\$ (750.63)	\$ (750.63)	\$ (750.63)	\$ (739.81)	\$ -	\$ -	
BIG SKY SCHOOL DISTRICT #	SD9019			\$ (32,661.98)	\$ (32,661.98)	\$ (32,661.98)	\$ (32,191.38)	\$ -	\$ -	
SCHOOL DISTRICT 43 - LAMO	SD9025			\$ (2,799.14)	\$ (2,799.14)	\$ (2,799.14)	\$ (2,817.22)	\$ -	\$ -	
SCHOOL DISTRICT 11 - BROR	SD9027			\$ (1,372.24)	\$ (1,372.24)	\$ (1,372.24)	\$ (1,352.47)	\$ -	\$ -	
SCHOOL DISTRICT 104 - SPR	SD9028			\$ (292.86)	\$ (292.86)	\$ (292.86)	\$ (288.64)	\$ -	\$ -	
SCHOOL DISTRICT 75 - ARRO	SD9029			\$ (4,937.00)	\$ (4,937.00)	\$ (4,937.00)	\$ (4,865.87)	\$ -	\$ -	
SCHOOL DISTRICT 17 - MORI	SD9030			\$ (3,805.89)	\$ (3,805.89)	\$ (3,805.89)	\$ (3,751.05)	\$ -	\$ -	
SCHOOL DISTRICT 7 - GRANT	SD9033			\$ (1,795.80)	\$ (1,795.80)	\$ (1,795.80)	\$ (1,769.93)	\$ -	\$ -	
SCHOOL DISTRICT 20 - KILA	SD9034			\$ (12,235.73)	\$ (12,235.73)	\$ (12,235.73)	\$ (12,059.43)	\$ -	\$ -	
SCHOOL DISTRICT 64 - MOUN	SD9039			\$ (1,350.21)	\$ (1,350.21)	\$ (1,350.21)	\$ (1,330.76)	\$ -	\$ -	
JUDITH GAP SCHOOL	SD9040			\$ (2,958.36)	\$ (2,958.36)	\$ (2,958.36)	\$ (3,342.27)	\$ -	\$ -	
SCHOOL DISTRICT 86 & 4 -	SD9043			\$ (18,118.64)	\$ (18,118.64)	\$ (18,118.64)	\$ (17,857.58)	\$ -	\$ -	
SCHOOL DISTRICT 18 - WOOD	SD9045			\$ (359.89)	\$ (359.89)	\$ (359.89)	\$ (464.80)	\$ -	\$ -	
SCHOOL DISTRICT 75 - AMST	SD9046			\$ (2,925.83)	\$ (2,925.83)	\$ (2,925.83)	\$ (2,883.67)	\$ -	\$ -	
SCHOOL DISTRICT 8 - WEST	SD9049			\$ (2,852.81)	\$ (2,852.81)	\$ (2,852.81)	\$ (2,811.71)	\$ -	\$ -	
SCHOOL DISTRICT 4 - DIVID	SD9050			\$ (669.38)	\$ (669.38)	\$ (669.38)	\$ (659.74)	\$ -	\$ -	
SCHOOL DISTRICT 89 - SMIT	SD9057			\$ (5,664.96)	\$ (5,664.96)	\$ (5,664.96)	\$ (5,957.61)	\$ -	\$ -	
SCHOOL DISTRICT 27 - ELLI	SD9060			\$ (1,328.69)	\$ (1,328.69)	\$ (1,328.69)	\$ (1,309.55)	\$ -	\$ -	
SCHOOL DISTRICT 99 M	SD9065			\$ (18,978.66)	\$ (18,978.66)	\$ (18,978.66)	\$ (18,705.21)	\$ -	\$ -	
SCHOOL DISTRICT 28C	SD9066			\$ (13,300.37)	\$ (13,300.37)	\$ (13,300.37)	\$ (13,108.74)	\$ -	\$ -	
SCHOOL DISTRICT 48-1J & 4	SD9067			\$ (16,252.90)	\$ (16,252.90)	\$ (16,252.90)	\$ (16,018.73)	\$ -	\$ -	
SCHOOL DISTRICT 3 - BILLI	SD9068			\$ (3,877.31)	\$ (3,877.31)	\$ (3,877.31)	\$ (4,273.95)	\$ -	\$ -	
SCHOOL DISTRICT 12 - HAVER	SD9071			\$ (797.98)	\$ (797.98)	\$ (797.98)	\$ (786.48)	\$ -	\$ -	
SCHOOL DISTRICT 11 - WISE	SD9077			\$ (940.08)	\$ (940.08)	\$ (940.08)	\$ (926.53)	\$ -	\$ -	
MSU COLLEGE OF TECHNOLOGY	UN3513			\$ (105,831.49)	\$ (105,831.49)	\$ (105,831.49)	\$ (106,608.45)	\$ -	\$ -	
UNIVERSITY OF MONTANA	UN5103	UN9103		\$ (3,370,838.03)	\$ (3,370,838.03)	\$ (3,370,838.03)	\$ (3,443,928.76)	\$ -	\$ -	
MONTANA STATE UNIVERSITY	UN5104			\$ (2,364,625.12)	\$ (2,364,625.12)	\$ (2,364,625.12)	\$ (2,421,038.15)	\$ -	\$ -	
MONTANA STATE UNIVERSITY	UN5106			\$ (585,163.10)	\$ (585,163.10)	\$ (585,163.10)	\$ (581,690.86)	\$ -	\$ -	
MONTANA STATE UNIVERSITY	UN5107			\$ (159,856.09)	\$ (159,856.09)	\$ (159,856.09)	\$ (159,072.61)	\$ -	\$ -	

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>				Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2014		
				1% Decrease 6.75%	Discount Rate 7.75%	1% Increase 8.75%
Total Before Working Retiree Contributions and Adjustments				\$ 1,982,274,732.01	\$ 1,246,010,898.06	\$ 625,044,645.95
Due to Working Retiree Contributions and Adjustments						
Total				\$ 1,982,274,732.01	\$ 1,246,010,898.06	\$ 625,044,645.95
State as Special Funding Entity				\$ 19,055,358.96	\$ 11,977,746.85	\$ 6,008,475.97
Employers						
	CITY OF BIG TIMBER -	CI0302		\$ 212,368.82	\$ 133,490.01	\$ 66,963.47
	CITY OF BELT -	CI0303		\$ 214,728.58	\$ 134,973.29	\$ 67,707.54
	TOWN OF BIG SANDY -	CI0304		\$ 65,813.27	\$ 41,368.66	\$ 20,752.03
	CITY OF BILLINGS -	CI0305		\$ 48,600,533.25	\$ 30,549,142.91	\$ 15,324,567.58
	CITY OF BOZEMAN -	CI0306		\$ 18,138,789.59	\$ 11,401,613.08	\$ 5,719,466.19
	BUTTE SILVER BOW -	CI0307		\$ 26,448,717.02	\$ 16,625,036.43	\$ 8,339,726.43
	TOWN OF BROADUS -	CI0308		\$ 272,371.60	\$ 171,206.33	\$ 85,883.36
	TOWN OF BOULDER -	CI0309		\$ 478,594.99	\$ 300,833.46	\$ 150,909.07
	TOWN OF CASCADE -	CI0310		\$ 158,251.79	\$ 99,473.32	\$ 49,899.46
	CITY OF CHINOOK -	CI0311		\$ 747,847.55	\$ 470,079.24	\$ 235,808.94
	CITY OF CHOTEAU -	CI0312		\$ 528,076.35	\$ 331,936.27	\$ 166,511.38
	TOWN OF CIRCLE -	CI0313		\$ 158,030.80	\$ 99,334.41	\$ 49,829.77
	CITY OF COLUMBIA FALLS -	CI0314		\$ 1,266,466.82	\$ 796,071.01	\$ 399,338.34
	CITY OF CONRAD -	CI0315		\$ 1,302,131.45	\$ 818,488.95	\$ 410,584.00
	TOWN OF CULBERTSON -	CI0316		\$ 446,776.87	\$ 280,833.35	\$ 140,876.28
	CITY OF CUT BANK -	CI0317		\$ 1,285,059.60	\$ 807,757.99	\$ 405,200.96
	TOWN OF CHESTER -	CI0318		\$ 423,026.89	\$ 265,904.67	\$ 133,387.51
	TOWN OF BROWNING -	CI0319		\$ 588,478.76	\$ 369,903.80	\$ 185,557.28
	CITY OF DEER LODGE -	CI0320		\$ 1,071,728.77	\$ 673,663.30	\$ 337,934.15
	CITY OF DILLON -	CI0321		\$ 1,162,004.66	\$ 730,408.58	\$ 366,399.66
	CITY OF BAKER -	CI0322		\$ 1,044,216.12	\$ 656,369.50	\$ 329,258.95
	CITY OF BELGRADE -	CI0323		\$ 1,662,349.74	\$ 1,044,913.63	\$ 524,166.90
	TOWN OF COLUMBUS -	CI0324		\$ 1,072,684.33	\$ 674,263.93	\$ 338,235.45
	CITY OF EAST HELENA -	CI0325		\$ 617,248.35	\$ 387,987.68	\$ 194,628.81
	TOWN OF ENNIS -	CI0326		\$ 467,254.32	\$ 293,704.98	\$ 147,333.16
	TOWN OF FAIRFIELD -	CI0327		\$ 118,032.31	\$ 74,192.31	\$ 37,217.58
	CITY OF FAIRVIEW -	CI0328		\$ 643,428.81	\$ 404,444.10	\$ 202,883.95
	CITY OF FORSYTH -	CI0329		\$ 924,158.55	\$ 580,904.15	\$ 291,402.77
	CITY OF FORT BENTON -	CI0330		\$ 853,421.33	\$ 536,440.41	\$ 269,098.13
	TOWN OF GERALDINE -	CI0331		\$ 59,065.06	\$ 37,126.90	\$ 18,624.21
	CITY OF GLASGOW -	CI0332		\$ 1,260,338.16	\$ 792,218.68	\$ 397,405.87
	CITY OF GLENDIVE -	CI0333		\$ 2,305,051.94	\$ 1,448,901.00	\$ 726,821.74
	CITY OF GREAT FALLS -	CI0334		\$ 27,468,673.25	\$ 17,266,156.74	\$ 8,661,335.82
	TOWN OF GRASS RANGE -	CI0335		\$ 37,685.37	\$ 23,688.13	\$ 11,882.83
	CITY OF HARLEM -	CI0336		\$ 382,419.39	\$ 240,379.76	\$ 120,583.28
	CITY OF HAMILTON -	CI0337		\$ 2,449,837.83	\$ 1,539,909.98	\$ 772,475.18
	CITY OF HARDIN -	CI0338		\$ 1,751,385.23	\$ 1,100,879.23	\$ 552,241.29
	CITY OF HAVRE -	CI0339		\$ 3,665,787.12	\$ 2,304,226.87	\$ 1,155,884.49
	CITY OF HELENA -	CI0340		\$ 18,244,352.83	\$ 11,467,967.63	\$ 5,752,752.07
	TOWN OF HOT SPRINGS -	CI0341		\$ 339,645.39	\$ 213,493.04	\$ 107,095.92
	TOWN OF MELSTONE -	CI0342		\$ 55,777.91	\$ 35,060.67	\$ 17,587.72
	CITY OF KALISPELL -	CI0343		\$ 8,651,069.68	\$ 5,437,857.29	\$ 2,727,828.14
	TOWN OF NASHUA -	CI0344		\$ 120,757.74	\$ 75,905.45	\$ 38,076.95
	CITY OF LAUREL -	CI0345		\$ 4,034,084.73	\$ 2,535,730.02	\$ 1,272,014.93
	TOWN OF DRUMMOND -	CI0346		\$ 97,539.60	\$ 61,311.08	\$ 30,755.88
	CITY OF LEWISTOWN -	CI0347		\$ 2,625,269.17	\$ 1,650,181.96	\$ 827,791.63
	CITY OF LIBBY -	CI0348		\$ 1,192,177.81	\$ 749,374.71	\$ 375,913.76
	CITY OF LIVINGSTON -	CI0349		\$ 4,423,453.33	\$ 2,780,477.89	\$ 1,394,789.42
	TOWN OF LIMA -	CI0350		\$ 79,040.33	\$ 49,682.88	\$ 24,922.75
	TOWN OF MEDICINE LAKE -	CI0351		\$ 121,368.69	\$ 76,289.48	\$ 38,269.59
	CITY OF MALTA -	CI0352		\$ 659,546.18	\$ 414,575.09	\$ 207,966.03
	CITY OF MILES CITY -	CI0353		\$ 3,728,752.86	\$ 2,343,805.64	\$ 1,175,738.65
	CITY OF MISSOULA -	CI0354		\$ 20,191,158.65	\$ 12,691,683.61	\$ 6,366,612.76
	TOWN OF RICHEY -	CI0355		\$ 85,663.86	\$ 53,846.27	\$ 27,011.26
	CITY OF TROY -	CI0356		\$ 750,142.17	\$ 471,521.58	\$ 236,532.47
	TOWN OF PHILIPSBURG -	CI0357		\$ 364,494.31	\$ 229,112.48	\$ 114,931.20
	CITY OF PLAINS -	CI0358		\$ 361,458.68	\$ 227,204.36	\$ 113,974.02
	CITY OF PLENTYWOOD -	CI0359		\$ 624,294.73	\$ 392,416.87	\$ 196,850.66
	CITY OF POLSON -	CI0360		\$ 2,403,230.23	\$ 1,510,613.54	\$ 757,779.01
	CITY OF POPLAR -	CI0361		\$ 392,468.29	\$ 246,696.26	\$ 123,751.87
	TOWN OF TERRY -	CI0362		\$ 211,214.42	\$ 132,764.38	\$ 66,599.47
	CITY OF RONAN -	CI0363		\$ 724,322.64	\$ 455,292.04	\$ 228,391.14
	CITY OF ROUNDUP -	CI0364		\$ 528,986.33	\$ 332,508.27	\$ 166,798.31
	TOWN OF RYEGATE -	CI0365		\$ 58,521.61	\$ 36,785.30	\$ 18,452.85
	TOWN OF SHERIDAN -	CI0366		\$ 125,991.90	\$ 79,195.52	\$ 39,727.37

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>				Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2014			
				1% Decrease 6.75%	Discount Rate 7.75%	1% Increase 8.75%	
	CITY OF SHELBY - CI0367	\$	1,331,898.30	\$	837,199.69	\$	419,969.99
	CITY OF SIDNEY - CI0368	\$	2,226,543.45	\$	1,399,552.42	\$	702,066.69
	TOWN OF STANFORD - CI0369	\$	86,208.39	\$	54,188.55	\$	27,182.96
	TOWN OF SUNBURST - CI0370	\$	165,487.56	\$	104,021.55	\$	52,181.02
	TOWN OF SUPERIOR - CI0371	\$	299,132.05	\$	188,027.32	\$	94,321.38
	CITY OF TOWNSEND - CI0372	\$	468,726.23	\$	294,630.20	\$	147,797.28
	TOWN OF VALIER - CI0373	\$	241,786.77	\$	151,981.43	\$	76,239.45
	CITY OF WHITE SULPHUR SPR - CI0374	\$	239,535.15	\$	150,566.11	\$	75,529.47
	CITY OF WHITEFISH - CI0376	\$	4,766,627.94	\$	2,996,189.31	\$	1,502,998.16
	TOWN OF WINNETT - CI0377	\$	89,190.27	\$	56,062.89	\$	28,123.20
	CITY OF WOLF POINT - CI0378	\$	1,154,092.59	\$	725,435.24	\$	363,904.85
	TOWN OF THOMPSON FALLS - CI0379	\$	452,341.87	\$	284,331.37	\$	142,631.02
	CITY OF WIBAUX - CI0380	\$	212,686.55	\$	133,689.72	\$	67,063.66
	CITY OF SCOBEY - CI0381	\$	367,010.14	\$	230,693.87	\$	115,724.49
	TOWN OF TWIN BRIDGES - CI0382	\$	164,154.72	\$	103,183.77	\$	51,760.75
	TOWN OF MANHATTAN - CI0383	\$	979,328.74	\$	615,582.83	\$	308,798.86
	CITY OF RED LODGE - CI0385	\$	1,226,113.84	\$	770,706.09	\$	386,614.37
	TOWN OF STEVENSVILLE - CI0386	\$	580,503.49	\$	364,890.73	\$	183,042.54
	TOWN OF FORT PECK - CI0387	\$	249,327.37	\$	156,721.28	\$	78,617.12
	CITY OF HARLOWTON - CI0388	\$	426,158.83	\$	267,873.34	\$	134,375.06
	TOWN OF EKALAKA - CI0389	\$	129,199.50	\$	81,211.75	\$	40,738.78
	TOWN OF BRIDGER - CI9001	\$	382,895.12	\$	240,678.80	\$	120,733.29
	TOWN OF SACO - CI9018	\$	273,547.50	\$	171,945.47	\$	86,254.14
	TOWN OF WESTBY - CI9021	\$	74,704.55	\$	46,957.51	\$	23,555.60
	TOWN OF ST IGNATIUS - CI9031	\$	174,055.73	\$	109,407.30	\$	54,882.71
	CITY OF COLSTRIP - CI9036	\$	2,064,359.60	\$	1,297,607.50	\$	650,927.39
	CITY OF THREE FORKS - CI9044	\$	522,231.67	\$	328,262.45	\$	164,668.45
	TOWN OF EUREKA - CI9047	\$	537,990.68	\$	338,168.19	\$	169,637.53
	TOWN OF ALBERTON - CI9064	\$	4,329.12	\$	2,721.18	\$	1,365.05
	TOWN OF WEST YELLOWSTONE - CI9073	\$	1,882,768.64	\$	1,183,463.73	\$	593,668.70
	TOWN OF FROID - CI9075	\$	76,433.57	\$	48,044.33	\$	24,100.79
	TOWN OF DENTON - CI9097	\$	100,562.76	\$	63,211.37	\$	31,709.14
	TOWN OF HYSHAM - CI9099	\$	107,828.85	\$	67,778.66	\$	34,000.25
	BEAVERHEAD COUNTY - CO0201	\$	3,807,365.83	\$	2,393,219.89	\$	1,200,526.64
	BIG HORN COUNTY - CO0202	\$	6,941,450.87	\$	4,363,231.44	\$	2,188,756.50
	BLAINE COUNTY - CO0203	\$	4,193,780.49	\$	2,636,110.99	\$	1,322,369.70
	BROADWATER COUNTY - CO0204	\$	2,411,970.81	\$	1,516,107.66	\$	760,535.06
	CARBON COUNTY - CO0205	\$	4,147,290.69	\$	2,606,888.60	\$	1,307,710.68
	CARTER COUNTY - CO0206	\$	1,302,648.67	\$	818,814.07	\$	410,747.09
	CASCADE COUNTY - CO0207	\$	22,498,992.98	\$	14,142,333.55	\$	7,094,311.84
	CHOUTEAU COUNTY - CO0208	\$	3,215,301.11	\$	2,021,062.05	\$	1,013,838.65
	CUSTER COUNTY - CO0209	\$	3,715,499.79	\$	2,335,475.08	\$	1,171,559.73
	DANIELS COUNTY - CO0210	\$	1,487,696.17	\$	935,130.54	\$	469,095.69
	DAWSON COUNTY - CO0211	\$	5,811,081.39	\$	3,652,707.98	\$	1,832,331.94
	ANACONDA-DEER LODGE COUNT - CO0212	\$	5,692,354.93	\$	3,578,079.35	\$	1,794,895.49
	FALLON COUNTY - CO0213	\$	5,598,085.28	\$	3,518,823.68	\$	1,765,170.68
	FERGUS COUNTY - CO0214	\$	4,256,823.41	\$	2,675,738.27	\$	1,342,248.20
	FLATHEAD COUNTY - CO0215	\$	27,251,670.69	\$	17,129,754.07	\$	8,592,911.26
	GALLATIN COUNTY - CO0216	\$	23,096,337.65	\$	14,517,810.25	\$	7,282,664.69
	GARFIELD COUNTY - CO0217	\$	1,543,828.14	\$	970,413.77	\$	486,795.04
	GLACIER COUNTY - CO0218	\$	4,501,513.82	\$	2,829,544.86	\$	1,419,403.21
	GOLDEN VALLEY COUNTY - CO0219	\$	427,978.79	\$	269,017.32	\$	134,948.93
	GRANITE COUNTY - CO0220	\$	1,824,762.11	\$	1,147,002.20	\$	575,378.26
	HILL COUNTY - CO0221	\$	4,577,996.19	\$	2,877,619.87	\$	1,443,519.39
	JEFFERSON COUNTY - CO0222	\$	5,186,648.00	\$	3,260,203.96	\$	1,635,437.57
	JUDITH BASIN COUNTY - CO0223	\$	1,499,821.71	\$	942,752.37	\$	472,919.07
	LAKE COUNTY - CO0224	\$	7,729,117.82	\$	4,858,340.21	\$	2,437,121.17
	LEWIS & CLARK COUNTY - CO0225	\$	21,452,611.01	\$	13,484,602.65	\$	6,764,369.96
	LIBERTY COUNTY - CO0226	\$	2,008,165.28	\$	1,262,285.08	\$	633,208.37
	LINCOLN COUNTY - CO0227	\$	7,479,734.34	\$	4,701,583.67	\$	2,358,486.35
	MADISON COUNTY - CO0228	\$	9,092,613.04	\$	5,715,400.97	\$	2,867,054.20
	MCCONE COUNTY - CO0229	\$	1,830,906.46	\$	1,150,864.39	\$	577,315.68
	MEAGHER COUNTY - CO0230	\$	1,498,643.87	\$	942,012.01	\$	472,547.68
	MINERAL COUNTY - CO0231	\$	2,420,561.34	\$	1,521,507.47	\$	763,243.80
	MISSOULA COUNTY - CO0232	\$	44,275,693.74	\$	27,830,651.33	\$	13,960,872.77
	MUSSELSHELL COUNTY - CO0233	\$	2,055,265.17	\$	1,291,890.96	\$	648,059.76
	PARK COUNTY - CO0234	\$	4,443,829.31	\$	2,793,285.75	\$	1,401,214.31
	PETROLEUM COUNTY - CO0235	\$	285,820.51	\$	179,660.00	\$	90,124.03
	PHILLIPS COUNTY - CO0236	\$	2,713,370.39	\$	1,705,560.30	\$	855,571.44
	PONDERA COUNTY - CO0237	\$	2,206,610.96	\$	1,387,023.33	\$	695,781.64

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>			Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2014				
			1% Decrease 6.75%	Discount Rate 7.75%	1% Increase 8.75%		
	HOUSING AUTHORITY OF ANAC - OA0500	\$	580,200.59	\$	364,700.33	\$	182,947.03
	HELENA REGIONAL AIRPORT A - OA0501	\$	1,729,614.72	\$	1,087,194.81	\$	545,376.68
	BITTERROOT CONSERVATION D - OA0503	\$	87,999.11	\$	55,314.15	\$	27,747.60
	HUMAN RESOURCES COUNCIL D - OA0504	\$	3,362,558.97	\$	2,113,624.85	\$	1,060,271.54
	HOUSING AUTHORITY OF BUTT - OA0506	\$	1,190,010.67	\$	748,012.49	\$	375,230.43
	FORT SHAW IRRIGATION DIST - OA0507	\$	197,394.89	\$	124,077.75	\$	62,241.94
	HOUSING AUTHORITY OF GLAS - OA0509	\$	231,643.50	\$	145,605.61	\$	73,041.10
	GREENFIELDS IRRIGATION DI - OA0510	\$	1,279,448.16	\$	804,230.78	\$	403,431.58
	CHOUTEAU COUNTY CONSERVAT - OA0511	\$	19,526.84	\$	12,274.11	\$	6,157.14
	GREAT FALLS INT AIRPORT - OA0514	\$	958,625.35	\$	602,569.17	\$	302,270.74
	MISSOULA RURAL FIRE DISTR - OA0515	\$	1,577,275.55	\$	991,438.01	\$	497,341.57
	CENTER FOR MENTAL HEALTH - OA0516	\$	1,125,204.76	\$	707,277.03	\$	354,796.03
	HELENA HOUSING AUTHORITY - OA0517	\$	1,047,003.46	\$	658,121.55	\$	330,137.84
	HILL CO PUBLIC CEMETERY D - OA0518	\$	134,540.50	\$	84,568.97	\$	42,422.89
	WHITEFISH HOUSING AUTHORI - OA0522	\$	170,052.93	\$	106,891.24	\$	53,620.56
	MILES COMMUNITY COLLEGE - OA0524	\$	1,668,200.65	\$	1,048,591.38	\$	526,011.79
	MALTA IRRIGATION DISTRICT - OA0525	\$	615,550.93	\$	386,920.72	\$	194,093.59
	RICHLAND CO HOUSING AUTHO - OA0526	\$	733,426.31	\$	461,014.39	\$	231,261.68
	PONDERA CO CANAL & RESERV - OA0527	\$	833,143.16	\$	523,694.04	\$	262,704.09
	FLATHEAD VALLEY COMM COLL - OA0529	\$	9,913,257.25	\$	6,231,238.47	\$	3,125,817.16
	DAWSON COLLEGE - OA0530	\$	1,291,029.61	\$	811,510.60	\$	407,083.40
	PRAIRIE COUNTY HOSPITAL D - OA0531	\$	1,097,232.50	\$	689,694.33	\$	345,975.91
	GALLATIN AIRPORT AUTHORIT - OA0534	\$	2,776,959.77	\$	1,745,531.07	\$	875,622.24
	HELENA VALLEY IRRIGATION - OA0537	\$	321,893.16	\$	202,334.41	\$	101,498.34
	DEER LODGE COUNTY HEAD ST - OA0538	\$	652,529.47	\$	410,164.56	\$	205,753.54
	GLASGOW IRRIGATION DISTR - OA0541	\$	235,813.54	\$	148,226.80	\$	74,355.98
	LEWIS & CLARK LIBRARY - OA0544	\$	1,808,270.04	\$	1,136,635.67	\$	570,178.03
	BILLINGS HOUSING AUTHORITY - OA0547	\$	1,800,875.41	\$	1,131,987.58	\$	567,846.38
	YELLOWSTONE WEST CARBON S - OA0548	\$	87,033.24	\$	54,707.03	\$	27,443.05
	FLATHEAD SPECIAL EDUC COO - OA0549	\$	62,148.85	\$	39,065.29	\$	19,596.58
	MISSOULA COUNTY AIRPORT - OA0550	\$	2,779,991.32	\$	1,747,436.63	\$	876,578.14
	GALLATIN-MADISON SEC - OA0551	\$	73,825.52	\$	46,404.97	\$	23,278.43
	CENTRAL MONTANA LEARNING - OA0552	\$	88,943.92	\$	55,908.04	\$	28,045.52
	EASTERN YELLOWSTONE COUNT - OA0554	\$	33,995.58	\$	21,368.82	\$	10,719.38
	MISSOULA AREA SEC - OA0555	\$	115,053.22	\$	72,319.73	\$	36,278.22
	CROWN HILL CEMETERY DISTR - OA0556	\$	68,730.02	\$	43,202.06	\$	21,671.74
	FLATHEAD MUNICIPAL AIRPOR - OA0557	\$	1,628,077.91	\$	1,023,371.18	\$	513,360.42
	BIG FORK CO WATER & SEWER - OA0558	\$	334,903.31	\$	210,512.28	\$	105,600.66
	SANDERS SPEC ED COOP - OA0560	\$	68,607.49	\$	43,125.04	\$	21,633.10
	NORTH CENTRAL LEARNING SE - OA0562	\$	47,541.66	\$	29,883.56	\$	14,990.69
	FLATHEAD CONSERVATION DIS - OA0565	\$	194,879.07	\$	122,496.36	\$	61,448.66
	GREAT DIVIDE EDUCATION SE - OA0566	\$	143,798.74	\$	90,388.48	\$	45,342.17
	GARDINER - PARK COUNTY WA - OA0567	\$	246,993.41	\$	155,254.20	\$	77,881.19
	CENTRAL VALLEY FIRE DISTR - OA0569	\$	75,332.70	\$	47,352.35	\$	23,753.67
	BEAR PAW COOPERATIVE - OA0570	\$	55,475.88	\$	34,870.82	\$	17,492.48
	JUDITH BASIN CONSERVATION - OA0571	\$	35,024.23	\$	22,015.40	\$	11,043.73
	PONDERA COUNTY CEMETERY D - OA0572	\$	60,834.50	\$	38,239.13	\$	19,182.14
	BERT MOONEY AIRPORT AUTHO - OA0574	\$	666,862.57	\$	419,174.00	\$	210,273.01
	VICTOR WATER & SEWER - OA0575	\$	56,464.75	\$	35,492.40	\$	17,804.29
	CASCADE CONSERVATION DIST - OA0576	\$	131,663.09	\$	82,760.30	\$	41,515.59
	LINCOLN COUNTY RURAL FIRE - OA0578	\$	133,003.02	\$	83,602.54	\$	41,938.09
	LOCKWOOD RURAL FIRE DIST - OA0579	\$	69,303.57	\$	43,562.58	\$	21,852.58
	PONDERA COUNTY COUNCIL ON - OA0580	\$	36,540.86	\$	22,968.72	\$	11,521.95
	PORT OF MONTANA - PORT AU - OA0581	\$	369,378.50	\$	232,182.56	\$	116,471.27
	TETON COUNTY CONSERVATION - OA0582	\$	17,026.49	\$	10,702.45	\$	5,368.74
	SIDNEY RICHLAND AIRPORT A - OA0583	\$	99,954.61	\$	62,829.10	\$	31,517.37
	GALLATIN CONSERVATION DIS - OA0584	\$	6,933.30	\$	4,358.11	\$	2,186.19
	PRAIRIE VIEW SPECIAL SERV - OA0585	\$	-	\$	-	\$	-
	LAKESIDE CO WATER & SEWER - OA0586	\$	416,058.76	\$	261,524.67	\$	131,190.34
	BIG SKY ECONOMIC DEVELOPM - OA0587	\$	660,197.98	\$	414,984.80	\$	208,171.56
	BIG COUNTRY EDUCATIONAL C - OA0588	\$	34,316.75	\$	21,570.70	\$	10,820.65
	BIG SKY SPECIAL EDUCATION - OA0589	\$	56,770.23	\$	35,684.42	\$	17,900.61
	FALLON MEDICAL COMPLEX - OA0592	\$	658,016.44	\$	413,613.53	\$	207,483.68
	HUMAN RESOURCES COUNCIL D - OA0594	\$	2,042,602.85	\$	1,283,931.72	\$	644,067.12
	FLATHEAD JOINT BD OF CONT - OA0597	\$	29,795.66	\$	18,728.84	\$	9,395.07
	NO MONTANA JOINT REFUSE D - OA0598	\$	626,067.61	\$	393,531.26	\$	197,409.67
	FERGUS COUNTY CONSERVATIO - OA0599	\$	49,279.50	\$	30,975.93	\$	15,538.66
	GRANITE CO HOSPITAL & NUR - OA9003	\$	2,785,644.68	\$	1,750,990.20	\$	878,360.73
	PRICKLEY PEAR SPECIAL SVC - OA9004	\$	51,989.02	\$	32,679.06	\$	16,393.01
	UPPER MUSSELSHELL CONSERV - OA9009	\$	22,116.83	\$	13,902.12	\$	6,973.81
	URBAN TRANS DIST/DAWSON C - OA9010	\$	236,846.91	\$	148,876.35	\$	74,681.83

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

PERS - Cost Sharing Plan w/ a Special Funding Situation				Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2014					
				1% Decrease 6.75%	Discount Rate 7.75%	1% Increase 8.75%			
	GALLATIN CANYON CONSOL RR - OA9012			\$	35,703.97	\$	22,442.67	\$	11,258.06
	BIG SKY CO WATER & SEWER - OA9013			\$	222,673.33	\$	139,967.17	\$	70,212.65
	BITTERROOT VALLEY SEC - OA9015			\$	21,056.58	\$	13,235.67	\$	6,639.50
	HELENA BUSINESS IMPROVEME - OA9016			\$	121,255.19	\$	76,218.13	\$	38,233.80
	ROUNDUP COMMUNITY LIBRARY - OA9017			\$	20,666.19	\$	12,990.28	\$	6,516.40
	MALTA CEMETERY DISTRICT - OA9020			\$	57,666.45	\$	36,247.76	\$	18,183.20
	LARCHMONT GOLF COURSE - OA9022			\$	351,178.90	\$	220,742.73	\$	110,732.63
	LEWIS & CLARK CONSERVATIO - OA9023			\$	77,337.96	\$	48,612.81	\$	24,385.96
	YELLOWSTONE CITY-COUNTY H - OA9026			\$	19,516,785.79	\$	12,267,788.82	\$	6,153,971.63
	TWIN BRIDGES PUBLIC LIBRA - OA9035			\$	34,643.72	\$	21,776.22	\$	10,923.75
	LIBERTY CO CONSERVATION D - OA9037			\$	24,281.39	\$	15,262.71	\$	7,656.33
	GRANITE CONSERVATION DIST - OA9038			\$	40,637.38	\$	25,543.69	\$	12,813.65
	HINSDALE WATER & SEWER DI - OA9042			\$	42,900.83	\$	26,966.44	\$	13,527.35
	PETROLEUM CO CONSERVATION - OA9048			\$	124,723.77	\$	78,398.41	\$	39,327.51
	PARK CO RURAL FIRE DISTRI - OA9051			\$	106,888.77	\$	67,187.75	\$	33,703.83
	VALLEY COUNTY CONSERVATIO - OA9052			\$	25,097.43	\$	15,775.65	\$	7,913.64
	SEELEY LAKE MISSOULA CO W - OA9053			\$	166,673.56	\$	104,767.05	\$	52,554.98
	DRY PRAIRIE RURAL WATER - OA9054			\$	861,490.55	\$	541,512.53	\$	271,642.49
	LOCKWOOD WATER & SEWER DI - OA9056			\$	331,015.31	\$	208,068.38	\$	104,374.71
	PABLO-LAKE COUNTY WATER & - OA9058			\$	294,304.19	\$	184,992.64	\$	92,799.07
	DALY DITCHES IRRIGATION D - OA9059			\$	207,326.85	\$	130,320.74	\$	65,373.65
	LINCOLN CONSERVATION DIST - OA9062			\$	35,212.54	\$	22,133.77	\$	11,103.11
	NORTH VALLEY PUBLIC LIBRA - OA9063			\$	200,291.65	\$	125,898.58	\$	63,155.33
	PHILLIPS CONSERVATION DIS - OA9069			\$	0.21	\$	0.14	\$	0.07
	PARK COUNTY SEC - OA9072			\$	56,166.80	\$	35,305.12	\$	17,710.34
	NORTHWEST MT EDUC COOP - OA9076			\$	41,696.77	\$	26,209.60	\$	13,147.69
	SHERIDAN DANIELS SEC - OA9078			\$	0.86	\$	0.54	\$	0.27
	FRENCHTOWN RURAL FIRE DIS - OA9079			\$	62,120.47	\$	39,047.46	\$	19,587.63
	RAE WATER AND SEWER DISTR - OA9080			\$	214,546.93	\$	134,859.11	\$	67,650.26
	HEBGEN BASIN RURAL FD - OA9082			\$	75,643.98	\$	47,548.01	\$	23,851.82
	MILK RIVER JBC - OA9084			\$	118,983.78	\$	74,790.38	\$	37,517.59
	LAKEVIEW CEMETERY DISTRIC - OA9085			\$	109,716.31	\$	68,965.07	\$	34,595.40
	BUFFALO RAPIDS IRRI PROJE - OA9086			\$	235,394.13	\$	147,963.17	\$	74,223.74
	BUFFALO RAPIDS IRRI PROJE - OA9087			\$	219,904.48	\$	138,226.74	\$	69,339.59
	FLATHEAD EMERGENCY COMM C - OA9088			\$	2,260,641.79	\$	1,420,985.83	\$	712,818.47
	NORTH LAKE CO PUBLIC LIBR - OA9089			\$	297,513.52	\$	187,009.95	\$	93,811.03
	SOURDOUGH RFD - OA9090			\$	0.21	\$	0.14	\$	0.07
	LIBERTY CO CEMETERY DIST - OA9091			\$	2,632.56	\$	1,654.76	\$	830.09
	THOMPSON FALLS PUBLIC LIB - OA9094			\$	54,273.53	\$	34,115.06	\$	17,113.36
	MADISON CONSERVATION DIST - OA9095			\$	73,547.35	\$	46,230.12	\$	23,190.72
	CME/FLATHEAD INDIAN IRRIG - OA9096			\$	2,094,401.83	\$	1,316,491.33	\$	660,400.21
	CORVALLIS COUNTY SEWER DI - OA9098			\$	49,644.53	\$	31,205.37	\$	15,653.76
	ARLEE-LAKE COUNTY WATER & - OA9100			\$	8,546.89	\$	5,372.37	\$	2,694.98
	RONAN LIBRARY DISTRICT - OA9101			\$	26,271.39	\$	16,513.58	\$	8,283.81
	SCHOOL DISTRICT 1 - BIG T - SD0600			\$	311,836.73	\$	196,013.18	\$	98,327.38
	SCHOOL DISTRICT 1 - BUTTE - SD0601			\$	6,555,598.58	\$	4,120,693.84	\$	2,067,090.77
	SCHOOL DISTRICT 1 - CHOTE - SD0602			\$	521,228.61	\$	327,631.95	\$	164,352.17
	SCHOOL DISTRICT 1 - CIRCL - SD0603			\$	450,466.88	\$	283,152.80	\$	142,039.80
	SCHOOL DISTRICT 1 - CLANC - SD0604			\$	358,449.92	\$	225,313.12	\$	113,025.30
	SCHOOL DISTRICT 1 - CORVA - SD0605			\$	1,410,660.89	\$	886,707.99	\$	444,805.16
	SCHOOL DISTRICT 1 - DEER - SD0606			\$	885,990.56	\$	556,912.66	\$	279,367.76
	SCHOOL DISTRICT 1 - GLASG - SD0607			\$	1,412,452.90	\$	887,834.40	\$	445,370.21
	SCHOOL DISTRICT 1 - GLEND - SD0608			\$	1,653,855.73	\$	1,039,574.50	\$	521,488.60
	GREAT FALLS PUBLIC SCHOOL - SD0609			\$	15,623,340.12	\$	9,820,461.18	\$	4,926,302.57
	SCHOOL DISTRICT 1 - HELEN - SD0610			\$	9,510,419.74	\$	5,978,024.36	\$	2,998,795.70
	SCHOOL DISTRICT 1 - LEWIS - SD0612			\$	2,762,472.76	\$	1,736,424.88	\$	871,054.24
	SCHOOL DISTRICT 1 - MILES - SD0613			\$	1,882,372.45	\$	1,183,214.69	\$	593,543.77
	SCHOOL DISTRICT 1 - MISSO - SD0614	- SD7614	- SD9614	\$	13,973,346.38	\$	8,783,314.23	\$	4,406,031.72
	SCHOOL DISTRICT 1 - PLAIN - SD0615			\$	537,056.62	\$	337,581.06	\$	169,343.01
	SCHOOL DISTRICT 1 - PHILI - SD0616			\$	328,240.01	\$	206,323.89	\$	103,499.61
	SCHOOL DISTRICT 1 - RED L - SD0617			\$	681,174.81	\$	428,170.34	\$	214,785.90
	SCHOOL DISTRICT 1 - SCOBE - SD0618			\$	239,653.17	\$	150,640.30	\$	75,566.68
	SCHOOL DISTRICT 1 - HEART - SD0619			\$	518,594.12	\$	325,975.97	\$	163,521.47
	SCHOOL DISTRICT 1 - KALIS - SD0620			\$	534,763.51	\$	336,139.66	\$	168,619.95
	SCHOOL DISTRICT 1 & 7 - SD0621			\$	168,142.04	\$	105,690.10	\$	53,018.02
	SCHOOL DISTRICT 2 - ALDER - SD0622			\$	29,724.72	\$	18,684.25	\$	9,372.70
	SCHOOL DISTRICT 2 - FRAZE - SD0623			\$	353,752.34	\$	222,360.33	\$	111,544.08
	SCHOOL DISTRICT 2 & 11 - SD0624			\$	576,503.27	\$	362,376.29	\$	181,781.20
	SCHOOL DISTRICT 2 - ALBER - SD0625			\$	335,109.90	\$	210,642.14	\$	105,665.80
	SCHOOL DISTRICT 2 - BILLI - SD0626	- SD9626		\$	20,858,356.57	\$	13,111,068.40	\$	6,576,991.52

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>				Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2014			
				1% Decrease 6.75%	Discount Rate 7.75%	1% Increase 8.75%	
	SCHOOL DISTRICT 2 - BRID - SD0627	\$	472,000.92	\$	296,688.58	\$	148,829.85
	SCHOOL DISTRICT 2 - DODSO - SD0629	\$	197,035.46	\$	123,851.82	\$	62,128.60
	SCHOOL DISTRICT 2 - SUNBU - SD0631	\$	444,051.01	\$	279,119.94	\$	140,016.77
	SCHOOL DISTRICT 2 - THOMP - SD0632	\$	696,708.96	\$	437,934.73	\$	219,684.08
	SCHOOL DISTRICT 2 - STEVE - SD0633	\$	1,198,450.50	\$	753,317.57	\$	377,891.65
	SCHOOL DISTRICT 2 - DEER - SD0635	\$	91,180.49	\$	57,313.90	\$	28,750.75
	SCHOOL DISTRICT 3 - CASCA - SD0637	\$	691,503.61	\$	434,662.77	\$	218,042.75
	SCHOOL DISTRICT 3 - FAIR - SD0638	\$	150,080.24	\$	94,336.88	\$	47,322.83
	SCHOOL DISTRICT 3 - MANHA - SD0640	\$	560,495.75	\$	352,314.34	\$	176,733.76
	SCHOOL DISTRICT 3 - RAMSA - SD0641	\$	268,555.40	\$	168,807.56	\$	84,680.05
	SCHOOL DISTRICT 3 - SUPER - SD0642	\$	723,877.65	\$	455,012.33	\$	228,250.83
	SCHOOL DISTRICT 3 - HAMIL - SD0643	\$	2,044,858.13	\$	1,285,349.34	\$	644,778.25
	SCHOOL DISTRICT 3 - WOLF - SD0644	\$	173,374.48	\$	108,979.09	\$	54,667.90
	SCHOOL DISTRICT 3 - WESTB - SD0645	\$	267,873.51	\$	168,378.93	\$	84,465.03
	SCHOOL DISTRICT 4 - FORSY - SD0648	\$	1,007,884.86	\$	633,532.53	\$	317,803.09
	SCHOOL DISTRICT 4 - HELLG - SD0649	\$	1,619,038.31	\$	1,017,689.09	\$	510,510.08
	SCHOOL DISTRICT 4 - LIBBY - SD0650	\$	1,109,061.59	\$	697,129.82	\$	349,705.82
	SCHOOL DISTRICT 4 - LIVIN - SD0651	\$	2,259,518.99	\$	1,420,280.06	\$	712,464.43
	SCHOOL DISTRICT 4 & 47 - SD0652	\$	481,572.36	\$	302,704.97	\$	151,847.89
	SCHOOL DISTRICT 4 & 28 - SD0653	\$	266,130.29	\$	167,283.19	\$	83,915.37
	SCHOOL DISTRICT 4 - SWAN - SD0654	\$	134,352.83	\$	84,451.01	\$	42,363.71
	SCHOOL DISTRICT 5 - BASIN - SD0656	\$	19,095.82	\$	12,003.18	\$	6,021.23
	SCHOOL DISTRICT 5 - KALIS - SD0657	\$	7,998,528.60	\$	5,027,685.44	\$	2,522,070.93
	SCHOOL DISTRICT 5 - PARK - SD0658	\$	461,231.42	\$	289,919.14	\$	145,434.04
	SCHOOL DISTRICT 5 - SAND - SD0659	\$	463,195.20	\$	291,153.52	\$	146,053.26
	SCHOOL DISTRICT 5 - SHERI - SD0660	\$	382,495.28	\$	240,427.46	\$	120,607.21
	SCHOOL DISTRICT 5 - SIDNE - SD0661	\$	2,254,285.26	\$	1,416,990.27	\$	710,814.15
	SCHOOL DISTRICT 5 - TERRY - SD0662	\$	329,885.42	\$	207,358.15	\$	104,018.43
	SCHOOL DISTRICT 6 - LAME - SD0664	\$	1,879,144.42	\$	1,181,185.63	\$	592,525.92
	SCHOOL DISTRICT 6 - COLUM - SD0665	\$	922,424.80	\$	579,814.36	\$	290,856.09
	SCHOOL DISTRICT 6 - TROUT - SD0666	\$	171,105.66	\$	107,552.96	\$	53,952.50
	SCHOOL DISTRICT 6 - COLUM - SD0667	\$	3,495,795.88	\$	2,197,374.41	\$	1,102,283.38
	SCHOOL DISTRICT 6 - RYEGA - SD0668	\$	204,960.21	\$	128,833.13	\$	64,627.41
	SCHOOL DISTRICT 55F - SU - SD0669	\$	842,152.45	\$	529,357.07	\$	265,544.87
	SCHOOL DISTRICT 6 & 1 - S - SD0670	\$	273,701.85	\$	172,042.49	\$	86,302.81
	SCHOOL DISTRICT 6 - WIBAU - SD0671	\$	375,676.34	\$	236,141.24	\$	118,457.08
	SCHOOL DISTRICT 7 - BOULD - SD0672	\$	369,062.06	\$	231,983.66	\$	116,371.49
	SCHOOL DISTRICT 7 - BOZEM - SD0673	\$	8,729,446.39	\$	5,487,123.03	\$	2,752,541.63
	SCHOOL DISTRICT 7 - CHARL - SD0674	\$	495,298.16	\$	311,332.68	\$	156,175.86
	SCHOOL DISTRICT 7 - GARDI - SD0675	\$	365,140.95	\$	229,518.95	\$	115,135.10
	SCHOOL DISTRICT 7 - HINSO - SD0676	\$	323,719.57	\$	203,482.44	\$	102,074.24
	SCHOOL DISTRICT 7 & 70 - SD0677	\$	2,734,504.80	\$	1,718,844.88	\$	862,235.47
	SCHOOL DISTRICT 7 - LOLO - SD0678	\$	790,817.17	\$	497,088.92	\$	249,357.99
	SCHOOL DISTRICT 1 & 7 - T - SD0679	\$	772,894.67	\$	485,823.27	\$	243,706.72
	SCHOOL DISTRICT 7 - VICTO - SD0680	\$	504,006.28	\$	316,806.40	\$	158,921.68
	SCHOOL DISTRICT 7 - MEDIC - SD0681	\$	505,845.80	\$	317,962.68	\$	159,501.71
	SCHOOL DISTRICT 7 - TWIN - SD0682	\$	562,746.95	\$	353,729.39	\$	177,443.60
	SCHOOL DISTRICT 7 - JOLIE - SD0683	\$	582,065.91	\$	365,872.83	\$	183,535.19
	SCHOOL DISTRICT 7 & 2 - S - SD0684	\$	222,328.30	\$	139,750.30	\$	70,103.86
	SCHOOL DISTRICT 8 - ARLEE - SD0685	\$	791,348.79	\$	497,423.09	\$	249,525.62
	SCHOOL DISTRICT 8-WHITE S - SD0686	\$	472,333.05	\$	296,897.36	\$	148,934.57
	SCHOOL DISTRICT 8 - ELDER - SD0687	\$	143,367.93	\$	90,117.68	\$	45,206.33
	SCHOOL DISTRICT 9 - BROWN - SD0690	\$	5,688,661.27	\$	3,575,757.60	\$	1,793,730.81
	SCHOOL DISTRICT 9 - DARBY - SD0691	\$	885,221.18	\$	556,429.04	\$	279,125.16
	SCHOOL DISTRICT 9 - DIXON - SD0692	\$	248,660.10	\$	156,301.84	\$	78,406.72
	SCHOOL DISTRICT 9 - EAST - SD0693	\$	1,025,814.67	\$	644,802.78	\$	323,456.66
	SCHOOL DISTRICT 9 - OPHEI - SD0695	\$	232,207.80	\$	145,960.32	\$	73,219.03
	SCHOOL DISTRICT 9 - POPLA - SD0696	\$	2,130,727.07	\$	1,339,324.52	\$	671,854.17
	SCHOOL DISTRICT 9 & 9 - R - SD0697	\$	284,946.21	\$	179,110.43	\$	89,848.35
	SCHOOL DISTRICT 15 - KALI - SD0698	\$	212,690.42	\$	133,692.16	\$	67,064.88
	SCHOOL DISTRICT 16 - HARL - SD0699	\$	453,305.59	\$	284,937.15	\$	142,934.90
	SCHOOL DISTRICT 10 - ANAC - SD0700	\$	1,514,418.36	\$	951,927.48	\$	477,521.64
	SCHOOL DISTRICT 10 - CHIN - SD0701	\$	653,772.45	\$	410,945.86	\$	206,145.48
	SCHOOL DISTRICT 10 - CONR - SD0702	\$	976,387.48	\$	613,734.02	\$	307,871.44
	SCHOOL DISTRICT 10 - DILL - SD0703	\$	677,201.25	\$	425,672.65	\$	213,532.97
	SCHOOL DISTRICT 10 - NOXO - SD0704	\$	241,345.86	\$	151,704.29	\$	76,100.42
	SCHOOL DISTRICT 11 - POTO - SD0705	\$	145,524.54	\$	91,473.27	\$	45,886.34
	SCHOOL DISTRICT 12 - LIMA - SD0706	\$	193,221.63	\$	121,454.53	\$	60,926.04
	SCHOOL DISTRICT 12 - BAKE - SD0707	\$	1,089,587.85	\$	684,889.09	\$	343,565.42
	SCHOOL DISTRICT 13 - BOX - SD0708	\$	1,383,525.09	\$	869,651.07	\$	436,248.79
	SCHOOL DISTRICT 12 - HARL - SD0709	\$	1,242,813.36	\$	781,203.01	\$	391,880.01

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
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**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

PERS - Cost Sharing Plan w/ a Special Funding Situation				Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2014				
				1% Decrease 6.75%	Discount Rate 7.75%	1% Increase 8.75%		
	SCHOOL DISTRICT 13 - LONE	SD0710	\$	468,799.33	\$	294,676.14	\$	147,820.33
	SCHOOL DISTRICT 12 - ROSE	SD0711	\$	244,655.58	\$	153,784.70	\$	77,144.03
	SCHOOL DISTRICT 12 - SACO	SD0712	\$	282,701.47	\$	177,699.44	\$	89,140.54
	SCHOOL DISTRICT 12 - STAN	SD0713	\$	274,622.36	\$	172,621.11	\$	86,593.06
	SCHOOL DISTRICT 14 - BONN	SD0714	\$	376,926.41	\$	236,927.00	\$	118,851.25
	SCHOOL DISTRICT 24 - WORD	SD0715	\$	1,593,661.63	\$	1,001,737.92	\$	502,508.38
	SCHOOL DISTRICT 14 - HOT	SD0716	\$	347,317.77	\$	218,315.72	\$	109,515.15
	SCHOOL DISTRICT 13 - EURE	SD0717	\$	1,158,113.01	\$	727,962.38	\$	365,172.56
	SCHOOL DISTRICT 3 & 13 -	SD0718	\$	443,609.89	\$	278,842.66	\$	139,877.68
	SCHOOL DISTRICT 13 - NASH	SD0719	\$	369,547.89	\$	232,289.04	\$	116,524.68
	SCHOOL DISTRICT 15 & 17 -	SD0720	\$	168,177.08	\$	105,712.13	\$	53,029.07
	SCHOOL DISTRICT 15 & 6 -	SD0721	\$	894,319.90	\$	562,148.29	\$	281,994.14
	SCHOOL DISTRICT 14 - MALT	SD0722	\$	789,263.13	\$	496,112.09	\$	248,867.97
	SCHOOL DISTRICT 15 - CUST	SD0723	\$	202,235.65	\$	127,120.53	\$	63,768.31
	SCHOOL DISTRICT 15 - CUT	SD0724	\$	1,785,254.41	\$	1,122,168.59	\$	562,920.82
	SCHOOL DISTRICT 15 - EKAL	SD0725	\$	360,042.01	\$	226,313.87	\$	113,527.32
	HAVRE PUBLIC SCHOOLS	SD0726	\$	3,707,044.91	\$	2,330,160.54	\$	1,168,893.76
	SCHOOL DISTRICT 17 - CULB	SD0727	\$	665,886.16	\$	418,560.25	\$	209,965.13
	SCHOOL DISTRICT 17 H - HA	SD0728	\$	3,523,765.13	\$	2,214,955.22	\$	1,111,102.56
	SCHOOL DISTRICT 18 - VALJ	SD0729	\$	410,529.45	\$	258,049.08	\$	129,446.86
	SCHOOL DISTRICT 20 - GARR	SD0731	\$	15,618.20	\$	9,817.23	\$	4,924.68
	SCHOOL DISTRICT 20 - PLEN	SD0732	\$	717,152.87	\$	450,785.29	\$	226,130.39
	SCHOOL DISTRICT 21 - BROA	SD0734	\$	293,904.13	\$	184,741.17	\$	92,672.93
	SCHOOL DISTRICT 23 - MISS	SD0736	\$	487,808.51	\$	306,624.86	\$	153,814.25
	SCHOOL DISTRICT 23 - POLS	SD0737	\$	2,323,046.88	\$	1,460,212.19	\$	732,495.85
	SCHOOL DISTRICT 23 - ROBE	SD0738	\$	241,663.59	\$	151,904.01	\$	76,200.61
	SCHOOL DISTRICT 24 - THRE	SD0739	\$	411,846.16	\$	258,876.73	\$	129,862.04
	SCHOOL DISTRICT 25 - HOBBS	SD0740	\$	249,837.50	\$	157,041.93	\$	78,777.98
	SCHOOL DISTRICT 26 - LOCK	SD0741	\$	1,026,129.17	\$	645,000.47	\$	323,555.83
	SCHOOL DISTRICT 27 - MONT	SD0742	\$	356,197.22	\$	223,897.13	\$	112,314.99
	SCHOOL DISTRICT 28 - ST I	SD0743	\$	995,262.31	\$	625,598.29	\$	313,822.99
	SCHOOL DISTRICT 29 - SOME	SD0744	\$	495,850.21	\$	311,679.69	\$	156,349.93
	SCHOOL DISTRICT 29 - BELT	SD0745	\$	461,305.16	\$	289,965.49	\$	145,457.29
	SCHOOL DISTRICT 20 - WHIT	SD0746	\$	272,256.59	\$	171,134.03	\$	85,847.09
	SCHOOL DISTRICT 33 - GOLD	SD0748	\$	27,979.35	\$	17,587.16	\$	8,822.36
	SCHOOL DISTRICT 32 - CLIN	SD0749	\$	254,932.79	\$	160,244.71	\$	80,384.61
	SCHOOL DISTRICT 30 - POWE	SD0751	\$	351,555.75	\$	220,979.61	\$	110,851.45
	SCHOOL DISTRICT 30 - RONA	SD0752	\$	2,332,986.37	\$	1,466,459.92	\$	735,629.94
	SCHOOL DISTRICT 32 J - AS	SD0754	\$	146,031.66	\$	91,792.04	\$	46,046.24
	SCHOOL DISTRICT 38 - BIG	SD0755	\$	1,322,215.06	\$	831,113.04	\$	416,916.70
	SCHOOL DISTRICT 30 & 6 -	SD0756	\$	232,206.73	\$	145,959.64	\$	73,218.70
	SCHOOL DISTRICT 3 - BELFR	SD0757	\$	174,417.53	\$	109,634.72	\$	54,996.79
	SCHOOL DISTRICT 43 - TURN	SD0758	\$	226,360.33	\$	142,284.73	\$	71,375.23
	SCHOOL DISTRICT 40 - FREN	SD0759	\$	1,926,433.92	\$	1,210,910.69	\$	607,437.10
	LAVINA K-12	SD0760	\$	187,751.64	\$	118,016.23	\$	59,201.26
	SCHOOL DISTRICT 44 - BELG	SD0761	\$	5,447,351.52	\$	3,424,076.01	\$	1,717,641.78
	SCHOOL DISTRICT 44 - MOOR	SD0762	\$	200,651.30	\$	126,124.65	\$	63,268.74
	SCHOOL DISTRICT 44 - WHIT	SD0763	\$	1,723,113.30	\$	1,083,108.17	\$	543,326.68
	SCHOOL DISTRICT 45 - AUGU	SD0764	\$	260,112.13	\$	163,500.32	\$	82,017.74
	SCHOOL DISTRICT 45 - WOLF	SD0765	\$	1,706,218.37	\$	1,072,488.42	\$	537,999.42
	SCHOOL DISTRICT 44 - GERA	SD0766	\$	249,682.08	\$	156,944.23	\$	78,728.97
	SCHOOL DISTRICT 21 - FAIR	SD0767	\$	661,974.09	\$	416,101.22	\$	208,731.59
	SCHOOL DISTRICT 65 - FROI	SD0768	\$	250,235.63	\$	157,292.19	\$	78,903.51
	SCHOOL DISTRICT 55 - PLEV	SD0769	\$	396,794.84	\$	249,415.83	\$	125,116.10
	SCHOOL DISTRICT 50 - EAST	SD0770	\$	256,935.47	\$	161,503.55	\$	81,016.09
	SCHOOL DISTRICT 50 - HAYS	SD0771	\$	654,402.75	\$	411,342.05	\$	206,344.22
	SCHOOL DISTRICT 52 - ABSA	SD0772	\$	543,057.59	\$	341,353.13	\$	171,235.21
	SCHOOL DISTRICT 52 - ENNI	SD0773	\$	815,337.61	\$	512,501.89	\$	257,089.70
	SHIELDS VALLEY	SD0774	\$	350,192.82	\$	220,122.90	\$	110,421.70
	SCHOOL DISTRICT 55 - BROC	SD0775	\$	363,540.48	\$	228,512.93	\$	114,630.44
	SCHOOL DISTRICT 55 - ROUN	SD0776	\$	1,156,769.86	\$	727,118.11	\$	364,749.04
	SCHOOL DISTRICT 57 - HAVR	SD0777	\$	41,653.56	\$	26,182.44	\$	13,134.07
	SCHOOL DISTRICT 58 - GEYS	SD0778	\$	207,118.76	\$	130,189.94	\$	65,308.04
	SCHOOL DISTRICT 58 - YELL	SD0779	\$	247,043.29	\$	155,285.55	\$	77,896.91
	SCHOOL DISTRICT 64J - MEL	SD0780	\$	269,047.26	\$	169,116.73	\$	84,835.14
	SCHOOL DISTRICT 73 - SWAN	SD0781	\$	11,170.85	\$	7,021.73	\$	3,522.36
	SD 75 GREENFIELD	SD0782	\$	167,700.06	\$	105,412.28	\$	52,878.66
	SCHOOL DISTRICT 87 - BOX	SD0783	\$	3,730,958.70	\$	2,345,192.18	\$	1,176,434.19
	SCHOOL DISTRICT 84 - DENT	SD0785	\$	198,774.16	\$	124,944.72	\$	62,676.84
	SCHOOL DISTRICT 74 - ROY	SD0786	\$	184,813.61	\$	116,169.45	\$	58,274.85
	SCHOOL DISTRICT 74 - VAUG	SD0787	\$	156,898.10	\$	98,622.43	\$	49,472.62

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

PERS - Cost Sharing Plan w/ a Special Funding Situation				Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2014					
				1% Decrease 6.75%	Discount Rate 7.75%	1% Increase 8.75%			
	SCHOOL DISTRICT 159 - WIN	SD0790		\$	274,945.90	\$	172,824.47	\$	86,695.08
	SCHOOL DISTRICT 41 - PION	SD0791		\$	110,379.07	\$	69,381.66	\$	34,804.38
	SCHOOL DISTRICT 50 - EVER	SD0792		\$	1,012,200.23	\$	636,245.06	\$	319,163.80
	SCHOOL DISTRICT 37 - SHEP	SD0793		\$	1,262,554.74	\$	793,611.98	\$	398,104.80
	SCHOOL DISTRICT 19 - COLS	SD0794	SD9794	\$	2,063,899.12	\$	1,297,318.06	\$	650,782.19
	SCHOOL DISTRICT 2 & 3 - P	SD0796		\$	505,631.90	\$	317,828.23	\$	159,434.26
	SCHOOL DISTRICT 69 - WEST	SD0798		\$	402,311.90	\$	252,883.72	\$	126,855.72
	SCHOOL DISTRICT 11 & 2 -	SD0799		\$	271,617.47	\$	170,732.30	\$	85,645.57
	SCHOOL DISTRICT 1 - TROY	SD0800		\$	801,053.74	\$	503,523.39	\$	252,585.75
	SCHOOL DISTRICT 85 - ULM	SD0801		\$	144,678.41	\$	90,941.42	\$	45,619.54
	SCHOOL DISTRICT 14 - SHEL	SD0802		\$	1,038,047.91	\$	652,492.30	\$	327,314.01
	SCHOOL DISTRICT 10 - CAYU	SD0803		\$	268,619.46	\$	168,847.82	\$	84,700.25
	SCHOOL DISTRICT 52 - INDE	SD0805		\$	238,884.00	\$	150,156.82	\$	75,324.15
	SCHOOL DISTRICT 23 - HARR	SD0806		\$	138,670.35	\$	87,164.89	\$	43,725.10
	SCHOOL DISTRICT 27 - GRAS	SD0807		\$	190,534.47	\$	119,765.45	\$	60,078.73
	SCHOOL DISTRICT 32 - RAPE	SD0810		\$	230,608.62	\$	144,955.11	\$	72,714.79
	SCHOOL DISTRICT 115 - WIN	SD0811		\$	203,927.70	\$	128,184.12	\$	64,301.84
	SCHOOL DISTRICT 7&J & 2 -	SD0812		\$	283,331.98	\$	178,095.77	\$	89,339.35
	SCHOOL DISTRICT 27 - MONF	SD0813		\$	420,303.61	\$	264,192.89	\$	132,528.82
	SCHOOL DISTRICT 35 - GALL	SD0814		\$	172,626.16	\$	108,508.71	\$	54,431.94
	SCHOOL DISTRICT 23 - BILL	SD0815		\$	245,653.49	\$	154,411.96	\$	77,458.69
	SCHOOL DISTRICT 58 - WHIT	SD0816		\$	127,437.37	\$	80,104.11	\$	40,183.15
	SCHOOL DISTRICT 29 - WYOL	SD0817		\$	458,913.16	\$	288,461.93	\$	144,703.06
	SCHOOL DISTRICT 64 - BAIN	SD0819		\$	622,720.70	\$	391,427.47	\$	196,354.34
	SCHOOL DISTRICT 2 - DUPUY	SD0820		\$	32,451.86	\$	20,398.47	\$	10,232.62
	SCHOOL DISTRICT 2-27 - LO	SD0821		\$	1,371,924.30	\$	862,359.08	\$	432,590.86
	SCHOOL DISTRICT 33 - SWAN	SD0822		\$	125,067.94	\$	78,614.74	\$	39,436.03
	SCHOOL DISTRICT 23 - LUST	SD0824		\$	96,060.16	\$	60,381.14	\$	30,289.39
	SCHOOL DISTRICT 41 - ANDE	SD0825		\$	205,515.92	\$	129,182.43	\$	64,802.63
	SCHOOL DISTRICT 34 - SEEL	SD0826		\$	286,162.10	\$	179,874.71	\$	90,231.74
	SCHOOL DISTRICT 5 - MELRO	SD0827		\$	19,464.28	\$	12,234.79	\$	6,137.42
	SCHOOL DISTRICT 45 - GOLD	SD0829		\$	27,548.98	\$	17,316.63	\$	8,686.66
	SCHOOL DISTRICT 26 - REIC	SD0830		\$	15,740.52	\$	9,894.12	\$	4,963.25
	SCHOOL DISTRICT 14 - FORT	SD9000		\$	186,964.41	\$	117,521.40	\$	58,953.03
	SCHOOL DISTRICT 21 - GALA	SD9002		\$	16,469.93	\$	10,352.60	\$	5,193.25
	SCHOOL DISTRICT 12 12 - M	SD9005		\$	6,093.19	\$	3,830.03	\$	1,921.29
	SCHOOL DISTRICT 38 - LINC	SD9006		\$	190,782.11	\$	119,921.11	\$	60,156.82
	SCHOOL DISTRICT 1 - FORT	SD9007		\$	829,590.52	\$	521,460.93	\$	261,583.88
	SCHOOL DISTRICT 4 - CANYO	SD9011		\$	364,622.01	\$	229,192.75	\$	114,971.47
	SCHOOL DISTRICT 13 - FISH	SD9014		\$	18,220.45	\$	11,452.94	\$	5,745.21
	BIG SKY SCHOOL DISTRICT #	SD9019		\$	792,823.94	\$	498,350.33	\$	249,990.76
	SCHOOL DISTRICT 43 - LAMO	SD9025		\$	69,383.76	\$	43,612.98	\$	21,877.87
	SCHOOL DISTRICT 11 - BROR	SD9027		\$	33,309.17	\$	20,937.36	\$	10,502.94
	SCHOOL DISTRICT 104 - SPR	SD9028		\$	7,108.72	\$	4,468.37	\$	2,241.50
	SCHOOL DISTRICT 75 - ARRO	SD9029		\$	119,838.73	\$	75,327.78	\$	37,787.17
	SCHOOL DISTRICT 17 - MORI	SD9030		\$	92,382.41	\$	58,069.39	\$	29,129.73
	SCHOOL DISTRICT 7 - GRANT	SD9033		\$	43,590.68	\$	27,400.07	\$	13,744.88
	SCHOOL DISTRICT 20 - KILA	SD9034		\$	297,005.11	\$	186,690.37	\$	93,650.72
	SCHOOL DISTRICT 64 - MOUN	SD9039		\$	32,774.54	\$	20,601.30	\$	10,334.36
	JUDITH GAP SCHOOL	SD9040		\$	82,314.80	\$	51,741.13	\$	25,955.24
	SCHOOL DISTRICT 86 & 4 -	SD9043		\$	439,804.66	\$	276,450.78	\$	138,677.82
	SCHOOL DISTRICT 18 - WOOD	SD9045		\$	11,447.30	\$	7,195.50	\$	3,609.53
	SCHOOL DISTRICT 75 - AMST	SD9046		\$	71,020.34	\$	44,641.70	\$	22,393.91
	SCHOOL DISTRICT 8 - WEST	SD9049		\$	69,248.11	\$	43,527.72	\$	21,835.10
	SCHOOL DISTRICT 4 - DIVID	SD9050		\$	16,248.29	\$	10,213.29	\$	5,123.36
	SCHOOL DISTRICT 89 - SMIT	SD9057		\$	146,726.67	\$	92,228.90	\$	46,265.39
	SCHOOL DISTRICT 27 - ELLI	SD9060		\$	32,252.15	\$	20,272.94	\$	10,169.65
	SCHOOL DISTRICT 99 M	SD9065		\$	460,680.45	\$	289,572.81	\$	145,260.31
	SCHOOL DISTRICT 28C	SD9066		\$	322,848.07	\$	202,934.64	\$	101,799.44
	SCHOOL DISTRICT 48-1J & 4	SD9067		\$	394,516.55	\$	247,983.75	\$	124,397.72
	SCHOOL DISTRICT 3 - BILLI	SD9068		\$	105,260.78	\$	66,164.43	\$	33,190.50
	SCHOOL DISTRICT 12 - HAVR	SD9071		\$	19,369.69	\$	12,175.33	\$	6,107.59
	SCHOOL DISTRICT 11 - WISE	SD9077		\$	22,818.93	\$	14,343.44	\$	7,195.19
	MSU COLLEGE OF TECHNOLOGY	UN3513		\$	2,625,601.09	\$	1,650,390.59	\$	827,896.29
	UNIVERSITY OF MONTANA	UN5103	UN9103	\$	84,818,637.62	\$	53,314,984.61	\$	26,744,746.56
	MONTANA STATE UNIVERSITY	UN5104		\$	59,626,424.29	\$	37,479,756.60	\$	18,801,216.94
	MONTANA STATE UNIVERSITY	UN5106		\$	14,326,145.96	\$	9,005,075.69	\$	4,517,275.37
	MONTANA STATE UNIVERSITY	UN5107		\$	3,917,712.22	\$	2,462,581.02	\$	1,235,320.72

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

PERS - Cost Sharing Plan w/ a Special Funding Situation		Schedule of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2014					
		Net Pension Liability - ER	Net Pension Liability - State	Total	Employer's DB Pensionable Payroll	Employer's Proportionate Share as % DB Pensionable Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability
Total Before Working Retiree Contributions and Adjustments		\$ 1,234,033,151.21	\$ 11,977,746.86	\$ 1,246,010,898.07	\$ 1,120,266,024.77		
Due to Working Retiree Contributions and Adjustments							
Total		\$ 1,234,033,151.21	\$ 11,977,746.86	\$ 1,246,010,898.07	\$ 1,120,266,024.77		
State as Special Funding Entity							
Employers							
	CITY OF BIG TIMBER - C10302	\$ 133,490.01	\$ 1,630.03	\$ 135,120.04	\$ 121,275.33	110.072%	79.9%
	CITY OF BELT - C10303	\$ 134,973.29	\$ 1,648.14	\$ 136,621.43	\$ 122,622.92	110.072%	79.9%
	TOWN OF BIG SANDY - C10304	\$ 41,368.66	\$ 505.10	\$ 41,873.76	\$ 37,583.37	110.072%	79.9%
	CITY OF BILLINGS - C10305	\$ 30,549,142.91	\$ 373,051.58	\$ 30,922,194.49	\$ 27,753,833.77	110.072%	79.9%
	CITY OF BOZEMAN - C10306	\$ 11,401,613.08	\$ 139,231.14	\$ 11,540,844.22	\$ 10,358,342.20	110.072%	79.9%
	BUTTE SILVER BOW - C10307	\$ 16,625,036.43	\$ 203,017.07	\$ 16,828,053.50	\$ 15,103,811.49	110.072%	79.9%
	TOWN OF BROADUS - C10308	\$ 171,206.33	\$ 2,090.68	\$ 173,297.01	\$ 155,540.66	110.072%	79.9%
	TOWN OF BOULDER - C10309	\$ 300,833.46	\$ 3,673.69	\$ 304,507.15	\$ 273,306.62	110.072%	79.9%
	TOWN OF CASCADE - C10310	\$ 99,473.32	\$ 1,214.65	\$ 100,687.97	\$ 90,371.25	110.072%	79.9%
	CITY OF CHINOOK - C10311	\$ 470,079.24	\$ 5,740.46	\$ 475,819.70	\$ 427,066.03	110.072%	79.9%
	CITY OF CHOTEAU - C10312	\$ 331,936.27	\$ 4,053.40	\$ 335,989.67	\$ 301,563.51	110.072%	79.9%
	TOWN OF CIRCLE - C10313	\$ 99,334.41	\$ 1,213.03	\$ 100,547.44	\$ 90,245.13	110.072%	79.9%
	CITY OF COLUMBIA FALLS - C10314	\$ 796,071.01	\$ 9,721.29	\$ 805,792.30	\$ 723,228.77	110.072%	79.9%
	CITY OF CONRAD - C10315	\$ 818,488.95	\$ 9,994.92	\$ 828,483.87	\$ 743,595.53	110.072%	79.9%
	TOWN OF CULBERTSON - C10316	\$ 280,833.35	\$ 3,429.38	\$ 284,262.73	\$ 255,136.55	110.072%	79.9%
	CITY OF CUT BANK - C10317	\$ 807,757.99	\$ 9,863.99	\$ 817,621.98	\$ 733,846.42	110.072%	79.9%
	TOWN OF CHESTER - C10318	\$ 265,904.67	\$ 3,247.10	\$ 269,151.77	\$ 241,573.85	110.072%	79.9%
	TOWN OF BROWNING - C10319	\$ 369,903.80	\$ 4,517.15	\$ 374,420.95	\$ 336,056.87	110.072%	79.9%
	CITY OF DEER LODGE - C10320	\$ 673,663.30	\$ 8,226.38	\$ 681,889.68	\$ 612,021.68	110.072%	79.9%
	CITY OF DILLON - C10321	\$ 730,408.58	\$ 8,919.45	\$ 739,328.03	\$ 663,574.77	110.072%	79.9%
	CITY OF BAKER - C10322	\$ 656,369.50	\$ 8,015.32	\$ 664,384.82	\$ 596,310.26	110.072%	79.9%
	CITY OF BELGRADE - C10323	\$ 1,044,913.63	\$ 12,760.02	\$ 1,057,673.65	\$ 949,301.89	110.072%	79.9%
	TOWN OF COLUMBUS - C10324	\$ 674,263.93	\$ 8,233.82	\$ 682,497.75	\$ 612,567.42	110.072%	79.9%
	CITY OF EAST HELENA - C10325	\$ 387,987.68	\$ 4,737.95	\$ 392,725.63	\$ 352,485.99	110.072%	79.9%
	TOWN OF ENNIS - C10326	\$ 293,704.98	\$ 3,586.54	\$ 297,291.52	\$ 266,830.36	110.072%	79.9%
	TOWN OF FAIRFIELD - C10327	\$ 74,192.31	\$ 906.03	\$ 75,098.34	\$ 67,403.65	110.072%	79.9%
	CITY OF FAIRVIEW - C10328	\$ 404,444.10	\$ 4,938.88	\$ 409,382.98	\$ 367,436.67	110.072%	79.9%
	CITY OF FORSYTH - C10329	\$ 580,904.15	\$ 7,093.75	\$ 587,997.90	\$ 527,750.16	110.072%	79.9%
	CITY OF FORT BENTON - C10330	\$ 536,440.41	\$ 6,550.81	\$ 542,991.22	\$ 487,355.01	110.072%	79.9%
	TOWN OF GERALDINE - C10331	\$ 37,126.90	\$ 453.35	\$ 37,580.25	\$ 33,729.77	110.072%	79.9%
	CITY OF GLASGOW - C10332	\$ 792,218.68	\$ 9,674.27	\$ 801,892.95	\$ 719,729.00	110.072%	79.9%
	CITY OF GLENDIVE - C10333	\$ 1,448,901.00	\$ 17,693.23	\$ 1,466,594.23	\$ 1,316,323.55	110.072%	79.9%
	CITY OF GREAT FALLS - C10334	\$ 17,266,156.74	\$ 210,845.91	\$ 17,477,002.65	\$ 15,686,268.05	110.072%	79.9%
	TOWN OF GRASS RANGE - C10335	\$ 23,688.13	\$ 289.31	\$ 23,977.44	\$ 21,520.63	110.072%	79.9%
	CITY OF HARLEM - C10336	\$ 240,379.76	\$ 2,935.36	\$ 243,315.12	\$ 218,384.51	110.072%	79.9%
	CITY OF HAMILTON - C10337	\$ 1,539,909.98	\$ 18,804.52	\$ 1,558,714.50	\$ 1,399,005.08	110.072%	79.9%
	CITY OF HARDIN - C10338	\$ 1,100,879.23	\$ 13,443.49	\$ 1,114,322.72	\$ 1,000,146.52	110.072%	79.9%
	CITY OF HAVRE - C10339	\$ 2,304,226.87	\$ 28,137.99	\$ 2,332,364.86	\$ 2,093,385.36	110.072%	79.9%
	CITY OF HELENA - C10340	\$ 11,467,967.63	\$ 140,041.22	\$ 11,608,008.85	\$ 10,418,625.11	110.072%	79.9%
	TOWN OF HOT SPRINGS - C10341	\$ 213,493.04	\$ 2,607.14	\$ 216,100.18	\$ 193,958.09	110.072%	79.9%
	TOWN OF MELSTONE - C10342	\$ 35,060.67	\$ 428.08	\$ 35,488.75	\$ 31,852.50	110.072%	79.9%
	CITY OF KALISPELL - C10343	\$ 5,437,857.29	\$ 66,404.69	\$ 5,504,261.98	\$ 4,940,282.20	110.072%	79.9%
	TOWN OF NASHUA - C10344	\$ 75,905.45	\$ 926.97	\$ 76,832.42	\$ 68,960.00	110.072%	79.9%
	CITY OF LAUREL - C10345	\$ 2,535,730.02	\$ 30,965.25	\$ 2,566,695.27	\$ 2,303,705.58	110.072%	79.9%
	TOWN OF DRUMMOND - C10346	\$ 61,311.08	\$ 748.74	\$ 62,059.82	\$ 55,701.04	110.072%	79.9%
	CITY OF LEWISTOWN - C10347	\$ 1,650,181.96	\$ 20,151.32	\$ 1,670,333.28	\$ 1,499,186.93	110.072%	79.9%
	CITY OF LIBBY - C10348	\$ 749,374.71	\$ 9,150.92	\$ 758,525.63	\$ 680,805.23	110.072%	79.9%
	CITY OF LIVINGSTON - C10349	\$ 2,780,477.89	\$ 33,953.85	\$ 2,814,431.74	\$ 2,526,058.44	110.072%	79.9%
	TOWN OF LIMA - C10350	\$ 49,682.88	\$ 606.72	\$ 50,289.60	\$ 45,136.80	110.072%	79.9%
	TOWN OF MEDICINE LAKE - C10351	\$ 76,289.48	\$ 931.56	\$ 77,221.04	\$ 69,308.76	110.072%	79.9%
	CITY OF MALTA - C10352	\$ 414,575.09	\$ 5,062.53	\$ 419,637.62	\$ 376,640.63	110.072%	79.9%
	CITY OF MILES CITY - C10353	\$ 2,343,805.64	\$ 28,621.34	\$ 2,372,426.98	\$ 2,129,342.65	110.072%	79.9%
	CITY OF MISSOULA - C10354	\$ 12,691,683.61	\$ 154,984.63	\$ 12,846,668.24	\$ 11,530,368.53	110.072%	79.9%
	TOWN OF RICHEY - C10355	\$ 53,846.27	\$ 657.53	\$ 54,503.80	\$ 48,919.26	110.072%	79.9%
	CITY OF TROY - C10356	\$ 471,521.58	\$ 5,758.02	\$ 477,279.60	\$ 428,376.28	110.072%	79.9%
	TOWN OF PHILIPSBURG - C10357	\$ 229,112.48	\$ 2,797.80	\$ 231,910.28	\$ 208,148.18	110.072%	79.9%
	CITY OF PLAINS - C10358	\$ 227,204.36	\$ 2,774.42	\$ 229,978.78	\$ 206,414.80	110.072%	79.9%
	CITY OF PLENTYWOOD - C10359	\$ 392,416.87	\$ 4,792.00	\$ 397,208.87	\$ 356,509.88	110.072%	79.9%
	CITY OF POLSON - C10360	\$ 1,510,613.54	\$ 18,446.83	\$ 1,529,060.37	\$ 1,372,389.40	110.072%	79.9%
	CITY OF POPLAR - C10361	\$ 246,696.26	\$ 3,012.52	\$ 249,708.78	\$ 224,123.05	110.072%	79.9%
	TOWN OF TERRY - C10362	\$ 132,764.38	\$ 1,621.25	\$ 134,385.63	\$ 120,616.12	110.072%	79.9%
	CITY OF ROMAN - C10363	\$ 455,292.04	\$ 5,559.79	\$ 460,851.83	\$ 413,631.84	110.072%	79.9%
	CITY OF ROUNDUP - C10364	\$ 332,508.27	\$ 4,060.43	\$ 336,568.70	\$ 302,083.03	110.072%	79.9%
	TOWN OF RYEGATE - C10365	\$ 36,785.30	\$ 449.16	\$ 37,234.46	\$ 33,419.28	110.072%	79.9%
	TOWN OF SHERIDAN - C10366	\$ 79,195.52	\$ 967.10	\$ 80,162.62	\$ 71,948.93	110.072%	79.9%

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

PERS - Cost Sharing Plan w/ a Special Funding Situation		Schedule of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2014						
		Net Pension Liability - ER	Net Pension Liability - State	Total	Employer's DB Pensionable Payroll	Employer's Proportionate Share as % DB Pensionable Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	
	CITY OF SHELBY - C0367	\$ 837,199.69	\$ 10,223.56	\$ 847,423.25	\$ 760,594.16	110.072%	79.9%	
	CITY OF SIDNEY - C0368	\$ 1,399,552.42	\$ 17,090.70	\$ 1,416,643.12	\$ 1,271,490.45	110.072%	79.9%	
	TOWN OF STANFORD - C0369	\$ 54,188.55	\$ 661.72	\$ 54,850.27	\$ 49,230.23	110.072%	79.9%	
	TOWN OF SUNBURST - C0370	\$ 104,021.55	\$ 1,270.19	\$ 105,291.74	\$ 94,503.35	110.072%	79.9%	
	TOWN OF SUPERIOR - C0371	\$ 188,027.32	\$ 2,296.07	\$ 190,323.39	\$ 170,822.47	110.072%	79.9%	
	CITY OF TOWNSEND - C0372	\$ 294,630.20	\$ 3,597.89	\$ 298,228.09	\$ 267,670.85	110.072%	79.9%	
	TOWN OF VALIER - C0373	\$ 151,981.43	\$ 1,855.83	\$ 153,837.26	\$ 138,074.83	110.072%	79.9%	
	CITY OF WHITE SULPHUR SPR - C0374	\$ 150,566.11	\$ 1,838.67	\$ 152,404.78	\$ 136,788.98	110.072%	79.9%	
	CITY OF WHITEFISH - C0376	\$ 2,996,189.31	\$ 36,588.15	\$ 3,032,777.46	\$ 2,722,031.80	110.072%	79.9%	
	TOWN OF WINNETT - C0377	\$ 56,062.89	\$ 684.55	\$ 56,747.44	\$ 50,932.91	110.072%	79.9%	
	CITY OF WOLF POINT - C0378	\$ 725,435.24	\$ 8,858.78	\$ 734,294.02	\$ 659,056.43	110.072%	79.9%	
	TOWN OF THOMPSON FALLS - C0379	\$ 284,331.37	\$ 3,472.08	\$ 287,803.45	\$ 258,314.44	110.072%	79.9%	
	CITY OF WIBAUX - C0380	\$ 133,689.72	\$ 1,632.60	\$ 135,322.32	\$ 121,456.86	110.072%	79.9%	
	CITY OF SCOBEY - C0381	\$ 230,693.87	\$ 2,817.12	\$ 233,510.99	\$ 209,584.89	110.072%	79.9%	
	TOWN OF TWIN BRIDGES - C0382	\$ 103,183.77	\$ 1,260.06	\$ 104,443.83	\$ 93,742.28	110.072%	79.9%	
	TOWN OF MANHATTAN - C0383	\$ 615,582.83	\$ 7,517.24	\$ 623,100.07	\$ 559,255.75	110.072%	79.9%	
	CITY OF RED LODGE - C0385	\$ 770,706.09	\$ 9,411.58	\$ 780,117.67	\$ 700,184.96	110.072%	79.9%	
	TOWN OF STEVENSVILLE - C0386	\$ 364,890.73	\$ 4,455.94	\$ 369,346.67	\$ 331,502.41	110.072%	79.9%	
	TOWN OF FORT PECK - C0387	\$ 156,721.28	\$ 1,913.80	\$ 158,635.08	\$ 142,380.91	110.072%	79.9%	
	CITY OF HARLOWTON - C0388	\$ 267,873.34	\$ 3,271.15	\$ 271,144.49	\$ 243,362.31	110.072%	79.9%	
	TOWN OF EKALAKA - C0389	\$ 81,211.75	\$ 991.70	\$ 82,203.45	\$ 73,780.66	110.072%	79.9%	
	TOWN OF BRIDGER - C9001	\$ 240,678.80	\$ 2,939.14	\$ 243,617.94	\$ 218,656.09	110.072%	79.9%	
	TOWN OF SACO - C9018	\$ 171,945.47	\$ 2,099.74	\$ 174,045.21	\$ 156,212.15	110.072%	79.9%	
	TOWN OF WESTBY - C9021	\$ 46,957.51	\$ 573.48	\$ 47,530.99	\$ 42,660.80	110.072%	79.9%	
	TOWN OF ST IGNATIUS - C9031	\$ 109,407.30	\$ 1,336.13	\$ 110,743.43	\$ 99,396.28	110.072%	79.9%	
	CITY OF COLSTRIP - C9036	\$ 1,297,607.50	\$ 15,845.78	\$ 1,313,453.28	\$ 1,178,873.73	110.072%	79.9%	
	CITY OF THREE FORKS - C9044	\$ 328,262.45	\$ 4,008.67	\$ 332,271.12	\$ 298,225.83	110.072%	79.9%	
	TOWN OF EUREKA - C9047	\$ 338,168.19	\$ 4,129.61	\$ 342,297.80	\$ 307,225.17	110.072%	79.9%	
	TOWN OF ALBERTON - C9064	\$ 2,721.18	\$ 33.24	\$ 2,754.42	\$ 2,472.23	110.070%	79.9%	
	TOWN OF WEST YELLOWSTONE - C9073	\$ 1,183,463.73	\$ 14,451.81	\$ 1,197,915.54	\$ 1,075,174.33	110.072%	79.9%	
	TOWN OF FROID - C9075	\$ 48,044.33	\$ 586.72	\$ 48,631.05	\$ 43,648.28	110.072%	79.9%	
	TOWN OF DENTON - C9097	\$ 63,211.37	\$ 771.98	\$ 63,983.35	\$ 57,427.37	110.072%	79.9%	
	TOWN OF HYSHAM - C9099	\$ 67,778.66	\$ 827.79	\$ 68,606.45	\$ 61,576.78	110.072%	79.9%	
	BEAVERHEAD COUNTY - C00201	\$ 2,393,219.89	\$ 29,224.82	\$ 2,422,444.71	\$ 2,174,235.37	110.072%	79.9%	
	BIG HORN COUNTY - C00202	\$ 4,363,231.44	\$ 53,281.71	\$ 4,416,513.15	\$ 3,963,986.90	110.072%	79.9%	
	BLAINE COUNTY - C00203	\$ 2,636,110.99	\$ 32,190.99	\$ 2,668,301.98	\$ 2,394,901.47	110.072%	79.9%	
	BROADWATER COUNTY - C00204	\$ 1,516,107.66	\$ 18,513.99	\$ 1,534,621.65	\$ 1,377,380.63	110.072%	79.9%	
	CARBON COUNTY - C00205	\$ 2,606,888.60	\$ 31,833.98	\$ 2,638,722.58	\$ 2,368,353.00	110.072%	79.9%	
	CARTER COUNTY - C00206	\$ 818,814.07	\$ 9,998.98	\$ 828,813.05	\$ 743,890.97	110.072%	79.9%	
	CASCADE COUNTY - C00207	\$ 14,142,333.55	\$ 172,699.48	\$ 14,315,033.03	\$ 12,848,281.04	110.072%	79.9%	
	CHOUTEAU COUNTY - C00208	\$ 2,021,062.05	\$ 24,680.23	\$ 2,045,742.28	\$ 1,836,130.74	110.072%	79.9%	
	CUSTER COUNTY - C00209	\$ 2,335,475.08	\$ 28,519.73	\$ 2,363,994.81	\$ 2,121,774.37	110.072%	79.9%	
	DANIELS COUNTY - C00210	\$ 935,130.54	\$ 11,419.30	\$ 946,549.84	\$ 849,564.16	110.072%	79.9%	
	DAWSON COUNTY - C00211	\$ 3,652,707.98	\$ 44,605.09	\$ 3,697,313.07	\$ 3,318,477.61	110.072%	79.9%	
	ANACONDA-DEER LODGE COUNTY - C00212	\$ 3,578,079.35	\$ 43,693.66	\$ 3,621,773.01	\$ 3,250,677.83	110.072%	79.9%	
	FALLON COUNTY - C00213	\$ 3,518,823.68	\$ 42,970.32	\$ 3,561,794.00	\$ 3,196,844.10	110.072%	79.9%	
	FERGUS COUNTY - C00214	\$ 2,675,738.27	\$ 32,674.74	\$ 2,708,413.01	\$ 2,430,902.71	110.072%	79.9%	
	FLATHEAD COUNTY - C00215	\$ 17,129,754.07	\$ 209,180.47	\$ 17,338,934.54	\$ 15,562,346.45	110.072%	79.9%	
	GALLATIN COUNTY - C00216	\$ 14,517,810.25	\$ 177,284.60	\$ 14,695,094.85	\$ 13,189,400.85	110.072%	79.9%	
	GARFIELD COUNTY - C00217	\$ 970,413.77	\$ 11,850.21	\$ 982,263.98	\$ 881,618.99	110.072%	79.9%	
	GLACIER COUNTY - C00218	\$ 2,829,544.86	\$ 34,553.14	\$ 2,864,098.00	\$ 2,570,635.69	110.072%	79.9%	
	GOLDEN VALLEY COUNTY - C00219	\$ 269,017.32	\$ 3,285.07	\$ 272,302.39	\$ 244,401.69	110.072%	79.9%	
	GRANITE COUNTY - C00220	\$ 1,147,002.20	\$ 14,006.70	\$ 1,161,008.90	\$ 1,042,049.10	110.072%	79.9%	
	HILL COUNTY - C00221	\$ 2,877,619.87	\$ 35,140.13	\$ 2,912,760.00	\$ 2,614,311.86	110.072%	79.9%	
	JEFFERSON COUNTY - C00222	\$ 3,260,203.96	\$ 39,812.14	\$ 3,300,016.10	\$ 2,961,888.62	110.072%	79.9%	
	JUDITH BASIN COUNTY - C00223	\$ 942,752.37	\$ 11,512.40	\$ 954,264.77	\$ 856,488.60	110.072%	79.9%	
	LAKE COUNTY - C00224	\$ 4,858,340.21	\$ 59,327.69	\$ 4,917,667.90	\$ 4,413,792.22	110.072%	79.9%	
	LEWIS & CLARK COUNTY - C00225	\$ 13,484,602.65	\$ 164,667.68	\$ 13,649,270.33	\$ 12,250,733.93	110.072%	79.9%	
	LIBERTY COUNTY - C00226	\$ 1,262,285.08	\$ 15,414.45	\$ 1,277,699.53	\$ 1,146,783.38	110.072%	79.9%	
	LINCOLN COUNTY - C00227	\$ 4,701,583.67	\$ 57,413.48	\$ 4,758,997.15	\$ 4,271,379.08	110.072%	79.9%	
	MADISON COUNTY - C00228	\$ 5,715,400.97	\$ 69,793.80	\$ 5,785,194.77	\$ 5,192,430.10	110.072%	79.9%	
	MCCONE COUNTY - C00229	\$ 1,150,864.39	\$ 14,053.86	\$ 1,164,918.25	\$ 1,045,558.02	110.072%	79.9%	
	MEAGHER COUNTY - C00230	\$ 942,012.01	\$ 11,503.48	\$ 953,515.49	\$ 855,816.02	110.072%	79.9%	
	MINERAL COUNTY - C00231	\$ 1,521,507.47	\$ 18,579.93	\$ 1,540,087.40	\$ 1,382,286.37	110.072%	79.9%	
	MISSOULA COUNTY - C00232	\$ 27,830,651.33	\$ 339,854.70	\$ 28,170,506.03	\$ 25,284,089.81	110.072%	79.9%	
	MUSSELSHELL COUNTY - C00233	\$ 1,291,890.96	\$ 15,775.92	\$ 1,307,666.88	\$ 1,173,680.30	110.072%	79.9%	
	PARK COUNTY - C00234	\$ 2,793,285.75	\$ 34,110.19	\$ 2,827,395.94	\$ 2,537,694.45	110.072%	79.9%	
	PETROLEUM COUNTY - C00235	\$ 179,660.00	\$ 2,193.92	\$ 181,853.92	\$ 163,220.69	110.072%	79.9%	
	PHILLIPS COUNTY - C00236	\$ 1,705,560.30	\$ 20,827.50	\$ 1,726,387.80	\$ 1,549,498.03	110.072%	79.9%	
	PONDERA COUNTY - C00237	\$ 1,387,023.33	\$ 16,937.74	\$ 1,403,961.07	\$ 1,260,107.85	110.072%	79.9%	

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

PERS - Cost Sharing Plan w/ a Special Funding Situation		Schedule of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2014						
		Net Pension Liability - ER	Net Pension Liability - State	Total	Employer's DB Pensionable Payroll	Employer's Share as % DB Pensionable Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	
	POWELL COUNTY - CO0238	\$ 1,295,045.63	\$ 15,814.43	\$ 1,310,860.06	\$ 1,176,546.35	110.072%	79.9%	
	POWDER RIVER COUNTY - CO0239	\$ 2,806,745.19	\$ 34,274.64	\$ 2,841,019.83	\$ 2,549,922.26	110.072%	79.9%	
	PRAIRIE COUNTY - CO0240	\$ 668,357.41	\$ 8,161.79	\$ 676,519.20	\$ 607,201.44	110.072%	79.9%	
	RAVALLI COUNTY - CO0241	\$ 5,634,587.45	\$ 68,806.84	\$ 5,703,394.29	\$ 5,119,011.11	110.072%	79.9%	
	RICHLAND COUNTY - CO0242	\$ 5,624,175.39	\$ 68,679.68	\$ 5,692,855.07	\$ 5,109,551.72	110.072%	79.9%	
	ROOSEVELT COUNTY - CO0243	\$ 3,574,332.69	\$ 43,648.12	\$ 3,617,980.81	\$ 3,247,274.05	110.072%	79.9%	
	ROSEBUD COUNTY - CO0244	\$ 2,790,739.28	\$ 34,079.11	\$ 2,824,818.39	\$ 2,535,380.87	110.072%	79.9%	
	SANDERS COUNTY - CO0245	\$ 2,720,290.66	\$ 33,218.90	\$ 2,753,509.56	\$ 2,471,378.38	110.072%	79.9%	
	SHERIDAN COUNTY - CO0246	\$ 2,716,915.73	\$ 33,177.68	\$ 2,750,093.41	\$ 2,468,312.41	110.072%	79.9%	
	STILLWATER COUNTY - CO0248	\$ 2,596,411.54	\$ 31,706.15	\$ 2,628,117.69	\$ 2,358,834.57	110.072%	79.9%	
	SWEET GRASS COUNTY - CO0249	\$ 3,415,200.88	\$ 41,704.72	\$ 3,456,905.60	\$ 3,102,702.99	110.072%	79.9%	
	TETON COUNTY - CO0250	\$ 2,788,783.59	\$ 34,055.20	\$ 2,822,838.79	\$ 2,533,604.18	110.072%	79.9%	
	TOOLE COUNTY - CO0251	\$ 5,740,201.47	\$ 70,096.76	\$ 5,810,298.23	\$ 5,214,961.40	110.072%	79.9%	
	TREASURE COUNTY - CO0252	\$ 503,245.16	\$ 6,145.43	\$ 509,390.59	\$ 457,197.15	110.072%	79.9%	
	VALLEY COUNTY - CO0253	\$ 2,679,490.74	\$ 32,720.68	\$ 2,712,211.42	\$ 2,434,311.90	110.072%	79.9%	
	WHEATLAND COUNTY - CO0254	\$ 731,584.86	\$ 8,933.91	\$ 740,518.77	\$ 664,643.33	110.072%	79.9%	
	WIBAUX COUNTY - CO0255	\$ 1,082,880.48	\$ 13,223.51	\$ 1,096,103.99	\$ 983,794.61	110.072%	79.9%	
	YELLOWSTONE COUNTY - CO0256	\$ 13,999,854.23	\$ 170,959.59	\$ 14,170,813.82	\$ 12,718,838.90	110.072%	79.9%	
	LEGISLATIVE COUNCIL - CP1104	\$ 7,449,821.38	\$ -	\$ 7,449,821.38	\$ 6,685,306.08	111.436%	79.9%	
	CONSUMER COUNSEL - CP1112	\$ 325,491.00	\$ -	\$ 325,491.00	\$ 292,088.47	111.436%	79.9%	
	SUPREME COURT - CP2110	\$ 16,200,458.71	\$ -	\$ 16,200,458.71	\$ 14,537,935.69	111.436%	79.9%	
	GOVERNORS OFFICE - CP3101	\$ 3,440,680.80	\$ -	\$ 3,440,680.80	\$ 3,087,591.32	111.436%	79.9%	
	SECRETARY OF STATE - CP3201	\$ 2,456,299.11	\$ -	\$ 2,456,299.11	\$ 2,204,228.87	111.436%	79.9%	
	COMM OF POLITICAL PRACTIC - CP3202	\$ 308,270.98	\$ -	\$ 308,270.98	\$ 276,635.58	111.436%	79.9%	
	STATE AUDITOR'S OFFICE - CP3401	\$ 4,483,839.27	\$ -	\$ 4,483,839.27	\$ 4,023,698.78	111.436%	79.9%	
	SUPT OF PUBLIC INSTRUCTION - CP3501	\$ 6,776,288.62	\$ -	\$ 6,776,288.62	\$ 6,080,892.52	111.436%	79.9%	
	BOARD OF CRIME CONTROL - CP4107	\$ 902,412.02	\$ -	\$ 902,412.02	\$ 809,804.76	111.436%	79.9%	
	DEPARTMENT OF JUSTICE - CP4110	\$ 20,775,723.02	\$ -	\$ 20,775,723.02	\$ 18,643,677.36	111.436%	79.9%	
	PUBLIC SERVICE COMMISSION - CP4201	\$ 2,154,314.50	\$ -	\$ 2,154,314.50	\$ 1,933,234.54	111.436%	79.9%	
	BOARD OF PUBLIC EDUCATION - CP5101	\$ 64,091.72	\$ -	\$ 64,091.72	\$ 57,514.43	111.436%	79.9%	
	COMM OF HIGHER EDUCATION - CP5102	\$ 3,420,435.02	\$ -	\$ 3,420,435.02	\$ 3,069,423.33	111.436%	79.9%	
	SCHOOL FOR THE DEAF & BLI - CP5113	\$ 1,781,925.04	\$ -	\$ 1,781,925.04	\$ 1,599,060.37	111.436%	79.9%	
	MONTANA ARTS COUNCIL - CP5114	\$ 450,143.44	\$ -	\$ 450,143.44	\$ 403,948.90	111.436%	79.9%	
	MONTANA STATE LIBRARY - CP5115	\$ 1,697,059.20	\$ -	\$ 1,697,059.20	\$ 1,522,903.60	111.436%	79.9%	
	MONTANA HISTORICAL SOCIETY - CP5117	\$ 2,558,823.59	\$ -	\$ 2,558,823.59	\$ 2,296,232.12	111.436%	79.9%	
	DEPARTMENT OF FISH WILDL - CP5201	\$ 27,249,406.12	\$ -	\$ 27,249,406.12	\$ 24,453,018.30	111.436%	79.9%	
	DEPT OF ENVIRONMENTAL QUA - CP5301	\$ 22,788,613.67	\$ -	\$ 22,788,613.67	\$ 20,450,001.22	111.436%	79.9%	
	DEPARTMENT OF TRANSPORTAT - CP5401	\$ 108,457,842.51	\$ -	\$ 108,457,842.51	\$ 97,327,684.75	111.436%	79.9%	
	DEPARTMENT OF LIVESTOCK - CP5603	\$ 3,944,389.18	\$ -	\$ 3,944,389.18	\$ 3,539,608.27	111.436%	79.9%	
	DEPT OF NATURAL RESOURCES - CP5706	\$ 27,876,674.17	\$ -	\$ 27,876,674.17	\$ 25,015,914.91	111.436%	79.9%	
	DEPARTMENT OF REVENUE - CP5801	\$ 27,581,374.82	\$ -	\$ 27,581,374.82	\$ 24,750,919.61	111.436%	79.9%	
	DEPARTMENT OF ADMINISTRAT - CP6101	\$ 27,336,087.93	\$ -	\$ 27,336,087.93	\$ 24,530,804.64	111.436%	79.9%	
	MONTANA STATE FUND - CP6103	\$ 16,863,199.71	\$ -	\$ 16,863,199.71	\$ 15,132,664.91	111.436%	79.9%	
	PUBLIC EMPLOYEES' RETIREM - CP6104	N/A	N/A	N/A	\$ 1,964,744.65	N/A	N/A	
	TEACHERS' RETIREMENT SYST - CP6105	\$ 1,009,567.03	\$ -	\$ 1,009,567.03	\$ 905,963.23	111.436%	79.9%	
	OFFICE OF PUBLIC DEFENDER - CP6108	\$ 10,540,433.51	\$ -	\$ 10,540,433.51	\$ 9,458,753.42	111.436%	79.9%	
	DEPARTMENT OF AGRICULTURE - CP6201	\$ 4,397,703.64	\$ -	\$ 4,397,703.64	\$ 3,946,402.56	111.436%	79.9%	
	DEPARTMENT OF CORRECTIONS - CP6401	\$ 25,279,222.69	\$ -	\$ 25,279,222.69	\$ 22,685,018.89	111.436%	79.9%	
	DEPARTMENT OF COMMERCE - CP6501	\$ 10,398,261.20	\$ -	\$ 10,398,261.20	\$ 9,331,171.11	111.436%	79.9%	
	DEPARTMENT OF LABOR & IND - CP6602	\$ 36,712,334.77	\$ -	\$ 36,712,334.77	\$ 32,944,842.52	111.436%	79.9%	
	DEPARTMENT OF MILITARY AF - CP6701	\$ 8,350,344.73	\$ -	\$ 8,350,344.73	\$ 7,493,415.91	111.436%	79.9%	
	DEPT OF PUBLIC HEALTH & H - CP6901	\$ 125,229,757.45	\$ -	\$ 125,229,757.45	\$ 112,378,432.66	111.436%	79.9%	
	BEAVERHEAD COUNTY HIGH SC - HS0401	\$ 471,924.53	\$ 22,060.94	\$ 493,985.47	\$ 443,583.57	106.389%	79.9%	
	JORDAN PUBLIC SCHOOLS - HS0421	\$ 185,812.99	\$ 8,686.09	\$ 194,499.08	\$ 174,654.17	106.389%	79.9%	
	JEFFERSON COUNTY HIGH SCH - HS0425	\$ 204,743.58	\$ 9,571.17	\$ 214,314.75	\$ 192,447.90	106.389%	79.9%	
	POWDER RIVER COUNTY HIGH - HS0452	\$ 334,156.14	\$ 15,620.66	\$ 349,776.80	\$ 314,088.77	106.389%	79.9%	
	POWELL COUNTY HIGH SCHOOL - HS0453	\$ 188,352.97	\$ 8,805.00	\$ 197,157.97	\$ 177,041.64	106.389%	79.9%	
	SWEET GRASS COUNTY HIGH S - HS0465	\$ 359,181.62	\$ 16,790.45	\$ 375,972.07	\$ 337,611.28	106.389%	79.9%	

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

PERS - Cost Sharing Plan w/ a Special Funding Situation		Schedule of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2014						
		Net Pension Liability - ER	Net Pension Liability - State	Total	Employer's DB Pensionable Payroll	Employer's Proportionate Share as % DB Pensionable Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	
HOUSING AUTHORITY OF ANAC - OA0500		\$ 364,700.33	\$ 4,453.51	\$ 369,153.84	\$ 331,329.48	110.072%	79.9%	
HELENA REGIONAL AIRPORT A - OA0501		\$ 1,087,194.81	\$ 13,276.34	\$ 1,100,471.15	\$ 987,714.18	110.072%	79.9%	
BITTERROOT CONSERVATION D - OA0503		\$ 55,314.15	\$ 675.50	\$ 55,989.65	\$ 50,252.80	110.072%	79.9%	
HUMAN RESOURCES COUNCIL D - OA0504		\$ 2,113,624.85	\$ 25,810.70	\$ 2,139,435.55	\$ 1,920,223.86	110.072%	79.9%	
HOUSING AUTHORITY OF BUTT - OA0506		\$ 748,012.49	\$ 9,134.44	\$ 757,146.93	\$ 679,567.82	110.072%	79.9%	
FORT SHAW IRRIGATION DIST - OA0507		\$ 124,077.75	\$ 1,515.18	\$ 125,592.93	\$ 112,724.35	110.072%	79.9%	
HOUSING AUTHORITY OF GLAS - OA0509		\$ 145,605.61	\$ 1,778.00	\$ 147,383.61	\$ 132,282.46	110.072%	79.9%	
GREENFIELDS IRRIGATION DI - OA0510		\$ 804,230.78	\$ 9,820.88	\$ 814,051.66	\$ 730,642.03	110.072%	79.9%	
CHOUTEAU COUNTY CONSERVAT - OA0511		\$ 12,274.11	\$ 149.86	\$ 12,423.97	\$ 11,151.00	110.072%	79.9%	
GREAT FALLS INT AIRPORT - OA0514		\$ 602,569.17	\$ 7,358.33	\$ 609,927.50	\$ 547,432.81	110.072%	79.9%	
MISSOULA RURAL FIRE DISTR - OA0515		\$ 991,438.01	\$ 12,106.96	\$ 1,003,544.97	\$ 900,719.46	110.072%	79.9%	
CENTER FOR MENTAL HEALTH - OA0516		\$ 707,277.03	\$ 8,636.90	\$ 715,913.93	\$ 642,559.74	110.072%	79.9%	
HELENA HOUSING AUTHORITY - OA0517		\$ 658,121.55	\$ 8,036.67	\$ 666,158.22	\$ 597,902.11	110.072%	79.9%	
HILL CO PUBLIC CEMETERY D - OA0518		\$ 84,568.97	\$ 1,032.64	\$ 85,601.61	\$ 76,830.70	110.072%	79.9%	
WHITEFISH HOUSING AUTHORI - OA0522		\$ 106,891.24	\$ 1,305.32	\$ 108,196.56	\$ 97,110.58	110.072%	79.9%	
MILES COMMUNITY COLLEGE - OA0524		\$ 1,048,591.38	\$ 12,804.89	\$ 1,061,396.27	\$ 952,643.22	110.072%	79.9%	
MALTA IRRIGATION DISTRICT - OA0525		\$ 386,920.72	\$ 4,724.98	\$ 391,645.70	\$ 351,516.67	110.072%	79.9%	
RICHLAND CO HOUSING AUTHO - OA0526		\$ 461,014.39	\$ 5,629.65	\$ 466,644.04	\$ 418,830.59	110.072%	79.9%	
PONDERA CO CANAL & RESERV - OA0527		\$ 523,694.04	\$ 6,395.01	\$ 530,089.05	\$ 475,774.97	110.072%	79.9%	
FLATHEAD VALLEY COMM COLL - OA0529		\$ 6,231,238.47	\$ 76,092.87	\$ 6,307,331.34	\$ 5,661,067.45	110.072%	79.9%	
DAWSON COLLEGE - OA0530		\$ 811,510.60	\$ 9,909.79	\$ 821,420.39	\$ 737,255.85	110.072%	79.9%	
PRAIRIE COUNTY HOSPITAL D - OA0531		\$ 689,694.33	\$ 8,422.32	\$ 698,116.65	\$ 626,585.93	110.072%	79.9%	
GALLATIN AIRPORT AUTHORIT - OA0534		\$ 1,745,531.07	\$ 21,315.58	\$ 1,766,846.65	\$ 1,585,811.38	110.072%	79.9%	
HELENA VALLEY IRRIGATION - OA0537		\$ 202,334.41	\$ 2,470.79	\$ 204,805.20	\$ 183,820.45	110.072%	79.9%	
DEER LODGE COUNTY HEAD ST - OA0538		\$ 410,164.56	\$ 5,008.74	\$ 415,173.30	\$ 372,633.76	110.072%	79.9%	
GLASGOW IRRIGATION DISTRI - OA0541		\$ 148,226.80	\$ 1,810.02	\$ 150,036.82	\$ 134,663.64	110.072%	79.9%	
LEWIS & CLARK LIBRARY - OA0544		\$ 1,136,635.67	\$ 13,880.09	\$ 1,150,515.76	\$ 1,032,631.26	110.072%	79.9%	
BILLINGS HOUSING AUTHORTH - OA0547		\$ 1,131,987.58	\$ 13,823.34	\$ 1,145,810.92	\$ 1,028,408.39	110.072%	79.9%	
YELLOWSTONE WEST CARBON S - OA0548		\$ 54,707.03	\$ 668.07	\$ 55,375.10	\$ 49,701.29	110.072%	79.9%	
FLATHEAD SPECIAL EDUC COO - OA0549		\$ 39,065.29	\$ 477.00	\$ 39,542.29	\$ 35,490.70	110.072%	79.9%	
MISSOULA COUNTY AIRPORT - OA0550		\$ 1,747,436.63	\$ 21,338.95	\$ 1,768,775.58	\$ 1,587,542.65	110.072%	79.9%	
GALLATIN-MADISON SEC - OA0551		\$ 46,404.97	\$ 566.72	\$ 46,971.69	\$ 42,158.87	110.072%	79.9%	
CENTRAL MONTANA LEARNING - OA0552		\$ 55,908.04	\$ 682.80	\$ 56,590.84	\$ 50,792.28	110.072%	79.9%	
EASTERN YELLOWSTONE COUNT - OA0554		\$ 21,368.82	\$ 260.93	\$ 21,629.75	\$ 19,413.56	110.072%	79.9%	
MISSOULA AREA SEC - OA0555		\$ 72,319.73	\$ 883.05	\$ 73,202.78	\$ 65,702.40	110.072%	79.9%	
CROWN HILL CEMETERY DISTR - OA0556		\$ 43,202.06	\$ 527.54	\$ 43,729.60	\$ 39,249.00	110.072%	79.9%	
FLATHEAD MUNICIPAL AIRPOR - OA0557		\$ 1,023,371.18	\$ 12,496.93	\$ 1,035,868.11	\$ 929,730.62	110.072%	79.9%	
BIG FORK CO WATER & SEWER - OA0558		\$ 210,512.28	\$ 2,570.65	\$ 213,082.93	\$ 191,249.96	110.072%	79.9%	
SANDERS SPEC ED COOP - OA0560		\$ 43,125.04	\$ 526.59	\$ 43,651.63	\$ 39,179.10	110.072%	79.9%	
NORTH CENTRAL LEARNING SE - OA0562		\$ 29,883.56	\$ 364.98	\$ 30,248.54	\$ 27,149.16	110.072%	79.9%	
FLATHEAD CONSERVATION DIS - OA0565		\$ 122,496.36	\$ 1,495.85	\$ 123,992.21	\$ 111,287.72	110.072%	79.9%	
GREAT DIVIDE EDUCATION SE - OA0566		\$ 90,388.48	\$ 1,103.85	\$ 91,492.33	\$ 82,117.73	110.072%	79.9%	
GARDINER - PARK COUNTY WA - OA0567		\$ 155,254.20	\$ 1,895.96	\$ 157,150.16	\$ 141,048.06	110.072%	79.9%	
CENTRAL VALLEY FIRE DISTR - OA0569		\$ 47,352.35	\$ 578.21	\$ 47,930.56	\$ 43,019.44	110.072%	79.9%	
BEAR PAW COOPERATIVE - OA0570		\$ 34,870.82	\$ 425.78	\$ 35,296.60	\$ 31,680.00	110.072%	79.9%	
JUDITH BASIN CONSERVATION - OA0571		\$ 22,015.40	\$ 268.77	\$ 22,284.17	\$ 20,000.98	110.072%	79.9%	
PONDERA COUNTY CEMETERY D - OA0572		\$ 38,239.13	\$ 467.00	\$ 38,706.13	\$ 34,740.21	110.072%	79.9%	
BERT MOONEY AIRPORT AUTHO - OA0574		\$ 419,174.00	\$ 5,118.74	\$ 424,292.74	\$ 380,818.75	110.072%	79.9%	
VICTOR WATER & SEWER - OA0575		\$ 35,492.40	\$ 433.35	\$ 35,925.75	\$ 32,244.74	110.072%	79.9%	
CASCADE CONSERVATION DIST - OA0576		\$ 82,760.30	\$ 1,010.61	\$ 83,770.91	\$ 75,187.60	110.072%	79.9%	
LINCOLN COUNTY RURAL FIRE - OA0578		\$ 83,602.54	\$ 1,020.88	\$ 84,623.42	\$ 75,952.85	110.072%	79.9%	
LOCKWOOD RURAL FIRE DIST - OA0579		\$ 43,562.58	\$ 531.99	\$ 44,094.57	\$ 39,576.43	110.072%	79.9%	
PONDERA COUNTY COUNCIL ON - OA0580		\$ 22,968.72	\$ 280.52	\$ 23,249.24	\$ 20,866.98	110.072%	79.9%	
PORT OF MONTANA - PORT AU - OA0581		\$ 232,182.56	\$ 2,835.37	\$ 235,017.93	\$ 210,937.48	110.072%	79.9%	
TETON COUNTY CONSERVATION - OA0582		\$ 10,702.45	\$ 130.67	\$ 10,833.12	\$ 9,723.14	110.072%	79.9%	
SIDNEY RICHLAND AIRPORT A - OA0583		\$ 62,829.10	\$ 767.25	\$ 63,596.35	\$ 57,080.04	110.072%	79.9%	
GALLATIN CONSERVATION DIS - OA0584		\$ 4,358.11	\$ 53.24	\$ 4,411.35	\$ 3,959.34	110.072%	79.9%	
PRAIRIE VIEW SPECIAL SERV - OA0585		\$ -	\$ -	\$ -	\$ 0.04	0.000%	79.9%	
LAKESIDE CO WATER & SEWER - OA0586		\$ 261,524.67	\$ 3,193.59	\$ 264,718.26	\$ 237,594.71	110.072%	79.9%	
BIG SKY ECONOMIC DEVELOPM - OA0587		\$ 414,984.80	\$ 5,067.53	\$ 420,052.33	\$ 377,012.87	110.072%	79.9%	
BIG COUNTRY EDUCATIONAL C - OA0588		\$ 21,570.70	\$ 263.50	\$ 21,834.20	\$ 19,596.88	110.072%	79.9%	
BIG SKY SPECIAL EDUCATION - OA0589		\$ 35,684.42	\$ 435.78	\$ 36,120.20	\$ 32,419.16	110.072%	79.9%	
FALLON MEDICAL COMPLEX - OA0592		\$ 413,613.53	\$ 5,050.90	\$ 418,664.43	\$ 375,767.10	110.072%	79.9%	
HUMAN RESOURCES COUNCIL D - OA0594		\$ 1,283,931.72	\$ 15,678.76	\$ 1,299,610.48	\$ 1,166,449.30	110.072%	79.9%	
FLATHEAD JOINT BD OF CONT - OA0597		\$ 18,728.84	\$ 228.77	\$ 18,957.61	\$ 17,015.10	110.072%	79.9%	
NO MONTANA JOINT REFUSE D - OA0598		\$ 393,531.26	\$ 4,805.65	\$ 398,336.91	\$ 357,522.28	110.072%	79.9%	
FERGUS COUNTY CONSERVATIO - OA0599		\$ 30,975.93	\$ 378.22	\$ 31,354.15	\$ 28,141.51	110.072%	79.9%	
GRANITE CO HOSPITAL & NUR - OA9003		\$ 1,750,990.20	\$ 21,382.19	\$ 1,772,372.39	\$ 1,590,771.08	110.072%	79.9%	
PRICKLEY PEAR SPECIAL SVC - OA9004		\$ 32,679.06	\$ 399.03	\$ 33,078.09	\$ 29,688.83	110.072%	79.9%	
UPPER MUSSELSHELL CONSERV - OA9009		\$ 13,902.12	\$ 169.72	\$ 14,071.84	\$ 12,630.00	110.072%	79.9%	
URBAN TRANS DIST/DAWSON C - OA9010		\$ 148,876.35	\$ 1,818.00	\$ 150,694.35	\$ 135,253.96	110.072%	79.9%	

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

PERS - Cost Sharing Plan w/ a Special Funding Situation		Schedule of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2014						
		Net Pension Liability - ER	Net Pension Liability - State	Total	Employer's DB Pensionable Payroll	Employer's Proportionate Share as % Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability	
	GALLATIN CANYON CONSOL RR - OA9012	\$ 22,442.67	\$ 274.04	\$ 22,716.71	\$ 20,389.05	110.072%	79.9%	
	BIG SKY CO WATER & SEWER - OA9013	\$ 139,967.17	\$ 1,709.22	\$ 141,676.39	\$ 127,159.86	110.072%	79.9%	
	BITTERROOT VALLEY SEC - OA9015	\$ 13,235.67	\$ 161.61	\$ 13,397.28	\$ 12,024.47	110.073%	79.9%	
	HELENA BUSINESS IMPROVEME - OA9016	\$ 76,218.13	\$ 930.62	\$ 77,148.75	\$ 69,244.05	110.072%	79.9%	
	ROUNDUP COMMUNITY LIBRARY - OA9017	\$ 12,990.28	\$ 158.64	\$ 13,148.92	\$ 11,801.58	110.072%	79.9%	
	MALTA CEMETERY DISTRICT - OA9020	\$ 36,247.76	\$ 442.68	\$ 36,690.44	\$ 32,931.03	110.072%	79.9%	
	LARCHMONT GOLF COURSE - OA9022	\$ 220,742.73	\$ 2,695.64	\$ 223,438.37	\$ 200,544.37	110.072%	79.9%	
	LEWIS & CLARK CONSERVATIO - OA9023	\$ 48,612.81	\$ 593.61	\$ 49,206.42	\$ 44,164.71	110.072%	79.9%	
	YELLOWSTONE CITY-COUNTY H - OA9026	\$ 12,267,788.82	\$ 149,808.32	\$ 12,417,597.14	\$ 11,145,261.11	110.072%	79.9%	
	TWIN BRIDGES PUBLIC LIBRA - OA9035	\$ 21,776.22	\$ 265.93	\$ 22,042.15	\$ 19,783.60	110.072%	79.9%	
	LIBERTY CO CONSERVATION D - OA9037	\$ 15,262.71	\$ 186.47	\$ 15,449.18	\$ 13,866.15	110.072%	79.9%	
	GRANITE CONSERVATION DIST - OA9038	\$ 25,543.69	\$ 312.01	\$ 25,855.70	\$ 23,206.50	110.071%	79.9%	
	HINSDALE WATER & SEWER DI - OA9042	\$ 26,966.44	\$ 329.30	\$ 27,295.74	\$ 24,499.00	110.072%	79.9%	
	PETROLEUM CO CONSERVATION - OA9048	\$ 78,398.41	\$ 957.24	\$ 79,355.65	\$ 71,224.77	110.072%	79.9%	
	PARK CO RURAL FIRE DISTRI - OA9051	\$ 67,187.75	\$ 820.49	\$ 68,008.24	\$ 61,039.92	110.072%	79.9%	
	VALLEY COUNTY CONSERVATIO - OA9052	\$ 15,775.65	\$ 192.56	\$ 15,968.21	\$ 14,332.14	110.072%	79.9%	
	SEELEY LAKE MISSOULA CO W - OA9053	\$ 104,767.05	\$ 1,279.38	\$ 106,046.43	\$ 95,180.67	110.072%	79.9%	
	DRY PRAIRIE RURAL WATER - OA9054	\$ 541,512.53	\$ 6,612.70	\$ 548,125.23	\$ 491,963.13	110.072%	79.9%	
	LOCKWOOD WATER & SEWER DI - OA9056	\$ 208,068.38	\$ 2,540.79	\$ 210,609.17	\$ 189,029.72	110.072%	79.9%	
	PABLO-LAKE COUNTY WATER & - OA9058	\$ 184,992.64	\$ 2,259.05	\$ 187,251.69	\$ 168,065.38	110.072%	79.9%	
	DALY DITCHES IRRIGATION D - OA9059	\$ 130,320.74	\$ 1,591.52	\$ 131,912.26	\$ 118,396.17	110.072%	79.9%	
	LINCOLN CONSERVATION DIST - OA9062	\$ 22,133.77	\$ 270.25	\$ 22,404.02	\$ 20,108.48	110.072%	79.9%	
	NORTH VALLEY PUBLIC LIBRA - OA9063	\$ 125,898.58	\$ 1,537.47	\$ 127,436.05	\$ 114,378.51	110.072%	79.9%	
	PHILLIPS CONSERVATION DIS - OA9069	\$ 0.14	\$ -	\$ 0.14	\$ 0.14	96.519%	79.9%	
	PARK COUNTY SEC - OA9072	\$ 35,305.12	\$ 431.05	\$ 35,736.17	\$ 32,074.55	110.072%	79.9%	
	NORTHWEST MT EDUC COOP - OA9076	\$ 26,209.60	\$ 319.98	\$ 26,529.58	\$ 23,811.44	110.071%	79.9%	
	SHERIDAN DANIELS SEC - OA9078	\$ 0.54	\$ -	\$ 0.54	\$ 0.47	115.002%	79.9%	
	FRENCHTOWN RURAL FIRE DIS - OA9079	\$ 39,047.46	\$ 476.73	\$ 39,524.19	\$ 35,474.52	110.072%	79.9%	
	RAE WATER AND SEWER DISTR - OA9080	\$ 134,859.11	\$ 1,646.79	\$ 136,505.90	\$ 122,519.18	110.072%	79.9%	
	HEBGEN BASIN RURAL FD - OA9082	\$ 47,548.01	\$ 580.64	\$ 48,128.65	\$ 43,197.30	110.072%	79.9%	
	MILK RIVER JBC - OA9084	\$ 74,790.38	\$ 913.32	\$ 75,703.70	\$ 67,946.94	110.072%	79.9%	
	LAKEVIEW CEMETERY DISTRICT - OA9085	\$ 68,965.07	\$ 842.11	\$ 69,807.18	\$ 62,654.60	110.072%	79.9%	
	BUFFALO RAPIDS IRR PROJ - OA9086	\$ 147,963.17	\$ 1,806.78	\$ 149,769.95	\$ 134,424.23	110.072%	79.9%	
	BUFFALO RAPIDS IRR PROJ - OA9087	\$ 138,226.74	\$ 1,688.00	\$ 139,914.74	\$ 125,578.68	110.072%	79.9%	
	FLATHEAD EMERGENCY COMM C - OA9088	\$ 1,420,985.83	\$ 17,352.31	\$ 1,438,338.14	\$ 1,290,962.66	110.072%	79.9%	
	NORTH LAKE CO PUBLIC LIBR - OA9089	\$ 187,009.95	\$ 2,283.64	\$ 189,293.59	\$ 169,898.19	110.072%	79.9%	
	SOURDOUGH RFD - OA9090	\$ 0.14	\$ -	\$ 0.14	\$ 0.15	90.085%	79.9%	
	LIBERTY CO CEMETERY DIST - OA9091	\$ 1,654.76	\$ 20.13	\$ 1,674.89	\$ 1,503.36	110.071%	79.9%	
	THOMPSON FALLS PUBLIC LIB - OA9094	\$ 34,115.06	\$ 416.60	\$ 34,531.66	\$ 30,993.34	110.072%	79.9%	
	MADISON CONSERVATION DIST - OA9095	\$ 46,230.12	\$ 564.56	\$ 46,794.68	\$ 42,000.00	110.072%	79.9%	
	CME/FLATHEAD INDIAN IRRIG - OA9096	\$ 1,316,491.33	\$ 16,076.31	\$ 1,332,567.64	\$ 1,196,029.73	110.072%	79.9%	
	CORVALLIS COUNTY SEWER DI - OA9098	\$ 31,205.37	\$ 381.06	\$ 31,586.43	\$ 28,350.00	110.072%	79.9%	
	ARLEE-LAKE COUNTY WATER & - OA9100	\$ 5,372.37	\$ 65.54	\$ 5,437.91	\$ 4,880.78	110.072%	79.9%	
	RONAN LIBRARY DISTRICT - OA9101	\$ 16,513.58	\$ 201.61	\$ 16,715.19	\$ 15,002.57	110.072%	79.9%	
	SCHOOL DISTRICT 1 - BIG T - SD0600	\$ 196,013.18	\$ 9,163.08	\$ 205,176.26	\$ 184,241.80	106.389%	79.9%	
	SCHOOL DISTRICT 1 - BUTTE - SD0601	\$ 4,120,693.84	\$ 192,628.65	\$ 4,313,322.49	\$ 3,873,229.47	106.389%	79.9%	
	SCHOOL DISTRICT 1 - CHOTE - SD0602	\$ 327,631.95	\$ 15,315.68	\$ 342,947.63	\$ 307,956.30	106.389%	79.9%	
	SCHOOL DISTRICT 1 - CIRCL - SD0603	\$ 283,152.80	\$ 13,236.48	\$ 296,389.28	\$ 266,148.29	106.389%	79.9%	
	SCHOOL DISTRICT 1 - CLANC - SD0604	\$ 225,313.12	\$ 10,532.73	\$ 235,845.85	\$ 211,782.25	106.389%	79.9%	
	SCHOOL DISTRICT 1 - CORVA - SD0605	\$ 886,707.99	\$ 41,450.55	\$ 928,158.54	\$ 833,457.54	106.389%	79.9%	
	SCHOOL DISTRICT 1 - DEER - SD0606	\$ 556,912.66	\$ 26,033.80	\$ 582,946.46	\$ 523,467.77	106.389%	79.9%	
	SCHOOL DISTRICT 1 - GLASG - SD0607	\$ 887,834.40	\$ 41,503.25	\$ 929,337.65	\$ 834,516.49	106.389%	79.9%	
	SCHOOL DISTRICT 1 - GLEND - SD0608	\$ 1,039,574.50	\$ 48,596.73	\$ 1,088,171.23	\$ 977,143.85	106.389%	79.9%	
	GREAT FALLS PUBLIC SCHOOL - SD0609	\$ 9,820,461.18	\$ 459,073.70	\$ 10,279,534.88	\$ 9,230,702.86	106.389%	79.9%	
	SCHOOL DISTRICT 1 - HELEN - SD0610	\$ 5,978,024.36	\$ 279,452.62	\$ 6,257,476.98	\$ 5,619,019.81	106.389%	79.9%	
	SCHOOL DISTRICT 1 - LEWIS - SD0612	\$ 1,736,424.88	\$ 81,172.02	\$ 1,817,596.90	\$ 1,632,145.41	106.389%	79.9%	
	SCHOOL DISTRICT 1 - MILES - SD0613	\$ 1,183,214.69	\$ 55,311.32	\$ 1,238,526.01	\$ 1,112,157.79	106.389%	79.9%	
	SCHOOL DISTRICT 1 - MISSO - SD0614	\$ 8,783,314.23	\$ 410,590.34	\$ 9,193,904.57	\$ 8,255,840.83	106.389%	79.9%	
	SCHOOL DISTRICT 1 - PLAIN - SD0615	\$ 337,581.06	\$ 15,780.78	\$ 353,361.84	\$ 317,307.98	106.389%	79.9%	
	SCHOOL DISTRICT 1 - PHIL - SD0616	\$ 206,323.89	\$ 9,644.95	\$ 215,968.84	\$ 193,933.37	106.389%	79.9%	
	SCHOOL DISTRICT 1 - RED L - SD0617	\$ 428,170.34	\$ 20,015.52	\$ 448,185.86	\$ 402,456.91	106.389%	79.9%	
	SCHOOL DISTRICT 1 - SCOB - SD0618	\$ 150,640.30	\$ 7,042.00	\$ 157,682.30	\$ 141,593.68	106.389%	79.9%	
	SCHOOL DISTRICT 1 - HEART - SD0619	\$ 325,975.97	\$ 15,238.25	\$ 341,214.22	\$ 306,399.65	106.389%	79.9%	
	SCHOOL DISTRICT 1 - KALIS - SD0620	\$ 336,139.66	\$ 15,713.49	\$ 351,853.15	\$ 315,953.01	106.389%	79.9%	
	SCHOOL DISTRICT 1 & 7 - SD0621	\$ 105,690.10	\$ 4,940.64	\$ 110,630.74	\$ 99,343.01	106.389%	79.9%	
	SCHOOL DISTRICT 2 - ALDER - SD0622	\$ 18,684.25	\$ 873.46	\$ 19,557.71	\$ 17,562.16	106.389%	79.9%	
	SCHOOL DISTRICT 2 - FRAZE - SD0623	\$ 222,360.33	\$ 10,394.49	\$ 232,754.82	\$ 209,006.62	106.389%	79.9%	
	SCHOOL DISTRICT 2 & 11 - SD0624	\$ 362,376.29	\$ 16,939.90	\$ 379,316.19	\$ 340,614.07	106.389%	79.9%	
	SCHOOL DISTRICT 2 - ALBER - SD0625	\$ 210,642.14	\$ 9,846.82	\$ 220,488.96	\$ 197,992.15	106.389%	79.9%	
	SCHOOL DISTRICT 2 - BILLI - SD0626	\$ 13,111,068.40	\$ 612,898.40	\$ 13,723,966.80	\$ 12,323,695.87	106.389%	79.9%	

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>			Schedule of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2014					
			Net Pension Liability - ER	Net Pension Liability - State	Total	Employer's DB Pensionable Payroll	Employer's Proportionate Share as % Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability
	SCHOOL DISTRICT 2 - BRID - SD0627		\$ 296,688.58	\$ 13,869.28	\$ 310,557.86	\$ 278,871.32	106.389%	79.9%
	SCHOOL DISTRICT 2 - DODSO - SD0629		\$ 123,851.82	\$ 5,789.64	\$ 129,641.46	\$ 116,413.93	106.389%	79.9%
	SCHOOL DISTRICT 2 - SUNBP - SD0631		\$ 279,119.94	\$ 13,047.84	\$ 292,167.78	\$ 262,357.66	106.389%	79.9%
	SCHOOL DISTRICT 2 - THOMP - SD0632		\$ 437,934.73	\$ 20,471.98	\$ 458,406.71	\$ 411,634.97	106.389%	79.9%
	SCHOOL DISTRICT 2 - STEVE - SD0633		\$ 753,317.57	\$ 35,215.12	\$ 788,532.69	\$ 708,077.86	106.389%	79.9%
	SCHOOL DISTRICT 2 - DEER - SD0635		\$ 57,313.90	\$ 2,679.29	\$ 59,993.19	\$ 53,871.86	106.389%	79.9%
	SCHOOL DISTRICT 3 - CASCA - SD0637		\$ 434,662.77	\$ 20,319.02	\$ 454,981.79	\$ 408,559.51	106.389%	79.9%
	SCHOOL DISTRICT 3 - FAIR - SD0638		\$ 94,336.88	\$ 4,409.86	\$ 98,746.74	\$ 88,671.50	106.389%	79.9%
	SCHOOL DISTRICT 3 - MANHA - SD0640		\$ 352,314.34	\$ 16,469.39	\$ 368,783.73	\$ 331,156.42	106.389%	79.9%
	SCHOOL DISTRICT 3 - RAMSA - SD0641		\$ 168,807.56	\$ 7,891.13	\$ 176,698.69	\$ 158,669.94	106.389%	79.9%
	SCHOOL DISTRICT 3 - SUPER - SD0642		\$ 455,012.33	\$ 21,270.31	\$ 476,282.64	\$ 427,687.06	106.389%	79.9%
	SCHOOL DISTRICT 3 - HAMIL - SD0643		\$ 1,285,349.34	\$ 60,085.75	\$ 1,345,435.09	\$ 1,208,159.01	106.389%	79.9%
	SCHOOL DISTRICT 3 - WOLF - SD0644		\$ 108,979.09	\$ 5,094.42	\$ 114,073.51	\$ 102,434.45	106.389%	79.9%
	SCHOOL DISTRICT 3 - WESTB - SD0645		\$ 168,378.93	\$ 7,871.14	\$ 176,250.07	\$ 158,267.14	106.389%	79.9%
	SCHOOL DISTRICT 4 - FORSY - SD0648		\$ 633,532.53	\$ 29,615.47	\$ 663,148.00	\$ 595,486.25	106.389%	79.9%
	SCHOOL DISTRICT 4 - HELLG - SD0649		\$ 1,017,689.09	\$ 47,573.55	\$ 1,065,262.64	\$ 956,572.69	106.389%	79.9%
	SCHOOL DISTRICT 4 - LIBBY - SD0650		\$ 697,129.82	\$ 32,588.53	\$ 729,718.35	\$ 655,264.39	106.389%	79.9%
	SCHOOL DISTRICT 4 - LIVIN - SD0651		\$ 1,420,280.06	\$ 66,393.34	\$ 1,486,673.40	\$ 1,334,986.56	106.389%	79.9%
	SCHOOL DISTRICT 4 & 47 - SD0652		\$ 302,704.97	\$ 14,150.48	\$ 316,855.45	\$ 284,526.27	106.389%	79.9%
	SCHOOL DISTRICT 4 & 28 - SD0653		\$ 167,283.19	\$ 7,819.79	\$ 175,102.98	\$ 157,237.22	106.389%	79.9%
	SCHOOL DISTRICT 4 - SWAN - SD0654		\$ 84,451.01	\$ 3,947.86	\$ 88,398.87	\$ 79,379.35	106.389%	79.9%
	SCHOOL DISTRICT 5 - BASIN - SD0656		\$ 12,003.18	\$ 561.05	\$ 12,564.23	\$ 11,282.32	106.389%	79.9%
	SCHOOL DISTRICT 5 - KALIS - SD0657		\$ 5,027,685.44	\$ 235,027.39	\$ 5,262,712.83	\$ 4,725,752.49	106.389%	79.9%
	SCHOOL DISTRICT 5 - PARK - SD0658		\$ 289,919.14	\$ 13,552.68	\$ 303,471.82	\$ 272,508.36	106.389%	79.9%
	SCHOOL DISTRICT 5 - SAND - SD0659		\$ 291,153.52	\$ 13,610.38	\$ 304,763.90	\$ 273,668.53	106.389%	79.9%
	SCHOOL DISTRICT 5 - SHERI - SD0660		\$ 240,427.46	\$ 11,239.17	\$ 251,666.63	\$ 225,988.80	106.389%	79.9%
	SCHOOL DISTRICT 5 - SIDNE - SD0661		\$ 1,416,990.27	\$ 66,239.56	\$ 1,483,229.83	\$ 1,331,894.23	106.389%	79.9%
	SCHOOL DISTRICT 5 - TERRY - SD0662		\$ 207,358.15	\$ 9,693.32	\$ 217,051.47	\$ 194,905.48	106.389%	79.9%
	SCHOOL DISTRICT 6 - LAME - SD0664		\$ 1,181,185.63	\$ 55,216.46	\$ 1,236,402.09	\$ 1,110,250.70	106.389%	79.9%
	SCHOOL DISTRICT 6 - COLUM - SD0665		\$ 579,814.36	\$ 27,104.41	\$ 606,918.77	\$ 544,994.08	106.389%	79.9%
	SCHOOL DISTRICT 6 - TROUT - SD0666		\$ 107,552.96	\$ 5,027.80	\$ 112,580.76	\$ 101,093.99	106.389%	79.9%
	SCHOOL DISTRICT 6 - COLUM - SD0667		\$ 2,197,374.41	\$ 102,719.88	\$ 2,300,094.29	\$ 2,065,413.17	106.389%	79.9%
	SCHOOL DISTRICT 6 - RYEGA - SD0668		\$ 128,833.13	\$ 6,022.60	\$ 134,855.73	\$ 121,096.15	106.389%	79.9%
	SCHOOL DISTRICT 55F - SU - SD0669		\$ 529,357.07	\$ 24,745.64	\$ 554,102.71	\$ 497,567.00	106.389%	79.9%
	SCHOOL DISTRICT 6 & 1 - S - SD0670		\$ 172,042.49	\$ 8,042.48	\$ 180,084.97	\$ 161,710.54	106.389%	79.9%
	SCHOOL DISTRICT 6 - WIBAU - SD0671		\$ 236,141.24	\$ 11,038.78	\$ 247,180.02	\$ 221,960.06	106.389%	79.9%
	SCHOOL DISTRICT 7 - BOULD - SD0672		\$ 231,983.66	\$ 10,844.47	\$ 242,828.13	\$ 218,052.05	106.389%	79.9%
	SCHOOL DISTRICT 7 - BOZEM - SD0673		\$ 5,487,123.03	\$ 256,504.71	\$ 5,743,627.74	\$ 5,157,599.13	106.389%	79.9%
	SCHOOL DISTRICT 7 - CHARL - SD0674		\$ 311,332.68	\$ 14,553.70	\$ 325,886.38	\$ 292,635.96	106.389%	79.9%
	SCHOOL DISTRICT 7 - GARDI - SD0675		\$ 229,518.95	\$ 10,729.20	\$ 240,248.15	\$ 215,735.37	106.389%	79.9%
	SCHOOL DISTRICT 7 - HINS - SD0676		\$ 203,482.44	\$ 9,512.12	\$ 212,994.56	\$ 191,262.56	106.389%	79.9%
	SCHOOL DISTRICT 7 & 70 - SD0677		\$ 1,718,844.88	\$ 80,350.31	\$ 1,799,195.19	\$ 1,615,621.25	106.389%	79.9%
	SCHOOL DISTRICT 7 - LOLI - SD0678		\$ 497,088.92	\$ 23,237.35	\$ 520,326.27	\$ 467,236.66	106.389%	79.9%
	SCHOOL DISTRICT 1 & 7 - T - SD0679		\$ 485,823.27	\$ 22,710.63	\$ 508,533.90	\$ 456,647.55	106.389%	79.9%
	SCHOOL DISTRICT 7 - VICTO - SD0680		\$ 316,806.40	\$ 14,809.63	\$ 331,616.03	\$ 297,780.96	106.389%	79.9%
	SCHOOL DISTRICT 7 - MEDIC - SD0681		\$ 317,962.68	\$ 14,863.68	\$ 332,826.36	\$ 298,867.74	106.389%	79.9%
	SCHOOL DISTRICT 7 - TWIN - SD0682		\$ 353,729.39	\$ 16,535.60	\$ 370,264.99	\$ 332,486.50	106.389%	79.9%
	SCHOOL DISTRICT 7 - JOLIE - SD0683		\$ 365,872.83	\$ 17,103.27	\$ 382,976.10	\$ 343,900.66	106.389%	79.9%
	SCHOOL DISTRICT 7 & 2 - S - SD0684		\$ 139,750.30	\$ 6,532.84	\$ 146,283.14	\$ 131,357.71	106.389%	79.9%
	SCHOOL DISTRICT 8 - ARLEE - SD0685		\$ 497,423.09	\$ 23,252.89	\$ 520,675.98	\$ 467,550.78	106.389%	79.9%
	SCHOOL DISTRICT 8-WHITE S - SD0686		\$ 296,897.36	\$ 13,879.01	\$ 310,776.37	\$ 279,067.47	106.389%	79.9%
	SCHOOL DISTRICT 8 - ELDER - SD0687		\$ 90,117.68	\$ 4,212.71	\$ 94,330.39	\$ 84,705.77	106.389%	79.9%
	SCHOOL DISTRICT 9 - BROWN - SD0690	SD9690	\$ 3,575,757.60	\$ 167,154.55	\$ 3,742,912.15	\$ 3,361,018.80	106.389%	79.9%
	SCHOOL DISTRICT 9 - DARBY - SD0691		\$ 556,429.04	\$ 26,011.23	\$ 582,440.27	\$ 523,013.26	106.389%	79.9%
	SCHOOL DISTRICT 9 - DIXON - SD0692		\$ 156,301.84	\$ 7,306.58	\$ 163,608.42	\$ 146,915.21	106.389%	79.9%
	SCHOOL DISTRICT 9 - EAST - SD0693		\$ 644,802.78	\$ 30,142.33	\$ 674,945.11	\$ 606,079.81	106.389%	79.9%
	SCHOOL DISTRICT 9 - OPHEI - SD0695		\$ 145,960.32	\$ 6,823.09	\$ 152,783.41	\$ 137,194.89	106.389%	79.9%
	SCHOOL DISTRICT 9 - POPLA - SD0696		\$ 1,339,324.52	\$ 62,608.84	\$ 1,401,933.36	\$ 1,258,892.64	106.389%	79.9%
	SCHOOL DISTRICT 9 & 9 - R - SD0697		\$ 179,110.43	\$ 8,372.86	\$ 187,483.29	\$ 168,354.04	106.389%	79.9%
	SCHOOL DISTRICT 15 - KALI - SD0698		\$ 133,692.16	\$ 6,249.61	\$ 139,941.77	\$ 125,663.47	106.389%	79.9%
	SCHOOL DISTRICT 16 - HARL - SD0699		\$ 284,937.15	\$ 13,319.85	\$ 298,257.00	\$ 267,825.50	106.389%	79.9%
	SCHOOL DISTRICT 10 - ANAC - SD0700		\$ 951,927.48	\$ 44,499.42	\$ 996,426.90	\$ 894,760.42	106.389%	79.9%
	SCHOOL DISTRICT 10 - CHIN - SD0701		\$ 410,945.86	\$ 19,210.44	\$ 430,156.30	\$ 386,266.89	106.389%	79.9%
	SCHOOL DISTRICT 10 - CONR - SD0702		\$ 613,734.02	\$ 28,689.99	\$ 642,424.01	\$ 576,876.75	106.389%	79.9%
	SCHOOL DISTRICT 10 - DILL - SD0703		\$ 425,672.65	\$ 19,898.77	\$ 445,571.42	\$ 400,109.25	106.389%	79.9%
	SCHOOL DISTRICT 10 - NOXO - SD0704		\$ 151,704.29	\$ 7,091.72	\$ 158,796.01	\$ 142,593.83	106.389%	79.9%
	SCHOOL DISTRICT 11 - POTO - SD0705		\$ 91,473.27	\$ 4,276.09	\$ 95,749.36	\$ 85,979.82	106.389%	79.9%
	SCHOOL DISTRICT 12 - LIMA - SD0706		\$ 121,454.53	\$ 5,677.62	\$ 127,132.15	\$ 114,160.60	106.389%	79.9%
	SCHOOL DISTRICT 12 - BAKE - SD0707		\$ 684,889.09	\$ 32,016.27	\$ 716,905.36	\$ 643,758.68	106.389%	79.9%
	SCHOOL DISTRICT 13 - BOX - SD0708		\$ 869,651.07	\$ 40,653.30	\$ 910,304.37	\$ 817,424.99	106.389%	79.9%
	SCHOOL DISTRICT 12 - HARL - SD0709		\$ 781,203.01	\$ 36,518.69	\$ 817,721.70	\$ 734,288.61	106.389%	79.9%

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

PERS - Cost Sharing Plan w/ a Special Funding Situation			Schedule of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2014					
			Net Pension Liability - ER	Net Pension Liability - State	Total	Employer's DB Pensionable Payroll	Employer's Proportionate Share as % DB Pensionable Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability
SCHOOL DISTRICT 13 - LONE - SD0710			\$ 294,676.14	\$ 13,775.10	\$ 308,451.24	\$ 276,979.68	106.389%	79.9%
SCHOOL DISTRICT 12 - ROSE - SD0711			\$ 153,784.70	\$ 7,188.88	\$ 160,973.58	\$ 144,549.37	106.389%	79.9%
SCHOOL DISTRICT 12 - SACO - SD0712			\$ 177,699.44	\$ 8,306.78	\$ 186,006.22	\$ 167,027.83	106.389%	79.9%
SCHOOL DISTRICT 12 - STAN - SD0713			\$ 172,621.11	\$ 8,069.50	\$ 180,690.61	\$ 162,254.55	106.389%	79.9%
SCHOOL DISTRICT 14 - BONN - SD0714			\$ 236,927.00	\$ 11,075.67	\$ 248,002.67	\$ 222,698.59	106.389%	79.9%
SCHOOL DISTRICT 24 - WORD - SD0715			\$ 1,001,737.92	\$ 46,827.79	\$ 1,048,565.71	\$ 941,579.41	106.389%	79.9%
SCHOOL DISTRICT 14 - HOT - SD0716			\$ 218,315.72	\$ 10,205.59	\$ 228,521.31	\$ 205,204.94	106.389%	79.9%
SCHOOL DISTRICT 13 - EURE - SD0717			\$ 727,962.38	\$ 34,029.79	\$ 761,992.17	\$ 684,245.22	106.389%	79.9%
SCHOOL DISTRICT 3 & 13 - SD0718			\$ 278,842.66	\$ 13,035.01	\$ 291,877.67	\$ 262,097.05	106.389%	79.9%
SCHOOL DISTRICT 13 - NASH - SD0719			\$ 232,289.04	\$ 10,858.65	\$ 243,147.69	\$ 218,339.10	106.389%	79.9%
SCHOOL DISTRICT 15 & 17 - SD0720			\$ 105,712.13	\$ 4,941.72	\$ 110,653.85	\$ 99,363.73	106.389%	79.9%
SCHOOL DISTRICT 15 & 6 - SD0721			\$ 562,148.29	\$ 26,278.51	\$ 588,426.80	\$ 528,388.98	106.389%	79.9%
SCHOOL DISTRICT 14 - MALT - SD0722			\$ 496,112.09	\$ 23,191.54	\$ 519,303.63	\$ 466,318.65	106.389%	79.9%
SCHOOL DISTRICT 15 - CUST - SD0723			\$ 127,120.53	\$ 5,942.47	\$ 133,063.00	\$ 119,486.47	106.389%	79.9%
SCHOOL DISTRICT 15 - CUT - SD0724			\$ 1,122,168.59	\$ 52,457.71	\$ 1,174,626.30	\$ 1,054,777.83	106.389%	79.9%
SCHOOL DISTRICT 15 - EKAL - SD0725			\$ 226,313.87	\$ 10,579.35	\$ 236,893.22	\$ 212,722.90	106.389%	79.9%
HAVRE PUBLIC SCHOOLS - SD0726			\$ 2,330,160.54	\$ 108,927.20	\$ 2,439,087.74	\$ 2,190,224.95	106.389%	79.9%
SCHOOL DISTRICT 17 - CULB - SD0727			\$ 418,560.25	\$ 19,566.36	\$ 438,126.61	\$ 393,423.92	106.389%	79.9%
SCHOOL DISTRICT 17 H - HA - SD0728			\$ 2,214,955.22	\$ 103,541.72	\$ 2,318,496.94	\$ 2,081,938.14	106.389%	79.9%
SCHOOL DISTRICT 18 - VALI - SD0729			\$ 258,049.08	\$ 12,062.90	\$ 270,111.98	\$ 242,552.16	106.389%	79.9%
SCHOOL DISTRICT 20 - GARR - SD0731			\$ 9,817.23	\$ 458.89	\$ 10,276.12	\$ 9,227.63	106.390%	79.9%
SCHOOL DISTRICT 20 - PLEN - SD0732			\$ 450,785.29	\$ 21,072.75	\$ 471,858.04	\$ 423,713.92	106.389%	79.9%
SCHOOL DISTRICT 21 - BROA - SD0734			\$ 184,741.17	\$ 8,635.95	\$ 193,377.12	\$ 173,646.67	106.389%	79.9%
SCHOOL DISTRICT 23 - MISS - SD0736			\$ 306,624.86	\$ 14,333.71	\$ 320,958.57	\$ 288,210.81	106.389%	79.9%
SCHOOL DISTRICT 23 - POLS - SD0737			\$ 1,460,212.19	\$ 68,259.98	\$ 1,528,472.17	\$ 1,372,520.44	106.389%	79.9%
SCHOOL DISTRICT 23 - ROBE - SD0738			\$ 151,904.01	\$ 7,100.91	\$ 159,004.92	\$ 142,781.50	106.389%	79.9%
SCHOOL DISTRICT 24 - THRE - SD0739			\$ 258,876.73	\$ 12,101.55	\$ 270,978.28	\$ 243,330.09	106.389%	79.9%
SCHOOL DISTRICT 25 - HOB5 - SD0740			\$ 157,041.93	\$ 7,341.17	\$ 164,383.10	\$ 147,610.94	106.389%	79.9%
SCHOOL DISTRICT 26 - LOCK - SD0741			\$ 645,000.47	\$ 30,151.52	\$ 675,151.99	\$ 606,265.71	106.389%	79.9%
SCHOOL DISTRICT 27 - MONT - SD0742			\$ 223,897.13	\$ 10,466.38	\$ 234,363.51	\$ 210,451.12	106.389%	79.9%
SCHOOL DISTRICT 28 - STI - SD0743			\$ 625,598.29	\$ 29,244.68	\$ 654,842.97	\$ 588,028.64	106.389%	79.9%
SCHOOL DISTRICT 29 - SOMI - SD0744			\$ 311,679.69	\$ 14,570.05	\$ 326,249.74	\$ 292,962.05	106.389%	79.9%
SCHOOL DISTRICT 29 - BELT - SD0745			\$ 289,965.49	\$ 13,554.84	\$ 303,520.33	\$ 272,551.90	106.389%	79.9%
SCHOOL DISTRICT 20 - WHIT - SD0746			\$ 171,134.03	\$ 7,999.91	\$ 179,133.94	\$ 160,856.75	106.389%	79.9%
SCHOOL DISTRICT 33 - GOLD - SD0748			\$ 17,587.16	\$ 822.11	\$ 18,409.27	\$ 16,531.00	106.389%	79.9%
SCHOOL DISTRICT 32 - CLIN - SD0749			\$ 160,244.71	\$ 7,490.89	\$ 167,735.60	\$ 150,621.40	106.389%	79.9%
SCHOOL DISTRICT 30 - POWE - SD0751			\$ 220,979.61	\$ 10,330.04	\$ 231,309.65	\$ 207,708.77	106.389%	79.9%
SCHOOL DISTRICT 30 - RONA - SD0752			\$ 1,466,459.92	\$ 68,551.99	\$ 1,535,011.91	\$ 1,378,393.12	106.389%	79.9%
SCHOOL DISTRICT 32 J - AS - SD0754			\$ 91,792.04	\$ 4,290.95	\$ 96,082.99	\$ 86,279.62	106.389%	79.9%
SCHOOL DISTRICT 38 - BIG - SD0755			\$ 831,113.04	\$ 38,851.66	\$ 869,964.70	\$ 781,201.22	106.389%	79.9%
SCHOOL DISTRICT 30 & 6 - SD0756			\$ 145,959.64	\$ 6,823.09	\$ 152,782.73	\$ 137,194.22	106.389%	79.9%
SCHOOL DISTRICT 3 - BELFR - SD0757			\$ 109,634.72	\$ 5,125.09	\$ 114,759.81	\$ 103,050.75	106.389%	79.9%
SCHOOL DISTRICT 43 - TURN - SD0758			\$ 142,284.73	\$ 6,651.35	\$ 148,936.08	\$ 133,740.00	106.389%	79.9%
SCHOOL DISTRICT 40 - FREN - SD0759			\$ 1,210,910.69	\$ 56,605.97	\$ 1,267,516.66	\$ 1,138,190.60	106.389%	79.9%
LAVINA K-12 - SD0760			\$ 118,016.23	\$ 5,516.96	\$ 123,533.19	\$ 110,928.84	106.389%	79.9%
SCHOOL DISTRICT 44 - BELG - SD0761			\$ 3,424,076.01	\$ 160,064.04	\$ 3,584,140.05	\$ 3,218,446.34	106.389%	79.9%
SCHOOL DISTRICT 44 - MOOR - SD0762			\$ 126,124.65	\$ 5,895.99	\$ 132,020.64	\$ 118,550.37	106.389%	79.9%
SCHOOL DISTRICT 44 - WHIT - SD0763			\$ 1,083,108.17	\$ 50,631.61	\$ 1,133,739.78	\$ 1,018,063.25	106.389%	79.9%
SCHOOL DISTRICT 45 - AUGU - SD0764			\$ 163,500.32	\$ 7,643.04	\$ 171,143.36	\$ 153,681.40	106.389%	79.9%
SCHOOL DISTRICT 45 - WOLF - SD0765			\$ 1,072,488.42	\$ 50,135.28	\$ 1,122,623.70	\$ 1,008,081.17	106.389%	79.9%
SCHOOL DISTRICT 44 - GERA - SD0766			\$ 156,944.23	\$ 7,336.57	\$ 164,280.80	\$ 147,519.08	106.389%	79.9%
SCHOOL DISTRICT 21 - FAIR - SD0767			\$ 416,101.22	\$ 19,451.37	\$ 435,552.59	\$ 391,112.65	106.389%	79.9%
SCHOOL DISTRICT 65 - FROI - SD0768			\$ 157,292.19	\$ 7,352.92	\$ 164,645.11	\$ 147,846.11	106.389%	79.9%
SCHOOL DISTRICT 55 - PLEV - SD0769			\$ 249,415.83	\$ 11,659.42	\$ 261,075.25	\$ 234,437.44	106.389%	79.9%
SCHOOL DISTRICT 50 - EAST - SD0770			\$ 161,503.55	\$ 7,549.80	\$ 169,053.35	\$ 151,804.67	106.389%	79.9%
SCHOOL DISTRICT 50 - HAYS - SD0771			\$ 411,342.05	\$ 19,228.95	\$ 430,571.00	\$ 386,639.45	106.389%	79.9%
SCHOOL DISTRICT 52 - ABSA - SD0772			\$ 341,353.13	\$ 15,957.12	\$ 357,310.25	\$ 320,853.45	106.389%	79.9%
SCHOOL DISTRICT 52 - ENNI - SD0773			\$ 512,501.89	\$ 23,957.71	\$ 536,459.60	\$ 481,724.04	106.389%	79.9%
SHIELDS VALLEY - SD0774			\$ 220,122.90	\$ 10,289.91	\$ 230,412.81	\$ 206,903.55	106.389%	79.9%
SCHOOL DISTRICT 55 - BROO - SD0775			\$ 228,512.93	\$ 10,682.18	\$ 239,195.11	\$ 214,789.79	106.389%	79.9%
SCHOOL DISTRICT 55 - ROUN - SD0776			\$ 727,118.11	\$ 33,990.34	\$ 761,108.45	\$ 683,451.61	106.389%	79.9%
SCHOOL DISTRICT 57 - HAVR - SD0777			\$ 26,182.44	\$ 1,223.98	\$ 27,406.42	\$ 24,610.18	106.389%	79.9%
SCHOOL DISTRICT 58 - GEYS - SD0778			\$ 130,189.94	\$ 6,085.84	\$ 136,275.78	\$ 122,371.44	106.389%	79.9%
SCHOOL DISTRICT 58 - YELL - SD0779			\$ 155,285.55	\$ 7,259.01	\$ 162,544.56	\$ 145,959.95	106.389%	79.9%
SCHOOL DISTRICT 64J - MEL - SD0780			\$ 169,116.73	\$ 7,905.59	\$ 177,022.32	\$ 158,960.63	106.389%	79.9%
SCHOOL DISTRICT 73 - SWAN - SD0781			\$ 7,021.73	\$ 328.22	\$ 7,349.95	\$ 6,600.00	106.390%	79.9%
SD 75 GREENFIELD - SD0782			\$ 105,412.28	\$ 4,927.67	\$ 110,339.95	\$ 99,081.85	106.389%	79.9%
SCHOOL DISTRICT 87 - BOX - SD0783			\$ 2,345,192.18	\$ 109,629.86	\$ 2,454,822.04	\$ 2,204,354.02	106.389%	79.9%
SCHOOL DISTRICT 84 - DENT - SD0785			\$ 124,944.72	\$ 5,840.72	\$ 130,785.44	\$ 117,441.26	106.389%	79.9%
SCHOOL DISTRICT 74 - ROY - SD0786			\$ 116,169.45	\$ 5,430.48	\$ 121,599.93	\$ 109,192.97	106.389%	79.9%
SCHOOL DISTRICT 74 - VAUG - SD0787			\$ 98,622.43	\$ 4,610.26	\$ 103,232.69	\$ 92,699.72	106.389%	79.9%

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

PERS - Cost Sharing Plan w/ a Special Funding Situation			Schedule of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2014					
			Net Pension Liability - ER	Net Pension Liability - State	Total	Employer's DB Pensionable Payroll	Employer's Proportionate Share as % Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability
	SCHOOL DISTRICT 159 - WIN - SD0790		\$ 172,824.47	\$ 8,078.96	\$ 180,903.43	\$ 162,445.70	106.389%	79.9%
	SCHOOL DISTRICT 41 - PION - SD0791		\$ 69,381.66	\$ 3,243.45	\$ 72,625.11	\$ 65,215.00	106.389%	79.9%
	SCHOOL DISTRICT 50 - EVER - SD0792		\$ 636,245.06	\$ 29,742.22	\$ 665,987.28	\$ 598,036.13	106.389%	79.9%
	SCHOOL DISTRICT 37 - SHEP - SD0793		\$ 793,611.98	\$ 37,098.66	\$ 830,710.64	\$ 745,952.23	106.389%	79.9%
	SCHOOL DISTRICT 19 - COLS - SD0794	SD9794	\$ 1,297,318.06	\$ 60,645.31	\$ 1,357,963.37	\$ 1,219,408.83	106.389%	79.9%
	SCHOOL DISTRICT 2 & 3 - P - SD0796		\$ 317,828.23	\$ 14,857.33	\$ 332,685.56	\$ 298,741.41	106.389%	79.9%
	SCHOOL DISTRICT 69 - WEST - SD0798		\$ 252,883.72	\$ 11,821.43	\$ 264,705.15	\$ 237,696.99	106.389%	79.9%
	SCHOOL DISTRICT 11 & 2 - SD0799		\$ 170,732.30	\$ 7,981.13	\$ 178,713.43	\$ 160,479.05	106.389%	79.9%
	SCHOOL DISTRICT 1 - TROY - SD0800		\$ 503,523.39	\$ 23,538.01	\$ 527,061.40	\$ 473,284.67	106.389%	79.9%
	SCHOOL DISTRICT 85 - ULM - SD0801		\$ 90,941.42	\$ 4,251.22	\$ 95,192.64	\$ 85,479.99	106.389%	79.9%
	SCHOOL DISTRICT 14 - SHELL - SD0802		\$ 652,492.30	\$ 30,501.90	\$ 682,994.20	\$ 613,307.51	106.389%	79.9%
	SCHOOL DISTRICT 10 - CAYU - SD0803		\$ 168,847.82	\$ 7,893.03	\$ 176,740.85	\$ 158,707.77	106.389%	79.9%
	SCHOOL DISTRICT 52 - INDE - SD0805		\$ 150,156.82	\$ 7,019.30	\$ 157,176.12	\$ 141,139.32	106.389%	79.9%
	SCHOOL DISTRICT 23 - HARR - SD0806		\$ 87,164.89	\$ 4,074.61	\$ 91,239.50	\$ 81,930.30	106.389%	79.9%
	SCHOOL DISTRICT 27 - GRAS - SD0807		\$ 119,765.45	\$ 5,598.57	\$ 125,364.02	\$ 112,573.00	106.389%	79.9%
	SCHOOL DISTRICT 32 - RAPE - SD0810		\$ 144,955.11	\$ 6,776.07	\$ 151,731.18	\$ 136,249.98	106.389%	79.9%
	SCHOOL DISTRICT 115 - WIN - SD0811		\$ 128,184.12	\$ 5,992.20	\$ 134,176.32	\$ 120,486.18	106.389%	79.9%
	SCHOOL DISTRICT 78J & 2 - SD0812		\$ 178,095.77	\$ 8,325.30	\$ 186,421.07	\$ 167,400.39	106.389%	79.9%
	SCHOOL DISTRICT 27 - MONF - SD0813		\$ 264,192.89	\$ 12,350.18	\$ 276,543.07	\$ 248,327.03	106.389%	79.9%
	SCHOOL DISTRICT 35 - GALL - SD0814		\$ 108,508.71	\$ 5,072.39	\$ 113,581.10	\$ 101,992.35	106.389%	79.9%
	SCHOOL DISTRICT 23 - BILL - SD0815		\$ 154,411.96	\$ 7,218.20	\$ 161,630.16	\$ 145,138.79	106.389%	79.9%
	SCHOOL DISTRICT 58 - WHIT - SD0816		\$ 80,104.11	\$ 3,744.63	\$ 83,848.74	\$ 75,293.59	106.389%	79.9%
	SCHOOL DISTRICT 29 - WYOL - SD0817		\$ 288,461.93	\$ 13,484.57	\$ 301,946.50	\$ 271,138.64	106.389%	79.9%
	SCHOOL DISTRICT 64 - BAIN - SD0819		\$ 391,427.47	\$ 18,297.92	\$ 409,725.39	\$ 367,920.63	106.389%	79.9%
	SCHOOL DISTRICT 2 - DUPUY - SD0820		\$ 20,398.47	\$ 953.59	\$ 21,352.06	\$ 19,173.42	106.389%	79.9%
	SCHOOL DISTRICT 2-27 - LO - SD0821		\$ 862,359.08	\$ 40,312.38	\$ 902,671.46	\$ 810,570.88	106.389%	79.9%
	SCHOOL DISTRICT 33 - SWAN - SD0822		\$ 78,614.74	\$ 3,675.04	\$ 82,289.78	\$ 73,893.63	106.389%	79.9%
	SCHOOL DISTRICT 23 - LUST - SD0824		\$ 60,381.14	\$ 2,822.53	\$ 63,203.67	\$ 56,755.06	106.389%	79.9%
	SCHOOL DISTRICT 41 - ANDE - SD0825		\$ 129,182.43	\$ 6,038.82	\$ 135,221.25	\$ 121,424.52	106.389%	79.9%
	SCHOOL DISTRICT 34 - SEEL - SD0826		\$ 179,874.71	\$ 8,408.54	\$ 188,283.25	\$ 169,072.50	106.389%	79.9%
	SCHOOL DISTRICT 5 - MELRO - SD0827		\$ 12,234.79	\$ 571.99	\$ 12,806.78	\$ 11,499.96	106.390%	79.9%
	SCHOOL DISTRICT 45 - GOLD - SD0829		\$ 17,316.63	\$ 809.41	\$ 18,126.04	\$ 16,276.58	106.390%	79.9%
	SCHOOL DISTRICT 26 - REIC - SD0830		\$ 9,894.12	\$ 462.54	\$ 10,356.66	\$ 9,300.00	106.388%	79.9%
	SCHOOL DISTRICT 14 - FORT - SD9000		\$ 117,521.40	\$ 5,493.85	\$ 123,015.25	\$ 110,463.71	106.389%	79.9%
	SCHOOL DISTRICT 21 - GALA - SD9002		\$ 10,352.60	\$ 484.02	\$ 10,836.62	\$ 9,730.93	106.389%	79.9%
	SCHOOL DISTRICT 12 - M - SD9005		\$ 3,830.03	\$ 179.04	\$ 4,009.07	\$ 3,600.00	106.390%	79.9%
	SCHOOL DISTRICT 38 - LINC - SD9006		\$ 119,921.11	\$ 5,606.01	\$ 125,527.12	\$ 112,719.40	106.389%	79.9%
	SCHOOL DISTRICT 1 - FORT - SD9007		\$ 521,460.93	\$ 24,376.47	\$ 545,837.40	\$ 490,145.11	106.389%	79.9%
	SCHOOL DISTRICT 4 - CANYO - SD9011		\$ 229,192.75	\$ 10,714.07	\$ 239,906.82	\$ 215,428.85	106.389%	79.9%
	SCHOOL DISTRICT 13 - FISH - SD9014		\$ 11,452.94	\$ 535.37	\$ 11,988.31	\$ 10,765.08	106.390%	79.9%
	BIG SKY SCHOOL DISTRICT # - SD9019		\$ 498,350.33	\$ 23,296.13	\$ 521,646.46	\$ 468,422.47	106.389%	79.9%
	SCHOOL DISTRICT 43 - LAMO - SD9025		\$ 43,612.98	\$ 2,038.79	\$ 45,651.77	\$ 40,993.75	106.389%	79.9%
	SCHOOL DISTRICT 11 - BROR - SD9027		\$ 20,937.36	\$ 978.86	\$ 21,916.22	\$ 19,680.00	106.389%	79.9%
	SCHOOL DISTRICT 104 - SPR - SD9028		\$ 4,468.37	\$ 208.91	\$ 4,677.28	\$ 4,200.00	106.390%	79.9%
	SCHOOL DISTRICT 75 - ARRO - SD9029		\$ 75,327.78	\$ 3,521.40	\$ 78,849.18	\$ 70,804.13	106.389%	79.9%
	SCHOOL DISTRICT 17 - MORI - SD9030		\$ 58,069.39	\$ 2,714.56	\$ 60,783.95	\$ 54,582.00	106.389%	79.9%
	SCHOOL DISTRICT 7 - GRANT - SD9033		\$ 27,400.07	\$ 1,280.87	\$ 28,680.94	\$ 25,754.64	106.389%	79.9%
	SCHOOL DISTRICT 20 - KILA - SD9034		\$ 186,690.37	\$ 8,727.16	\$ 195,417.53	\$ 175,478.88	106.389%	79.9%
	SCHOOL DISTRICT 64 - MOUN - SD9039		\$ 20,601.30	\$ 963.05	\$ 21,564.35	\$ 19,364.04	106.389%	79.9%
	JUDITH GAP SCHOOL - SD9040		\$ 51,741.13	\$ 2,418.77	\$ 54,159.90	\$ 48,633.82	106.389%	79.9%
	SCHOOL DISTRICT 86 & 4 - SD9043		\$ 276,450.78	\$ 12,923.12	\$ 289,373.90	\$ 259,848.79	106.389%	79.9%
	SCHOOL DISTRICT 18 - WOOD - SD9045		\$ 7,195.50	\$ 336.33	\$ 7,531.83	\$ 6,763.38	106.389%	79.9%
	SCHOOL DISTRICT 75 - AMST - SD9046		\$ 44,641.70	\$ 2,086.76	\$ 46,728.46	\$ 41,960.77	106.389%	79.9%
	SCHOOL DISTRICT 8 - WEST - SD9049		\$ 43,527.72	\$ 2,034.74	\$ 45,562.46	\$ 40,913.73	106.389%	79.9%
	SCHOOL DISTRICT 4 - DIVID - SD9050		\$ 10,213.29	\$ 477.40	\$ 10,690.69	\$ 9,600.00	106.388%	79.9%
	SCHOOL DISTRICT 89 - SMIT - SD9057		\$ 92,228.90	\$ 4,311.36	\$ 96,540.26	\$ 86,690.14	106.389%	79.9%
	SCHOOL DISTRICT 27 - ELLI - SD9060		\$ 20,272.94	\$ 947.78	\$ 21,220.72	\$ 19,055.51	106.389%	79.9%
	SCHOOL DISTRICT 99 M - SD9065		\$ 289,572.81	\$ 13,536.60	\$ 303,109.41	\$ 272,182.80	106.389%	79.9%
	SCHOOL DISTRICT 28C - SD9066		\$ 202,934.64	\$ 9,486.58	\$ 212,421.22	\$ 190,747.53	106.389%	79.9%
	SCHOOL DISTRICT 48-1J & 4 - SD9067		\$ 247,983.75	\$ 11,592.39	\$ 259,576.14	\$ 233,091.34	106.389%	79.9%
	SCHOOL DISTRICT 3 - BILLI - SD9068		\$ 66,164.43	\$ 3,093.05	\$ 69,257.48	\$ 62,190.99	106.389%	79.9%
	SCHOOL DISTRICT 12 - HAVR - SD9071		\$ 12,175.33	\$ 569.15	\$ 12,744.48	\$ 11,444.16	106.389%	79.9%
	SCHOOL DISTRICT 11 - WISE - SD9077		\$ 14,343.44	\$ 670.50	\$ 15,013.94	\$ 13,482.00	106.390%	79.9%
	MSU COLLEGE OF TECHNOLOGY - UN3513		\$ 1,650,390.59	\$ -	\$ 1,650,390.59	\$ 1,481,024.21	111.436%	79.9%
	UNIVERSITY OF MONTANA - UN5103	UN9103	\$ 53,314,984.61	\$ -	\$ 53,314,984.61	\$ 47,843,695.69	111.436%	79.9%
	MONTANA STATE UNIVERSITY - UN5104		\$ 37,479,756.60	\$ -	\$ 37,479,756.60	\$ 33,633,510.02	111.436%	79.9%
	MONTANA STATE UNIVERSITY - UN5106		\$ 9,005,075.69	\$ -	\$ 9,005,075.69	\$ 8,080,956.98	111.436%	79.9%
	MONTANA STATE UNIVERSITY - UN5107		\$ 2,462,581.02	\$ -	\$ 2,462,581.02	\$ 2,209,866.16	111.436%	79.9%

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

PERS - Cost Sharing Plan w/ a Special Funding Situation		Schedule of Employer Contributions to DB Plan as of June 30, 2014							Contributions as % DB Pensionable Payroll
		Contractually Required DB Contribution	PCR Required Contributions	DC/MUS-RP 1% Required Contributions	Total Contractually Required Contributions	Contributions in Relation to the Contractually Required Contrib	Contribution Deficiency (Excess)	Employer's DB Pensionable Payroll	
Total Before Working Retiree Contributions and Adjustments		\$ 90,474,108.92	\$ 3,253,971.64	\$ 1,232,565.01	\$ 94,960,645.57	\$ 94,960,645.57	\$ -	\$ 1,120,266,024.77	
Due to Working Retiree Contributions and Adjustments		\$ 849,979.15	\$ 9,772.35	\$ -	\$ 859,751.50	\$ 859,751.50	\$ -		
Total		\$ 91,324,088.07	\$ 3,263,743.99	\$ 1,232,565.01	\$ 95,820,397.07	\$ 95,820,397.07	\$ -	\$ 1,120,266,024.77	
State as Special Funding Entity									
Employers									
	CITY OF BIG TIMBER - CI0302	\$ 9,878.87	\$ 3,867.53	\$ 1,460.59	\$ 15,206.99	\$ 15,206.99	\$ -	\$ 121,275.33	12.539%
	CITY OF BELT - CI0303	\$ 9,988.64	\$ -	\$ -	\$ 9,988.64	\$ 9,988.64	\$ -	\$ 122,622.92	8.146%
	TOWN OF BIG SANDY - CI0304	\$ 3,061.47	\$ -	\$ -	\$ 3,061.47	\$ 3,061.47	\$ -	\$ 37,583.37	8.146%
	CITY OF BILLINGS - CI0305	\$ 2,260,776.07	\$ 82,114.00	\$ 31,010.66	\$ 2,373,900.73	\$ 2,373,900.73	\$ -	\$ 27,753,833.77	8.553%
	CITY OF BOZEMAN - CI0306	\$ 843,771.43	\$ 43,851.66	\$ 16,560.74	\$ 904,183.83	\$ 904,183.83	\$ -	\$ 10,358,342.20	8.729%
	BUTTE SILVER BOW - CI0307	\$ 1,230,328.61	\$ 33,448.47	\$ 12,631.94	\$ 1,276,409.02	\$ 1,276,409.02	\$ -	\$ 15,103,811.49	8.451%
	TOWN OF BROADUS - CI0308	\$ 12,670.05	\$ -	\$ -	\$ 12,670.05	\$ 12,670.05	\$ -	\$ 155,540.66	8.146%
	TOWN OF BOULDER - CI0309	\$ 22,263.05	\$ -	\$ -	\$ 22,263.05	\$ 22,263.05	\$ -	\$ 273,306.62	8.146%
	TOWN OF CASCADE - CI0310	\$ 7,361.48	\$ -	\$ -	\$ 7,361.48	\$ 7,361.48	\$ -	\$ 97,371.25	8.146%
	CITY OF CHINOOK - CI0311	\$ 34,788.01	\$ 5,500.62	\$ 2,077.33	\$ 42,365.96	\$ 42,365.96	\$ -	\$ 427,066.03	9.920%
	CITY OF CHOTEAU - CI0312	\$ 24,564.80	\$ 903.11	\$ 341.06	\$ 25,808.97	\$ 25,808.97	\$ -	\$ 301,563.51	8.558%
	TOWN OF CIRCLE - CI0313	\$ 7,351.20	\$ -	\$ -	\$ 7,351.20	\$ 7,351.20	\$ -	\$ 90,245.13	8.146%
	CITY OF COLUMBIA FALLS - CI0314	\$ 58,912.89	\$ 1,503.05	\$ 567.63	\$ 60,983.57	\$ 60,983.57	\$ -	\$ 723,228.77	8.432%
	CITY OF CONRAD - CI0315	\$ 60,571.92	\$ 620.65	\$ 234.39	\$ 61,426.96	\$ 61,426.96	\$ -	\$ 743,595.53	8.261%
	TOWN OF CULBERTSON - CI0316	\$ 20,782.95	\$ -	\$ -	\$ 20,782.95	\$ 20,782.95	\$ -	\$ 255,136.55	8.146%
	CITY OF CUT BANK - CI0317	\$ 59,777.78	\$ 2,615.11	\$ 987.61	\$ 63,380.50	\$ 63,380.50	\$ -	\$ 733,846.42	8.637%
	TOWN OF CHESTER - CI0318	\$ 19,678.16	\$ 52.45	\$ 19.81	\$ 19,750.42	\$ 19,750.42	\$ -	\$ 241,573.85	8.176%
	TOWN OF BROWNING - CI0319	\$ 27,374.57	\$ -	\$ -	\$ 27,374.57	\$ 27,374.57	\$ -	\$ 336,056.87	8.146%
	CITY OF DEER LODGE - CI0320	\$ 49,854.16	\$ 25.71	\$ 9.71	\$ 49,889.58	\$ 49,889.58	\$ -	\$ 613,021.68	8.152%
	CITY OF DILLON - CI0321	\$ 54,053.57	\$ 1,828.21	\$ 690.43	\$ 56,572.21	\$ 56,572.21	\$ -	\$ 663,574.77	8.525%
	CITY OF BAKER - CI0322	\$ 48,574.34	\$ 1,302.60	\$ 491.93	\$ 50,368.87	\$ 50,368.87	\$ -	\$ 598,310.26	8.447%
	CITY OF BELGRADE - CI0323	\$ 77,328.38	\$ 4,791.31	\$ 1,809.45	\$ 83,929.14	\$ 83,929.14	\$ -	\$ 946,301.89	8.841%
	TOWN OF COLUMBUS - CI0324	\$ 49,898.61	\$ -	\$ -	\$ 49,898.61	\$ 49,898.61	\$ -	\$ 612,567.42	8.146%
	CITY OF EAST HELENA - CI0325	\$ 28,712.86	\$ 116.53	\$ 44.01	\$ 28,873.40	\$ 28,873.40	\$ -	\$ 352,485.99	8.191%
	TOWN OF ENNIS - CI0326	\$ 21,735.51	\$ 913.29	\$ 344.91	\$ 22,993.71	\$ 22,993.71	\$ -	\$ 286,830.36	8.617%
	TOWN OF FAIRFIELD - CI0327	\$ 5,490.57	\$ 873.13	\$ 329.74	\$ 6,693.44	\$ 6,693.44	\$ -	\$ 67,403.65	9.930%
	CITY OF FAIRVIEW - CI0328	\$ 29,930.71	\$ 1,409.61	\$ 532.35	\$ 31,872.67	\$ 31,872.67	\$ -	\$ 367,436.67	8.674%
	CITY OF FORTYSEVEN - CI0329	\$ 42,989.56	\$ -	\$ -	\$ 42,989.56	\$ 42,989.56	\$ -	\$ 527,750.16	8.146%
	CITY OF FORT BENTON - CI0330	\$ 39,699.04	\$ -	\$ -	\$ 39,699.04	\$ 39,699.04	\$ -	\$ 487,355.01	8.146%
	TOWN OF GERALDINE - CI0331	\$ 2,747.56	\$ -	\$ -	\$ 2,747.56	\$ 2,747.56	\$ -	\$ 33,729.77	8.146%
	CITY OF GLASGOW - CI0332	\$ 58,627.80	\$ 3,584.59	\$ 1,353.73	\$ 63,566.12	\$ 63,566.12	\$ -	\$ 719,729.00	8.832%
	CITY OF GLENDIVE - CI0333	\$ 107,225.29	\$ 2,969.27	\$ 1,121.36	\$ 111,315.92	\$ 111,315.92	\$ -	\$ 1,316,323.55	8.457%
	CITY OF GREAT FALLS - CI0334	\$ 1,277,174.44	\$ 30,174.38	\$ 11,395.47	\$ 1,319,344.29	\$ 1,319,344.29	\$ -	\$ 15,686,288.05	8.411%
	TOWN OF GRASS RANGE - CI0335	\$ 1,753.03	\$ -	\$ -	\$ 1,753.03	\$ 1,753.03	\$ -	\$ 21,520.63	8.146%
	CITY OF HARLEM - CI0336	\$ 17,789.20	\$ 1,161.12	\$ 438.50	\$ 19,388.82	\$ 19,388.82	\$ -	\$ 218,384.51	8.878%
	CITY OF HAMILTON - CI0337	\$ 113,960.37	\$ 4,695.53	\$ 1,773.28	\$ 120,429.18	\$ 120,429.18	\$ -	\$ 1,399,005.08	8.608%
	CITY OF HARDIN - CI0338	\$ 81,470.09	\$ 1,855.63	\$ 700.79	\$ 84,026.51	\$ 84,026.51	\$ -	\$ 1,000,146.52	8.401%
	CITY OF HAVERE - CI0339	\$ 170,523.31	\$ 4,284.12	\$ 1,610.36	\$ 176,397.79	\$ 176,397.79	\$ -	\$ 2,093,385.36	8.428%
	CITY OF HELENA - CI0340	\$ 848,681.97	\$ 14,247.90	\$ 5,380.77	\$ 868,310.64	\$ 868,310.64	\$ -	\$ 10,418,625.11	8.334%
	TOWN OF HOT SPRINGS - CI0341	\$ 15,799.46	\$ 684.22	\$ 258.40	\$ 16,742.08	\$ 16,742.08	\$ -	\$ 193,958.09	8.632%
	TOWN OF MELSTONE - CI0342	\$ 2,594.65	\$ -	\$ -	\$ 2,594.65	\$ 2,594.65	\$ -	\$ 31,852.50	8.146%
	CITY OF KALISPELL - CI0343	\$ 402,426.27	\$ 13,792.63	\$ 5,208.84	\$ 421,427.74	\$ 421,427.74	\$ -	\$ 4,940,282.20	8.530%
	TOWN OF NASHUA - CI0344	\$ 5,617.35	\$ -	\$ -	\$ 5,617.35	\$ 5,617.35	\$ -	\$ 68,960.00	8.146%
	CITY OF LAUREL - CI0345	\$ 187,655.60	\$ 2,149.97	\$ 811.94	\$ 190,617.51	\$ 190,617.51	\$ -	\$ 2,303,705.58	8.274%
	TOWN OF DRUMMOND - CI0346	\$ 4,537.30	\$ -	\$ -	\$ 4,537.30	\$ 4,537.30	\$ -	\$ 55,701.04	8.146%
	CITY OF LEWISTOWN - CI0347	\$ 122,121.00	\$ 911.94	\$ 344.40	\$ 123,377.34	\$ 123,377.34	\$ -	\$ 1,499,186.93	8.230%
	CITY OF LIBBY - CI0348	\$ 55,457.15	\$ 2,504.29	\$ 945.75	\$ 58,907.19	\$ 58,907.19	\$ -	\$ 680,805.23	8.653%
	CITY OF LIVINGSTON - CI0349	\$ 205,768.06	\$ 4,736.79	\$ 1,788.87	\$ 212,293.72	\$ 212,293.72	\$ -	\$ 2,526,058.44	8.404%
	TOWN OF LIMA - CI0350	\$ 3,676.76	\$ -	\$ -	\$ 3,676.76	\$ 3,676.76	\$ -	\$ 45,136.80	8.146%
	TOWN OF MEDICINE LAKE - CI0351	\$ 5,645.77	\$ -	\$ -	\$ 5,645.77	\$ 5,645.77	\$ -	\$ 69,308.76	8.146%
	CITY OF MALTA - CI0352	\$ 30,680.45	\$ -	\$ -	\$ 30,680.45	\$ 30,680.45	\$ -	\$ 376,640.63	8.146%
	CITY OF MILES CITY - CI0353	\$ 173,452.32	\$ 3,969.19	\$ 1,498.98	\$ 178,920.49	\$ 178,920.49	\$ -	\$ 2,129,342.65	8.403%
	CITY OF MISSOULA - CI0354	\$ 939,242.54	\$ 39,725.44	\$ 15,002.46	\$ 993,970.44	\$ 993,970.44	\$ -	\$ 11,530,368.53	8.620%
	TOWN OF RICHEY - CI0355	\$ 3,984.87	\$ -	\$ -	\$ 3,984.87	\$ 3,984.87	\$ -	\$ 48,919.26	8.146%
	CITY OF TROY - CI0356	\$ 34,894.75	\$ -	\$ -	\$ 34,894.75	\$ 34,894.75	\$ -	\$ 428,376.28	8.146%
	TOWN OF PHILIPSBURG - CI0357	\$ 16,955.37	\$ 903.50	\$ 341.21	\$ 18,200.08	\$ 18,200.08	\$ -	\$ 208,148.18	8.744%
	CITY OF PLAINS - CI0358	\$ 16,814.16	\$ -	\$ -	\$ 16,814.16	\$ 16,814.16	\$ -	\$ 206,414.80	8.146%
	CITY OF PLENTYWOOD - CI0359	\$ 29,040.64	\$ -	\$ -	\$ 29,040.64	\$ 29,040.64	\$ -	\$ 356,509.88	8.146%
	CITY OF POLSON - CI0360	\$ 111,792.30	\$ 2,882.65	\$ 1,088.64	\$ 115,763.59	\$ 115,763.59	\$ -	\$ 1,372,389.40	8.435%
	CITY OF POPLAR - CI0361	\$ 18,256.65	\$ 1,377.74	\$ 520.31	\$ 20,154.70	\$ 20,154.70	\$ -	\$ 224,123.05	8.993%
	TOWN OF TERRY - CI0362	\$ 9,825.17	\$ -	\$ -	\$ 9,825.17	\$ 9,825.17	\$ -	\$ 120,616.12	8.146%
	CITY OF RONAN - CI0363	\$ 33,693.69	\$ -	\$ -	\$ 33,693.69	\$ 33,693.69	\$ -	\$ 413,631.84	8.146%
	CITY OF ROUNDUP - CI0364	\$ 24,607.13	\$ -	\$ -	\$ 24,607.13	\$ 24,607.13	\$ -	\$ 302,083.03	8.146%
	TOWN OF RYEGATE - CI0365	\$ 2,722.28	\$ -	\$ -	\$ 2,722.28	\$ 2,722.28	\$ -	\$ 33,419.28	8.146%
	TOWN OF SHERIDAN - CI0366	\$ 5,860.83	\$ 1,040.64	\$ 393.00	\$ 7,294.47	\$ 7,294.47	\$ -	\$ 71,948.93	10.138%

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>			Schedule of Employer Contributions to DB Plan as of June 30, 2014							
			Contractually Required DB Contribution	PCR Required Contributions	DC/MUS-RP 1% Required Contributions	Total Contractually Required Contributions	Contributions in Relation to the Contractually Required Contrib	Contribution Deficiency (Excess)	Employer's DB Pensionable Payroll	Contributions as % DB Pensionable Payroll
CITY OF SHELBY - C10367			\$ 61,956.60	\$ 2,185.18	\$ 825.24	\$ 64,967.02	\$ 64,967.02	\$ -	\$ 760,594.16	8.542%
CITY OF SIDNEY - C10368			\$ 103,573.27	\$ 4,803.62	\$ 1,814.11	\$ 110,191.00	\$ 110,191.00	\$ -	\$ 1,271,490.45	8.666%
TOWN OF STANFORD - C10369			\$ 4,010.20	\$ -	\$ -	\$ 4,010.20	\$ 4,010.20	\$ -	\$ 49,230.23	8.146%
TOWN OF SUNBURST - C10370			\$ 7,698.07	\$ 768.46	\$ 290.21	\$ 8,756.74	\$ 8,756.74	\$ -	\$ 94,503.35	9.266%
TOWN OF SUPERIOR - C10371			\$ 13,914.88	\$ -	\$ -	\$ 13,914.88	\$ 13,914.88	\$ -	\$ 170,822.47	8.146%
CITY OF TOWNSEND - C10372			\$ 21,803.98	\$ -	\$ -	\$ 21,803.98	\$ 21,803.98	\$ -	\$ 267,670.85	8.146%
TOWN OF VALIER - C10373			\$ 11,247.32	\$ -	\$ -	\$ 11,247.32	\$ 11,247.32	\$ -	\$ 138,074.83	8.146%
CITY OF WHITE SULPHUR SPR - C10374			\$ 11,142.58	\$ -	\$ -	\$ 11,142.58	\$ 11,142.58	\$ -	\$ 136,788.98	8.146%
CITY OF WHITEFISH - C10376			\$ 221,731.69	\$ 13,007.27	\$ 4,912.24	\$ 239,651.20	\$ 239,651.20	\$ -	\$ 2,722,031.80	8.804%
TOWN OF WINNETT - C10377			\$ 4,148.91	\$ -	\$ -	\$ 4,148.91	\$ 4,148.91	\$ -	\$ 50,932.91	8.146%
CITY OF WOLF POINT - C10378			\$ 53,685.52	\$ 34.27	\$ 12.94	\$ 53,732.73	\$ 53,732.73	\$ -	\$ 659,056.43	8.153%
TOWN OF THOMPSON FALLS - C10379			\$ 21,041.82	\$ -	\$ -	\$ 21,041.82	\$ 21,041.82	\$ -	\$ 258,314.44	8.146%
CITY OF WIBAUX - C10380			\$ 9,893.65	\$ -	\$ -	\$ 9,893.65	\$ 9,893.65	\$ -	\$ 121,456.86	8.146%
CITY OF SCOBEY - C10381			\$ 17,072.40	\$ 166.25	\$ 62.79	\$ 17,301.44	\$ 17,301.44	\$ -	\$ 209,584.89	8.255%
TOWN OF TWIN BRIDGES - C10382			\$ 7,636.07	\$ -	\$ -	\$ 7,636.07	\$ 7,636.07	\$ -	\$ 93,742.28	8.146%
TOWN OF MANHATTAN - C10383			\$ 45,555.94	\$ 1,365.67	\$ 515.75	\$ 47,437.36	\$ 47,437.36	\$ -	\$ 559,255.75	8.482%
CITY OF RED LODGE - C10385			\$ 57,035.77	\$ 5,313.88	\$ 2,006.80	\$ 64,356.45	\$ 64,356.45	\$ -	\$ 700,184.96	9.191%
TOWN OF STEVENSVILLE - C10386			\$ 27,003.58	\$ 2,355.42	\$ 889.53	\$ 30,248.53	\$ 30,248.53	\$ -	\$ 331,502.41	9.125%
TOWN OF FORT PECK - C10387			\$ 11,598.09	\$ -	\$ -	\$ 11,598.09	\$ 11,598.09	\$ -	\$ 142,380.91	8.146%
CITY OF HARLOWTON - C10388			\$ 19,823.85	\$ -	\$ -	\$ 19,823.85	\$ 19,823.85	\$ -	\$ 243,362.31	8.146%
TOWN OF EKALAKA - C10389			\$ 6,010.04	\$ -	\$ -	\$ 6,010.04	\$ 6,010.04	\$ -	\$ 73,780.66	8.146%
TOWN OF BRIDGER - C19001			\$ 17,811.33	\$ -	\$ -	\$ 17,811.33	\$ 17,811.33	\$ -	\$ 218,656.09	8.146%
TOWN OF SACO - C19018			\$ 12,724.75	\$ -	\$ -	\$ 12,724.75	\$ 12,724.75	\$ -	\$ 156,212.15	8.146%
TOWN OF WESTBY - C19021			\$ 3,475.07	\$ -	\$ -	\$ 3,475.07	\$ 3,475.07	\$ -	\$ 42,660.80	8.146%
TOWN OF ST IGNATIUS - C19031			\$ 8,096.64	\$ -	\$ -	\$ 8,096.64	\$ 8,096.64	\$ -	\$ 99,396.28	8.146%
CITY OF COLTRIP - C19036			\$ 96,028.88	\$ 2,647.79	\$ 999.95	\$ 99,676.62	\$ 99,676.62	\$ -	\$ 1,178,873.73	8.455%
CITY OF THREE FORKS - C19044			\$ 24,292.92	\$ -	\$ -	\$ 24,292.92	\$ 24,292.92	\$ -	\$ 299,225.83	8.146%
TOWN OF EUREKA - C19047			\$ 25,025.99	\$ 815.03	\$ 307.80	\$ 26,148.82	\$ 26,148.82	\$ -	\$ 307,225.17	8.511%
TOWN OF ALBERTON - C19064			\$ 201.38	\$ 1,134.50	\$ 428.45	\$ 1,764.33	\$ 1,764.33	\$ -	\$ 2,472.23	71.366%
TOWN OF WEST YELLOWSTONE - C19073			\$ 87,581.72	\$ 1,384.79	\$ 522.97	\$ 89,489.48	\$ 89,489.48	\$ -	\$ 1,075,174.33	8.323%
TOWN OF FROID - C19075			\$ 3,555.50	\$ 42.87	\$ 16.19	\$ 3,614.56	\$ 3,614.56	\$ -	\$ 43,648.28	8.281%
TOWN OF DENTON - C19097			\$ 4,677.93	\$ -	\$ -	\$ 4,677.93	\$ 4,677.93	\$ -	\$ 57,427.37	8.146%
TOWN OF HYSHAM - C19099			\$ 5,015.93	\$ -	\$ -	\$ 5,015.93	\$ 5,015.93	\$ -	\$ 61,576.78	8.146%
BEAVERHEAD COUNTY - C00201			\$ 177,109.20	\$ 4,886.20	\$ 1,845.29	\$ 183,840.69	\$ 183,840.69	\$ -	\$ 2,174,235.37	8.455%
BIG HORN COUNTY - C00202			\$ 322,899.05	\$ 8,990.77	\$ 3,391.62	\$ 335,271.44	\$ 335,271.44	\$ -	\$ 3,963,996.90	8.458%
BLAINE COUNTY - C00203			\$ 195,084.25	\$ 2,271.75	\$ 857.94	\$ 198,213.94	\$ 198,213.94	\$ -	\$ 2,394,901.47	8.276%
BROADWATER COUNTY - C00204			\$ 112,198.89	\$ 2,270.91	\$ 857.62	\$ 115,327.42	\$ 115,327.42	\$ -	\$ 1,377,380.63	8.373%
CARBON COUNTY - C00205			\$ 192,921.66	\$ 8,126.90	\$ 3,069.15	\$ 204,117.71	\$ 204,117.71	\$ -	\$ 2,368,353.00	8.619%
CARTER COUNTY - C00206			\$ 60,595.98	\$ 1,203.69	\$ 454.58	\$ 62,254.25	\$ 62,254.25	\$ -	\$ 743,890.97	8.369%
CASCADE COUNTY - C00207			\$ 1,046,597.26	\$ 11,207.45	\$ 4,232.53	\$ 1,062,037.24	\$ 1,062,037.24	\$ -	\$ 12,844,281.04	8.266%
CHOUTEAU COUNTY - C00208			\$ 149,567.82	\$ -	\$ -	\$ 149,567.82	\$ 149,567.82	\$ -	\$ 1,836,130.74	8.146%
CUSTER COUNTY - C00209			\$ 172,835.82	\$ 2,857.71	\$ 1,079.22	\$ 176,772.75	\$ 176,772.75	\$ -	\$ 2,121,774.37	8.331%
DANIELS COUNTY - C00210			\$ 69,203.93	\$ 1,598.55	\$ 603.70	\$ 71,406.18	\$ 71,406.18	\$ -	\$ 849,564.16	8.405%
DAWSON COUNTY - C00211			\$ 270,317.07	\$ 8,417.42	\$ 3,178.87	\$ 281,913.36	\$ 281,913.36	\$ -	\$ 3,316,477.61	8.495%
ANACONDA-DEER LODGE COUNTY - C00212			\$ 264,794.21	\$ 148.19	\$ 55.96	\$ 264,998.36	\$ 264,998.36	\$ -	\$ 3,250,677.83	8.152%
FALLON COUNTY - C00213			\$ 260,409.02	\$ 2,633.21	\$ 994.44	\$ 264,036.67	\$ 264,036.67	\$ -	\$ 3,196,844.10	8.259%
FERGUS COUNTY - C00214			\$ 198,016.85	\$ 5,788.08	\$ 2,185.89	\$ 205,990.82	\$ 205,990.82	\$ -	\$ 2,430,902.71	8.474%
FLATHEAD COUNTY - C00215			\$ 1,267,680.02	\$ 34,462.26	\$ 13,014.80	\$ 1,315,157.08	\$ 1,315,157.08	\$ -	\$ 15,562,346.45	8.451%
GALLATIN COUNTY - C00216			\$ 1,074,384.25	\$ 33,291.33	\$ 12,572.59	\$ 1,120,248.17	\$ 1,120,248.17	\$ -	\$ 13,189,400.85	8.494%
GARFIELD COUNTY - C00217			\$ 71,815.05	\$ 4,049.29	\$ 1,529.23	\$ 77,393.57	\$ 77,393.57	\$ -	\$ 881,618.99	8.779%
GLACIER COUNTY - C00218			\$ 209,399.24	\$ 2,749.70	\$ 1,038.43	\$ 213,187.37	\$ 213,187.37	\$ -	\$ 2,570,635.69	8.293%
GOLDEN VALLEY COUNTY - C00219			\$ 19,908.51	\$ -	\$ -	\$ 19,908.51	\$ 19,908.51	\$ -	\$ 244,401.69	8.146%
GRANITE COUNTY - C00220			\$ 84,883.40	\$ 1,138.56	\$ 429.98	\$ 86,451.94	\$ 86,451.94	\$ -	\$ 1,042,049.10	8.296%
HILL COUNTY - C00221			\$ 212,957.01	\$ 13,264.06	\$ 5,009.22	\$ 231,230.29	\$ 231,230.29	\$ -	\$ 2,614,311.86	8.845%
JEFFERSON COUNTY - C00222			\$ 241,269.98	\$ 2,763.41	\$ 1,043.61	\$ 245,077.00	\$ 245,077.00	\$ -	\$ 2,961,888.62	8.274%
JUDITH BASIN COUNTY - C00223			\$ 69,767.98	\$ -	\$ -	\$ 69,767.98	\$ 69,767.98	\$ -	\$ 856,488.60	8.146%
LAKE COUNTY - C00224			\$ 369,539.36	\$ 6,987.60	\$ 2,638.89	\$ 369,165.85	\$ 369,165.85	\$ -	\$ 4,413,792.22	8.364%
LEWIS & CLARK COUNTY - C00225			\$ 997,922.17	\$ 31,131.48	\$ 11,756.92	\$ 1,040,810.57	\$ 1,040,810.57	\$ -	\$ 12,250,733.93	8.496%
LIBERTY COUNTY - C00226			\$ 93,414.86	\$ 683.53	\$ 258.14	\$ 94,356.53	\$ 94,356.53	\$ -	\$ 1,146,783.38	8.228%
LINCOLN COUNTY - C00227			\$ 347,938.66	\$ 2,149.42	\$ 811.74	\$ 350,899.82	\$ 350,899.82	\$ -	\$ 4,271,379.08	8.215%
MADISON COUNTY - C00228			\$ 422,965.77	\$ 7,874.27	\$ 2,973.75	\$ 433,813.79	\$ 433,813.79	\$ -	\$ 5,192,430.10	8.355%
MCCONE COUNTY - C00229			\$ 85,169.22	\$ -	\$ -	\$ 85,169.22	\$ 85,169.22	\$ -	\$ 1,045,558.02	8.146%
MEAGHER COUNTY - C00230			\$ 69,713.19	\$ -	\$ -	\$ 69,713.19	\$ 69,713.19	\$ -	\$ 855,816.02	8.146%
MINERAL COUNTY - C00231			\$ 112,598.50	\$ -	\$ -	\$ 112,598.50	\$ 112,598.50	\$ -	\$ 1,382,286.37	8.146%
MISSOULA COUNTY - C00232			\$ 2,059,595.28	\$ 79,158.67	\$ 29,894.56	\$ 2,168,648.51	\$ 2,168,648.51	\$ -	\$ 25,284,089.81	8.577%
MUSSELSHELL COUNTY - C00233			\$ 95,605.83	\$ 3,610.71	\$ 1,363.60	\$ 100,580.14	\$ 100,580.14	\$ -	\$ 1,173,680.30	8.570%
PARK COUNTY - C00234			\$ 206,715.90	\$ 7,983.25	\$ 3,014.90	\$ 217,714.05	\$ 217,714.05	\$ -	\$ 2,537,694.45	8.579%
PETROLEUM COUNTY - C00235			\$ 13,295.66	\$ 754.90	\$ 285.09	\$ 14,335.65	\$ 14,335.65	\$ -	\$ 163,220.69	8.783%
PHILLIPS COUNTY - C00236			\$ 126,219.25	\$ 2,374.22	\$ 896.63	\$ 129,490.10	\$ 129,490.10	\$ -	\$ 1,549,498.03	8.357%
PONDERA COUNTY - C00237			\$ 102,646.06	\$ 3,471.99	\$ 1,311.21	\$ 107,429.26	\$ 107,429.26	\$ -	\$ 1,260,107.85	8.525%

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

PERS - Cost Sharing Plan w/ a Special Funding Situation			Schedule of Employer Contributions to DB Plan as of June 30, 2014							
			Contractually Required DB Contribution	PCR Required Contributions	DC/MUS-RP 1% Required Contributions	Total Contractually Required Contributions	Contributions in Relation to the Contractually Required Contrib	Contribution Deficiency (Excess)	Employer's DB Pensionable Payroll	Contributions as % DB Pensionable Payroll
	POWELL COUNTY - CO0238		\$ 95,839.29	\$ 6,266.23	\$ 2,366.47	\$ 104,471.99	\$ 104,471.99	\$ -	\$ 1,176,546.35	8.880%
	POWDER RIVER COUNTY - CO0239		\$ 207,711.96	\$ 4,671.36	\$ 1,764.16	\$ 214,147.48	\$ 214,147.48	\$ -	\$ 2,549,922.26	8.398%
	PRAIRIE COUNTY - CO0240		\$ 49,461.50	\$ 2,557.22	\$ 965.74	\$ 52,984.46	\$ 52,984.46	\$ -	\$ 607,201.44	8.726%
	RAVALLI COUNTY - CO0241		\$ 416,985.20	\$ 2,469.60	\$ 932.65	\$ 420,387.45	\$ 420,387.45	\$ -	\$ 5,119,011.11	8.212%
	RICHLAND COUNTY - CO0242		\$ 416,214.66	\$ 23,220.76	\$ 8,769.41	\$ 448,204.83	\$ 448,204.83	\$ -	\$ 5,109,551.72	8.772%
	ROOSEVELT COUNTY - CO0243		\$ 264,516.94	\$ 3,238.79	\$ 1,223.14	\$ 268,978.87	\$ 268,978.87	\$ -	\$ 3,247,274.05	8.283%
	ROSEBUD COUNTY - CO0244		\$ 206,527.45	\$ 7,636.86	\$ 2,884.09	\$ 217,048.40	\$ 217,048.40	\$ -	\$ 2,535,380.87	8.561%
	SANDERS COUNTY - CO0245		\$ 201,313.93	\$ 1,152.64	\$ 435.30	\$ 202,901.87	\$ 202,901.87	\$ -	\$ 2,471,378.38	8.210%
	SHERIDAN COUNTY - CO0246		\$ 201,064.17	\$ -	\$ -	\$ 201,064.17	\$ 201,064.17	\$ -	\$ 2,468,312.41	8.146%
	STILLWATER COUNTY - CO0248		\$ 192,146.31	\$ 4,296.85	\$ 1,622.72	\$ 198,065.88	\$ 198,065.88	\$ -	\$ 2,358,834.57	8.397%
	SWEET GRASS COUNTY - CO0249	CO9249	\$ 252,740.46	\$ 8,666.10	\$ 3,272.78	\$ 264,679.34	\$ 264,679.34	\$ -	\$ 3,102,702.99	8.531%
	TETON COUNTY - CO0250		\$ 206,382.72	\$ 621.96	\$ 234.89	\$ 207,239.57	\$ 207,239.57	\$ -	\$ 2,533,604.18	8.180%
	TOOLE COUNTY - CO0251		\$ 424,801.12	\$ 14,924.89	\$ 5,636.44	\$ 445,362.45	\$ 445,362.45	\$ -	\$ 5,214,961.40	8.540%
	TREASURE COUNTY - CO0252		\$ 37,242.44	\$ 855.05	\$ 322.91	\$ 38,420.40	\$ 38,420.40	\$ -	\$ 457,197.15	8.403%
	VALLEY COUNTY - CO0253		\$ 198,294.55	\$ 5,905.81	\$ 2,230.35	\$ 206,430.71	\$ 206,430.71	\$ -	\$ 2,434,311.90	8.480%
	WHEATLAND COUNTY - CO0254		\$ 54,140.62	\$ 811.17	\$ 306.34	\$ 55,258.13	\$ 55,258.13	\$ -	\$ 664,643.33	8.314%
	WIBAUX COUNTY - CO0255		\$ 80,138.10	\$ -	\$ -	\$ 80,138.10	\$ 80,138.10	\$ -	\$ 983,794.61	8.146%
	YELLOWSTONE COUNTY - CO0256		\$ 1,036,053.14	\$ 36,873.44	\$ 13,925.39	\$ 1,086,851.97	\$ 1,086,851.97	\$ -	\$ 12,718,838.90	8.545%
	LEGISLATIVE COUNCIL - CP1104		\$ 551,320.80	\$ 20,134.74	\$ 7,603.96	\$ 579,059.50	\$ 579,059.50	\$ -	\$ 6,685,306.08	8.662%
	CONSUMER COUNSEL - CP1112		\$ 24,087.82	\$ 2,891.19	\$ 1,091.87	\$ 28,070.88	\$ 28,070.88	\$ -	\$ 292,088.47	9.610%
	SUPREME COURT - CP2110		\$ 1,198,907.92	\$ 34,073.75	\$ 12,868.08	\$ 1,245,849.75	\$ 1,245,849.75	\$ -	\$ 14,537,935.69	8.570%
	GOVERNORS OFFICE - CP3101		\$ 254,626.09	\$ 8,975.38	\$ 3,389.58	\$ 266,991.05	\$ 266,991.05	\$ -	\$ 3,087,591.32	8.647%
	SECRETARY OF STATE - CP3201		\$ 181,777.35	\$ 6,278.42	\$ 2,371.07	\$ 190,426.84	\$ 190,426.84	\$ -	\$ 2,204,228.87	8.639%
	COMM OF POLITICAL PRACTIC - CP3202		\$ 22,813.46	\$ -	\$ -	\$ 22,813.46	\$ 22,813.46	\$ -	\$ 276,635.58	8.247%
	STATE AUDITOR'S OFFICE - CP3401		\$ 331,824.58	\$ 8,358.92	\$ 3,156.78	\$ 343,340.28	\$ 343,340.28	\$ -	\$ 4,023,698.78	8.533%
	SUPT OF PUBLIC INSTRUCTIO - CP3501		\$ 501,476.30	\$ 9,204.98	\$ 3,476.29	\$ 514,157.57	\$ 514,157.57	\$ -	\$ 6,080,892.52	8.455%
	BOARD OF CRIME CONTROL - CP4107		\$ 66,782.61	\$ 1,346.92	\$ 508.67	\$ 68,638.20	\$ 68,638.20	\$ -	\$ 808,804.76	8.476%
	DEPARTMENT OF JUSTICE - CP4110		\$ 1,537,498.37	\$ 81,556.85	\$ 30,800.25	\$ 1,649,855.47	\$ 1,649,855.47	\$ -	\$ 18,643,677.36	8.849%
	PUBLIC SERVICE COMMISSION - CP4201		\$ 159,429.11	\$ 10,918.98	\$ 4,123.59	\$ 174,471.68	\$ 174,471.68	\$ -	\$ 1,933,234.54	9.025%
	BOARD OF PUBLIC EDUCATION - CP5101		\$ 4,743.08	\$ -	\$ -	\$ 4,743.08	\$ 4,743.08	\$ -	\$ 57,514.43	8.247%
	COMM OF HIGHER EDUCATION - CP5102		\$ 253,127.81	\$ 8,920.23	\$ 3,368.76	\$ 265,416.80	\$ 265,416.80	\$ -	\$ 3,069,423.33	8.647%
	SCHOOL FOR THE DEAF & BLI - CP5113		\$ 131,870.59	\$ 1,923.41	\$ 726.38	\$ 134,520.38	\$ 134,520.38	\$ -	\$ 1,599,060.37	8.412%
	MONTANA ARTS COUNCIL - CP5114		\$ 33,312.67	\$ 1,742.36	\$ 658.01	\$ 35,713.04	\$ 35,713.04	\$ -	\$ 403,948.90	8.841%
	MONTANA STATE LIBRARY - CP5115		\$ 125,590.13	\$ 14,526.36	\$ 5,485.93	\$ 145,602.42	\$ 145,602.42	\$ -	\$ 1,532,903.60	9.561%
	MONTANA HISTORICAL SOCIET - CP5117		\$ 189,364.63	\$ 6,733.58	\$ 2,542.96	\$ 198,641.17	\$ 198,641.17	\$ -	\$ 2,296,232.12	8.651%
	DEPARTMENT OF FISH WILD - CP5201		\$ 2,016,580.48	\$ 64,286.30	\$ 24,277.96	\$ 2,105,144.74	\$ 2,105,144.74	\$ -	\$ 24,453,018.30	8.609%
	DEPT OF ENVIRONMENTAL QUA - CP5301		\$ 1,686,461.47	\$ 79,596.44	\$ 30,059.89	\$ 1,796,117.80	\$ 1,796,117.80	\$ -	\$ 20,450,001.22	8.783%
	DEPARTMENT OF TRANSPORTAT - CP5401		\$ 8,026,375.59	\$ 201,803.17	\$ 76,211.72	\$ 8,304,390.48	\$ 8,304,390.48	\$ -	\$ 97,327,684.75	8.532%
	DEPARTMENT OF LIVESTOCK - CP5603		\$ 291,902.81	\$ 11,962.60	\$ 4,517.72	\$ 308,383.13	\$ 308,383.13	\$ -	\$ 3,539,608.27	8.712%
	DEPT OF NATURAL RESOURCES - CP5706		\$ 2,063,001.18	\$ 72,096.55	\$ 27,227.53	\$ 2,162,325.26	\$ 2,162,325.26	\$ -	\$ 25,015,914.91	8.644%
	DEPARTMENT OF REVENUE - CP5801		\$ 2,041,147.68	\$ 86,665.38	\$ 32,729.50	\$ 2,160,542.56	\$ 2,160,542.56	\$ -	\$ 24,750,919.61	8.729%
	DEPARTMENT OF ADMINISTRAT - CP6101		\$ 2,022,995.33	\$ 87,506.27	\$ 33,047.07	\$ 2,143,548.67	\$ 2,143,548.67	\$ -	\$ 24,530,804.64	8.738%
	MONTANA STATE FUND - CP6103		\$ 1,247,953.78	\$ 75,331.99	\$ 28,449.40	\$ 1,351,735.17	\$ 1,351,735.17	\$ -	\$ 15,132,664.91	8.933%
	PUBLIC EMPLOYEES' RETIREM - CP6104		N/A	N/A	N/A	N/A	N/A	N/A	\$ 1,964,744.65	N/A
	TEACHERS' RETIREMENT SYST - CP6105		\$ 74,712.57	\$ 685.50	\$ 258.88	\$ 75,656.95	\$ 75,656.95	\$ -	\$ 905,963.23	8.351%
	OFFICE OF PUBLIC DEFENDER - CP6108		\$ 780,040.21	\$ 66,788.24	\$ 25,222.83	\$ 872,051.28	\$ 872,051.28	\$ -	\$ 9,458,753.42	9.220%
	DEPARTMENT OF AGRICULTURE - CP6201		\$ 325,450.15	\$ 28,570.59	\$ 10,789.79	\$ 364,810.53	\$ 364,810.53	\$ -	\$ 3,946,402.56	9.244%
	DEPARTMENT OF CORRECTIONS - CP6401		\$ 1,870,777.91	\$ 30,046.07	\$ 11,347.01	\$ 1,912,170.99	\$ 1,912,170.99	\$ -	\$ 22,685,018.89	8.429%
	DEPARTMENT OF COMMERCE - CP6501		\$ 769,518.81	\$ 37,255.71	\$ 14,069.76	\$ 820,844.28	\$ 820,844.28	\$ -	\$ 9,331,171.11	8.797%
	DEPARTMENT OF LABOR & IND - CP6602		\$ 2,716,880.41	\$ 97,914.08	\$ 36,977.62	\$ 2,851,772.11	\$ 2,851,772.11	\$ -	\$ 32,944,842.52	8.656%
	DEPARTMENT OF MILITARY AF - CP6701		\$ 617,963.64	\$ 11,556.75	\$ 4,364.45	\$ 633,884.84	\$ 633,884.84	\$ -	\$ 7,493,415.91	8.459%
	DEPT OF PUBLIC HEALTH & H - CP6901		\$ 9,267,573.88	\$ 256,199.55	\$ 96,754.71	\$ 9,620,528.14	\$ 9,620,528.14	\$ -	\$ 112,378,432.66	8.561%
	BEAVERHEAD COUNTY HIGH SC - HS0401		\$ 34,924.57	\$ -	\$ -	\$ 34,924.57	\$ 34,924.57	\$ -	\$ 443,583.57	7.873%
	JORDAN PUBLIC SCHOOLS - HS0421		\$ 13,751.01	\$ -	\$ -	\$ 13,751.01	\$ 13,751.01	\$ -	\$ 174,654.17	7.873%
	JEFFERSON COUNTY HIGH SCH - HS0425		\$ 15,151.96	\$ -	\$ -	\$ 15,151.96	\$ 15,151.96	\$ -	\$ 192,447.90	7.873%
	POWDER RIVER COUNTY HIGH - HS0452		\$ 24,729.08	\$ 60.39	\$ 22.81	\$ 24,812.28	\$ 24,812.28	\$ -	\$ 314,088.77	7.900%
	POWELL COUNTY HIGH SCHOOL - HS0453		\$ 13,938.98	\$ 1,499.69	\$ 566.36	\$ 16,005.03	\$ 16,005.03	\$ -	\$ 177,041.64	9.040%
	SWEET GRASS COUNTY HIGH S - HS0465		\$ 26,581.08	\$ 684.64	\$ 258.56	\$ 27,524.28	\$ 27,524.28	\$ -	\$ 337,611.28	8.153%

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

PERS - Cost Sharing Plan w/ a Special Funding Situation		Schedule of Employer Contributions to DB Plan as of June 30, 2014							
		Contractually Required DB Contribution	PCR Required Contributions	DC/MUS-RP 1% Required Contributions	Total Contractually Required Contributions	Contributions in Relation to the Contractually Required Contrib	Contribution Deficiency (Excess)	Employer's DB Pensionable Payroll	Contributions as % DB Pensionable Payroll
	HOUSING AUTHORITY OF ANAC - OA0500	\$ 26,989.49	\$ 1,229.80	\$ 464.44	\$ 28,683.73	\$ 28,683.73	\$ -	\$ 331,329.48	8.657%
	HELENA REGIONAL AIRPORT A - OA0501	\$ 80,457.38	\$ 3,890.46	\$ 1,469.25	\$ 85,817.09	\$ 85,817.09	\$ -	\$ 987,714.18	8.688%
	BITTERROOT CONSERVATION D - OA0503	\$ 4,093.50	\$ -	\$ -	\$ 4,093.50	\$ 4,093.50	\$ -	\$ 50,252.80	8.146%
	HUMAN RESOURCES COUNCIL D - OA0504	\$ 156,417.89	\$ 1,485.07	\$ 560.84	\$ 158,463.80	\$ 158,463.80	\$ -	\$ 1,920,223.86	8.252%
	HOUSING AUTHORITY OF BUTT - OA0506	\$ 55,366.34	\$ -	\$ -	\$ 55,366.34	\$ 55,366.34	\$ -	\$ 679,567.82	8.146%
	FORT SHAW IRRIGATION DIST - OA0507	\$ 9,182.32	\$ -	\$ -	\$ 9,182.32	\$ 9,182.32	\$ -	\$ 112,724.35	8.146%
	HOUSING AUTHORITY OF GLAS - OA0509	\$ 10,775.48	\$ -	\$ -	\$ 10,775.48	\$ 10,775.48	\$ -	\$ 132,282.46	8.146%
	GREENFIELDS IRRIGATION DI - OA0510	\$ 59,516.75	\$ 1,190.96	\$ 449.77	\$ 61,157.48	\$ 61,157.48	\$ -	\$ 730,642.03	8.370%
	CHOUTEAU COUNTY CONSERVAT - OA0511	\$ 908.34	\$ -	\$ -	\$ 908.34	\$ 908.34	\$ -	\$ 11,151.00	8.146%
	GREAT FALLS INT AIRPORT - OA0514	\$ 44,592.87	\$ 3,170.43	\$ 1,197.33	\$ 48,960.63	\$ 48,960.63	\$ -	\$ 547,432.81	8.944%
	MISSOULA RURAL FIRE DISTR - OA0515	\$ 73,370.94	\$ 1,163.70	\$ 439.47	\$ 74,974.11	\$ 74,974.11	\$ -	\$ 900,719.46	8.324%
	CENTER FOR MENTAL HEALTH - OA0516	\$ 52,341.73	\$ 1,336.38	\$ 504.69	\$ 54,182.80	\$ 54,182.80	\$ -	\$ 642,559.74	8.432%
	HELENA HOUSING AUTHORITY - OA0517	\$ 48,704.00	\$ 2,478.44	\$ 935.99	\$ 52,118.43	\$ 52,118.43	\$ -	\$ 597,902.11	8.717%
	HILL CO PUBLIC CEMETERY D - OA0518	\$ 6,258.49	\$ -	\$ -	\$ 6,258.49	\$ 6,258.49	\$ -	\$ 76,830.70	8.146%
	WHITEFISH HOUSING AUTHORI - OA0522	\$ 7,910.44	\$ -	\$ -	\$ 7,910.44	\$ 7,910.44	\$ -	\$ 97,110.58	8.146%
	MILES COMMUNITY COLLEGE - OA0524	\$ 77,600.56	\$ 4,401.82	\$ 1,662.36	\$ 83,664.73	\$ 83,664.73	\$ -	\$ 952,643.22	8.782%
	MALTA IRRIGATION DISTRICT - OA0525	\$ 28,633.90	\$ -	\$ -	\$ 28,633.90	\$ 28,633.90	\$ -	\$ 351,516.67	8.146%
	RICHLAND CO HOUSING AUTHO - OA0526	\$ 34,117.17	\$ 1,794.31	\$ 677.63	\$ 36,589.11	\$ 36,589.11	\$ -	\$ 418,830.59	8.738%
	PONDERA CO CANAL & RESERV - OA0527	\$ 38,755.75	\$ -	\$ -	\$ 38,755.75	\$ 38,755.75	\$ -	\$ 475,774.97	8.146%
	FLATHEAD VALLEY COMM COLL - OA0529	\$ 461,140.10	\$ 15,030.35	\$ 5,676.27	\$ 481,846.72	\$ 481,846.72	\$ -	\$ 5,661,667.45	8.512%
	DAWSON COLLEGE - OA0530	\$ 60,055.49	\$ 4,342.13	\$ 1,639.82	\$ 66,037.44	\$ 66,037.44	\$ -	\$ 773,255.85	8.957%
	PRAIRIE COUNTY HOSPITAL D - OA0531	\$ 51,040.53	\$ -	\$ -	\$ 51,040.53	\$ 51,040.53	\$ -	\$ 626,585.93	8.146%
	GALLATIN AIRPORT AUTHORITY - OA0534	\$ 129,177.27	\$ 8,863.04	\$ 3,347.16	\$ 141,387.47	\$ 141,387.47	\$ -	\$ 1,585,811.38	8.916%
	HELENA VALLEY IRRIGATION - OA0537	\$ 14,973.67	\$ -	\$ -	\$ 14,973.67	\$ 14,973.67	\$ -	\$ 183,820.45	8.146%
	DEER LODGE COUNTY HEAD ST - OA0538	\$ 30,354.05	\$ -	\$ -	\$ 30,354.05	\$ 30,354.05	\$ -	\$ 372,633.76	8.146%
	GLASGOW IRRIGATION DISTRI - OA0541	\$ 10,969.46	\$ -	\$ -	\$ 10,969.46	\$ 10,969.46	\$ -	\$ 134,663.64	8.146%
	LEWIS & CLARK LIBRARY - OA0544	\$ 84,116.23	\$ 4,972.15	\$ 1,877.75	\$ 90,966.13	\$ 90,966.13	\$ -	\$ 1,032,631.26	8.809%
	BILLINGS HOUSING AUTHORITY - OA0547	\$ 83,772.25	\$ 2,008.41	\$ 758.48	\$ 86,539.14	\$ 86,539.14	\$ -	\$ 1,028,408.39	8.415%
	YELLOWSTONE WEST CARBON S - OA0548	\$ 4,048.57	\$ -	\$ -	\$ 4,048.57	\$ 4,048.57	\$ -	\$ 49,701.29	8.146%
	FLATHEAD SPECIAL EDUC COO - OA0549	\$ 2,891.01	\$ -	\$ -	\$ 2,891.01	\$ 2,891.01	\$ -	\$ 35,490.70	8.146%
	MISSOULA COUNTY AIRPORT - OA0550	\$ 129,318.29	\$ 8,190.64	\$ 3,093.22	\$ 140,602.15	\$ 140,602.15	\$ -	\$ 1,587,542.65	8.857%
	GALLATIN-MADISON SEC - OA0551	\$ 3,434.18	\$ -	\$ -	\$ 3,434.18	\$ 3,434.18	\$ -	\$ 42,158.87	8.146%
	CENTRAL MONTANA LEARNING - OA0552	\$ 4,137.45	\$ 822.78	\$ 310.73	\$ 5,270.96	\$ 5,270.96	\$ -	\$ 50,792.28	10.377%
	EASTERN YELLOWSTONE COUNT - OA0554	\$ 1,581.39	\$ -	\$ -	\$ 1,581.39	\$ 1,581.39	\$ -	\$ 19,413.56	8.146%
	MISSOULA AREA SEC - OA0555	\$ 5,351.99	\$ -	\$ -	\$ 5,351.99	\$ 5,351.99	\$ -	\$ 65,702.40	8.146%
	CROWN HILL CEMETERY DISTR - OA0556	\$ 3,197.15	\$ -	\$ -	\$ 3,197.15	\$ 3,197.15	\$ -	\$ 39,249.00	8.146%
	FLATHEAD MUNICIPAL AIRPOR - OA0557	\$ 75,734.14	\$ 1,865.15	\$ 704.38	\$ 78,303.67	\$ 78,303.67	\$ -	\$ 929,730.62	8.422%
	BIG FORK CO WATER & SEWER - OA0558	\$ 15,578.87	\$ 2,227.87	\$ 841.36	\$ 18,648.10	\$ 18,648.10	\$ -	\$ 191,249.96	9.751%
	SANDERS SPEC ED COOP - OA0560	\$ 3,191.45	\$ -	\$ -	\$ 3,191.45	\$ 3,191.45	\$ -	\$ 39,179.10	8.146%
	NORTH CENTRAL LEARNING SE - OA0562	\$ 2,211.52	\$ -	\$ -	\$ 2,211.52	\$ 2,211.52	\$ -	\$ 27,149.16	8.146%
	FLATHEAD CONSERVATION DIS - OA0565	\$ 9,065.29	\$ -	\$ -	\$ 9,065.29	\$ 9,065.29	\$ -	\$ 111,287.72	8.146%
	GREAT DIVIDE EDUCATION SE - OA0566	\$ 6,689.16	\$ -	\$ -	\$ 6,689.16	\$ 6,689.16	\$ -	\$ 82,117.73	8.146%
	GARDNER - PARK COUNTY WA - OA0567	\$ 11,489.52	\$ -	\$ -	\$ 11,489.52	\$ 11,489.52	\$ -	\$ 141,048.06	8.146%
	CENTRAL VALLEY FIRE DISTR - OA0569	\$ 3,504.29	\$ -	\$ -	\$ 3,504.29	\$ 3,504.29	\$ -	\$ 43,019.44	8.146%
	BEAR PAW COOPERATIVE - OA0570	\$ 2,580.60	\$ -	\$ -	\$ 2,580.60	\$ 2,580.60	\$ -	\$ 31,680.00	8.146%
	JUDITH BASIN CONSERVATION - OA0571	\$ 1,629.24	\$ -	\$ -	\$ 1,629.24	\$ 1,629.24	\$ -	\$ 20,000.98	8.146%
	PONDERA COUNTY CEMETERY D - OA0572	\$ 2,829.87	\$ -	\$ -	\$ 2,829.87	\$ 2,829.87	\$ -	\$ 34,740.21	8.146%
	BERT MOONEY AIRPORT AUTHO - OA0574	\$ 31,020.79	\$ 1,112.06	\$ 419.97	\$ 32,552.82	\$ 32,552.82	\$ -	\$ 380,818.75	8.548%
	VICTOR WATER & SEWER - OA0575	\$ 2,626.60	\$ -	\$ -	\$ 2,626.60	\$ 2,626.60	\$ -	\$ 32,244.74	8.146%
	CASCADE CONSERVATION DISTR - OA0576	\$ 6,124.64	\$ -	\$ -	\$ 6,124.64	\$ 6,124.64	\$ -	\$ 75,187.60	8.146%
	LINCOLN COUNTY RURAL FIRE - OA0578	\$ 6,186.97	\$ -	\$ -	\$ 6,186.97	\$ 6,186.97	\$ -	\$ 75,952.85	8.146%
	LOCKWOOD RURAL FIRE DIST - OA0579	\$ 3,223.83	\$ -	\$ -	\$ 3,223.83	\$ 3,223.83	\$ -	\$ 39,576.43	8.146%
	PONDERA COUNTY COUNCIL ON - OA0580	\$ 1,699.79	\$ -	\$ -	\$ 1,699.79	\$ 1,699.79	\$ -	\$ 20,866.98	8.146%
	PORT OF MONTANA - PORT AU - OA0581	\$ 17,182.57	\$ -	\$ -	\$ 17,182.57	\$ 17,182.57	\$ -	\$ 210,937.48	8.146%
	TETON COUNTY CONSERVATION - OA0582	\$ 792.03	\$ -	\$ -	\$ 792.03	\$ 792.03	\$ -	\$ 9,723.14	8.146%
	SIDNEY RICHLAND AIRPORT A - OA0583	\$ 4,649.64	\$ -	\$ -	\$ 4,649.64	\$ 4,649.64	\$ -	\$ 57,080.04	8.146%
	GALLATIN CONSERVATION DIS - OA0584	\$ 322.52	\$ 1,330.08	\$ 502.31	\$ 2,154.91	\$ 2,154.91	\$ -	\$ 3,959.34	54.426%
	PRAIRIE VIEW SPECIAL SERV - OA0585	\$ -	\$ 1,182.59	\$ 446.61	\$ 1,629.20	\$ 1,629.20	\$ -	\$ 0.04	4072997.250%
	LAKEVIEW CO WATER & SEWER - OA0586	\$ 19,354.02	\$ -	\$ -	\$ 19,354.02	\$ 19,354.02	\$ -	\$ 237,594.71	8.146%
	BIG SKY ECONOMIC DEVELOPM - OA0587	\$ 30,710.77	\$ 15,237.31	\$ 5,754.43	\$ 51,702.51	\$ 51,702.51	\$ -	\$ 377,012.87	13.714%
	BIG COUNTRY EDUCATIONAL C - OA0588	\$ 1,596.33	\$ -	\$ -	\$ 1,596.33	\$ 1,596.33	\$ -	\$ 19,596.88	8.146%
	BIG SKY SPECIAL EDUCATION - OA0589	\$ 2,640.81	\$ -	\$ -	\$ 2,640.81	\$ 2,640.81	\$ -	\$ 32,419.16	8.146%
	FALLON MEDICAL COMPLEX - OA0592	\$ 30,609.29	\$ -	\$ -	\$ 30,609.29	\$ 30,609.29	\$ -	\$ 375,767.10	8.146%
	HUMAN RESOURCES COUNCIL D - OA0594	\$ 95,016.81	\$ 893.98	\$ 337.62	\$ 96,248.41	\$ 96,248.41	\$ -	\$ 1,166,449.30	8.251%
	FLATHEAD JOINT BD OF CONT - OA0597	\$ 1,386.02	\$ -	\$ -	\$ 1,386.02	\$ 1,386.02	\$ -	\$ 17,015.10	8.146%
	NO MONTANA JOINT REFUSE D - OA0598	\$ 29,123.11	\$ 803.03	\$ 303.27	\$ 30,229.41	\$ 30,229.41	\$ -	\$ 357,522.28	8.455%
	FERGUSON COUNTY CONSERVATIO - OA0599	\$ 2,292.36	\$ -	\$ -	\$ 2,292.36	\$ 2,292.36	\$ -	\$ 28,141.51	8.146%
	GRANITE CO HOSPITAL & NJR - OA0600	\$ 129,581.27	\$ 6,135.34	\$ 2,317.03	\$ 138,033.64	\$ 138,033.64	\$ -	\$ 1,590,771.08	8.677%
	PRICKLEY PEAR SPECIAL SVC - OA9004	\$ 2,418.40	\$ 599.81	\$ 226.52	\$ 3,244.73	\$ 3,244.73	\$ -	\$ 29,688.83	10.929%
	UPPER MUSSELSHELL CONSERV - OA9009	\$ 1,028.82	\$ -	\$ -	\$ 1,028.82	\$ 1,028.82	\$ -	\$ 12,630.00	8.146%
	URBAN TRANS DIST/DAWSON C - OA9010	\$ 11,017.53	\$ -	\$ -	\$ 11,017.53	\$ 11,017.53	\$ -	\$ 135,253.96	8.146%

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

PERS - Cost Sharing Plan w/ a Special Funding Situation		Schedule of Employer Contributions to DB Plan as of June 30, 2014							
		Contractually Required DB Contribution	PCR Required Contributions	DC/MUS-RP 1% Required Contributions	Total Contractually Required Contributions	Contributions in Relation to the Contractually Required Contrib	Contribution Deficiency (Excess)	Employer's DB Pensionable Payroll	Contributions as % DB Pensionable Payroll
	GALLATIN CANYON CONSOL RR - OA9012	\$ 1,660.86	\$ 1,639.60	\$ 619.20	\$ 3,919.66	\$ 3,919.66	\$ -	\$ 20,389.05	19.224%
	BIG SKY CO WATER & SEWER - OA9013	\$ 10,358.21	\$ 10,656.21	\$ 4,024.36	\$ 25,038.78	\$ 25,038.78	\$ -	\$ 127,159.86	19.691%
	BITTERROOT VALLEY SEC - OA9015	\$ 979.50	\$ 1,840.42	\$ 695.04	\$ 3,514.96	\$ 3,514.96	\$ -	\$ 12,024.47	29.232%
	HELLENA BUSINESS IMPROVEME - OA9016	\$ 5,640.49	\$ -	\$ -	\$ 5,640.49	\$ 5,640.49	\$ -	\$ 69,244.05	8.146%
	ROUNDUP COMMUNITY LIBRARY - OA9017	\$ 961.34	\$ -	\$ -	\$ 961.34	\$ 961.34	\$ -	\$ 11,801.58	8.146%
	MALTA CEMETERY DISTRICT - OA9020	\$ 2,682.50	\$ -	\$ -	\$ 2,682.50	\$ 2,682.50	\$ -	\$ 32,931.03	8.146%
	LARCHMONT GOLF COURSE - OA9022	\$ 16,335.97	\$ 600.61	\$ 226.82	\$ 17,163.40	\$ 17,163.40	\$ -	\$ 200,544.37	8.558%
	LEWIS & CLARK CONSERVATIO - OA9023	\$ 3,597.57	\$ -	\$ -	\$ 3,597.57	\$ 3,597.57	\$ -	\$ 44,164.71	8.146%
	YELLOWSTONE CITY-COUNTY H - OA9026	\$ 907,872.39	\$ 111,019.49	\$ 41,926.92	\$ 1,060,818.80	\$ 1,060,818.80	\$ -	\$ 11,145,261.11	9.518%
	TWIN BRIDGES PUBLIC LIBRA - OA9035	\$ 1,611.54	\$ -	\$ -	\$ 1,611.54	\$ 1,611.54	\$ -	\$ 19,783.60	8.146%
	LIBERTY CO CONSERVATION D - OA9037	\$ 1,129.51	\$ -	\$ -	\$ 1,129.51	\$ 1,129.51	\$ -	\$ 13,866.15	8.146%
	GRANITE CONSERVATION DIST - OA9038	\$ 1,890.35	\$ -	\$ -	\$ 1,890.35	\$ 1,890.35	\$ -	\$ 23,206.50	8.146%
	HINSDALE WATER & SEWER DI - OA9042	\$ 1,995.64	\$ -	\$ -	\$ 1,995.64	\$ 1,995.64	\$ -	\$ 24,499.00	8.146%
	PETROLEUM CO CONSERVATION - OA9048	\$ 5,801.84	\$ -	\$ -	\$ 5,801.84	\$ 5,801.84	\$ -	\$ 71,224.77	8.146%
	PARK CO RURAL FIRE DISTRI - OA9051	\$ 4,972.20	\$ -	\$ -	\$ 4,972.20	\$ 4,972.20	\$ -	\$ 61,039.92	8.146%
	VALLEY COUNTY CONSERVATIO - OA9052	\$ 1,167.47	\$ -	\$ -	\$ 1,167.47	\$ 1,167.47	\$ -	\$ 14,322.14	8.146%
	SEELEY LAKE MISSOULA CO W - OA9053	\$ 7,753.24	\$ 902.28	\$ 340.75	\$ 8,996.27	\$ 8,996.27	\$ -	\$ 95,180.67	9.452%
	DRY PRAIRIE RURAL WATER - OA9054	\$ 40,074.40	\$ -	\$ -	\$ 40,074.40	\$ 40,074.40	\$ -	\$ 491,963.13	8.146%
	LOCKWOOD WATER & SEWER DI - OA9056	\$ 15,398.01	\$ 2,942.56	\$ 1,111.27	\$ 19,451.84	\$ 19,451.84	\$ -	\$ 189,029.72	10.290%
	PABLO-LAKE COUNTY WATER R - OA9058	\$ 13,690.30	\$ -	\$ -	\$ 13,690.30	\$ 13,690.30	\$ -	\$ 168,065.38	8.146%
	DALY DITCHES IRRIGATION D - OA9059	\$ 9,644.33	\$ 1,033.73	\$ 390.39	\$ 11,068.45	\$ 11,068.45	\$ -	\$ 123,206.50	9.349%
	LINCOLN CONSERVATION DIST - OA9062	\$ 1,638.00	\$ -	\$ -	\$ 1,638.00	\$ 1,638.00	\$ -	\$ 20,108.48	8.146%
	NORTH VALLEY PUBLIC LIBRA - OA9063	\$ 9,317.07	\$ -	\$ -	\$ 9,317.07	\$ 9,317.07	\$ -	\$ 114,378.51	8.146%
	PHILLIPS CONSERVATION DIS - OA9069	\$ 0.01	\$ 353.00	\$ 133.31	\$ 486.32	\$ 486.32	\$ -	\$ 0.14	347372.429%
	PARK COUNTY SEC - OA9072	\$ 2,612.74	\$ -	\$ -	\$ 2,612.74	\$ 2,612.74	\$ -	\$ 32,074.55	8.146%
	NORTHWEST MT EDUC COOP - OA9076	\$ 1,939.63	\$ -	\$ -	\$ 1,939.63	\$ 1,939.63	\$ -	\$ 23,811.44	8.146%
	SHERIDAN DANIELS SEC - OA9078	\$ 0.04	\$ 370.72	\$ 140.01	\$ 510.77	\$ 510.77	\$ -	\$ 0.47	108673.426%
	FRENCHTOWN RURAL FIRE DIS - OA9079	\$ 2,889.69	\$ -	\$ -	\$ 2,889.69	\$ 2,889.69	\$ -	\$ 35,474.52	8.146%
	RAE WATER AND SEWER DISTR - OA9080	\$ 9,980.19	\$ -	\$ -	\$ 9,980.19	\$ 9,980.19	\$ -	\$ 122,519.18	8.146%
	HEBGEN BASIN RURAL FD - OA9082	\$ 3,518.77	\$ -	\$ -	\$ 3,518.77	\$ 3,518.77	\$ -	\$ 43,197.30	8.146%
	MILK RIVER JBC - OA9084	\$ 5,534.83	\$ -	\$ -	\$ 5,534.83	\$ 5,534.83	\$ -	\$ 67,946.94	8.146%
	LAKEVIEW CEMETERY DISTRIC - OA9085	\$ 5,103.73	\$ -	\$ -	\$ 5,103.73	\$ 5,103.73	\$ -	\$ 62,654.60	8.146%
	BUFFALO RAPIDS IRR PROJ - OA9086	\$ 10,949.95	\$ -	\$ -	\$ 10,949.95	\$ 10,949.95	\$ -	\$ 134,424.23	8.146%
	BUFFALO RAPIDS IRR PROJ - OA9087	\$ 10,229.41	\$ -	\$ -	\$ 10,229.41	\$ 10,229.41	\$ -	\$ 125,578.68	8.146%
	FLATHEAD EMERGENCY COMM C - OA9088	\$ 105,159.44	\$ 3,270.07	\$ 1,234.95	\$ 109,664.46	\$ 109,664.46	\$ -	\$ 1,290,962.66	8.495%
	NORTH LAKE CO PUBLIC LIBR - OA9089	\$ 13,839.59	\$ -	\$ -	\$ 13,839.59	\$ 13,839.59	\$ -	\$ 169,898.19	8.146%
	SOURDOUGH RFD - OA9090	\$ 0.01	\$ 53.55	\$ 20.22	\$ 73.78	\$ 73.78	\$ -	\$ 0.15	49187.667%
	LIBERTY CO CEMETERY DIST - OA9091	\$ 122.46	\$ -	\$ -	\$ 122.46	\$ 122.46	\$ -	\$ 1,503.36	8.146%
	THOMPSON FALLS PUBLIC LIB - OA9094	\$ 2,524.67	\$ 146.40	\$ 55.29	\$ 2,726.36	\$ 2,726.36	\$ -	\$ 30,993.34	8.797%
	MADISON CONSERVATION DIST - OA9095	\$ 3,421.24	\$ -	\$ -	\$ 3,421.24	\$ 3,421.24	\$ -	\$ 42,000.00	8.146%
	CME/FLATHEAD INDIAN IRRIG - OA9096	\$ 97,426.37	\$ 2,359.19	\$ 890.96	\$ 100,676.52	\$ 100,676.52	\$ -	\$ 1,196,029.73	8.418%
	CORVALLIS COUNTY SEWER DI - OA9098	\$ 2,309.34	\$ -	\$ -	\$ 2,309.34	\$ 2,309.34	\$ -	\$ 28,350.00	8.146%
	ARLEE-LAKE COUNTY WATER & - OA9100	\$ 397.58	\$ -	\$ -	\$ 397.58	\$ 397.58	\$ -	\$ 4,880.78	8.146%
	ROMAN LIBRARY DISTRICT - OA9101	\$ 1,222.08	\$ -	\$ -	\$ 1,222.08	\$ 1,222.08	\$ -	\$ 15,002.57	8.146%
	SCHOOL DISTRICT 1 - BIG T - SD0600	\$ 14,505.87	\$ 523.39	\$ 197.66	\$ 15,226.92	\$ 15,226.92	\$ -	\$ 184,241.80	8.265%
	SCHOOL DISTRICT 1 - BUTTE - SD0601	\$ 304,950.16	\$ 10,238.80	\$ 3,866.72	\$ 319,055.68	\$ 319,055.68	\$ -	\$ 3,873,229.47	8.237%
	SCHOOL DISTRICT 1 - CHOTE - SD0602	\$ 24,246.26	\$ -	\$ -	\$ 24,246.26	\$ 24,246.26	\$ -	\$ 307,966.30	7.873%
	SCHOOL DISTRICT 1 - CIRCL - SD0603	\$ 20,954.60	\$ -	\$ -	\$ 20,954.60	\$ 20,954.60	\$ -	\$ 266,148.29	7.873%
	SCHOOL DISTRICT 1 - CLANC - SD0604	\$ 16,674.20	\$ 341.54	\$ 128.98	\$ 17,144.72	\$ 17,144.72	\$ -	\$ 211,782.25	8.095%
	SCHOOL DISTRICT 1 - CORVA - SD0605	\$ 65,620.44	\$ 69.62	\$ 26.29	\$ 65,716.35	\$ 65,716.35	\$ -	\$ 833,457.54	7.885%
	SCHOOL DISTRICT 1 - DEER - SD0606	\$ 41,214.08	\$ -	\$ -	\$ 41,214.08	\$ 41,214.08	\$ -	\$ 523,467.77	7.873%
	SCHOOL DISTRICT 1 - GLASG - SD0607	\$ 65,703.80	\$ 876.63	\$ 331.06	\$ 66,911.49	\$ 66,911.49	\$ -	\$ 834,516.49	8.018%
	SCHOOL DISTRICT 1 - GLEND - SD0608	\$ 76,933.26	\$ 1,291.87	\$ 487.88	\$ 78,713.01	\$ 78,713.01	\$ -	\$ 977,143.85	8.055%
	GREAT FALLS PUBLIC SCHOOL - SD0609	\$ 726,758.97	\$ 7,071.31	\$ 2,670.51	\$ 736,500.79	\$ 736,500.79	\$ -	\$ 9,230,702.86	7.979%
	SCHOOL DISTRICT 1 - HELEN - SD0610	\$ 442,401.10	\$ 12,718.57	\$ 4,803.21	\$ 459,922.88	\$ 459,922.88	\$ -	\$ 5,619,019.81	8.185%
	SCHOOL DISTRICT 1 - LEWIS - SD0612	\$ 128,503.37	\$ 108.86	\$ 41.11	\$ 128,653.34	\$ 128,653.34	\$ -	\$ 1,632,145.41	7.882%
	SCHOOL DISTRICT 1 - MILES - SD0613	\$ 87,563.29	\$ -	\$ -	\$ 87,563.29	\$ 87,563.29	\$ -	\$ 1,112,157.79	7.873%
	SCHOOL DISTRICT 1 - MISSO - SD0614	\$ 660,005.36	\$ 6,074.26	\$ 2,293.97	\$ 668,373.59	\$ 668,373.59	\$ -	\$ 8,256,840.83	7.975%
	SCHOOL DISTRICT 1 - PLAIN - SD0615	\$ 24,982.54	\$ 1,572.41	\$ 593.83	\$ 27,148.78	\$ 27,148.78	\$ -	\$ 317,307.98	8.556%
	SCHOOL DISTRICT 1 - PHIL - SD0616	\$ 15,268.91	\$ -	\$ -	\$ 15,268.91	\$ 15,268.91	\$ -	\$ 193,933.37	7.873%
	SCHOOL DISTRICT 1 - RED L - SD0617	\$ 31,686.56	\$ 433.88	\$ 163.86	\$ 32,284.30	\$ 32,284.30	\$ -	\$ 402,456.91	8.022%
	SCHOOL DISTRICT 1 - SCOB - SD0618	\$ 11,148.07	\$ 5,196.87	\$ 1,962.62	\$ 18,307.56	\$ 18,307.56	\$ -	\$ 141,593.68	12.930%
	SCHOOL DISTRICT 1 - HEART - SD0619	\$ 24,123.71	\$ 877.27	\$ 331.30	\$ 25,332.28	\$ 25,332.28	\$ -	\$ 306,399.65	8.268%
	SCHOOL DISTRICT 1 - KALIS - SD0620	\$ 24,875.87	\$ 1.23	\$ 0.46	\$ 24,877.56	\$ 24,877.56	\$ -	\$ 315,953.01	7.874%
	SCHOOL DISTRICT 1 & 7 - SD0621	\$ 7,821.55	\$ -	\$ -	\$ 7,821.55	\$ 7,821.55	\$ -	\$ 99,343.01	7.873%
	SCHOOL DISTRICT 2 - ALDER - SD0622	\$ 1,382.72	\$ -	\$ -	\$ 1,382.72	\$ 1,382.72	\$ -	\$ 17,562.16	7.873%
	SCHOOL DISTRICT 2 - FRAZE - SD0623	\$ 16,455.68	\$ -	\$ -	\$ 16,455.68	\$ 16,455.68	\$ -	\$ 209,006.62	7.873%
	SCHOOL DISTRICT 2 & 11 - SD0624	\$ 26,817.50	\$ 380.31	\$ 143.63	\$ 27,341.44	\$ 27,341.44	\$ -	\$ 340,614.47	8.027%
	SCHOOL DISTRICT 2 - ALBER - SD0625	\$ 15,888.48	\$ -	\$ -	\$ 15,888.48	\$ 15,888.48	\$ -	\$ 197,992.15	7.873%
	SCHOOL DISTRICT 2 - BILLI - SD0626	\$ 970,278.93	\$ 13,272.45	\$ 5,012.39	\$ 988,563.77	\$ 988,563.77	\$ -	\$ 12,323,695.87	8.022%

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

PERS - Cost Sharing Plan w/ a Special Funding Situation		Schedule of Employer Contributions to DB Plan as of June 30, 2014							
		Contractually Required DB Contribution	PCR Required Contributions	DC/MUS-RP 1% Required Contributions	Total Contractually Required Contributions	Contributions in Relation to the Contractually Required Contrib	Contribution Deficiency (Excess)	Employer's DB Pensionable Payroll	Contributions as % DB Pensionable Payroll
SCHOOL DISTRICT 2 - BRID - SD0627		\$ 21,956.31	\$ 63.87	\$ 24.12	\$ 22,044.30	\$ 22,044.30	\$ -	\$ 278,871.32	7.905%
SCHOOL DISTRICT 2 - DODSO - SD0629		\$ 9,165.60	\$ -	\$ -	\$ 9,165.60	\$ 9,165.60	\$ -	\$ 116,413.93	7.873%
SCHOOL DISTRICT 2 - SUNBU - SD0631		\$ 20,656.15	\$ 1,739.44	\$ 656.91	\$ 23,052.50	\$ 23,052.50	\$ -	\$ 262,357.66	8.787%
SCHOOL DISTRICT 2 - THOMP - SD0632		\$ 32,409.17	\$ -	\$ -	\$ 32,409.17	\$ 32,409.17	\$ -	\$ 411,634.97	7.873%
SCHOOL DISTRICT 2 - STEVE - SD0633		\$ 55,748.94	\$ 1,170.62	\$ 442.09	\$ 57,361.65	\$ 57,361.65	\$ -	\$ 708,077.86	8.101%
SCHOOL DISTRICT 2 - DEER - SD0635		\$ 4,241.49	\$ -	\$ -	\$ 4,241.49	\$ 4,241.49	\$ -	\$ 52,871.86	7.873%
SCHOOL DISTRICT 3 - CASCA - SD0637		\$ 32,167.03	\$ -	\$ -	\$ 32,167.03	\$ 32,167.03	\$ -	\$ 408,559.51	7.873%
SCHOOL DISTRICT 3 - FAIR - SD0638		\$ 6,981.36	\$ 120.86	\$ 45.64	\$ 7,147.86	\$ 7,147.86	\$ -	\$ 88,671.50	8.061%
SCHOOL DISTRICT 3 - MANHA - SD0640		\$ 26,072.87	\$ 781.39	\$ 295.10	\$ 27,149.36	\$ 27,149.36	\$ -	\$ 331,156.42	8.198%
SCHOOL DISTRICT 3 - RAMSA - SD0641		\$ 12,492.53	\$ -	\$ -	\$ 12,492.53	\$ 12,492.53	\$ -	\$ 158,669.94	7.873%
SCHOOL DISTRICT 3 - SUPER - SD0642		\$ 33,672.99	\$ 1,519.79	\$ 573.95	\$ 35,766.73	\$ 35,766.73	\$ -	\$ 427,687.06	8.363%
SCHOOL DISTRICT 3 - HAMIL - SD0643		\$ 95,121.72	\$ 47.05	\$ 17.77	\$ 95,186.54	\$ 95,186.54	\$ -	\$ 1,208,159.01	7.873%
SCHOOL DISTRICT 3 - WOLF - SD0644		\$ 8,064.95	\$ -	\$ -	\$ 8,064.95	\$ 8,064.95	\$ -	\$ 102,434.45	7.873%
SCHOOL DISTRICT 3 - WESTB - SD0645		\$ 12,460.81	\$ 1,745.98	\$ 659.38	\$ 14,866.17	\$ 14,866.17	\$ -	\$ 158,267.14	9.393%
SCHOOL DISTRICT 4 - FORSY - SD0648		\$ 46,884.30	\$ 413.29	\$ 156.08	\$ 47,453.67	\$ 47,453.67	\$ -	\$ 596,486.25	7.968%
SCHOOL DISTRICT 4 - HELLG - SD0649		\$ 75,313.64	\$ 645.70	\$ 243.85	\$ 76,203.19	\$ 76,203.19	\$ -	\$ 956,572.69	7.968%
SCHOOL DISTRICT 4 - LIBBY - SD0650		\$ 51,590.79	\$ -	\$ -	\$ 51,590.79	\$ 51,590.79	\$ -	\$ 655,264.39	7.873%
SCHOOL DISTRICT 4 - LIVIN - SD0651		\$ 105,107.21	\$ 4,574.28	\$ 1,727.49	\$ 111,408.98	\$ 111,408.98	\$ -	\$ 1,334,986.56	8.345%
SCHOOL DISTRICT 4 & 47 - SD0652		\$ 22,401.55	\$ -	\$ -	\$ 22,401.55	\$ 22,401.55	\$ -	\$ 284,526.27	7.873%
SCHOOL DISTRICT 4 & 28 - SD0653		\$ 12,379.72	\$ 359.52	\$ 135.78	\$ 12,875.02	\$ 12,875.02	\$ -	\$ 157,373.22	8.188%
SCHOOL DISTRICT 4 - SWAN - SD0654		\$ 6,249.76	\$ 112.37	\$ 42.44	\$ 6,404.57	\$ 6,404.57	\$ -	\$ 79,379.35	8.068%
SCHOOL DISTRICT 5 - BASIN - SD0656		\$ 888.29	\$ -	\$ -	\$ 888.29	\$ 888.29	\$ -	\$ 11,282.32	7.873%
SCHOOL DISTRICT 5 - KALIS - SD0657		\$ 372,071.68	\$ 8,916.28	\$ 3,367.27	\$ 384,355.23	\$ 384,355.23	\$ -	\$ 4,725,752.49	8.133%
SCHOOL DISTRICT 5 - PARK - SD0658		\$ 21,455.34	\$ -	\$ -	\$ 21,455.34	\$ 21,455.34	\$ -	\$ 272,508.36	7.873%
SCHOOL DISTRICT 5 - SAND - SD0659		\$ 21,546.69	\$ 336.05	\$ 126.91	\$ 22,009.65	\$ 22,009.65	\$ -	\$ 273,668.53	8.042%
SCHOOL DISTRICT 5 - SHERI - SD0660		\$ 17,792.73	\$ 1.45	\$ 0.55	\$ 17,794.73	\$ 17,794.73	\$ -	\$ 225,988.80	7.874%
SCHOOL DISTRICT 5 - SIDNE - SD0661		\$ 104,863.75	\$ 284.75	\$ 107.54	\$ 105,256.04	\$ 105,256.04	\$ -	\$ 1,331,894.23	7.903%
SCHOOL DISTRICT 5 - TERRY - SD0662		\$ 15,345.45	\$ 533.92	\$ 201.64	\$ 16,081.01	\$ 16,081.01	\$ -	\$ 194,905.48	8.251%
SCHOOL DISTRICT 6 - LAME - SD0664		\$ 87,413.13	\$ -	\$ -	\$ 87,413.13	\$ 87,413.13	\$ -	\$ 1,110,250.70	7.873%
SCHOOL DISTRICT 6 - COLUM - SD0665		\$ 42,908.91	\$ 618.32	\$ 233.51	\$ 43,760.74	\$ 43,760.74	\$ -	\$ 544,994.08	8.030%
SCHOOL DISTRICT 6 - TROUT - SD0666		\$ 7,959.41	\$ -	\$ -	\$ 7,959.41	\$ 7,959.41	\$ -	\$ 101,093.99	7.873%
SCHOOL DISTRICT 6 - COLUM - SD0667		\$ 162,615.74	\$ 4,219.83	\$ 1,593.63	\$ 168,429.20	\$ 168,429.20	\$ -	\$ 2,065,413.17	8.155%
SCHOOL DISTRICT 6 - RYEGA - SD0668		\$ 9,534.24	\$ -	\$ -	\$ 9,534.24	\$ 9,534.24	\$ -	\$ 121,096.15	7.873%
SCHOOL DISTRICT 55F - SU - SD0669		\$ 39,174.84	\$ -	\$ -	\$ 39,174.84	\$ 39,174.84	\$ -	\$ 497,567.00	7.873%
SCHOOL DISTRICT 6 & 1 - S - SD0670		\$ 12,731.93	\$ 1,054.33	\$ 398.17	\$ 14,184.43	\$ 14,184.43	\$ -	\$ 161,710.54	8.771%
SCHOOL DISTRICT 6 - WIBAU - SD0671		\$ 17,475.53	\$ -	\$ -	\$ 17,475.53	\$ 17,475.53	\$ -	\$ 221,960.06	7.873%
SCHOOL DISTRICT 7 - BOULD - SD0672		\$ 17,167.85	\$ 481.42	\$ 181.81	\$ 17,831.08	\$ 17,831.08	\$ -	\$ 218,052.05	8.177%
SCHOOL DISTRICT 7 - BOZEM - SD0673		\$ 406,072.16	\$ 15,661.30	\$ 5,914.55	\$ 427,648.01	\$ 427,648.01	\$ -	\$ 5,157,599.13	8.292%
SCHOOL DISTRICT 7 - CHARL - SD0674		\$ 23,040.04	\$ -	\$ -	\$ 23,040.04	\$ 23,040.04	\$ -	\$ 292,635.96	7.873%
SCHOOL DISTRICT 7 - GARDI - SD0675		\$ 16,985.45	\$ -	\$ -	\$ 16,985.45	\$ 16,985.45	\$ -	\$ 215,735.37	7.873%
SCHOOL DISTRICT 7 - HINSO - SD0676		\$ 15,058.63	\$ 424.38	\$ 160.27	\$ 15,643.28	\$ 15,643.28	\$ -	\$ 191,262.56	8.179%
SCHOOL DISTRICT 7 & 70 - SD0677		\$ 127,202.37	\$ 820.05	\$ 309.70	\$ 128,332.12	\$ 128,332.12	\$ -	\$ 1,615,621.25	7.943%
SCHOOL DISTRICT 7 - LOLO - SD0678		\$ 36,786.85	\$ 1,731.06	\$ 653.74	\$ 39,171.65	\$ 39,171.65	\$ -	\$ 467,236.66	8.384%
SCHOOL DISTRICT 1 & 7 - T - SD0679		\$ 35,953.14	\$ 828.82	\$ 313.01	\$ 37,094.97	\$ 37,094.97	\$ -	\$ 456,647.55	8.123%
SCHOOL DISTRICT 7 - VICTO - SD0680		\$ 23,445.12	\$ -	\$ -	\$ 23,445.12	\$ 23,445.12	\$ -	\$ 297,780.96	7.873%
SCHOOL DISTRICT 7 - MEDIC - SD0681		\$ 23,530.69	\$ -	\$ -	\$ 23,530.69	\$ 23,530.69	\$ -	\$ 298,867.74	7.873%
SCHOOL DISTRICT 7 - TWIN - SD0682		\$ 26,177.59	\$ -	\$ -	\$ 26,177.59	\$ 26,177.59	\$ -	\$ 332,486.50	7.873%
SCHOOL DISTRICT 7 - JOLIE - SD0683		\$ 27,076.26	\$ 61.49	\$ 23.22	\$ 27,160.97	\$ 27,160.97	\$ -	\$ 343,900.66	7.898%
SCHOOL DISTRICT 7 & 2 - S - SD0684		\$ 10,342.16	\$ 699.34	\$ 264.11	\$ 11,305.61	\$ 11,305.61	\$ -	\$ 131,357.71	8.607%
SCHOOL DISTRICT 8 - ARLEE - SD0685		\$ 36,811.58	\$ 3,357.86	\$ 1,268.11	\$ 41,437.55	\$ 41,437.55	\$ -	\$ 467,550.78	8.863%
SCHOOL DISTRICT 8 - WHITE S - SD0686		\$ 21,971.76	\$ -	\$ -	\$ 21,971.76	\$ 21,971.76	\$ -	\$ 279,067.47	7.873%
SCHOOL DISTRICT 8 - ELDER - SD0687		\$ 6,669.12	\$ 900.34	\$ 340.02	\$ 7,909.48	\$ 7,909.48	\$ -	\$ 84,705.77	9.338%
SCHOOL DISTRICT 9 - BROWN - SD0690	SD9690	\$ 264,622.39	\$ 825.49	\$ 311.75	\$ 265,759.63	\$ 265,759.63	\$ -	\$ 3,361,018.80	7.907%
SCHOOL DISTRICT 9 - DARBY - SD0691		\$ 41,178.29	\$ -	\$ -	\$ 41,178.29	\$ 41,178.29	\$ -	\$ 523,013.26	7.873%
SCHOOL DISTRICT 9 - DIXON - SD0692		\$ 11,567.05	\$ -	\$ -	\$ 11,567.05	\$ 11,567.05	\$ -	\$ 146,915.21	7.873%
SCHOOL DISTRICT 9 - EAST - SD0693		\$ 47,718.35	\$ 1,616.80	\$ 610.59	\$ 49,945.74	\$ 49,945.74	\$ -	\$ 606,079.81	8.241%
SCHOOL DISTRICT 9 - OPHEI - SD0695		\$ 10,801.73	\$ -	\$ -	\$ 10,801.73	\$ 10,801.73	\$ -	\$ 137,194.89	7.873%
SCHOOL DISTRICT 9 - POPLA - SD0696		\$ 99,116.13	\$ 656.27	\$ 247.84	\$ 100,020.24	\$ 100,020.24	\$ -	\$ 1,258,892.64	7.945%
SCHOOL DISTRICT 9 & 9 - R - SD0697		\$ 13,254.99	\$ -	\$ -	\$ 13,254.99	\$ 13,254.99	\$ -	\$ 168,354.04	7.873%
SCHOOL DISTRICT 15 - KALI - SD0698		\$ 9,893.83	\$ -	\$ -	\$ 9,893.83	\$ 9,893.83	\$ -	\$ 125,663.47	7.873%
SCHOOL DISTRICT 16 - HARL - SD0699		\$ 21,086.65	\$ -	\$ -	\$ 21,086.65	\$ 21,086.65	\$ -	\$ 267,825.50	7.873%
SCHOOL DISTRICT 10 - ANAC - SD0700		\$ 70,446.98	\$ -	\$ -	\$ 70,446.98	\$ 70,446.98	\$ -	\$ 894,760.42	7.873%
SCHOOL DISTRICT 10 - CHIN - SD0701		\$ 30,411.87	\$ -	\$ -	\$ 30,411.87	\$ 30,411.87	\$ -	\$ 386,266.89	7.873%
SCHOOL DISTRICT 10 - CONR - SD0702		\$ 45,419.12	\$ -	\$ -	\$ 45,419.12	\$ 45,419.12	\$ -	\$ 576,876.75	7.873%
SCHOOL DISTRICT 10 - DILL - SD0703		\$ 31,501.72	\$ -	\$ -	\$ 31,501.72	\$ 31,501.72	\$ -	\$ 400,109.25	7.873%
SCHOOL DISTRICT 10 - NOXO - SD0704		\$ 11,226.81	\$ 1,303.02	\$ 492.09	\$ 13,021.92	\$ 13,021.92	\$ -	\$ 142,593.83	9.132%
SCHOOL DISTRICT 11 - POTO - SD0705		\$ 6,769.44	\$ -	\$ -	\$ 6,769.44	\$ 6,769.44	\$ -	\$ 85,979.82	7.873%
SCHOOL DISTRICT 12 - LIMA - SD0706		\$ 8,988.19	\$ 951.91	\$ 359.49	\$ 10,299.59	\$ 10,299.59	\$ -	\$ 114,160.60	9.022%
SCHOOL DISTRICT 12 - BAKE - SD0707		\$ 50,684.92	\$ -	\$ -	\$ 50,684.92	\$ 50,684.92	\$ -	\$ 643,758.68	7.873%
SCHOOL DISTRICT 13 - BOX - SD0708		\$ 64,358.15	\$ -	\$ -	\$ 64,358.15	\$ 64,358.15	\$ -	\$ 817,424.99	7.873%
SCHOOL DISTRICT 12 - HARL - SD0709		\$ 57,812.59	\$ -	\$ -	\$ 57,812.59	\$ 57,812.59	\$ -	\$ 734,288.61	7.873%

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

PERS - Cost Sharing Plan w/ a Special Funding Situation			Schedule of Employer Contributions to DB Plan as of June 30, 2014							
			Contractually Required DB Contribution	PCR Required Contributions	DC/MUS-RP 1% Required Contributions	Total Contractually Required Contributions	Contributions in Relation to the Contractually Required Contrib	Contribution Deficiency (Excess)	Employer's DB Pensionable Payroll	Contributions as % DB Pensionable Payroll
	SCHOOL DISTRICT 13 - LONE	SD0710	\$ 21,807.38	\$ 1,475.88	\$ 557.37	\$ 23,840.63	\$ 23,840.63	\$ -	\$ 276,979.68	8.607%
	SCHOOL DISTRICT 12 - ROSE	SD0711	\$ 11,380.77	\$ -	\$ -	\$ 11,380.77	\$ 11,380.77	\$ -	\$ 144,549.37	7.873%
	SCHOOL DISTRICT 12 - SACO	SD0712	\$ 13,150.57	\$ 369.11	\$ 139.40	\$ 13,659.08	\$ 13,659.08	\$ -	\$ 167,027.83	8.178%
	SCHOOL DISTRICT 12 - STAN	SD0713	\$ 12,774.75	\$ 378.13	\$ 142.80	\$ 13,295.68	\$ 13,295.68	\$ -	\$ 162,254.55	8.194%
	SCHOOL DISTRICT 14 - BONN	SD0714	\$ 17,533.68	\$ 1,695.70	\$ 640.39	\$ 19,869.77	\$ 19,869.77	\$ -	\$ 222,698.59	8.922%
	SCHOOL DISTRICT 24 - WORD	SD0715	\$ 74,133.18	\$ 661.39	\$ 249.77	\$ 75,044.34	\$ 75,044.34	\$ -	\$ 941,579.41	7.970%
	SCHOOL DISTRICT 14 - HOT	SD0716	\$ 16,156.36	\$ -	\$ -	\$ 16,156.36	\$ 16,156.36	\$ -	\$ 205,204.94	7.873%
	SCHOOL DISTRICT 13 - EURE	SD0717	\$ 53,872.54	\$ -	\$ -	\$ 53,872.54	\$ 53,872.54	\$ -	\$ 684,245.22	7.873%
	SCHOOL DISTRICT 3 & 13	SD0718	\$ 20,635.63	\$ -	\$ -	\$ 20,635.63	\$ 20,635.63	\$ -	\$ 262,097.05	7.873%
	SCHOOL DISTRICT 13 - NASH	SD0719	\$ 17,190.45	\$ -	\$ -	\$ 17,190.45	\$ 17,190.45	\$ -	\$ 218,339.10	7.873%
	SCHOOL DISTRICT 15 & 17	SD0720	\$ 7,823.18	\$ -	\$ -	\$ 7,823.18	\$ 7,823.18	\$ -	\$ 99,363.73	7.873%
	SCHOOL DISTRICT 15 & 6	SD0721	\$ 41,601.54	\$ -	\$ -	\$ 41,601.54	\$ 41,601.54	\$ -	\$ 528,388.98	7.873%
	SCHOOL DISTRICT 14 - MALT	SD0722	\$ 36,714.56	\$ -	\$ -	\$ 36,714.56	\$ 36,714.56	\$ -	\$ 466,318.65	7.873%
	SCHOOL DISTRICT 15 - CUST	SD0723	\$ 9,407.50	\$ -	\$ -	\$ 9,407.50	\$ 9,407.50	\$ -	\$ 119,486.47	7.873%
	SCHOOL DISTRICT 15 - CUT	SD0724	\$ 83,045.60	\$ 1,474.60	\$ 556.89	\$ 85,077.09	\$ 85,077.09	\$ -	\$ 1,054,777.83	8.066%
	SCHOOL DISTRICT 15 - EKAL	SD0725	\$ 16,748.26	\$ 2,233.61	\$ 843.53	\$ 19,825.40	\$ 19,825.40	\$ -	\$ 212,722.90	9.320%
	HAYRE PUBLIC SCHOOLS	SD0726	\$ 172,442.52	\$ 3,861.37	\$ 1,382.73	\$ 177,486.62	\$ 177,486.62	\$ -	\$ 2,190,224.95	8.104%
	SCHOOL DISTRICT 17 - CULB	SD0727	\$ 30,975.37	\$ 637.54	\$ 240.77	\$ 31,853.68	\$ 31,853.68	\$ -	\$ 393,423.92	8.097%
	SCHOOL DISTRICT 17 H - HA	SD0728	\$ 163,916.80	\$ 3,102.00	\$ 1,171.48	\$ 168,190.28	\$ 168,190.28	\$ -	\$ 2,081,938.14	8.079%
	SCHOOL DISTRICT 18 - VALJ	SD0729	\$ 19,096.81	\$ -	\$ -	\$ 19,096.81	\$ 19,096.81	\$ -	\$ 242,552.16	7.873%
	SCHOOL DISTRICT 20 - GARR	SD0731	\$ 726.52	\$ -	\$ -	\$ 726.52	\$ 726.52	\$ -	\$ 9,227.63	7.873%
	SCHOOL DISTRICT 20 - PLEN	SD0732	\$ 33,360.17	\$ 2,616.04	\$ 987.96	\$ 36,964.17	\$ 36,964.17	\$ -	\$ 423,713.92	8.724%
	SCHOOL DISTRICT 21 - BROA	SD0734	\$ 13,671.69	\$ -	\$ -	\$ 13,671.69	\$ 13,671.69	\$ -	\$ 173,646.67	7.873%
	SCHOOL DISTRICT 23 - MISS	SD0736	\$ 22,691.64	\$ 1,485.23	\$ 560.90	\$ 24,737.77	\$ 24,737.77	\$ -	\$ 288,210.81	8.583%
	SCHOOL DISTRICT 23 - POLS	SD0737	\$ 108,062.37	\$ 3,883.21	\$ 1,466.51	\$ 113,412.09	\$ 113,412.09	\$ -	\$ 1,372,520.44	8.263%
	SCHOOL DISTRICT 23 - ROBE	SD0738	\$ 11,241.59	\$ 163.12	\$ 61.60	\$ 11,466.31	\$ 11,466.31	\$ -	\$ 142,781.50	8.031%
	SCHOOL DISTRICT 24 - THRE	SD0739	\$ 19,158.06	\$ 613.07	\$ 231.53	\$ 20,002.66	\$ 20,002.66	\$ -	\$ 243,330.09	8.220%
	SCHOOL DISTRICT 25 - HOBBS	SD0740	\$ 11,621.82	\$ 1,028.48	\$ 388.41	\$ 13,038.71	\$ 13,038.71	\$ -	\$ 147,610.94	8.833%
	SCHOOL DISTRICT 26 - LOCK	SD0741	\$ 47,732.98	\$ 1,304.83	\$ 492.77	\$ 49,530.58	\$ 49,530.58	\$ -	\$ 606,285.71	8.170%
	SCHOOL DISTRICT 27 - MONT	SD0742	\$ 16,569.41	\$ -	\$ -	\$ 16,569.41	\$ 16,569.41	\$ -	\$ 210,451.12	7.873%
	SCHOOL DISTRICT 28 - STI	SD0743	\$ 46,297.13	\$ -	\$ -	\$ 46,297.13	\$ 46,297.13	\$ -	\$ 588,028.64	7.873%
	SCHOOL DISTRICT 29 - SOME	SD0744	\$ 23,065.72	\$ -	\$ -	\$ 23,065.72	\$ 23,065.72	\$ -	\$ 292,962.05	7.873%
	SCHOOL DISTRICT 29 - BELT	SD0745	\$ 21,458.77	\$ -	\$ -	\$ 21,458.77	\$ 21,458.77	\$ -	\$ 272,551.90	7.873%
	SCHOOL DISTRICT 20 - WHIT	SD0746	\$ 12,664.70	\$ -	\$ -	\$ 12,664.70	\$ 12,664.70	\$ -	\$ 160,856.75	7.873%
	SCHOOL DISTRICT 33 - GOLD	SD0748	\$ 1,301.53	\$ -	\$ -	\$ 1,301.53	\$ 1,301.53	\$ -	\$ 16,531.00	7.873%
	SCHOOL DISTRICT 32 - CLIN	SD0749	\$ 11,858.84	\$ 1,277.13	\$ 482.31	\$ 13,618.28	\$ 13,618.28	\$ -	\$ 150,621.40	9.041%
	SCHOOL DISTRICT 30 - POWE	SD0751	\$ 16,353.50	\$ 172.13	\$ 65.01	\$ 16,590.64	\$ 16,590.64	\$ -	\$ 207,708.77	7.987%
	SCHOOL DISTRICT 30 - RONA	SD0752	\$ 108,524.73	\$ 1,312.06	\$ 495.50	\$ 110,332.29	\$ 110,332.29	\$ -	\$ 1,378,393.12	8.004%
	SCHOOL DISTRICT 32 J - AS	SD0754	\$ 6,793.03	\$ -	\$ -	\$ 6,793.03	\$ 6,793.03	\$ -	\$ 86,279.62	7.873%
	SCHOOL DISTRICT 38 - BIG	SD0755	\$ 61,506.16	\$ -	\$ -	\$ 61,506.16	\$ 61,506.16	\$ -	\$ 781,201.22	7.873%
	SCHOOL DISTRICT 30 & 6	SD0756	\$ 10,801.68	\$ 1,215.97	\$ 459.22	\$ 12,476.87	\$ 12,476.87	\$ -	\$ 157,194.22	9.094%
	SCHOOL DISTRICT 3 - BELFR	SD0757	\$ 8,113.47	\$ 885.02	\$ 334.23	\$ 9,332.72	\$ 9,332.72	\$ -	\$ 103,050.75	9.056%
	SCHOOL DISTRICT 43 - TURN	SD0758	\$ 10,529.72	\$ -	\$ -	\$ 10,529.72	\$ 10,529.72	\$ -	\$ 133,740.00	7.873%
	SCHOOL DISTRICT 40 - FREN	SD0759	\$ 89,612.92	\$ 2,060.08	\$ 778.00	\$ 92,451.00	\$ 92,451.00	\$ -	\$ 1,138,190.60	8.123%
	LAVINA K-12	SD0760	\$ 8,733.74	\$ -	\$ -	\$ 8,733.74	\$ 8,733.74	\$ -	\$ 110,928.84	7.873%
	SCHOOL DISTRICT 44 - BELG	SD0761	\$ 253,397.26	\$ 5,070.55	\$ 1,914.91	\$ 260,382.72	\$ 260,382.72	\$ -	\$ 3,218,446.34	8.090%
	SCHOOL DISTRICT 44 - MOOR	SD0762	\$ 9,333.80	\$ -	\$ -	\$ 9,333.80	\$ 9,333.80	\$ -	\$ 118,550.37	7.873%
	SCHOOL DISTRICT 44 - WHIT	SD0763	\$ 80,154.95	\$ -	\$ -	\$ 80,154.95	\$ 80,154.95	\$ -	\$ 1,018,063.25	7.873%
	SCHOOL DISTRICT 45 - AUGU	SD0764	\$ 12,099.77	\$ -	\$ -	\$ 12,099.77	\$ 12,099.77	\$ -	\$ 153,681.40	7.873%
	SCHOOL DISTRICT 45 - WOLF	SD0765	\$ 79,369.04	\$ -	\$ -	\$ 79,369.04	\$ 79,369.04	\$ -	\$ 1,008,081.17	7.873%
	SCHOOL DISTRICT 44 - GERA	SD0766	\$ 11,614.59	\$ 639.46	\$ 241.49	\$ 12,495.54	\$ 12,495.54	\$ -	\$ 147,519.08	8.470%
	SCHOOL DISTRICT 21 - FAIR	SD0767	\$ 30,793.39	\$ -	\$ -	\$ 30,793.39	\$ 30,793.39	\$ -	\$ 391,112.65	7.873%
	SCHOOL DISTRICT 65 - FROI	SD0768	\$ 11,640.34	\$ -	\$ -	\$ 11,640.34	\$ 11,640.34	\$ -	\$ 147,846.11	7.873%
	SCHOOL DISTRICT 55 - PLEV	SD0769	\$ 18,457.91	\$ -	\$ -	\$ 18,457.91	\$ 18,457.91	\$ -	\$ 234,437.44	7.873%
	SCHOOL DISTRICT 50 - EAST	SD0770	\$ 11,952.00	\$ -	\$ -	\$ 11,952.00	\$ 11,952.00	\$ -	\$ 151,804.67	7.873%
	SCHOOL DISTRICT 50 - HAYS	SD0771	\$ 30,441.19	\$ 723.46	\$ 273.22	\$ 31,437.87	\$ 31,437.87	\$ -	\$ 386,639.45	8.131%
	SCHOOL DISTRICT 52 - ABSA	SD0772	\$ 25,261.69	\$ 1,076.43	\$ 406.52	\$ 26,744.64	\$ 26,744.64	\$ -	\$ 320,853.45	8.335%
	SCHOOL DISTRICT 52 - ENNI	SD0773	\$ 37,927.48	\$ 2,317.56	\$ 875.23	\$ 41,120.27	\$ 41,120.27	\$ -	\$ 481,724.04	8.536%
	SHIELDS VALLEY	SD0774	\$ 16,290.10	\$ -	\$ -	\$ 16,290.10	\$ 16,290.10	\$ -	\$ 206,903.55	7.873%
	SCHOOL DISTRICT 55 - BROC	SD0775	\$ 16,911.00	\$ -	\$ -	\$ 16,911.00	\$ 16,911.00	\$ -	\$ 214,789.79	7.873%
	SCHOOL DISTRICT 55 - ROUN	SD0776	\$ 53,810.06	\$ -	\$ -	\$ 53,810.06	\$ 53,810.06	\$ -	\$ 683,451.61	7.873%
	SCHOOL DISTRICT 57 - HAVR	SD0777	\$ 1,937.62	\$ -	\$ -	\$ 1,937.62	\$ 1,937.62	\$ -	\$ 24,610.18	7.873%
	SCHOOL DISTRICT 58 - GEYS	SD0778	\$ 9,634.65	\$ 601.77	\$ 227.26	\$ 10,463.68	\$ 10,463.68	\$ -	\$ 122,371.44	8.551%
	SCHOOL DISTRICT 58 - YELL	SD0779	\$ 11,491.84	\$ -	\$ -	\$ 11,491.84	\$ 11,491.84	\$ -	\$ 145,959.95	7.873%
	SCHOOL DISTRICT 64J - MEL	SD0780	\$ 12,515.41	\$ -	\$ -	\$ 12,515.41	\$ 12,515.41	\$ -	\$ 158,960.63	7.873%
	SCHOOL DISTRICT 73 - SWAN	SD0781	\$ 519.64	\$ -	\$ -	\$ 519.64	\$ 519.64	\$ -	\$ 6,600.00	7.873%
	SD 75 GREENFIELD	SD0782	\$ 7,800.99	\$ 287.48	\$ 108.57	\$ 8,197.04	\$ 8,197.04	\$ -	\$ 99,081.85	8.273%
	SCHOOL DISTRICT 87 - BOX	SD0783	\$ 173,554.93	\$ -	\$ -	\$ 173,554.93	\$ 173,554.93	\$ -	\$ 2,204,354.02	7.873%
	SCHOOL DISTRICT 84 - DENT	SD0785	\$ 9,246.48	\$ -	\$ -	\$ 9,246.48	\$ 9,246.48	\$ -	\$ 117,441.26	7.873%
	SCHOOL DISTRICT 74 - ROY	SD0786	\$ 8,597.07	\$ -	\$ -	\$ 8,597.07	\$ 8,597.07	\$ -	\$ 109,192.97	7.873%
	SCHOOL DISTRICT 74 - VAUG	SD0787	\$ 7,298.51	\$ 1,743.65	\$ 658.49	\$ 9,700.65	\$ 9,700.65	\$ -	\$ 92,699.72	10.465%

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

PERS - Cost Sharing Plan w/ a Special Funding Situation			Schedule of Employer Contributions to DB Plan as of June 30, 2014							
			Contractually Required DB Contribution	PCR Required Contributions	DC/MUS-RP 1% Required Contributions	Total Contractually Required Contributions	Contributions in Relation to the Contractually Required Contrib	Contribution Deficiency (Excess)	Employer's DB Pensionable Payroll	Contributions as % DB Pensionable Payroll
	SCHOOL DISTRICT 159 - WIN - SD0790		\$ 12,789.80	\$ -	\$ -	\$ 12,789.80	\$ 12,789.80	\$ -	\$ 162,445.70	7.873%
	SCHOOL DISTRICT 41 - PION - SD0791		\$ 5,134.56	\$ -	\$ -	\$ 5,134.56	\$ 5,134.56	\$ -	\$ 65,215.00	7.873%
	SCHOOL DISTRICT 50 - EVER - SD0792		\$ 47,085.04	\$ 2,991.31	\$ 1,129.68	\$ 51,206.03	\$ 51,206.03	\$ -	\$ 598,036.13	8.562%
	SCHOOL DISTRICT 37 - SHEP - SD0793		\$ 58,730.91	\$ 83.77	\$ 31.64	\$ 58,846.32	\$ 58,846.32	\$ -	\$ 745,952.23	7.889%
	SCHOOL DISTRICT 19 - COLS - SD0794	SD9794	\$ 96,007.46	\$ 148.29	\$ 56.00	\$ 96,211.75	\$ 96,211.75	\$ -	\$ 1,219,408.83	7.890%
	SCHOOL DISTRICT 2 & 3 - P - SD0796		\$ 23,520.74	\$ -	\$ -	\$ 23,520.74	\$ 23,520.74	\$ -	\$ 298,741.41	7.873%
	SCHOOL DISTRICT 69 - WEST - SD0798		\$ 18,714.55	\$ 539.34	\$ 203.68	\$ 19,457.57	\$ 19,457.57	\$ -	\$ 237,686.99	8.186%
	SCHOOL DISTRICT 11 & 2 - SD0799		\$ 12,634.97	\$ -	\$ -	\$ 12,634.97	\$ 12,634.97	\$ -	\$ 160,479.05	7.873%
	SCHOOL DISTRICT 1 - TROY - SD0800		\$ 37,263.03	\$ 87.94	\$ 33.21	\$ 37,384.18	\$ 37,384.18	\$ -	\$ 473,284.67	7.899%
	SCHOOL DISTRICT 85 - ULM - SD0801		\$ 6,730.08	\$ 929.24	\$ 350.93	\$ 8,010.25	\$ 8,010.25	\$ -	\$ 85,479.99	9.371%
	SCHOOL DISTRICT 14 - SHEL - SD0802		\$ 48,287.41	\$ -	\$ -	\$ 48,287.41	\$ 48,287.41	\$ -	\$ 613,307.51	7.873%
	SCHOOL DISTRICT 10 - CAYU - SD0803		\$ 12,495.51	\$ -	\$ -	\$ 12,495.51	\$ 12,495.51	\$ -	\$ 120,486.18	7.873%
	SCHOOL DISTRICT 52 - INDE - SD0805		\$ 11,112.29	\$ 798.65	\$ 301.61	\$ 12,212.55	\$ 12,212.55	\$ -	\$ 141,139.32	8.653%
	SCHOOL DISTRICT 23 - HARR - SD0806		\$ 6,450.60	\$ -	\$ -	\$ 6,450.60	\$ 6,450.60	\$ -	\$ 81,930.30	7.873%
	SCHOOL DISTRICT 27 - GRAS - SD0807		\$ 8,863.19	\$ 430.04	\$ 162.41	\$ 9,455.64	\$ 9,455.64	\$ -	\$ 112,573.00	8.400%
	SCHOOL DISTRICT 32 - RAPE - SD0810		\$ 10,727.34	\$ 7.85	\$ 2.96	\$ 10,738.15	\$ 10,738.15	\$ -	\$ 136,249.96	7.881%
	SCHOOL DISTRICT 115 - WIN - SD0811		\$ 9,486.21	\$ -	\$ -	\$ 9,486.21	\$ 9,486.21	\$ -	\$ 120,486.18	7.873%
	SCHOOL DISTRICT 78J & 2 - SD0812		\$ 13,179.90	\$ -	\$ -	\$ 13,179.90	\$ 13,179.90	\$ -	\$ 167,400.39	7.873%
	SCHOOL DISTRICT 27 - MONF - SD0813		\$ 19,551.48	\$ -	\$ -	\$ 19,551.48	\$ 19,551.48	\$ -	\$ 248,327.03	7.873%
	SCHOOL DISTRICT 35 - GALL - SD0814		\$ 8,030.14	\$ -	\$ -	\$ 8,030.14	\$ 8,030.14	\$ -	\$ 101,992.35	7.873%
	SCHOOL DISTRICT 23 - BILL - SD0815		\$ 11,427.19	\$ -	\$ -	\$ 11,427.19	\$ 11,427.19	\$ -	\$ 145,138.79	7.873%
	SCHOOL DISTRICT 58 - WHIT - SD0816		\$ 5,928.07	\$ -	\$ -	\$ 5,928.07	\$ 5,928.07	\$ -	\$ 75,293.59	7.873%
	SCHOOL DISTRICT 29 - WYOL - SD0817		\$ 21,347.50	\$ -	\$ -	\$ 21,347.50	\$ 21,347.50	\$ -	\$ 271,138.64	7.873%
	SCHOOL DISTRICT 64 - BAIN - SD0819		\$ 28,967.42	\$ 76.29	\$ 28.81	\$ 29,072.52	\$ 29,072.52	\$ -	\$ 367,920.63	7.902%
	SCHOOL DISTRICT 2 - DUPUY - SD0820		\$ 1,509.58	\$ -	\$ -	\$ 1,509.58	\$ 1,509.58	\$ -	\$ 19,173.42	7.873%
	SCHOOL DISTRICT 2-27 - LO - SD0821		\$ 63,818.51	\$ -	\$ -	\$ 63,818.51	\$ 63,818.51	\$ -	\$ 810,570.88	7.873%
	SCHOOL DISTRICT 33 - SWAN - SD0822		\$ 5,817.85	\$ -	\$ -	\$ 5,817.85	\$ 5,817.85	\$ -	\$ 73,893.63	7.873%
	SCHOOL DISTRICT 23 - LUST - SD0824		\$ 4,468.48	\$ -	\$ -	\$ 4,468.48	\$ 4,468.48	\$ -	\$ 56,755.06	7.873%
	SCHOOL DISTRICT 41 - INDE - SD0825		\$ 9,560.09	\$ 1,186.33	\$ 448.02	\$ 11,194.44	\$ 11,194.44	\$ -	\$ 121,424.52	9.219%
	SCHOOL DISTRICT 34 - SEEL - SD0826		\$ 13,311.55	\$ -	\$ -	\$ 13,311.55	\$ 13,311.55	\$ -	\$ 169,072.50	7.873%
	SCHOOL DISTRICT 5 - MEIRO - SD0827		\$ 905.43	\$ -	\$ -	\$ 905.43	\$ 905.43	\$ -	\$ 11,499.96	7.873%
	SCHOOL DISTRICT 45 - GOLD - SD0829		\$ 1,281.51	\$ 228.69	\$ 86.37	\$ 1,596.57	\$ 1,596.57	\$ -	\$ 16,276.58	9.809%
	SCHOOL DISTRICT 26 - REIC - SD0830		\$ 732.21	\$ -	\$ -	\$ 732.21	\$ 732.21	\$ -	\$ 9,300.00	7.873%
	SCHOOL DISTRICT 14 - FORT - SD9000		\$ 8,697.12	\$ -	\$ -	\$ 8,697.12	\$ 8,697.12	\$ -	\$ 110,463.71	7.873%
	SCHOOL DISTRICT 21 - GALA - SD9002		\$ 766.14	\$ 299.46	\$ 113.09	\$ 1,178.69	\$ 1,178.69	\$ -	\$ 9,730.93	12.113%
	SCHOOL DISTRICT 12 12 - M - SD9005		\$ 283.44	\$ -	\$ -	\$ 283.44	\$ 283.44	\$ -	\$ 3,600.00	7.873%
	SCHOOL DISTRICT 38 - LINC - SD9006		\$ 8,874.71	\$ 934.24	\$ 352.82	\$ 10,161.77	\$ 10,161.77	\$ -	\$ 127,119.40	9.015%
	SCHOOL DISTRICT 1 - FORT - SD9007		\$ 38,590.49	\$ 1,029.89	\$ 388.94	\$ 40,009.32	\$ 40,009.32	\$ -	\$ 490,145.11	8.163%
	SCHOOL DISTRICT 4 - CANYO - SD9011		\$ 16,961.31	\$ -	\$ -	\$ 16,961.31	\$ 16,961.31	\$ -	\$ 215,428.85	7.873%
	SCHOOL DISTRICT 13 - FISH - SD9014		\$ 847.57	\$ -	\$ -	\$ 847.57	\$ 847.57	\$ -	\$ 10,765.08	7.873%
	BIG SKY SCHOOL DISTRICT F - SD9019		\$ 36,880.20	\$ -	\$ -	\$ 36,880.20	\$ 36,880.20	\$ -	\$ 468,422.47	7.873%
	SCHOOL DISTRICT 43 - LAMO - SD9025		\$ 3,227.56	\$ 172.08	\$ 64.99	\$ 3,464.63	\$ 3,464.63	\$ -	\$ 40,993.75	8.452%
	SCHOOL DISTRICT 11 - BROR - SD9027		\$ 1,549.46	\$ -	\$ -	\$ 1,549.46	\$ 1,549.46	\$ -	\$ 19,680.00	7.873%
	SCHOOL DISTRICT 104 - SPR - SD9028		\$ 330.68	\$ -	\$ -	\$ 330.68	\$ 330.68	\$ -	\$ 4,200.00	7.873%
	SCHOOL DISTRICT 75 - ARRO - SD9029		\$ 5,574.60	\$ -	\$ -	\$ 5,574.60	\$ 5,574.60	\$ -	\$ 70,804.13	7.873%
	SCHOOL DISTRICT 17 - MORI - SD9030		\$ 4,297.40	\$ -	\$ -	\$ 4,297.40	\$ 4,297.40	\$ -	\$ 54,582.00	7.873%
	SCHOOL DISTRICT 7 - GRANT - SD9033		\$ 2,027.73	\$ -	\$ -	\$ 2,027.73	\$ 2,027.73	\$ -	\$ 25,754.64	7.873%
	SCHOOL DISTRICT 20 - KILA - SD9034		\$ 13,815.94	\$ -	\$ -	\$ 13,815.94	\$ 13,815.94	\$ -	\$ 175,478.88	7.873%
	SCHOOL DISTRICT 64 - MOUN - SD9039		\$ 1,524.59	\$ -	\$ -	\$ 1,524.59	\$ 1,524.59	\$ -	\$ 19,364.04	7.873%
	JUDITH GAP SCHOOL - SD9040		\$ 3,829.06	\$ 1,256.56	\$ 474.54	\$ 5,560.18	\$ 5,560.18	\$ -	\$ 68,633.82	11.433%
	SCHOOL DISTRICT 86 & 4 - SD9043		\$ 20,458.62	\$ -	\$ -	\$ 20,458.62	\$ 20,458.62	\$ -	\$ 259,848.79	7.873%
	SCHOOL DISTRICT 18 - WOOD - SD9045		\$ 532.50	\$ 324.33	\$ 122.48	\$ 979.31	\$ 979.31	\$ -	\$ 6,763.38	14.480%
	SCHOOL DISTRICT 75 - AMST - SD9046		\$ 3,303.69	\$ -	\$ -	\$ 3,303.69	\$ 3,303.69	\$ -	\$ 41,960.77	7.873%
	SCHOOL DISTRICT 8 - WEST - SD9049		\$ 3,221.25	\$ -	\$ -	\$ 3,221.25	\$ 3,221.25	\$ -	\$ 40,913.73	7.873%
	SCHOOL DISTRICT 4 - DIVD - SD9050		\$ 755.83	\$ -	\$ -	\$ 755.83	\$ 755.83	\$ -	\$ 9,600.00	7.873%
	SCHOOL DISTRICT 89 - SMIT - SD9057		\$ 6,825.36	\$ 1,102.58	\$ 416.39	\$ 8,344.33	\$ 8,344.33	\$ -	\$ 86,690.14	9.625%
	SCHOOL DISTRICT 27 - ELLI - SD9060		\$ 1,500.29	\$ -	\$ -	\$ 1,500.29	\$ 1,500.29	\$ -	\$ 19,055.51	7.873%
	SCHOOL DISTRICT 99 M - SD9065		\$ 21,429.71	\$ -	\$ -	\$ 21,429.71	\$ 21,429.71	\$ -	\$ 272,182.80	7.873%
	SCHOOL DISTRICT 28C - SD9066		\$ 15,018.09	\$ -	\$ -	\$ 15,018.09	\$ 15,018.09	\$ -	\$ 190,747.53	7.873%
	SCHOOL DISTRICT 48-1J & 4 - SD9067		\$ 18,351.93	\$ -	\$ -	\$ 18,351.93	\$ 18,351.93	\$ -	\$ 233,091.34	7.873%
	SCHOOL DISTRICT 3 - BILLI - SD9068		\$ 4,896.47	\$ 1,333.06	\$ 503.44	\$ 6,732.97	\$ 6,732.97	\$ -	\$ 62,190.99	10.828%
	SCHOOL DISTRICT 12 - HAVR - SD9071		\$ 901.03	\$ -	\$ -	\$ 901.03	\$ 901.03	\$ -	\$ 11,444.16	7.873%
	SCHOOL DISTRICT 11 - WISE - SD9077		\$ 1,061.48	\$ -	\$ -	\$ 1,061.48	\$ 1,061.48	\$ -	\$ 13,482.00	7.873%
	MSU COLLEGE OF TECHNOLOGY - UN3513		\$ 122,136.44	\$ 6,578.85	\$ 2,484.53	\$ 131,199.82	\$ 131,199.82	\$ -	\$ 1,481,024.21	8.859%
	UNIVERSITY OF MONTANA - UN5103	UN9103	\$ 3,945,552.31	\$ 351,868.84	\$ 132,884.57	\$ 4,430,305.72	\$ 4,430,305.72	\$ -	\$ 47,843,695.69	9.260%
	MONTANA STATE UNIVERSITY - UN5104		\$ 2,773,673.13	\$ 261,967.27	\$ 98,932.91	\$ 3,134,573.31	\$ 3,134,573.31	\$ -	\$ 33,633,510.02	9.320%
	MONTANA STATE UNIVERSITY - UN5106		\$ 666,416.72	\$ 13,505.89	\$ 5,100.55	\$ 685,023.16	\$ 685,023.16	\$ -	\$ 8,080,956.98	8.477%
	MONTANA STATE UNIVERSITY - UN5107		\$ 182,242.24	\$ 4,175.54	\$ 1,576.91	\$ 187,994.69	\$ 187,994.69	\$ -	\$ 2,209,866.16	8.507%

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>				Schedule of PERS-DC and MUS-RP Employer Contributions as of June 30, 2014						
				PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC Pensionable Payroll	MUS-RP Compensation	MUS-RP Contributions	MUS-RP Contributions as % MUS-RP Pensionable Payroll	
Total Before Working Retiree Contributions and Adjustments										
Due to Working Retiree Contributions and Adjustments										
Total										
State as Special Funding Entity										
Employers										
	CITY OF BIG TIMBER	-	CI0302	\$ 146,058.75	\$ 6,470.40	4.430%	\$ -	\$ -	-	N/A
	CITY OF BELT	-	CI0303	\$ -	\$ -	N/A	\$ -	\$ -	-	N/A
	TOWN OF BIG SANDY	-	CI0304	\$ -	\$ -	N/A	\$ -	\$ -	-	N/A
	CITY OF BILLINGS	-	CI0305	\$ 3,101,065.56	\$ 137,377.20	4.430%	\$ -	\$ -	-	N/A
	CITY OF BOZEMAN	-	CI0306	\$ 1,656,074.05	\$ 73,364.08	4.430%	\$ -	\$ -	-	N/A
	BUTTE SILVER BOW	-	CI0307	\$ 1,263,193.73	\$ 55,959.48	4.430%	\$ -	\$ -	-	N/A
	TOWN OF BROADUS	-	CI0308	\$ -	\$ -	N/A	\$ -	\$ -	-	N/A
	TOWN OF BOULDER	-	CI0309	\$ -	\$ -	N/A	\$ -	\$ -	-	N/A
	TOWN OF CASCADE	-	CI0310	\$ -	\$ -	N/A	\$ -	\$ -	-	N/A
	CITY OF CHINOOK	-	CI0311	\$ 207,732.94	\$ 9,202.57	4.430%	\$ -	\$ -	-	N/A
	CITY OF CHOTEAU	-	CI0312	\$ 34,106.28	\$ 1,510.91	4.430%	\$ -	\$ -	-	N/A
	TOWN OF CIRCLE	-	CI0313	\$ -	\$ -	N/A	\$ -	\$ -	-	N/A
	CITY OF COLUMBIA FALLS	-	CI0314	\$ 56,763.38	\$ 2,514.62	4.430%	\$ -	\$ -	-	N/A
	CITY OF CONRAD	-	CI0315	\$ 23,439.07	\$ 1,038.35	4.430%	\$ -	\$ -	-	N/A
	TOWN OF CULBERTSON	-	CI0316	\$ -	\$ -	N/A	\$ -	\$ -	-	N/A
	CITY OF CUT BANK	-	CI0317	\$ 98,760.61	\$ 4,375.10	4.430%	\$ -	\$ -	-	N/A
	TOWN OF CHESTER	-	CI0318	\$ 1,980.93	\$ 87.76	4.430%	\$ -	\$ -	-	N/A
	TOWN OF BROWNING	-	CI0319	\$ -	\$ -	N/A	\$ -	\$ -	-	N/A
	CITY OF DEER LODGE	-	CI0320	\$ 970.80	\$ 43.01	4.430%	\$ -	\$ -	-	N/A
	CITY OF DILLON	-	CI0321	\$ 69,043.00	\$ 3,058.60	4.430%	\$ -	\$ -	-	N/A
	CITY OF BAKER	-	CI0322	\$ 49,193.04	\$ 2,179.25	4.430%	\$ -	\$ -	-	N/A
	CITY OF BELGRADE	-	CI0323	\$ 180,945.49	\$ 8,015.88	4.430%	\$ -	\$ -	-	N/A
	TOWN OF COLUMBUS	-	CI0324	\$ -	\$ -	N/A	\$ -	\$ -	-	N/A
	CITY OF EAST HELENA	-	CI0325	\$ 4,400.97	\$ 194.96	4.430%	\$ -	\$ -	-	N/A
	TOWN OF ENNIS	-	CI0326	\$ 34,490.79	\$ 1,527.94	4.430%	\$ -	\$ -	-	N/A
	TOWN OF FAIRFIELD	-	CI0327	\$ 32,974.23	\$ 1,460.76	4.430%	\$ -	\$ -	-	N/A
	CITY OF FAIRVIEW	-	CI0328	\$ 53,234.63	\$ 2,358.29	4.430%	\$ -	\$ -	-	N/A
	CITY OF FORSYTH	-	CI0329	\$ -	\$ -	N/A	\$ -	\$ -	-	N/A
	CITY OF FORT BENTON	-	CI0330	\$ -	\$ -	N/A	\$ -	\$ -	-	N/A
	TOWN OF GERALDINE	-	CI0331	\$ -	\$ -	N/A	\$ -	\$ -	-	N/A
	CITY OF GLASGOW	-	CI0332	\$ 135,373.37	\$ 5,997.04	4.430%	\$ -	\$ -	-	N/A
	CITY OF GLENVIEW	-	CI0333	\$ 112,135.70	\$ 4,967.61	4.430%	\$ -	\$ -	-	N/A
	CITY OF GREAT FALLS	-	CI0334	\$ 1,139,546.73	\$ 50,481.92	4.430%	\$ -	\$ -	-	N/A
	TOWN OF GRASS RANGE	-	CI0335	\$ -	\$ -	N/A	\$ -	\$ -	-	N/A
	CITY OF HARLEM	-	CI0336	\$ 43,850.08	\$ 1,942.56	4.430%	\$ -	\$ -	-	N/A
	CITY OF HAMILTON	-	CI0337	\$ 177,328.40	\$ 7,855.65	4.430%	\$ -	\$ -	-	N/A
	CITY OF HARDIN	-	CI0338	\$ 70,078.66	\$ 3,104.48	4.430%	\$ -	\$ -	-	N/A
	CITY OF HAVRE	-	CI0339	\$ 161,035.99	\$ 7,133.89	4.430%	\$ -	\$ -	-	N/A
	CITY OF HELENA	-	CI0340	\$ 538,077.22	\$ 23,836.82	4.430%	\$ -	\$ -	-	N/A
	TOWN OF HOT SPRINGS	-	CI0341	\$ 25,839.86	\$ 1,144.71	4.430%	\$ -	\$ -	-	N/A
	TOWN OF MELSTONE	-	CI0342	\$ -	\$ -	N/A	\$ -	\$ -	-	N/A
	CITY OF KALISPELL	-	CI0343	\$ 520,883.79	\$ 23,075.15	4.430%	\$ -	\$ -	-	N/A
	TOWN OF NASHUA	-	CI0344	\$ -	\$ -	N/A	\$ -	\$ -	-	N/A
	CITY OF LAUREL	-	CI0345	\$ 81,194.28	\$ 3,596.91	4.430%	\$ -	\$ -	-	N/A
	TOWN OF DRUMMOND	-	CI0346	\$ -	\$ -	N/A	\$ -	\$ -	-	N/A
	CITY OF LEWISTOWN	-	CI0347	\$ 34,439.58	\$ 1,525.67	4.430%	\$ -	\$ -	-	N/A
	CITY OF LIBBY	-	CI0348	\$ 94,575.38	\$ 4,189.69	4.430%	\$ -	\$ -	-	N/A
	CITY OF LIVINGSTON	-	CI0349	\$ 178,886.73	\$ 7,924.68	4.430%	\$ -	\$ -	-	N/A
	TOWN OF LIMA	-	CI0350	\$ -	\$ -	N/A	\$ -	\$ -	-	N/A
	TOWN OF MEDICINE LAKE	-	CI0351	\$ -	\$ -	N/A	\$ -	\$ -	-	N/A
	CITY OF MALTA	-	CI0352	\$ -	\$ -	N/A	\$ -	\$ -	-	N/A
	CITY OF MILES CITY	-	CI0353	\$ 149,897.99	\$ 6,640.48	4.430%	\$ -	\$ -	-	N/A
	CITY OF MISSOULA	-	CI0354	\$ 1,500,245.84	\$ 66,460.89	4.430%	\$ -	\$ -	-	N/A
	TOWN OF RICHEY	-	CI0355	\$ -	\$ -	N/A	\$ -	\$ -	-	N/A
	CITY OF TROY	-	CI0356	\$ -	\$ -	N/A	\$ -	\$ -	-	N/A
	TOWN OF PHILIPSBURG	-	CI0357	\$ 34,121.03	\$ 1,511.56	4.430%	\$ -	\$ -	-	N/A
	CITY OF PLAINS	-	CI0358	\$ -	\$ -	N/A	\$ -	\$ -	-	N/A
	CITY OF PLENTYWOOD	-	CI0359	\$ -	\$ -	N/A	\$ -	\$ -	-	N/A
	CITY OF POLSON	-	CI0360	\$ 108,864.19	\$ 4,822.68	4.430%	\$ -	\$ -	-	N/A
	CITY OF POPLAR	-	CI0361	\$ 52,031.03	\$ 2,304.97	4.430%	\$ -	\$ -	-	N/A
	TOWN OF TERRY	-	CI0362	\$ -	\$ -	N/A	\$ -	\$ -	-	N/A
	CITY OF RONAN	-	CI0363	\$ -	\$ -	N/A	\$ -	\$ -	-	N/A
	CITY OF ROUNDUP	-	CI0364	\$ -	\$ -	N/A	\$ -	\$ -	-	N/A
	TOWN OF RYEGATE	-	CI0365	\$ -	\$ -	N/A	\$ -	\$ -	-	N/A
	TOWN OF SHERIDAN	-	CI0366	\$ 39,300.01	\$ 1,740.99	4.430%	\$ -	\$ -	-	N/A

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>			Schedule of PERS-DC and MUS-RP Employer Contributions as of June 30, 2014					
			PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC Pensionable	MUS-RP Compensation	MUS-RP Contributions	MUS-RP Contributions as % MUS-RP Pensionable
					Payroll			Payroll
	CITY OF SHELBY - CI0367	\$ 82,524.18	\$ 3,655.82	4.430%	\$ -	\$ -	N/A	
	CITY OF SIDNEY - CI0368	\$ 181,410.55	\$ 8,036.49	4.430%	\$ -	\$ -	N/A	
	TOWN OF STANFORD - CI0369	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	TOWN OF SUNBURST - CI0370	\$ 29,021.11	\$ 1,285.63	4.430%	\$ -	\$ -	N/A	
	TOWN OF SUPERIOR - CI0371	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	CITY OF TOWNSEND - CI0372	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	TOWN OF VALIER - CI0373	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	CITY OF WHITE SULPHUR SPR - CI0374	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	CITY OF WHITEFISH - CI0376	\$ 491,224.35	\$ 21,761.24	4.430%	\$ -	\$ -	N/A	
	TOWN OF WINNETT - CI0377	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	CITY OF WOLF POINT - CI0378	\$ 1,294.40	\$ 57.34	4.430%	\$ -	\$ -	N/A	
	TOWN OF THOMPSON FALLS - CI0379	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	CITY OF WIBAUX - CI0380	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	CITY OF SCOBAY - CI0381	\$ 6,278.67	\$ 278.15	4.430%	\$ -	\$ -	N/A	
	TOWN OF TWIN BRIDGES - CI0382	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	TOWN OF MANHATTAN - CI0383	\$ 51,574.85	\$ 2,284.77	4.430%	\$ -	\$ -	N/A	
	CITY OF RED LODGE - CI0385	\$ 200,680.49	\$ 8,890.15	4.430%	\$ -	\$ -	N/A	
	TOWN OF STEVENSVILLE - CI0386	\$ 88,953.46	\$ 3,940.64	4.430%	\$ -	\$ -	N/A	
	TOWN OF FORT PECK - CI0387	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	CITY OF HARLOWTON - CI0388	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	TOWN OF EKALAKA - CI0389	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	TOWN OF BRIDGER - CI9001	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	TOWN OF SACO - CI9018	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	TOWN OF WESTBY - CI9021	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	TOWN OF ST IGNATIUS - CI9031	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	CITY OF COLSTRIP - CI9036	\$ 99,994.93	\$ 4,429.78	4.430%	\$ -	\$ -	N/A	
	CITY OF THREE FORKS - CI9044	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	TOWN OF EUREKA - CI9047	\$ 30,780.02	\$ 1,363.56	4.430%	\$ -	\$ -	N/A	
	TOWN OF ALBERTON - CI9064	\$ 42,844.81	\$ 1,898.03	4.430%	\$ -	\$ -	N/A	
	TOWN OF WEST YELLOWSTONE - CI9073	\$ 52,297.28	\$ 2,316.77	4.430%	\$ -	\$ -	N/A	
	TOWN OF FROID - CI9075	\$ 1,618.82	\$ 71.71	4.430%	\$ -	\$ -	N/A	
	TOWN OF DENTON - CI9097	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	TOWN OF HYSHAM - CI9099	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	BEAVERHEAD COUNTY - CO0201	\$ 184,528.99	\$ 8,174.63	4.430%	\$ -	\$ -	N/A	
	BIG HORN COUNTY - CO0202	\$ 339,162.20	\$ 15,024.89	4.430%	\$ -	\$ -	N/A	
	BLAINE COUNTY - CO0203	\$ 85,793.64	\$ 3,800.66	4.430%	\$ -	\$ -	N/A	
	BROADWATER COUNTY - CO0204	\$ 85,761.69	\$ 3,799.24	4.430%	\$ -	\$ -	N/A	
	CARBON COUNTY - CO0205	\$ 306,915.46	\$ 13,596.35	4.430%	\$ -	\$ -	N/A	
	CARTER COUNTY - CO0206	\$ 45,457.84	\$ 2,013.78	4.430%	\$ -	\$ -	N/A	
	CASCADE COUNTY - CO0207	\$ 423,253.32	\$ 18,750.12	4.430%	\$ -	\$ -	N/A	
	CHOUTEAU COUNTY - CO0208	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	CUSTER COUNTY - CO0209	\$ 107,922.33	\$ 4,780.96	4.430%	\$ -	\$ -	N/A	
	DANIELS COUNTY - CO0210	\$ 60,369.82	\$ 2,674.38	4.430%	\$ -	\$ -	N/A	
	DAWSON COUNTY - CO0211	\$ 317,887.02	\$ 14,082.40	4.430%	\$ -	\$ -	N/A	
	ANACONDA-DEER LODGE COUNTY - CO0212	\$ 5,596.38	\$ 247.92	4.430%	\$ -	\$ -	N/A	
	FALLON COUNTY - CO0213	\$ 99,443.99	\$ 4,405.37	4.430%	\$ -	\$ -	N/A	
	FERGUS COUNTY - CO0214	\$ 218,588.86	\$ 9,683.49	4.430%	\$ -	\$ -	N/A	
	FLATHEAD COUNTY - CO0215	\$ 1,301,480.06	\$ 57,655.57	4.430%	\$ -	\$ -	N/A	
	GALLATIN COUNTY - CO0216	\$ 1,257,259.41	\$ 55,696.59	4.430%	\$ -	\$ -	N/A	
	GARFIELD COUNTY - CO0217	\$ 152,922.90	\$ 6,774.48	4.430%	\$ -	\$ -	N/A	
	GLACIER COUNTY - CO0218	\$ 103,843.46	\$ 4,600.27	4.430%	\$ -	\$ -	N/A	
	GOLDEN VALLEY COUNTY - CO0219	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	GRANITE COUNTY - CO0220	\$ 42,998.06	\$ 1,904.81	4.430%	\$ -	\$ -	N/A	
	HILL COUNTY - CO0221	\$ 500,922.26	\$ 22,190.86	4.430%	\$ -	\$ -	N/A	
	JEFFERSON COUNTY - CO0222	\$ 104,361.08	\$ 4,623.20	4.430%	\$ -	\$ -	N/A	
	JUDITH BASIN COUNTY - CO0223	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	LAKE COUNTY - CO0224	\$ 263,889.13	\$ 11,690.29	4.430%	\$ -	\$ -	N/A	
	LEWIS & CLARK COUNTY - CO0225	\$ 1,175,691.84	\$ 52,083.15	4.430%	\$ -	\$ -	N/A	
	LIBERTY COUNTY - CO0226	\$ 25,813.92	\$ 1,143.56	4.430%	\$ -	\$ -	N/A	
	LINCOLN COUNTY - CO0227	\$ 81,173.66	\$ 3,595.99	4.430%	\$ -	\$ -	N/A	
	MADISON COUNTY - CO0228	\$ 297,374.56	\$ 13,173.69	4.430%	\$ -	\$ -	N/A	
	MCCONE COUNTY - CO0229	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	MEAGHER COUNTY - CO0230	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	MINERAL COUNTY - CO0231	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	MISSOULA COUNTY - CO0232	\$ 2,989,456.36	\$ 132,432.92	4.430%	\$ -	\$ -	N/A	
	MUSSELSHELL COUNTY - CO0233	\$ 136,359.87	\$ 6,040.74	4.430%	\$ -	\$ -	N/A	
	PARK COUNTY - CO0234	\$ 301,490.44	\$ 13,356.03	4.430%	\$ -	\$ -	N/A	
	PETROLEUM COUNTY - CO0235	\$ 28,508.95	\$ 1,262.95	4.430%	\$ -	\$ -	N/A	
	PHILLIPS COUNTY - CO0236	\$ 89,663.19	\$ 3,972.08	4.430%	\$ -	\$ -	N/A	
	PONDERA COUNTY - CO0237	\$ 131,120.95	\$ 5,808.66	4.430%	\$ -	\$ -	N/A	

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>				Schedule of PERS-DC and MUS-RP Employer Contributions as of June 30, 2014					
				PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC Pensionable	MUS-RP Compensation	MUS-RP Contributions	MUS-RP Contributions as % MUS-RP Pensionable
						Payroll	Payroll	Payroll	
	POWELL COUNTY - CO0238	\$ 236,646.59	\$ 10,483.44	4.430%	\$ -	\$ -	N/A		
	POWDER RIVER COUNTY - CO0239	\$ 176,415.76	\$ 7,815.22	4.430%	\$ -	\$ -	N/A		
	PRAIRIE COUNTY - CO0240	\$ 96,574.19	\$ 4,278.24	4.430%	\$ -	\$ -	N/A		
	RAVALLI COUNTY - CO0241	\$ 93,265.41	\$ 4,131.66	4.430%	\$ -	\$ -	N/A		
	RICHLAND COUNTY - CO0242	\$ 876,940.67	\$ 38,848.47	4.430%	\$ -	\$ -	N/A		
	ROOSEVELT COUNTY - CO0243	\$ 122,314.09	\$ 5,418.51	4.430%	\$ -	\$ -	N/A		
	ROSEBUD COUNTY - CO0244	\$ 288,408.91	\$ 12,776.52	4.430%	\$ -	\$ -	N/A		
	SANDERS COUNTY - CO0245	\$ 43,529.75	\$ 1,928.37	4.430%	\$ -	\$ -	N/A		
	SHERIDAN COUNTY - CO0246	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	STILLWATER COUNTY - CO0248	\$ 162,271.96	\$ 7,188.65	4.430%	\$ -	\$ -	N/A		
	SWEET GRASS COUNTY - CO0249	\$ 327,278.41	\$ 14,498.43	4.430%	\$ -	\$ -	N/A		
	TETON COUNTY - CO0250	\$ 23,488.63	\$ 1,040.55	4.430%	\$ -	\$ -	N/A		
	TOOLE COUNTY - CO0251	\$ 563,643.99	\$ 24,969.43	4.430%	\$ -	\$ -	N/A		
	TREASURE COUNTY - CO0252	\$ 32,291.25	\$ 1,430.50	4.430%	\$ -	\$ -	N/A		
	VALLEY COUNTY - CO0253	\$ 223,035.15	\$ 9,880.46	4.430%	\$ -	\$ -	N/A		
	WHEATLAND COUNTY - CO0254	\$ 30,634.20	\$ 1,357.10	4.430%	\$ -	\$ -	N/A		
	WIBAUX COUNTY - CO0255	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	YELLOWSTONE COUNTY - CO0256	\$ 1,392,539.25	\$ 61,689.49	4.430%	\$ -	\$ -	N/A		
	LEGISLATIVE COUNCIL - CP1104	\$ 760,395.81	\$ 34,445.93	4.530%	\$ -	\$ -	N/A		
	CONSUMER COUNSEL - CP1112	\$ 109,186.83	\$ 4,946.16	4.530%	\$ -	\$ -	N/A		
	SUPREME COURT - CP2110	\$ 1,286,807.85	\$ 58,292.40	4.530%	\$ -	\$ -	N/A		
	GOVERNORS OFFICE - CP3101	\$ 338,958.48	\$ 15,354.82	4.530%	\$ -	\$ -	N/A		
	SECRETARY OF STATE - CP3201	\$ 237,107.00	\$ 10,740.95	4.530%	\$ -	\$ -	N/A		
	COMM OF POLITICAL PRACTIC - CP3202	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	STATE AUDITOR'S OFFICE - CP3401	\$ 315,677.66	\$ 14,300.20	4.530%	\$ -	\$ -	N/A		
	SUPT OF PUBLIC INSTRUCTIO - CP3501	\$ 347,629.48	\$ 15,747.62	4.530%	\$ -	\$ -	N/A		
	BOARD OF CRIME CONTROL - CP4107	\$ 50,866.75	\$ 2,304.26	4.530%	\$ -	\$ -	N/A		
	DEPARTMENT OF JUSTICE - CP4110	\$ 3,080,024.55	\$ 139,525.11	4.530%	\$ -	\$ -	N/A		
	PUBLIC SERVICE COMMISSION - CP4201	\$ 412,359.44	\$ 18,679.88	4.530%	\$ -	\$ -	N/A		
	BOARD OF PUBLIC EDUCATION - CP5101	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	COMM OF HIGHER EDUCATION - CP5102	\$ 142,402.47	\$ 6,450.83	4.530%	\$ 194,473.40	\$ 8,809.64	4.530%		
	SCHOOL FOR THE DEAF & BLI - CP5113	\$ 72,638.39	\$ 3,290.52	4.530%	\$ -	\$ -	N/A		
	MONTANA ARTS COUNCIL - CP5114	\$ 65,800.72	\$ 2,980.77	4.530%	\$ -	\$ -	N/A		
	MONTANA STATE LIBRARY - CP5115	\$ 548,593.28	\$ 24,851.28	4.530%	\$ -	\$ -	N/A		
	MONTANA HISTORICAL SOCIET - CP5117	\$ 254,296.21	\$ 11,519.62	4.530%	\$ -	\$ -	N/A		
	DEPARTMENT OF FISH WILDL - CP5201	\$ 2,427,796.02	\$ 109,979.16	4.530%	\$ -	\$ -	N/A		
	DEPT OF ENVIRONMENTAL QUA - CP5301	\$ 3,005,989.22	\$ 136,171.31	4.530%	\$ -	\$ -	N/A		
	DEPARTMENT OF TRANSPORTAT - CP5401	\$ 7,621,171.76	\$ 345,239.08	4.530%	\$ -	\$ -	N/A		
	DEPARTMENT OF LIVESTOCK - CP5603	\$ 451,771.96	\$ 20,465.27	4.530%	\$ -	\$ -	N/A		
	DEPT OF NATURAL RESOURCES - CP5706	\$ 2,722,752.86	\$ 123,340.70	4.530%	\$ -	\$ -	N/A		
	DEPARTMENT OF REVENUE - CP5801	\$ 3,272,950.23	\$ 148,264.65	4.530%	\$ -	\$ -	N/A		
	DEPARTMENT OF ADMINISTRAT - CP6101	\$ 3,304,706.66	\$ 149,703.21	4.530%	\$ -	\$ -	N/A		
	MONTANA STATE FUND - CP6103	\$ 2,844,940.39	\$ 128,875.80	4.530%	\$ -	\$ -	N/A		
	PUBLIC EMPLOYEES' RETIREME - CP6104	N/A	N/A	N/A	N/A	N/A	N/A		
	TEACHERS' RETIREMENT SYST - CP6105	\$ 25,888.06	\$ 1,172.73	4.530%	\$ -	\$ -	N/A		
	OFFICE OF PUBLIC DEFENDER - CP6108	\$ 2,522,282.78	\$ 114,259.41	4.530%	\$ -	\$ -	N/A		
	DEPARTMENT OF AGRICULTURE - CP6201	\$ 1,078,979.06	\$ 48,877.75	4.530%	\$ -	\$ -	N/A		
	DEPARTMENT OF CORRECTIONS - CP6401	\$ 1,134,700.90	\$ 51,401.95	4.530%	\$ -	\$ -	N/A		
	DEPARTMENT OF COMMERCE - CP6501	\$ 1,406,975.66	\$ 63,736.00	4.530%	\$ -	\$ -	N/A		
	DEPARTMENT OF LABOR & IND - CP6602	\$ 3,697,761.61	\$ 167,508.60	4.530%	\$ -	\$ -	N/A		
	DEPARTMENT OF MILITARY AF - CP6701	\$ 436,444.89	\$ 19,770.95	4.530%	\$ -	\$ -	N/A		
	DEPT OF PUBLIC HEALTH & H - CP6901	\$ 9,675,470.87	\$ 438,298.83	4.530%	\$ -	\$ -	N/A		
	BEAVERHEAD COUNTY HIGH SC - HS0401	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	JORDAN PUBLIC SCHOOLS - HS0421	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	JEFFERSON COUNTY HIGH SCH - HS0425	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	POWDER RIVER COUNTY HIGH - HS0452	\$ 2,280.77	\$ 94.88	4.160%	\$ -	\$ -	N/A		
	POWELL COUNTY HIGH SCHOOL - HS0453	\$ 56,636.27	\$ 2,356.07	4.160%	\$ -	\$ -	N/A		
	SWEET GRASS COUNTY HIGH S - HS0465	\$ 25,855.55	\$ 1,075.59	4.160%	\$ -	\$ -	N/A		

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

PERS - Cost Sharing Plan w/ a Special Funding Situation			Schedule of PERS-DC and MUS-RP Employer Contributions as of June 30, 2014					
			PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC Pensionable Payroll	MUS-RP Compensation	MUS-RP Contributions	MUS-RP Contributions as % MUS-RP Pensionable Payroll
	HOUSING AUTHORITY OF ANAC - OA0500	\$ 46,443.67	\$ 2,057.45	4.430%	\$ -	\$ -	N/A	
	HELENA REGIONAL AIRPORT A - OA0501	\$ 146,924.68	\$ 6,508.76	4.430%	\$ -	\$ -	N/A	
	BITTERROOT CONSERVATION D - OA0503	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	HUMAN RESOURCES COUNCIL D - OA0504	\$ 56,084.10	\$ 2,484.53	4.430%	\$ -	\$ -	N/A	
	HOUSING AUTHORITY OF BUTT - OA0506	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	FORT SHAW IRRIGATION DIST - OA0507	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	HOUSING AUTHORITY OF GLAS - OA0509	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	GREENFIELDS IRRIGATION DI - OA0510	\$ 44,976.95	\$ 1,992.48	4.430%	\$ -	\$ -	N/A	
	CHOUTEAU COUNTY CONSERVAT - OA0511	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	GREAT FALLS INT AIRPORT - OA0514	\$ 119,732.53	\$ 5,304.15	4.430%	\$ -	\$ -	N/A	
	MISSOULA RURAL FIRE DISTR - OA0515	\$ 43,947.43	\$ 1,946.87	4.430%	\$ -	\$ -	N/A	
	CENTER FOR MENTAL HEALTH - OA0516	\$ 50,468.73	\$ 2,235.76	4.430%	\$ -	\$ -	N/A	
	HELENA HOUSING AUTHORITY - OA0517	\$ 93,599.39	\$ 4,146.45	4.430%	\$ -	\$ -	N/A	
	HILL CO PUBLIC CEMETERY D - OA0518	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	WHITEFISH HOUSING AUTHORI - OA0522	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	MILES COMMUNITY COLLEGE - OA0524	\$ 166,236.27	\$ 7,364.27	4.430%	\$ -	\$ -	N/A	
	MALTA IRRIGATION DISTRICT - OA0525	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	RICHLAND CO HOUSING AUTHO - OA0526	\$ 67,762.94	\$ 3,001.90	4.430%	\$ -	\$ -	N/A	
	PONDERA CO CANAL & RESERV - OA0527	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	FLATHEAD VALLEY COMM COLL - OA0529	\$ 567,626.60	\$ 25,145.86	4.430%	\$ -	\$ -	N/A	
	DAWSON COLLEGE - OA0530	\$ 163,982.13	\$ 7,264.41	4.430%	\$ -	\$ -	N/A	
	PRAIRIE COUNTY HOSPITAL D - OA0531	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	GALLATIN AIRPORT AUTHORIT - OA0534	\$ 334,716.17	\$ 14,827.93	4.430%	\$ -	\$ -	N/A	
	HELENA VALLEY IRRIGATION - OA0537	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	DEER LODGE COUNTY HEAD ST - OA0538	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	GLASGOW IRRIGATION DISTRI - OA0541	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	LEWIS & CLARK LIBRARY - OA0544	\$ 187,775.24	\$ 8,318.44	4.430%	\$ -	\$ -	N/A	
	BILLINGS HOUSING AUTHORIT - OA0547	\$ 75,848.18	\$ 3,360.07	4.430%	\$ -	\$ -	N/A	
	YELLOWSTONE WEST CARBON S - OA0548	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	FLATHEAD SPECIAL EDUC COO - OA0549	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	MISSOULA COUNTY AIRPORT - OA0550	\$ 309,322.39	\$ 13,702.98	4.430%	\$ -	\$ -	N/A	
	GALLATIN-MADISON SEC - OA0551	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	CENTRAL MONTANA LEARNING - OA0552	\$ 31,072.76	\$ 1,376.52	4.430%	\$ -	\$ -	N/A	
	EASTERN YELLOWSTONE COUNT - OA0554	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	MISSOULA AREA SEC - OA0555	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	CROWN HILL CEMETERY DISTR - OA0556	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	FLATHEAD MUNICIPAL AIRPOR - OA0557	\$ 70,437.90	\$ 3,120.40	4.430%	\$ -	\$ -	N/A	
	BIG FORK CO WATER & SEWER - OA0558	\$ 84,136.45	\$ 3,727.24	4.430%	\$ -	\$ -	N/A	
	SANDERS SPEC ED COOP - OA0560	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	NORTH CENTRAL LEARNING SE - OA0562	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	FLATHEAD CONSERVATION DIS - OA0565	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	GREAT DIVIDE EDUCATION SE - OA0566	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	GARDINER - PARK COUNTY WA - OA0567	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	CENTRAL VALLEY FIRE DISTR - OA0569	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	BEAR PAW COOPERATIVE - OA0570	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	JUDITH BASIN CONSERVATION - OA0571	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	PONDERA COUNTY CEMETERY D - OA0572	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	BERT MOONEY AIRPORT AUTHO - OA0574	\$ 41,997.22	\$ 1,860.48	4.430%	\$ -	\$ -	N/A	
	VICTOR WATER & SEWER - OA0575	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	CASCADE CONSERVATION DIST - OA0576	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	LINCOLN COUNTY RURAL FIRE - OA0578	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	LOCKWOOD RURAL FIRE DIST - OA0579	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	PONDERA COUNTY COUNCIL ON - OA0580	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	PORT OF MONTANA - PORT AU - OA0581	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	TETON COUNTY CONSERVATION - OA0582	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	SIDNEY RICHLAND AIRPORT A - OA0583	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	GALLATIN CONSERVATION DIS - OA0584	\$ 50,230.88	\$ 2,225.23	4.430%	\$ -	\$ -	N/A	
	PRAIRIE VIEW SPECIAL SERV - OA0585	\$ 44,660.89	\$ 1,978.48	4.430%	\$ -	\$ -	N/A	
	LAKESIDE CO WATER & SEWER - OA0586	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	BIG SKY ECONOMIC DEVELOPM - OA0587	\$ 575,442.72	\$ 25,492.12	4.430%	\$ -	\$ -	N/A	
	BIG COUNTRY EDUCATIONAL C - OA0588	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	BIG SKY SPECIAL EDUCATION - OA0589	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	FALLON MEDICAL COMPLEX - OA0592	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	HUMAN RESOURCES COUNCIL D - OA0594	\$ 33,761.52	\$ 1,495.64	4.430%	\$ -	\$ -	N/A	
	FLATHEAD JOINT BD OF CONT - OA0597	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	NO MONTANA JOINT REFUSE D - OA0598	\$ 30,326.57	\$ 1,343.47	4.430%	\$ -	\$ -	N/A	
	FERGUS COUNTY CONSERVATIO - OA0599	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	GRANITE CO HOSPITAL & NUR - OA9003	\$ 231,703.42	\$ 10,264.46	4.430%	\$ -	\$ -	N/A	
	PRICKLEY PEAR SPECIAL SVC - OA9004	\$ 22,652.05	\$ 1,003.49	4.430%	\$ -	\$ -	N/A	
	UPPER MUSSELSHELL CONSERV - OA9009	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	URBAN TRANS DIST/DAWSON C - OA9010	\$ -	\$ -	N/A	\$ -	\$ -	N/A	

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

PERS - Cost Sharing Plan w/ a Special Funding Situation				Schedule of PERS-DC and MUS-RP Employer Contributions as of June 30, 2014					
				PERS-DC		PERS-DC Contributions as % DC Pensionable Payroll	MUS-RP		MUS-RP Contributions as % MUS-RP Pensionable Payroll
				Compensation	Contributions		Compensation	Contributions	
	GALLATIN CANYON CONSOL RR - OA9012	\$ 61,920.11	\$ 2,743.06	4.430%	\$ -	\$ -	N/A		
	BIG SKY CO WATER & SEWER - OA9013	\$ 402,435.83	\$ 17,827.91	4.430%	\$ -	\$ -	N/A		
	BITTERROOT VALLEY SEC - OA9015	\$ 69,504.24	\$ 3,079.04	4.430%	\$ -	\$ -	N/A		
	HELENA BUSINESS IMPROVEME - OA9016	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	ROUNDUP COMMUNITY LIBRARY - OA9017	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	MALTA CEMETERY DISTRICT - OA9020	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	LARCHMONT GOLF COURSE - OA9022	\$ 22,682.22	\$ 1,004.82	4.430%	\$ -	\$ -	N/A		
	LEWIS & CLARK CONSERVATIO - OA9023	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	YELLOWSTONE CITY-COUNTY H - OA9026	\$ 4,192,692.08	\$ 185,736.26	4.430%	\$ -	\$ -	N/A		
	TWIN BRIDGES PUBLIC LIBRA - OA9035	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	LIBERTY CO CONSERVATION D - OA9037	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	GRANITE CONSERVATION DIST - OA9038	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	HINSDALE WATER & SEWER DI - OA9042	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	PETROLEUM CO CONSERVATION - OA9048	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	PARK CO RURAL FIRE DISTRI - OA9051	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	VALLEY COUNTY CONSERVATIO - OA9052	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	SEELEY LAKE MISSOULA CO W - OA9053	\$ 34,074.88	\$ 1,509.52	4.430%	\$ -	\$ -	N/A		
	DRY PRAIRIE RURAL WATER - OA9054	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	LOCKWOOD WATER & SEWER DI - OA9056	\$ 111,126.94	\$ 4,922.92	4.430%	\$ -	\$ -	N/A		
	PABLO-LAKE COUNTY WATER & - OA9058	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	DALY DITCHES IRRIGATION D - OA9059	\$ 39,039.22	\$ 1,729.44	4.430%	\$ -	\$ -	N/A		
	LINCOLN CONSERVATION DIST - OA9062	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	NORTH VALLEY PUBLIC LIBRA - OA9063	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	PHILLIPS CONSERVATION DIS - OA9069	\$ 13,331.14	\$ 590.57	4.430%	\$ -	\$ -	N/A		
	PARK COUNTY SEC - OA9072	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	NORTHWEST MT EDUC COOP - OA9076	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	SHERIDAN DANIELS SEC - OA9078	\$ 14,000.51	\$ 620.22	4.430%	\$ -	\$ -	N/A		
	FRENCHTOWN RURAL FIRE DIS - OA9079	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	RAE WATER AND SEWER DISTR - OA9080	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	HEBGEN BASIN RURAL FD - OA9082	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	MILK RIVER JBC - OA9084	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	LAKEVIEW CEMETERY DISTRICT - OA9085	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	BUFFALO RAPIDS IRRI PROJE - OA9086	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	BUFFALO RAPIDS IRRI PROJE - OA9087	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	FLATHEAD EMERGENCY COMM C - OA9088	\$ 123,495.44	\$ 5,470.85	4.430%	\$ -	\$ -	N/A		
	NORTH LAKE CO PUBLIC LIBR - OA9089	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	SOURDOUGH RFD - OA9090	\$ 2,022.15	\$ 89.59	4.430%	\$ -	\$ -	N/A		
	LIBERTY CO CEMETERY DIST - OA9091	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	THOMPSON FALLS PUBLIC LIB - OA9094	\$ 5,528.79	\$ 244.93	4.430%	\$ -	\$ -	N/A		
	MADISON CONSERVATION DIST - OA9095	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	CME/FLATHEAD INDIAN IRRIG - OA9096	\$ 89,095.74	\$ 3,946.94	4.430%	\$ -	\$ -	N/A		
	CORVALLIS COUNTY SEWER DI - OA9098	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	ARLEE-LAKE COUNTY WATER & - OA9100	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	RONAN LIBRARY DISTRICT - OA9101	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 1 - BIG T - SD0600	\$ 19,765.99	\$ 822.27	4.160%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 1 - BUTTE - SD0601	\$ 386,672.11	\$ 16,085.56	4.160%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 1 - CHOTE - SD0602	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 1 - CIRCL - SD0603	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 1 - CLANC - SD0604	\$ 12,898.28	\$ 536.57	4.160%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 1 - CORVA - SD0605	\$ 2,629.35	\$ 109.38	4.160%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 1 - DEER - SD0606	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 1 - GLASG - SD0607	\$ 33,106.26	\$ 1,377.22	4.160%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 1 - GLEND - SD0608	\$ 48,787.79	\$ 2,029.57	4.160%	\$ -	\$ -	N/A		
	GREAT FALLS PUBLIC SCHOOL - SD0609	\$ 267,050.72	\$ 11,109.31	4.160%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 1 - HELEN - SD0610	\$ 480,321.33	\$ 19,981.37	4.160%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 1 - LEWIS - SD0612	\$ 4,110.96	\$ 171.02	4.160%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 1 - MILES - SD0613	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 1 - MISSO - SD0614	\$ 229,396.57	\$ 9,542.90	4.160%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 1 - PLAIN - SD0615	\$ 59,382.78	\$ 2,470.32	4.160%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 1 - PHIL - SD0616	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 1 - RED L - SD0617	\$ 16,385.80	\$ 681.65	4.160%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 1 - SCOB - SD0618	\$ 196,261.77	\$ 8,164.49	4.160%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 1 - HEART - SD0619	\$ 33,130.29	\$ 1,378.22	4.160%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 1 - KALIS - SD0620	\$ 46.43	\$ 1.93	4.160%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 1 & 7 - SD0621	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 2 - ALDER - SD0622	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 2 - FRAZE - SD0623	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 2 & 11 - SD0624	\$ 14,362.54	\$ 597.48	4.160%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 2 - ALBER - SD0625	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 2 - BILLI - SD0626	\$ 501,239.18	\$ 20,851.55	4.160%	\$ -	\$ -	N/A		

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

PERS - Cost Sharing Plan w/ a Special Funding Situation			Schedule of PERS-DC and MUS-RP Employer Contributions as of June 30, 2014					
			PERS-DC	PERS-DC	PERS-DC	MUS-RP	MUS-RP	MUS-RP
			Compensation	Contributions	Contributions as % DC Pensionable Payroll	Compensation	Contributions	Contributions as % MUS-RP Pensionable Payroll
	SCHOOL DISTRICT 2 - BRID - SD0627	\$ 2,412.12	\$ 100.34	4.160%	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 2 - DODSO - SD0629	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 2 - SUNBU - SD0631	\$ 65,690.67	\$ 2,732.73	4.160%	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 2 - THOMP - SD0632	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 2 - STEVE - SD0633	\$ 44,209.04	\$ 1,839.10	4.160%	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 2 - DEER - SD0635	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 3 - CASCA - SD0637	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 3 - FAIR - SD0638	\$ 4,564.41	\$ 189.88	4.160%	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 3 - MANHA - SD0640	\$ 29,509.65	\$ 1,227.60	4.160%	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 3 - RAMSA - SD0641	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 3 - SUPER - SD0642	\$ 57,395.30	\$ 2,387.64	4.160%	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 3 - HAMIL - SD0643	\$ 1,776.93	\$ 73.92	4.160%	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 3 - WOLF - SD0644	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 3 - WESTB - SD0645	\$ 65,937.53	\$ 2,743.00	4.160%	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 4 - FORSY - SD0648	\$ 15,608.20	\$ 649.30	4.160%	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 4 - HELLG - SD0649	\$ 24,385.02	\$ 1,014.42	4.160%	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 4 - LIBBY - SD0650	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 4 - LIVIN - SD0651	\$ 172,749.25	\$ 7,186.37	4.160%	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 4 & 47 - SD0652	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 4 & 28 - SD0653	\$ 13,577.57	\$ 564.83	4.160%	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 4 - SWAN - SD0654	\$ 4,243.81	\$ 176.54	4.160%	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 5 - BASIN - SD0656	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 5 - KALIS - SD0657	\$ 336,726.59	\$ 14,007.83	4.160%	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 5 - PARK - SD0658	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 5 - SAND - SD0659	\$ 12,691.16	\$ 527.95	4.160%	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 5 - SHERI - SD0660	\$ 54.75	\$ 2.28	4.160%	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 5 - SIDNE - SD0661	\$ 10,753.78	\$ 447.36	4.160%	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 5 - TERRY - SD0662	\$ 20,163.73	\$ 838.81	4.160%	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 6 - LAME - SD0664	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 6 - COLUM - SD0665	\$ 23,350.99	\$ 971.40	4.160%	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 6 - TROUT - SD0666	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 6 - COLUM - SD0667	\$ 159,363.37	\$ 6,629.52	4.160%	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 6 - RYEGA - SD0668	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 55F - SU - SD0669	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 6 & 1 - S - SD0670	\$ 39,817.22	\$ 1,656.40	4.160%	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 6 - WIBAU - SD0671	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 7 - BOULD - SD0672	\$ 18,181.03	\$ 756.33	4.160%	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 7 - BOZEM - SD0673	\$ 591,454.81	\$ 24,604.52	4.160%	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 7 - CHARL - SD0674	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 7 - GARDI - SD0675	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 7 - HINSD - SD0676	\$ 16,026.83	\$ 666.72	4.160%	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 7 & 70 - SD0677	\$ 30,969.68	\$ 1,288.34	4.160%	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 7 - LOLO - SD0678	\$ 65,374.03	\$ 2,719.56	4.160%	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 1 & 7 - T - SD0679	\$ 31,300.78	\$ 1,302.11	4.160%	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 7 - VICTO - SD0680	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 7 - MEDIC - SD0681	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 7 - TWIN - SD0682	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 7 - JOLIE - SD0683	\$ 2,322.14	\$ 96.60	4.160%	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 7 & 2 - S - SD0684	\$ 26,410.86	\$ 1,098.69	4.160%	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 8 - ARLEE - SD0685	\$ 126,810.78	\$ 5,275.33	4.160%	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 8-WHITE S - SD0686	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 8 - ELDER - SD0687	\$ 34,001.70	\$ 1,414.47	4.160%	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 9 - BROWN - SD0690	\$ 31,175.03	\$ 1,296.88	4.160%	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 9 - DARBY - SD0691	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 9 - DIXON - SD0692	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 9 - EAST - SD0693	\$ 61,059.08	\$ 2,540.06	4.160%	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 9 - OPHEL - SD0695	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 9 - POPLA - SD0696	\$ 24,784.12	\$ 1,031.02	4.160%	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 9 & 9 - R - SD0697	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 15 - KALI - SD0698	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 16 - HARL - SD0699	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 10 - ANAC - SD0700	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 10 - CHIN - SD0701	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 10 - CONR - SD0702	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 10 - DILL - SD0703	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 10 - NOXD - SD0704	\$ 49,209.15	\$ 2,047.10	4.160%	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 11 - POTO - SD0705	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 12 - LIMA - SD0706	\$ 35,949.17	\$ 1,495.48	4.160%	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 12 - BAKE - SD0707	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 13 - BOX - SD0708	\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 12 - HARL - SD0709	\$ -	\$ -	N/A	\$ -	\$ -	N/A	

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

PERS - Cost Sharing Plan w/ a Special Funding Situation		Schedule of PERS-DC and MUS-RP Employer Contributions as of June 30, 2014					
		PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC Pensionable	MUS-RP Compensation	MUS-RP Contributions	MUS-RP Contributions as % MUS-RP Pensionable
				Payroll			Payroll
	SCHOOL DISTRICT 13 - LONE - SD0710	\$ 55,737.14	\$ 2,318.66	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 12 - ROSE - SD0711	\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 12 - SACO - SD0712	\$ 13,939.54	\$ 579.88	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 12 - STAN - SD0713	\$ 14,280.21	\$ 594.06	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 14 - BONN - SD0714	\$ 64,038.80	\$ 2,664.01	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 24 - WORD - SD0715	\$ 24,977.46	\$ 1,039.06	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 14 - HOT - SD0716	\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 13 - EURE - SD0717	\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 3 & 13 - SD0718	\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 13 - NASH - SD0719	\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 15 & 17 - SD0720	\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 15 & 6 - SD0721	\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 14 - MALT - SD0722	\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 15 - CUST - SD0723	\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 15 - CUT - SD0724	\$ 55,688.95	\$ 2,316.66	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 15 - EKAL - SD0725	\$ 84,353.28	\$ 3,509.10	4.160%	\$ -	\$ -	N/A
	HAVRE PUBLIC SCHOOLS - SD0726	\$ 138,273.08	\$ 5,752.16	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 17 - CULB - SD0727	\$ 24,076.98	\$ 1,001.60	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 17 H - HA - SD0728	\$ 117,148.09	\$ 4,873.36	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 18 - VALI - SD0729	\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 20 - GARR - SD0731	\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 20 - PLEN - SD0732	\$ 98,795.84	\$ 4,109.91	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 21 - BROA - SD0734	\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 23 - MISS - SD0736	\$ 56,090.24	\$ 2,333.35	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 23 - POLS - SD0737	\$ 146,651.05	\$ 6,100.68	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 23 - ROBE - SD0738	\$ 6,160.29	\$ 256.27	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 24 - THRE - SD0739	\$ 23,152.87	\$ 963.16	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 25 - HOBS - SD0740	\$ 38,841.09	\$ 1,615.79	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 26 - LOCK - SD0741	\$ 49,277.42	\$ 2,049.94	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 27 - MONT - SD0742	\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 28 - ST I - SD0743	\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 29 - SOME - SD0744	\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 29 - BELT - SD0745	\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 20 - WHIT - SD0746	\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 33 - GOLD - SD0748	\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 32 - CLIN - SD0749	\$ 48,231.39	\$ 2,006.43	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 30 - POWE - SD0751	\$ 6,500.68	\$ 270.43	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 30 - RONA - SD0752	\$ 49,550.36	\$ 2,061.30	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 32 J - AS - SD0754	\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 38 - BIG - SD0755	\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 30 & 6 - SD0756	\$ 45,921.54	\$ 1,910.34	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 3 - BELFR - SD0757	\$ 33,423.17	\$ 1,390.41	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 43 - TURN - SD0758	\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 40 - FREN - SD0759	\$ 77,799.61	\$ 3,236.46	4.160%	\$ -	\$ -	N/A
	LAVINA K-12 - SD0760	\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 44 - BELG - SD0761	\$ 191,491.18	\$ 7,966.03	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 44 - MOOR - SD0762	\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 44 - WHIT - SD0763	\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 45 - AUGU - SD0764	\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 45 - WOLF - SD0765	\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 44 - GERA - SD0766	\$ 24,149.49	\$ 1,004.62	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 21 - FAIR - SD0767	\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 65 - FROI - SD0768	\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 55 - PLEV - SD0769	\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 50 - EAST - SD0770	\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 50 - HAYS - SD0771	\$ 27,321.87	\$ 1,136.59	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 52 - ABSA - SD0772	\$ 40,651.75	\$ 1,691.11	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 52 - ENNI - SD0773	\$ 87,523.47	\$ 3,640.98	4.160%	\$ -	\$ -	N/A
	SHIELDS VALLEY - SD0774	\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 55 - BROC - SD0775	\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 55 - ROUN - SD0776	\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 57 - HAVR - SD0777	\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 58 - GEYS - SD0778	\$ 22,726.19	\$ 945.41	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 58 - YELL - SD0779	\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 64J - MEL - SD0780	\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 73 - SWAN - SD0781	\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SD 75 GREENFIELD - SD0782	\$ 10,856.74	\$ 451.64	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 87 - BOX - SD0783	\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 84 - DENT - SD0785	\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 74 - ROY - SD0786	\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 74 - VAUG - SD0787	\$ 65,849.46	\$ 2,739.34	4.160%	\$ -	\$ -	N/A

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2014 MEASUREMENT DATE**

**APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS**

PERS - Cost Sharing Plan w/ a Special Funding Situation			Schedule of PERS-DC and MUS-RP Employer Contributions as of June 30, 2014					
			PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC Pensionable Payroll	MUS-RP Compensation	MUS-RP Contributions	MUS-RP Contributions as % MUS-RP Pensionable Payroll
	SCHOOL DISTRICT 159 - WIN - SD0790		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 41 - PION - SD0791		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 50 - EVER - SD0792		\$ 112,967.77	\$ 4,699.46	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 37 - SHEP - SD0793		\$ 3,163.78	\$ 131.61	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 19 - COLS - SD0794	SD9794	\$ 5,600.34	\$ 232.97	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 2 & 3 - P - SD0796		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 69 - WEST - SD0798		\$ 20,368.27	\$ 847.32	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 11 & 2 - SD0799		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 1 - TROY - SD0800		\$ 3,321.21	\$ 138.16	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 85 - ULM - SD0801		\$ 35,092.92	\$ 1,459.87	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 14 - SHEL - SD0802		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 10 - CAYU - SD0803		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 52 - INDE - SD0805		\$ 30,161.36	\$ 1,254.71	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 23 - HARR - SD0806		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 27 - GRAS - SD0807		\$ 16,240.80	\$ 675.62	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 32 - RAPE - SD0810		\$ 296.29	\$ 12.33	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 115 - WIN - SD0811		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 78J & 2 - SD0812		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 27 - MONF - SD0813		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 35 - GALL - SD0814		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 23 - BILL - SD0815		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 58 - WHIT - SD0816		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 29 - WYOL - SD0817		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 64 - BAIN - SD0819		\$ 2,881.28	\$ 119.86	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 2 - DUPUY - SD0820		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 2-27 - LO - SD0821		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 33 - SWAN - SD0822		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 23 - LUST - SD0824		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 41 - ANDE - SD0825		\$ 44,802.17	\$ 1,863.77	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 34 - SEEL - SD0826		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 5 - MELRO - SD0827		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 45 - GOLD - SD0829		\$ 8,636.59	\$ 359.28	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 26 - REIC - SD0830		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 14 - FORT - SD9000		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 21 - GALA - SD9002		\$ 11,309.23	\$ 470.46	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 12 - M - SD9005		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 38 - LINC - SD9006		\$ 35,282.03	\$ 1,467.73	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 1 - FORT - SD9007		\$ 38,894.07	\$ 1,617.99	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 4 - CANYO - SD9011		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 13 - FISH - SD9014		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	BIG SKY SCHOOL DISTRICT # - SD9019		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 43 - LAMO - SD9025		\$ 6,498.51	\$ 270.34	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 11 - BROR - SD9027		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 104 - SPR - SD9028		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 75 - ARRO - SD9029		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 17 - MORI - SD9030		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 7 - GRANT - SD9033		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 20 - KILA - SD9034		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 64 - MOUN - SD9039		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	JUDITH GAP SCHOOL - SD9040		\$ 47,454.34	\$ 1,974.10	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 86 & 4 - SD9043		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 18 - WOOD - SD9045		\$ 12,248.35	\$ 509.53	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 75 - AMST - SD9046		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 8 - WEST - SD9049		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 4 - DIVID - SD9050		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 89 - SMIT - SD9057		\$ 41,639.22	\$ 1,732.19	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 27 - ELLI - SD9060		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 99 M - SD9065		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 28C - SD9066		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 48-1J & 4 - SD9067		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 3 - BILLI - SD9068		\$ 50,343.53	\$ 2,094.29	4.160%	\$ -	\$ -	N/A
	SCHOOL DISTRICT 12 - HAVR - SD9071		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	SCHOOL DISTRICT 11 - WISE - SD9077		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	MSU COLLEGE OF TECHNOLOGY - UN3513		\$ 99,257.89	\$ 4,496.38	4.530%	\$ 149,194.85	\$ 6,758.53	4.530%
	UNIVERSITY OF MONTANA - UN5103	UN9103	\$ 2,036,969.54	\$ 92,274.72	4.530%	\$ 11,251,487.61	\$ 509,692.39	4.530%
	MONTANA STATE UNIVERSITY - UN5104		\$ 2,079,393.18	\$ 94,196.51	4.530%	\$ 7,813,897.98	\$ 353,969.58	4.530%
	MONTANA STATE UNIVERSITY - UN5106		\$ 196,776.53	\$ 8,913.98	4.530%	\$ 313,278.36	\$ 14,191.51	4.530%
	MONTANA STATE UNIVERSITY - UN5107		\$ 26,159.36	\$ 1,185.02	4.530%	\$ 131,531.43	\$ 5,958.37	4.530%