



Public Employees' Retirement System of the State of Montana

**GASB 67 and 68 Report
as of June 30, 2015**

Produced by Cheiron

December 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 Statements 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,
- Schedule of Employer Contributions,
- Schedule of Deferred Inflows and Outflows of Resources,
- Calculation of Pension Expense,
- Calculation of Expected Return on Assets, and
- Calculation of Employer and the State of Montana Proportionate Shares and Reporting Amounts.

Highlights

The reporting date for the State of Montana Public Employees' Retirement System (PERS) is June 30, 2015. Measurements as of the reporting date are based on the fair value of assets as of June 30, 2015 and the Total Pension Liability as of an actuarial valuation date of June 30, 2014, updated to June 30, 2015. 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.

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

BOARD SUMMARY

Table 1
Summary of Results

	Measurement Date	
	6/30/2015	6/30/2014
Total Pension Liability	\$ 6,458,930,267	\$ 6,188,780,815
Plan Fiduciary Net Position	<u>5,061,058,221</u>	<u>4,942,769,917</u>
Net Pension Liability	\$ 1,397,872,046	\$ 1,246,010,898
Deferred Outflows	0	0
Deferred Inflows	<u>126,801,942</u>	<u>321,948,720</u>
Net Impact on Statement of Net Position	\$ 1,524,673,988	\$ 1,567,959,618
Pension Expense (\$ Amount)	\$ 91,356,945	\$ 94,917,148
Pension Expense (% of Pensionable Payroll)	7.91%	8.47%
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.

As of the end of the reporting year, the employers and the State would report a total Net Pension Liability of \$1,397,872,046 and Deferred Inflows of \$126,801,942. Consequently, the collective net impact on the employers' and the State's Statement of Net Position would be \$1,524,673,988 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, 2015, the collective Pension Expense is \$91,356,945 or 7.91% of pensionable payroll. This amount is not expected to be the same as the employers' and State's contribution to the Plan (\$134,642,575), but instead represents the change in the net impact on the employers' and State's Statement of Net Position plus employer and State contributions [\$1,524,673,988 - \$1,567,959,618 + \$134,642,575]. A breakdown of the collective Pension Expense is shown later in this report.

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, the State of Montana as a non-employer contributing entity, participating employers, 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, 2014 Actuarial Valuation Report for PERS. Rationale for the actuarial assumptions can be found in the June 30, 2015 Actuarial Valuation Report.

Future reporting requirements may differ significantly from the current reporting requirements 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 any other user.

Sincerely,
Cheiron



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



Margaret Tempkin, FSA, MAAA
Principal Consulting Actuary

DETERMINATION OF DISCOUNT RATE

The discount rate as of June 30, 2015 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.

PROJECTION OF TOTAL PENSION LIABILITY

The Total Pension Liability (TPL) at the end of the measurement year, June 30, 2015, is measured as of a valuation date of June 30, 2014 and projected to June 30, 2015. There were no significant events during the projection period of which we are aware. Because the TPL shown in the prior report was measured as of June 30, 2013 and projected to June 30, 2014, it will not match the amounts measured as of June 30, 2014 that are shown in this exhibit.

The table below shows the projection of the TPL at discount rates equal to the rate used for disclosure along with 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 from Valuation to Measurement Date			
Discount Rate	6.75%	7.75%	8.75%
Valuation Total Pension Liability, 6/30/2014			
Actives	\$ 2,949,340,314	\$ 2,547,735,512	\$ 2,213,549,840
Deferred Vested	221,845,523	193,556,593	170,789,002
Retirees	<u>3,742,922,509</u>	<u>3,436,212,444</u>	<u>3,171,848,399</u>
Total	\$ 6,914,108,346	\$ 6,177,504,549	\$ 5,556,187,241
Service Cost, Beginning of Year			
Service Cost Rate	14.20%	11.63%	9.66%
Expected Payroll During Year	\$ 1,187,015,957	\$ 1,187,015,957	\$ 1,187,015,957
Service Cost	\$ 168,556,266	\$ 138,049,956	\$ 114,665,741
Benefit Payments	\$ (333,401,463)	\$ (333,401,463)	\$ (333,401,463)
Interest	\$ 467,011,294	\$ 476,777,225	\$ 481,919,158
Change in Benefits	\$ 0	\$ 0	\$ 0
Change in Assumptions	\$ 0	\$ 0	\$ 0
Other Significant Events	\$ 0	\$ 0	\$ 0
Total Pension Liability, 6/30/2015	\$ 7,216,274,443	\$ 6,458,930,267	\$ 5,819,370,677

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 (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at 6/30/2014	\$ 6,188,780,815	\$ 4,942,769,917	\$ 1,246,010,898
Changes for the year:			
Service Cost	138,049,956		138,049,956
Interest	476,777,225		476,777,225
Changes of Benefits	0		0
Differences between Expected and Actual Experience	(11,276,266)		(11,276,266)
Changes of Assumptions	0		0
Contributions - Employer		100,175,856	(100,175,856)
Contributions - Non-Employer		34,466,719	(34,466,719)
Contributions - Member		95,424,031	(95,424,031)
Net Investment Income		225,106,692	(225,106,692)
Benefit Payments	(333,401,463)	(333,401,463)	0
Administrative Expense		(3,483,531)	3,483,531
Net Changes	270,149,452	118,288,304	151,861,148
Balances at 6/30/2015	\$ 6,458,930,267	\$ 5,061,058,221	\$ 1,397,872,046

There were no changes in benefits or changes in assumptions during the year. There was an actuarial experience gain during the year of approximately \$11.3 million.

The Service Cost, interest cost, and administrative expenses exceeded the total contributions and investment income combined with favorable plan experience, resulting in an increase in the collective Net Pension Liability (NPL) of \$151,861,148. The collective NPL remaining as of June 30, 2015 is \$1,397,872,046.

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 collective NPL to the discount rate.

Table 4			
Sensitivity of Net Pension Liability to Changes in Discount Rate			
As of June 30, 2015			
	1% Decrease 6.75%	Discount Rate 7.75%	1% Increase 8.75%
Total Pension Liability	\$7,216,274,443	\$6,458,930,267	\$5,819,370,677
Plan Fiduciary Net Position	<u>5,061,058,221</u>	<u>5,061,058,221</u>	<u>5,061,058,221</u>
Net Pension Liability	<u>\$2,155,216,222</u>	<u>\$1,397,872,046</u>	<u>\$ 758,312,456</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	70.1%	78.4%	87.0%

A one percent decrease in the discount rate increases the TPL by approximately 11.7% and increases the collective NPL by approximately 54.2%. A one percent increase in the discount rate decreases the TPL by approximately 9.9% and decreases the collective NPL by approximately 45.8%.

REQUIRED SUPPLEMENTARY INFORMATION

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

Table 5		
Schedule of Changes in Net Pension Liability and Related Ratios		
	FYE 2015	FYE 2014
<u>Total Pension Liability</u>		
Service Cost - beginning of year	\$ 138,049,956	\$ 137,452,701
Interest (includes interest on service cost)	476,777,225	456,406,491
Changes of Benefit Terms	0	0
Differences between Expected and Actual Experience	(11,276,266)	0
Changes of Assumptions	0	0
Benefit Payments, including Refunds of Member Contributions	<u>(333,401,463)</u>	<u>(307,741,308)</u>
Net Change in Total Pension Liability	\$ 270,149,452	\$ 286,117,884
Total Pension Liability - beginning	<u>6,188,780,815</u>	<u>5,902,662,931</u>
Total Pension Liability - ending	<u>\$ 6,458,930,267</u>	<u>\$ 6,188,780,815</u>
<u>Plan Fiduciary Net Position</u>		
Contributions - Employer	\$ 100,175,856	\$ 95,820,397
Contributions - Non-Employer	34,466,719	34,561,721
Contributions - Member	95,424,031	92,160,048
Net Investment Income	225,106,692	732,253,062
Benefit Payments, including Refunds of Member Contributions	(333,401,463)	(307,741,308)
Administrative Expense	<u>(3,483,531)</u>	<u>(3,522,346)</u>
Net Change in Plan Fiduciary Net Position	\$ 118,288,304	\$ 643,531,574
Plan Fiduciary Net Position - beginning	<u>4,942,769,917</u>	<u>4,299,238,343</u>
Plan Fiduciary Net Position - ending	<u>\$ 5,061,058,221</u>	<u>\$ 4,942,769,917</u>
Net Pension Liability - ending	<u>\$ 1,397,872,046</u>	<u>\$ 1,246,010,898</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	78.36%	79.87%
Pensionable Payroll	\$ 1,154,866,605	\$ 1,120,266,025
Net Pension Liability as a Percentage of Pensionable Payroll	121.04%	111.22%

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			
<i>Amounts in Thousands</i>			
	FYE 2015	FYE 2014	
Actuarially Determined Contribution	\$ 131,424	\$ 137,681	
Contributions in Relation to the Actuarially Determined Contribution			
Employer Contributions	\$ 100,176	\$ 95,820	
Non-Employer Contributions	<u>34,467</u>	<u>34,562</u>	
Total Contributions	<u>\$ 134,643</u>	<u>\$ 130,382</u>	
Contribution Deficiency/(Excess)	<u>\$ (3,219)</u>	<u>\$ 7,299</u>	
Pensionable Payroll	\$ 1,154,867	\$ 1,120,266	
Contributions as a Percentage of Pensionable Payroll	11.66%	11.64%	

The following notes summarize the key methods and assumptions used to determine the Actuarially Determined Contribution for FYE 2015.

Valuation Date:	June 30, 2014
Timing:	Actuarially determined contribution rates are calculated based on the actuarial valuation just prior to the beginning of the plan year
Actuarial cost method:	Entry Age
Amortization method:	Level percentage of payroll, open
Remaining amortization period:	30 years
Amortization growth rate:	4.00%
Asset valuation method:	4-year smoothed market
Inflation:	3.00%
Salary increases:	4.00% plus merit/seniority increases where applicable
Investment rate of return:	7.75%, net of investment expenses
Mortality (healthy):	Sex distinct RP-2000 Combined Mortality projected to 2015 using Scale AA

A complete description of the methods and assumptions used to determine contribution rates for the year ending June 30, 2015 can be found in the June 30, 2014 actuarial valuation report.

EMPLOYER AND NON-EMPLOYER REPORTING AMOUNTS

The participating employers are required to implement GASB 68 for their reporting date after June 15, 2015. The amounts reported as of their fiscal year end (their reporting date) must be based on a measurement date up to 12 months prior to their reporting date. For employers with a reporting date of June 30, their 2015 disclosures can be based on either a June 30, 2014 or June 30, 2015 measurement date. We understand most, if not all, of these employers and the State have elected to use the 2014 measurement date for their 2015 reporting date. As a result, the schedules in this section will be used by these employers and the State for their 2016 reporting.

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. Therefore the schedules in this section will be used by those employers for such fiscal years.

Because PERS is a cost-sharing multiple-employer pension plan, each employer participating in PERS must reflect a portion of the collective Net Pension Liability, Pension Expense and Deferred Outflows and Inflows in their financial statements. This section develops the collective amounts that are allocated to participating employers.

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 June 30, 2014, this average was 4.36 years¹, which was rounded to 4.00 years for recognition purposes. During the measurement year, there were no assumption changes. There was an experience gain of approximately \$11.3 million with approximately \$2.8 million of that was recognized in the current year and will be recognized in each of the next three years.

The impact of investment gains or losses is recognized over a period of five years. During the measurement year, there was an investment loss of approximately \$153.9 million. Approximately \$30.8 million of that was recognized in the current year and will be recognized in each of the next four years. Unrecognized investment gains from prior periods were approximately \$321.9 million of which \$80.5 million was recognized as a reduction in the collective Pension Expense in the current year.

The combination of unrecognized investment losses and experience gains this year along with unrecognized net investment gains from prior periods results in a collective Deferred Inflow of Resources as of June 30, 2015 of approximately \$126.8 million. The table on the following page summarizes the current balances of collective Deferred Outflows and Deferred Inflows of Resources along with the net recognition over future years.

¹ The average expected future working lifetime for 28,229 active members was 9.08 years.

EMPLOYER AND NON-EMPLOYER REPORTING AMOUNTS

Table 7
Schedule of Deferred Inflows and Outflows of Resources
As of June 30, 2015

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Experience	\$ 0	\$ 8,457,199
Changes in Assumptions	0	0
Net Difference between Projected and Actual Earnings on Pension Plan Investments	0	118,344,743
Total	\$ 0	\$126,801,942

Amounts reported as Deferred Outflows and (Deferred Inflows) of Resources will be recognized in Pension Expense as follows:

Measurement year ended June 30:

2016	\$ (52,527,048)
2017	(52,527,048)
2018	(52,527,046)
2019	30,779,200
2020	0
Future Year Deferrals	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 collective NPL plus the changes in collective deferred outflows and inflows plus employer and non-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 the collective Pension Expense.

Table 8		
Calculation of Pension Expense		
	Measurement Year Ending	
	2015	2014
Change in Net Pension Liability	\$ 151,861,148	\$ (357,413,690)
Change in Deferred Outflows	0	0
Change in Deferred Inflows	(195,146,778)	321,948,720
Non-Employer Contributions	34,466,719	34,561,721
Employer Contributions	<u>100,175,856</u>	<u>95,820,397</u>
Pension Expense	\$ 91,356,945	\$ 94,917,148
Pension Expense as % of Pensionable Payroll	7.91%	8.47%
Operating Expenses		
Service Cost	\$ 138,049,956	\$ 137,452,701
Employee Contributions	(95,424,031)	(92,160,048)
Administrative Expenses	<u>3,483,531</u>	<u>3,522,346</u>
Total	\$ 46,109,456	\$ 48,814,999
Financing Expenses		
Interest Cost	\$ 476,777,225	\$ 456,406,491
Expected Return on Assets	<u>(379,002,688)</u>	<u>(329,817,162)</u>
Total	\$ 97,774,537	\$ 126,589,329
Changes		
Benefit Changes	\$ 0	\$ 0
Recognition of Assumption Changes	0	0
Recognition of Liability (Gains)/Losses	(2,819,067)	0
Recognition of Investment (Gains)/Losses	<u>(49,707,981)</u>	<u>(80,487,180)</u>
Total	\$ (52,527,048)	\$ (80,487,180)
Pension Expense	\$ 91,356,945	\$ 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 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, 2015	
Market Value of Assets - beginning of year	\$ 4,942,769,917
Expected Return on Market Value	\$ 383,064,668
Employee Contributions	\$ 95,424,031
Non-Employer Contributions	34,466,719
Employer Contributions	100,175,856
Benefit Payments	(333,401,463)
Administrative Expenses	(3,483,531)
Net Cash Flow - during year	\$ (106,818,388)
Expected Return on Cash Flow Items	\$ (4,061,980)
Expected Return on Assets	\$ 379,002,688

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.

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 of Resources 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”.

EMPLOYER AND NON-EMPLOYER REPORTING AMOUNTS

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. For employers which entered during the year, contributions were prorated to reflect a full year of contributions in the determination of proportionate shares. There were 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, 2015
- Proportionate Shares of Net Pension Liability as of June 30, 2014 for each employer and for the State
- Proportionate Shares of Net Pension Liability as of June 30, 2015 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 for the measurement year ending June 30, 2015
- Allocation of Deferred Outflows and Deferred Inflows as of June 30, 2015, 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
- Schedule of employer contributions to the PERS Defined Contribution Plan and the Montana University System Retirement Plan.

EMPLOYER AND NON-EMPLOYER REPORTING AMOUNTS

It is expected that the information provided for each employer, together with information about the System as a whole from the June 30, 2015 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.

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**

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 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 for 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.

**APPENDIX A
GLOSSARY OF TERMS**

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 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, 2015 MEASUREMENT DATE

APPENDIX B
DEVELOPMENT OF DISCOUNT RATE

Table 1 - Projection of Contributions
 Amounts in Thousands, Projections Commence June 30, 2014, 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	\$ 1,187,016	\$ 0	\$ 1,187,016				\$ 95,424	\$ 134,643	\$ 0	\$ 230,067
2	1,100,442	134,055	1,234,497	7.9%	10.9%	8.6%	86,935	119,674	11,480	218,089
3	1,039,933	243,944	1,283,876	7.9%	10.9%	8.6%	82,155	113,438	20,971	216,563
4	987,592	347,639	1,335,232	7.9%	11.0%	8.7%	78,020	109,023	30,341	217,384
5	938,124	450,517	1,388,641	7.9%	11.1%	8.8%	74,112	104,297	39,673	218,081
6	890,956	553,230	1,444,186	7.9%	11.5%	9.2%	70,386	102,120	50,622	223,128
7	845,297	656,657	1,501,954	7.9%	11.5%	9.2%	66,778	97,296	60,404	224,479
8	799,669	762,363	1,562,032	7.9%	11.5%	9.2%	63,174	92,228	70,303	225,705
9	753,777	870,736	1,624,513	7.9%	11.6%	9.7%	59,548	87,127	66,718	213,393
10	709,625	979,869	1,689,494	6.9%	9.3%	6.3%	48,964	66,114	61,714	176,793
11	667,529	1,089,544	1,757,074	6.9%	9.3%	6.2%	46,060	61,728	67,863	175,651
12	627,300	1,200,056	1,827,357	6.9%	9.2%	6.2%	43,284	57,586	73,939	174,809
13	589,173	1,311,278	1,900,451	6.9%	9.1%	6.1%	40,653	53,703	79,939	174,295
14	553,262	1,423,206	1,976,469	6.9%	9.1%	6.0%	38,175	50,081	85,868	174,124
15	520,445	1,535,082	2,055,528	6.9%	9.0%	6.0%	35,911	46,794	91,684	174,389
16	490,169	1,647,580	2,137,749	6.9%	8.9%	5.9%	33,822	43,784	97,435	175,040
17	461,504	1,761,754	2,223,259	6.9%	8.9%	5.9%	31,844	40,961	103,185	175,989
18	433,668	1,878,521	2,312,189	6.9%	8.8%	5.8%	29,923	38,252	108,990	177,165
19	406,798	1,997,879	2,404,677	6.9%	8.8%	5.8%	28,069	35,665	114,852	178,586
20	380,622	2,120,242	2,500,864	6.9%	8.7%	5.7%	26,263	33,174	120,794	180,231
21	355,735	2,245,164	2,600,898	6.9%	8.7%	5.7%	24,546	30,828	126,792	182,166
22	331,352	2,373,582	2,704,934	6.9%	8.6%	5.6%	22,863	28,555	132,900	184,318
23	307,790	2,505,341	2,813,131	6.9%	8.6%	5.6%	21,238	26,381	139,108	186,726
24	284,586	2,641,071	2,925,657	6.9%	8.5%	5.5%	19,636	24,263	145,450	189,350
25	261,487	2,781,196	3,042,683	6.9%	8.5%	5.5%	18,043	22,180	151,951	192,173
26	238,113	2,926,277	3,164,390	6.9%	8.4%	5.4%	16,430	20,096	158,638	195,164
27	214,908	3,076,058	3,290,966	6.9%	8.4%	5.4%	14,829	18,050	165,496	198,374
28	192,905	3,229,700	3,422,605	6.9%	8.4%	5.3%	13,310	16,125	172,479	201,915
29	171,742	3,387,767	3,559,509	6.9%	8.3%	5.3%	11,850	14,290	179,617	205,757
30	150,230	3,551,659	3,701,889	6.9%	8.3%	5.3%	10,366	12,444	186,983	209,793
31	129,265	3,720,700	3,849,965	6.9%	8.3%	5.2%	8,919	10,661	194,538	214,118
32	109,579	3,894,384	4,003,963	6.9%	8.2%	5.2%	7,561	8,999	202,257	218,816
33	91,968	4,072,153	4,164,122	6.9%	8.2%	5.2%	6,346	7,521	210,108	223,975
34	76,158	4,254,528	4,330,687	6.9%	8.2%	5.1%	5,255	6,203	218,120	229,578
35	61,791	4,442,123	4,503,914	6.9%	8.1%	5.1%	4,264	5,013	226,322	235,599
36	49,964	4,634,107	4,684,071	6.9%	8.1%	5.1%	3,447	4,038	234,672	242,158
37	39,998	4,831,436	4,871,433	6.9%	8.1%	5.0%	2,760	3,221	243,218	249,198
38	31,529	5,034,762	5,066,291	6.9%	8.0%	5.0%	2,176	2,530	251,991	256,696
39	24,452	5,244,490	5,268,942	6.9%	8.0%	5.0%	1,687	1,955	261,010	264,653
40	18,646	5,461,054	5,479,700	6.9%	8.0%	5.0%	1,287	1,486	270,296	273,068
41	13,969	5,684,919	5,698,888	6.9%	7.9%	4.9%	964	1,109	279,869	281,943
42	10,196	5,916,647	5,926,844	6.9%	7.9%	4.9%	704	807	289,755	291,266
43	7,349	6,156,568	6,163,917	6.9%	7.9%	4.9%	507	580	299,968	301,055
44	5,094	6,405,380	6,410,474	6.9%	7.9%	4.9%	352	401	310,539	311,291
45	3,465	6,663,428	6,666,893	6.9%	7.8%	4.8%	239	272	321,482	321,993
46	2,250	6,931,319	6,933,569	6.9%	7.8%	4.8%	155	176	332,824	333,155
47	1,402	7,209,510	7,210,911	6.9%	7.8%	4.8%	97	109	344,584	344,790
48	845	7,498,503	7,499,348	6.9%	7.8%	4.8%	58	66	356,782	356,906
49	472	7,798,850	7,799,322	6.9%	7.8%	4.7%	33	37	369,441	369,510
50	263	8,111,032	8,111,295	6.9%	7.7%	4.7%	18	20	382,582	382,620
51	121	8,435,626	8,435,747	6.9%	7.7%	4.7%	8	9	396,227	396,245
52	48	8,773,129	8,773,176	6.9%	7.7%	4.7%	3	4	410,397	410,404
53	21	9,124,082	9,124,103	6.9%	7.7%	4.7%	1	2	425,114	425,117
54	11	9,489,057	9,489,068	6.9%	7.7%	4.6%	1	1	440,399	440,401
55	6	9,868,624	9,868,630	6.9%	7.6%	4.6%	0	0	456,277	456,278
56	0	10,263,376	10,263,376			4.6%	0	0	472,771	472,771
57	0	10,673,911	10,673,911			4.6%	0	0	489,904	489,904
58	0	11,100,867	11,100,867			4.6%	0	0	507,702	507,702
59	0	11,544,902	11,544,902			4.6%	0	0	526,191	526,191

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
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**APPENDIX B
DEVELOPMENT OF DISCOUNT RATE**

Table 1 - Projection of Contributions Continued
Amounts in Thousands, Projections Commence June 30, 2014, 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	\$ 12,006,698	\$ 12,006,698			4.5%	\$ 0	\$ 0	\$ 545,398	\$ 545,398
61	0	12,486,966	12,486,966			4.5%	0	0	565,351	565,351
62	0	12,986,444	12,986,444			4.5%	0	0	586,080	586,080
63	0	13,505,902	13,505,902			4.5%	0	0	607,615	607,615
64	0	14,046,138	14,046,138			4.5%	0	0	629,988	629,988
65	0	14,607,984	14,607,984			4.5%	0	0	653,231	653,231
66	0	15,192,303	15,192,303			4.5%	0	0	677,379	677,379
67	0	15,799,995	15,799,995			4.5%	0	0	702,467	702,467
68	0	16,431,995	16,431,995			4.4%	0	0	728,533	728,533
69	0	17,089,275	17,089,275			4.4%	0	0	755,615	755,615
70	0	17,772,846	17,772,846			4.4%	0	0	783,752	783,752
71	0	18,483,759	18,483,759			4.4%	0	0	812,987	812,987
72	0	19,223,110	19,223,110			4.4%	0	0	843,362	843,362
73	0	19,992,034	19,992,034			4.4%	0	0	874,923	874,923
74	0	20,791,716	20,791,716			4.4%	0	0	907,715	907,715
75	0	21,623,384	21,623,384			4.4%	0	0	941,788	941,788
76	0	22,488,320	22,488,320			4.4%	0	0	977,193	977,193
77	0	23,387,852	23,387,852			4.3%	0	0	1,013,981	1,013,981
78	0	24,323,366	24,323,366			4.3%	0	0	1,052,206	1,052,206
79	0	25,296,301	25,296,301			4.3%	0	0	1,091,927	1,091,927
80	0	26,308,153	26,308,153			4.3%	0	0	1,133,201	1,133,201
81	0	27,360,479	27,360,479			4.3%	0	0	1,176,090	1,176,090
82	0	28,454,898	28,454,898			4.3%	0	0	1,220,658	1,220,658
83	0	29,593,094	29,593,094			4.3%	0	0	1,266,970	1,266,970
84	0	30,776,818	30,776,818			4.3%	0	0	1,315,096	1,315,096
85	0	32,007,891	32,007,891			4.3%	0	0	1,365,107	1,365,107
86	0	33,288,207	33,288,207			4.3%	0	0	1,417,078	1,417,078
87	0	34,619,735	34,619,735			4.3%	0	0	1,471,086	1,471,086
88	0	36,004,524	36,004,524			4.2%	0	0	1,527,211	1,527,211
89	0	37,444,705	37,444,705			4.2%	0	0	1,585,538	1,585,538
90	0	38,942,493	38,942,493			4.2%	0	0	1,646,152	1,646,152
91	0	40,500,193	40,500,193			4.2%	0	0	1,709,145	1,709,145
92	0	42,120,201	42,120,201			4.2%	0	0	1,774,610	1,774,610
93	0	43,805,009	43,805,009			4.2%	0	0	1,842,646	1,842,646
94	0	45,557,209	45,557,209			4.2%	0	0	1,913,353	1,913,353
95	0	47,379,498	47,379,498			4.2%	0	0	1,986,837	1,986,837
96	0	49,274,677	49,274,677			4.2%	0	0	2,063,208	2,063,208
97	0	51,245,665	51,245,665			4.2%	0	0	2,142,581	2,142,581
98	0	53,295,491	53,295,491			4.2%	0	0	2,225,074	2,225,074
99	0	55,427,311	55,427,311			4.2%	0	0	2,310,810	2,310,810
100	0	57,644,403	57,644,403			4.2%	0	0	2,399,918	2,399,918
101	0	59,950,179	59,950,179			4.2%	0	0	2,492,531	2,492,531
102	0	62,348,187	62,348,187			4.2%	0	0	2,588,788	2,588,788
103	0	64,842,114	64,842,114			4.2%	0	0	2,688,833	2,688,833
104	0	67,435,799	67,435,799			4.1%	0	0	2,792,817	2,792,817
105	0	70,133,231	70,133,231			4.1%	0	0	2,900,894	2,900,894
106	0	72,938,560	72,938,560			4.1%	0	0	3,013,228	3,013,228
107	0	75,856,102	75,856,102			4.1%	0	0	3,129,986	3,129,986
108	0	78,890,346	78,890,346			4.1%	0	0	3,251,345	3,251,345
109	0	82,045,960	82,045,960			4.1%	0	0	3,377,486	3,377,486

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
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**APPENDIX B
DEVELOPMENT OF DISCOUNT RATE**

Table 2 - Projection of the Pension Plan's Fiduciary Net Position
Amounts in Thousands, Projections Commence June 30, 2014, 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	\$ 4,942,770	\$ 230,067	\$ 333,401	\$ 3,484	\$ 225,107	\$ 5,061,058
2	5,061,058	218,089	357,931	3,333	386,788	5,304,671
3	5,304,671	216,563	382,351	3,466	404,676	5,540,093
4	5,540,093	217,384	408,079	3,605	421,969	5,767,761
5	5,767,761	218,081	433,295	3,749	438,675	5,987,473
6	5,987,473	223,128	459,932	3,899	454,876	6,201,646
7	6,201,646	224,479	487,872	4,055	470,457	6,404,655
8	6,404,655	225,705	515,829	4,217	485,168	6,595,481
9	6,595,481	213,393	542,814	4,386	498,456	6,760,131
10	6,760,131	176,793	568,599	4,562	508,837	6,872,601
11	6,872,601	175,651	593,455	4,744	516,558	6,966,610
12	6,966,610	174,809	616,953	4,932	522,911	7,042,446
13	7,042,446	174,295	638,769	5,106	527,933	7,100,799
14	7,100,799	174,124	658,617	5,265	531,688	7,142,729
15	7,142,729	174,389	676,783	5,410	534,251	7,169,177
16	7,169,177	175,040	692,968	5,540	535,705	7,181,415
17	7,181,415	175,989	707,810	5,658	536,121	7,180,057
18	7,180,057	177,165	720,372	5,759	535,579	7,166,670
19	7,166,670	178,586	730,945	5,843	534,190	7,142,657
20	7,142,657	180,231	739,228	5,909	532,074	7,109,825
21	7,109,825	182,166	745,656	5,961	529,357	7,069,731
22	7,069,731	184,318	749,952	5,995	526,167	7,024,269
23	7,024,269	186,726	752,246	6,013	522,647	6,975,382
24	6,975,382	189,350	752,710	6,017	518,940	6,924,945
25	6,924,945	192,173	751,320	6,006	515,192	6,874,984
26	6,874,984	195,164	747,933	5,979	511,564	6,827,799
27	6,827,799	198,374	742,737	5,937	508,228	6,785,727
28	6,785,727	201,915	735,109	5,876	505,395	6,752,051
29	6,752,051	205,757	725,907	5,803	503,284	6,729,382
30	6,729,382	209,793	714,375	5,711	502,122	6,721,210
31	6,721,210	214,118	701,111	5,605	502,162	6,730,774
32	6,730,774	218,816	685,799	5,482	503,669	6,761,978
33	6,761,978	223,975	668,620	5,345	506,942	6,818,929
34	6,818,929	229,578	650,204	5,198	512,274	6,905,380
35	6,905,380	235,599	629,775	5,034	519,986	7,026,156
36	7,026,156	242,158	608,158	4,862	530,424	7,185,718
37	7,185,718	249,198	585,589	4,681	543,923	7,388,570
38	7,388,570	256,696	562,470	4,496	560,816	7,639,115
39	7,639,115	264,653	538,863	4,308	581,440	7,942,037
40	7,942,037	273,068	514,883	4,116	606,156	8,302,262
41	8,302,262	281,943	490,668	3,922	635,339	8,724,953
42	8,724,953	291,266	466,136	3,726	669,392	9,215,748
43	9,215,748	301,055	441,654	3,531	708,740	9,780,359
44	9,780,359	311,291	417,098	3,334	753,827	10,425,045
45	10,425,045	321,993	392,771	3,140	805,130	11,156,258
46	11,156,258	333,155	368,666	2,947	863,148	11,980,947
47	11,980,947	344,790	344,856	2,757	928,416	12,906,541
48	12,906,541	356,906	321,511	2,570	1,001,505	13,940,871
49	13,940,871	369,510	298,649	2,387	1,083,021	15,092,366
50	15,092,366	382,620	276,402	2,210	1,173,614	16,369,988
51	16,369,988	396,245	254,765	2,037	1,273,977	17,783,408
52	17,783,408	410,404	233,789	1,869	1,384,859	19,343,013
53	19,343,013	425,117	213,539	1,707	1,507,064	21,059,948
54	21,059,948	440,401	194,064	1,551	1,641,454	22,946,189
55	22,946,189	456,278	175,421	1,402	1,788,956	25,014,600
56	25,014,600	472,771	157,650	1,260	1,950,567	27,279,028
57	27,279,028	489,904	140,808	1,126	2,127,357	29,754,355
58	29,754,355	507,702	124,940	999	2,320,480	32,456,598
59	32,456,598	526,191	110,093	880	2,531,176	35,402,992

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
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**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, 2014, 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	35,402,992	545,398	96,298	770	2,760,781	38,612,103
61	38,612,103	565,351	83,583	668	3,010,733	42,103,935
62	42,103,935	586,080	71,962	575	3,282,583	45,900,062
63	45,900,062	607,615	61,436	491	3,578,006	50,023,756
64	50,023,756	629,988	51,993	416	3,898,805	54,500,139
65	54,500,139	653,231	43,601	349	4,246,930	59,356,350
66	59,356,350	677,379	36,224	290	4,624,487	64,621,703
67	64,621,703	702,467	29,808	238	5,033,752	70,327,875
68	70,327,875	728,533	24,291	194	5,477,183	76,509,107
69	76,509,107	755,615	19,599	157	5,957,438	83,202,404
70	83,202,404	783,752	15,657	125	6,477,390	90,447,764
71	90,447,764	812,987	12,382	99	7,040,143	98,288,412
72	98,288,412	843,362	9,695	78	7,649,051	106,771,052
73	106,771,052	874,923	7,516	60	8,307,739	115,946,138
74	115,946,138	907,715	5,768	46	9,020,122	125,868,161
75	125,868,161	941,788	4,384	35	9,790,428	136,595,958
76	136,595,958	977,193	3,299	26	10,623,220	148,193,046
77	148,193,046	1,013,981	2,457	20	11,523,425	160,727,975
78	160,727,975	1,052,206	1,812	14	12,496,361	174,274,716
79	174,274,716	1,091,927	1,323	11	13,547,762	188,913,072
80	188,913,072	1,133,201	955	8	14,683,819	204,729,128
81	204,729,128	1,176,090	683	5	15,911,204	221,815,735
82	221,815,735	1,220,658	482	4	17,237,119	240,273,025
83	240,273,025	1,266,970	337	3	18,669,326	260,208,981
84	260,208,981	1,315,096	233	2	20,216,196	281,740,038
85	281,740,038	1,365,107	159	1	21,886,758	304,991,743
86	304,991,743	1,417,078	107	1	23,690,743	330,099,457
87	330,099,457	1,471,086	71	1	25,638,646	357,209,117
88	357,209,117	1,527,211	47	0	27,741,780	386,478,061
89	386,478,061	1,585,538	30	0	30,012,342	418,075,910
90	418,075,910	1,646,152	20	0	32,463,480	452,185,523
91	452,185,523	1,709,145	12	0	35,109,371	489,004,027
92	489,004,027	1,774,610	8	0	37,965,295	528,743,925
93	528,743,925	1,842,646	5	0	41,047,724	571,634,290
94	571,634,290	1,913,353	3	0	44,374,416	617,922,056
95	617,922,056	1,986,837	2	0	47,964,513	667,873,403
96	667,873,403	2,063,208	1	0	51,838,646	721,775,257
97	721,775,257	2,142,581	1	0	56,019,058	779,936,896
98	779,936,896	2,225,074	0	0	60,529,722	842,691,691
99	842,691,691	2,310,810	0	0	65,396,479	910,398,980
100	910,398,980	2,399,918	0	0	70,647,183	983,446,080
101	983,446,080	2,492,531	0	0	76,311,855	1,062,250,466
102	1,062,250,466	2,588,788	0	0	82,422,855	1,147,262,108
103	1,147,262,108	2,688,833	0	0	89,015,062	1,238,966,003
104	1,238,966,003	2,792,817	0	0	96,126,068	1,337,884,888
105	1,337,884,888	2,900,894	0	0	103,796,391	1,444,582,173
106	1,444,582,173	3,013,228	0	0	112,069,702	1,559,665,103
107	1,559,665,103	3,129,986	0	0	120,993,069	1,683,788,159
108	1,683,788,159	3,251,345	0	0	130,617,221	1,817,656,725
109	1,817,656,725	3,377,486	0	0	140,996,832	1,962,031,043

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 MEASUREMENT DATE

APPENDIX B
DEVELOPMENT OF DISCOUNT RATE

Table 3 - Actuarial Present Values of Projected Benefit Payments

Amounts in Thousands, Projections Commence June 30, 2014, 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+3.80%)^(a)	Present Value of Benefit Payments Using the Single Discount Rate (h) = (c) / (1+ 7.75%)^(a)
1	\$ 4,942,770	\$ 333,401	\$ 333,401	\$ 0	\$ 309,421	\$ 0	\$ 309,421
2	5,061,058	357,931	357,931	0	308,293	0	308,293
3	5,304,671	382,351	382,351	0	305,640	0	305,640
4	5,540,093	408,079	408,079	0	302,743	0	302,743
5	5,767,761	433,295	433,295	0	298,330	0	298,330
6	5,987,473	459,932	459,932	0	293,893	0	293,893
7	6,201,646	487,872	487,872	0	289,324	0	289,324
8	6,404,655	515,829	515,829	0	283,901	0	283,901
9	6,595,481	542,814	542,814	0	277,265	0	277,265
10	6,760,131	568,599	568,599	0	269,546	0	269,546
11	6,872,601	593,455	593,455	0	261,095	0	261,095
12	6,966,610	616,953	616,953	0	251,909	0	251,909
13	7,042,446	638,769	638,769	0	242,058	0	242,058
14	7,100,799	658,617	658,617	0	231,628	0	231,628
15	7,142,729	676,783	676,783	0	220,897	0	220,897
16	7,169,177	692,968	692,968	0	209,912	0	209,912
17	7,181,415	707,810	707,810	0	198,986	0	198,986
18	7,180,057	720,372	720,372	0	187,952	0	187,952
19	7,166,670	730,945	730,945	0	176,993	0	176,993
20	7,142,657	739,228	739,228	0	166,124	0	166,124
21	7,109,825	745,656	745,656	0	155,516	0	155,516
22	7,069,731	749,952	749,952	0	145,162	0	145,162
23	7,024,269	752,246	752,246	0	135,133	0	135,133
24	6,975,382	752,710	752,710	0	125,491	0	125,491
25	6,924,945	751,320	751,320	0	116,250	0	116,250
26	6,874,984	747,933	747,933	0	107,402	0	107,402
27	6,827,799	742,737	742,737	0	98,985	0	98,985
28	6,785,727	735,109	735,109	0	90,922	0	90,922
29	6,752,051	725,907	725,907	0	83,326	0	83,326
30	6,729,382	714,375	714,375	0	76,104	0	76,104
31	6,721,210	701,111	701,111	0	69,319	0	69,319
32	6,730,774	685,799	685,799	0	62,928	0	62,928
33	6,761,978	668,620	668,620	0	56,939	0	56,939
34	6,818,929	650,204	650,204	0	51,388	0	51,388
35	6,905,380	629,775	629,775	0	46,193	0	46,193
36	7,026,156	608,158	608,158	0	41,399	0	41,399
37	7,185,718	585,589	585,589	0	36,996	0	36,996
38	7,388,570	562,470	562,470	0	32,979	0	32,979
39	7,639,115	538,863	538,863	0	29,323	0	29,323
40	7,942,037	514,883	514,883	0	26,003	0	26,003
41	8,302,262	490,668	490,668	0	22,997	0	22,997
42	8,724,953	466,136	466,136	0	20,276	0	20,276
43	9,215,748	441,654	441,654	0	17,829	0	17,829
44	9,780,359	417,098	417,098	0	15,627	0	15,627
45	10,425,045	392,771	392,771	0	13,657	0	13,657
46	11,156,258	368,666	368,666	0	11,897	0	11,897
47	11,980,947	344,856	344,856	0	10,328	0	10,328
48	12,906,541	321,511	321,511	0	8,936	0	8,936
49	13,940,871	298,649	298,649	0	7,704	0	7,704
50	15,092,366	276,402	276,402	0	6,617	0	6,617
51	16,369,988	254,765	254,765	0	5,661	0	5,661
52	17,783,408	233,789	233,789	0	4,821	0	4,821
53	19,343,013	213,539	213,539	0	4,087	0	4,087
54	21,059,948	194,064	194,064	0	3,447	0	3,447
55	22,946,189	175,421	175,421	0	2,892	0	2,892
56	25,014,600	157,650	157,650	0	2,412	0	2,412
57	27,279,028	140,808	140,808	0	1,999	0	1,999
58	29,754,355	124,940	124,940	0	1,646	0	1,646
59	32,456,598	110,093	110,093	0	1,346	0	1,346

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
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APPENDIX B
DEVELOPMENT OF DISCOUNT RATE

Table 3 - Actuarial Present Values of Projected Benefit Payments Continued
Amounts in Thousands, Projections Commence June 30, 2014, 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+3.80%)^(a)	Present Value of Benefit Payments Using the Single Discount Rate (h) = (c)/(1+ 7.75%)^(a)
60	35,402,992	96,298	96,298	0	1,093	0	1,093
61	38,612,103	83,583	83,583	0	880	0	880
62	42,103,935	71,962	71,962	0	703	0	703
63	45,900,062	61,436	61,436	0	557	0	557
64	50,023,756	51,993	51,993	0	438	0	438
65	54,500,139	43,601	43,601	0	341	0	341
66	59,356,350	36,224	36,224	0	263	0	263
67	64,621,703	29,808	29,808	0	201	0	201
68	70,327,875	24,291	24,291	0	152	0	152
69	76,509,107	19,599	19,599	0	114	0	114
70	83,202,404	15,657	15,657	0	84	0	84
71	90,447,764	12,382	12,382	0	62	0	62
72	98,288,412	9,695	9,695	0	45	0	45
73	106,771,052	7,516	7,516	0	32	0	32
74	115,946,138	5,768	5,768	0	23	0	23
75	125,868,161	4,384	4,384	0	16	0	16
76	136,595,958	3,299	3,299	0	11	0	11
77	148,193,046	2,457	2,457	0	8	0	8
78	160,727,975	1,812	1,812	0	5	0	5
79	174,274,716	1,323	1,323	0	4	0	4
80	188,913,072	955	955	0	2	0	2
81	204,729,128	683	683	0	2	0	2
82	221,815,735	482	482	0	1	0	1
83	240,273,025	337	337	0	1	0	1
84	260,208,981	233	233	0	0	0	0
85	281,740,038	159	159	0	0	0	0
86	304,991,743	107	107	0	0	0	0
87	330,099,457	71	71	0	0	0	0
88	357,209,117	47	47	0	0	0	0
89	386,478,061	30	30	0	0	0	0
90	418,075,910	20	20	0	0	0	0
91	452,185,523	12	12	0	0	0	0
92	489,004,027	8	8	0	0	0	0
93	528,743,925	5	5	0	0	0	0
94	571,634,290	3	3	0	0	0	0
95	617,922,056	2	2	0	0	0	0
96	667,873,403	1	1	0	0	0	0
97	721,775,257	1	1	0	0	0	0
98	779,936,896	0	0	0	0	0	0
99	842,691,691	0	0	0	0	0	0
100	910,398,980	0	0	0	0	0	0
101	983,446,080	0	0	0	0	0	0
102	1,062,250,466	0	0	0	0	0	0
103	1,147,262,108	0	0	0	0	0	0
104	1,238,966,003	0	0	0	0	0	0
105	1,337,884,888	0	0	0	0	0	0
106	1,444,582,173	0	0	0	0	0	0
107	1,559,665,103	0	0	0	0	0	0
108	1,683,788,159	0	0	0	0	0	0
109	1,817,656,725	0	0	0	0	0	0
					\$ 6,842,890	\$ 0	\$ 6,842,890

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 MEASUREMENT DATE

APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>				Contributions				
				for Fiscal Year Ending June 30, 2015				
* Employer and State Contributions were adjusted for purposes of calculating the proportionate share, given new employers.				Member Rate	Employer Rate	State Rate	Employer Contribution *	State Contribution *
Total Before Working Retiree Contributions and Adjustments							\$ 95,116,976.94	\$ 908,228.60
Due to Working Retiree Contributions and Adjustments							\$ 120,221.47	\$ 11,074.46
Total							\$ 95,237,198.41	\$ 919,303.06
State as Special Funding Entity								
Employers								
	CITY OF BIG TIMBER	-	CI0302	7.900%	8.170%	0.100%	\$ 12,036.35	\$ 147.85
	CITY OF BELT	-	CI0303	7.900%	8.170%	0.100%	\$ 10,494.72	\$ 128.91
	TOWN OF BIG SANDY	-	CI0304	7.900%	8.170%	0.100%	\$ 3,254.96	\$ 39.98
	CITY OF BILLINGS	-	CI0305	7.900%	8.170%	0.100%	\$ 2,385,578.15	\$ 29,302.78
	CITY OF BOZEMAN	-	CI0306	7.900%	8.170%	0.100%	\$ 922,084.27	\$ 11,326.24
	BUTTE SILVER BOW	-	CI0307	7.900%	8.170%	0.100%	\$ 1,297,090.15	\$ 15,932.54
	TOWN OF BROADUS	-	CI0308	7.900%	8.170%	0.100%	\$ 13,357.21	\$ 164.07
	TOWN OF BOULDER	-	CI0309	7.900%	8.170%	0.100%	\$ 26,095.23	\$ 320.53
	TOWN OF CASCADE	-	CI0310	7.900%	8.170%	0.100%	\$ 8,120.77	\$ 99.75
	CITY OF CHINOOK	-	CI0311	7.900%	8.170%	0.100%	\$ 31,536.84	\$ 387.38
	CITY OF CHOTEAU	-	CI0312	7.900%	8.170%	0.100%	\$ 26,638.59	\$ 327.21
	TOWN OF CIRCLE	-	CI0313	7.900%	8.170%	0.100%	\$ 10,159.28	\$ 124.79
	CITY OF COLUMBIA FALLS	-	CI0314	7.900%	8.170%	0.100%	\$ 62,485.75	\$ 767.54
	CITY OF CONRAD	-	CI0315	7.900%	8.170%	0.100%	\$ 66,086.32	\$ 811.76
	TOWN OF CULBERTSON	-	CI0316	7.900%	8.170%	0.100%	\$ 20,729.72	\$ 254.63
	CITY OF CUT BANK	-	CI0317	7.900%	8.170%	0.100%	\$ 68,195.50	\$ 837.66
	TOWN OF CHESTER	-	CI0318	7.900%	8.170%	0.100%	\$ 20,146.32	\$ 247.46
	TOWN OF BROWNING	-	CI0319	7.900%	8.170%	0.100%	\$ 22,921.55	\$ 281.55
	CITY OF DEER LODGE	-	CI0320	7.900%	8.170%	0.100%	\$ 52,745.37	\$ 647.88
	CITY OF DILLON	-	CI0321	7.900%	8.170%	0.100%	\$ 56,165.74	\$ 689.90
	CITY OF BAKER	-	CI0322	7.900%	8.170%	0.100%	\$ 57,040.87	\$ 700.65
	CITY OF BELGRADE	-	CI0323	7.900%	8.170%	0.100%	\$ 87,545.91	\$ 1,075.35
	TOWN OF COLUMBUS	-	CI0324	7.900%	8.170%	0.100%	\$ 48,296.96	\$ 593.24
	CITY OF EAST HELENA	-	CI0325	7.900%	8.170%	0.100%	\$ 32,212.69	\$ 395.68
	TOWN OF ENNIS	-	CI0326	7.900%	8.170%	0.100%	\$ 25,630.02	\$ 314.82
	TOWN OF FAIRFIELD	-	CI0327	7.900%	8.170%	0.100%	\$ 6,011.72	\$ 73.85
	CITY OF FAIRVIEW	-	CI0328	7.900%	8.170%	0.100%	\$ 32,616.38	\$ 400.64
	CITY OF FORSYTH	-	CI0329	7.900%	8.170%	0.100%	\$ 44,516.67	\$ 546.81
	CITY OF FORT BENTON	-	CI0330	7.900%	8.170%	0.100%	\$ 36,490.96	\$ 448.23
	TOWN OF GERALDINE	-	CI0331	7.900%	8.170%	0.100%	\$ 2,995.17	\$ 36.79
	CITY OF GLASGOW	-	CI0332	7.900%	8.170%	0.100%	\$ 51,888.08	\$ 637.36
	CITY OF GLENDIVE	-	CI0333	7.900%	8.170%	0.100%	\$ 113,128.98	\$ 1,389.59
	CITY OF GREAT FALLS	-	CI0334	7.900%	8.170%	0.100%	\$ 1,289,627.95	\$ 15,840.89
	TOWN OF GRASS RANGE	-	CI0335	7.900%	8.170%	0.100%	\$ 2,583.19	\$ 31.73
	CITY OF HARLEM	-	CI0336	7.900%	8.170%	0.100%	\$ 22,308.42	\$ 274.02
	CITY OF HAMILTON	-	CI0337	7.900%	8.170%	0.100%	\$ 120,040.59	\$ 1,474.49
	CITY OF HARDIN	-	CI0338	7.900%	8.170%	0.100%	\$ 75,762.81	\$ 930.61
	CITY OF HAVRE	-	CI0339	7.900%	8.170%	0.100%	\$ 172,749.34	\$ 2,121.93
	CITY OF HELENA	-	CI0340	7.900%	8.170%	0.100%	\$ 887,152.69	\$ 10,897.16
	TOWN OF HOT SPRINGS	-	CI0341	7.900%	8.170%	0.100%	\$ 17,483.56	\$ 214.76
	TOWN OF MELSTONE	-	CI0342	7.900%	8.170%	0.100%	\$ 2,685.96	\$ 33.00
	CITY OF KALISPELL	-	CI0343	7.900%	8.170%	0.100%	\$ 410,118.14	\$ 5,037.61
	TOWN OF NASHUA	-	CI0344	7.900%	8.170%	0.100%	\$ 7,431.20	\$ 91.28
	CITY OF LAUREL	-	CI0345	7.900%	8.170%	0.100%	\$ 193,991.85	\$ 2,382.86
	TOWN OF DRUMMOND	-	CI0346	7.900%	8.170%	0.100%	\$ 4,559.97	\$ 56.01
	CITY OF LEWISTOWN	-	CI0347	7.900%	8.170%	0.100%	\$ 126,413.78	\$ 1,552.78
	CITY OF LIBBY	-	CI0348	7.900%	8.170%	0.100%	\$ 49,983.00	\$ 613.96
	CITY OF LIVINGSTON	-	CI0349	7.900%	8.170%	0.100%	\$ 206,630.58	\$ 2,538.11

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>				Contributions for Fiscal Year Ending June 30, 2015				
				Member Rate	Employer Rate	State Rate	Employer Contribution *	State Contribution *
	TOWN OF LIMA - CI0350			7.900%	8.170%	0.100%	\$ 4,066.74	\$ 49.95
	TOWN OF MEDICINE LAKE - CI0351			7.900%	8.170%	0.100%	\$ 5,840.26	\$ 71.73
	CITY OF MALTA - CI0352			7.900%	8.170%	0.100%	\$ 27,448.15	\$ 337.15
	CITY OF MILES CITY - CI0353			7.900%	8.170%	0.100%	\$ 178,440.43	\$ 2,191.83
	CITY OF MISSOULA - CI0354			7.900%	8.170%	0.100%	\$ 990,324.37	\$ 12,164.45
	TOWN OF RICHEY - CI0355			7.900%	8.170%	0.100%	\$ 4,494.97	\$ 55.22
	CITY OF TROY - CI0356			7.900%	8.170%	0.100%	\$ 34,560.83	\$ 424.52
	TOWN OF PHILIPSBURG - CI0357			7.900%	8.170%	0.100%	\$ 17,720.85	\$ 217.66
	CITY OF PLAINS - CI0358			7.900%	8.170%	0.100%	\$ 17,412.76	\$ 213.89
	CITY OF PLENTYWOOD - CI0359			7.900%	8.170%	0.100%	\$ 29,509.11	\$ 362.47
	CITY OF POLSON - CI0360			7.900%	8.170%	0.100%	\$ 97,457.65	\$ 1,197.10
	CITY OF POPLAR - CI0361			7.900%	8.170%	0.100%	\$ 18,164.61	\$ 223.12
	TOWN OF TERRY - CI0362			7.900%	8.170%	0.100%	\$ 12,081.38	\$ 148.40
	CITY OF RONAN - CI0363			7.900%	8.170%	0.100%	\$ 28,792.80	\$ 353.67
	CITY OF ROUNDUP - CI0364			7.900%	8.170%	0.100%	\$ 25,478.83	\$ 312.96
	TOWN OF RYEGATE - CI0365			7.900%	8.170%	0.100%	\$ 2,808.69	\$ 34.50
	TOWN OF SHERIDAN - CI0366			7.900%	8.170%	0.100%	\$ 4,812.15	\$ 59.11
	CITY OF SHELBY - CI0367			7.900%	8.170%	0.100%	\$ 60,588.57	\$ 744.23
	CITY OF SIDNEY - CI0368			7.900%	8.170%	0.100%	\$ 142,247.10	\$ 1,747.26
	TOWN OF STANFORD - CI0369			7.900%	8.170%	0.100%	\$ 4,415.40	\$ 54.23
	TOWN OF SUNBURST - CI0370			7.900%	8.170%	0.100%	\$ 6,838.91	\$ 84.00
	TOWN OF SUPERIOR - CI0371			7.900%	8.170%	0.100%	\$ 15,843.98	\$ 194.61
	CITY OF TOWNSEND - CI0372			7.900%	8.170%	0.100%	\$ 22,143.25	\$ 272.00
	TOWN OF VALIER - CI0373			7.900%	8.170%	0.100%	\$ 12,645.14	\$ 155.32
	CITY OF WHITE SULPHUR SPR - CI0374			7.900%	8.170%	0.100%	\$ 11,323.93	\$ 139.10
	CITY OF WHITEFISH - CI0376			7.900%	8.170%	0.100%	\$ 236,918.90	\$ 2,910.15
	TOWN OF WINNETT - CI0377			7.900%	8.170%	0.100%	\$ 4,432.17	\$ 54.45
	CITY OF WOLF POINT - CI0378			7.900%	8.170%	0.100%	\$ 65,495.23	\$ 804.50
	TOWN OF THOMPSON FALLS - CI0379			7.900%	8.170%	0.100%	\$ 21,324.04	\$ 261.93
	CITY OF WIBAUX - CI0380			7.900%	8.170%	0.100%	\$ 11,973.14	\$ 147.07
	CITY OF SCOBEY - CI0381			7.900%	8.170%	0.100%	\$ 18,747.31	\$ 230.28
	TOWN OF TWIN BRIDGES - CI0382			7.900%	8.170%	0.100%	\$ 9,883.59	\$ 121.40
	TOWN OF MANHATTAN - CI0383			7.900%	8.170%	0.100%	\$ 52,006.74	\$ 638.82
	CITY OF RED LODGE - CI0385			7.900%	8.170%	0.100%	\$ 53,779.42	\$ 660.59
	TOWN OF STEVENSVILLE - CI0386			7.900%	8.170%	0.100%	\$ 29,267.95	\$ 359.51
	TOWN OF FORT PECK - CI0387			7.900%	8.170%	0.100%	\$ 9,694.90	\$ 119.08
	CITY OF HARLOWTON - CI0388			7.900%	8.170%	0.100%	\$ 16,790.65	\$ 206.24
	TOWN OF EKALAKA - CI0389			7.900%	8.170%	0.100%	\$ 6,087.36	\$ 74.77
	TOWN OF BRIDGER - CI9001			7.900%	8.170%	0.100%	\$ 18,996.84	\$ 233.34
	TOWN OF SACO - CI9018			7.900%	8.170%	0.100%	\$ 14,259.56	\$ 175.15
	TOWN OF WESTBY - CI9021			7.900%	8.170%	0.100%	\$ 3,760.15	\$ 46.19
	TOWN OF ST IGNATIUS - CI9031			7.900%	8.170%	0.100%	\$ 7,437.72	\$ 91.36
	CITY OF COLSTRIP - CI9036			7.900%	8.170%	0.100%	\$ 99,545.06	\$ 1,222.74
	CITY OF THREE FORKS - CI9044			7.900%	8.170%	0.100%	\$ 24,303.99	\$ 298.54
	TOWN OF EUREKA - CI9047			7.900%	8.170%	0.100%	\$ 24,813.03	\$ 304.79
	TOWN OF ALBERTON - CI9064			7.900%	8.170%	0.100%	\$ 200.90	\$ 2.47
	TOWN OF WEST YELLOWSTONE - CI9073			7.900%	8.170%	0.100%	\$ 87,086.39	\$ 1,069.72
	TOWN OF FROID - CI9075			7.900%	8.170%	0.100%	\$ 3,997.05	\$ 49.10
	TOWN OF DENTON - CI9097			7.900%	8.170%	0.100%	\$ 5,128.21	\$ 62.99
	TOWN OF HYSHAM - CI9099			7.900%	8.170%	0.100%	\$ 4,926.74	\$ 60.52
	BEAVERHEAD COUNTY - CO0201			7.900%	8.170%	0.100%	\$ 179,475.25	\$ 2,204.56
	BIG HORN COUNTY - CO0202			7.900%	8.170%	0.100%	\$ 333,479.85	\$ 4,096.24
	BLAINE COUNTY - CO0203			7.900%	8.170%	0.100%	\$ 193,298.99	\$ 2,374.34
	BROADWATER COUNTY - CO0204			7.900%	8.170%	0.100%	\$ 121,173.34	\$ 1,488.41
	CARBON COUNTY - CO0205			7.900%	8.170%	0.100%	\$ 196,406.84	\$ 2,412.52
	CARTER COUNTY - CO0206			7.900%	8.170%	0.100%	\$ 68,205.03	\$ 837.78
	CASCADE COUNTY - CO0207			7.900%	8.170%	0.100%	\$ 1,056,606.61	\$ 12,978.62
	CHOUTEAU COUNTY - CO0208			7.900%	8.170%	0.100%	\$ 153,400.67	\$ 1,884.27
	CUSTER COUNTY - CO0209			7.900%	8.170%	0.100%	\$ 145,934.56	\$ 1,792.55
	DANIELS COUNTY - CO0210			7.900%	8.170%	0.100%	\$ 69,208.69	\$ 850.11
	DAWSON COUNTY - CO0211			7.900%	8.170%	0.100%	\$ 281,834.12	\$ 3,461.85
	ANACONDA-DEER LODGE COUNT - CO0212			7.900%	8.170%	0.100%	\$ 270,386.20	\$ 3,321.24
	FALLON COUNTY - CO0213			7.900%	8.170%	0.100%	\$ 270,917.28	\$ 3,327.76
	FERGUS COUNTY - CO0214			7.900%	8.170%	0.100%	\$ 194,869.30	\$ 2,393.63
	FLATHEAD COUNTY - CO0215			7.900%	8.170%	0.100%	\$ 1,358,088.30	\$ 16,681.81

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 MEASUREMENT DATE

APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>				Contributions				
				for Fiscal Year Ending June 30, 2015				
* Employer and State Contributions were adjusted for purposes of calculating the proportionate share, given new employers.				Member	Employer	State	Employer	State
				Rate	Rate	Rate	Contribution *	Contribution *
	GALLATIN COUNTY - CO0216			7.900%	8.170%	0.100%	\$ 1,107,644.85	\$ 13,605.54
	GARFIELD COUNTY - CO0217			7.900%	8.170%	0.100%	\$ 75,824.01	\$ 931.37
	GLACIER COUNTY - CO0218			7.900%	8.170%	0.100%	\$ 228,418.54	\$ 2,805.73
	GOLDEN VALLEY COUNTY - CO0219			7.900%	8.170%	0.100%	\$ 19,235.05	\$ 236.27
	GRANITE COUNTY - CO0220			7.900%	8.170%	0.100%	\$ 88,885.03	\$ 1,091.80
	HILL COUNTY - CO0221			7.900%	8.170%	0.100%	\$ 219,301.20	\$ 2,693.75
	JEFFERSON COUNTY - CO0222			7.900%	8.170%	0.100%	\$ 258,133.11	\$ 3,170.73
	JUDITH BASIN COUNTY - CO0223			7.900%	8.170%	0.100%	\$ 73,147.04	\$ 898.48
	LAKE COUNTY - CO0224			7.900%	8.170%	0.100%	\$ 410,789.19	\$ 5,045.84
	LEWIS & CLARK COUNTY - CO0225			7.900%	8.170%	0.100%	\$ 988,001.73	\$ 12,135.92
	LIBERTY COUNTY - CO0226			7.900%	8.170%	0.100%	\$ 93,720.56	\$ 1,151.20
	LINCOLN COUNTY - CO0227			7.900%	8.170%	0.100%	\$ 334,444.47	\$ 4,108.09
	MADISON COUNTY - CO0228			7.900%	8.170%	0.100%	\$ 451,703.00	\$ 5,548.41
	MCCONE COUNTY - CO0229			7.900%	8.170%	0.100%	\$ 82,863.41	\$ 1,017.83
	MEAGHER COUNTY - CO0230			7.900%	8.170%	0.100%	\$ 72,941.94	\$ 895.96
	MINERAL COUNTY - CO0231			7.900%	8.170%	0.100%	\$ 122,255.39	\$ 1,501.70
	MISSOULA COUNTY - CO0232			7.900%	8.170%	0.100%	\$ 2,200,042.51	\$ 27,023.78
	MUSSELSHELL COUNTY - CO0233			7.900%	8.170%	0.100%	\$ 103,604.18	\$ 1,272.60
	PARK COUNTY - CO0234			7.900%	8.170%	0.100%	\$ 196,806.08	\$ 2,417.43
	PETROLEUM COUNTY - CO0235			7.900%	8.170%	0.100%	\$ 16,610.66	\$ 204.03
	PHILLIPS COUNTY - CO0236			7.900%	8.170%	0.100%	\$ 130,146.51	\$ 1,598.63
	PONDERA COUNTY - CO0237			7.900%	8.170%	0.100%	\$ 103,979.09	\$ 1,277.21
	POWELL COUNTY - CO0238			7.900%	8.170%	0.100%	\$ 101,053.32	\$ 1,241.27
	POWDER RIVER COUNTY - CO0239			7.900%	8.170%	0.100%	\$ 241,507.42	\$ 2,966.51
	PRAIRIE COUNTY - CO0240			7.900%	8.170%	0.100%	\$ 50,674.50	\$ 622.45
	RAVALLI COUNTY - CO0241			7.900%	8.170%	0.100%	\$ 421,899.12	\$ 5,182.31
	RICHLAND COUNTY - CO0242			7.900%	8.170%	0.100%	\$ 466,623.67	\$ 5,731.68
	ROOSEVELT COUNTY - CO0243			7.900%	8.170%	0.100%	\$ 290,742.27	\$ 3,571.28
	ROSEBUD COUNTY - CO0244			7.900%	8.170%	0.100%	\$ 224,380.53	\$ 2,756.14
	SANDERS COUNTY - CO0245			7.900%	8.170%	0.100%	\$ 210,993.47	\$ 2,591.69
	SHERIDAN COUNTY - CO0246			7.900%	8.170%	0.100%	\$ 214,608.72	\$ 2,636.11
	STILLWATER COUNTY - CO0248			7.900%	8.170%	0.100%	\$ 192,550.97	\$ 2,365.16
	SWEET GRASS COUNTY - CO0249	CO9249		7.900%	8.170%	0.100%	\$ 252,373.03	\$ 3,099.97
	TETON COUNTY - CO0250			7.900%	8.170%	0.100%	\$ 213,526.60	\$ 2,622.81
	TOOLE COUNTY - CO0251			7.900%	8.170%	0.100%	\$ 411,009.73	\$ 5,048.56
	TREASURE COUNTY - CO0252			7.900%	8.170%	0.100%	\$ 38,359.18	\$ 471.18
	VALLEY COUNTY - CO0253			7.900%	8.170%	0.100%	\$ 199,705.57	\$ 2,453.04
	WHEATLAND COUNTY - CO0254			7.900%	8.170%	0.100%	\$ 55,617.29	\$ 683.16
	WIBAUX COUNTY - CO0255			7.900%	8.170%	0.100%	\$ 83,965.06	\$ 1,031.36
	YELLOWSTONE COUNTY - CO0256			7.900%	8.170%	0.100%	\$ 1,070,304.55	\$ 13,146.87
	LEGISLATIVE COUNCIL - CP1104			7.900%	8.270%	0.000%	\$ 626,060.70	\$ -
	CONSUMER COUNSEL - CP1112			7.900%	8.270%	0.000%	\$ 24,372.67	\$ -
	SUPREME COURT - CP2110			7.900%	8.270%	0.000%	\$ 1,248,751.12	\$ -
	GOVERNORS OFFICE - CP3101			7.900%	8.270%	0.000%	\$ 263,801.43	\$ -
	SECRETARY OF STATE - CP3201			7.900%	8.270%	0.000%	\$ 204,460.77	\$ -
	COMM OF POLITICAL PRACTIC - CP3202			7.900%	8.270%	0.000%	\$ 26,553.23	\$ -
	STATE AUDITOR'S OFFICE - CP3401			7.900%	8.270%	0.000%	\$ 337,438.99	\$ -
	SUPT OF PUBLIC INSTRUCTIO - CP3501			7.900%	8.270%	0.000%	\$ 543,557.90	\$ -
	BOARD OF CRIME CONTROL - CP4107			7.900%	8.270%	0.000%	\$ 72,463.92	\$ -
	DEPARTMENT OF JUSTICE - CP4110			7.900%	8.270%	0.000%	\$ 1,650,501.84	\$ -
	PUBLIC SERVICE COMMISSION - CP4201			7.900%	8.270%	0.000%	\$ 169,730.91	\$ -
	BOARD OF PUBLIC EDUCATION - CP5101			7.900%	8.270%	0.000%	\$ 4,575.90	\$ -
	COMM OF HIGHER EDUCATION - CP5102			7.900%	8.270%	0.000%	\$ 260,909.80	\$ -
	SCHOOL FOR THE DEAF & BLI - CP5113			7.900%	8.270%	0.000%	\$ 144,749.82	\$ -
	MONTANA ARTS COUNCIL - CP5114			7.900%	8.270%	0.000%	\$ 39,661.72	\$ -
	MONTANA STATE LIBRARY - CP5115			7.900%	8.270%	0.000%	\$ 135,591.81	\$ -
	MONTANA HISTORICAL SOCIET - CP5117			7.900%	8.270%	0.000%	\$ 191,580.14	\$ -
	DEPARTMENT OF FISH WILDL - CP5201			7.900%	8.270%	0.000%	\$ 2,114,015.59	\$ -
	DEPT OF ENVIRONMENTAL QUA - CP5301			7.900%	8.270%	0.000%	\$ 1,767,467.52	\$ -
	DEPARTMENT OF TRANSPORTAT - CP5401			7.900%	8.270%	0.000%	\$ 8,578,291.94	\$ -
	DEPARTMENT OF LIVESTOCK - CP5603			7.900%	8.270%	0.000%	\$ 297,453.54	\$ -
	DEPT OF NATURAL RESOURCES - CP5706			7.900%	8.270%	0.000%	\$ 2,068,510.05	\$ -
	DEPARTMENT OF REVENUE - CP5801			7.900%	8.270%	0.000%	\$ 2,115,900.91	\$ -
	DEPARTMENT OF ADMINISTRAT - CP6101			7.900%	8.270%	0.000%	\$ 2,254,993.46	\$ -
	MONTANA STATE FUND - CP6103			7.900%	8.270%	0.000%	\$ 1,332,551.01	\$ -

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 MEASUREMENT DATE

APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>				Contributions for Fiscal Year Ending June 30, 2015				
				Member Rate	Employer Rate	State Rate	Employer Contribution *	State Contribution *
	PUBLIC EMPLOYEES' RETIREM - CP6104			N/A	N/A	N/A	N/A	N/A
	TEACHERS' RETIREMENT SYST - CP6105			7.900%	8.270%	0.000%	\$ 81,028.60	\$ -
	OFFICE OF PUBLIC DEFENDER - CP6108			7.900%	8.270%	0.000%	\$ 859,489.17	\$ -
	DEPARTMENT OF AGRICULTURE - CP6201			7.900%	8.270%	0.000%	\$ 327,767.61	\$ -
	DEPARTMENT OF CORRECTIONS - CP6401			7.900%	8.270%	0.000%	\$ 1,937,983.62	\$ -
	DEPARTMENT OF COMMERCE - CP6501			7.900%	8.270%	0.000%	\$ 845,980.74	\$ -
	DEPARTMENT OF LABOR & IND - CP6602			7.900%	8.270%	0.000%	\$ 2,718,093.24	\$ -
	DEPARTMENT OF MILITARY AF - CP6701			7.900%	8.270%	0.000%	\$ 615,926.25	\$ -
	DEPT OF PUBLIC HEALTH & H - CP6901			7.900%	8.270%	0.000%	\$ 9,661,757.05	\$ -
	BEAVERHEAD COUNTY HIGH SC - HS0401			7.900%	7.900%	0.370%	\$ 38,394.94	\$ 1,804.16
	JORDAN PUBLIC SCHOOLS - HS0421			7.900%	7.900%	0.370%	\$ 13,755.10	\$ 646.35
	JEFFERSON COUNTY HIGH SCH - HS0425			7.900%	7.900%	0.370%	\$ 16,076.20	\$ 755.42
	POWDER RIVER COUNTY HIGH - HS0452			7.900%	7.900%	0.370%	\$ 22,375.58	\$ 1,051.42
	POWELL COUNTY HIGH SCHOOL - HS0453			7.900%	7.900%	0.370%	\$ 14,274.87	\$ 670.78
	SWEET GRASS COUNTY HIGH S - HS0465			7.900%	7.900%	0.370%	\$ 24,995.89	\$ 1,174.55
	HOUSING AUTHORITY OF ANAC - OA0500			7.900%	8.170%	0.100%	\$ 27,743.87	\$ 340.79
	HELENA REGIONAL AIRPORT A - OA0501			7.900%	8.170%	0.100%	\$ 66,771.27	\$ 820.17
	BITTERROOT CONSERVATION D - OA0503			7.900%	8.170%	0.100%	\$ 4,141.04	\$ 50.86
	HUMAN RESOURCES COUNCIL D - OA0504			7.900%	8.170%	0.100%	\$ 161,954.98	\$ 1,989.34
	HOUSING AUTHORITY OF BUTT - OA0506			7.900%	8.170%	0.100%	\$ 59,602.01	\$ 732.11
	FORT SHAW IRRIGATION DIST - OA0507			7.900%	8.170%	0.100%	\$ 8,283.12	\$ 101.75
	HOUSING AUTHORITY OF GLAS - OA0509			7.900%	8.170%	0.100%	\$ 10,391.89	\$ 127.65
	GREENFIELDS IRRIGATION DI - OA0510			7.900%	8.170%	0.100%	\$ 56,226.86	\$ 690.65
	CHOUTEAU COUNTY CONSERVAT - OA0511			7.900%	8.170%	0.100%	\$ 1,054.70	\$ 12.96
	GREAT FALLS INT AIRPORT - OA0514			7.900%	8.170%	0.100%	\$ 43,643.50	\$ 536.09
	MISSOULA RURAL FIRE DISTR - OA0515			7.900%	8.170%	0.100%	\$ 65,777.46	\$ 807.97
	CENTER FOR MENTAL HEALTH - OA0516			7.900%	8.170%	0.100%	\$ 43,263.24	\$ 531.42
	HELENA HOUSING AUTHORITY - OA0517			7.900%	8.170%	0.100%	\$ 49,578.57	\$ 609.00
	HILL CO PUBLIC CEMETERY D - OA0518			7.900%	8.170%	0.100%	\$ 6,819.55	\$ 83.77
	WHITEFISH HOUSING AUTHORI - OA0522			7.900%	8.170%	0.100%	\$ 7,647.13	\$ 93.93
	MILES COMMUNITY COLLEGE - OA0524			7.900%	8.170%	0.100%	\$ 76,448.83	\$ 939.04
	MALTA IRRIGATION DISTRICT - OA0525			7.900%	8.170%	0.100%	\$ 29,860.08	\$ 366.78
	RICHLAND CO HOUSING AUTHO - OA0526			7.900%	8.170%	0.100%	\$ 34,451.94	\$ 423.18
	PONDERA CO CANAL & RESERV - OA0527			7.900%	8.170%	0.100%	\$ 36,340.76	\$ 446.39
	FLATHEAD VALLEY COMM COLL - OA0529			7.900%	8.170%	0.100%	\$ 477,856.81	\$ 5,869.66
	DAWSON COLLEGE - OA0530			7.900%	8.170%	0.100%	\$ 62,878.26	\$ 772.35
	PRAIRIE COUNTY HOSPITAL D - OA0531			7.900%	8.170%	0.100%	\$ 52,072.22	\$ 639.62
	GALLATIN AIRPORT AUTHORIT - OA0534			7.900%	8.170%	0.100%	\$ 134,287.33	\$ 1,649.49
	HELENA VALLEY IRRIGATION - OA0537			7.900%	8.170%	0.100%	\$ 18,313.53	\$ 224.95
	DEER LODGE COUNTY HEAD ST - OA0538			7.900%	8.170%	0.100%	\$ 28,477.36	\$ 349.79
	GLASGOW IRRIGATION DISTRI - OA0541			7.900%	8.170%	0.100%	\$ 13,320.06	\$ 163.61
	LEWIS & CLARK LIBRARY - OA0544			7.900%	8.170%	0.100%	\$ 80,349.01	\$ 986.95
	BILLINGS HOUSING AUTHORIT - OA0547			7.900%	8.170%	0.100%	\$ 84,338.40	\$ 1,035.95
	YELLOWSTONE WEST CARBON S - OA0548			7.900%	8.170%	0.100%	\$ 3,418.08	\$ 41.99
	FLATHEAD SPECIAL EDUC COO - OA0549			7.900%	8.170%	0.100%	\$ 1,618.94	\$ 19.89
	MISSOULA COUNTY AIRPORT - OA0550			7.900%	8.170%	0.100%	\$ 145,159.40	\$ 1,783.04
	GALLATIN-MADISON SEC - OA0551			7.900%	8.170%	0.100%	\$ 3,417.48	\$ 41.98
	CENTRAL MONTANA LEARNING - OA0552			7.900%	8.170%	0.100%	\$ 3,957.38	\$ 48.61
	EASTERN YELLOWSTONE COUNT - OA0554			7.900%	8.170%	0.100%	\$ 1,626.45	\$ 19.98
	MISSOULA AREA SEC - OA0555			7.900%	8.170%	0.100%	\$ 6,274.01	\$ 77.07
	CROWN HILL CEMETERY DISTR - OA0556			7.900%	8.170%	0.100%	\$ 3,416.68	\$ 41.97
	FLATHEAD MUNICIPAL AIRPOR - OA0557			7.900%	8.170%	0.100%	\$ 75,837.18	\$ 931.53
	BIG FORK CO WATER & SEWER - OA0558			7.900%	8.170%	0.100%	\$ 18,494.46	\$ 227.18
	SANDERS SPEC ED COOP - OA0560			7.900%	8.170%	0.100%	\$ 3,140.44	\$ 38.57
	NORTH CENTRAL LEARNING SE - OA0562			7.900%	8.170%	0.100%	\$ 2,343.15	\$ 28.78
	FLATHEAD CONSERVATION DIS - OA0565			7.900%	8.170%	0.100%	\$ 7,037.45	\$ 86.44
	GREAT DIVIDE EDUCATION SE - OA0566			7.900%	8.170%	0.100%	\$ 7,259.51	\$ 89.17
	GARDINER - PARK COUNTY WA - OA0567			7.900%	8.170%	0.100%	\$ 12,204.11	\$ 149.91
	CENTRAL VALLEY FIRE DISTR - OA0569			7.900%	8.170%	0.100%	\$ 4,314.03	\$ 52.99
	BEAR PAW COOPERATIVE - OA0570			7.900%	8.170%	0.100%	\$ 2,686.12	\$ 33.00
	JUDITH BASIN CONSERVATION - OA0571			7.900%	8.170%	0.100%	\$ 1,482.66	\$ 18.21
	PONDERA COUNTY CEMETERY D - OA0572			7.900%	8.170%	0.100%	\$ 3,035.76	\$ 37.29
	BERT MOONEY AIRPORT AUTHO - OA0574			7.900%	8.170%	0.100%	\$ 27,877.42	\$ 342.43
	VICTOR WATER & SEWER - OA0575			7.900%	8.170%	0.100%	\$ 2,676.90	\$ 32.88

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APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>				Contributions for Fiscal Year Ending June 30, 2015				
				Member Rate	Employer Rate	State Rate	Employer Contribution *	State Contribution *
	SCHOOL DISTRICT 7 - BOZEM	- SD0673		7.900%	7.900%	0.370%	\$ 390,831.58	\$ 18,365.11
	SCHOOL DISTRICT 7 - CHARL	- SD0674		7.900%	7.900%	0.370%	\$ 22,974.84	\$ 1,079.59
	SCHOOL DISTRICT 7 - GARDI	- SD0675		7.900%	7.900%	0.370%	\$ 14,542.64	\$ 683.35
	SCHOOL DISTRICT 7 - HINS	- SD0676		7.900%	7.900%	0.370%	\$ 9,670.29	\$ 454.40
	SCHOOL DISTRICT 7 & 70 -	- SD0677		7.900%	7.900%	0.370%	\$ 132,884.78	\$ 6,244.22
	SCHOOL DISTRICT 7 - LOLO	- SD0678		7.900%	7.900%	0.370%	\$ 40,528.26	\$ 1,904.41
	SCHOOL DISTRICT 1 & 7 - T	- SD0679		7.900%	7.900%	0.370%	\$ 33,667.30	\$ 1,582.02
	SCHOOL DISTRICT 7 - VICTO	- SD0680		7.900%	7.900%	0.370%	\$ 24,807.30	\$ 1,165.69
	SCHOOL DISTRICT 7 - MEDIC	- SD0681		7.900%	7.900%	0.370%	\$ 24,747.27	\$ 1,162.87
	SCHOOL DISTRICT 7 - TWIN	- SD0682		7.900%	7.900%	0.370%	\$ 27,038.32	\$ 1,270.53
	SCHOOL DISTRICT 7 - JOLIE	- SD0683		7.900%	7.900%	0.370%	\$ 28,120.40	\$ 1,321.37
	SCHOOL DISTRICT 7 & 2 - S	- SD0684		7.900%	7.900%	0.370%	\$ 10,672.88	\$ 501.52
	SCHOOL DISTRICT 8 - ARLEE	- SD0685		7.900%	7.900%	0.370%	\$ 37,828.22	\$ 1,777.53
	SCHOOL DISTRICT 8-WHITE S	- SD0686		7.900%	7.900%	0.370%	\$ 22,642.18	\$ 1,063.95
	SCHOOL DISTRICT 8 - ELDER	- SD0687		7.900%	7.900%	0.370%	\$ 7,920.99	\$ 372.20
	SCHOOL DISTRICT 9 - BROWN	- SD0690		7.900%	7.900%	0.370%	\$ 279,789.55	\$ 13,147.26
	SCHOOL DISTRICT 9 - DARBY	- SD0691		7.900%	7.900%	0.370%	\$ 39,033.77	\$ 1,834.19
	SCHOOL DISTRICT 9 - DIXON	- SD0692		7.900%	7.900%	0.370%	\$ 14,586.57	\$ 685.42
	SCHOOL DISTRICT 9 - EAST	- SD0693		7.900%	7.900%	0.370%	\$ 48,949.37	\$ 2,300.12
	SCHOOL DISTRICT 9 - OPHEI	- SD0695		7.900%	7.900%	0.370%	\$ 11,559.21	\$ 543.16
	SCHOOL DISTRICT 9 - POPLA	- SD0696		7.900%	7.900%	0.370%	\$ 107,467.12	\$ 5,049.86
	SCHOOL DISTRICT 9 & 9 - R	- SD0697		7.900%	7.900%	0.370%	\$ 13,255.05	\$ 622.85
	SCHOOL DISTRICT 15 - KALI	- SD0698		7.900%	7.900%	0.370%	\$ 10,509.27	\$ 493.83
	SCHOOL DISTRICT 16 - HARL	- SD0699		7.900%	7.900%	0.370%	\$ 22,600.78	\$ 1,062.00
	SCHOOL DISTRICT 10 - ANAC	- SD0700		7.900%	7.900%	0.370%	\$ 72,446.43	\$ 3,404.24
	SCHOOL DISTRICT 10 - CHIN	- SD0701		7.900%	7.900%	0.370%	\$ 30,735.95	\$ 1,444.28
	SCHOOL DISTRICT 10 - CONR	- SD0702		7.900%	7.900%	0.370%	\$ 47,725.81	\$ 2,242.63
	SCHOOL DISTRICT 10 - DILL	- SD0703		7.900%	7.900%	0.370%	\$ 30,644.23	\$ 1,439.97
	SCHOOL DISTRICT 10 - NOXO	- SD0704		7.900%	7.900%	0.370%	\$ 12,247.31	\$ 575.50
	SCHOOL DISTRICT 11 - POTO	- SD0705		7.900%	7.900%	0.370%	\$ 6,021.58	\$ 282.96
	SCHOOL DISTRICT 12 - LIMA	- SD0706		7.900%	7.900%	0.370%	\$ 8,868.87	\$ 416.75
	SCHOOL DISTRICT 12 - BAKE	- SD0707		7.900%	7.900%	0.370%	\$ 58,366.71	\$ 2,742.64
	SCHOOL DISTRICT 13 - BOX	- SD0708		7.900%	7.900%	0.370%	\$ 65,904.39	\$ 3,096.84
	SCHOOL DISTRICT 12 - HARL	- SD0709		7.900%	7.900%	0.370%	\$ 58,517.97	\$ 2,749.74
	SCHOOL DISTRICT 13 - LONE	- SD0710		7.900%	7.900%	0.370%	\$ 15,304.57	\$ 719.16
	SCHOOL DISTRICT 12 - ROSE	- SD0711		7.900%	7.900%	0.370%	\$ 11,552.82	\$ 542.87
	SCHOOL DISTRICT 12 - SACO	- SD0712		7.900%	7.900%	0.370%	\$ 12,587.37	\$ 591.48
	SCHOOL DISTRICT 12 - STAN	- SD0713		7.900%	7.900%	0.370%	\$ 14,726.72	\$ 692.00
	SCHOOL DISTRICT 14 - BONN	- SD0714		7.900%	7.900%	0.370%	\$ 17,553.07	\$ 824.82
	SCHOOL DISTRICT 24 - WORD	- SD0715		7.900%	7.900%	0.370%	\$ 72,908.38	\$ 3,425.95
	SCHOOL DISTRICT 14 - HOT	- SD0716		7.900%	7.900%	0.370%	\$ 17,033.13	\$ 800.38
	SCHOOL DISTRICT 13 - EURE	- SD0717		7.900%	7.900%	0.370%	\$ 53,280.09	\$ 2,503.63
	SCHOOL DISTRICT 3 & 13 -	- SD0718		7.900%	7.900%	0.370%	\$ 21,226.60	\$ 997.44
	SCHOOL DISTRICT 13 - NASH	- SD0719		7.900%	7.900%	0.370%	\$ 16,580.76	\$ 779.13
	SCHOOL DISTRICT 15 & 17 -	- SD0720		7.900%	7.900%	0.370%	\$ 7,927.70	\$ 372.52
	SCHOOL DISTRICT 15 & 6 -	- SD0721		7.900%	7.900%	0.370%	\$ 44,316.44	\$ 2,082.42
	SCHOOL DISTRICT 14 - MALT	- SD0722		7.900%	7.900%	0.370%	\$ 36,651.36	\$ 1,722.24
	SCHOOL DISTRICT 15 - CUST	- SD0723		7.900%	7.900%	0.370%	\$ 10,261.52	\$ 482.19
	SCHOOL DISTRICT 15 - CUT	- SD0724		7.900%	7.900%	0.370%	\$ 84,179.13	\$ 3,955.56
	SCHOOL DISTRICT 15 - EKAL	- SD0725		7.900%	7.900%	0.370%	\$ 18,650.25	\$ 876.38
	HAVRE PUBLIC SCHOOLS	- SD0726		7.900%	7.900%	0.370%	\$ 175,026.38	\$ 8,224.45
	SCHOOL DISTRICT 17 - CULB	- SD0727		7.900%	7.900%	0.370%	\$ 32,728.41	\$ 1,537.90
	SCHOOL DISTRICT 17 H - HA	- SD0728		7.900%	7.900%	0.370%	\$ 180,253.43	\$ 8,470.07
	SCHOOL DISTRICT 18 - VALI	- SD0729		7.900%	7.900%	0.370%	\$ 19,715.61	\$ 926.43
	SCHOOL DISTRICT 20 - GARR	- SD0731		7.900%	7.900%	0.370%	\$ 632.20	\$ 29.71
	SCHOOL DISTRICT 20 - PLEN	- SD0732		7.900%	7.900%	0.370%	\$ 35,523.30	\$ 1,669.24
	SCHOOL DISTRICT 21 - BROA	- SD0734		7.900%	7.900%	0.370%	\$ 13,397.56	\$ 629.54
	SCHOOL DISTRICT 23 - MISS	- SD0736		7.900%	7.900%	0.370%	\$ 24,489.40	\$ 1,150.75
	SCHOOL DISTRICT 23 - POLS	- SD0737		7.900%	7.900%	0.370%	\$ 116,337.21	\$ 5,466.66
	SCHOOL DISTRICT 23 - ROBE	- SD0738		7.900%	7.900%	0.370%	\$ 9,959.81	\$ 468.01
	SCHOOL DISTRICT 24 - THRE	- SD0739		7.900%	7.900%	0.370%	\$ 18,726.31	\$ 879.94
	SCHOOL DISTRICT 25 - HOB	- SD0740		7.900%	7.900%	0.370%	\$ 12,478.01	\$ 586.33
	SCHOOL DISTRICT 26 - LOCK	- SD0741		7.900%	7.900%	0.370%	\$ 43,511.86	\$ 2,044.61
	SCHOOL DISTRICT 27 - MONT	- SD0742		7.900%	7.900%	0.370%	\$ 20,280.43	\$ 952.97
	SCHOOL DISTRICT 28 - ST I	- SD0743		7.900%	7.900%	0.370%	\$ 44,948.95	\$ 2,112.14
	SCHOOL DISTRICT 29 - SOME	- SD0744		7.900%	7.900%	0.370%	\$ 23,686.61	\$ 1,113.03

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APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS

<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>				Contributions for Fiscal Year Ending June 30, 2015				
				Member Rate	Employer Rate	State Rate	Employer Contribution *	State Contribution *
	SCHOOL DISTRICT 29 - BELT	- SD0745		7.900%	7.900%	0.370%	\$ 22,320.45	\$ 1,048.83
	SCHOOL DISTRICT 20 - WHIT	- SD0746		7.900%	7.900%	0.370%	\$ 12,405.88	\$ 582.95
	SCHOOL DISTRICT 33 - GOLD	- SD0748		7.900%	7.900%	0.370%	\$ 1,282.70	\$ 60.28
	SCHOOL DISTRICT 32 - CLIN	- SD0749		7.900%	7.900%	0.370%	\$ 14,303.30	\$ 672.11
	SCHOOL DISTRICT 30 - POWE	- SD0751		7.900%	7.900%	0.370%	\$ 16,349.35	\$ 768.25
	SCHOOL DISTRICT 30 - RONA	- SD0752		7.900%	7.900%	0.370%	\$ 117,101.42	\$ 5,502.58
	SCHOOL DISTRICT 32 J - AS	- SD0754		7.900%	7.900%	0.370%	\$ 6,220.73	\$ 292.31
	SCHOOL DISTRICT 38 - BIG	- SD0755		7.900%	7.900%	0.370%	\$ 64,323.51	\$ 3,022.55
	SCHOOL DISTRICT 30 & 6 -	- SD0756		7.900%	7.900%	0.370%	\$ 13,569.73	\$ 637.64
	SCHOOL DISTRICT 3 - BELFR	- SD0757		7.900%	7.900%	0.370%	\$ 7,936.98	\$ 372.95
	SCHOOL DISTRICT 43 - TURN	- SD0758		7.900%	7.900%	0.370%	\$ 9,650.04	\$ 453.45
	SCHOOL DISTRICT 40 - FREN	- SD0759		7.900%	7.900%	0.370%	\$ 93,411.22	\$ 4,389.38
	LAVINA K-12	- SD0760		7.900%	7.900%	0.370%	\$ 9,008.01	\$ 423.29
	SCHOOL DISTRICT 44 - BELG	- SD0761		7.900%	7.900%	0.370%	\$ 265,893.89	\$ 12,494.30
	SCHOOL DISTRICT 44 - MOOR	- SD0762		7.900%	7.900%	0.370%	\$ 9,464.07	\$ 444.72
	SCHOOL DISTRICT 44 - WHIT	- SD0763		7.900%	7.900%	0.370%	\$ 87,722.33	\$ 4,122.06
	SCHOOL DISTRICT 45 - AUGU	- SD0764		7.900%	7.900%	0.370%	\$ 11,531.68	\$ 541.87
	SCHOOL DISTRICT 45 - WOLF	- SD0765		7.900%	7.900%	0.370%	\$ 79,902.83	\$ 3,754.61
	SCHOOL DISTRICT 44 - GERA	- SD0766		7.900%	7.900%	0.370%	\$ 14,104.33	\$ 662.76
	SCHOOL DISTRICT 21 - FAIR	- SD0767		7.900%	7.900%	0.370%	\$ 32,104.33	\$ 1,508.57
	SCHOOL DISTRICT 65 - FROI	- SD0768		7.900%	7.900%	0.370%	\$ 12,274.13	\$ 576.76
	SCHOOL DISTRICT 55 - PLEV	- SD0769		7.900%	7.900%	0.370%	\$ 18,714.23	\$ 879.37
	SCHOOL DISTRICT 50 - EAST	- SD0770		7.900%	7.900%	0.370%	\$ 12,545.82	\$ 589.52
	SCHOOL DISTRICT 50 - HAYS	- SD0771		7.900%	7.900%	0.370%	\$ 40,680.92	\$ 1,911.59
	SCHOOL DISTRICT 52 - ABSA	- SD0772		7.900%	7.900%	0.370%	\$ 26,851.21	\$ 1,261.73
	SCHOOL DISTRICT 52 - ENNI	- SD0773		7.900%	7.900%	0.370%	\$ 35,228.01	\$ 1,655.35
	SHIELDS VALLEY	- SD0774		7.900%	7.900%	0.370%	\$ 16,951.54	\$ 796.55
	SCHOOL DISTRICT 55 - BROC	- SD0775		7.900%	7.900%	0.370%	\$ 16,528.42	\$ 776.67
	SCHOOL DISTRICT 55 - ROUN	- SD0776		7.900%	7.900%	0.370%	\$ 54,959.61	\$ 2,582.54
	SCHOOL DISTRICT 57 - HAVR	- SD0777		7.900%	7.900%	0.370%	\$ 147.92	\$ 6.95
	SCHOOL DISTRICT 58 - GEYS	- SD0778		7.900%	7.900%	0.370%	\$ 8,766.89	\$ 411.95
	SCHOOL DISTRICT 58 - YELL	- SD0779		7.900%	7.900%	0.370%	\$ 10,341.99	\$ 485.96
	SCHOOL DISTRICT 64J - MEL	- SD0780		7.900%	7.900%	0.370%	\$ 13,095.03	\$ 615.33
	SCHOOL DISTRICT 73 - SWAN	- SD0781		7.900%	7.900%	0.370%	\$ 526.02	\$ 24.72
	SD 75 GREENFIELD	- SD0782		7.900%	7.900%	0.370%	\$ 8,010.72	\$ 376.42
	SCHOOL DISTRICT 87 - BOX	- SD0783		7.900%	7.900%	0.370%	\$ 183,802.08	\$ 8,636.82
	SCHOOL DISTRICT 84 - DENT	- SD0785		7.900%	7.900%	0.370%	\$ 10,794.22	\$ 507.22
	SCHOOL DISTRICT 74 - ROY	- SD0786		7.900%	7.900%	0.370%	\$ 7,983.95	\$ 375.16
	SCHOOL DISTRICT 74 - VAUG	- SD0787		7.900%	7.900%	0.370%	\$ 7,177.52	\$ 337.27
	SCHOOL DISTRICT 159 - WIN	- SD0790		7.900%	7.900%	0.370%	\$ 12,588.84	\$ 591.55
	SCHOOL DISTRICT 41 - PION	- SD0791		7.900%	7.900%	0.370%	\$ 5,187.45	\$ 243.76
	SCHOOL DISTRICT 50 - EVER	- SD0792		7.900%	7.900%	0.370%	\$ 53,880.41	\$ 2,531.83
	SCHOOL DISTRICT 37 - SHEP	- SD0793		7.900%	7.900%	0.370%	\$ 59,845.24	\$ 2,812.12
	SCHOOL DISTRICT 19 - COLS	- SD0794	- SD9794	7.900%	7.900%	0.370%	\$ 101,070.76	\$ 4,749.29
	SCHOOL DISTRICT 2 & 3 - P	- SD0796		7.900%	7.900%	0.370%	\$ 22,248.32	\$ 1,045.44
	SCHOOL DISTRICT 69 - WEST	- SD0798		7.900%	7.900%	0.370%	\$ 20,983.56	\$ 986.02
	SCHOOL DISTRICT 11 & 2 -	- SD0799		7.900%	7.900%	0.370%	\$ 13,359.61	\$ 627.76
	SCHOOL DISTRICT 1 - TROY	- SD0800		7.900%	7.900%	0.370%	\$ 34,473.01	\$ 1,619.88
	SCHOOL DISTRICT 85 - ULM	- SD0801		7.900%	7.900%	0.370%	\$ 6,667.63	\$ 313.31
	SCHOOL DISTRICT 14 - SHEL	- SD0802		7.900%	7.900%	0.370%	\$ 51,493.96	\$ 2,419.69
	SCHOOL DISTRICT 10 - CAYU	- SD0803		7.900%	7.900%	0.370%	\$ 12,976.49	\$ 609.77
	SCHOOL DISTRICT 52 - INDE	- SD0805		7.900%	7.900%	0.370%	\$ 11,973.21	\$ 562.62
	SCHOOL DISTRICT 23 - HARR	- SD0806		7.900%	7.900%	0.370%	\$ 6,338.15	\$ 297.83
	SCHOOL DISTRICT 27 - GRAS	- SD0807		7.900%	7.900%	0.370%	\$ 10,085.00	\$ 473.90
	SCHOOL DISTRICT 32 - RAPE	- SD0810		7.900%	7.900%	0.370%	\$ 10,417.11	\$ 489.50
	SCHOOL DISTRICT 115 - WIN	- SD0811		7.900%	7.900%	0.370%	\$ 10,151.95	\$ 477.04
	SCHOOL DISTRICT 78J & 2 -	- SD0812		7.900%	7.900%	0.370%	\$ 14,448.68	\$ 678.94
	SCHOOL DISTRICT 27 - MONF	- SD0813		7.900%	7.900%	0.370%	\$ 18,487.63	\$ 868.73
	SCHOOL DISTRICT 35 - GALL	- SD0814		7.900%	7.900%	0.370%	\$ 7,728.19	\$ 363.14
	SCHOOL DISTRICT 23 - BILL	- SD0815		7.900%	7.900%	0.370%	\$ 11,890.66	\$ 558.74
	SCHOOL DISTRICT 58 - WHIT	- SD0816		7.900%	7.900%	0.370%	\$ 6,432.05	\$ 302.24
	SCHOOL DISTRICT 29 - WYOL	- SD0817		7.900%	7.900%	0.370%	\$ 20,177.70	\$ 948.14
	SCHOOL DISTRICT 64 - BAIN	- SD0819		7.900%	7.900%	0.370%	\$ 26,143.50	\$ 1,228.48
	SCHOOL DISTRICT 2 - DUPUY	- SD0820		7.900%	7.900%	0.370%	\$ 1,472.42	\$ 69.19
	SCHOOL DISTRICT 2-27 - LO	- SD0821		7.900%	7.900%	0.370%	\$ 54,972.72	\$ 2,583.16
	SCHOOL DISTRICT 33 - SWAN	- SD0822		7.900%	7.900%	0.370%	\$ 6,170.64	\$ 289.95

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APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS

PERS - Cost Sharing Plan w/ a Special Funding Situation * Employer and State Contributions were adjusted for purposes of calculating the proportionate share, given new employers.	Net Pension Liability as of June 30, 2014			
	Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions
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%

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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 - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions
	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	\$ 132,764.38	0.010655%	\$ 1,621.25	0.013536%		
	CITY OF RONAN - CI0363	\$ 455,292.04	0.036540%	\$ 5,559.79	0.046418%		
	CITY OF ROUNDUP - CI0364	\$ 332,508.27	0.026686%	\$ 4,060.43	0.033900%		
	TOWN 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%		
	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 SCOBAY - 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 COUNTY - 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%		

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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 - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions
	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%
	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 WILDL - 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%

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<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>			Net Pension Liability as of June 30, 2014			
			Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions
			N/A	N/A	N/A	N/A
	PUBLIC EMPLOYEES' RETIREM - CP6104					
	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%
	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%
	WHITFISH 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%

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>				Net Pension Liability as of June 30, 2014			
				Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions
	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 - OA9102	\$ 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%		
	GALLATIN CANYON CONSOL RR - OA9012	\$ 22,442.67	0.001801%	\$ 274.04	0.002288%		
	BIG SKY CO WATER & SEWER - OA9013	\$ 139,967.17	0.011233%	\$ 1,709.22	0.014270%		
	BITTERROOT VALLEY SEC - OA9015	\$ 13,235.67	0.001062%	\$ 161.61	0.001349%		
	HELENA BUSINESS IMPROVEME - OA9016	\$ 76,218.13	0.006117%	\$ 930.62	0.007770%		
	ROUNDUP COMMUNITY LIBRARY - OA9017	\$ 12,990.28	0.001043%	\$ 158.64	0.001324%		
	MALTA CEMETERY DISTRICT - OA9020	\$ 36,247.76	0.002909%	\$ 442.68	0.003696%		
	LARCHMONT GOLF COURSE - OA9022	\$ 220,742.73	0.017716%	\$ 2,695.64	0.022505%		
	LEWIS & CLARK CONSERVATIO - OA9023	\$ 48,612.81	0.003901%	\$ 593.61	0.004956%		
	YELLOWSTONE CITY-COUNTY H - OA9026	\$ 12,267,788.82	0.984565%	\$ 149,808.32	1.250722%		
	TWIN BRIDGES PUBLIC LIBRA - OA9035	\$ 21,776.22	0.001748%	\$ 265.93	0.002220%		
	LIBERTY CO CONSERVATION D - OA9037	\$ 15,262.71	0.001225%	\$ 186.47	0.001557%		
	GRANITE CONSERVATION DIST - OA9038	\$ 25,543.69	0.002050%	\$ 312.01	0.002605%		
	HINSDALE WATER & SEWER DI - OA9042	\$ 26,966.44	0.002164%	\$ 329.30	0.002749%		
	PETROLEUM CO CONSERVATION - OA9048	\$ 78,398.41	0.006292%	\$ 957.24	0.007992%		
	PARK CO RURAL FIRE DISTRI - OA9051	\$ 67,187.75	0.005392%	\$ 820.49	0.006850%		
	VALLEY COUNTY CONSERVATIO - OA9052	\$ 15,775.65	0.001266%	\$ 192.56	0.001608%		
	SEELEY LAKE MISSOULA CO W - OA9053	\$ 104,767.05	0.008408%	\$ 1,279.38	0.010681%		
	DRY PRAIRIE RURAL WATER - OA9054	\$ 541,512.53	0.043460%	\$ 6,612.70	0.055208%		
	LOCKWOOD WATER & SEWER DI - OA9056	\$ 208,068.38	0.016699%	\$ 2,540.79	0.021213%		
	PABLO-LAKE COUNTY WATER & - OA9058	\$ 184,992.64	0.014847%	\$ 2,259.05	0.018860%		
	DALY DITCHES IRRIGATION D - OA9059	\$ 130,320.74	0.010459%	\$ 1,591.52	0.013287%		
	LINCOLN CONSERVATION DIST - OA9062	\$ 22,133.77	0.001776%	\$ 270.25	0.002256%		
	NORTH VALLEY PUBLIC LIBRA - OA9063	\$ 125,898.58	0.010104%	\$ 1,537.47	0.012836%		
	PHILLIPS CONSERVATION DIS - OA9069	\$ 0.14	0.000000%	\$ -	0.000000%		
	PARK COUNTY SEC - OA9072	\$ 35,305.12	0.002833%	\$ 431.05	0.003599%		
	NORTHWEST MT EDUC COOP - OA9076	\$ 26,209.60	0.002103%	\$ 319.98	0.002671%		
	SHERIDAN DANIELS SEC - OA9078	\$ 0.54	0.000000%	\$ -	0.000000%		
	FRENCHTOWN RURAL FIRE DIS - OA9079	\$ 39,047.46	0.003134%	\$ 476.73	0.003980%		
	RAE WATER AND SEWER DISTR - OA9080	\$ 134,859.11	0.010823%	\$ 1,646.79	0.013749%		
	HEBGEN BASIN RURAL FD - OA9082	\$ 47,548.01	0.003816%	\$ 580.64	0.004848%		
	MILK RIVER JBC - OA9084	\$ 74,790.38	0.006002%	\$ 913.32	0.007625%		
	LAKEVIEW CEMETERY DISTRIC - OA9085	\$ 68,965.07	0.005535%	\$ 842.11	0.007031%		
	BUFFALO RAPIDS IRRI PROJE - OA9086	\$ 147,963.17	0.011875%	\$ 1,806.78	0.015084%		
	BUFFALO RAPIDS IRRI PROJE - OA9087	\$ 138,226.74	0.011094%	\$ 1,688.00	0.014093%		
	FLATHEAD EMERGENCY COMM C - OA9088	\$ 1,420,985.83	0.114043%	\$ 17,352.31	0.144871%		
	NORTH LAKE CO PUBLIC LIBR - OA9089	\$ 187,009.95	0.015009%	\$ 2,283.64	0.019066%		
	SOURDOUGH RFD - OA9090	\$ 0.14	0.000000%	\$ -	0.000000%		
	LIBERTY CO CEMETERY DIST - OA9091	\$ 1,654.76	0.000133%	\$ 20.13	0.000168%		
	THOMPSON FALLS PUBLIC LIB - OA9094	\$ 34,115.06	0.002738%	\$ 416.60	0.003478%		
	MADISON CONSERVATION DIST - OA9095	\$ 46,230.12	0.003710%	\$ 564.56	0.004713%		
	CME/FLATHEAD INDIAN IRRIG - OA9096	\$ 1,316,491.33	0.105656%	\$ 16,076.31	0.134218%		
	CORVALLIS COUNTY SEWER DI - OA9098	\$ 31,205.37	0.002504%	\$ 381.06	0.003181%		
	ARLEE-LAKE COUNTY WATER & - OA9100	\$ 5,372.37	0.000431%	\$ 65.54	0.000547%		
	RONAN LIBRARY DISTRICT - OA9101	\$ 16,513.58	0.001325%	\$ 201.61	0.001683%		

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>				Net Pension Liability as of June 30, 2014			
				Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions
	RED LODGE RURAL FIRE DIST - OA9110			\$ -	0.000000%	\$ -	0.000000%
	BIG HORN COUNTY CEMETERY - OA9111			\$ -	0.000000%	\$ -	0.000000%
	SCHOOL DISTRICT 1 - BIG T - SD0600			\$ 196,013.18	0.015731%	\$ 9,163.08	0.076501%
	SCHOOL DISTRICT 1 - BUTTE - SD0601			\$ 4,120,693.84	0.330711%	\$ 192,628.65	1.608221%
	SCHOOL DISTRICT 1 - CHOTE - SD0602			\$ 327,631.95	0.026294%	\$ 15,315.68	0.127868%
	SCHOOL DISTRICT 1 - CIRCL - SD0603			\$ 283,152.80	0.022725%	\$ 13,236.48	0.110509%
	SCHOOL DISTRICT 1 - CLANC - SD0604			\$ 225,313.12	0.018083%	\$ 10,532.73	0.087936%
	SCHOOL DISTRICT 1 - CORVA - SD0605			\$ 886,707.99	0.071164%	\$ 41,450.55	0.346063%
	SCHOOL DISTRICT 1 - DEER - SD0606			\$ 556,912.66	0.044696%	\$ 26,033.80	0.217351%
	SCHOOL DISTRICT 1 - GLASG - SD0607			\$ 887,834.40	0.071254%	\$ 41,503.25	0.346503%
	SCHOOL DISTRICT 1 - GLEND - SD0608			\$ 1,039,574.50	0.083432%	\$ 48,596.73	0.405725%
	GREAT FALLS PUBLIC SCHOOL - SD0609			\$ 9,820,461.18	0.788152%	\$ 459,073.70	3.832722%
	SCHOOL DISTRICT 1 - HELEN - SD0610			\$ 5,978,024.36	0.479773%	\$ 279,452.62	2.333098%
	SCHOOL DISTRICT 1 - LEWIS - SD0612			\$ 1,736,424.88	0.139359%	\$ 81,172.02	0.677690%
	SCHOOL DISTRICT 1 - MILES - SD0613			\$ 1,183,214.69	0.094960%	\$ 55,311.32	0.461784%
	SCHOOL DISTRICT 1 - MISSO - SD0614	SD7614		\$ 8,783,314.23	0.704915%	\$ 410,590.34	3.427943%
	SCHOOL DISTRICT 1 - PLAIN - SD0615			\$ 337,581.06	0.027093%	\$ 15,780.78	0.131751%
	SCHOOL DISTRICT 1 - PHIL - SD0616			\$ 206,323.89	0.016559%	\$ 9,644.95	0.080524%
	SCHOOL DISTRICT 1 - RED L - SD0617			\$ 428,170.34	0.034363%	\$ 20,015.52	0.167106%
	SCHOOL DISTRICT 1 - SCOB - SD0618			\$ 150,640.30	0.012090%	\$ 7,042.00	0.058792%
	SCHOOL DISTRICT 1 - HEART - SD0619			\$ 325,975.97	0.026162%	\$ 15,238.25	0.127221%
	SCHOOL DISTRICT 1 - KALIS - SD0620			\$ 336,139.66	0.026977%	\$ 15,713.49	0.131189%
	SCHOOL DISTRICT 1 & 7 - SD0621			\$ 105,690.10	0.008482%	\$ 4,940.64	0.041249%
	SCHOOL DISTRICT 2 - ALDER - SD0622			\$ 18,684.25	0.001500%	\$ 873.46	0.007292%
	SCHOOL DISTRICT 2 - FRAZE - SD0623			\$ 222,360.33	0.017846%	\$ 10,394.49	0.086782%
	SCHOOL DISTRICT 2 & 11 - SD0624			\$ 362,376.29	0.029083%	\$ 16,939.90	0.141428%
	SCHOOL DISTRICT 2 - ALBER - SD0625			\$ 210,642.14	0.016905%	\$ 9,846.82	0.082209%
	SCHOOL DISTRICT 2 - BILLI - SD0626	SD9626		\$ 13,111,068.40	1.052243%	\$ 612,898.40	5.116976%
	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%

* Employer and State Contributions were adjusted for purposes of calculating the proportionate share, given new employers.

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>				Net Pension Liability as of June 30, 2014			
				Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions
				\$ 5,487,123.03	0.440375%	\$ 256,504.71	2.141511%
	SCHOOL DISTRICT 7 - BOZEM	- SD0673		\$ 311,332.68	0.024986%	\$ 14,553.70	0.121506%
	SCHOOL DISTRICT 7 - CHARL	- SD0674		\$ 229,518.95	0.018420%	\$ 10,729.20	0.089576%
	SCHOOL DISTRICT 7 - GARDI	- SD0675		\$ 203,482.44	0.016331%	\$ 9,512.12	0.079415%
	SCHOOL DISTRICT 7 - HINS	- SD0676		\$ 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		\$ 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%
	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 - HOBBS	- 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%

* Employer and State Contributions were adjusted for purposes of calculating the proportionate share, given new employers.

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>				Net Pension Liability as of June 30, 2014			
				Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions
	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%	
	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	\$ 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%	

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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 - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions
				\$ 60,381.14	0.004846%	\$ 2,822.53	0.023565%
	SCHOOL DISTRICT 23 - LUST - SD0824			\$ 129,182.43	0.010368%	\$ 6,038.82	0.050417%
	SCHOOL DISTRICT 41 - ANDE - SD0825			\$ 179,874.71	0.014436%	\$ 8,408.54	0.070201%
	SCHOOL DISTRICT 34 - SEEL - SD0826			\$ 12,234.79	0.000982%	\$ 571.99	0.004775%
	SCHOOL DISTRICT 5 - MELRO - SD0827			\$ 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%
	OVANDO ELEMENTARY SCHOOL - SD9112			\$ -	0.000000%	\$ -	0.000000%
	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%

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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, 2015					
				Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions		
* Employer and State Contributions were adjusted for purposes of calculating the proportionate share, given new employers.									
Total Before Working Retiree Contributions and Adjustments				\$ 1,397,872,045.99	100.000005%	\$ 13,364,916.97	99.999994%		
Due to Working Retiree Contributions and Adjustments									
Total				\$ 1,397,872,045.99	100.000005%	\$ 13,364,916.97	99.999994%		
State as Special Funding Entity				\$ 13,364,916.95	0.956090%				
Employers									
	CITY OF BIG TIMBER	CI0302		\$ 174,958.66	0.012516%	\$ 2,149.13	0.016080%		
	CITY OF BELT	CI0303		\$ 152,549.75	0.010913%	\$ 1,873.82	0.014020%		
	TOWN OF BIG SANDY	CI0304		\$ 47,313.63	0.003385%	\$ 581.14	0.004348%		
	CITY OF BILLINGS	CI0305		\$ 34,676,422.98	2.480658%	\$ 425,941.02	3.187008%		
	CITY OF BOZEMAN	CI0306		\$ 13,403,285.14	0.958835%	\$ 164,636.61	1.231857%		
	BUTTE SILVER BOW	CI0307		\$ 18,854,317.01	1.348787%	\$ 231,593.12	1.732844%		
	TOWN OF BROADUS	CI0308		\$ 194,158.50	0.013890%	\$ 2,384.90	0.017844%		
	TOWN OF BOULDER	CI0309		\$ 379,316.53	0.027135%	\$ 4,659.18	0.034861%		
	TOWN OF CASCADE	CI0310		\$ 118,042.35	0.008444%	\$ 1,449.95	0.010849%		
	CITY OF CHINOOK	CI0311		\$ 458,415.00	0.032794%	\$ 5,630.90	0.042132%		
	CITY OF CHOTEAU	CI0312		\$ 387,214.74	0.027700%	\$ 4,756.28	0.035588%		
	TOWN OF CIRCLE	CI0313		\$ 147,673.84	0.010564%	\$ 1,813.93	0.013572%		
	CITY OF COLUMBIA FALLS	CI0314		\$ 908,283.93	0.064976%	\$ 11,156.85	0.083479%		
	CITY OF CONRAD	CI0315		\$ 960,621.30	0.068720%	\$ 11,799.63	0.088288%		
	TOWN OF CULBERTSON	CI0316		\$ 301,324.25	0.021556%	\$ 3,701.27	0.027694%		
	CITY OF CUT BANK	CI0317		\$ 991,280.04	0.070914%	\$ 12,176.11	0.091105%		
	TOWN OF CHESTER	CI0318		\$ 292,844.03	0.020949%	\$ 3,597.04	0.026914%		
	TOWN OF BROWNING	CI0319		\$ 333,184.37	0.023835%	\$ 4,092.57	0.030622%		
	CITY OF DEER LODGE	CI0320		\$ 766,699.16	0.054848%	\$ 9,417.49	0.070464%		
	CITY OF DILLON	CI0321		\$ 816,417.17	0.058404%	\$ 10,028.29	0.075034%		
	CITY OF BAKER	CI0322		\$ 829,137.93	0.059314%	\$ 10,184.55	0.076204%		
	CITY OF BELGRADE	CI0323		\$ 1,272,554.83	0.091035%	\$ 15,631.13	0.116956%		
	TOWN OF COLUMBUS	CI0324		\$ 702,037.71	0.050222%	\$ 8,623.25	0.064522%		
	CITY OF EAST HELENA	CI0325		\$ 468,239.06	0.033497%	\$ 5,751.55	0.043035%		
	TOWN OF ENNIS	CI0326		\$ 372,554.31	0.026652%	\$ 4,576.18	0.034240%		
	TOWN OF FAIRFIELD	CI0327		\$ 87,385.50	0.006251%	\$ 1,073.47	0.008032%		
	CITY OF FAIRVIEW	CI0328		\$ 474,107.04	0.033916%	\$ 5,823.65	0.043574%		
	CITY OF FORSYTH	CI0329		\$ 647,087.95	0.046291%	\$ 7,948.35	0.059472%		
	CITY OF FORT BENTON	CI0330		\$ 530,427.38	0.037945%	\$ 6,515.41	0.048750%		
	TOWN OF GERALDINE	CI0331		\$ 43,537.36	0.003115%	\$ 534.77	0.004001%		
	CITY OF GLASGOW	CI0332		\$ 754,237.71	0.053956%	\$ 9,264.57	0.069320%		
	CITY OF GLENDIVE	CI0333		\$ 1,644,426.68	0.117638%	\$ 20,198.88	0.151134%		
	CITY OF GREAT FALLS	CI0334		\$ 18,745,847.53	1.341027%	\$ 230,260.91	1.722876%		
	TOWN OF GRASS RANGE	CI0335		\$ 37,548.88	0.002686%	\$ 461.22	0.003451%		
	CITY OF HARLEM	CI0336		\$ 324,272.00	0.023198%	\$ 3,983.12	0.029803%		
	CITY OF HAMILTON	CI0337		\$ 1,744,892.86	0.124825%	\$ 21,432.98	0.160367%		
	CITY OF HARDIN	CI0338		\$ 1,101,277.38	0.078782%	\$ 13,527.21	0.101214%		
	CITY OF HAVRE	CI0339		\$ 2,511,059.71	0.179634%	\$ 30,844.07	0.230784%		
	CITY OF HELENA	CI0340		\$ 12,895,524.69	0.922511%	\$ 158,399.56	1.185189%		
	TOWN OF HOT SPRINGS	CI0341		\$ 254,138.53	0.018180%	\$ 3,121.72	0.023358%		
	TOWN OF MELSTONE	CI0342		\$ 39,042.73	0.002793%	\$ 479.68	0.003589%		
	CITY OF KALISPELL	CI0343		\$ 5,961,418.66	0.426464%	\$ 73,225.98	0.547897%		
	TOWN OF NASHUA	CI0344		\$ 108,018.86	0.007727%	\$ 1,326.83	0.009928%		
	CITY OF LAUREL	CI0345		\$ 2,819,837.80	0.201724%	\$ 34,636.91	0.259163%		
	TOWN OF DRUMMOND	CI0346		\$ 66,283.07	0.004742%	\$ 814.15	0.006092%		
	CITY OF LEWISTOWN	CI0347		\$ 1,837,532.64	0.131452%	\$ 22,570.99	0.168882%		
	CITY OF LIBBY	CI0348		\$ 726,545.74	0.051975%	\$ 8,924.43	0.066775%		
	CITY OF LIVINGSTON	CI0349		\$ 3,003,552.57	0.214866%	\$ 36,893.60	0.276048%		

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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, 2015			
				Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions
	TOWN OF LIMA - CI0350		\$ 59,113.55	0.004229%	\$ 726.07		0.005433%
	TOWN OF MEDICINE LAKE - CI0351		\$ 84,893.18	0.006073%	\$ 1,042.66		0.007801%
	CITY OF MALTA - CI0352		\$ 398,982.38	0.028542%	\$ 4,900.76		0.036669%
	CITY OF MILES CITY - CI0353		\$ 2,593,784.58	0.185552%	\$ 31,860.13		0.238386%
	CITY OF MISSOULA - CI0354		\$ 14,395,213.48	1.029795%	\$ 176,820.71		1.323021%
	TOWN OF RICHEY - CI0355		\$ 65,338.24	0.004674%	\$ 802.67		0.006006%
	CITY OF TROY - CI0356		\$ 502,371.28	0.035938%	\$ 6,170.76		0.046171%
	TOWN OF PHILIPSBURG - CI0357		\$ 257,587.74	0.018427%	\$ 3,163.87		0.023673%
	CITY OF PLAINS - CI0358		\$ 253,109.39	0.018107%	\$ 3,109.07		0.023263%
	CITY OF PLENTYWOOD - CI0359		\$ 428,940.20	0.030685%	\$ 5,268.81		0.039423%
	CITY OF POLSON - CI0360		\$ 1,416,630.47	0.101342%	\$ 17,400.87		0.130198%
	CITY OF POPLAR - CI0361		\$ 264,038.17	0.018889%	\$ 3,243.24		0.024267%
	TOWN OF TERRY - CI0362		\$ 175,613.21	0.012563%	\$ 2,157.12		0.016140%
	CITY OF RONAN - CI0363		\$ 418,528.02	0.029940%	\$ 5,140.90		0.038466%
	CITY OF ROUNDUP - CI0364		\$ 370,356.63	0.026494%	\$ 4,549.14		0.034038%
	TOWN OF RYEGATE - CI0365		\$ 40,826.72	0.002921%	\$ 501.49		0.003752%
	TOWN OF SHERIDAN - CI0366		\$ 69,948.72	0.005004%	\$ 859.21		0.006429%
	CITY OF SHELBY - CI0367		\$ 880,706.79	0.063003%	\$ 10,818.02		0.080943%
	CITY OF SIDNEY - CI0368		\$ 2,067,683.51	0.147917%	\$ 25,397.92		0.190034%
	TOWN OF STANFORD - CI0369		\$ 64,181.62	0.004591%	\$ 788.28		0.005898%
	TOWN OF SUNBURST - CI0370		\$ 99,409.42	0.007111%	\$ 1,221.01		0.009136%
	TOWN OF SUPERIOR - CI0371		\$ 230,305.83	0.016475%	\$ 2,828.82		0.021166%
	CITY OF TOWNSEND - CI0372		\$ 321,871.12	0.023026%	\$ 3,953.75		0.029583%
	TOWN OF VALIER - CI0373		\$ 183,807.95	0.013149%	\$ 2,257.71		0.016893%
	CITY OF WHITE SULPHUR SPR - CI0374		\$ 164,603.03	0.011775%	\$ 2,021.94		0.015129%
	CITY OF WHITEFISH - CI0376		\$ 3,443,819.26	0.246362%	\$ 42,301.52		0.316512%
	TOWN OF WINNETT - CI0377		\$ 64,425.39	0.004609%	\$ 791.48		0.005922%
	CITY OF WOLF POINT - CI0378		\$ 952,029.30	0.068106%	\$ 11,694.10		0.087498%
	TOWN OF THOMPSON FALLS - CI0379		\$ 309,963.20	0.022174%	\$ 3,807.38		0.028488%
	CITY OF WIBAUX - CI0380		\$ 174,039.85	0.012450%	\$ 2,137.79		0.015996%
	CITY OF SCOBEEY - CI0381		\$ 272,508.22	0.019495%	\$ 3,347.32		0.025046%
	TOWN OF TWIN BRIDGES - CI0382		\$ 143,666.45	0.010278%	\$ 1,764.65		0.013204%
	TOWN OF MANHATTAN - CI0383		\$ 755,962.54	0.054080%	\$ 9,285.80		0.069479%
	CITY OF RED LODGE - CI0385		\$ 781,729.96	0.055923%	\$ 9,602.24		0.071847%
	TOWN OF STEVENSVILLE - CI0386		\$ 425,434.74	0.030434%	\$ 5,225.79		0.039101%
	TOWN OF FORT PECK - CI0387		\$ 140,923.68	0.010081%	\$ 1,730.93		0.012951%
	CITY OF HARLOWTON - CI0388		\$ 244,066.49	0.017460%	\$ 2,997.88		0.022431%
	TOWN OF EKALAKA - CI0389		\$ 88,484.99	0.006330%	\$ 1,086.85		0.008132%
	TOWN OF BRIDGER - CI9001		\$ 276,135.35	0.019754%	\$ 3,391.80		0.025378%
	TOWN OF SACO - CI9018		\$ 207,274.93	0.014828%	\$ 2,545.96		0.019050%
	TOWN OF WESTBY - CI9021		\$ 54,657.00	0.003910%	\$ 671.41		0.005024%
	TOWN OF ST IGNATIUS - CI9031		\$ 108,113.63	0.007734%	\$ 1,328.00		0.009936%
	CITY OF COLSTRIP - CI9036		\$ 1,446,972.76	0.103513%	\$ 17,773.57		0.132987%
	CITY OF THREE FORKS - CI9044		\$ 353,279.32	0.025273%	\$ 4,339.53		0.032470%
	TOWN OF EUREKA - CI9047		\$ 360,678.66	0.025802%	\$ 4,430.38		0.033149%
	TOWN OF ALBERTON - CI9064		\$ 2,920.25	0.000209%	\$ 35.90		0.000269%
	TOWN OF WEST YELLOWSTONE - CI9073		\$ 1,265,875.32	0.090557%	\$ 15,549.30		0.116344%
	TOWN OF FROID - CI9075		\$ 58,100.55	0.004156%	\$ 713.71		0.005340%
	TOWN OF DENTON - CI9097		\$ 74,542.93	0.005333%	\$ 915.61		0.006851%
	TOWN OF HYSHAM - CI9099		\$ 71,614.39	0.005123%	\$ 879.71		0.006582%
	BEAVERHEAD COUNTY - CO0201		\$ 2,608,826.58	0.186628%	\$ 32,045.17		0.239771%
	BIG HORN COUNTY - CO0202		\$ 4,847,415.43	0.346771%	\$ 59,542.36		0.445512%
	BLAINE COUNTY - CO0203		\$ 2,809,766.49	0.201003%	\$ 34,513.07		0.258236%
	BROADWATER COUNTY - CO0204		\$ 1,761,358.35	0.126003%	\$ 21,635.31		0.161881%
	CARBON COUNTY - CO0205		\$ 2,854,941.75	0.204235%	\$ 35,068.05		0.262389%
	CARTER COUNTY - CO0206		\$ 991,418.57	0.070923%	\$ 12,177.85		0.091118%
	CASCADE COUNTY - CO0207		\$ 15,358,682.64	1.098719%	\$ 188,655.37		1.411572%
	CHOUTEAU COUNTY - CO0208		\$ 2,229,810.21	0.159515%	\$ 27,389.48		0.204936%
	CUSTER COUNTY - CO0209		\$ 2,121,283.90	0.151751%	\$ 26,056.25		0.194960%
	DANIELS COUNTY - CO0210		\$ 1,006,007.62	0.071967%	\$ 12,357.08		0.092459%
	DAWSON COUNTY - CO0211		\$ 4,096,700.48	0.293067%	\$ 50,320.96		0.376515%
	ANACONDA-DEER LODGE COUNT - CO0212		\$ 3,930,295.15	0.281163%	\$ 48,277.07		0.361222%
	FALLON COUNTY - CO0213		\$ 3,938,014.86	0.281715%	\$ 48,371.84		0.361931%
	FERGUS COUNTY - CO0214		\$ 2,832,592.29	0.202636%	\$ 34,793.46		0.260334%
	FLATHEAD COUNTY - CO0215		\$ 19,740,977.40	1.412216%	\$ 242,484.41		1.814335%

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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, 2015			
				Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions
<i>* Employer and State Contributions were adjusted for purposes of calculating the proportionate share, given new employers.</i>							
	GALLATIN COUNTY -	CO0216		\$ 16,100,567.21	1.151791%	\$ 197,768.18	1.479756%
	GARFIELD COUNTY -	CO0217		\$ 1,102,166.97	0.078846%	\$ 13,538.26	0.101297%
	GLACIER COUNTY -	CO0218		\$ 3,320,259.25	0.237522%	\$ 40,783.69	0.305155%
	GOLDEN VALLEY COUNTY -	CO0219		\$ 279,597.94	0.020002%	\$ 3,434.39	0.025697%
	GRANITE COUNTY -	CO0220		\$ 1,292,020.09	0.092428%	\$ 15,870.25	0.118746%
	HILL COUNTY -	CO0221		\$ 3,187,730.89	0.228042%	\$ 39,155.96	0.292976%
	JEFFERSON COUNTY -	CO0222		\$ 3,752,185.99	0.268421%	\$ 46,089.28	0.344853%
	JUDITH BASIN COUNTY -	CO0223		\$ 1,063,254.92	0.076062%	\$ 13,060.18	0.097720%
	LAKE COUNTY -	CO0224		\$ 5,971,172.95	0.427162%	\$ 73,345.61	0.548792%
	LEWIS & CLARK COUNTY -	CO0225		\$ 14,361,451.92	1.027380%	\$ 176,406.00	1.319918%
	LIBERTY COUNTY -	CO0226		\$ 1,362,308.66	0.097456%	\$ 16,733.68	0.125206%
	LINCOLN COUNTY -	CO0227		\$ 4,861,437.01	0.347774%	\$ 59,714.61	0.446801%
	MADISON COUNTY -	CO0228		\$ 6,565,890.24	0.469706%	\$ 80,650.89	0.603452%
	MCCONE COUNTY -	CO0229		\$ 1,204,490.68	0.086166%	\$ 14,795.03	0.110701%
	MEAGHER COUNTY -	CO0230		\$ 1,060,273.61	0.075849%	\$ 13,023.55	0.097446%
	MINERAL COUNTY -	CO0231		\$ 1,777,086.87	0.127128%	\$ 21,828.50	0.163327%
	MISSOULA COUNTY -	CO0232		\$ 31,979,503.44	2.287728%	\$ 392,813.80	2.939141%
	MUSSELSHELL COUNTY -	CO0233		\$ 1,505,975.55	0.107733%	\$ 18,498.33	0.138410%
	PARK COUNTY -	CO0234		\$ 2,860,745.05	0.204650%	\$ 35,139.42	0.262923%
	PETROLEUM COUNTY -	CO0235		\$ 241,450.18	0.017273%	\$ 2,965.75	0.022191%
	PHILLIPS COUNTY -	CO0236		\$ 1,891,791.07	0.135334%	\$ 23,237.46	0.173869%
	PONDERA COUNTY -	CO0237		\$ 1,511,425.19	0.108123%	\$ 18,565.34	0.138911%
	POWELL COUNTY -	CO0238		\$ 1,468,896.61	0.105081%	\$ 18,042.92	0.135002%
	POWDER RIVER COUNTY -	CO0239		\$ 3,510,517.33	0.251133%	\$ 43,120.77	0.322641%
	PRAIRIE COUNTY -	CO0240		\$ 736,597.29	0.052694%	\$ 9,047.84	0.067698%
	RAVALLI COUNTY -	CO0241		\$ 6,132,665.30	0.438714%	\$ 75,329.32	0.563635%
	RICHLAND COUNTY -	CO0242		\$ 6,782,774.97	0.485221%	\$ 83,314.88	0.623385%
	ROOSEVELT COUNTY -	CO0243		\$ 4,226,188.08	0.302330%	\$ 51,911.62	0.388417%
	ROSEBUD COUNTY -	CO0244		\$ 3,261,563.31	0.233323%	\$ 40,062.86	0.299761%
	SANDERS COUNTY -	CO0245		\$ 3,066,970.92	0.219403%	\$ 37,672.44	0.281876%
	SHERIDAN COUNTY -	CO0246		\$ 3,119,521.68	0.223162%	\$ 38,318.12	0.286707%
	STILLWATER COUNTY -	CO0248		\$ 2,798,893.38	0.200225%	\$ 34,379.63	0.257238%
	SWEET GRASS COUNTY -	CO0249	C09249	\$ 3,668,458.29	0.262432%	\$ 45,060.72	0.337157%
	TETON COUNTY -	CO0250		\$ 3,103,792.13	0.222037%	\$ 38,124.79	0.285260%
	TOOLE COUNTY -	CO0251		\$ 5,974,378.68	0.427391%	\$ 73,385.15	0.549088%
	TREASURE COUNTY -	CO0252		\$ 557,583.56	0.039888%	\$ 6,849.01	0.051246%
	VALLEY COUNTY -	CO0253		\$ 2,902,891.62	0.207665%	\$ 35,657.04	0.266796%
	WHEATLAND COUNTY -	CO0254		\$ 808,444.98	0.057834%	\$ 9,930.32	0.074301%
	WIBAUX COUNTY -	CO0255		\$ 1,220,504.11	0.087312%	\$ 14,991.70	0.112172%
	YELLOWSTONE COUNTY -	CO0256		\$ 15,557,793.94	1.112963%	\$ 191,101.02	1.429871%
	LEGISLATIVE COUNCIL -	CP1104		\$ 9,100,328.84	0.651013%	\$ -	0.000000%
	CONSUMER COUNSEL -	CP1112		\$ 354,277.65	0.025344%	\$ -	0.000000%
	SUPREME COURT -	CP2110		\$ 18,151,667.78	1.298521%	\$ -	0.000000%
	GOVERNORS OFFICE -	CP3101		\$ 3,834,579.88	0.274316%	\$ -	0.000000%
	SECRETARY OF STATE -	CP3201		\$ 2,972,012.53	0.212610%	\$ -	0.000000%
	COMM OF POLITICAL PRACTIC -	CP3202		\$ 385,973.96	0.027612%	\$ -	0.000000%
	STATE AUDITOR'S OFFICE -	CP3401		\$ 4,904,964.92	0.350888%	\$ -	0.000000%
	SUPT OF PUBLIC INSTRUCTIO -	CP3501		\$ 7,901,079.93	0.565222%	\$ -	0.000000%
	BOARD OF CRIME CONTROL -	CP4107		\$ 1,053,325.18	0.075352%	\$ -	0.000000%
	DEPARTMENT OF JUSTICE -	CP4110		\$ 23,991,458.81	1.716284%	\$ -	0.000000%
	PUBLIC SERVICE COMMISSION -	CP4201		\$ 2,467,184.25	0.176496%	\$ -	0.000000%
	BOARD OF PUBLIC EDUCATION -	CP5101		\$ 66,514.63	0.004758%	\$ -	0.000000%
	COMM OF HIGHER EDUCATION -	CP5102		\$ 3,792,547.56	0.271309%	\$ -	0.000000%
	SCHOOL FOR THE DEAF & BLI -	CP5113		\$ 2,104,062.69	0.150519%	\$ -	0.000000%
	MONTANA ARTS COUNCIL -	CP5114		\$ 576,517.09	0.041242%	\$ -	0.000000%
	MONTANA STATE LIBRARY -	CP5115		\$ 1,970,943.17	0.140996%	\$ -	0.000000%
	MONTANA HISTORICAL SOCIET -	CP5117		\$ 2,784,781.53	0.199216%	\$ -	0.000000%
	DEPARTMENT OF FISH WILDL -	CP5201		\$ 30,729,028.43	2.198272%	\$ -	0.000000%
	DEPT OF ENVIRONMENTAL QUA -	CP5301		\$ 25,691,655.22	1.837912%	\$ -	0.000000%
	DEPARTMENT OF TRANSPORTAT -	CP5401		\$ 124,692,825.41	8.920189%	\$ -	0.000000%
	DEPARTMENT OF LIVESTOCK -	CP5603		\$ 4,323,742.14	0.309309%	\$ -	0.000000%
	DEPT OF NATURAL RESOURCES -	CP5706		\$ 30,067,566.40	2.150953%	\$ -	0.000000%
	DEPARTMENT OF REVENUE -	CP5801		\$ 30,756,433.17	2.200232%	\$ -	0.000000%
	DEPARTMENT OF ADMINISTRAT -	CP6101		\$ 32,778,262.59	2.344869%	\$ -	0.000000%
	MONTANA STATE FUND -	CP6103		\$ 19,369,771.00	1.385661%	\$ -	0.000000%

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APPENDIX C
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<i>PERS - Cost Sharing Plan w/ a Special Funding Situation</i>				Net Pension Liability as of June 30, 2015			
				Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions
				N/A	N/A	N/A	N/A
	PUBLIC EMPLOYEES' RETIREM -	CP6104					
	TEACHERS' RETIREMENT SYST -	CP6105	\$	1,177,820.15	0.084258%	\$	-
	OFFICE OF PUBLIC DEFENDER -	CP6108	\$	12,493,411.71	0.893745%	\$	-
	DEPARTMENT OF AGRICULTURE -	CP6201	\$	4,764,383.13	0.340831%	\$	-
	DEPARTMENT OF CORRECTIONS -	CP6401	\$	28,170,252.87	2.015224%	\$	-
	DEPARTMENT OF COMMERCE -	CP6501	\$	12,297,055.11	0.879698%	\$	-
	DEPARTMENT OF LABOR & IND -	CP6602	\$	39,509,814.80	2.826426%	\$	-
	DEPARTMENT OF MILITARY AF -	CP6701	\$	8,953,015.93	0.640475%	\$	-
	DEPT OF PUBLIC HEALTH & H -	CP6901	\$	140,441,919.37	10.046837%	\$	-
	BEAVERHEAD COUNTY HIGH SC -	HS0401	\$	558,103.36	0.039925%	\$	26,225.01
	JORDAN PUBLIC SCHOOLS -	HS0421	\$	199,942.17	0.014303%	\$	9,395.25
	JEFFERSON COUNTY HIGH SCH -	HS0425	\$	233,681.35	0.016717%	\$	10,980.68
	POWDER RIVER COUNTY HIGH -	HS0452	\$	325,248.23	0.023267%	\$	15,283.29
	POWELL COUNTY HIGH SCHOOL -	HS0453	\$	207,497.47	0.014844%	\$	9,750.36
	SWEET GRASS COUNTY HIGH S -	HS0465	\$	363,336.68	0.025992%	\$	17,073.09
	HOUSING AUTHORITY OF ANAC -	OA0500	\$	403,280.93	0.028850%	\$	4,953.67
	HELENA REGIONAL AIRPORT A -	OA0501	\$	970,577.64	0.069433%	\$	11,921.87
	BITTERROOT CONSERVATION D -	OA0503	\$	60,193.57	0.004306%	\$	739.29
	HUMAN RESOURCES COUNCIL D -	OA0504	\$	2,354,154.44	0.168410%	\$	28,916.76
	HOUSING AUTHORITY OF BUTT -	OA0506	\$	866,366.30	0.061978%	\$	10,641.85
	FORT SHAW IRRIGATION DIST -	OA0507	\$	120,402.25	0.008613%	\$	1,479.02
	HOUSING AUTHORITY OF GLAS -	OA0509	\$	151,055.03	0.010806%	\$	1,855.50
	GREENFIELDS IRRIGATION DI -	OA0510	\$	817,305.60	0.058468%	\$	10,039.19
	CHOUTEAU COUNTY CONSERVAT -	OA0511	\$	15,330.97	0.001097%	\$	188.38
	GREAT FALLS INT AIRPORT -	OA0514	\$	634,395.68	0.045383%	\$	7,792.53
	MISSOULA RURAL FIRE DISTR -	OA0515	\$	956,131.76	0.068399%	\$	11,744.54
	CENTER FOR MENTAL HEALTH -	OA0516	\$	628,868.27	0.044988%	\$	7,724.65
	HELENA HOUSING AUTHORITY -	OA0517	\$	720,667.01	0.051555%	\$	8,852.34
	HILL CO PUBLIC CEMETERY D -	OA0518	\$	99,128.00	0.007091%	\$	1,217.67
	WHITEFISH HOUSING AUTHORI -	OA0522	\$	111,157.59	0.007952%	\$	1,365.35
	MILES COMMUNITY COLLEGE -	OA0524	\$	1,111,249.26	0.079496%	\$	13,649.75
	MALTA IRRIGATION DISTRICT -	OA0525	\$	434,041.85	0.031050%	\$	5,331.46
	RICHLAND CO HOUSING AUTHO -	OA0526	\$	500,788.48	0.035825%	\$	6,151.28
	PONDERA CO CANAL & RESERV -	OA0527	\$	528,244.09	0.037789%	\$	6,488.66
	FLATHEAD VALLEY COMM COLL -	OA0529	\$	6,946,058.28	0.496902%	\$	85,320.54
	DAWSON COLLEGE -	OA0530	\$	913,989.40	0.065384%	\$	11,226.77
	PRAIRIE COUNTY HOSPITAL D -	OA0531	\$	756,914.35	0.054148%	\$	9,297.42
	GALLATIN AIRPORT AUTHORITY -	OA0534	\$	1,951,981.43	0.139639%	\$	23,976.75
	HELENA VALLEY IRRIGATION -	OA0537	\$	266,202.85	0.019043%	\$	3,269.84
	DEER LODGE COUNTY HEAD ST -	OA0538	\$	413,942.83	0.029612%	\$	5,084.50
	GLASGOW IRRIGATION DISTRI -	OA0541	\$	193,618.49	0.013851%	\$	2,378.21
	LEWIS & CLARK LIBRARY -	OA0544	\$	1,167,941.72	0.083551%	\$	14,346.16
	BILLINGS HOUSING AUTHORITY -	OA0547	\$	1,225,930.93	0.087700%	\$	15,058.42
	YELLOWSTONE WEST CARBON S -	OA0548	\$	49,684.72	0.003554%	\$	610.36
	FLATHEAD SPECIAL EDUC COO -	OA0549	\$	23,532.68	0.001683%	\$	289.12
	MISSOULA COUNTY AIRPORT -	OA0550	\$	2,110,016.29	0.150945%	\$	25,918.01
	GALLATIN-MADISON SEC -	OA0551	\$	49,676.00	0.003554%	\$	610.22
	CENTRAL MONTANA LEARNING -	OA0552	\$	57,523.91	0.004115%	\$	706.59
	EASTERN YELLOWSTONE COUNT -	OA0554	\$	23,641.84	0.001691%	\$	290.43
	MISSOULA AREA SEC -	OA0555	\$	91,198.11	0.006524%	\$	1,120.28
	CROWN HILL CEMETERY DISTR -	OA0556	\$	49,664.37	0.003553%	\$	610.07
	FLATHEAD MUNICIPAL AIRPOR -	OA0557	\$	1,102,358.41	0.078860%	\$	13,540.59
	BIG FORK CO WATER & SEWER -	OA0558	\$	268,832.83	0.019232%	\$	3,302.26
	SANDERS SPEC ED COOP -	OA0560	\$	45,648.99	0.003266%	\$	560.65
	NORTH CENTRAL LEARNING SE -	OA0562	\$	34,059.69	0.002437%	\$	418.34
	FLATHEAD CONSERVATION DIS -	OA0565	\$	102,295.37	0.007318%	\$	1,256.48
	GREAT DIVIDE EDUCATION SE -	OA0566	\$	105,523.20	0.007549%	\$	1,296.16
	GARDINER - PARK COUNTY WA -	OA0567	\$	177,397.20	0.012691%	\$	2,179.07
	CENTRAL VALLEY FIRE DISTR -	OA0569	\$	62,708.12	0.004486%	\$	770.26
	BEAR PAW COOPERATIVE -	OA0570	\$	39,045.06	0.002793%	\$	479.68
	JUDITH BASIN CONSERVATION -	OA0571	\$	21,551.73	0.001542%	\$	264.70
	PONDERA COUNTY CEMETERY D -	OA0572	\$	44,127.37	0.003157%	\$	542.04
	BERT MOONEY AIRPORT AUTHO -	OA0574	\$	405,222.19	0.028989%	\$	4,977.51
	VICTOR WATER & SEWER -	OA0575	\$	38,911.04	0.002784%	\$	477.94

* Employer and State Contributions were adjusted for purposes of calculating the proportionate share, given new employers.

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>				Net Pension Liability as of June 30, 2015			
				Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions
	CASCADE CONSERVATION DIST	OA0576	\$ 89,933.78	0.006434%	\$ 1,104.73	0.008266%	
	LINCOLN COUNTY RURAL FIRE	OA0578	\$ 109,456.89	0.007830%	\$ 1,344.42	0.010059%	
	LOCKWOOD RURAL FIRE DIST	OA0579	\$ 50,599.90	0.003620%	\$ 621.55	0.004651%	
	PONDERA COUNTY COUNCIL ON	OA0580	\$ 20,214.00	0.001446%	\$ 248.42	0.001859%	
	PORT OF MONTANA - PORT AU	OA0581	\$ 234,419.91	0.016770%	\$ 2,879.55	0.021546%	
	TETON COUNTY CONSERVATION	OA0582	\$ 14,218.98	0.001017%	\$ 174.58	0.001306%	
	SIDNEY RICHLAND AIRPORT A	OA0583	\$ 95,652.77	0.006843%	\$ 1,174.93	0.008791%	
	GALLATIN CONSERVATION DIS	OA0584	\$ 7,643.39	0.000547%	\$ 94.05	0.000704%	
	PRAIRIE VIEW SPECIAL SERV	OA0585	\$ -	0.000000%	\$ -	0.000000%	
	LAKESIDE CO WATER & SEWER	OA0586	\$ 278,387.54	0.019915%	\$ 3,419.42	0.025585%	
	BIG SKY ECONOMIC DEVELOPM	OA0587	\$ 443,304.97	0.031713%	\$ 5,445.28	0.040743%	
	BIG COUNTRY EDUCATIONAL C	OA0588	\$ 29,732.66	0.002127%	\$ 365.14	0.002732%	
	BIG SKY SPECIAL EDUCATION	OA0589	\$ 36,706.09	0.002626%	\$ 450.76	0.003373%	
	FALLON MEDICAL COMPLEX	OA0592	\$ 510,960.81	0.036553%	\$ 6,276.29	0.046961%	
	HUMAN RESOURCES COUNCIL D	OA0594	\$ 1,313,802.80	0.093986%	\$ 16,137.85	0.120748%	
	FLATHEAD JOINT BD OF CONT	OA0597	\$ 38,807.28	0.002776%	\$ 476.75	0.003567%	
	NO MONTANA JOINT REFUSE D	OA0598	\$ 443,077.63	0.031697%	\$ 5,442.52	0.040722%	
	FERGUS COUNTY CONSERVATIO	OA0599	\$ 31,260.81	0.002236%	\$ 384.04	0.002873%	
	GRANITE CO HOSPITAL & NUR	OA9003	\$ 1,572,290.60	0.112477%	\$ 19,312.92	0.144505%	
	PRICKLEY PEAR SPECIAL SVC	OA9004	\$ 38,290.06	0.002739%	\$ 470.38	0.003520%	
	UPPER MUSSELSHELL CONSERV	OA9009	\$ 16,302.40	0.001166%	\$ 200.30	0.001499%	
	URBAN TRANS DIST/DAWSON C	OA9010	\$ 168,593.56	0.012061%	\$ 2,070.92	0.015495%	
	GALLATIN CANYON CONSOL RR	OA9012	\$ 20,297.87	0.001452%	\$ 249.29	0.001865%	
	BIG SKY CO WATER & SEWER	OA9013	\$ 192,784.28	0.013791%	\$ 2,368.04	0.017718%	
	BITTERROOT VALLEY SEC	OA9015	\$ 21,457.83	0.001535%	\$ 263.68	0.001973%	
	HELENA BUSINESS IMPROVEME	OA9016	\$ 58,627.18	0.004194%	\$ 720.25	0.005389%	
	ROUNDUP COMMUNITY LIBRARY	OA9017	\$ 14,675.26	0.001050%	\$ 180.24	0.001349%	
	MALTA CEMETERY DISTRICT	OA9020	\$ 40,435.12	0.002893%	\$ 496.69	0.003716%	
	LARCHMONT GOLF COURSE	OA9022	\$ 250,926.10	0.017951%	\$ 3,082.18	0.023062%	
	LEWIS & CLARK CONSERVATIO	OA9023	\$ 54,445.07	0.003895%	\$ 668.65	0.005003%	
	YELLOWSTONE CITY-COUNTY H	OA9026	\$ 13,504,356.73	0.966065%	\$ 165,878.11	1.241146%	
	TWIN BRIDGES PUBLIC LIBRA	OA9035	\$ 14,086.26	0.001008%	\$ 172.98	0.001294%	
	LIBERTY CO CONSERVATION D	OA9037	\$ 16,708.24	0.001195%	\$ 205.25	0.001536%	
	GRANITE CONSERVATION DIST	OA9038	\$ 25,729.05	0.001841%	\$ 316.01	0.002364%	
	HINSDALE WATER & SEWER DI	OA9042	\$ 26,466.89	0.001893%	\$ 325.17	0.002433%	
	PETROLEUM CO CONSERVATION	OA9048	\$ 91,120.05	0.006518%	\$ 1,119.26	0.008375%	
	PARK CO RURAL FIRE DISTRI	OA9051	\$ 109,436.83	0.007829%	\$ 1,344.13	0.010057%	
	VALLEY COUNTY CONSERVATIO	OA9052	\$ 16,760.86	0.001199%	\$ 205.83	0.001540%	
	SEELEY LAKE MISSOULA CO W	OA9053	\$ 120,728.87	0.008637%	\$ 1,482.95	0.011096%	
	DRY PRAIRIE RURAL WATER	OA9054	\$ 689,387.15	0.049317%	\$ 8,468.01	0.063360%	
	LOCKWOOD WATER & SEWER DI	OA9056	\$ 212,392.42	0.015194%	\$ 2,608.90	0.019520%	
	PABLO-LAKE COUNTY WATER &	OA9058	\$ 217,634.20	0.015569%	\$ 2,673.29	0.020002%	
	DALY DITCHES IRRIGATION D	OA9059	\$ 15,431.56	0.001104%	\$ 189.69	0.001419%	
	LINCOLN CONSERVATION DIST	OA9062	\$ 24,584.06	0.001759%	\$ 301.91	0.002259%	
	NORTH VALLEY PUBLIC LIBRA	OA9063	\$ 172,048.00	0.012308%	\$ 2,113.37	0.015813%	
	PHILLIPS CONSERVATION DIS	OA9069	\$ -	0.000000%	\$ -	0.000000%	
	PARK COUNTY SEC	OA9072	\$ 29,940.52	0.002142%	\$ 367.76	0.002752%	
	NORTHWEST MT EDUC COOP	OA9076	\$ 29,872.20	0.002137%	\$ 366.89	0.002745%	
	SHERIDAN DANIELS SEC	OA9078	\$ -	0.000000%	\$ -	0.000000%	
	FRENCHTOWN RURAL FIRE DIS	OA9079	\$ 42,352.98	0.003030%	\$ 520.24	0.003893%	
	RAE WATER AND SEWER DISTR	OA9080	\$ 184,064.65	0.013167%	\$ 2,260.91	0.016917%	
	HEBGEN BASIN RURAL FD	OA9082	\$ 41,509.32	0.002969%	\$ 509.77	0.003814%	
	MILK RIVER JBC	OA9084	\$ 83,829.45	0.005997%	\$ 1,029.72	0.007705%	
	LAKEVIEW CEMETERY DISTRIC	OA9085	\$ 76,560.36	0.005477%	\$ 940.47	0.007037%	
	BUFFALO RAPIDS IIRRI PROJE	OA9086	\$ 225,922.54	0.016162%	\$ 2,775.04	0.020764%	
	BUFFALO RAPIDS IIRRI PROJE	OA9087	\$ 169,102.17	0.012097%	\$ 2,077.17	0.015542%	
	FLATHEAD EMERGENCY COMM C	OA9088	\$ 1,674,558.06	0.119793%	\$ 20,569.11	0.153904%	
	NORTH LAKE CO PUBLIC LIBR	OA9089	\$ 217,530.41	0.015562%	\$ 2,671.98	0.019993%	
	SOURDOUGH RFD	OA9090	\$ 34,880.24	0.002495%	\$ 428.52	0.003206%	
	LIBERTY CO CEMETERY DIST	OA9091	\$ 600.19	0.000043%	\$ 7.41	0.000055%	
	THOMPSON FALLS PUBLIC LIB	OA9094	\$ 38,735.59	0.002771%	\$ 475.76	0.003560%	
	MADISON CONSERVATION DIST	OA9095	\$ 50,308.17	0.003599%	\$ 617.92	0.004623%	
	CME/FLATHEAD INDIAN IRRIG	OA9096	\$ 247,769.06	0.017725%	\$ 3,043.37	0.022771%	
	CORVALLIS COUNTY SEWER DI	OA9098	\$ 37,916.78	0.002712%	\$ 465.87	0.003486%	
	ARLEE-LAKE COUNTY WATER &	OA9100	\$ 2,841.61	0.000203%	\$ 34.89	0.000261%	
	RONAN LIBRARY DISTRICT	OA9101	\$ 118,736.73	0.008494%	\$ 1,458.53	0.010913%	

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>				Net Pension Liability as of June 30, 2015			
				Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions
	RED LODGE RURAL FIRE DIST	OA9110	\$ 195,377.04	0.013977%	\$ 2,399.85	0.017956%	
	BIG HORN COUNTY CEMETERY	OA9111	\$ 70,150.19	0.005018%	\$ 861.57	0.006446%	
	SCHOOL DISTRICT 1 - BIG T	SD0600	\$ 212,399.54	0.015194%	\$ 9,980.61	0.074678%	
	SCHOOL DISTRICT 1 - BUTTE	SD0601	\$ 4,508,617.60	0.322534%	\$ 211,859.10	1.585188%	
	SCHOOL DISTRICT 1 - CHOTE	SD0602	\$ 364,700.73	0.026090%	\$ 17,137.19	0.128225%	
	SCHOOL DISTRICT 1 - CIRCL	SD0603	\$ 300,110.79	0.021469%	\$ 14,102.25	0.105517%	
	SCHOOL DISTRICT 1 - CLANC	SD0604	\$ 235,120.25	0.016820%	\$ 11,048.27	0.082666%	
	SCHOOL DISTRICT 1 - CORVA	SD0605	\$ 986,674.79	0.070584%	\$ 46,363.57	0.346905%	
	SCHOOL DISTRICT 1 - DEER	SD0606	\$ 581,405.21	0.041592%	\$ 27,320.14	0.204417%	
	SCHOOL DISTRICT 1 - GLASG	SD0607	\$ 1,007,128.63	0.072047%	\$ 47,324.83	0.354097%	
	SCHOOL DISTRICT 1 - GLEND	SD0608	\$ 1,158,097.61	0.082847%	\$ 54,418.76	0.407176%	
	GREAT FALLS PUBLIC SCHOOL	SD0609	\$ 10,535,710.28	0.753696%	\$ 495,070.94	3.704258%	
	SCHOOL DISTRICT 1 - HELEN	SD0610	\$ 6,630,089.74	0.474299%	\$ 311,546.59	2.331078%	
	SCHOOL DISTRICT 1 - LEWIS	SD0612	\$ 1,935,544.29	0.138464%	\$ 90,950.86	0.680519%	
	SCHOOL DISTRICT 1 - MILES	SD0613	\$ 1,349,394.72	0.096532%	\$ 63,407.73	0.474434%	
	SCHOOL DISTRICT 1 - MISSO	SD0614	\$ 9,671,317.37	0.691860%	\$ 454,453.25	3.400345%	
	SCHOOL DISTRICT 1 - PLAIN	SD0615	\$ 355,436.88	0.025427%	\$ 16,701.85	0.124968%	
	SCHOOL DISTRICT 1 - PHILI	SD0616	\$ 239,884.52	0.017161%	\$ 11,272.12	0.084341%	
	SCHOOL DISTRICT 1 - RED L	SD0617	\$ 504,999.08	0.036126%	\$ 23,729.79	0.177553%	
	SCHOOL DISTRICT 1 - SCOBE	SD0618	\$ 202,602.67	0.014494%	\$ 9,520.26	0.071233%	
	SCHOOL DISTRICT 1 - HEART	SD0619	\$ 313,404.71	0.022420%	\$ 14,726.71	0.110189%	
	SCHOOL DISTRICT 1 - KALIS	SD0620	\$ 409,805.93	0.029316%	\$ 19,256.67	0.144084%	
	SCHOOL DISTRICT 1 & 7 -	SD0621	\$ 117,819.37	0.008428%	\$ 5,536.27	0.041424%	
	SCHOOL DISTRICT 2 - ALDER	SD0622	\$ 30,940.88	0.002213%	\$ 1,453.88	0.010878%	
	SCHOOL DISTRICT 2 - FRAZE	SD0623	\$ 210,125.26	0.015032%	\$ 9,873.77	0.073878%	
	SCHOOL DISTRICT 2 & 11 -	SD0624	\$ 397,750.03	0.028454%	\$ 18,690.20	0.139845%	
	SCHOOL DISTRICT 2 - ALBER	SD0625	\$ 248,856.63	0.017803%	\$ 11,693.66	0.087495%	
	SCHOOL DISTRICT 2 - BILLI	SD0626	\$ 14,727,803.92	1.053587%	\$ 692,056.52	5.178158%	
	SCHOOL DISTRICT 2 - BRID	SD0627	\$ 339,779.44	0.024307%	\$ 15,966.19	0.119463%	
	SCHOOL DISTRICT 2 - DODSO	SD0629	\$ 147,190.38	0.010530%	\$ 6,916.45	0.051751%	
	SCHOOL DISTRICT 2 - SUNBU	SD0631	\$ 285,065.31	0.020393%	\$ 13,395.23	0.100227%	
	SCHOOL DISTRICT 2 - THOMP	SD0632	\$ 483,356.78	0.034578%	\$ 22,712.86	0.169944%	
	SCHOOL DISTRICT 2 - STEVE	SD0633	\$ 817,722.05	0.058498%	\$ 38,424.52	0.287503%	
	SCHOOL DISTRICT 2 - DEER	SD0635	\$ 75,194.72	0.005379%	\$ 3,533.38	0.026438%	
	SCHOOL DISTRICT 3 - CASCA	SD0637	\$ 396,644.15	0.028375%	\$ 18,638.31	0.139457%	
	SCHOOL DISTRICT 3 - FAIR	SD0638	\$ 130,565.86	0.009340%	\$ 6,135.29	0.045906%	
	SCHOOL DISTRICT 3 - MANHA	SD0640	\$ 457,270.44	0.032712%	\$ 21,487.05	0.160772%	
	SCHOOL DISTRICT 3 - RAMSA	SD0641	\$ 199,017.11	0.014237%	\$ 9,351.79	0.069973%	
	SCHOOL DISTRICT 3 - SUPER	SD0642	\$ 497,977.24	0.035624%	\$ 23,399.82	0.175084%	
	SCHOOL DISTRICT 3 - HAMIL	SD0643	\$ 1,482,838.10	0.106078%	\$ 69,678.21	0.521352%	
	SCHOOL DISTRICT 3 - WOLF	SD0644	\$ 177,712.63	0.012713%	\$ 8,350.70	0.062482%	
	SCHOOL DISTRICT 3 - WESTB	SD0645	\$ 170,937.90	0.012228%	\$ 8,032.37	0.060100%	
	SCHOOL DISTRICT 4 - FORSY	SD0648	\$ 661,192.24	0.047300%	\$ 31,069.38	0.232470%	
	SCHOOL DISTRICT 4 - HELLG	SD0649	\$ 1,103,278.96	0.078926%	\$ 51,842.86	0.387903%	
	SCHOOL DISTRICT 4 - LIBBY	SD0650	\$ 825,299.01	0.059040%	\$ 38,780.65	0.290168%	
	SCHOOL DISTRICT 4 - LIVIN	SD0651	\$ 1,609,515.91	0.115140%	\$ 75,630.79	0.565890%	
	SCHOOL DISTRICT 4 & 47 -	SD0652	\$ 349,070.61	0.024972%	\$ 16,402.70	0.122730%	
	SCHOOL DISTRICT 4 & 28 -	SD0653	\$ 167,805.13	0.012004%	\$ 7,884.98	0.058998%	
	SCHOOL DISTRICT 4 - SWAN	SD0654	\$ 90,874.11	0.006501%	\$ 4,270.20	0.031951%	
	SCHOOL DISTRICT 5 - BASIN	SD0656	\$ 15,583.75	0.001115%	\$ 732.32	0.005479%	
	SCHOOL DISTRICT 5 - KALIS	SD0657	\$ 5,402,190.22	0.386458%	\$ 253,847.96	1.899361%	
	SCHOOL DISTRICT 5 - PARK	SD0658	\$ 268,945.19	0.019240%	\$ 12,637.62	0.094558%	
	SCHOOL DISTRICT 5 - SAND	SD0659	\$ 286,376.44	0.020487%	\$ 13,456.72	0.100687%	
	SCHOOL DISTRICT 5 - SHERI	SD0660	\$ 210,359.14	0.015049%	\$ 9,884.67	0.073960%	
	SCHOOL DISTRICT 5 - SIDNE	SD0661	\$ 1,744,390.50	0.124789%	\$ 81,968.57	0.613311%	
	SCHOOL DISTRICT 5 - TERRY	SD0662	\$ 243,670.82	0.017432%	\$ 11,450.04	0.085672%	
	SCHOOL DISTRICT 6 - LAME	SD0664	\$ 1,204,355.21	0.086156%	\$ 56,592.45	0.423440%	
	SCHOOL DISTRICT 6 - COLUM	SD0665	\$ 672,214.63	0.048088%	\$ 31,587.29	0.236345%	
	SCHOOL DISTRICT 6 - TROUT	SD0666	\$ 130,082.69	0.009306%	\$ 6,112.62	0.045736%	
	SCHOOL DISTRICT 6 - COLUM	SD0667	\$ 2,479,874.92	0.177404%	\$ 116,528.73	0.871900%	
	SCHOOL DISTRICT 6 - RYEGA	SD0668	\$ 151,331.64	0.010826%	\$ 7,110.94	0.053206%	
	SCHOOL DISTRICT 55F - SU	SD0669	\$ 527,038.78	0.037703%	\$ 24,765.32	0.185301%	
	SCHOOL DISTRICT 6 & 1 - S	SD0670	\$ 213,405.86	0.015266%	\$ 10,027.85	0.075031%	
	SCHOOL DISTRICT 6 - WIBAU	SD0671	\$ 278,209.76	0.019902%	\$ 13,072.97	0.097816%	
	SCHOOL DISTRICT 7 - BOULD	SD0672	\$ 281,595.60	0.020145%	\$ 13,232.14	0.099006%	

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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, 2015			
				Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions
	SCHOOL DISTRICT 7 - BOZEM	SD0673	\$ 5,681,071.98	0.406409%	\$ 266,952.61	1.997413%	
	SCHOOL DISTRICT 7 - CHARL	SD0674	\$ 333,958.99	0.023891%	\$ 15,692.77	0.117418%	
	SCHOOL DISTRICT 7 - GARDI	SD0675	\$ 211,389.74	0.015122%	\$ 9,933.08	0.074322%	
	SCHOOL DISTRICT 7 - HINS	SD0676	\$ 140,565.95	0.010056%	\$ 6,605.09	0.049421%	
	SCHOOL DISTRICT 7 & 70 -	SD0677	\$ 1,931,594.17	0.138181%	\$ 90,765.09	0.679129%	
	SCHOOL DISTRICT 7 - LOLO	SD0678	\$ 589,112.99	0.042144%	\$ 27,682.23	0.207126%	
	SCHOOL DISTRICT 1 & 7 - T	SD0679	\$ 489,383.06	0.035009%	\$ 22,996.02	0.172063%	
	SCHOOL DISTRICT 7 - VICTO	SD0680	\$ 360,595.37	0.025796%	\$ 16,944.30	0.126782%	
	SCHOOL DISTRICT 7 - MEDIC	SD0681	\$ 359,722.78	0.025734%	\$ 16,903.31	0.126475%	
	SCHOOL DISTRICT 7 - TWIN	SD0682	\$ 393,025.15	0.028116%	\$ 18,468.24	0.138184%	
	SCHOOL DISTRICT 7 - JOLIE	SD0683	\$ 408,754.11	0.029241%	\$ 19,207.25	0.143714%	
	SCHOOL DISTRICT 7 & 2 - S	SD0684	\$ 155,139.46	0.011098%	\$ 7,290.02	0.054546%	
	SCHOOL DISTRICT 8 - ARLEE	SD0685	\$ 549,865.60	0.039336%	\$ 25,837.92	0.193326%	
	SCHOOL DISTRICT 8-WHITE S	SD0686	\$ 329,123.49	0.023545%	\$ 15,465.43	0.115717%	
	SCHOOL DISTRICT 8 - ELDER	SD0687	\$ 115,138.38	0.008237%	\$ 5,410.25	0.040481%	
	SCHOOL DISTRICT 9 - BROWN	SD0690	\$ 4,066,980.90	0.290941%	\$ 191,106.69	1.429913%	
	SCHOOL DISTRICT 9 - DARBY	SD0691	\$ 567,389.30	0.040590%	\$ 26,661.52	0.199489%	
	SCHOOL DISTRICT 9 - DIXON	SD0692	\$ 212,028.30	0.015168%	\$ 9,963.17	0.074547%	
	SCHOOL DISTRICT 9 - EAST	SD0693	\$ 711,521.05	0.050900%	\$ 33,434.22	0.250164%	
	SCHOOL DISTRICT 9 - OPHEI	SD0695	\$ 168,023.02	0.012020%	\$ 7,895.30	0.059075%	
	SCHOOL DISTRICT 9 - POPLA	SD0696	\$ 1,562,126.69	0.111750%	\$ 73,404.04	0.549229%	
	SCHOOL DISTRICT 9 & 9 - R	SD0697	\$ 192,673.51	0.013783%	\$ 9,053.66	0.067742%	
	SCHOOL DISTRICT 15 - KALI	SD0698	\$ 152,761.25	0.010928%	\$ 7,178.24	0.053710%	
	SCHOOL DISTRICT 16 - HARL	SD0699	\$ 328,521.71	0.023502%	\$ 15,437.08	0.115504%	
	SCHOOL DISTRICT 10 - ANAC	SD0700	\$ 1,053,070.95	0.075334%	\$ 49,483.55	0.370250%	
	SCHOOL DISTRICT 10 - CHIN	SD0701	\$ 446,773.38	0.031961%	\$ 20,993.85	0.157082%	
	SCHOOL DISTRICT 10 - CONR	SD0702	\$ 693,735.55	0.049628%	\$ 32,598.55	0.243911%	
	SCHOOL DISTRICT 10 - DILL	SD0703	\$ 445,440.15	0.031866%	\$ 20,931.20	0.156613%	
	SCHOOL DISTRICT 10 - NOXO	SD0704	\$ 178,025.15	0.012735%	\$ 8,365.39	0.062592%	
	SCHOOL DISTRICT 11 - POTO	SD0705	\$ 87,528.83	0.006262%	\$ 4,113.07	0.030775%	
	SCHOOL DISTRICT 12 - LIMA	SD0706	\$ 128,916.63	0.009222%	\$ 6,057.82	0.045326%	
	SCHOOL DISTRICT 12 - BAKE	SD0707	\$ 848,410.15	0.060693%	\$ 39,866.62	0.298293%	
	SCHOOL DISTRICT 13 - BOX	SD0708	\$ 957,976.79	0.068531%	\$ 45,015.22	0.336816%	
	SCHOOL DISTRICT 12 - HARL	SD0709	\$ 850,608.85	0.060850%	\$ 39,969.83	0.299065%	
	SCHOOL DISTRICT 13 - LONE	SD0710	\$ 222,465.04	0.015915%	\$ 10,453.61	0.078217%	
	SCHOOL DISTRICT 12 - ROSE	SD0711	\$ 167,930.14	0.012013%	\$ 7,891.08	0.059043%	
	SCHOOL DISTRICT 12 - SACO	SD0712	\$ 182,968.21	0.013089%	\$ 8,597.67	0.064330%	
	SCHOOL DISTRICT 12 - STAN	SD0713	\$ 214,065.50	0.015314%	\$ 10,058.81	0.075263%	
	SCHOOL DISTRICT 14 - BONN	SD0714	\$ 255,148.92	0.018253%	\$ 11,989.47	0.089708%	
	SCHOOL DISTRICT 24 - WORD	SD0715	\$ 1,059,785.79	0.075814%	\$ 49,799.12	0.372611%	
	SCHOOL DISTRICT 14 - HOT	SD0716	\$ 247,591.14	0.017712%	\$ 11,634.21	0.087050%	
	SCHOOL DISTRICT 13 - EURE	SD0717	\$ 774,471.77	0.055404%	\$ 36,392.41	0.272298%	
	SCHOOL DISTRICT 3 & 13 -	SD0718	\$ 308,546.82	0.022073%	\$ 14,498.65	0.108483%	
	SCHOOL DISTRICT 13 - NASH	SD0719	\$ 241,015.56	0.017242%	\$ 11,325.32	0.084739%	
	SCHOOL DISTRICT 15 & 17 -	SD0720	\$ 115,235.91	0.008244%	\$ 5,414.90	0.040516%	
	SCHOOL DISTRICT 15 & 6 -	SD0721	\$ 644,177.44	0.046083%	\$ 30,269.76	0.226487%	
	SCHOOL DISTRICT 14 - MALT	SD0722	\$ 532,758.93	0.038112%	\$ 25,034.23	0.187313%	
	SCHOOL DISTRICT 15 - CUST	SD0723	\$ 149,159.99	0.010671%	\$ 7,009.04	0.052444%	
	SCHOOL DISTRICT 15 - CUT	SD0724	\$ 1,223,615.80	0.087534%	\$ 57,497.45	0.430212%	
	SCHOOL DISTRICT 15 - EKAL	SD0725	\$ 271,097.37	0.019394%	\$ 12,738.93	0.095316%	
	HAVRE PUBLIC SCHOOLS	SD0726	\$ 2,544,158.44	0.182002%	\$ 119,549.43	0.894502%	
	SCHOOL DISTRICT 17 - CULB	SD0727	\$ 475,735.49	0.034033%	\$ 22,354.69	0.167264%	
	SCHOOL DISTRICT 17 H - HA	SD0728	\$ 2,620,138.09	0.187438%	\$ 123,119.73	0.921216%	
	SCHOOL DISTRICT 18 - VALI	SD0729	\$ 286,583.29	0.020501%	\$ 13,466.45	0.100760%	
	SCHOOL DISTRICT 20 - GARR	SD0731	\$ 9,189.57	0.000657%	\$ 431.86	0.003231%	
	SCHOOL DISTRICT 20 - PLEN	SD0732	\$ 516,361.61	0.036939%	\$ 24,263.83	0.181549%	
	SCHOOL DISTRICT 21 - BROA	SD0734	\$ 194,745.02	0.013932%	\$ 9,150.90	0.068470%	
	SCHOOL DISTRICT 23 - MISS	SD0736	\$ 355,974.42	0.025465%	\$ 16,727.14	0.125157%	
	SCHOOL DISTRICT 23 - POLS	SD0737	\$ 1,691,061.05	0.120974%	\$ 79,462.59	0.594561%	
	SCHOOL DISTRICT 23 - ROBE	SD0738	\$ 144,774.37	0.010357%	\$ 6,802.93	0.050901%	
	SCHOOL DISTRICT 24 - THRE	SD0739	\$ 272,202.97	0.019473%	\$ 12,790.68	0.095703%	
	SCHOOL DISTRICT 25 - HOB	SD0740	\$ 181,378.57	0.012975%	\$ 8,522.81	0.063770%	
	SCHOOL DISTRICT 26 - LOCK	SD0741	\$ 632,482.18	0.045246%	\$ 29,720.16	0.222374%	
	SCHOOL DISTRICT 27 - MONT	SD0742	\$ 294,793.43	0.021089%	\$ 13,852.24	0.103646%	
	SCHOOL DISTRICT 28 - STI	SD0743	\$ 653,371.51	0.046740%	\$ 30,701.77	0.229719%	
	SCHOOL DISTRICT 29 - SOME	SD0744	\$ 344,305.18	0.024631%	\$ 16,178.84	0.121055%	

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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, 2015			
				Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions
	SCHOOL DISTRICT 29 - BELT	SD0745	\$ 324,446.87	0.023210%	\$ 15,245.64	0.114072%	
	SCHOOL DISTRICT 20 - WHIT	SD0746	\$ 180,330.10	0.012900%	\$ 8,473.68	0.063402%	
	SCHOOL DISTRICT 33 - GOLD	SD0748	\$ 18,645.14	0.001334%	\$ 876.22	0.006556%	
	SCHOOL DISTRICT 32 - CLIN	SD0749	\$ 207,910.72	0.014873%	\$ 9,769.69	0.073100%	
	SCHOOL DISTRICT 30 - POWE	SD0751	\$ 237,651.81	0.017001%	\$ 11,167.17	0.083556%	
	SCHOOL DISTRICT 30 - RONA	SD0752	\$ 1,702,169.50	0.121769%	\$ 79,984.72	0.598468%	
	SCHOOL DISTRICT 32 J - AS	SD0754	\$ 90,423.64	0.006469%	\$ 4,248.98	0.031792%	
	SCHOOL DISTRICT 38 - BIG	SD0755	\$ 934,997.35	0.066887%	\$ 43,935.35	0.328736%	
	SCHOOL DISTRICT 30 & 6 -	SD0756	\$ 197,247.66	0.014111%	\$ 9,268.64	0.069351%	
	SCHOOL DISTRICT 3 - BELFR	SD0757	\$ 115,370.81	0.008253%	\$ 5,421.15	0.040563%	
	SCHOOL DISTRICT 43 - TURN	SD0758	\$ 140,271.60	0.010035%	\$ 6,591.28	0.049318%	
	SCHOOL DISTRICT 40 - FREN	SD0759	\$ 1,357,812.14	0.097134%	\$ 63,803.40	0.477395%	
	LAVINA K-12	SD0760	\$ 130,939.15	0.009367%	\$ 6,152.88	0.046038%	
	SCHOOL DISTRICT 44 - BELG	SD0761	\$ 3,864,995.58	0.276491%	\$ 181,615.36	1.358896%	
	SCHOOL DISTRICT 44 - MOOR	SD0762	\$ 137,568.37	0.009841%	\$ 6,464.39	0.048368%	
	SCHOOL DISTRICT 44 - WHIT	SD0763	\$ 1,275,119.25	0.091219%	\$ 59,917.67	0.448321%	
	SCHOOL DISTRICT 45 - AUGU	SD0764	\$ 167,622.85	0.011991%	\$ 7,876.54	0.058934%	
	SCHOOL DISTRICT 45 - WOLF	SD0765	\$ 1,161,456.12	0.083087%	\$ 54,576.47	0.408356%	
	SCHOOL DISTRICT 44 - GERA	SD0766	\$ 205,018.52	0.014666%	\$ 9,633.78	0.072083%	
	SCHOOL DISTRICT 21 - FAIR	SD0767	\$ 466,663.95	0.033384%	\$ 21,928.36	0.164074%	
	SCHOOL DISTRICT 65 - FROI	SD0768	\$ 178,415.00	0.012763%	\$ 8,383.70	0.062729%	
	SCHOOL DISTRICT 55 - PLEV	SD0769	\$ 272,027.37	0.019460%	\$ 12,782.40	0.095641%	
	SCHOOL DISTRICT 50 - EAST	SD0770	\$ 182,364.25	0.013046%	\$ 8,569.18	0.064117%	
	SCHOOL DISTRICT 50 - HAYS	SD0771	\$ 591,332.04	0.042302%	\$ 27,786.60	0.207907%	
	SCHOOL DISTRICT 52 - ABSA	SD0772	\$ 390,305.35	0.027921%	\$ 18,340.33	0.137227%	
	SCHOOL DISTRICT 52 - ENNI	SD0773	\$ 512,069.32	0.036632%	\$ 24,061.93	0.180038%	
	SHIELDS VALLEY	SD0774	\$ 246,405.16	0.017627%	\$ 11,578.54	0.086634%	
	SCHOOL DISTRICT 55 - BROC	SD0775	\$ 240,254.75	0.017187%	\$ 11,289.56	0.084472%	
	SCHOOL DISTRICT 55 - ROUN	SD0776	\$ 798,885.03	0.057150%	\$ 37,539.43	0.280880%	
	SCHOOL DISTRICT 57 - HAVR	SD0777	\$ 2,150.14	0.000154%	\$ 101.02	0.000756%	
	SCHOOL DISTRICT 58 - GEYS	SD0778	\$ 127,434.26	0.009116%	\$ 5,988.05	0.044804%	
	SCHOOL DISTRICT 58 - YELL	SD0779	\$ 150,329.69	0.010754%	\$ 7,063.85	0.052854%	
	SCHOOL DISTRICT 64J - MEL	SD0780	\$ 190,347.48	0.013617%	\$ 8,944.35	0.066924%	
	SCHOOL DISTRICT 73 - SWAN	SD0781	\$ 7,646.15	0.000547%	\$ 359.33	0.002689%	
	SD 75 GREENFIELD	SD0782	\$ 116,442.68	0.008330%	\$ 5,471.59	0.040940%	
	SCHOOL DISTRICT 87 - BOX	SD0783	\$ 2,671,720.76	0.191128%	\$ 125,543.58	0.939352%	
	SCHOOL DISTRICT 84 - DENT	SD0785	\$ 156,903.24	0.011224%	\$ 7,372.88	0.055166%	
	SCHOOL DISTRICT 74 - ROY	SD0786	\$ 116,053.56	0.008302%	\$ 5,453.27	0.040803%	
	SCHOOL DISTRICT 74 - VAUG	SD0787	\$ 104,331.40	0.007464%	\$ 4,902.51	0.036682%	
	SCHOOL DISTRICT 159 - WIN	SD0790	\$ 182,989.58	0.013091%	\$ 8,598.69	0.064338%	
	SCHOOL DISTRICT 41 - PION	SD0791	\$ 75,404.03	0.005394%	\$ 3,543.26	0.026512%	
	SCHOOL DISTRICT 50 - EVER	SD0792	\$ 783,197.94	0.056028%	\$ 36,802.32	0.275365%	
	SCHOOL DISTRICT 37 - SHEP	SD0793	\$ 869,901.85	0.062230%	\$ 40,876.57	0.305850%	
	SCHOOL DISTRICT 19 - COLS	SD0794	\$ 1,469,150.12	0.105099%	\$ 69,035.00	0.516539%	
	SCHOOL DISTRICT 2 & 3 - P	SD0796	\$ 323,398.40	0.023135%	\$ 15,196.37	0.113703%	
	SCHOOL DISTRICT 69 - WEST	SD0798	\$ 305,014.03	0.021820%	\$ 14,332.65	0.107241%	
	SCHOOL DISTRICT 11 & 2 -	SD0799	\$ 194,193.38	0.013892%	\$ 9,125.03	0.068276%	
	SCHOOL DISTRICT 1 - TROY	SD0800	\$ 501,094.75	0.035847%	\$ 23,546.34	0.176180%	
	SCHOOL DISTRICT 85 - ULM	SD0801	\$ 96,919.72	0.006933%	\$ 4,554.23	0.034076%	
	SCHOOL DISTRICT 14 - SHEL	SD0802	\$ 748,508.84	0.053546%	\$ 35,172.27	0.263169%	
	SCHOOL DISTRICT 10 - CAYU	SD0803	\$ 188,624.40	0.013494%	\$ 8,863.53	0.066319%	
	SCHOOL DISTRICT 52 - INDE	SD0805	\$ 174,040.87	0.012450%	\$ 8,178.16	0.061191%	
	SCHOOL DISTRICT 23 - HARR	SD0806	\$ 92,130.44	0.006591%	\$ 4,329.21	0.032392%	
	SCHOOL DISTRICT 27 - GRAS	SD0807	\$ 146,594.12	0.010487%	\$ 6,888.54	0.051542%	
	SCHOOL DISTRICT 32 - RAPE	SD0810	\$ 151,421.62	0.010832%	\$ 7,115.30	0.053239%	
	SCHOOL DISTRICT 115 - WIN	SD0811	\$ 147,567.29	0.010557%	\$ 6,934.19	0.051883%	
	SCHOOL DISTRICT 78J & 2 -	SD0812	\$ 210,023.95	0.015025%	\$ 9,868.97	0.073842%	
	SCHOOL DISTRICT 27 - MONF	SD0813	\$ 268,733.55	0.019224%	\$ 12,627.74	0.094484%	
	SCHOOL DISTRICT 35 - GALL	SD0814	\$ 112,335.87	0.008036%	\$ 5,278.55	0.039496%	
	SCHOOL DISTRICT 23 - BILL	SD0815	\$ 172,840.93	0.012365%	\$ 8,121.76	0.060769%	
	SCHOOL DISTRICT 58 - WHIT	SD0816	\$ 93,495.36	0.006688%	\$ 4,393.32	0.032872%	
	SCHOOL DISTRICT 29 - WYOL	SD0817	\$ 293,300.16	0.020982%	\$ 13,782.03	0.103121%	
	SCHOOL DISTRICT 64 - BAIN	SD0819	\$ 380,018.18	0.027185%	\$ 17,857.01	0.133611%	
	SCHOOL DISTRICT 2 - DUPUY	SD0820	\$ 21,402.89	0.001531%	\$ 1,005.74	0.007525%	
	SCHOOL DISTRICT 2-27 - LO	SD0821	\$ 799,075.60	0.057164%	\$ 37,548.44	0.280948%	
	SCHOOL DISTRICT 33 - SWAN	SD0822	\$ 89,695.54	0.006417%	\$ 4,214.67	0.031535%	

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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, 2015				
				Net Pension Liability - Employer	Employer Proportion based on Employer Contributions	Net Pension Liability - State	State Proportion based on State Contributions	
* Employer and State Contributions were adjusted for purposes of calculating the proportionate share, given new employers.								
	SCHOOL DISTRICT 23 - LUST	SD0824	\$	78,209.89	0.005595%	\$	3,675.10	0.027498%
	SCHOOL DISTRICT 41 - ANDE	SD0825	\$	148,126.78	0.010597%	\$	6,960.50	0.052080%
	SCHOOL DISTRICT 34 - SEEL	SD0826	\$	198,675.66	0.014213%	\$	9,335.80	0.069853%
	SCHOOL DISTRICT 5 - MELRO	SD0827	\$	13,902.24	0.000995%	\$	653.24	0.004888%
	SCHOOL DISTRICT 45 - GOLD	SD0829	\$	18,819.86	0.001346%	\$	884.36	0.006617%
	SCHOOL DISTRICT 26 - REIC	SD0830	\$	10,774.27	0.000771%	\$	506.28	0.003788%
	SCHOOL DISTRICT 14 - FORT	SD9000	\$	96,389.01	0.006895%	\$	4,529.23	0.033889%
	SCHOOL DISTRICT 21 - GALA	SD9002	\$	12,761.17	0.000913%	\$	599.75	0.004487%
	SCHOOL DISTRICT 12 12 - M	SD9005	\$	5,004.70	0.000358%	\$	235.04	0.001759%
	SCHOOL DISTRICT 38 - LINC	SD9006	\$	135,621.73	0.009702%	\$	6,372.81	0.047683%
	SCHOOL DISTRICT 1 - FORT	SD9007	\$	525,488.82	0.037592%	\$	24,692.50	0.184756%
	SCHOOL DISTRICT 4 - CANYO	SD9011	\$	281,016.64	0.020103%	\$	13,204.81	0.098802%
	SCHOOL DISTRICT 13 - FISH	SD9014	\$	12,471.47	0.000892%	\$	586.09	0.004385%
	BIG SKY SCHOOL DISTRICT #	SD9019	\$	637,949.69	0.045637%	\$	29,977.01	0.224296%
	SCHOOL DISTRICT 43 - LAMO	SD9025	\$	48,871.73	0.003496%	\$	2,296.52	0.017183%
	SCHOOL DISTRICT 11 - BROR	SD9027	\$	22,938.60	0.001641%	\$	1,077.83	0.008065%
	SCHOOL DISTRICT 104 - SPR	SD9028	\$	5,560.84	0.000398%	\$	261.35	0.001956%
	SCHOOL DISTRICT 75 - ARRO	SD9029	\$	113,984.52	0.008154%	\$	5,356.17	0.040076%
	SCHOOL DISTRICT 17 - MORI	SD9030	\$	76,086.49	0.005443%	\$	3,575.24	0.026751%
	SCHOOL DISTRICT 7 - GRANT	SD9033	\$	29,939.07	0.002142%	\$	1,406.93	0.010527%
	SCHOOL DISTRICT 20 - KILA	SD9034	\$	189,397.28	0.013549%	\$	8,899.87	0.066591%
	SCHOOL DISTRICT 64 - MOUN	SD9039	\$	24,160.92	0.001728%	\$	1,135.25	0.008494%
	JUDITH GAP SCHOOL	SD9040	\$	65,923.60	0.004716%	\$	3,097.74	0.023178%
	SCHOOL DISTRICT 86 & 4 -	SD9043	\$	309,297.45	0.022126%	\$	14,533.82	0.108746%
	SCHOOL DISTRICT 18 - WOOD	SD9045	\$	-	0.000000%	\$	-	0.000000%
	SCHOOL DISTRICT 75 - AMST	SD9046	\$	52,533.60	0.003758%	\$	2,468.62	0.018471%
	SCHOOL DISTRICT 8 - WEST	SD9049	\$	58,380.65	0.004176%	\$	2,743.21	0.020525%
	SCHOOL DISTRICT 4 - DIVID	SD9050	\$	11,121.82	0.000796%	\$	522.56	0.003910%
	SCHOOL DISTRICT 89 - SMIT	SD9057	\$	110,962.52	0.007938%	\$	5,214.16	0.039014%
	SCHOOL DISTRICT 27 - ELLI	SD9060	\$	23,070.59	0.001650%	\$	1,084.08	0.008111%
	SCHOOL DISTRICT 99 M	SD9065	\$	317,626.50	0.022722%	\$	14,925.27	0.111675%
	SCHOOL DISTRICT 28C	SD9066	\$	211,575.21	0.015136%	\$	9,941.94	0.074388%
	SCHOOL DISTRICT 48-1J & 4	SD9067	\$	242,544.58	0.017351%	\$	11,397.13	0.085276%
	SCHOOL DISTRICT 3 - BILLI	SD9068	\$	78,872.14	0.005642%	\$	3,706.21	0.027731%
	SCHOOL DISTRICT 12 - HAVR	SD9071	\$	28,333.15	0.002027%	\$	1,331.34	0.009961%
	SCHOOL DISTRICT 11 - WISE	SD9077	\$	15,577.35	0.001114%	\$	732.03	0.005477%
	OVANDO ELEMENTARY SCHOOL	SD9112	\$	7,505.96	0.000537%	\$	352.58	0.002638%
	MSU COLLEGE OF TECHNOLOGY	UN3513	\$	2,098,000.22	0.150085%	\$	-	0.000000%
	UNIVERSITY OF MONTANA	UN5103 - UN9103	\$	59,138,504.44	4.230609%	\$	-	0.000000%
	MONTANA STATE UNIVERSITY	UN5104	\$	42,694,203.46	3.054228%	\$	-	0.000000%
	MONTANA STATE UNIVERSITY	UN5106	\$	9,952,243.45	0.711957%	\$	-	0.000000%
	MONTANA STATE UNIVERSITY	UN5107	\$	2,902,143.60	0.207612%	\$	-	0.000000%

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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, 2015		
				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				\$ 91,356,945.01	\$ 830,461.60	\$ 33,547,416.01
Due to Working Retiree Contributions and Adjustments						
Total				\$ 91,356,945.01	\$ 830,461.60	\$ 33,547,416.01
State as Special Funding Entity						\$ 320,743.54
Employers						
	CITY OF BIG TIMBER	CI0302		\$ 20,965.55	\$ 133.53	\$ 4,198.82
	CITY OF BELT	CI0303		\$ 10,145.81	\$ 116.43	\$ 3,661.03
	TOWN OF BIG SANDY	CI0304		\$ 3,302.47	\$ 36.11	\$ 1,135.48
	CITY OF BILLINGS	CI0305		\$ 2,407,336.76	\$ 26,466.89	\$ 832,196.62
	CITY OF BOZEMAN	CI0306		\$ 1,063,869.98	\$ 10,230.09	\$ 321,664.34
	BUTTE SILVER BOW	CI0307		\$ 1,294,735.49	\$ 14,390.61	\$ 452,483.20
	TOWN OF BROADUS	CI0308		\$ 13,096.64	\$ 148.18	\$ 4,659.59
	TOWN OF BOULDER	CI0309		\$ 36,200.37	\$ 289.51	\$ 9,103.19
	TOWN OF CASCADE	CI0310		\$ 9,418.32	\$ 90.10	\$ 2,832.89
	CITY OF CHINOOK	CI0311		\$ 14,234.03	\$ 349.89	\$ 11,001.46
	CITY OF CHOTEAU	CI0312		\$ 29,745.52	\$ 295.54	\$ 9,292.73
	TOWN OF CIRCLE	CI0313		\$ 19,903.14	\$ 112.71	\$ 3,544.01
	CITY OF COLUMBIA FALLS	CI0314		\$ 63,847.03	\$ 693.26	\$ 21,797.83
	CITY OF CONRAD	CI0315		\$ 74,078.73	\$ 733.20	\$ 23,053.87
	TOWN OF CULBERTSON	CI0316		\$ 15,551.93	\$ 229.99	\$ 7,231.46
	CITY OF CUT BANK	CI0317		\$ 89,271.01	\$ 756.59	\$ 23,789.65
	TOWN OF CHESTER	CI0318		\$ 17,371.39	\$ 223.51	\$ 7,027.94
	TOWN OF BROWNING	CI0319		\$ (1,537.00)	\$ 254.30	\$ 7,996.06
	CITY OF DEER LODGE	CI0320		\$ 52,499.97	\$ 585.17	\$ 18,399.95
	CITY OF DILLON	CI0321		\$ 53,377.67	\$ 623.13	\$ 19,593.13
	CITY OF BAKER	CI0322		\$ 80,222.77	\$ 632.84	\$ 19,898.41
	CITY OF BELGRADE	CI0323		\$ 113,776.50	\$ 971.27	\$ 30,539.94
	TOWN OF COLUMBUS	CI0324		\$ 30,298.87	\$ 535.84	\$ 16,848.15
	CITY OF EAST HELENA	CI0325		\$ 39,518.58	\$ 357.39	\$ 11,237.23
	TOWN OF ENNIS	CI0326		\$ 36,727.12	\$ 284.34	\$ 8,940.90
	TOWN OF FAIRFIELD	CI0327		\$ 7,413.13	\$ 66.70	\$ 2,097.16
	CITY OF FAIRVIEW	CI0328		\$ 37,728.06	\$ 361.86	\$ 11,378.06
	CITY OF FORSYTH	CI0329		\$ 40,395.22	\$ 493.89	\$ 15,529.41
	CITY OF FORT BENTON	CI0330		\$ 14,099.10	\$ 404.85	\$ 12,729.68
	TOWN OF GERALDINE	CI0331		\$ 3,335.45	\$ 33.22	\$ 1,044.85
	CITY OF GLASGOW	CI0332		\$ 14,479.78	\$ 575.68	\$ 18,100.89
	CITY OF GLENDIVE	CI0333		\$ 113,198.12	\$ 1,255.10	\$ 39,464.46
	CITY OF GREAT FALLS	CI0334		\$ 1,053,685.15	\$ 14,307.82	\$ 449,880.05
	TOWN OF GRASS RANGE	CI0335		\$ 5,505.41	\$ 28.66	\$ 901.13
	CITY OF HARLEM	CI0336		\$ 36,758.29	\$ 247.50	\$ 7,782.18
	CITY OF HAMILTON	CI0337		\$ 120,505.57	\$ 1,331.79	\$ 41,875.54
	CITY OF HARDIN	CI0338		\$ 34,339.18	\$ 840.55	\$ 26,429.46
	CITY OF HAVRE	CI0339		\$ 144,546.49	\$ 1,916.57	\$ 60,262.72
	CITY OF HELENA	CI0340		\$ 849,128.73	\$ 9,842.54	\$ 309,478.63
	TOWN OF HOT SPRINGS	CI0341		\$ 20,985.13	\$ 193.98	\$ 6,099.05
	TOWN OF MELSTONE	CI0342		\$ 2,433.76	\$ 29.81	\$ 936.98
	CITY OF KALISPELL	CI0343		\$ 354,710.34	\$ 4,550.08	\$ 143,067.59
	TOWN OF NASHUA	CI0344		\$ 13,389.26	\$ 82.44	\$ 2,592.34
	CITY OF LAUREL	CI0345		\$ 175,931.34	\$ 2,152.25	\$ 67,673.05
	TOWN OF DRUMMOND	CI0346		\$ 3,567.56	\$ 50.59	\$ 1,590.72
	CITY OF LEWISTOWN	CI0347		\$ 115,329.89	\$ 1,402.50	\$ 44,098.79
	CITY OF LIBBY	CI0348		\$ 16,731.64	\$ 554.55	\$ 17,436.31
	CITY OF LIVINGSTON	CI0349		\$ 164,544.89	\$ 2,292.48	\$ 72,082.01

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 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, 2015			
				Employer Pension Expense (includes Support Revenue)	Support Revenue provided by the State	Support Revenue provided by the Coal Tax	
SCHOOL DISTRICT 7 - BOZEM	- SD0673	\$	257,998.53	\$	16,587.75	\$	136,339.58
SCHOOL DISTRICT 7 - CHARL	- SD0674	\$	17,930.04	\$	975.11	\$	8,014.65
SCHOOL DISTRICT 7 - GARDI	- SD0675	\$	1,111.06	\$	617.22	\$	5,073.12
SCHOOL DISTRICT 7 - HINS	- SD0676	\$	(14,607.88)	\$	410.42	\$	3,373.43
SCHOOL DISTRICT 7 & 70 -	- SD0677	\$	130,044.45	\$	5,639.91	\$	46,356.17
SCHOOL DISTRICT 7 - LOLO	- SD0678	\$	49,247.15	\$	1,720.10	\$	14,138.07
SCHOOL DISTRICT 1 & 7 - T	- SD0679	\$	17,520.77	\$	1,428.92	\$	11,744.66
SCHOOL DISTRICT 7 - VICTO	- SD0680	\$	25,467.53	\$	1,052.87	\$	8,653.90
SCHOOL DISTRICT 7 - MEDIC	- SD0681	\$	24,799.23	\$	1,050.32	\$	8,632.96
SCHOOL DISTRICT 7 - TWIN	- SD0682	\$	25,097.87	\$	1,147.57	\$	9,432.18
SCHOOL DISTRICT 7 - JOLIE	- SD0683	\$	26,758.52	\$	1,193.49	\$	9,809.66
SCHOOL DISTRICT 7 & 2 - S	- SD0684	\$	10,343.50	\$	452.98	\$	3,723.18
SCHOOL DISTRICT 8 - ARLEE	- SD0685	\$	36,817.96	\$	1,605.50	\$	13,196.18
SCHOOL DISTRICT 8-WHITE S	- SD0686	\$	20,802.50	\$	960.98	\$	7,898.61
SCHOOL DISTRICT 8 - ELDER	- SD0687	\$	12,227.29	\$	336.17	\$	2,763.20
SCHOOL DISTRICT 9 - BROWN	- SD0690	\$	287,077.91	\$	11,874.87	\$	97,603.14
SCHOOL DISTRICT 9 - DARBY	- SD0691	\$	21,987.60	\$	1,656.69	\$	13,616.73
SCHOOL DISTRICT 9 - DIXON	- SD0692	\$	24,433.02	\$	619.09	\$	5,088.45
SCHOOL DISTRICT 9 - EAST	- SD0693	\$	45,153.76	\$	2,077.51	\$	17,075.73
SCHOOL DISTRICT 9 - OPHEI	- SD0695	\$	12,390.19	\$	490.59	\$	4,032.37
SCHOOL DISTRICT 9 - POPLA	- SD0696	\$	121,261.12	\$	4,561.14	\$	37,489.35
SCHOOL DISTRICT 9 & 9 - R	- SD0697	\$	10,505.13	\$	562.58	\$	4,623.96
SCHOOL DISTRICT 15 - KALI	- SD0698	\$	10,989.80	\$	446.04	\$	3,666.10
SCHOOL DISTRICT 16 - HARL	- SD0699	\$	24,366.61	\$	959.22	\$	7,884.17
SCHOOL DISTRICT 10 - ANAC	- SD0700	\$	65,940.45	\$	3,074.78	\$	25,272.56
SCHOOL DISTRICT 10 - CHIN	- SD0701	\$	25,740.45	\$	1,304.51	\$	10,722.08
SCHOOL DISTRICT 10 - CONR	- SD0702	\$	47,740.32	\$	2,025.60	\$	16,648.90
SCHOOL DISTRICT 10 - DILL	- SD0703	\$	20,630.46	\$	1,300.60	\$	10,690.08
SCHOOL DISTRICT 10 - NOXO	- SD0704	\$	15,017.90	\$	519.80	\$	4,272.41
SCHOOL DISTRICT 11 - POTO	- SD0705	\$	1,722.09	\$	255.58	\$	2,100.60
SCHOOL DISTRICT 12 - LIMA	- SD0706	\$	7,209.95	\$	376.42	\$	3,093.86
SCHOOL DISTRICT 12 - BAKE	- SD0707	\$	79,005.90	\$	2,477.22	\$	20,360.93
SCHOOL DISTRICT 13 - BOX	- SD0708	\$	58,822.44	\$	2,797.13	\$	22,990.41
SCHOOL DISTRICT 12 - HARL	- SD0709	\$	49,415.89	\$	2,483.62	\$	20,413.69
SCHOOL DISTRICT 13 - LONE	- SD0710	\$	(14,362.93)	\$	649.56	\$	5,338.92
SCHOOL DISTRICT 12 - ROSE	- SD0711	\$	9,889.32	\$	490.33	\$	4,030.14
SCHOOL DISTRICT 12 - SACO	- SD0712	\$	7,823.59	\$	534.23	\$	4,391.04
SCHOOL DISTRICT 12 - STAN	- SD0713	\$	20,128.05	\$	625.04	\$	5,137.34
SCHOOL DISTRICT 14 - BONN	- SD0714	\$	15,152.70	\$	744.99	\$	6,123.30
SCHOOL DISTRICT 24 - WORD	- SD0715	\$	53,054.62	\$	3,094.40	\$	25,433.71
SCHOOL DISTRICT 14 - HOT	- SD0716	\$	17,236.94	\$	722.93	\$	5,941.92
SCHOOL DISTRICT 13 - EURE	- SD0717	\$	39,920.67	\$	2,261.33	\$	18,586.48
SCHOOL DISTRICT 3 & 13 -	- SD0718	\$	19,341.92	\$	900.91	\$	7,404.79
SCHOOL DISTRICT 13 - NASH	- SD0719	\$	10,541.32	\$	703.73	\$	5,784.11
SCHOOL DISTRICT 15 & 17 -	- SD0720	\$	6,728.44	\$	336.48	\$	2,765.54
SCHOOL DISTRICT 15 & 6 -	- SD0721	\$	46,695.84	\$	1,880.89	\$	15,459.56
SCHOOL DISTRICT 14 - MALT	- SD0722	\$	28,777.46	\$	1,555.56	\$	12,785.64
SCHOOL DISTRICT 15 - CUST	- SD0723	\$	11,773.33	\$	435.53	\$	3,579.68
SCHOOL DISTRICT 15 - CUT	- SD0724	\$	73,017.13	\$	3,572.75	\$	29,365.45
SCHOOL DISTRICT 15 - EKAL	- SD0725	\$	24,360.70	\$	791.56	\$	6,506.04
HAVRE PUBLIC SCHOOLS	- SD0726	\$	152,458.47	\$	7,428.49	\$	61,057.05
SCHOOL DISTRICT 17 - CULB	- SD0727	\$	33,844.20	\$	1,389.06	\$	11,417.14
SCHOOL DISTRICT 17 H - HA	- SD0728	\$	214,545.76	\$	7,650.34	\$	62,880.48
SCHOOL DISTRICT 18 - VALI	- SD0729	\$	18,263.07	\$	836.77	\$	6,877.69
SCHOOL DISTRICT 20 - GARR	- SD0731	\$	98.93	\$	26.83	\$	220.54
SCHOOL DISTRICT 20 - PLEN	- SD0732	\$	39,121.87	\$	1,507.69	\$	12,392.12
SCHOOL DISTRICT 21 - BROA	- SD0734	\$	9,449.13	\$	568.61	\$	4,673.67
SCHOOL DISTRICT 23 - MISS	- SD0736	\$	28,087.25	\$	1,039.38	\$	8,543.00
SCHOOL DISTRICT 23 - POLS	- SD0737	\$	130,154.06	\$	4,937.60	\$	40,583.63
SCHOOL DISTRICT 23 - ROBE	- SD0738	\$	2,741.54	\$	422.72	\$	3,474.43
SCHOOL DISTRICT 24 - THRE	- SD0739	\$	13,440.33	\$	794.78	\$	6,532.58
SCHOOL DISTRICT 25 - HOB	- SD0740	\$	14,235.87	\$	529.59	\$	4,352.89
SCHOOL DISTRICT 26 - LOCK	- SD0741	\$	17,498.30	\$	1,846.74	\$	15,178.89
SCHOOL DISTRICT 27 - MONT	- SD0742	\$	31,893.53	\$	860.74	\$	7,074.72
SCHOOL DISTRICT 28 - ST I	- SD0743	\$	29,875.29	\$	1,907.73	\$	15,680.21
SCHOOL DISTRICT 29 - SOME	- SD0744	\$	21,419.08	\$	1,005.32	\$	8,262.95

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, 2015			
				Employer Pension Expense (includes Support Revenue)	Support Revenue provided by the State	Support Revenue provided by the Coal Tax	
				\$	21,362.91	\$ 947.33	\$ 7,786.37
				\$	8,728.49	\$ 526.53	\$ 4,327.73
				\$	936.29	\$ 54.44	\$ 447.46
				\$	22,647.31	\$ 607.06	\$ 4,989.63
				\$	12,998.76	\$ 693.90	\$ 5,703.39
				\$	130,127.27	\$ 4,970.04	\$ 40,850.23
				\$	2,490.20	\$ 264.02	\$ 2,170.07
				\$	62,988.59	\$ 2,730.03	\$ 22,438.92
				\$	23,157.82	\$ 575.93	\$ 4,733.73
				\$	6,176.61	\$ 336.86	\$ 2,768.77
				\$	3,897.56	\$ 409.56	\$ 3,366.37
				\$	91,416.24	\$ 3,964.58	\$ 32,586.02
				\$	8,308.30	\$ 382.33	\$ 3,142.40
				\$	267,711.74	\$ 11,285.11	\$ 92,755.71
				\$	8,055.83	\$ 401.69	\$ 3,301.49
				\$	101,783.03	\$ 3,723.13	\$ 30,601.48
				\$	6,717.18	\$ 489.43	\$ 4,022.77
				\$	65,697.20	\$ 3,391.25	\$ 27,873.69
				\$	22,235.07	\$ 598.61	\$ 4,920.22
				\$	31,032.11	\$ 1,362.57	\$ 11,199.43
				\$	12,429.47	\$ 520.94	\$ 4,281.77
				\$	15,924.12	\$ 794.26	\$ 6,528.36
				\$	12,474.38	\$ 532.47	\$ 4,376.54
				\$	76,432.20	\$ 1,726.58	\$ 14,191.33
				\$	28,680.34	\$ 1,139.62	\$ 9,366.91
				\$	17,804.17	\$ 1,495.15	\$ 12,289.11
				\$	16,254.28	\$ 719.46	\$ 5,913.46
				\$	11,468.06	\$ 701.50	\$ 5,765.85
				\$	48,457.31	\$ 2,332.60	\$ 19,172.38
				\$	(7,309.86)	\$ 6.28	\$ 51.60
				\$	3,686.71	\$ 372.08	\$ 3,058.28
				\$	3,294.15	\$ 438.92	\$ 3,607.75
				\$	12,849.10	\$ 555.78	\$ 4,568.13
				\$	444.08	\$ 22.32	\$ 183.50
				\$	7,438.73	\$ 339.99	\$ 2,794.50
				\$	189,352.49	\$ 7,800.96	\$ 64,118.41
				\$	15,152.99	\$ 458.13	\$ 3,765.51
				\$	3,713.56	\$ 338.85	\$ 2,785.16
				\$	6,218.70	\$ 304.63	\$ 2,503.84
				\$	9,120.16	\$ 534.30	\$ 4,391.55
				\$	4,336.64	\$ 220.17	\$ 1,809.62
				\$	73,777.86	\$ 2,286.80	\$ 18,795.90
				\$	52,217.53	\$ 2,539.97	\$ 20,876.70
			SD9794	\$	101,987.71	\$ 4,289.66	\$ 35,258.01
				\$	12,207.60	\$ 944.27	\$ 7,761.21
				\$	26,488.92	\$ 890.59	\$ 7,320.01
				\$	13,677.04	\$ 567.01	\$ 4,660.43
				\$	15,456.32	\$ 1,463.11	\$ 12,025.73
				\$	5,593.85	\$ 282.99	\$ 2,325.97
				\$	54,480.17	\$ 2,185.51	\$ 17,963.40
				\$	12,334.64	\$ 550.76	\$ 4,526.78
				\$	13,737.31	\$ 508.17	\$ 4,176.79
				\$	4,543.70	\$ 269.00	\$ 2,211.03
				\$	13,394.33	\$ 428.04	\$ 3,518.10
				\$	6,935.88	\$ 442.13	\$ 3,633.96
				\$	10,883.81	\$ 430.87	\$ 3,541.46
				\$	16,859.94	\$ 613.24	\$ 5,040.35
				\$	10,116.36	\$ 784.66	\$ 6,449.31
				\$	4,837.45	\$ 328.00	\$ 2,695.94
				\$	11,399.45	\$ 504.66	\$ 4,148.00
				\$	7,246.10	\$ 272.98	\$ 2,243.79
				\$	11,004.08	\$ 856.37	\$ 7,038.89
				\$	9,008.13	\$ 1,109.59	\$ 9,120.02
				\$	1,008.50	\$ 62.50	\$ 513.65
				\$	5,855.33	\$ 2,333.16	\$ 19,176.95
				\$	6,394.36	\$ 261.90	\$ 2,152.60

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			Deferred Outflows						
			Actual vs. Expected Experience	Changes of Assumptions	Actual vs. Expected Investment Earnings	Total Collective Deferred Outflows	Changes in Proportionate Shares	Differences Between Actual Contributions and Proportionate Share Contributions	Employer contributions subsequent to the measurement date - # to be inserted by each employer
Total Before Working Retiree Contributions and Adjustments			\$ -	\$ -	\$ -	\$ -	\$ 17,606,898.24	\$ 1,448,470.83	
Due to Working Retiree Contributions and Adjustments									
Total			\$ -	\$ -	\$ -	\$ -	\$ 17,606,898.24	\$ 1,448,470.83	
State as Special Funding Entity			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Employers									
CITY OF BIG TIMBER	- CI0302		\$ -	\$ -	\$ -	\$ -	\$ 21,198.99	\$ 5,782.54	#
CITY OF BELT	- CI0303		\$ -	\$ -	\$ -	\$ -	\$ 947.42	\$ -	#
TOWN OF BIG SANDY	- CI0304		\$ -	\$ -	\$ -	\$ -	\$ 759.69	\$ -	#
CITY OF BILLINGS	- CI0305		\$ -	\$ -	\$ -	\$ -	\$ 339,881.10	\$ 3,247.25	#
CITY OF BOZEMAN	- CI0306		\$ -	\$ -	\$ -	\$ -	\$ 514,906.36	\$ 13,309.21	#
BUTTE SILVER BOW	- CI0307		\$ -	\$ -	\$ -	\$ -	\$ 170,822.82	\$ -	#
TOWN OF BROADUS	- CI0308		\$ -	\$ -	\$ -	\$ -	\$ 1,754.78	\$ -	#
TOWN OF BOULDER	- CI0309		\$ -	\$ -	\$ -	\$ -	\$ 35,179.80	\$ -	#
TOWN OF CASCADE	- CI0310		\$ -	\$ -	\$ -	\$ -	\$ 5,422.27	\$ -	#
CITY OF CHINOOK	- CI0311		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,313.97	#
CITY OF CHOTEAU	- CI0312		\$ -	\$ -	\$ -	\$ -	\$ 12,469.77	\$ 23.18	#
TOWN OF CIRCLE	- CI0313		\$ -	\$ -	\$ -	\$ -	\$ 30,481.07	\$ 205.69	#
CITY OF COLUMBIA FALLS	- CI0314		\$ -	\$ -	\$ -	\$ -	\$ 12,778.26	\$ -	#
CITY OF CONRAD	- CI0315		\$ -	\$ -	\$ -	\$ -	\$ 35,649.66	\$ -	#
TOWN OF CULBERTSON	- CI0316		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
CITY OF CUT BANK	- CI0317		\$ -	\$ -	\$ -	\$ -	\$ 71,569.29	\$ 343.94	#
TOWN OF CHESTER	- CI0318		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
TOWN OF BROWNING	- CI0319		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
CITY OF DEER LODGE	- CI0320		\$ -	\$ -	\$ -	\$ -	\$ 9,195.96	\$ -	#
CITY OF DILLON	- CI0321		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 816.23	#
CITY OF BAKER	- CI0322		\$ -	\$ -	\$ -	\$ -	\$ 78,044.70	\$ -	#
CITY OF BELGRADE	- CI0323		\$ -	\$ -	\$ -	\$ -	\$ 84,369.13	\$ 3,838.23	#
TOWN OF COLUMBUS	- CI0324		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
CITY OF EAST HELENA	- CI0325		\$ -	\$ -	\$ -	\$ -	\$ 27,731.42	\$ -	#
TOWN OF ENNIS	- CI0326		\$ -	\$ -	\$ -	\$ -	\$ 36,218.80	\$ 99.17	#
TOWN OF FAIRFIELD	- CI0327		\$ -	\$ -	\$ -	\$ -	\$ 3,491.88	\$ 1,180.55	#
CITY OF FAIRVIEW	- CI0328		\$ -	\$ -	\$ -	\$ -	\$ 17,136.54	\$ 1,886.63	#
CITY OF FORSYTH	- CI0329		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
CITY OF FORT BENTON	- CI0330		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
TOWN OF GERALDINE	- CI0331		\$ -	\$ -	\$ -	\$ -	\$ 1,586.21	\$ -	#
CITY OF GLASGOW	- CI0332		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,492.81	#
CITY OF GLENDALE	- CI0333		\$ -	\$ -	\$ -	\$ -	\$ 15,930.65	\$ -	#
CITY OF GREAT FALLS	- CI0334		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
TOWN OF GRASS RANGE	- CI0335		\$ -	\$ -	\$ -	\$ -	\$ 9,231.69	\$ -	#
CITY OF HARLEM	- CI0336		\$ -	\$ -	\$ -	\$ -	\$ 45,928.66	\$ 366.10	#
CITY OF HAMILTON	- CI0337		\$ -	\$ -	\$ -	\$ -	\$ 14,555.38	\$ 629.22	#
CITY OF HARDIN	- CI0338		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
CITY OF HAVRE	- CI0339		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
CITY OF HELENA	- CI0340		\$ -	\$ -	\$ -	\$ -	\$ 25,124.69	\$ -	#
TOWN OF HOT SPRINGS	- CI0341		\$ -	\$ -	\$ -	\$ -	\$ 12,303.73	\$ 199.54	#
TOWN OF MELSTONE	- CI0342		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
CITY OF KALISPELL	- CI0343		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
TOWN OF NASHUA	- CI0344		\$ -	\$ -	\$ -	\$ -	\$ 19,233.00	\$ -	#
CITY OF LAUREL	- CI0345		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
TOWN OF DRUMMOND	- CI0346		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
CITY OF LEWISTOWN	- CI0347		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
CITY OF LIBBY	- CI0348		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,935.03	#
CITY OF LIVINGSTON	- CI0349		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#

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			Deferred Outflows						
			Actual vs. Expected Experience	Changes of Assumptions	Actual vs. Expected Investment Earnings	Total Collective Deferred Outflows	Changes in Proportionate Shares	Differences Between Actual Contributions and Proportionate Share Contributions	Employer contributions subsequent to the measurement date - # to be inserted by each employer
TOWN OF LIMA - CI0350			\$ -	\$ -	\$ -	\$ -	\$ 2,839.60	\$ -	#
TOWN OF MEDICINE LAKE - CI0351			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
CITY OF MALTA - CI0352			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
CITY OF MILES CITY - CI0353			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
CITY OF MISSOULA - CI0354			\$ -	\$ -	\$ -	\$ -	\$ 131,820.41	\$ 19,264.97	#
TOWN OF RICHEY - CI0355			\$ -	\$ -	\$ -	\$ -	\$ 4,146.81	\$ -	#
CITY OF TROY - CI0356			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
TOWN OF PHILIPSBURG - CI0357			\$ -	\$ -	\$ -	\$ -	\$ 463.97	\$ 660.61	#
CITY OF PLAINS - CI0358			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
CITY OF PLENTYWOOD - CI0359			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
CITY OF POLSON - CI0360			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
CITY OF POPLAR - CI0361			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,487.72	#
TOWN OF TERRY - CI0362			\$ -	\$ -	\$ -	\$ -	\$ 22,434.47	\$ -	#
CITY OF RONAN - CI0363			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 390.62	#
CITY OF ROUNDUP - CI0364			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
TOWN OF RYEGATE - CI0365			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
TOWN OF SHERIDAN - CI0366			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,348.26	#
CITY OF SHELBY - CI0367			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31.28	#
CITY OF SIDNEY - CI0368			\$ -	\$ -	\$ -	\$ -	\$ 418,573.02	\$ 1,396.99	#
TOWN OF STANFORD - CI0369			\$ -	\$ -	\$ -	\$ -	\$ 2,850.76	\$ -	#
TOWN OF SUNBURST - CI0370			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 768.07	#
TOWN OF SUPERIOR - CI0371			\$ -	\$ -	\$ -	\$ -	\$ 16,288.54	\$ -	#
CITY OF TOWNSEND - CI0372			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
TOWN OF VALIER - CI0373			\$ -	\$ -	\$ -	\$ -	\$ 11,191.53	\$ -	#
CITY OF WHITE SULPHUR SPR - CI0374			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
CITY OF WHITEFISH - CI0376			\$ -	\$ -	\$ -	\$ -	\$ 69,370.73	\$ 6,665.30	#
TOWN OF WINNETT - CI0377			\$ -	\$ -	\$ -	\$ -	\$ 1,286.85	\$ -	#
CITY OF WOLF POINT - CI0378			\$ -	\$ -	\$ -	\$ -	\$ 116,244.53	\$ -	#
TOWN OF THOMPSON FALLS - CI0379			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
CITY OF WIBAUX - CI0380			\$ -	\$ -	\$ -	\$ -	\$ 20,237.54	\$ -	#
CITY OF SCOBEY - CI0381			\$ -	\$ -	\$ -	\$ -	\$ 11,523.43	\$ -	#
TOWN OF TWIN BRIDGES - CI0382			\$ -	\$ -	\$ -	\$ -	\$ 23,476.85	\$ -	#
TOWN OF MANHATTAN - CI0383			\$ -	\$ -	\$ -	\$ -	\$ 54,979.34	\$ -	#
CITY OF RED LODGE - CI0385			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,523.50	#
TOWN OF STEVENSVILLE - CI0386			\$ -	\$ -	\$ -	\$ -	\$ 13,520.61	\$ 2,549.84	#
TOWN OF FORT PECK - CI0387			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
CITY OF HARLOWTON - CI0388			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
TOWN OF EKALAKA - CI0389			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
TOWN OF BRIDGER - CI9001			\$ -	\$ -	\$ -	\$ -	\$ 5,151.13	\$ -	#
TOWN OF SACO - CI9018			\$ -	\$ -	\$ -	\$ -	\$ 12,091.48	\$ -	#
TOWN OF WESTBY - CI9021			\$ -	\$ -	\$ -	\$ -	\$ 1,662.67	\$ -	#
TOWN OF ST IGNATIUS - CI9031			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
CITY OF COLSTRIP - CI9036			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
CITY OF THREE FORKS - CI9044			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
TOWN OF EUREKA - CI9047			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
TOWN OF ALBERTON - CI9064			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,984.78	#
TOWN OF WEST YELLOWSTONE - CI9073			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
TOWN OF FROID - CI9075			\$ -	\$ -	\$ -	\$ -	\$ 3,533.85	\$ -	#
TOWN OF DENTON - CI9097			\$ -	\$ -	\$ -	\$ -	\$ 3,051.65	\$ -	#
TOWN OF HYSHAM - CI9099			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
BEAVERHEAD COUNTY - CO0201			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
BIG HORN COUNTY - CO0202			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
BLAINE COUNTY - CO0203			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
BROADWATER COUNTY - CO0204			\$ -	\$ -	\$ -	\$ -	\$ 50,871.42	\$ -	#
CARBON COUNTY - CO0205			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,630.03	#
CARTER COUNTY - CO0206			\$ -	\$ -	\$ -	\$ -	\$ 61,251.24	\$ -	#
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			\$ -	\$ -	\$ -	\$ -	\$ 440,385.84	\$ -	#

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 MEASUREMENT DATE

APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS

PERS - Cost Sharing Plan w/ a Special Funding Situation			Deferred Outflows						
			Actual vs. Expected Experience	Changes of Assumptions	Actual vs. Expected Investment Earnings	Total Collective Deferred Outflows	Changes in Proportionate Shares	Differences Between Actual Contributions and Proportionate Share Contributions	Employer contributions subsequent to the measurement date - # to be inserted by each employer
	GALLATIN COUNTY - CO0216		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 837.33	#
	GARFIELD COUNTY - CO0217		\$ -	\$ -	\$ -	\$ -	\$ 11,341.19	\$ 1,391.95	#
	GLACIER COUNTY - CO0218		\$ -	\$ -	\$ -	\$ -	\$ 122,701.97	\$ -	#
	GOLDEN VALLEY COUNTY - CO0219		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	GRANITE COUNTY - CO0220		\$ -	\$ -	\$ -	\$ -	\$ 4,394.49	\$ -	#
	HILL COUNTY - CO0221		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,225.61	#
	JEFFERSON COUNTY - CO0222		\$ -	\$ -	\$ -	\$ -	\$ 79,612.64	\$ -	#
	JUDITH BASIN COUNTY - CO0223		\$ -	\$ -	\$ -	\$ -	\$ 4,712.64	\$ -	#
	LAKE COUNTY - CO0224		\$ -	\$ -	\$ -	\$ -	\$ 438,049.78	\$ -	#
	LEWIS & CLARK COUNTY - CO0225		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	LIBERTY COUNTY - CO0226		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	LINCOLN COUNTY - CO0227		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	MADISON COUNTY - CO0228		\$ -	\$ -	\$ -	\$ -	\$ 129,476.52	\$ -	#
	MCCONE COUNTY - CO0229		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	MEAGHER COUNTY - CO0230		\$ -	\$ -	\$ -	\$ -	\$ 2,903.34	\$ -	#
	MINERAL COUNTY - CO0231		\$ -	\$ -	\$ -	\$ -	\$ 59,006.89	\$ -	#
	MISSOULA COUNTY - CO0232		\$ -	\$ -	\$ -	\$ -	\$ 636,757.34	\$ 23,671.72	#
	MUSSELSHELL COUNTY - CO0233		\$ -	\$ -	\$ -	\$ -	\$ 47,641.80	\$ 156.22	#
	PARK COUNTY - CO0234		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,511.31	#
	PETROLEUM COUNTY - CO0235		\$ -	\$ -	\$ -	\$ -	\$ 33,560.78	\$ 195.84	#
	PHILLIPS COUNTY - CO0236		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	PONDERA COUNTY - CO0237		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	POWELL COUNTY - CO0238		\$ -	\$ -	\$ -	\$ -	\$ 13,471.54	\$ 3,446.53	#
	POWDER RIVER COUNTY - CO0239		\$ -	\$ -	\$ -	\$ -	\$ 304,275.98	\$ -	#
	PRAIRIE COUNTY - CO0240		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,660.42	#
	RAVALLI COUNTY - CO0241		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	RICHLAND COUNTY - CO0242		\$ -	\$ -	\$ -	\$ -	\$ 398,029.91	\$ 14,517.63	#
	ROOSEVELT COUNTY - CO0243		\$ -	\$ -	\$ -	\$ -	\$ 181,899.42	\$ -	#
	ROSEBUD COUNTY - CO0244		\$ -	\$ -	\$ -	\$ -	\$ 109,947.82	\$ 1,173.38	#
	SANDERS COUNTY - CO0245		\$ -	\$ -	\$ -	\$ -	\$ 12,734.15	\$ -	#
	SHERIDAN COUNTY - CO0246		\$ -	\$ -	\$ -	\$ -	\$ 60,128.06	\$ -	#
	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		\$ -	\$ -	\$ -	\$ -	\$ 4,748.45	\$ -	#
	YELLOWSTONE COUNTY - CO0256		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,643.19	#
	LEGISLATIVE COUNCIL - CP1104		\$ -	\$ -	\$ -	\$ -	\$ 624,666.28	\$ 5,335.50	#
	CONSUMER COUNSEL - CP1112		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,137.25	#
	SUPREME COURT - CP2110		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	GOVERNORS OFFICE - CP3101		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,789.39	#
	SECRETARY OF STATE - CP3201		\$ -	\$ -	\$ -	\$ -	\$ 182,001.70	\$ -	#
	COMM OF POLITICAL PRACTIC - CP3202		\$ -	\$ -	\$ -	\$ -	\$ 33,760.97	\$ -	#
	STATE AUDITOR'S OFFICE - CP3401		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SUPT OF PUBLIC INSTRUCTIO - CP3501		\$ -	\$ -	\$ -	\$ -	\$ 251,461.60	\$ -	#
	BOARD OF CRIME CONTROL - CP4107		\$ -	\$ -	\$ -	\$ -	\$ 34,431.91	\$ -	#
	DEPARTMENT OF JUSTICE - CP4110		\$ -	\$ -	\$ -	\$ -	\$ 575,112.79	\$ 58,076.44	#
	PUBLIC SERVICE COMMISSION - CP4201		\$ -	\$ -	\$ -	\$ -	\$ 42,320.69	\$ 6,469.76	#
	BOARD OF PUBLIC EDUCATION - CP5101		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	COMM OF HIGHER EDUCATION - CP5102		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,966.36	#
	SCHOOL FOR THE DEAF & BLI - CP5113		\$ -	\$ -	\$ -	\$ -	\$ 88,298.70	\$ -	#
	MONTANA ARTS COUNCIL - CP5114		\$ -	\$ -	\$ -	\$ -	\$ 60,159.24	\$ 388.00	#
	MONTANA STATE LIBRARY - CP5115		\$ -	\$ -	\$ -	\$ -	\$ 56,406.30	\$ 15,869.02	#
	MONTANA HISTORICAL SOCIET - CP5117		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 895.54	#
	DEPARTMENT OF FISH WILDL - CP5201		\$ -	\$ -	\$ -	\$ -	\$ 133,358.48	\$ -	#
	DEPT OF ENVIRONMENTAL QUA - CP5301		\$ -	\$ -	\$ -	\$ -	\$ 105,673.63	\$ 33,731.66	#
	DEPARTMENT OF TRANSPORTAT - CP5401		\$ -	\$ -	\$ -	\$ -	\$ 2,537,544.72	\$ -	#
	DEPARTMENT OF LIVESTOCK - CP5603		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,734.47	#
	DEPT OF NATURAL RESOURCES - CP5706		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,282.28	#
	DEPARTMENT OF REVENUE - CP5801		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,793.59	#
	DEPARTMENT OF ADMINISTRAT - CP6101		\$ -	\$ -	\$ -	\$ -	\$ 1,775,481.94	\$ 12,985.34	#
	MONTANA STATE FUND - CP6103		\$ -	\$ -	\$ -	\$ -	\$ 379,676.56	\$ 53,001.07	#

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 MEASUREMENT DATE

APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS

PERS - Cost Sharing Plan w/ a Special Funding Situation			Deferred Outflows							
			Actual vs. Expected Experience	Changes of Assumptions	Actual vs. Expected Investment Earnings	Total Collective Deferred Outflows	Changes in Proportionate Shares	Differences Between Actual Contributions and Proportionate Share Contributions	Employer contributions subsequent to the measurement date - # to be inserted by each employer	
			N/A	N/A	N/A	\$ -	N/A	\$ -	N/A	
	PUBLIC EMPLOYEES' RETIREM - CP6104		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,032.60	\$ -	#
	TEACHERS' RETIREMENT SYST - CP6105		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 562,239.57	\$ 64,207.81	#
	DEPARTMENT OF AGRICULTURE - CP6201		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,842.58	#
	DEPARTMENT OF CORRECTIONS - CP6401		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	DEPARTMENT OF COMMERCE - CP6501		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 531,233.66	\$ 11,366.45	#
	DEPARTMENT OF LABOR & IND - CP6602		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,574.27	#
	DEPARTMENT OF MILITARY AF - CP6701		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	DEPT OF PUBLIC HEALTH & H - CP6901		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	BEAVERHEAD COUNTY HIGH SC - HS0401		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,111.84	\$ -	#
	JORDAN PUBLIC SCHOOLS - HS0421		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	JEFFERSON COUNTY HIGH SCH - HS0425		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,351.61	\$ -	#
	POWDER RIVER COUNTY HIGH - HS0452		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	POWELL COUNTY HIGH SCHOOL - HS0453		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,685.36	#
	SWEET GRASS COUNTY HIGH S - HS0465		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	HOUSING AUTHORITY OF ANAC - OA0500		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 189.10	#
	HELENA REGIONAL AIRPORT A - OA0501		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,062.63	#
	BITTERROOT CONSERVATION D - OA0503		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	HUMAN RESOURCES COUNCIL D - OA0504		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	HOUSING AUTHORITY OF BUTT - OA0506		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,871.79	\$ -	#
	FORT SHAW IRRIGATION DIST - OA0507		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	HOUSING AUTHORITY OF GLAS - OA0509		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	GREENFIELDS IRRIGATION DI - OA0510		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	CHOUTEAU COUNTY CONSERVAT - OA0511		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,313.13	\$ -	#
	GREAT FALLS INT AIRPORT - OA0514		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,161.35	#
	MISSOULA RURAL FIRE DISTR - OA0515		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	CENTER FOR MENTAL HEALTH - OA0516		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	HELENA HOUSING AUTHORITY - OA0517		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,390.97	#
	HILL CO PUBLIC CEMETERY D - OA0518		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,576.98	\$ -	#
	WHITEFISH HOUSING AUTHORI - OA0522		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	MILES COMMUNITY COLLEGE - OA0524		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,125.95	#
	MALTA IRRIGATION DISTRICT - OA0525		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	RICHLAND CO HOUSING AUTHO - OA0526		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 793.99	#
	PONDERA CO CANAL & RESERV - OA0527		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	FLATHEAD VALLEY COMM COLL - OA0529		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	DAWSON COLLEGE - OA0530		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,006.33	\$ 3,693.75	#
	PRAIRIE COUNTY HOSPITAL D - OA0531		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	GALLATIN AIRPORT AUTHORIT - OA0534		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,227.47	#
	HELENA VALLEY IRRIGATION - OA0537		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,984.31	\$ -	#
	DEER LODGE COUNTY HEAD ST - OA0538		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	GLASGOW IRRIGATION DISTRI - OA0541		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,988.29	\$ -	#
	LEWIS & CLARK LIBRARY - OA0544		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,946.15	#
	BILLINGS HOUSING AUTHORITY - OA0547		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	YELLOWSTONE WEST CARBON S - OA0548		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	FLATHEAD SPECIAL EDUC COO - OA0549		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96.97	#
	MISSOULA COUNTY AIRPORT - OA0550		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,856.94	\$ 5,438.55	#
	GALLATIN-MADISON SEC - OA0551		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	CENTRAL MONTANA LEARNING - OA0552		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,142.66	#
	EASTERN YELLOWSTONE COUNT - OA0554		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	MISSOULA AREA SEC - OA0555		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,466.59	\$ -	#
	CROWN HILL CEMETERY DISTR - OA0556		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,006.93	\$ -	#
	FLATHEAD MUNICIPAL AIRPOR - OA0557		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	BIG FORK CO WATER & SEWER - OA0558		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,478.62	\$ 2,542.97	#
	SANDERS SPEC ED COOP - OA0560		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	NORTH CENTRAL LEARNING SE - OA0562		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 449.22	\$ -	#
	FLATHEAD CONSERVATION DIS - OA0565		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 974.78	#
	GREAT DIVIDE EDUCATION SE - OA0566		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,464.61	\$ -	#
	GARDINER - PARK COUNTY WA - OA0567		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,709.64	\$ -	#
	CENTRAL VALLEY FIRE DISTR - OA0569		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,063.09	\$ -	#
	BEAR PAW COOPERATIVE - OA0570		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	JUDITH BASIN CONSERVATION - OA0571		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	PONDERA COUNTY CEMETERY D - OA0572		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,032.85	\$ -	#
	BERT MOONEY AIRPORT AUTHO - OA0574		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67.43	#
	VICTOR WATER & SEWER - OA0575		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 MEASUREMENT DATE

APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS

PERS - Cost Sharing Plan w/ a Special Funding Situation			Deferred Outflows							
			Actual vs. Expected Experience	Changes of Assumptions	Actual vs. Expected Investment Earnings	Total Collective Deferred Outflows	Changes in Proportionate Shares	Differences Between Actual Contributions and Proportionate Share Contributions	Employer contributions subsequent to the measurement date - # to be inserted by each employer	
	CASCADE CONSERVATION DIST - OA0576		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	LINCOLN COUNTY RURAL FIRE - OA0578		\$ -	\$ -	\$ -	\$ -	\$ 13,178.33	\$ -	\$ -	#
	LOCKWOOD RURAL FIRE DIST - OA0579		\$ -	\$ -	\$ -	\$ -	\$ 1,453.69	\$ -	\$ -	#
	PONDERA COUNTY COUNCIL ON - OA0580		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	PORT OF MONTANA - PORT AU - OA0581		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	TETON COUNTY CONSERVATION - OA0582		\$ -	\$ -	\$ -	\$ -	\$ 1,860.98	\$ -	\$ -	#
	SIDNEY RICHLAND AIRPORT A - OA0583		\$ -	\$ -	\$ -	\$ -	\$ 21,171.24	\$ -	\$ -	#
	GALLATIN CONSERVATION DIS - OA0584		\$ -	\$ -	\$ -	\$ -	\$ 2,316.93	\$ 3,339.92	\$ -	#
	PRAIRIE VIEW SPECIAL SERV - OA0585		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,174.48	\$ -	#
	LAKESIDE CO WATER & SEWER - OA0586		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	BIG SKY ECONOMIC DEVELOPM - OA0587		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,076.53	\$ -	#
	BIG COUNTRY EDUCATIONAL C - OA0588		\$ -	\$ -	\$ -	\$ -	\$ 4,654.65	\$ -	\$ -	#
	BIG SKY SPECIAL EDUCATION - OA0589		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	FALLON MEDICAL COMPLEX - OA0592		\$ -	\$ -	\$ -	\$ -	\$ 39,486.04	\$ -	\$ -	#
	HUMAN RESOURCES COUNCIL D - OA0594		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	FLATHEAD JOINT BD OF CONT - OA0597	OA9102	\$ -	\$ -	\$ -	\$ -	\$ 14,970.85	\$ -	\$ -	#
	NO MONTANA JOINT REFUSE D - OA0598		\$ -	\$ -	\$ -	\$ -	\$ 1,332.24	\$ -	\$ -	#
	FERGUS COUNTY CONSERVATIO - OA0599		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	GRANITE CO HOSPITAL & NUR - OA9003		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,553.60	\$ -	#
	PRICKLEY PEAR SPECIAL SVC - OA9004		\$ -	\$ -	\$ -	\$ -	\$ 1,369.69	\$ 930.41	\$ -	#
	UPPER MUSSELSHELL CONSERV - OA9009		\$ -	\$ -	\$ -	\$ -	\$ 593.86	\$ -	\$ -	#
	URBAN TRANS DIST/DAWSON C - OA9010		\$ -	\$ -	\$ -	\$ -	\$ 1,322.85	\$ -	\$ -	#
	GALLATIN CANYON CONSOL RR - OA9012		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,865.25	\$ -	#
	BIG SKY CO WATER & SEWER - OA9013		\$ -	\$ -	\$ -	\$ -	\$ 30,081.84	\$ 17,503.76	\$ -	#
	BITTERROOT VALLEY SEC - OA9015		\$ -	\$ -	\$ -	\$ -	\$ 5,559.89	\$ 3,012.70	\$ -	#
	HELENA BUSINESS IMPROVEME - OA9016		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	ROUNDUP COMMUNITY LIBRARY - OA9017		\$ -	\$ -	\$ -	\$ -	\$ 85.60	\$ -	\$ -	#
	MALTA CEMETERY DISTRICT - OA9020		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	LARCHMONT GOLF COURSE - OA9022		\$ -	\$ -	\$ -	\$ -	\$ 2,759.09	\$ 15.43	\$ -	#
	LEWIS & CLARK CONSERVATIO - OA9023		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	YELLOWSTONE CITY-COUNTY H - OA9026		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148,701.19	\$ -	#
	TWIN BRIDGES PUBLIC LIBRA - OA9035		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	LIBERTY CO CONSERVATION D - OA9037		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	GRANITE CONSERVATION DIST - OA9038		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	HINSDALE WATER & SEWER DI - OA9042		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	PETROLEUM CO CONSERVATION - OA9048		\$ -	\$ -	\$ -	\$ -	\$ 2,663.94	\$ -	\$ -	#
	PARK CO RURAL FIRE DISTRI - OA9051		\$ -	\$ -	\$ -	\$ -	\$ 28,653.54	\$ -	\$ -	#
	VALLEY COUNTY CONSERVATIO - OA9052		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SEELEY LAKE MISSOULA CO W - OA9053		\$ -	\$ -	\$ -	\$ -	\$ 2,686.16	\$ 1,039.26	\$ -	#
	DRY PRAIRIE RURAL WATER - OA9054		\$ -	\$ -	\$ -	\$ -	\$ 68,878.95	\$ -	\$ -	#
	LOCKWOOD WATER & SEWER DI - OA9056		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,118.66	\$ -	#
	PABLO-LAKE COUNTY WATER & - OA9058		\$ -	\$ -	\$ -	\$ -	\$ 8,492.53	\$ -	\$ -	#
	DALY DITCHES IRRIGATION D - OA9059		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,790.01	\$ -	#
	LINCOLN CONSERVATION DIST - OA9062		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	NORTH VALLEY PUBLIC LIBRA - OA9063		\$ -	\$ -	\$ -	\$ -	\$ 25,915.07	\$ -	\$ -	#
	PHILLIPS CONSERVATION DIS - OA9069		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 663.15	\$ -	#
	PARK COUNTY SEC - OA9072		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	NORTHWEST MT EDUC COOP - OA9076		\$ -	\$ -	\$ -	\$ -	\$ 393.91	\$ -	\$ -	#
	SHERIDAN DANIELS SEC - OA9078		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 651.86	\$ -	#
	FRENCHTOWN RURAL FIRE DIS - OA9079		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	RAE WATER AND SEWER DISTR - OA9080		\$ -	\$ -	\$ -	\$ -	\$ 27,567.32	\$ -	\$ -	#
	HEBGEN BASIN RURAL FD - OA9082		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	MILK RIVER JBC - OA9084		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	LAKEVIEW CEMETERY DISTRIC - OA9085		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	BUFFALO RAPIDS IRRI PROJE - OA9086		\$ -	\$ -	\$ -	\$ -	\$ 50,413.12	\$ -	\$ -	#
	BUFFALO RAPIDS IRRI PROJE - OA9087		\$ -	\$ -	\$ -	\$ -	\$ 11,801.70	\$ -	\$ -	#
	FLATHEAD EMERGENCY COMM C - OA9088		\$ -	\$ -	\$ -	\$ -	\$ 67,624.88	\$ -	\$ -	#
	NORTH LAKE CO PUBLIC LIBR - OA9089		\$ -	\$ -	\$ -	\$ -	\$ 6,501.31	\$ -	\$ -	#
	SOURDOUGH RFD - OA9090		\$ -	\$ -	\$ -	\$ -	\$ 29,343.12	\$ 36.89	\$ -	#
	LIBERTY CO CEMETERY DIST - OA9091		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	THOMPSON FALLS PUBLIC LIB - OA9094		\$ -	\$ -	\$ -	\$ -	\$ 389.22	\$ 124.02	\$ -	#
	MADISON CONSERVATION DIST - OA9095		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	CME/FLATHEAD INDIAN IRRIG - OA9096		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	CORVALLIS COUNTY SEWER DI - OA9098		\$ -	\$ -	\$ -	\$ -	\$ 2,446.52	\$ -	\$ -	#
	ARLEE-LAKE COUNTY WATER & - OA9100		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	RONAN LIBRARY DISTRICT - OA9101		\$ -	\$ -	\$ -	\$ -	\$ 84,302.80	\$ -	\$ -	#

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			Deferred Outflows						
			Actual vs. Expected Experience	Changes of Assumptions	Actual vs. Expected Investment Earnings	Total Collective Deferred Outflows	Changes in Proportionate Shares	Differences Between Actual Contributions and Proportionate Share Contributions	Employer contributions subsequent to the measurement date - # to be inserted by each employer
	RED LODGE RURAL FIRE DIST - OA9110		\$ -	\$ -	\$ -	\$ -	\$ 164,362.31	\$ -	#
	BIG HORN COUNTY CEMETERY - OA9111		\$ -	\$ -	\$ -	\$ -	\$ 59,014.34	\$ -	#
	SCHOOL DISTRICT 1 - BIG T - SD0600		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6.86	#
	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		\$ -	\$ -	\$ -	\$ -	\$ 9,326.90	\$ -	#
	SCHOOL DISTRICT 1 - GLEND - SD0608		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 891.77	#
	GREAT FALLS PUBLIC SCHOOL - SD0609		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 1 - HELEN - SD0610		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 1 - LEWIS - SD0612		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 1 - MILES - SD0613		\$ -	\$ -	\$ -	\$ -	\$ 18,484.39	\$ -	#
	SCHOOL DISTRICT 1 - MISSO - SD0614	SD7614	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 1 - PLAIN - SD0615		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,124.49	#
	SCHOOL DISTRICT 1 - PHILI - SD0616		\$ -	\$ -	\$ -	\$ -	\$ 7,078.60	\$ -	#
	SCHOOL DISTRICT 1 - RED L - SD0617		\$ -	\$ -	\$ -	\$ -	\$ 20,732.15	\$ -	#
	SCHOOL DISTRICT 1 - SCOBE - SD0618		\$ -	\$ -	\$ -	\$ -	\$ 28,268.46	\$ 7,901.66	#
	SCHOOL DISTRICT 1 - HEART - SD0619		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87.21	#
	SCHOOL DISTRICT 1 - KALIS - SD0620		\$ -	\$ -	\$ -	\$ -	\$ 27,507.66	\$ -	#
	SCHOOL DISTRICT 1 & 7 - SD0621		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 2 - ALDER - SD0622		\$ -	\$ -	\$ -	\$ -	\$ 8,395.27	\$ -	#
	SCHOOL DISTRICT 2 - FRAZE - SD0623		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 2 & 11 - SD0624		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 2 - ALBER - SD0625		\$ -	\$ -	\$ -	\$ -	\$ 10,550.95	\$ -	#
	SCHOOL DISTRICT 2 - BILLI - SD0626	SD9626	\$ -	\$ -	\$ -	\$ -	\$ 15,804.27	\$ -	#
	SCHOOL DISTRICT 2 - BRID - SD0627		\$ -	\$ -	\$ -	\$ -	\$ 5,830.82	\$ -	#
	SCHOOL DISTRICT 2 - DODSO - SD0629		\$ -	\$ -	\$ -	\$ -	\$ 6,935.13	\$ -	#
	SCHOOL DISTRICT 2 - SUNBU - SD0631		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,836.50	#
	SCHOOL DISTRICT 2 - THOMP - SD0632		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 2 - STEVE - SD0633		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 2 - DEER - SD0635		\$ -	\$ -	\$ -	\$ -	\$ 9,165.94	\$ 5.12	#
	SCHOOL DISTRICT 3 - CASCA - SD0637		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 937.09	#
	SCHOOL DISTRICT 3 - FAIR - SD0638		\$ -	\$ -	\$ -	\$ -	\$ 20,805.47	\$ -	#
	SCHOOL DISTRICT 3 - MANHA - SD0640		\$ -	\$ -	\$ -	\$ -	\$ 52,172.06	\$ -	#
	SCHOOL DISTRICT 3 - RAMSA - SD0641		\$ -	\$ -	\$ -	\$ -	\$ 8,106.05	\$ -	#
	SCHOOL DISTRICT 3 - SUPER - SD0642		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 683.03	#
	SCHOOL DISTRICT 3 - HAMIL - SD0643		\$ -	\$ -	\$ -	\$ -	\$ 34,351.16	\$ -	#
	SCHOOL DISTRICT 3 - WOLF - SD0644		\$ -	\$ -	\$ -	\$ -	\$ 46,648.88	\$ 845.84	#
	SCHOOL DISTRICT 3 - WESTB - SD0645		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,155.45	#
	SCHOOL DISTRICT 4 - FORSY - SD0648		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 4 - HELLG - SD0649		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 4 - LIBBY - SD0650		\$ -	\$ -	\$ -	\$ -	\$ 36,346.09	\$ -	#
	SCHOOL DISTRICT 4 - LIVIN - SD0651		\$ -	\$ -	\$ -	\$ -	\$ 13,573.81	\$ 1,501.78	#
	SCHOOL DISTRICT 4 & 47 - SD0652		\$ -	\$ -	\$ -	\$ -	\$ 7,968.90	\$ -	#
	SCHOOL DISTRICT 4 & 28 - SD0653		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 4 - SWAN - SD0654		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 5 - BASIN - SD0656		\$ -	\$ -	\$ -	\$ -	\$ 1,781.49	\$ -	#
	SCHOOL DISTRICT 5 - KALIS - SD0657		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 5 - PARK - SD0658		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 5 - SAND - SD0659		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 268.46	#
	SCHOOL DISTRICT 5 - SHERI - SD0660		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89.48	#
	SCHOOL DISTRICT 5 - SIDNE - SD0661		\$ -	\$ -	\$ -	\$ -	\$ 130,142.87	\$ -	#
	SCHOOL DISTRICT 5 - TERRY - SD0662		\$ -	\$ -	\$ -	\$ -	\$ 9,287.73	\$ -	#
	SCHOOL DISTRICT 6 - LAME - SD0664		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 6 - COLUM - SD0665		\$ -	\$ -	\$ -	\$ -	\$ 18,283.66	\$ -	#
	SCHOOL DISTRICT 6 - TROUT - SD0666		\$ -	\$ -	\$ -	\$ -	\$ 7,925.83	\$ -	#
	SCHOOL DISTRICT 6 - COLUM - SD0667		\$ -	\$ -	\$ -	\$ -	\$ 12,357.40	\$ -	#
	SCHOOL DISTRICT 6 - RYEGA - SD0668		\$ -	\$ -	\$ -	\$ -	\$ 5,717.69	\$ -	#
	SCHOOL DISTRICT 55F - SU - SD0669		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 6 & 1 - S - SD0670		\$ -	\$ -	\$ -	\$ -	\$ 17,157.60	\$ 916.15	#
	SCHOOL DISTRICT 6 - WIBAU - SD0671		\$ -	\$ -	\$ -	\$ -	\$ 11,178.74	\$ -	#
	SCHOOL DISTRICT 7 - BOULD - SD0672		\$ -	\$ -	\$ -	\$ -	\$ 17,950.97	\$ -	#

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			Deferred Outflows						
			Actual vs. Expected Experience	Changes of Assumptions	Actual vs. Expected Investment Earnings	Total Collective Deferred Outflows	Changes in Proportionate Shares	Differences Between Actual Contributions and Proportionate Share Contributions	Employer contributions subsequent to the measurement date - # to be inserted by each employer
SCHOOL DISTRICT 7 - BOZEM	- SD0673		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,378.30	#
SCHOOL DISTRICT 7 - CHARL	- SD0674		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
SCHOOL DISTRICT 7 - GARDI	- SD0675		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
SCHOOL DISTRICT 7 - HINS	- SD0676		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,289.67	#
SCHOOL DISTRICT 7 & 70 -	- SD0677		\$ -	\$ -	\$ -	\$ -	\$ 2,742.61	\$ -	#
SCHOOL DISTRICT 7 - LOLO	- SD0678		\$ -	\$ -	\$ -	\$ -	\$ 26,449.07	\$ 481.11	#
SCHOOL DISTRICT 1 & 7 - T	- SD0679		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
SCHOOL DISTRICT 7 - VICTO	- SD0680		\$ -	\$ -	\$ -	\$ -	\$ 4,355.43	\$ -	#
SCHOOL DISTRICT 7 - MEDIC	- SD0681		\$ -	\$ -	\$ -	\$ -	\$ 2,530.07	\$ -	#
SCHOOL DISTRICT 7 - TWIN	- SD0682		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
SCHOOL DISTRICT 7 - JOLIE	- SD0683		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
SCHOOL DISTRICT 7 & 2 - S	- SD0684		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 522.13	#
SCHOOL DISTRICT 8 - ARLEE	- SD0685		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,004.85	#
SCHOOL DISTRICT 8-WHITE S	- SD0686		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
SCHOOL DISTRICT 8 - ELDER	- SD0687		\$ -	\$ -	\$ -	\$ -	\$ 11,809.02	\$ 1,061.16	#
SCHOOL DISTRICT 9 - BROWN	- SD0690		\$ -	\$ -	\$ -	\$ -	\$ 46,620.45	\$ -	#
SCHOOL DISTRICT 9 - DARBY	- SD0691		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
SCHOOL DISTRICT 9 - DIXON	- SD0692		\$ -	\$ -	\$ -	\$ -	\$ 30,854.55	\$ -	#
SCHOOL DISTRICT 9 - EAST	- SD0693		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
SCHOOL DISTRICT 9 - OPHEI	- SD0695		\$ -	\$ -	\$ -	\$ -	\$ 3,595.01	\$ -	#
SCHOOL DISTRICT 9 - POPLA	- SD0696		\$ -	\$ -	\$ -	\$ -	\$ 50,112.14	\$ -	#
SCHOOL DISTRICT 9 & 9 - R	- SD0697		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
SCHOOL DISTRICT 15 - KALI	- SD0698		\$ -	\$ -	\$ -	\$ -	\$ 2,334.47	\$ -	#
SCHOOL DISTRICT 16 - HARL	- SD0699		\$ -	\$ -	\$ -	\$ -	\$ 7,451.04	\$ -	#
SCHOOL DISTRICT 10 - ANAC	- SD0700		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
SCHOOL DISTRICT 10 - CHIN	- SD0701		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
SCHOOL DISTRICT 10 - CONR	- SD0702		\$ -	\$ -	\$ -	\$ -	\$ 4,375.33	\$ -	#
SCHOOL DISTRICT 10 - DILL	- SD0703		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
SCHOOL DISTRICT 10 - NOXO	- SD0704		\$ -	\$ -	\$ -	\$ -	\$ 6,588.28	\$ 1,689.97	#
SCHOOL DISTRICT 11 - POTO	- SD0705		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 183.07	#
SCHOOL DISTRICT 12 - LIMA	- SD0706		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,181.82	#
SCHOOL DISTRICT 12 - BAKE	- SD0707		\$ -	\$ -	\$ -	\$ -	\$ 67,341.15	\$ -	#
SCHOOL DISTRICT 13 - BOX	- SD0708		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
SCHOOL DISTRICT 12 - HARL	- SD0709		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
SCHOOL DISTRICT 13 - LONE	- SD0710		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,064.33	#
SCHOOL DISTRICT 12 - ROSE	- SD0711		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
SCHOOL DISTRICT 12 - SACO	- SD0712		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
SCHOOL DISTRICT 12 - STAN	- SD0713		\$ -	\$ -	\$ -	\$ -	\$ 17,166.44	\$ -	#
SCHOOL DISTRICT 14 - BONN	- SD0714		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,790.54	#
SCHOOL DISTRICT 24 - WORD	- SD0715		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
SCHOOL DISTRICT 14 - HOT	- SD0716		\$ -	\$ -	\$ -	\$ -	\$ 2,244.11	\$ -	#
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		\$ -	\$ -	\$ -	\$ -	\$ 11,370.19	\$ -	#
SCHOOL DISTRICT 14 - MALT	- SD0722		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
SCHOOL DISTRICT 15 - CUST	- SD0723		\$ -	\$ -	\$ -	\$ -	\$ 5,507.10	\$ -	#
SCHOOL DISTRICT 15 - CUT	- SD0724		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
SCHOOL DISTRICT 15 - EKAL	- SD0725		\$ -	\$ -	\$ -	\$ -	\$ 14,470.33	\$ 2,519.81	#
HAVRE PUBLIC SCHOOLS	- SD0726		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
SCHOOL DISTRICT 17 - CULB	- SD0727		\$ -	\$ -	\$ -	\$ -	\$ 5,183.83	\$ -	#
SCHOOL DISTRICT 17 H - HA	- SD0728		\$ -	\$ -	\$ -	\$ -	\$ 113,762.23	\$ -	#
SCHOOL DISTRICT 18 - VALI	- SD0729		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
SCHOOL DISTRICT 20 - GARR	- SD0731		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
SCHOOL DISTRICT 20 - PLEN	- SD0732		\$ -	\$ -	\$ -	\$ -	\$ 8,947.25	\$ 2,161.61	#
SCHOOL DISTRICT 21 - BROA	- SD0734		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
SCHOOL DISTRICT 23 - MISS	- SD0736		\$ -	\$ -	\$ -	\$ -	\$ 10,077.23	\$ 1,038.10	#
SCHOOL DISTRICT 23 - POLS	- SD0737		\$ -	\$ -	\$ -	\$ -	\$ 44,486.78	\$ 40.23	#
SCHOOL DISTRICT 23 - ROBE	- SD0738		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 386.81	#
SCHOOL DISTRICT 24 - THRE	- SD0739		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
SCHOOL DISTRICT 25 - HOBBS	- SD0740		\$ -	\$ -	\$ -	\$ -	\$ 4,371.76	\$ 972.94	#
SCHOOL DISTRICT 26 - LOCK	- SD0741		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9.26	#
SCHOOL DISTRICT 27 - MONT	- SD0742		\$ -	\$ -	\$ -	\$ -	\$ 36,685.70	\$ -	#
SCHOOL DISTRICT 28 - ST I	- SD0743		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
SCHOOL DISTRICT 29 - SOME	- SD0744		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#

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EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS

PERS - Cost Sharing Plan w/ a Special Funding Situation			Deferred Outflows							
			Actual vs. Expected Experience	Changes of Assumptions	Actual vs. Expected Investment Earnings	Total Collective Deferred Outflows	Changes in Proportionate Shares	Differences Between Actual Contributions and Proportionate Share Contributions	Employer contributions subsequent to the measurement date - # to be inserted by each employer	
	SCHOOL DISTRICT 29 - BELT	SD0745	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 20 - WHIT	SD0746	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 33 - GOLD	SD0748	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 32 - CLIN	SD0749	\$ -	\$ -	\$ -	\$ -	\$ 23,669.39	\$ 1,392.49	\$ -	#
	SCHOOL DISTRICT 30 - POWE	SD0751	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 30 - RONA	SD0752	\$ -	\$ -	\$ -	\$ -	\$ 47,935.32	\$ -	\$ -	#
	SCHOOL DISTRICT 32 J - AS	SD0754	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 38 - BIG	SD0755	\$ -	\$ -	\$ -	\$ -	\$ 2,178.88	\$ -	\$ -	#
	SCHOOL DISTRICT 30 & 6 -	SD0756	\$ -	\$ -	\$ -	\$ -	\$ 28,181.07	\$ 604.53	\$ -	#
	SCHOOL DISTRICT 3 - BELFR	SD0757	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,108.82	\$ -	#
	SCHOOL DISTRICT 43 - TURN	SD0758	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 40 - FREN	SD0759	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	LAVINA K-12	SD0760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 44 - BELG	SD0761	\$ -	\$ -	\$ -	\$ -	\$ 19,854.08	\$ -	\$ -	#
	SCHOOL DISTRICT 44 - MOOR	SD0762	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 44 - WHIT	SD0763	\$ -	\$ -	\$ -	\$ -	\$ 50,478.93	\$ -	\$ -	#
	SCHOOL DISTRICT 45 - AUGU	SD0764	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 45 - WOLF	SD0765	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 44 - GERA	SD0766	\$ -	\$ -	\$ -	\$ -	\$ 24,351.25	\$ 282.92	\$ -	#
	SCHOOL DISTRICT 21 - FAIR	SD0767	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 65 - FROI	SD0768	\$ -	\$ -	\$ -	\$ -	\$ 1,642.45	\$ -	\$ -	#
	SCHOOL DISTRICT 55 - PLEV	SD0769	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 50 - EAST	SD0770	\$ -	\$ -	\$ -	\$ -	\$ 990.15	\$ -	\$ -	#
	SCHOOL DISTRICT 50 - HAYS	SD0771	\$ -	\$ -	\$ -	\$ -	\$ 109,242.69	\$ -	\$ -	#
	SCHOOL DISTRICT 52 - ABSA	SD0772	\$ -	\$ -	\$ -	\$ -	\$ 6,182.26	\$ 125.58	\$ -	#
	SCHOOL DISTRICT 52 - ENNI	SD0773	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,104.46	\$ -	#
	SHIELDS VALLEY	SD0774	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 55 - BROC	SD0775	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 55 - ROUN	SD0776	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 57 - HAVR	SD0777	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 602.72	\$ -	#
	SCHOOL DISTRICT 58 - GEYS	SD0778	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 535.63	\$ -	#
	SCHOOL DISTRICT 58 - YELL	SD0779	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 64J - MEL	SD0780	\$ -	\$ -	\$ -	\$ -	\$ 520.88	\$ -	\$ -	#
	SCHOOL DISTRICT 73 - SWAN	SD0781	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SD 75 GREENFIELD	SD0782	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7.83	\$ -	#
	SCHOOL DISTRICT 87 - BOX	SD0783	\$ -	\$ -	\$ -	\$ -	\$ 34,240.48	\$ -	\$ -	#
	SCHOOL DISTRICT 84 - DENT	SD0785	\$ -	\$ -	\$ -	\$ -	\$ 14,074.67	\$ -	\$ -	#
	SCHOOL DISTRICT 74 - ROY	SD0786	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 74 - VAUG	SD0787	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,084.22	\$ -	#
	SCHOOL DISTRICT 159 - WIN	SD0790	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 41 - PION	SD0791	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 50 - EVER	SD0792	\$ -	\$ -	\$ -	\$ -	\$ 58,390.54	\$ 2,070.32	\$ -	#
	SCHOOL DISTRICT 37 - SHEP	SD0793	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 19 - COLS	SD0794	\$ -	\$ -	\$ -	\$ -	\$ 11,540.12	\$ -	\$ -	#
	SCHOOL DISTRICT 2 & 3 - P	SD0796	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 69 - WEST	SD0798	\$ -	\$ -	\$ -	\$ -	\$ 17,926.67	\$ -	\$ -	#
	SCHOOL DISTRICT 11 & 2 -	SD0799	\$ -	\$ -	\$ -	\$ -	\$ 2,231.51	\$ -	\$ -	#
	SCHOOL DISTRICT 1 - TROY	SD0800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 85 - ULM	SD0801	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 987.23	\$ -	#
	SCHOOL DISTRICT 14 - SHEL	SD0802	\$ -	\$ -	\$ -	\$ -	\$ 13,874.15	\$ -	\$ -	#
	SCHOOL DISTRICT 10 - CAYU	SD0803	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 52 - INDE	SD0805	\$ -	\$ -	\$ -	\$ -	\$ 4,696.96	\$ 727.90	\$ -	#
	SCHOOL DISTRICT 23 - HARR	SD0806	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 27 - GRAS	SD0807	\$ -	\$ -	\$ -	\$ -	\$ 10,290.18	\$ 80.13	\$ -	#
	SCHOOL DISTRICT 32 - RAPE	SD0810	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 115 - WIN	SD0811	\$ -	\$ -	\$ -	\$ -	\$ 3,163.44	\$ -	\$ -	#
	SCHOOL DISTRICT 78J & 2 -	SD0812	\$ -	\$ -	\$ -	\$ -	\$ 8,599.54	\$ -	\$ -	#
	SCHOOL DISTRICT 27 - MONF	SD0813	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 35 - GALL	SD0814	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 23 - BILL	SD0815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 58 - WHIT	SD0816	\$ -	\$ -	\$ -	\$ -	\$ 3,052.36	\$ -	\$ -	#
	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	\$ -	\$ -	\$ -	\$ -	\$ 1,261.38	\$ -	\$ -	#

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 MEASUREMENT DATE

APPENDIX C
EMPLOYER AND NON-EMPLOYER PROPORTIONATE SHARE ALLOCATIONS

PERS - Cost Sharing Plan w/ a Special Funding Situation				Deferred Outflows						
				Actual vs. Expected Experience	Changes of Assumptions	Actual vs. Expected Investment Earnings	Total Collective Deferred Outflows	Changes in Proportionate Shares	Differences Between Actual Contributions and Proportionate Share Contributions	Employer contributions subsequent to the measurement date - # to be inserted by each employer
	SCHOOL DISTRICT 23 - LUST	- SD0824		\$ -	\$ -	\$ -	\$ -	\$ 8,807.65	\$ -	#
	SCHOOL DISTRICT 41 - ANDE	- SD0825		\$ -	\$ -	\$ -	\$ -	\$ 2,691.91	\$ 1,525.60	#
	SCHOOL DISTRICT 34 - SEEL	- SD0826		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 5 - MELRO	- SD0827		\$ -	\$ -	\$ -	\$ -	\$ 148.32	\$ -	#
	SCHOOL DISTRICT 45 - GOLD	- SD0829		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 298.90	#
	SCHOOL DISTRICT 26 - REIC	- SD0830		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 14 - FORT	- SD9000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 21 - GALA	- SD9002		\$ -	\$ -	\$ -	\$ -	\$ 964.77	\$ 464.18	#
	SCHOOL DISTRICT 12 12 - M	- SD9005		\$ -	\$ -	\$ -	\$ -	\$ 595.50	\$ -	#
	SCHOOL DISTRICT 38 - LINC	- SD9006		\$ -	\$ -	\$ -	\$ -	\$ 912.67	\$ 1,015.98	#
	SCHOOL DISTRICT 1 - FORT	- SD9007		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 4 - CANYO	- SD9011		\$ -	\$ -	\$ -	\$ -	\$ 20,097.94	\$ -	#
	SCHOOL DISTRICT 13 - FISH	- SD9014		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	BIG SKY SCHOOL DISTRICT #	- SD9019		\$ -	\$ -	\$ -	\$ -	\$ 66,342.78	\$ -	#
	SCHOOL DISTRICT 43 - LAMO	- SD9025		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91.44	#
	SCHOOL DISTRICT 11 - BROR	- SD9027		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 104 - SPR	- SD9028		\$ -	\$ -	\$ -	\$ -	\$ 460.90	\$ -	#
	SCHOOL DISTRICT 75 - ARRO	- SD9029		\$ -	\$ -	\$ -	\$ -	\$ 24,796.85	\$ -	#
	SCHOOL DISTRICT 17 - MORI	- SD9030		\$ -	\$ -	\$ -	\$ -	\$ 9,203.12	\$ -	#
	SCHOOL DISTRICT 7 - GRANT	- SD9033		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 20 - KILA	- SD9034		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 64 - MOUN	- SD9039		\$ -	\$ -	\$ -	\$ -	\$ 882.30	\$ -	#
	JUDITH GAP SCHOOL	- SD9040		\$ -	\$ -	\$ -	\$ -	\$ 6,626.05	\$ 1,899.31	#
	SCHOOL DISTRICT 86 & 4 -	- SD9043		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 18 - WOOD	- SD9045		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 881.39	#
	SCHOOL DISTRICT 75 - AMST	- SD9046		\$ -	\$ -	\$ -	\$ -	\$ 2,061.98	\$ -	#
	SCHOOL DISTRICT 8 - WEST	- SD9049		\$ -	\$ -	\$ -	\$ -	\$ 8,032.21	\$ -	#
	SCHOOL DISTRICT 4 - DIVID	- SD9050		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 89 - SMIT	- SD9057		\$ -	\$ -	\$ -	\$ -	\$ 6,303.50	\$ 1,625.49	#
	SCHOOL DISTRICT 27 - ELLI	- SD9060		\$ -	\$ -	\$ -	\$ -	\$ 274.94	\$ -	#
	SCHOOL DISTRICT 99 M	- SD9065		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 28C	- SD9066		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	SCHOOL DISTRICT 48-1J & 4	- SD9067		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 199.56	#
	SCHOOL DISTRICT 3 - BILLI	- SD9068		\$ -	\$ -	\$ -	\$ -	\$ 3,906.57	\$ 998.25	#
	SCHOOL DISTRICT 12 - HAVR	- SD9071		\$ -	\$ -	\$ -	\$ -	\$ 12,344.53	\$ -	#
	SCHOOL DISTRICT 11 - WISE	- SD9077		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	OVANDO ELEMENTARY SCHOOL	- SD9112		\$ -	\$ -	\$ -	\$ -	\$ 6,314.44	\$ -	#
	MSU COLLEGE OF TECHNOLOGY	- UN3513		\$ -	\$ -	\$ -	\$ -	\$ 207,339.20	\$ 2,387.78	#
	UNIVERSITY OF MONTANA	- UN5103	- UN9103	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 329,924.81	#
	MONTANA STATE UNIVERSITY	- UN5104		\$ -	\$ -	\$ -	\$ -	\$ 543,867.75	\$ 246,030.39	#
	MONTANA STATE UNIVERSITY	- UN5106		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#
	MONTANA STATE UNIVERSITY	- UN5107		\$ -	\$ -	\$ -	\$ -	\$ 117,295.18	\$ -	#

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 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	Total Collective Deferred Inflows	Changes in Proportionate Shares	Differences Between Actual Contributions and Proportionate Share	Employer contributions subsequent to the measurement date
Total Before Working Retiree Contributions and Adjustments				\$ 8,457,198.85	\$ -	\$ 118,344,742.78	\$ 126,801,941.63	\$ 17,606,898.25	\$ 1,448,470.92	\$ -
Due to Working Retiree Contributions and Adjustments										
Total				\$ 8,457,198.85	\$ -	\$ 118,344,742.78	\$ 126,801,941.63	\$ 17,606,898.25	\$ 1,448,470.92	\$ -
State as Special Funding Entity				\$ 80,858.45	\$ -	\$ 1,131,482.43	\$ 1,212,340.88	\$ 61,119.10	\$ 57,054.58	
Employers										
CITY OF BIG TIMBER	-	CI0302		\$ 1,058.51	\$ -	\$ 14,812.11	\$ 15,870.62	\$ -	\$ -	\$ -
CITY OF BELT	-	CI0303		\$ 922.93	\$ -	\$ 12,914.96	\$ 13,837.89	\$ -	\$ 646.87	\$ -
TOWN OF BIG SANDY	-	CI0304		\$ 286.25	\$ -	\$ 4,005.60	\$ 4,291.85	\$ -	\$ 199.74	\$ -
CITY OF BILLINGS	-	CI0305		\$ 209,794.17	\$ -	\$ 2,935,728.19	\$ 3,145,522.36	\$ -	\$ -	\$ -
CITY OF BOZEMAN	-	CI0306		\$ 81,090.58	\$ -	\$ 1,134,730.71	\$ 1,215,821.29	\$ -	\$ -	\$ -
BUTTE SILVER BOW	-	CI0307		\$ 114,069.60	\$ -	\$ 1,596,218.56	\$ 1,710,288.16	\$ -	\$ 22,942.05	\$ -
TOWN OF BROADUS	-	CI0308		\$ 1,174.67	\$ -	\$ 16,437.58	\$ 17,612.25	\$ -	\$ 822.26	\$ -
TOWN OF BOULDER	-	CI0309		\$ 2,294.88	\$ -	\$ 32,113.18	\$ 34,408.06	\$ -	\$ 1,545.71	\$ -
TOWN OF CASCADE	-	CI0310		\$ 714.16	\$ -	\$ 9,993.54	\$ 10,707.70	\$ -	\$ 491.58	\$ -
CITY OF CHINOOK	-	CI0311		\$ 2,773.43	\$ -	\$ 38,809.71	\$ 41,583.14	\$ 58,010.14	\$ -	\$ -
CITY OF CHOTEAU	-	CI0312		\$ 2,342.67	\$ -	\$ 32,781.85	\$ 35,124.52	\$ -	\$ 73.06	\$ -
TOWN OF CIRCLE	-	CI0313		\$ 893.43	\$ -	\$ 12,502.16	\$ 13,395.59	\$ -	\$ 179.23	\$ -
CITY OF COLUMBIA FALLS	-	CI0314		\$ 5,495.17	\$ -	\$ 76,895.90	\$ 82,391.07	\$ -	\$ 1,197.22	\$ -
CITY OF CONRAD	-	CI0315		\$ 5,811.81	\$ -	\$ 81,326.81	\$ 87,138.62	\$ -	\$ 3,430.62	\$ -
TOWN OF CULBERTSON	-	CI0316		\$ 1,823.03	\$ -	\$ 25,510.30	\$ 27,333.33	\$ 11,555.90	\$ 1,303.41	\$ -
CITY OF CUT BANK	-	CI0317		\$ 5,997.30	\$ -	\$ 83,922.40	\$ 89,919.70	\$ -	\$ 895.17	\$ -
TOWN OF CHESTER	-	CI0318		\$ 1,771.72	\$ -	\$ 24,792.36	\$ 26,564.08	\$ 4,600.45	\$ 1,149.95	\$ -
TOWN OF BROWNING	-	CI0319		\$ 2,015.78	\$ -	\$ 28,207.60	\$ 30,223.38	\$ 68,816.94	\$ 1,548.36	\$ -
CITY OF DEER LODGE	-	CI0320		\$ 4,638.57	\$ -	\$ 64,909.24	\$ 69,547.81	\$ -	\$ 3,173.96	\$ -
CITY OF DILLON	-	CI0321		\$ 4,939.37	\$ -	\$ 69,118.40	\$ 74,057.77	\$ 2,533.91	\$ 58.54	\$ -
CITY OF BAKER	-	CI0322		\$ 5,016.33	\$ -	\$ 70,195.35	\$ 75,211.68	\$ -	\$ 1,694.59	\$ -
CITY OF BELGRADE	-	CI0323		\$ 7,699.02	\$ -	\$ 107,735.31	\$ 115,434.33	\$ -	\$ -	\$ -
TOWN OF COLUMBUS	-	CI0324		\$ 4,247.36	\$ -	\$ 59,434.96	\$ 63,682.32	\$ 45,767.81	\$ 1,978.31	\$ -
CITY OF EAST HELENA	-	CI0325		\$ 2,832.87	\$ -	\$ 39,641.42	\$ 42,474.29	\$ -	\$ 1,742.26	\$ -
TOWN OF ENNIS	-	CI0326		\$ 2,253.97	\$ -	\$ 31,540.69	\$ 33,794.66	\$ -	\$ 83.34	\$ -
TOWN OF FAIRFIELD	-	CI0327		\$ 528.69	\$ -	\$ 7,398.11	\$ 7,926.80	\$ -	\$ -	\$ -
CITY OF FAIRVIEW	-	CI0328		\$ 2,868.37	\$ -	\$ 40,138.21	\$ 43,006.58	\$ -	\$ -	\$ -
CITY OF FORSYTH	-	CI0329		\$ 3,914.92	\$ -	\$ 54,782.88	\$ 58,697.80	\$ 3,882.87	\$ 2,759.03	\$ -
CITY OF FORT BENTON	-	CI0330		\$ 3,209.11	\$ -	\$ 44,906.32	\$ 48,115.43	\$ 60,060.07	\$ 2,370.35	\$ -
TOWN OF GERALDINE	-	CI0331		\$ 263.40	\$ -	\$ 3,685.90	\$ 3,949.30	\$ -	\$ 182.10	\$ -
CITY OF GLASGOW	-	CI0332		\$ 4,563.18	\$ -	\$ 63,854.25	\$ 68,417.43	\$ 113,178.43	\$ -	\$ -
CITY OF GLENDALE	-	CI0333		\$ 9,948.87	\$ -	\$ 139,218.22	\$ 149,167.09	\$ -	\$ 2,228.21	\$ -
CITY OF GREAT FALLS	-	CI0334		\$ 113,413.36	\$ -	\$ 1,587,035.46	\$ 1,700,448.82	\$ 525,509.32	\$ 26,539.73	\$ -
TOWN OF GRASS RANGE	-	CI0335		\$ 227.17	\$ -	\$ 3,178.91	\$ 3,406.08	\$ -	\$ 142.02	\$ -
CITY OF HARLEM	-	CI0336		\$ 1,961.86	\$ -	\$ 27,453.08	\$ 29,414.94	\$ -	\$ 523.15	\$ -
CITY OF HAMILTON	-	CI0337		\$ 10,556.69	\$ -	\$ 147,723.75	\$ 158,280.44	\$ -	\$ -	\$ -
CITY OF HARDIN	-	CI0338		\$ 6,662.79	\$ -	\$ 93,234.85	\$ 99,897.64	\$ 112,538.88	\$ 2,530.80	\$ -
CITY OF HAVRE	-	CI0339		\$ 15,192.04	\$ -	\$ 212,587.92	\$ 227,779.96	\$ 62,254.21	\$ 1,571.54	\$ -
CITY OF HELENA	-	CI0340		\$ 78,018.60	\$ -	\$ 1,091,743.38	\$ 1,169,761.98	\$ -	\$ 30,161.41	\$ -
TOWN OF HOT SPRINGS	-	CI0341		\$ 1,537.55	\$ -	\$ 21,515.53	\$ 23,053.08	\$ -	\$ -	\$ -
TOWN OF MELSTONE	-	CI0342		\$ 236.21	\$ -	\$ 3,305.38	\$ 3,541.59	\$ 244.86	\$ 166.49	\$ -
CITY OF KALISPELL	-	CI0343		\$ 36,066.89	\$ -	\$ 504,697.52	\$ 540,764.41	\$ 117,097.15	\$ 1,079.69	\$ -
TOWN OF NASHUA	-	CI0344		\$ 653.52	\$ -	\$ 9,144.95	\$ 9,798.47	\$ -	\$ 422.56	\$ -
CITY OF LAUREL	-	CI0345		\$ 17,060.17	\$ -	\$ 238,729.27	\$ 255,789.44	\$ 20,982.28	\$ 8,998.90	\$ -
TOWN OF DRUMMOND	-	CI0346		\$ 401.02	\$ -	\$ 5,611.57	\$ 6,012.59	\$ 2,103.54	\$ 285.88	\$ -
CITY OF LEWISTOWN	-	CI0347		\$ 11,117.17	\$ -	\$ 155,566.69	\$ 166,683.86	\$ 11,584.09	\$ 5,731.09	\$ -
CITY OF LIBBY	-	CI0348		\$ 4,395.64	\$ -	\$ 61,509.83	\$ 65,905.47	\$ 96,038.87	\$ -	\$ -
CITY OF LIVINGSTON	-	CI0349		\$ 18,171.65	\$ -	\$ 254,282.69	\$ 272,454.34	\$ 97,420.95	\$ 3,830.02	\$ -

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 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	Total Collective Deferred Inflows	Changes in Proportionate Shares	Differences Between Actual Contributions and Proportionate Share	Employer contributions subsequent to the measurement date
	TOWN OF LIMA	- CI0350	\$ 357.64	\$ -	\$ 5,004.59	\$ 5,362.23	\$ -	\$ 245.94	\$ -
	TOWN OF MEDICINE LAKE	- CI0351	\$ 513.61	\$ -	\$ 7,187.11	\$ 7,700.72	\$ 584.08	\$ 362.11	\$ -
	CITY OF MALTA	- CI0352	\$ 2,413.86	\$ -	\$ 33,778.10	\$ 36,191.96	\$ 55,624.12	\$ 1,802.93	\$ -
	CITY OF MILES CITY	- CI0353	\$ 15,692.53	\$ -	\$ 219,591.46	\$ 235,283.99	\$ 30,015.28	\$ 3,374.76	\$ -
	CITY OF MISSOULA	- CI0354	\$ 87,091.79	\$ -	\$ 1,218,708.00	\$ 1,305,799.79	\$ -	\$ -	\$ -
	TOWN OF RICHEY	- CI0355	\$ 395.30	\$ -	\$ 5,531.58	\$ 5,926.88	\$ -	\$ 269.91	\$ -
	CITY OF TROY	- CI0356	\$ 3,039.37	\$ -	\$ 42,531.07	\$ 45,570.44	\$ 22,392.87	\$ 2,179.04	\$ -
	TOWN OF PHILIPSBURG	- CI0357	\$ 1,558.42	\$ -	\$ 21,807.54	\$ 23,365.96	\$ -	\$ -	\$ -
	CITY OF PLAINS	- CI0358	\$ 1,531.33	\$ -	\$ 21,428.40	\$ 22,959.73	\$ 1,502.61	\$ 1,079.17	\$ -
	CITY OF PLENTYWOOD	- CI0359	\$ 2,595.11	\$ -	\$ 36,314.35	\$ 38,909.46	\$ 9,509.23	\$ 1,842.16	\$ -
	CITY OF POLSON	- CI0360	\$ 8,570.69	\$ -	\$ 119,932.84	\$ 128,503.53	\$ 233,948.06	\$ 3,212.52	\$ -
	CITY OF POPLAR	- CI0361	\$ 1,597.44	\$ -	\$ 22,353.64	\$ 23,951.08	\$ 10,704.91	\$ -	\$ -
	TOWN OF TERRY	- CI0362	\$ 1,062.47	\$ -	\$ 14,867.53	\$ 15,930.00	\$ -	\$ 703.87	\$ -
	CITY OF RONAN	- CI0363	\$ 2,532.12	\$ -	\$ 35,432.85	\$ 37,964.97	\$ 77,609.36	\$ 821.48	\$ -
	CITY OF ROUNDUP	- CI0364	\$ 2,240.68	\$ -	\$ 31,354.63	\$ 33,595.31	\$ 2,252.07	\$ 1,579.17	\$ -
	TOWN OF RYEGATE	- CI0365	\$ 247.00	\$ -	\$ 3,456.42	\$ 3,703.42	\$ 371.75	\$ 174.32	\$ -
	TOWN OF SHERIDAN	- CI0366	\$ 423.19	\$ -	\$ 5,921.90	\$ 6,345.09	\$ 15,898.90	\$ -	\$ -
	CITY OF SHELBY	- CI0367	\$ 5,328.32	\$ -	\$ 74,561.20	\$ 79,889.52	\$ 49,237.94	\$ 5.33	\$ -
	CITY OF SIDNEY	- CI0368	\$ 12,509.59	\$ -	\$ 175,051.41	\$ 187,561.00	\$ -	\$ -	\$ -
	TOWN OF STANFORD	- CI0369	\$ 388.30	\$ -	\$ 5,433.66	\$ 5,821.96	\$ -	\$ 267.47	\$ -
	TOWN OF SUNBURST	- CI0370	\$ 601.43	\$ -	\$ 8,416.07	\$ 9,017.50	\$ 14,545.39	\$ -	\$ -
	TOWN OF SUPERIOR	- CI0371	\$ 1,393.36	\$ -	\$ 19,497.84	\$ 20,891.20	\$ -	\$ 948.19	\$ -
	CITY OF TOWNSEND	- CI0372	\$ 1,947.34	\$ -	\$ 27,249.81	\$ 29,197.15	\$ 7,292.00	\$ 1,382.63	\$ -
	TOWN OF VALIER	- CI0373	\$ 1,112.05	\$ -	\$ 15,561.30	\$ 16,673.35	\$ -	\$ 760.21	\$ -
	CITY OF WHITE SULPHUR SPR	- CI0374	\$ 995.86	\$ -	\$ 13,935.40	\$ 14,931.26	\$ 3,628.98	\$ 706.88	\$ -
	CITY OF WHITEFISH	- CI0376	\$ 20,835.29	\$ -	\$ 291,555.95	\$ 312,391.24	\$ -	\$ -	\$ -
	TOWN OF WINNETT	- CI0377	\$ 389.78	\$ -	\$ 5,454.29	\$ 5,844.07	\$ -	\$ 271.50	\$ -
	CITY OF WOLF POINT	- CI0378	\$ 5,759.83	\$ -	\$ 80,599.41	\$ 86,359.24	\$ -	\$ 3,768.48	\$ -
	TOWN OF THOMPSON FALLS	- CI0379	\$ 1,875.29	\$ -	\$ 26,241.68	\$ 28,116.97	\$ 7,589.72	\$ 1,332.56	\$ -
	CITY OF WIBAUX	- CI0380	\$ 1,052.95	\$ -	\$ 14,734.33	\$ 15,787.28	\$ -	\$ 701.38	\$ -
	CITY OF SCOBEY	- CI0381	\$ 1,648.69	\$ -	\$ 23,070.72	\$ 24,719.41	\$ -	\$ 857.39	\$ -
	TOWN OF TWIN BRIDGES	- CI0382	\$ 869.19	\$ -	\$ 12,162.89	\$ 13,032.08	\$ -	\$ 566.03	\$ -
	TOWN OF MANHATTAN	- CI0383	\$ 4,573.61	\$ -	\$ 64,000.27	\$ 68,573.88	\$ -	\$ 1,916.44	\$ -
	CITY OF RED LODGE	- CI0385	\$ 4,729.51	\$ -	\$ 66,181.76	\$ 70,911.27	\$ 69,747.06	\$ -	\$ -
	TOWN OF STEVENSVILLE	- CI0386	\$ 2,573.90	\$ -	\$ 36,017.58	\$ 38,591.48	\$ -	\$ -	\$ -
	TOWN OF FORT PECK	- CI0387	\$ 852.60	\$ -	\$ 11,930.69	\$ 12,783.29	\$ 29,358.57	\$ 655.37	\$ -
	CITY OF HARLOWTON	- CI0388	\$ 1,476.62	\$ -	\$ 20,662.83	\$ 22,139.45	\$ 47,492.90	\$ 889.14	\$ -
	TOWN OF EKALAKA	- CI0389	\$ 535.34	\$ -	\$ 7,491.20	\$ 8,026.54	\$ 2,208.02	\$ 380.48	\$ -
	TOWN OF BRIDGER	- CI9001	\$ 1,670.63	\$ -	\$ 23,377.80	\$ 25,048.43	\$ -	\$ 1,164.36	\$ -
	TOWN OF SACO	- CI9018	\$ 1,254.02	\$ -	\$ 17,548.03	\$ 18,802.05	\$ -	\$ 858.28	\$ -
	TOWN OF WESTBY	- CI9021	\$ 330.68	\$ -	\$ 4,627.30	\$ 4,957.98	\$ -	\$ 229.24	\$ -
	TOWN OF ST IGNATIUS	- CI9031	\$ 654.09	\$ -	\$ 9,152.97	\$ 9,807.06	\$ 12,305.91	\$ 483.26	\$ -
	CITY OF COLSTRIP	- CI9036	\$ 8,754.26	\$ -	\$ 122,501.64	\$ 131,255.90	\$ 7,389.91	\$ 1,545.21	\$ -
	CITY OF THREE FORKS	- CI9044	\$ 2,137.36	\$ -	\$ 29,908.85	\$ 32,046.21	\$ 12,611.33	\$ 1,526.36	\$ -
	TOWN OF EUREKA	- CI9047	\$ 2,182.12	\$ -	\$ 30,535.29	\$ 32,717.41	\$ 15,735.50	\$ 150.11	\$ -
	TOWN OF ALBERTON	- CI9064	\$ 17.67	\$ -	\$ 247.23	\$ 264.90	\$ 111.54	\$ -	\$ -
	TOWN OF WEST YELLOWSTONE	- CI9073	\$ 7,658.61	\$ -	\$ 107,169.82	\$ 114,828.43	\$ 52,011.93	\$ 2,078.61	\$ -
	TOWN OF FROID	- CI9075	\$ 351.51	\$ -	\$ 4,918.83	\$ 5,270.34	\$ -	\$ 168.27	\$ -
	TOWN OF DENTON	- CI9097	\$ 450.99	\$ -	\$ 6,310.85	\$ 6,761.84	\$ -	\$ 311.14	\$ -
	TOWN OF HYSHAM	- CI9099	\$ 433.27	\$ -	\$ 6,062.92	\$ 6,496.19	\$ 3,722.55	\$ 311.64	\$ -
	BEAVERHEAD COUNTY	- CO0201	\$ 15,783.54	\$ -	\$ 220,864.93	\$ 236,648.47	\$ 63,997.66	\$ 2,258.93	\$ -
	BIG HORN COUNTY	- CO0202	\$ 29,327.12	\$ -	\$ 410,385.30	\$ 439,712.42	\$ 40,041.60	\$ 3,911.62	\$ -
	BLAINE COUNTY	- CO0203	\$ 16,999.23	\$ -	\$ 237,876.63	\$ 254,875.86	\$ 124,193.16	\$ 7,004.08	\$ -
	BROADWATER COUNTY	- CO0204	\$ 10,656.31	\$ -	\$ 149,117.73	\$ 159,774.04	\$ -	\$ 3,520.68	\$ -
	CARBON COUNTY	- CO0205	\$ 17,272.55	\$ -	\$ 241,701.20	\$ 258,973.75	\$ 58,609.42	\$ -	\$ -
	CARTER COUNTY	- CO0206	\$ 5,998.13	\$ -	\$ 83,934.13	\$ 89,932.26	\$ -	\$ 1,905.55	\$ -
	CASCADE COUNTY	- CO0207	\$ 92,920.83	\$ -	\$ 1,300,275.91	\$ 1,393,196.74	\$ 426,759.88	\$ 42,281.16	\$ -
	CHOUTEAU COUNTY	- CO0208	\$ 13,490.47	\$ -	\$ 188,777.16	\$ 202,267.63	\$ 31,609.86	\$ 9,542.23	\$ -
	CUSTER COUNTY	- CO0209	\$ 12,833.88	\$ -	\$ 179,589.25	\$ 192,423.13	\$ 419,647.53	\$ 6,086.99	\$ -
	DANIELS COUNTY	- CO0210	\$ 6,086.40	\$ -	\$ 85,169.25	\$ 91,255.65	\$ 36,253.66	\$ 1,303.05	\$ -
	DAWSON COUNTY	- CO0211	\$ 24,785.25	\$ -	\$ 346,829.29	\$ 371,614.54	\$ 1,002.57	\$ 2,914.71	\$ -
	ANACONDA-DEER LODGE COUNT	- CO0212	\$ 23,778.49	\$ -	\$ 332,741.31	\$ 356,519.80	\$ 70,558.64	\$ 16,504.15	\$ -
	FALLON COUNTY	- CO0213	\$ 23,825.20	\$ -	\$ 333,394.86	\$ 357,220.06	\$ 8,139.62	\$ 9,780.11	\$ -
	FERGUS COUNTY	- CO0214	\$ 17,137.33	\$ -	\$ 239,809.08	\$ 256,946.41	\$ 142,390.54	\$ 1,356.84	\$ -
	FLATHEAD COUNTY	- CO0215	\$ 119,433.95	\$ -	\$ 1,671,283.79	\$ 1,790,717.74	\$ -	\$ 23,125.03	\$ -

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 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	Total Collective Deferred Inflows	Changes in Proportionate Shares	Differences Between Actual Contributions and Proportionate Share	Employer contributions subsequent to the measurement date
				N/A	N/A	N/A	\$ -	N/A	\$ -	N/A
	PUBLIC EMPLOYEES' RETIREM -	CP6104								
	TEACHERS' RETIREMENT SYST -	CP6105		\$ 7,125.87	\$ -	\$ 99,715.01	\$ 106,840.88	\$ -	\$ 3,519.30	\$ -
	OFFICE OF PUBLIC DEFENDER -	CP6108		\$ 75,585.79	\$ -	\$ 1,057,700.24	\$ 1,133,286.03	\$ -	\$ -	\$ -
	DEPARTMENT OF AGRICULTURE -	CP6201		\$ 28,824.77	\$ -	\$ 403,355.73	\$ 432,180.50	\$ 142,427.54	\$ -	\$ -
	DEPARTMENT OF CORRECTIONS -	CP6401		\$ 170,431.50	\$ -	\$ 2,384,911.66	\$ 2,555,343.16	\$ 159,794.68	\$ 54,362.92	\$ -
	DEPARTMENT OF COMMERCE -	CP6501		\$ 74,397.83	\$ -	\$ 1,041,076.56	\$ 1,115,474.39	\$ -	\$ -	\$ -
	DEPARTMENT OF LABOR & IND -	CP6602		\$ 239,036.45	\$ -	\$ 3,344,926.23	\$ 3,583,962.68	\$ 1,410,738.40	\$ -	\$ -
	DEPARTMENT OF MILITARY AF -	CP6701		\$ 54,166.21	\$ -	\$ 757,968.06	\$ 812,134.27	\$ 349,164.58	\$ 13,846.40	\$ -
	DEPT OF PUBLIC HEALTH & H -	CP6901		\$ 849,680.96	\$ -	\$ 11,889,902.87	\$ 12,739,583.83	\$ 42,545.36	\$ 80,216.52	\$ -
	BEAVERHEAD COUNTY HIGH SC -	HS0401		\$ 3,376.55	\$ -	\$ 47,249.39	\$ 50,625.94	\$ -	\$ 2,326.24	\$ -
	JORDAN PUBLIC SCHOOLS -	HS0421		\$ 1,209.66	\$ -	\$ 16,927.23	\$ 18,136.89	\$ 7,165.25	\$ 624.14	\$ -
	JEFFERSON COUNTY HIGH SCH -	HS0425		\$ 1,413.78	\$ -	\$ 19,783.61	\$ 21,197.39	\$ -	\$ 987.27	\$ -
	POWDER RIVER COUNTY HIGH -	HS0452		\$ 1,967.77	\$ -	\$ 27,535.72	\$ 29,503.49	\$ 41,755.07	\$ 1,146.67	\$ -
	POWELL COUNTY HIGH SCHOOL -	HS0453		\$ 1,255.37	\$ -	\$ 17,566.87	\$ 18,822.24	\$ 3,206.50	\$ -	\$ -
	SWEET GRASS COUNTY HIGH S -	HS0465		\$ 2,198.21	\$ -	\$ 30,760.32	\$ 32,958.53	\$ 33,331.64	\$ 479.00	\$ -
	HOUSING AUTHORITY OF ANAC -	OA0500		\$ 2,439.87	\$ -	\$ 34,142.02	\$ 36,581.89	\$ 4,936.75	\$ 130.49	\$ -
	HELENA REGIONAL AIRPORT A -	OA0501		\$ 5,872.05	\$ -	\$ 82,169.72	\$ 88,041.77	\$ 209,575.77	\$ -	\$ -
	BITTERROOT CONSERVATION D -	OA0503		\$ 364.17	\$ -	\$ 5,096.03	\$ 5,460.20	\$ 1,566.56	\$ 258.96	\$ -
	HUMAN RESOURCES COUNCIL D -	OA0504		\$ 14,242.76	\$ -	\$ 199,304.22	\$ 213,546.98	\$ 14,364.04	\$ 6,810.88	\$ -
	HOUSING AUTHORITY OF BUTT -	OA0506		\$ 5,241.56	\$ -	\$ 73,347.13	\$ 78,588.69	\$ -	\$ 3,640.31	\$ -
	FORT SHAW IRRIGATION DIST -	OA0507		\$ 728.44	\$ -	\$ 10,193.33	\$ 10,921.77	\$ 15,813.81	\$ 542.22	\$ -
	HOUSING AUTHORITY OF GLAS -	OA0509		\$ 913.89	\$ -	\$ 12,788.42	\$ 13,702.31	\$ 10,344.67	\$ 662.11	\$ -
	GREENFIELDS IRRIGATION DI -	OA0510		\$ 4,944.74	\$ -	\$ 69,193.62	\$ 74,138.36	\$ 71,458.99	\$ 1,533.05	\$ -
	CHOUTEAU COUNTY CONSERVAT -	OA0511		\$ 92.75	\$ -	\$ 1,297.93	\$ 1,390.68	\$ -	\$ 62.68	\$ -
	GREAT FALLS INT AIRPORT -	OA0514		\$ 3,838.13	\$ -	\$ 53,708.34	\$ 57,546.47	\$ 35,007.51	\$ -	\$ -
	MISSOULA RURAL FIRE DISTR -	OA0515		\$ 5,784.65	\$ -	\$ 80,946.73	\$ 86,731.38	\$ 131,354.38	\$ 2,309.28	\$ -
	CENTER FOR MENTAL HEALTH -	OA0516		\$ 3,804.69	\$ -	\$ 53,240.39	\$ 57,045.08	\$ 138,479.47	\$ 1,177.67	\$ -
	HELENA HOUSING AUTHORITY -	OA0517		\$ 4,360.07	\$ -	\$ 61,012.13	\$ 65,372.20	\$ 14,860.80	\$ -	\$ -
	HILL CO PUBLIC CEMETERY D -	OA0518		\$ 599.73	\$ -	\$ 8,392.24	\$ 8,991.97	\$ -	\$ 414.68	\$ -
	WHITEFISH HOUSING AUTHORI -	OA0522		\$ 672.51	\$ -	\$ 9,410.67	\$ 10,083.18	\$ 7,370.53	\$ 486.76	\$ -
	MILES COMMUNITY COLLEGE -	OA0524		\$ 6,723.12	\$ -	\$ 94,079.07	\$ 100,802.19	\$ 54,801.33	\$ -	\$ -
	MALTA IRRIGATION DISTRICT -	OA0525		\$ 2,625.98	\$ -	\$ 36,746.26	\$ 39,372.24	\$ 30.23	\$ 1,845.73	\$ -
	RICHLAND CO HOUSING AUTHO -	OA0526		\$ 3,029.80	\$ -	\$ 42,397.07	\$ 45,426.87	\$ 13,807.86	\$ -	\$ -
	PONDERA CO CANAL & RESERV -	OA0527		\$ 3,195.90	\$ -	\$ 44,721.48	\$ 47,917.38	\$ 49,866.90	\$ 2,341.58	\$ -
	FLATHEAD VALLEY COMM COLL -	OA0529		\$ 42,024.02	\$ -	\$ 588,057.74	\$ 630,081.76	\$ 37,545.49	\$ 2,403.06	\$ -
	DAWSON COLLEGE -	OA0530		\$ 5,529.68	\$ -	\$ 77,378.93	\$ 82,908.61	\$ -	\$ -	\$ -
	PRAIRIE COUNTY HOSPITAL D -	OA0531		\$ 4,579.37	\$ -	\$ 64,080.85	\$ 68,660.22	\$ 14,165.47	\$ 1,628.95	\$ -
	GALLATIN AIRPORT AUTHORIT -	OA0534		\$ 11,809.59	\$ -	\$ 165,256.00	\$ 177,065.59	\$ 5,292.55	\$ -	\$ -
	HELENA VALLEY IRRIGATION -	OA0537		\$ 1,610.54	\$ -	\$ 22,536.90	\$ 24,147.44	\$ -	\$ 1,068.91	\$ -
	DEER LODGE COUNTY HEAD ST -	OA0538		\$ 2,504.38	\$ -	\$ 35,044.67	\$ 37,549.05	\$ 38,875.92	\$ 1,834.53	\$ -
	GLASGOW IRRIGATION DISTRI -	OA0541		\$ 1,171.40	\$ -	\$ 16,391.87	\$ 17,563.27	\$ -	\$ 779.37	\$ -
	LEWIS & CLARK LIBRARY -	OA0544		\$ 7,066.11	\$ -	\$ 98,878.69	\$ 105,944.80	\$ 90,203.52	\$ -	\$ -
	BILLINGS HOUSING AUTHORIT -	OA0547		\$ 7,416.95	\$ -	\$ 103,788.10	\$ 111,205.05	\$ 37,032.88	\$ 909.22	\$ -
	YELLOWSTONE WEST CARBON S -	OA0548		\$ 300.60	\$ -	\$ 4,206.34	\$ 4,506.94	\$ 9,834.20	\$ 230.07	\$ -
	FLATHEAD SPECIAL EDUC COO -	OA0549		\$ 142.37	\$ -	\$ 1,992.29	\$ 2,134.66	\$ 17,072.31	\$ 70.48	\$ -
	MISSOULA COUNTY AIRPORT -	OA0550		\$ 12,765.71	\$ -	\$ 178,635.33	\$ 191,401.04	\$ -	\$ -	\$ -
	GALLATIN-MADISON SEC -	OA0551		\$ 300.54	\$ -	\$ 4,205.60	\$ 4,506.14	\$ 2,006.16	\$ 215.07	\$ -
	CENTRAL MONTANA LEARNING -	OA0552		\$ 348.02	\$ -	\$ 4,870.01	\$ 5,218.03	\$ 4,372.92	\$ -	\$ -
	EASTERN YELLOWSTONE COUNT -	OA0554		\$ 143.03	\$ -	\$ 2,001.53	\$ 2,144.56	\$ 278.76	\$ 101.06	\$ -
	MISSOULA AREA SEC -	OA0555		\$ 551.75	\$ -	\$ 7,720.89	\$ 8,272.64	\$ -	\$ 371.61	\$ -
	CROWN HILL CEMETERY DISTR -	OA0556		\$ 300.47	\$ -	\$ 4,204.62	\$ 4,505.09	\$ -	\$ 209.26	\$ -
	FLATHEAD MUNICIPAL AIRPOR -	OA0557		\$ 6,669.33	\$ -	\$ 93,326.37	\$ 99,995.70	\$ 38,478.31	\$ 823.46	\$ -
	BIG FORK CO WATER & SEWER -	OA0558		\$ 1,626.45	\$ -	\$ 22,759.56	\$ 24,386.01	\$ -	\$ -	\$ -
	SANDERS SPEC ED COOP -	OA0560		\$ 276.18	\$ -	\$ 3,864.67	\$ 4,140.85	\$ 2,298.35	\$ 198.51	\$ -
	NORTH CENTRAL LEARNING SE -	OA0562		\$ 206.06	\$ -	\$ 2,883.52	\$ 3,089.58	\$ -	\$ 143.97	\$ -
	FLATHEAD CONSERVATION DIS -	OA0565		\$ 618.89	\$ -	\$ 8,660.39	\$ 9,279.28	\$ 29,553.85	\$ 221.02	\$ -
	GREAT DIVIDE EDUCATION SE -	OA0566		\$ 638.42	\$ -	\$ 8,933.66	\$ 9,572.08	\$ -	\$ 442.09	\$ -
	GARDINER - PARK COUNTY WA -	OA0567		\$ 1,073.26	\$ -	\$ 15,018.56	\$ 16,091.82	\$ -	\$ 749.16	\$ -
	CENTRAL VALLEY FIRE DISTR -	OA0569		\$ 379.39	\$ -	\$ 5,308.91	\$ 5,688.30	\$ -	\$ 251.24	\$ -
	BEAR PAW COOPERATIVE -	OA0570		\$ 236.22	\$ -	\$ 3,305.58	\$ 3,541.80	\$ 63.72	\$ 166.15	\$ -
	JUDITH BASIN CONSERVATION -	OA0571		\$ 130.39	\$ -	\$ 1,824.58	\$ 1,954.97	\$ 2,647.31	\$ 96.71	\$ -
	PONDERA COUNTY CEMETERY D -	OA0572		\$ 266.97	\$ -	\$ 3,735.85	\$ 4,002.82	\$ -	\$ 185.67	\$ -
	BERT MOONEY AIRPORT AUTHO -	OA0574		\$ 2,451.62	\$ -	\$ 34,306.37	\$ 36,757.99	\$ 54,715.22	\$ -	\$ -
	VICTOR WATER & SEWER -	OA0575		\$ 235.41	\$ -	\$ 3,294.23	\$ 3,529.64	\$ 763.11	\$ 166.92	\$ -

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 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	Total Collective Deferred Inflows	Changes in Proportionate Shares	Differences Between Actual Contributions and Proportionate Share	Employer contributions subsequent to the measurement date
	RED LODGE RURAL FIRE DIST - OA9110		\$ 1,182.04	\$ -	\$ 16,540.75	\$ 17,722.79	\$ -	\$ 5,798.21	\$ -
	BIG HORN COUNTY CEMETERY - OA9111		\$ 424.41	\$ -	\$ 5,938.96	\$ 6,363.37	\$ -	\$ 2,020.02	\$ -
	SCHOOL DISTRICT 1 - BIG T - SD0600		\$ 1,285.03	\$ -	\$ 17,981.88	\$ 19,266.91	\$ 6,312.20	\$ 25.08	\$ -
	SCHOOL DISTRICT 1 - BUTTE - SD0601		\$ 27,277.37	\$ -	\$ 381,702.45	\$ 408,979.82	\$ 96,153.67	\$ 2,551.19	\$ -
	SCHOOL DISTRICT 1 - CHOTE - SD0602		\$ 2,206.46	\$ -	\$ 30,875.80	\$ 33,082.26	\$ 2,407.93	\$ 1,555.42	\$ -
	SCHOOL DISTRICT 1 - CIRCL - SD0603		\$ 1,815.69	\$ -	\$ 25,407.57	\$ 27,223.26	\$ 14,765.80	\$ 1,304.39	\$ -
	SCHOOL DISTRICT 1 - CLANC - SD0604		\$ 1,422.49	\$ -	\$ 19,905.43	\$ 21,327.92	\$ 14,851.18	\$ 444.60	\$ -
	SCHOOL DISTRICT 1 - CORVA - SD0605		\$ 5,969.43	\$ -	\$ 83,532.52	\$ 89,501.95	\$ 6,816.94	\$ 3,813.88	\$ -
	SCHOOL DISTRICT 1 - DEER - SD0606		\$ 3,517.53	\$ -	\$ 49,222.14	\$ 52,739.67	\$ 36,496.07	\$ 2,542.07	\$ -
	SCHOOL DISTRICT 1 - GLASG - SD0607		\$ 6,093.18	\$ -	\$ 85,264.16	\$ 91,357.34	\$ -	\$ 2,744.70	\$ -
	SCHOOL DISTRICT 1 - LEAND - SD0608		\$ 7,006.55	\$ -	\$ 98,045.29	\$ 105,051.84	\$ 6,879.81	\$ 985.81	\$ -
	GREAT FALLS PUBLIC SCHOOL - SD0609		\$ 63,741.60	\$ -	\$ 891,959.98	\$ 955,701.58	\$ 405,189.56	\$ 32,991.69	\$ -
	SCHOOL DISTRICT 1 - HELEN - SD0610		\$ 40,112.39	\$ -	\$ 561,307.65	\$ 601,420.04	\$ 64,375.91	\$ 6,158.00	\$ -
	SCHOOL DISTRICT 1 - LEWIS - SD0612		\$ 11,710.14	\$ -	\$ 163,864.42	\$ 175,574.56	\$ 10,526.10	\$ 7,816.79	\$ -
	SCHOOL DISTRICT 1 - MILES - SD0613		\$ 8,163.91	\$ -	\$ 114,240.62	\$ 122,404.53	\$ -	\$ 5,702.68	\$ -
	SCHOOL DISTRICT 1 - MISSO - SD0614	SD7614	\$ 58,511.98	\$ -	\$ 818,779.92	\$ 877,291.90	\$ 153,519.70	\$ 31,712.82	\$ -
	SCHOOL DISTRICT 1 - PLAIN - SD0615		\$ 2,150.41	\$ -	\$ 30,091.51	\$ 32,241.92	\$ 19,591.06	\$ -	\$ -
	SCHOOL DISTRICT 1 - PHILI - SD0616		\$ 1,451.31	\$ -	\$ 20,308.78	\$ 21,760.09	\$ -	\$ 1,006.53	\$ -
	SCHOOL DISTRICT 1 - RED L - SD0617		\$ 3,055.27	\$ -	\$ 42,753.55	\$ 45,808.82	\$ -	\$ 1,353.43	\$ -
	SCHOOL DISTRICT 1 - SCOBE - SD0618		\$ 1,225.76	\$ -	\$ 17,152.47	\$ 18,378.23	\$ -	\$ -	\$ -
	SCHOOL DISTRICT 1 - HEART - SD0619		\$ 1,896.11	\$ -	\$ 26,533.04	\$ 28,429.15	\$ 43,998.18	\$ -	\$ -
	SCHOOL DISTRICT 1 - KALIS - SD0620		\$ 2,479.35	\$ -	\$ 34,694.43	\$ 37,173.78	\$ -	\$ 1,689.18	\$ -
	SCHOOL DISTRICT 1 & 7 - SD0621		\$ 712.81	\$ -	\$ 9,974.66	\$ 10,687.47	\$ 632.64	\$ 502.21	\$ -
	SCHOOL DISTRICT 2 - ALDER - SD0622		\$ 187.19	\$ -	\$ 2,619.47	\$ 2,806.66	\$ -	\$ 115.52	\$ -
	SCHOOL DISTRICT 2 - FRAZE - SD0623		\$ 1,271.27	\$ -	\$ 17,789.34	\$ 19,060.61	\$ 33,091.58	\$ 956.78	\$ -
	SCHOOL DISTRICT 2 & 11 - SD0624		\$ 2,406.41	\$ -	\$ 33,673.77	\$ 36,080.18	\$ 7,396.25	\$ 1,094.22	\$ -
	SCHOOL DISTRICT 2 - ALBER - SD0625		\$ 1,505.60	\$ -	\$ 21,068.36	\$ 22,573.96	\$ -	\$ 1,038.04	\$ -
	SCHOOL DISTRICT 2 - BILLI - SD0626	SD9626	\$ 89,103.98	\$ -	\$ 1,246,865.32	\$ 1,335,969.30	\$ -	\$ 38,748.01	\$ -
	SCHOOL DISTRICT 2 - BRID - SD0627		\$ 2,055.68	\$ -	\$ 28,765.94	\$ 30,821.62	\$ -	\$ 1,389.70	\$ -
	SCHOOL DISTRICT 2 - DODSO - SD0629		\$ 890.51	\$ -	\$ 12,461.23	\$ 13,351.74	\$ -	\$ 612.64	\$ -
	SCHOOL DISTRICT 2 - SUNBU - SD0631		\$ 1,724.66	\$ -	\$ 24,133.81	\$ 25,858.47	\$ 23,616.75	\$ -	\$ -
	SCHOOL DISTRICT 2 - THOMP - SD0632		\$ 2,924.33	\$ -	\$ 40,921.30	\$ 43,845.63	\$ 6,690.10	\$ 2,068.16	\$ -
	SCHOOL DISTRICT 2 - STEVE - SD0633		\$ 4,947.26	\$ -	\$ 69,228.87	\$ 74,176.13	\$ 23,057.39	\$ 1,037.89	\$ -
	SCHOOL DISTRICT 2 - DEER - SD0635		\$ 454.93	\$ -	\$ 6,366.03	\$ 6,820.96	\$ -	\$ 103.41	\$ -
	SCHOOL DISTRICT 3 - CASCA - SD0637		\$ 2,399.72	\$ -	\$ 33,580.15	\$ 35,979.87	\$ 76,549.68	\$ 784.25	\$ -
	SCHOOL DISTRICT 3 - FAIR - SD0638		\$ 789.93	\$ -	\$ 11,053.79	\$ 11,843.72	\$ -	\$ 361.66	\$ -
	SCHOOL DISTRICT 3 - MANHA - SD0640		\$ 2,766.51	\$ -	\$ 38,712.81	\$ 41,479.32	\$ -	\$ 1,295.00	\$ -
	SCHOOL DISTRICT 3 - RAMSA - SD0641		\$ 1,204.06	\$ -	\$ 16,848.92	\$ 18,052.98	\$ -	\$ 830.78	\$ -
	SCHOOL DISTRICT 3 - SUPER - SD0642		\$ 3,012.79	\$ -	\$ 42,159.07	\$ 45,171.86	\$ 10,508.16	\$ -	\$ -
	SCHOOL DISTRICT 3 - HAMIL - SD0643		\$ 8,971.25	\$ -	\$ 125,538.02	\$ 134,509.27	\$ -	\$ 5,442.53	\$ -
	SCHOOL DISTRICT 3 - WOLF - SD0644		\$ 1,075.17	\$ -	\$ 15,045.26	\$ 16,120.43	\$ -	\$ 196.63	\$ -
	SCHOOL DISTRICT 3 - WESTB - SD0645		\$ 1,034.18	\$ -	\$ 14,471.71	\$ 15,505.89	\$ 15,111.25	\$ -	\$ -
	SCHOOL DISTRICT 4 - FORSY - SD0648		\$ 4,000.25	\$ -	\$ 55,976.96	\$ 59,977.21	\$ 41,687.55	\$ 2,199.14	\$ -
	SCHOOL DISTRICT 4 - HELLG - SD0649		\$ 6,674.90	\$ -	\$ 93,404.30	\$ 100,079.20	\$ 32,341.21	\$ 3,293.88	\$ -
	SCHOOL DISTRICT 4 - LIBBY - SD0650		\$ 4,993.10	\$ -	\$ 69,870.34	\$ 74,863.44	\$ -	\$ 3,439.93	\$ -
	SCHOOL DISTRICT 4 - LIVIN - SD0651		\$ 9,737.66	\$ -	\$ 136,262.65	\$ 146,000.31	\$ -	\$ -	\$ -
	SCHOOL DISTRICT 4 & 47 - SD0652		\$ 2,111.90	\$ -	\$ 29,552.54	\$ 31,664.44	\$ -	\$ 1,469.11	\$ -
	SCHOOL DISTRICT 4 & 28 - SD0653		\$ 1,015.23	\$ -	\$ 14,206.49	\$ 15,221.72	\$ 16,712.56	\$ 482.81	\$ -
	SCHOOL DISTRICT 4 - SWAN - SD0654		\$ 549.79	\$ -	\$ 7,693.46	\$ 8,243.25	\$ 3,255.33	\$ 315.24	\$ -
	SCHOOL DISTRICT 5 - BASIN - SD0656		\$ 94.28	\$ -	\$ 1,319.33	\$ 1,413.61	\$ -	\$ 62.86	\$ -
	SCHOOL DISTRICT 5 - KALIS - SD0657		\$ 32,683.53	\$ -	\$ 457,352.89	\$ 490,036.42	\$ 200,436.88	\$ 3,554.50	\$ -
	SCHOOL DISTRICT 5 - PARK - SD0658		\$ 1,627.13	\$ -	\$ 22,769.07	\$ 24,396.20	\$ 47,370.07	\$ 1,234.19	\$ -
	SCHOOL DISTRICT 5 - SAND - SD0659		\$ 1,732.59	\$ -	\$ 24,244.81	\$ 25,977.40	\$ 33,870.90	\$ 293.84	\$ -
	SCHOOL DISTRICT 5 - SHERI - SD0660		\$ 1,272.68	\$ -	\$ 17,809.14	\$ 19,081.82	\$ 49,946.36	\$ 432.80	\$ -
	SCHOOL DISTRICT 5 - SIDNE - SD0661		\$ 10,553.65	\$ -	\$ 147,681.22	\$ 158,234.87	\$ -	\$ 6,972.71	\$ -
	SCHOOL DISTRICT 5 - TERRY - SD0662		\$ 1,474.22	\$ -	\$ 20,629.33	\$ 22,103.55	\$ -	\$ 142.30	\$ -
	SCHOOL DISTRICT 6 - LAME - SD0664		\$ 7,286.41	\$ -	\$ 101,961.48	\$ 109,247.89	\$ 101,616.11	\$ 5,315.53	\$ -
	SCHOOL DISTRICT 6 - COLUM - SD0665		\$ 4,066.93	\$ -	\$ 56,910.12	\$ 60,977.05	\$ -	\$ 1,688.49	\$ -
	SCHOOL DISTRICT 6 - TROUT - SD0666		\$ 787.01	\$ -	\$ 11,012.88	\$ 11,799.89	\$ -	\$ 538.00	\$ -
	SCHOOL DISTRICT 6 - COLUM - SD0667		\$ 15,003.37	\$ -	\$ 209,947.80	\$ 224,951.17	\$ -	\$ 3,084.68	\$ -
	SCHOOL DISTRICT 6 - RYEGA - SD0668		\$ 915.56	\$ -	\$ 12,811.83	\$ 13,727.39	\$ -	\$ 632.58	\$ -
	SCHOOL DISTRICT 55F - SU - SD0669		\$ 3,188.61	\$ -	\$ 44,619.44	\$ 47,808.05	\$ 56,225.58	\$ 2,348.61	\$ -
	SCHOOL DISTRICT 6 & 1 - S - SD0670		\$ 1,291.12	\$ -	\$ 18,067.08	\$ 19,358.20	\$ -	\$ -	\$ -
	SCHOOL DISTRICT 6 - WIBAU - SD0671		\$ 1,683.18	\$ -	\$ 23,553.42	\$ 25,236.60	\$ -	\$ 1,161.66	\$ -
	SCHOOL DISTRICT 7 - BOULD - SD0672		\$ 1,703.67	\$ -	\$ 23,840.06	\$ 25,543.73	\$ -	\$ 300.49	\$ -

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 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	Total Collective Deferred Inflows	Changes in Proportionate Shares	Differences Between Actual Contributions and Proportionate Share	Employer contributions subsequent to the measurement date
	SCHOOL DISTRICT 7 - BOZEM	-SD0673	\$ 34,370.78	\$ -	\$ 480,963.19	\$ 515,333.97	\$ 399,437.17	\$ -	\$ -	
	SCHOOL DISTRICT 7 - CHARL	-SD0674	\$ 2,020.47	\$ -	\$ 28,273.18	\$ 30,293.65	\$ 12,886.59	\$ 1,444.73	\$ -	
	SCHOOL DISTRICT 7 - GARDI	-SD0675	\$ 1,278.92	\$ -	\$ 17,896.39	\$ 19,175.31	\$ 38,784.04	\$ 973.04	\$ -	
	SCHOOL DISTRICT 7 - HINS	-SD0676	\$ 850.43	\$ -	\$ 11,900.40	\$ 12,750.83	\$ 73,792.12	\$ 74.82	\$ -	
	SCHOOL DISTRICT 7 & 70 -	-SD0677	\$ 11,686.25	\$ -	\$ 163,530.00	\$ 175,216.25	\$ -	\$ 6,974.72	\$ -	
	SCHOOL DISTRICT 7 - LOLO	-SD0678	\$ 3,564.16	\$ -	\$ 49,874.68	\$ 53,438.84	\$ -	\$ -	\$ -	
	SCHOOL DISTRICT 1 & 7 - T	-SD0679	\$ 2,960.79	\$ -	\$ 41,431.48	\$ 44,392.27	\$ 46,817.05	\$ 704.42	\$ -	
	SCHOOL DISTRICT 7 - VICTO	-SD0680	\$ 2,181.62	\$ -	\$ 30,528.23	\$ 32,709.85	\$ -	\$ 1,525.03	\$ -	
	SCHOOL DISTRICT 7 - MEDIC	-SD0681	\$ 2,176.34	\$ -	\$ 30,454.36	\$ 32,630.70	\$ -	\$ 1,524.81	\$ -	
	SCHOOL DISTRICT 7 - TWIN	-SD0682	\$ 2,377.82	\$ -	\$ 33,273.76	\$ 35,651.58	\$ 3,210.25	\$ 1,677.39	\$ -	
	SCHOOL DISTRICT 7 - JOLIE	-SD0683	\$ 2,472.98	\$ -	\$ 34,605.39	\$ 37,078.37	\$ 1,438.98	\$ 1,698.54	\$ -	
	SCHOOL DISTRICT 7 & 2 - S	-SD0684	\$ 938.60	\$ -	\$ 13,134.21	\$ 14,072.81	\$ 1,382.44	\$ -	\$ -	
	SCHOOL DISTRICT 8 - ARLEE	-SD0685	\$ 3,326.72	\$ -	\$ 46,551.97	\$ 49,878.69	\$ 6,883.46	\$ -	\$ -	
	SCHOOL DISTRICT 8-WHITE S	-SD0686	\$ 1,991.21	\$ -	\$ 27,863.81	\$ 29,855.02	\$ 3,330.60	\$ 1,405.90	\$ -	
	SCHOOL DISTRICT 8 - ELDER	-SD0687	\$ 696.59	\$ -	\$ 9,747.69	\$ 10,444.28	\$ -	\$ -	\$ -	
	SCHOOL DISTRICT 9 - BROWN	-SD0690	\$ 24,605.45	\$ -	\$ 344,313.21	\$ 368,918.66	\$ -	\$ 15,453.87	\$ -	
	SCHOOL DISTRICT 9 - DARBY	-SD0691	\$ 3,432.73	\$ -	\$ 48,035.54	\$ 51,468.27	\$ 47,830.62	\$ 1,918.63	\$ -	
	SCHOOL DISTRICT 9 - DIXON	-SD0692	\$ 1,282.78	\$ -	\$ 17,950.45	\$ 19,233.23	\$ -	\$ 842.62	\$ -	
	SCHOOL DISTRICT 9 - EAST	-SD0693	\$ 4,304.74	\$ -	\$ 60,237.83	\$ 64,542.57	\$ 9,984.81	\$ 264.46	\$ -	
	SCHOOL DISTRICT 9 - OPHEI	-SD0695	\$ 1,016.55	\$ -	\$ 14,224.94	\$ 15,241.49	\$ -	\$ 707.61	\$ -	
	SCHOOL DISTRICT 9 - POPLA	-SD0696	\$ 9,450.95	\$ -	\$ 132,250.65	\$ 141,701.60	\$ -	\$ 5,305.04	\$ -	
	SCHOOL DISTRICT 9 & 9 - R	-SD0697	\$ 1,165.68	\$ -	\$ 16,311.86	\$ 17,477.54	\$ 6,954.27	\$ 832.60	\$ -	
	SCHOOL DISTRICT 15 - KALI	-SD0698	\$ 924.21	\$ -	\$ 12,932.86	\$ 13,857.07	\$ -	\$ 533.39	\$ -	
	SCHOOL DISTRICT 16 - HARL	-SD0699	\$ 1,987.57	\$ -	\$ 27,812.86	\$ 29,800.43	\$ -	\$ 1,382.72	\$ -	
	SCHOOL DISTRICT 10 - ANAC	-SD0700	\$ 6,371.13	\$ -	\$ 89,153.66	\$ 95,524.79	\$ 12,514.05	\$ 4,498.32	\$ -	
	SCHOOL DISTRICT 10 - CHIN	-SD0701	\$ 2,703.00	\$ -	\$ 37,824.12	\$ 40,527.12	\$ 11,994.38	\$ 1,922.74	\$ -	
	SCHOOL DISTRICT 10 - CONR	-SD0702	\$ 4,197.14	\$ -	\$ 58,732.10	\$ 62,929.24	\$ -	\$ 2,693.26	\$ -	
	SCHOOL DISTRICT 10 - DILL	-SD0703	\$ 2,694.94	\$ -	\$ 37,711.25	\$ 40,406.19	\$ 27,014.93	\$ 1,945.79	\$ -	
	SCHOOL DISTRICT 10 - NOXO	-SD0704	\$ 1,077.06	\$ -	\$ 15,071.72	\$ 16,148.78	\$ -	\$ -	\$ -	
	SCHOOL DISTRICT 11 - POTO	-SD0705	\$ 529.55	\$ -	\$ 7,410.25	\$ 7,939.80	\$ 12,697.11	\$ 165.04	\$ -	
	SCHOOL DISTRICT 12 - LIMA	-SD0706	\$ 779.95	\$ -	\$ 10,914.16	\$ 11,694.11	\$ 6,175.27	\$ -	\$ -	
	SCHOOL DISTRICT 12 - BAKE	-SD0707	\$ 5,132.93	\$ -	\$ 71,826.95	\$ 76,959.88	\$ -	\$ 3,478.95	\$ -	
	SCHOOL DISTRICT 13 - BOX	-SD0708	\$ 5,795.81	\$ -	\$ 81,102.93	\$ 86,898.74	\$ 14,861.22	\$ 4,102.01	\$ -	
	SCHOOL DISTRICT 12 - HARL	-SD0709	\$ 5,146.23	\$ -	\$ 72,013.09	\$ 77,159.32	\$ 21,709.08	\$ 3,562.18	\$ -	
	SCHOOL DISTRICT 13 - LONE	-SD0710	\$ 1,345.93	\$ -	\$ 18,834.03	\$ 20,179.96	\$ 90,961.42	\$ -	\$ -	
	SCHOOL DISTRICT 12 - ROSE	-SD0711	\$ 1,015.99	\$ -	\$ 14,217.07	\$ 15,233.06	\$ 3,867.69	\$ 721.48	\$ -	
	SCHOOL DISTRICT 12 - SACO	-SD0712	\$ 1,106.97	\$ -	\$ 15,490.21	\$ 16,597.18	\$ 13,787.24	\$ 184.81	\$ -	
	SCHOOL DISTRICT 12 - STAN	-SD0713	\$ 1,295.11	\$ -	\$ 18,122.92	\$ 19,418.03	\$ -	\$ 602.17	\$ -	
	SCHOOL DISTRICT 14 - BONN	-SD0714	\$ 1,543.66	\$ -	\$ 21,601.07	\$ 23,144.73	\$ 8,962.96	\$ -	\$ -	
	SCHOOL DISTRICT 24 - WORD	-SD0715	\$ 6,411.76	\$ -	\$ 89,722.14	\$ 96,133.90	\$ 53,875.62	\$ 3,352.43	\$ -	
	SCHOOL DISTRICT 14 - HOT	-SD0716	\$ 1,497.94	\$ -	\$ 20,961.22	\$ 22,459.16	\$ -	\$ 1,048.54	\$ -	
	SCHOOL DISTRICT 13 - EURE	-SD0717	\$ 4,685.59	\$ -	\$ 65,567.28	\$ 70,252.87	\$ 35,512.07	\$ 2,698.36	\$ -	
	SCHOOL DISTRICT 3 & 13 -	-SD0718	\$ 1,866.72	\$ -	\$ 26,121.77	\$ 27,988.49	\$ 3,601.07	\$ 1,318.91	\$ -	
	SCHOOL DISTRICT 13 - NASH	-SD0719	\$ 1,458.16	\$ -	\$ 20,404.53	\$ 21,862.69	\$ 16,475.50	\$ 1,056.36	\$ -	
	SCHOOL DISTRICT 15 & 17 -	-SD0720	\$ 697.18	\$ -	\$ 9,755.95	\$ 10,453.13	\$ 2,826.77	\$ 495.42	\$ -	
	SCHOOL DISTRICT 15 & 6 -	-SD0721	\$ 3,897.31	\$ -	\$ 54,536.47	\$ 58,433.78	\$ -	\$ 2,717.49	\$ -	
	SCHOOL DISTRICT 14 - MALT	-SD0722	\$ 3,223.22	\$ -	\$ 45,103.71	\$ 48,326.93	\$ 20,037.26	\$ 2,303.75	\$ -	
	SCHOOL DISTRICT 15 - CUST	-SD0723	\$ 902.43	\$ -	\$ 12,627.98	\$ 13,530.41	\$ -	\$ 623.74	\$ -	
	SCHOOL DISTRICT 15 - CUT	-SD0724	\$ 7,402.94	\$ -	\$ 103,592.10	\$ 110,995.04	\$ 29,713.46	\$ 1,354.56	\$ -	
	SCHOOL DISTRICT 15 - EKAL	-SD0725	\$ 1,640.15	\$ -	\$ 22,951.28	\$ 24,591.43	\$ -	\$ -	\$ -	
	HAVRE PUBLIC SCHOOLS	-SD0726	\$ 15,392.29	\$ -	\$ 215,390.08	\$ 230,782.37	\$ 58,885.55	\$ 3,998.49	\$ -	
	SCHOOL DISTRICT 17 - CULB	-SD0727	\$ 2,878.22	\$ -	\$ 40,276.07	\$ 43,154.29	\$ -	\$ 934.49	\$ -	
	SCHOOL DISTRICT 17 H - HA	-SD0728	\$ 15,851.97	\$ -	\$ 221,822.57	\$ 237,674.54	\$ -	\$ 5,858.01	\$ -	
	SCHOOL DISTRICT 18 - VALI	-SD0729	\$ 1,733.84	\$ -	\$ 24,262.32	\$ 25,996.16	\$ 2,453.32	\$ 1,223.33	\$ -	
	SCHOOL DISTRICT 20 - GARR	-SD0731	\$ 55.60	\$ -	\$ 777.99	\$ 833.59	\$ 1,534.59	\$ 42.01	\$ -	
	SCHOOL DISTRICT 20 - PLEN	-SD0732	\$ 3,124.01	\$ -	\$ 43,715.50	\$ 46,839.51	\$ -	\$ -	\$ -	
	SCHOOL DISTRICT 21 - BROA	-SD0734	\$ 1,178.22	\$ -	\$ 16,487.24	\$ 17,665.46	\$ 10,525.82	\$ 848.23	\$ -	
	SCHOOL DISTRICT 23 - MISS	-SD0736	\$ 2,153.66	\$ -	\$ 30,137.02	\$ 32,290.68	\$ -	\$ -	\$ -	
	SCHOOL DISTRICT 23 - POLS	-SD0737	\$ 10,231.01	\$ -	\$ 143,166.31	\$ 153,397.32	\$ -	\$ 452.05	\$ -	
	SCHOOL DISTRICT 23 - ROBE	-SD0738	\$ 875.89	\$ -	\$ 12,256.69	\$ 13,132.58	\$ 21,572.66	\$ 161.72	\$ -	
	SCHOOL DISTRICT 24 - THRE	-SD0739	\$ 1,646.84	\$ -	\$ 23,044.88	\$ 24,691.72	\$ 15,332.00	\$ 77.87	\$ -	
	SCHOOL DISTRICT 25 - HOB	-SD0740	\$ 1,097.35	\$ -	\$ 15,355.63	\$ 16,452.98	\$ -	\$ -	\$ -	
	SCHOOL DISTRICT 26 - LOCK	-SD0741	\$ 3,826.55	\$ -	\$ 53,546.35	\$ 57,372.90	\$ 76,663.40	\$ 264.96	\$ -	
	SCHOOL DISTRICT 27 - MONT	-SD0742	\$ 1,783.52	\$ -	\$ 24,957.40	\$ 26,740.92	\$ -	\$ 1,183.41	\$ -	
	SCHOOL DISTRICT 28 - ST I	-SD0743	\$ 3,952.93	\$ -	\$ 55,314.85	\$ 59,267.78	\$ 40,778.56	\$ 2,856.28	\$ -	
	SCHOOL DISTRICT 29 - SOME	-SD0744	\$ 2,083.06	\$ -	\$ 29,149.10	\$ 31,232.16	\$ 4,510.29	\$ 1,472.71	\$ -	

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 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	Total Collective Deferred Inflows	Changes in Proportionate Shares	Differences Between Actual Contributions and Proportionate Share	Employer contributions subsequent to the measurement date
	SCHOOL DISTRICT 29 - BELT	SD0745	\$ 1,962.92	\$ -	\$ 27,467.88	\$ 29,430.80	\$ 722.63	\$ 1,381.02	\$ -
	SCHOOL DISTRICT 20 - WHIT	SD0746	\$ 1,091.01	\$ -	\$ 15,266.86	\$ 16,357.87	\$ 9,810.22	\$ 785.57	\$ -
	SCHOOL DISTRICT 33 - GOLD	SD0748	\$ 112.80	\$ -	\$ 1,578.51	\$ 1,691.31	\$ 913.18	\$ 81.03	\$ -
	SCHOOL DISTRICT 32 - CLIN	SD0749	\$ 1,257.87	\$ -	\$ 17,601.86	\$ 18,859.73	\$ -	\$ -	\$ -
	SCHOOL DISTRICT 30 - POWE	SD0751	\$ 1,437.81	\$ -	\$ 20,119.75	\$ 21,557.56	\$ 8,631.56	\$ 908.50	\$ -
	SCHOOL DISTRICT 30 - RONA	SD0752	\$ 10,298.21	\$ -	\$ 144,106.76	\$ 154,404.97	\$ -	\$ 5,324.86	\$ -
	SCHOOL DISTRICT 32 J - AS	SD0754	\$ 547.07	\$ -	\$ 7,655.32	\$ 8,202.39	\$ 10,562.67	\$ 404.70	\$ -
	SCHOOL DISTRICT 38 - BIG	SD0755	\$ 5,656.78	\$ -	\$ 79,157.47	\$ 84,814.25	\$ -	\$ 3,971.71	\$ -
	SCHOOL DISTRICT 30 & 6 -	SD0756	\$ 1,193.36	\$ -	\$ 16,699.11	\$ 17,892.47	\$ -	\$ -	\$ -
	SCHOOL DISTRICT 3 - BELFR	SD0757	\$ 698.00	\$ -	\$ 9,767.37	\$ 10,465.37	\$ 6,415.39	\$ -	\$ -
	SCHOOL DISTRICT 43 - TURN	SD0758	\$ 848.65	\$ -	\$ 11,875.48	\$ 12,724.13	\$ 16,282.10	\$ 627.60	\$ -
	SCHOOL DISTRICT 40 - FREN	SD0759	\$ 8,214.83	\$ -	\$ 114,953.25	\$ 123,168.08	\$ 573.53	\$ 2,905.18	\$ -
	LAVINA K-12	SD0760	\$ 792.19	\$ -	\$ 11,085.39	\$ 11,877.58	\$ 1,228.78	\$ 559.14	\$ -
	SCHOOL DISTRICT 44 - BELG	SD0761	\$ 23,383.43	\$ -	\$ 327,213.00	\$ 350,596.43	\$ -	\$ 7,013.76	\$ -
	SCHOOL DISTRICT 44 - MOOR	SD0762	\$ 832.30	\$ -	\$ 11,646.63	\$ 12,478.93	\$ 3,304.53	\$ 591.30	\$ -
	SCHOOL DISTRICT 44 - WHIT	SD0763	\$ 7,714.54	\$ -	\$ 107,952.41	\$ 115,666.95	\$ -	\$ 5,325.67	\$ -
	SCHOOL DISTRICT 45 - AUGU	SD0764	\$ 1,014.13	\$ -	\$ 14,191.06	\$ 15,205.19	\$ 13,295.68	\$ 738.20	\$ -
	SCHOOL DISTRICT 45 - WOLF	SD0765	\$ 7,026.87	\$ -	\$ 98,329.62	\$ 105,356.49	\$ 35,118.19	\$ 4,714.84	\$ -
	SCHOOL DISTRICT 44 - GERA	SD0766	\$ 1,240.37	\$ -	\$ 17,357.00	\$ 18,597.37	\$ -	\$ -	\$ -
	SCHOOL DISTRICT 21 - FAIR	SD0767	\$ 2,823.34	\$ -	\$ 39,508.07	\$ 42,331.41	\$ 126.85	\$ 1,984.63	\$ -
	SCHOOL DISTRICT 65 - FROI	SD0768	\$ 1,079.42	\$ -	\$ 15,104.73	\$ 16,184.15	\$ -	\$ 755.53	\$ -
	SCHOOL DISTRICT 55 - PLEV	SD0769	\$ 1,645.78	\$ -	\$ 23,030.01	\$ 24,675.79	\$ 6,550.63	\$ 1,169.26	\$ -
	SCHOOL DISTRICT 50 - EAST	SD0770	\$ 1,103.31	\$ -	\$ 15,439.07	\$ 16,542.38	\$ -	\$ 773.57	\$ -
	SCHOOL DISTRICT 50 - HAYS	SD0771	\$ 3,577.59	\$ -	\$ 50,062.55	\$ 53,640.14	\$ -	\$ 942.22	\$ -
	SCHOOL DISTRICT 52 - ABSA	SD0772	\$ 2,361.37	\$ -	\$ 33,043.50	\$ 35,404.87	\$ -	\$ 272.85	\$ -
	SCHOOL DISTRICT 52 - ENNI	SD0773	\$ 3,098.05	\$ -	\$ 43,352.12	\$ 46,450.17	\$ 52,911.04	\$ -	\$ -
	SHIELDS VALLEY	SD0774	\$ 1,490.76	\$ -	\$ 20,860.82	\$ 22,351.58	\$ 459.20	\$ 1,048.66	\$ -
	SCHOOL DISTRICT 55 - BROC	SD0775	\$ 1,453.55	\$ -	\$ 20,340.12	\$ 21,793.67	\$ 13,551.68	\$ 1,047.54	\$ -
	SCHOOL DISTRICT 55 - ROUN	SD0776	\$ 4,833.30	\$ -	\$ 67,634.12	\$ 72,467.42	\$ 14,177.43	\$ 3,424.19	\$ -
	SCHOOL DISTRICT 57 - HAVR	SD0777	\$ 13.01	\$ -	\$ 182.03	\$ 195.04	\$ 22,901.84	\$ 47.24	\$ -
	SCHOOL DISTRICT 58 - GEYS	SD0778	\$ 770.98	\$ -	\$ 10,788.67	\$ 11,559.65	\$ 15,666.69	\$ -	\$ -
	SCHOOL DISTRICT 58 - YELL	SD0779	\$ 909.50	\$ -	\$ 12,727.01	\$ 13,636.51	\$ 20,090.68	\$ 677.65	\$ -
	SCHOOL DISTRICT 64J - MEL	SD0780	\$ 1,151.61	\$ -	\$ 16,114.94	\$ 17,266.55	\$ -	\$ 808.42	\$ -
	SCHOOL DISTRICT 73 - SWAN	SD0781	\$ 46.26	\$ -	\$ 647.33	\$ 693.59	\$ 194.64	\$ 32.89	\$ -
	SD 75 GREENFIELD	SD0782	\$ 704.48	\$ -	\$ 9,858.11	\$ 10,562.59	\$ 1,528.58	\$ 17.03	\$ -
	SCHOOL DISTRICT 87 - BOX	SD0783	\$ 16,164.05	\$ -	\$ 226,189.59	\$ 242,353.64	\$ -	\$ 11,295.47	\$ -
	SCHOOL DISTRICT 84 - DENT	SD0785	\$ 949.27	\$ -	\$ 13,283.53	\$ 14,232.80	\$ -	\$ 640.29	\$ -
	SCHOOL DISTRICT 74 - ROY	SD0786	\$ 702.13	\$ -	\$ 9,825.17	\$ 10,527.30	\$ 12,008.42	\$ 516.45	\$ -
	SCHOOL DISTRICT 74 - VAUG	SD0787	\$ 631.21	\$ -	\$ 8,832.76	\$ 9,463.97	\$ 5,309.10	\$ -	\$ -
	SCHOOL DISTRICT 159 - WIN	SD0790	\$ 1,107.10	\$ -	\$ 15,492.01	\$ 16,599.11	\$ 9,168.33	\$ 795.65	\$ -
	SCHOOL DISTRICT 41 - PION	SD0791	\$ 456.20	\$ -	\$ 6,383.75	\$ 6,839.95	\$ 2,047.39	\$ 324.55	\$ -
	SCHOOL DISTRICT 50 - EVER	SD0792	\$ 4,738.39	\$ -	\$ 66,306.04	\$ 71,044.43	\$ -	\$ -	\$ -
	SCHOOL DISTRICT 37 - SHEP	SD0793	\$ 5,262.95	\$ -	\$ 73,646.45	\$ 78,909.40	\$ 17,190.12	\$ 3,645.55	\$ -
	SCHOOL DISTRICT 19 - COLS	SD0794	\$ 8,888.44	\$ -	\$ 124,379.19	\$ 133,267.63	\$ -	\$ 5,372.50	\$ -
	SCHOOL DISTRICT 2 & 3 - P	SD0796	\$ 1,956.58	\$ -	\$ 27,379.12	\$ 29,335.70	\$ 27,901.18	\$ 1,428.52	\$ -
	SCHOOL DISTRICT 69 - WEST	SD0798	\$ 1,845.35	\$ -	\$ 25,822.68	\$ 27,668.03	\$ -	\$ 891.23	\$ -
	SCHOOL DISTRICT 11 & 2 -	SD0799	\$ 1,174.88	\$ -	\$ 16,440.54	\$ 17,615.42	\$ -	\$ 821.50	\$ -
	SCHOOL DISTRICT 1 - TROY	SD0800	\$ 3,031.65	\$ -	\$ 42,423.00	\$ 45,454.65	\$ 53,669.68	\$ 2,172.83	\$ -
	SCHOOL DISTRICT 85 - ULM	SD0801	\$ 586.37	\$ -	\$ 8,205.29	\$ 8,791.66	\$ 4,294.99	\$ -	\$ -
	SCHOOL DISTRICT 14 - SHEL	SD0802	\$ 4,528.52	\$ -	\$ 63,369.24	\$ 67,897.76	\$ -	\$ 3,156.35	\$ -
	SCHOOL DISTRICT 10 - CAYU	SD0803	\$ 1,141.19	\$ -	\$ 15,969.06	\$ 17,110.25	\$ 674.88	\$ 803.38	\$ -
	SCHOOL DISTRICT 52 - INDE	SD0805	\$ 1,052.96	\$ -	\$ 14,734.41	\$ 15,787.37	\$ -	\$ -	\$ -
	SCHOOL DISTRICT 23 - HARR	SD0806	\$ 557.39	\$ -	\$ 7,799.82	\$ 8,357.21	\$ 4,759.77	\$ 400.86	\$ -
	SCHOOL DISTRICT 27 - GRAS	SD0807	\$ 886.90	\$ -	\$ 12,410.75	\$ 13,297.65	\$ -	\$ 253.16	\$ -
	SCHOOL DISTRICT 32 - RAPE	SD0810	\$ 916.11	\$ -	\$ 12,819.45	\$ 13,735.56	\$ 9,422.34	\$ 656.50	\$ -
	SCHOOL DISTRICT 115 - WIN	SD0811	\$ 892.79	\$ -	\$ 12,493.14	\$ 13,385.93	\$ -	\$ 621.45	\$ -
	SCHOOL DISTRICT 78J & 2 -	SD0812	\$ 1,270.66	\$ -	\$ 17,780.76	\$ 19,051.42	\$ -	\$ 876.64	\$ -
	SCHOOL DISTRICT 27 - MONF	SD0813	\$ 1,625.85	\$ -	\$ 22,751.15	\$ 24,377.00	\$ 23,268.00	\$ 1,187.22	\$ -
	SCHOOL DISTRICT 35 - GALL	SD0814	\$ 679.64	\$ -	\$ 9,510.43	\$ 10,190.07	\$ 7,905.84	\$ 492.80	\$ -
	SCHOOL DISTRICT 23 - BILL	SD0815	\$ 1,045.70	\$ -	\$ 14,632.82	\$ 15,678.52	\$ 328.45	\$ 735.60	\$ -
	SCHOOL DISTRICT 58 - WHIT	SD0816	\$ 565.65	\$ -	\$ 7,915.38	\$ 8,481.03	\$ -	\$ 391.73	\$ -
	SCHOOL DISTRICT 29 - WYOL	SD0817	\$ 1,774.48	\$ -	\$ 24,830.98	\$ 26,605.46	\$ 25,505.98	\$ 1,295.96	\$ -
	SCHOOL DISTRICT 64 - BAIN	SD0819	\$ 2,299.13	\$ -	\$ 32,172.58	\$ 34,471.71	\$ 49,731.44	\$ 753.56	\$ -
	SCHOOL DISTRICT 2 - DUPUY	SD0820	\$ 129.49	\$ -	\$ 1,811.98	\$ 1,941.47	\$ 1,246.50	\$ 93.39	\$ -
	SCHOOL DISTRICT 2-27 - LO	SD0821	\$ 4,834.45	\$ -	\$ 67,650.25	\$ 72,484.70	\$ 141,655.88	\$ 3,668.71	\$ -
	SCHOOL DISTRICT 33 - SWAN	SD0822	\$ 542.66	\$ -	\$ 7,593.68	\$ 8,136.34	\$ -	\$ 379.00	\$ -

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 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,					
				2016	2017	2018	2019	2020	Future Year Deferrals
Total Before Working Retiree Contributions and Adjustments				\$ (52,527,047.97)	\$ (52,527,047.97)	\$ (52,527,046.08)	\$ 30,779,199.97	\$ -	\$ -
Due to Working Retiree Contributions and Adjustments									
Total				\$ (52,527,047.97)	\$ (52,527,047.97)	\$ (52,527,046.08)	\$ 30,779,199.97	\$ -	\$ -
State as Special Funding Entity				\$ (545,199.03)	\$ (545,199.03)	\$ (534,393.40)	\$ 294,276.90	\$ -	\$ -
Employers									
	CITY OF BIG TIMBER	-	CI0302	\$ 2,823.39	\$ 2,823.39	\$ 1,611.79	\$ 3,852.35	\$ -	\$ -
	CITY OF BELT	-	CI0303	\$ (5,672.68)	\$ (5,672.68)	\$ (5,550.92)	\$ 3,358.93	\$ -	\$ -
	TOWN OF BIG SANDY	-	CI0304	\$ (1,603.67)	\$ (1,603.67)	\$ (1,566.35)	\$ 1,041.78	\$ -	\$ -
	CITY OF BILLINGS	-	CI0305	\$ (1,188,399.72)	\$ (1,188,399.72)	\$ (1,189,121.21)	\$ 763,526.65	\$ -	\$ -
	CITY OF BOZEMAN	-	CI0306	\$ (325,970.07)	\$ (325,970.07)	\$ (330,787.29)	\$ 295,121.71	\$ -	\$ -
	BUTTE SILVER BOW	-	CI0307	\$ (660,343.77)	\$ (660,343.77)	\$ (656,865.72)	\$ 415,145.86	\$ -	\$ -
	TOWN OF BROADUS	-	CI0308	\$ (7,036.43)	\$ (7,036.43)	\$ (6,881.98)	\$ 4,275.10	\$ -	\$ -
	TOWN OF BOULDER	-	CI0309	\$ (3,132.47)	\$ (3,132.47)	\$ (2,861.07)	\$ 8,352.02	\$ -	\$ -
	TOWN OF CASCADE	-	CI0310	\$ (2,821.96)	\$ (2,821.96)	\$ (2,732.22)	\$ 2,599.13	\$ -	\$ -
	CITY OF CHINOOK	-	CI0311	\$ (33,300.85)	\$ (33,300.85)	\$ (34,771.26)	\$ 10,093.66	\$ -	\$ -
	CITY OF CHOTEAU	-	CI0312	\$ (10,406.32)	\$ (10,406.32)	\$ (10,417.91)	\$ 8,525.93	\$ -	\$ -
	TOWN OF CIRCLE	-	CI0313	\$ 4,590.25	\$ 4,590.25	\$ 4,679.86	\$ 3,251.57	\$ -	\$ -
	CITY OF COLUMBIA FALLS	-	CI0314	\$ (30,336.56)	\$ (30,336.56)	\$ (30,136.06)	\$ 19,999.15	\$ -	\$ -
	CITY OF CONRAD	-	CI0315	\$ (25,531.92)	\$ (25,531.92)	\$ (25,007.29)	\$ 21,151.55	\$ -	\$ -
	TOWN OF CULBERTSON	-	CI0316	\$ (15,693.58)	\$ (15,693.58)	\$ (15,440.23)	\$ 6,634.74	\$ -	\$ -
	CITY OF CUT BANK	-	CI0317	\$ (13,518.76)	\$ (13,518.76)	\$ (13,690.73)	\$ 21,826.61	\$ -	\$ -
	TOWN OF CHESTER	-	CI0318	\$ (12,994.77)	\$ (12,994.77)	\$ (12,772.95)	\$ 6,448.02	\$ -	\$ -
	TOWN OF BROWNING	-	CI0319	\$ (36,086.21)	\$ (36,086.21)	\$ (35,752.51)	\$ 7,336.26	\$ -	\$ -
	CITY OF DEER LODGE	-	CI0320	\$ (27,002.11)	\$ (27,002.11)	\$ (26,403.23)	\$ 16,881.65	\$ -	\$ -
	CITY OF DILLON	-	CI0321	\$ (31,279.88)	\$ (31,279.88)	\$ (31,250.60)	\$ 17,976.37	\$ -	\$ -
	CITY OF BAKER	-	CI0322	\$ (5,753.85)	\$ (5,753.85)	\$ (5,610.34)	\$ 18,256.47	\$ -	\$ -
	CITY OF BELGRADE	-	CI0323	\$ (18,179.78)	\$ (18,179.78)	\$ (18,887.31)	\$ 28,019.89	\$ -	\$ -
	TOWN OF COLUMBUS	-	CI0324	\$ (42,498.21)	\$ (42,498.21)	\$ (41,889.93)	\$ 15,457.89	\$ -	\$ -
	CITY OF EAST HELENA	-	CI0325	\$ (9,034.99)	\$ (9,034.99)	\$ (8,725.11)	\$ 10,309.97	\$ -	\$ -
	TOWN OF ENNIS	-	CI0326	\$ (1,904.52)	\$ (1,904.52)	\$ (1,954.11)	\$ 8,203.13	\$ -	\$ -
	TOWN OF FAIRFIELD	-	CI0327	\$ (1,648.23)	\$ (1,648.23)	\$ (1,882.02)	\$ 1,924.11	\$ -	\$ -
	CITY OF FAIRVIEW	-	CI0328	\$ (11,433.99)	\$ (11,433.99)	\$ (11,554.61)	\$ 10,439.18	\$ -	\$ -
	CITY OF FORSYTH	-	CI0329	\$ (26,703.91)	\$ (26,703.91)	\$ (26,179.85)	\$ 14,247.98	\$ -	\$ -
	CITY OF FORT BENTON	-	CI0330	\$ (40,903.03)	\$ (40,903.03)	\$ (40,419.08)	\$ 11,679.27	\$ -	\$ -
	TOWN OF GERALDINE	-	CI0331	\$ (1,179.11)	\$ (1,179.11)	\$ (1,145.62)	\$ 958.63	\$ -	\$ -
	CITY OF GLASGOW	-	CI0332	\$ (63,730.14)	\$ (63,730.14)	\$ (64,250.03)	\$ 16,607.27	\$ -	\$ -
	CITY OF GLENDIVE	-	CI0333	\$ (57,319.03)	\$ (57,319.03)	\$ (57,034.57)	\$ 36,207.99	\$ -	\$ -
	CITY OF GREAT FALLS	-	CI0334	\$ (890,146.49)	\$ (890,146.49)	\$ (884,962.42)	\$ 412,757.51	\$ -	\$ -
	TOWN OF GRASS RANGE	-	CI0335	\$ 1,611.81	\$ 1,611.81	\$ 1,633.18	\$ 826.77	\$ -	\$ -
	CITY OF HARLEM	-	CI0336	\$ 3,133.23	\$ 3,133.23	\$ 2,950.18	\$ 7,140.02	\$ -	\$ -
	CITY OF HAMILTON	-	CI0337	\$ (60,429.32)	\$ (60,429.32)	\$ (60,657.31)	\$ 38,420.12	\$ -	\$ -
	CITY OF HARDIN	-	CI0338	\$ (79,856.65)	\$ (79,856.65)	\$ (79,502.61)	\$ 24,248.60	\$ -	\$ -
	CITY OF HAVRE	-	CI0339	\$ (115,835.29)	\$ (115,835.29)	\$ (115,225.17)	\$ 55,290.05	\$ -	\$ -
	CITY OF HELENA	-	CI0340	\$ (488,059.60)	\$ (488,059.60)	\$ (482,621.03)	\$ 283,941.53	\$ -	\$ -
	TOWN OF HOT SPRINGS	-	CI0341	\$ (5,367.51)	\$ (5,367.51)	\$ (5,410.57)	\$ 5,595.78	\$ -	\$ -
	TOWN OF MELSTONE	-	CI0342	\$ (1,614.75)	\$ (1,614.75)	\$ (1,583.12)	\$ 859.67	\$ -	\$ -
	CITY OF KALISPELL	-	CI0343	\$ (263,452.92)	\$ (263,452.92)	\$ (263,297.57)	\$ 131,262.15	\$ -	\$ -
	TOWN OF NASHUA	-	CI0344	\$ 2,188.36	\$ 2,188.36	\$ 2,256.84	\$ 2,378.43	\$ -	\$ -
	CITY OF LAUREL	-	CI0345	\$ (116,468.88)	\$ (116,468.88)	\$ (114,921.77)	\$ 62,088.91	\$ -	\$ -
	TOWN OF DRUMMOND	-	CI0346	\$ (3,305.59)	\$ (3,305.59)	\$ (3,250.28)	\$ 1,459.46	\$ -	\$ -
	CITY OF LEWISTOWN	-	CI0347	\$ (75,211.19)	\$ (75,211.19)	\$ (74,036.57)	\$ 40,459.92	\$ -	\$ -
	CITY OF LIBBY	-	CI0348	\$ (58,606.79)	\$ (58,606.79)	\$ (58,793.26)	\$ 15,997.53	\$ -	\$ -
	CITY OF LIVINGSTON	-	CI0349	\$ (146,905.44)	\$ (146,905.44)	\$ (146,028.47)	\$ 66,134.05	\$ -	\$ -

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 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,					
			2016	2017	2018	2019	2020	Future Year Deferrals
TOWN OF LIMA	CI0350		\$ (1,371.66)	\$ (1,371.66)	\$ (1,326.84)	\$ 1,301.60	\$ -	\$ -
TOWN OF MEDICINE LAKE	CI0351		\$ (3,528.32)	\$ (3,528.32)	\$ (3,459.50)	\$ 1,869.23	\$ -	\$ -
CITY OF MALTA	CI0352		\$ (34,259.35)	\$ (34,259.35)	\$ (33,885.35)	\$ 8,785.04	\$ -	\$ -
CITY OF MILES CITY	CI0353		\$ (108,844.33)	\$ (108,844.33)	\$ (108,096.92)	\$ 57,111.53	\$ -	\$ -
CITY OF MISSOULA	CI0354		\$ (489,814.91)	\$ (489,814.91)	\$ (492,047.18)	\$ 316,962.60	\$ -	\$ -
TOWN OF RICHEY	CI0355		\$ (1,179.07)	\$ (1,179.07)	\$ (1,130.49)	\$ 1,438.66	\$ -	\$ -
CITY OF TROY	CI0356		\$ (27,209.75)	\$ (27,209.75)	\$ (26,784.37)	\$ 11,061.52	\$ -	\$ -
TOWN OF PHILIPSBURG	CI0357		\$ (9,269.54)	\$ (9,269.54)	\$ (9,374.03)	\$ 5,671.72	\$ -	\$ -
CITY OF PLAINS	CI0358		\$ (10,439.86)	\$ (10,439.86)	\$ (10,234.89)	\$ 5,573.12	\$ -	\$ -
CITY OF PLENTYWOOD	CI0359		\$ (20,019.84)	\$ (20,019.84)	\$ (19,665.83)	\$ 9,444.67	\$ -	\$ -
CITY OF POLSON	CI0360		\$ (132,408.77)	\$ (132,408.77)	\$ (132,038.80)	\$ 31,192.23	\$ -	\$ -
CITY OF POPLAR	CI0361		\$ (12,576.69)	\$ (12,576.69)	\$ (12,828.65)	\$ 5,813.75	\$ -	\$ -
TOWN OF TERRY	CI0362		\$ 604.69	\$ 604.69	\$ 724.46	\$ 3,866.76	\$ -	\$ -
CITY OF RONAN	CI0363		\$ (41,877.11)	\$ (41,877.11)	\$ (41,466.37)	\$ 9,215.41	\$ -	\$ -
CITY OF ROUNDUP	CI0364		\$ (15,293.75)	\$ (15,293.75)	\$ (14,993.78)	\$ 8,154.74	\$ -	\$ -
TOWN OF RYEGATE	CI0365		\$ (1,727.21)	\$ (1,727.21)	\$ (1,694.02)	\$ 898.95	\$ -	\$ -
TOWN OF SHERIDAN	CI0366		\$ (7,382.98)	\$ (7,382.98)	\$ (7,669.95)	\$ 1,540.17	\$ -	\$ -
CITY OF SHELBY	CI0367		\$ (49,498.71)	\$ (49,498.71)	\$ (49,496.04)	\$ 19,391.94	\$ -	\$ -
CITY OF SIDNEY	CI0368		\$ 62,424.44	\$ 62,424.44	\$ 62,032.61	\$ 45,527.52	\$ -	\$ -
TOWN OF STANFORD	CI0369		\$ (1,566.91)	\$ (1,566.91)	\$ (1,518.03)	\$ 1,413.19	\$ -	\$ -
TOWN OF SUNBURST	CI0370		\$ (8,270.95)	\$ (8,270.95)	\$ (8,441.77)	\$ 2,188.86	\$ -	\$ -
TOWN OF SUPERIOR	CI0371		\$ (3,597.16)	\$ (3,597.16)	\$ (3,427.54)	\$ 5,071.01	\$ -	\$ -
CITY OF TOWNSEND	CI0372		\$ (15,074.91)	\$ (15,074.91)	\$ (14,809.11)	\$ 7,087.15	\$ -	\$ -
TOWN OF VALIER	CI0373		\$ (3,475.44)	\$ (3,475.44)	\$ (3,338.33)	\$ 4,047.20	\$ -	\$ -
CITY OF WHITE SULPHUR SPR	CI0374		\$ (7,675.76)	\$ (7,675.76)	\$ (7,539.93)	\$ 3,624.33	\$ -	\$ -
CITY OF WHITEFISH	CI0376		\$ (103,468.81)	\$ (103,468.81)	\$ (105,245.70)	\$ 75,828.11	\$ -	\$ -
TOWN OF WINNETT	CI0377		\$ (2,099.28)	\$ (2,099.28)	\$ (2,048.71)	\$ 1,418.56	\$ -	\$ -
CITY OF WOLF POINT	CI0378		\$ 1,503.94	\$ 1,503.94	\$ 2,146.58	\$ 20,962.36	\$ -	\$ -
TOWN OF THOMPSON FALLS	CI0379		\$ (14,706.91)	\$ (14,706.91)	\$ (14,450.40)	\$ 6,824.96	\$ -	\$ -
CITY OF WIBAUX	CI0380		\$ (67.95)	\$ (67.95)	\$ 52.66	\$ 3,832.12	\$ -	\$ -
CITY OF SCOBEE	CI0381		\$ (6,734.83)	\$ (6,734.83)	\$ (6,583.97)	\$ 6,000.25	\$ -	\$ -
TOWN OF TWIN BRIDGES	CI0382		\$ 2,207.44	\$ 2,207.44	\$ 2,300.52	\$ 3,163.34	\$ -	\$ -
TOWN OF MANHATTAN	CI0383		\$ (10,747.07)	\$ (10,747.07)	\$ (10,662.08)	\$ 16,645.24	\$ -	\$ -
CITY OF RED LODGE	CI0385		\$ (50,404.18)	\$ (50,404.18)	\$ (51,539.07)	\$ 17,212.61	\$ -	\$ -
TOWN OF STEVENSVILLE	CI0386		\$ (10,468.82)	\$ (10,468.82)	\$ (10,950.88)	\$ 9,367.48	\$ -	\$ -
TOWN OF FORT PECK	CI0387		\$ (15,347.18)	\$ (15,347.18)	\$ (15,205.80)	\$ 3,102.94	\$ -	\$ -
CITY OF HARLOWTON	CI0388		\$ (25,379.05)	\$ (25,379.05)	\$ (25,137.39)	\$ 5,374.00	\$ -	\$ -
TOWN OF EKALAKA	CI0389		\$ (4,212.21)	\$ (4,212.21)	\$ (4,138.94)	\$ 1,948.32	\$ -	\$ -
TOWN OF BRIDGER	CI9001		\$ (9,119.63)	\$ (9,119.63)	\$ (8,902.51)	\$ 6,080.12	\$ -	\$ -
TOWN OF SACO	CI9018		\$ (4,095.96)	\$ (4,095.96)	\$ (3,940.84)	\$ 4,563.91	\$ -	\$ -
TOWN OF WESTBY	CI9021		\$ (1,590.12)	\$ (1,590.12)	\$ (1,547.76)	\$ 1,203.47	\$ -	\$ -
TOWN OF ST IGNATIUS	CI9031		\$ (8,358.48)	\$ (8,358.48)	\$ (8,259.78)	\$ 2,380.51	\$ -	\$ -
CITY OF COLSTRIP	CI9036		\$ (57,436.68)	\$ (57,436.68)	\$ (57,177.99)	\$ 31,860.33	\$ -	\$ -
CITY OF THREE FORKS	CI9044		\$ (18,086.25)	\$ (18,086.25)	\$ (17,790.11)	\$ 7,778.72	\$ -	\$ -
TOWN OF EUREKA	CI9047		\$ (18,856.34)	\$ (18,856.34)	\$ (18,831.97)	\$ 7,941.64	\$ -	\$ -
TOWN OF ALBERTON	CI9064		\$ 644.11	\$ 644.11	\$ 255.83	\$ 64.30	\$ -	\$ -
TOWN OF WEST YELLOWSTONE	CI9073		\$ (65,794.17)	\$ (65,794.17)	\$ (65,203.46)	\$ 27,872.82	\$ -	\$ -
TOWN OF FROID	CI9075		\$ (1,070.88)	\$ (1,070.88)	\$ (1,042.30)	\$ 1,279.29	\$ -	\$ -
TOWN OF DENTON	CI9097		\$ (1,906.56)	\$ (1,906.56)	\$ (1,849.54)	\$ 1,641.33	\$ -	\$ -
TOWN OF HYSHAM	CI9099		\$ (4,056.13)	\$ (4,056.13)	\$ (3,994.98)	\$ 1,576.85	\$ -	\$ -
BEAVERHEAD COUNTY	CO0201		\$ (120,274.65)	\$ (120,274.65)	\$ (119,798.50)	\$ 57,442.74	\$ -	\$ -
BIG HORN COUNTY	CO0202		\$ (197,080.71)	\$ (197,080.71)	\$ (196,237.55)	\$ 106,733.35	\$ -	\$ -
BLAINE COUNTY	CO0203		\$ (149,845.33)	\$ (149,845.33)	\$ (148,249.60)	\$ 61,867.15	\$ -	\$ -
BROADWATER COUNTY	CO0204		\$ (50,597.19)	\$ (50,597.19)	\$ (50,011.58)	\$ 38,782.66	\$ -	\$ -
CARBON COUNTY	CO0205		\$ (126,122.59)	\$ (126,122.59)	\$ (126,569.82)	\$ 62,861.85	\$ -	\$ -
CARTER COUNTY	CO0206		\$ (17,580.12)	\$ (17,580.12)	\$ (17,256.00)	\$ 21,829.66	\$ -	\$ -
CASCADE COUNTY	CO0207		\$ (736,437.68)	\$ (736,437.68)	\$ (727,539.28)	\$ 338,176.85	\$ -	\$ -
CHOUTEAU COUNTY	CO0208		\$ (98,113.44)	\$ (98,113.44)	\$ (96,290.16)	\$ 49,097.32	\$ -	\$ -
CUSTER COUNTY	CO0209		\$ (221,996.02)	\$ (221,996.02)	\$ (220,873.33)	\$ 46,707.72	\$ -	\$ -
DANIELS COUNTY	CO0210		\$ (50,418.77)	\$ (50,418.77)	\$ (50,125.71)	\$ 22,150.89	\$ -	\$ -
DAWSON COUNTY	CO0211		\$ (155,377.22)	\$ (155,377.22)	\$ (154,981.03)	\$ 90,203.65	\$ -	\$ -
ANACONDA-DEER LODGE COUNT	CO0212		\$ (177,766.38)	\$ (177,766.38)	\$ (174,589.48)	\$ 86,539.64	\$ -	\$ -
FALLON COUNTY	CO0213		\$ (154,705.65)	\$ (154,705.65)	\$ (152,438.09)	\$ 86,709.61	\$ -	\$ -
FERGUS COUNTY	CO0214		\$ (154,494.65)	\$ (154,494.65)	\$ (154,074.24)	\$ 62,369.75	\$ -	\$ -
FLATHEAD COUNTY	CO0215		\$ (603,903.34)	\$ (603,903.34)	\$ (600,319.13)	\$ 434,668.89	\$ -	\$ -

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 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,					
				2016	2017	2018	2019	2020	Future Year Deferrals
GALLATIN COUNTY	CO0216			\$ (658,692.11)	\$ (658,692.11)	\$ (657,060.96)	\$ 354,512.12	\$ -	\$ -
GARFIELD COUNTY	CO0217			\$ (36,998.06)	\$ (36,998.06)	\$ (37,517.24)	\$ 24,268.19	\$ -	\$ -
GLACIER COUNTY	CO0218			\$ (87,210.61)	\$ (87,210.61)	\$ (85,604.99)	\$ 73,107.49	\$ -	\$ -
GOLDEN VALLEY COUNTY	CO0219			\$ (17,222.57)	\$ (17,222.57)	\$ (16,979.88)	\$ 6,156.36	\$ -	\$ -
GRANITE COUNTY	CO0220			\$ (48,480.20)	\$ (48,480.20)	\$ (47,837.57)	\$ 28,448.49	\$ -	\$ -
HILL COUNTY	CO0221			\$ (126,771.27)	\$ (126,771.27)	\$ (128,743.57)	\$ 70,189.40	\$ -	\$ -
JEFFERSON COUNTY	CO0222			\$ (119,089.05)	\$ (119,089.05)	\$ (117,099.64)	\$ 82,617.92	\$ -	\$ -
JUDITH BASIN COUNTY	CO0223			\$ (40,170.03)	\$ (40,170.03)	\$ (39,319.54)	\$ 23,411.40	\$ -	\$ -
LAKE COUNTY	CO0224			\$ (83,364.55)	\$ (83,364.55)	\$ (81,388.26)	\$ 131,476.93	\$ -	\$ -
LEWIS & CLARK COUNTY	CO0225			\$ (757,774.12)	\$ (757,774.12)	\$ (756,331.19)	\$ 316,219.21	\$ -	\$ -
LIBERTY COUNTY	CO0226			\$ (67,894.86)	\$ (67,894.86)	\$ (66,991.51)	\$ 29,996.14	\$ -	\$ -
LINCOLN COUNTY	CO0227			\$ (304,785.76)	\$ (304,785.76)	\$ (301,284.55)	\$ 107,042.09	\$ -	\$ -
MADISON COUNTY	CO0228			\$ (209,476.44)	\$ (209,476.44)	\$ (207,032.34)	\$ 144,571.78	\$ -	\$ -
MCCONE COUNTY	CO0229			\$ (71,418.93)	\$ (71,418.93)	\$ (70,380.69)	\$ 26,521.21	\$ -	\$ -
MEAGHER COUNTY	CO0230			\$ (40,653.87)	\$ (40,653.87)	\$ (39,804.04)	\$ 23,345.75	\$ -	\$ -
MINERAL COUNTY	CO0231			\$ (49,810.82)	\$ (49,810.82)	\$ (48,438.21)	\$ 39,128.98	\$ -	\$ -
MISSOULA COUNTY	CO0232			\$ (980,814.00)	\$ (980,814.00)	\$ (982,970.09)	\$ 704,144.23	\$ -	\$ -
MUSSELSHELL COUNTY	CO0233			\$ (40,985.70)	\$ (40,985.70)	\$ (41,063.80)	\$ 33,159.49	\$ -	\$ -
PARK COUNTY	CO0234			\$ (183,131.86)	\$ (183,131.86)	\$ (183,361.46)	\$ 62,989.63	\$ -	\$ -
PETROLEUM COUNTY	CO0235			\$ 2,022.69	\$ 2,022.69	\$ 1,924.77	\$ 5,316.40	\$ -	\$ -
PHILLIPS COUNTY	CO0236			\$ (78,748.54)	\$ (78,748.54)	\$ (78,027.59)	\$ 41,654.61	\$ -	\$ -
PONDERA COUNTY	CO0237			\$ (69,490.69)	\$ (69,490.69)	\$ (69,435.20)	\$ 33,279.48	\$ -	\$ -
POWELL COUNTY	CO0238			\$ (49,226.58)	\$ (49,226.58)	\$ (50,216.44)	\$ 32,343.06	\$ -	\$ -
POWDER RIVER COUNTY	CO0239			\$ (32,641.72)	\$ (32,641.72)	\$ (31,718.51)	\$ 77,296.71	\$ -	\$ -
PRAIRIE COUNTY	CO0240			\$ (30,405.90)	\$ (30,405.90)	\$ (30,683.69)	\$ 16,218.85	\$ -	\$ -
RAVALLI COUNTY	CO0241			\$ (292,096.56)	\$ (292,096.56)	\$ (287,863.93)	\$ 135,032.77	\$ -	\$ -
RICHLAND COUNTY	CO0242			\$ (116,382.07)	\$ (116,382.07)	\$ (119,305.81)	\$ 149,347.28	\$ -	\$ -
ROOSEVELT COUNTY	CO0243			\$ (102,328.18)	\$ (102,328.18)	\$ (100,219.10)	\$ 93,054.79	\$ -	\$ -
ROSEBUD COUNTY	CO0244			\$ (85,479.99)	\$ (85,479.99)	\$ (85,592.58)	\$ 71,815.09	\$ -	\$ -
SANDERS COUNTY	CO0245			\$ (115,421.17)	\$ (115,421.17)	\$ (113,364.07)	\$ 67,530.44	\$ -	\$ -
SHERIDAN COUNTY	CO0246			\$ (102,378.22)	\$ (102,378.22)	\$ (99,927.17)	\$ 68,687.53	\$ -	\$ -
STILLWATER COUNTY	CO0248			\$ (139,351.52)	\$ (139,351.52)	\$ (138,489.08)	\$ 61,627.74	\$ -	\$ -
SWEET GRASS COUNTY	CO0249	CO9249		\$ (183,952.81)	\$ (183,952.81)	\$ (183,856.54)	\$ 80,774.35	\$ -	\$ -
TETON COUNTY	CO0250			\$ (128,322.23)	\$ (128,322.23)	\$ (126,020.56)	\$ 68,341.19	\$ -	\$ -
TOOLE COUNTY	CO0251			\$ (356,031.31)	\$ (356,031.31)	\$ (355,993.17)	\$ 131,547.52	\$ -	\$ -
TREASURE COUNTY	CO0252			\$ (23,282.15)	\$ (23,282.15)	\$ (23,122.65)	\$ 12,277.22	\$ -	\$ -
VALLEY COUNTY	CO0253			\$ (138,901.88)	\$ (138,901.88)	\$ (138,518.63)	\$ 63,917.64	\$ -	\$ -
WHEATLAND COUNTY	CO0254			\$ (34,462.58)	\$ (34,462.58)	\$ (34,081.97)	\$ 17,800.83	\$ -	\$ -
WIBAUX COUNTY	CO0255			\$ (46,331.97)	\$ (46,331.97)	\$ (45,355.05)	\$ 26,873.80	\$ -	\$ -
YELLOWSTONE COUNTY	CO0256			\$ (625,297.37)	\$ (625,297.37)	\$ (625,367.22)	\$ 342,561.00	\$ -	\$ -
LEGISLATIVE COUNCIL	CP1104			\$ (131,886.03)	\$ (131,886.03)	\$ (132,099.90)	\$ 200,376.60	\$ -	\$ -
CONSUMER COUNSEL	CP1112			\$ (14,751.30)	\$ (14,751.30)	\$ (15,453.43)	\$ 7,800.70	\$ -	\$ -
SUPREME COURT	CP2110			\$ (693,771.75)	\$ (693,771.75)	\$ (690,892.09)	\$ 399,674.50	\$ -	\$ -
GOVERNORS OFFICE	CP3101			\$ (149,974.36)	\$ (149,974.36)	\$ (149,961.62)	\$ 84,432.12	\$ -	\$ -
SECRETARY OF STATE	CP3201			\$ (51,391.14)	\$ (51,391.14)	\$ (51,337.59)	\$ 65,439.59	\$ -	\$ -
COMM OF POLITICAL PRACTICE	CP3202			\$ (3,868.15)	\$ (3,868.15)	\$ (3,590.04)	\$ 8,498.61	\$ -	\$ -
STATE AUDITOR'S OFFICE	CP3401			\$ (220,921.07)	\$ (220,921.07)	\$ (219,754.93)	\$ 108,000.51	\$ -	\$ -
SUPT OF PUBLIC INSTRUCTIO	CP3501			\$ (220,505.61)	\$ (220,505.61)	\$ (217,562.75)	\$ 173,970.80	\$ -	\$ -
BOARD OF CRIME CONTROL	CP4107			\$ (29,052.40)	\$ (29,052.40)	\$ (28,702.20)	\$ 23,192.76	\$ -	\$ -
DEPARTMENT OF JUSTICE	CP4110			\$ (687,334.87)	\$ (687,334.87)	\$ (696,681.48)	\$ 528,258.59	\$ -	\$ -
PUBLIC SERVICE COMMISSION	CP4201			\$ (75,838.79)	\$ (75,838.79)	\$ (77,655.93)	\$ 54,323.97	\$ -	\$ -
BOARD OF PUBLIC EDUCATION	CP5101			\$ (4,126.85)	\$ (4,126.85)	\$ (4,069.03)	\$ 1,464.56	\$ -	\$ -
COMM OF HIGHER EDUCATION	CP5102			\$ (154,420.76)	\$ (154,420.76)	\$ (154,407.29)	\$ 83,506.63	\$ -	\$ -
SCHOOL FOR THE DEAF & BLI	CP5113			\$ (51,770.18)	\$ (51,770.18)	\$ (50,825.08)	\$ 46,328.54	\$ -	\$ -
MONTANA ARTS COMMISSION	CP5114			\$ (1,574.93)	\$ (1,574.93)	\$ (1,768.93)	\$ 12,694.11	\$ -	\$ -
MONTANA STATE LIBRARY	CP5115			\$ (48,811.88)	\$ (48,811.88)	\$ (52,283.97)	\$ 43,397.43	\$ -	\$ -
MONTANA HISTORICAL SOCIET	CP5117			\$ (128,429.76)	\$ (128,429.76)	\$ (128,440.47)	\$ 61,317.02	\$ -	\$ -
DEPARTMENT OF FISH WILDL	CP5201			\$ (1,115,545.80)	\$ (1,115,545.80)	\$ (1,113,104.02)	\$ 676,610.51	\$ -	\$ -
DEPT OF ENVIRONMENTAL QUA	CP5301			\$ (916,647.20)	\$ (916,647.20)	\$ (923,502.71)	\$ 565,694.55	\$ -	\$ -
DEPARTMENT OF TRANSPORTAT	CP5401			\$ (3,901,592.63)	\$ (3,901,592.63)	\$ (3,873,251.93)	\$ 2,745,562.74	\$ -	\$ -
DEPARTMENT OF LIVESTOCK	CP5603			\$ (189,801.19)	\$ (189,801.19)	\$ (190,362.87)	\$ 95,202.79	\$ -	\$ -
DEPT OF NATURAL RESOURCES	CP5706			\$ (1,463,091.85)	\$ (1,463,091.85)	\$ (1,462,774.14)	\$ 662,046.03	\$ -	\$ -
DEPARTMENT OF REVENUE	CP5801			\$ (1,198,095.45)	\$ (1,198,095.45)	\$ (1,203,061.85)	\$ 677,213.92	\$ -	\$ -
DEPARTMENT OF ADMINISTRAT	CP6101			\$ (633,708.71)	\$ (633,708.71)	\$ (639,186.00)	\$ 721,731.79	\$ -	\$ -
MONTANA STATE FUND	CP6103			\$ (580,043.61)	\$ (580,043.61)	\$ (590,775.95)	\$ 426,495.44	\$ -	\$ -

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 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,					
			2016	2017	2018	2019	2020	Future Year Deferrals
			N/A	N/A	N/A	N/A	N/A	N/A
PUBLIC EMPLOYEES' RETIREM	CP6104							
TEACHERS' RETIREMENT SYST	CP6105		\$ (32,978.74)	\$ (32,978.74)	\$ (32,304.06)	\$ 25,933.96	\$ -	\$ -
OFFICE OF PUBLIC DEFENDER	CP6108		\$ (256,144.14)	\$ (256,144.14)	\$ (269,637.94)	\$ 275,087.57	\$ -	\$ -
DEPARTMENT OF AGRICULTURE	CP6201		\$ (213,599.27)	\$ (213,599.27)	\$ (219,472.01)	\$ 104,905.10	\$ -	\$ -
DEPARTMENT OF CORRECTIONS	CP6401		\$ (1,134,075.92)	\$ (1,134,075.92)	\$ (1,121,618.74)	\$ 620,269.82	\$ -	\$ -
DEPARTMENT OF COMMERCE	CP6501		\$ (280,062.56)	\$ (280,062.56)	\$ (283,513.22)	\$ 270,764.07	\$ -	\$ -
DEPARTMENT OF LABOR & IND	CP6602		\$ (1,947,491.62)	\$ (1,947,491.62)	\$ (1,948,094.79)	\$ 869,951.22	\$ -	\$ -
DEPARTMENT OF MILITARY AF	CP6701		\$ (458,610.38)	\$ (458,610.38)	\$ (455,057.48)	\$ 197,132.97	\$ -	\$ -
DEPT OF PUBLIC HEALTH & H	CP6901		\$ (5,326,472.71)	\$ (5,326,472.71)	\$ (5,301,736.20)	\$ 3,092,335.91	\$ -	\$ -
BEAVERHEAD COUNTY HIGH SC	HS0401		\$ (13,851.58)	\$ (13,851.58)	\$ (13,425.84)	\$ 12,288.66	\$ -	\$ -
JORDAN PUBLIC SCHOOLS	HS0421		\$ (10,165.46)	\$ (10,165.46)	\$ (9,997.83)	\$ 4,402.45	\$ -	\$ -
JEFFERSON COUNTY HIGH SCH	HS0425		\$ (8,054.37)	\$ (8,054.37)	\$ (7,869.66)	\$ 5,145.34	\$ -	\$ -
POWDER RIVER COUNTY HIGH	HS0452		\$ (26,615.80)	\$ (26,615.80)	\$ (26,335.15)	\$ 7,161.51	\$ -	\$ -
POWELL COUNTY HIGH SCHOOL	HS0453		\$ (8,188.53)	\$ (8,188.53)	\$ (8,535.12)	\$ 4,568.81	\$ -	\$ -
SWEET GRASS COUNTY HIGH S	HS0465		\$ (24,952.52)	\$ (24,952.52)	\$ (24,864.28)	\$ 8,000.17	\$ -	\$ -
HOUSING AUTHORITY OF ANAC	OA0500		\$ (16,748.39)	\$ (16,748.39)	\$ (16,842.94)	\$ 8,879.69	\$ -	\$ -
HELENA REGIONAL AIRPORT A	OA0501		\$ (104,522.19)	\$ (104,522.19)	\$ (104,881.31)	\$ 21,370.77	\$ -	\$ -
BITTERROOT CONSERVATION D	OA0503		\$ (2,887.00)	\$ (2,887.00)	\$ (2,837.10)	\$ 1,325.38	\$ -	\$ -
HUMAN RESOURCES COUNCIL D	OA0504		\$ (95,984.14)	\$ (95,984.14)	\$ (94,588.83)	\$ 51,835.21	\$ -	\$ -
HOUSING AUTHORITY OF BUTT	OA0506		\$ (26,369.40)	\$ (26,369.40)	\$ (25,694.59)	\$ 19,076.18	\$ -	\$ -
FORT SHAW IRRIGATION DIST	OA0507		\$ (10,013.61)	\$ (10,013.61)	\$ (9,901.67)	\$ 2,651.09	\$ -	\$ -
HOUSING AUTHORITY OF GLAS	OA0509		\$ (9,388.82)	\$ (9,388.82)	\$ (9,257.46)	\$ 3,326.02	\$ -	\$ -
GREENFIELDS IRRIGATION DI	OA0510		\$ (55,147.23)	\$ (55,147.23)	\$ (54,831.88)	\$ 17,995.93	\$ -	\$ -
CHOUTEAU COUNTY CONSERVAT	OA0511		\$ (162.96)	\$ (162.96)	\$ (151.88)	\$ 337.57	\$ -	\$ -
GREAT FALLS INT AIRPORT	OA0514		\$ (34,270.94)	\$ (34,270.94)	\$ (34,819.27)	\$ 13,968.51	\$ -	\$ -
MISSOULA RURAL FIRE DISTR	OA0515		\$ (80,647.12)	\$ (80,647.12)	\$ (80,153.49)	\$ 21,052.69	\$ -	\$ -
CENTER FOR MENTAL HEALTH	OA0516		\$ (70,242.27)	\$ (70,242.27)	\$ (70,064.47)	\$ 13,846.81	\$ -	\$ -
HELENA HOUSING AUTHORITY	OA0517		\$ (31,150.08)	\$ (31,150.08)	\$ (31,409.97)	\$ 15,868.09	\$ -	\$ -
HILL CO PUBLIC CEMETERY D	OA0518		\$ (2,696.21)	\$ (2,696.21)	\$ (2,619.92)	\$ 2,182.66	\$ -	\$ -
WHITEFISH HOUSING AUTHORI	OA0522		\$ (6,828.15)	\$ (6,828.15)	\$ (6,731.72)	\$ 2,447.54	\$ -	\$ -
MILES COMMUNITY COLLEGE	OA0524		\$ (58,458.55)	\$ (58,458.55)	\$ (59,028.62)	\$ 24,468.16	\$ -	\$ -
MALTA IRRIGATION DISTRICT	OA0525		\$ (17,051.42)	\$ (17,051.42)	\$ (16,702.36)	\$ 9,557.00	\$ -	\$ -
RICHLAND CO HOUSING AUTHO	OA0526		\$ (23,088.44)	\$ (23,088.44)	\$ (23,290.52)	\$ 11,026.67	\$ -	\$ -
PONDERA CO CANAL & RESERV	OA0527		\$ (37,409.84)	\$ (37,409.84)	\$ (36,937.39)	\$ 11,631.20	\$ -	\$ -
FLATHEAD VALLEY COMM COLL	OA0529		\$ (274,472.56)	\$ (274,472.56)	\$ (274,027.75)	\$ 152,942.55	\$ -	\$ -
DAWSON COLLEGE	OA0530		\$ (31,856.64)	\$ (31,856.64)	\$ (32,620.03)	\$ 20,124.78	\$ -	\$ -
PRAIRIE COUNTY HOSPITAL D	OA0531		\$ (33,914.35)	\$ (33,914.35)	\$ (33,292.15)	\$ 16,666.20	\$ -	\$ -
GALLATIN AIRPORT AUTHORITY	OA0534		\$ (71,544.25)	\$ (71,544.25)	\$ (73,022.08)	\$ 42,979.92	\$ -	\$ -
HELENA VALLEY IRRIGATION	OA0537		\$ 574.67	\$ 574.67	\$ 757.20	\$ 5,861.42	\$ -	\$ -
DEER LODGE COUNTY HEAD ST	OA0538		\$ (29,247.99)	\$ (29,247.99)	\$ (28,877.96)	\$ 9,114.45	\$ -	\$ -
GLASGOW IRRIGATION DISTRI	OA0541		\$ 82.91	\$ 82.91	\$ 216.63	\$ 4,263.21	\$ -	\$ -
LEWIS & CLARK LIBRARY	OA0544		\$ (72,077.19)	\$ (72,077.19)	\$ (72,764.25)	\$ 25,716.45	\$ -	\$ -
BILLINGS HOUSING AUTHORITY	OA0547		\$ (58,823.31)	\$ (58,823.31)	\$ (58,493.82)	\$ 26,993.30	\$ -	\$ -
YELLOWSTONE WEST CARBON S	OA0548		\$ (5,238.18)	\$ (5,238.18)	\$ (5,188.83)	\$ 1,093.99	\$ -	\$ -
FLATHEAD SPECIAL EDUC COO	OA0549		\$ (6,577.96)	\$ (6,577.96)	\$ (6,542.72)	\$ 518.16	\$ -	\$ -
MISSOULA COUNTY AIRPORT	OA0550		\$ (35,106.88)	\$ (35,106.88)	\$ (36,351.41)	\$ 46,459.63	\$ -	\$ -
GALLATIN-MADISON SEC	OA0551		\$ (2,621.01)	\$ (2,621.01)	\$ (2,579.15)	\$ 1,093.80	\$ -	\$ -
CENTRAL MONTANA LEARNING	OA0552		\$ (3,160.65)	\$ (3,160.65)	\$ (3,393.59)	\$ 1,266.60	\$ -	\$ -
EASTERN YELLOWSTONE COUNT	OA0554		\$ (1,021.41)	\$ (1,021.41)	\$ (1,002.13)	\$ 520.56	\$ -	\$ -
MISSOULA AREA SEC	OA0555		\$ (750.32)	\$ (750.32)	\$ (685.08)	\$ 2,008.06	\$ -	\$ -
CROWN HILL CEMETERY DISTR	OA0556		\$ (1,613.31)	\$ (1,613.31)	\$ (1,574.34)	\$ 1,093.54	\$ -	\$ -
FLATHEAD MUNICIPAL AIRPOR	OA0557		\$ (54,616.90)	\$ (54,616.90)	\$ (54,336.06)	\$ 24,272.40	\$ -	\$ -
BIG FORK CO WATER & SEWER	OA0558		\$ 97.88	\$ 97.88	\$ (479.51)	\$ 5,919.33	\$ -	\$ -
SANDERS SPEC ED COOP	OA0560		\$ (2,560.58)	\$ (2,560.58)	\$ (2,521.68)	\$ 1,005.13	\$ -	\$ -
NORTH CENTRAL LEARNING SE	OA0562		\$ (1,187.08)	\$ (1,187.08)	\$ (1,160.12)	\$ 749.95	\$ -	\$ -
FLATHEAD CONSERVATION DIS	OA0565		\$ (13,480.76)	\$ (13,480.76)	\$ (13,370.25)	\$ 2,252.40	\$ -	\$ -
GREAT DIVIDE EDUCATION SE	OA0566		\$ (2,984.86)	\$ (2,984.86)	\$ (2,903.32)	\$ 2,323.47	\$ -	\$ -
GARDINER - PARK COUNTY WA	OA0567		\$ (6,059.15)	\$ (6,059.15)	\$ (5,919.09)	\$ 3,906.04	\$ -	\$ -
CENTRAL VALLEY FIRE DISTR	OA0569		\$ 233.36	\$ 233.36	\$ 276.08	\$ 1,380.75	\$ -	\$ -
BEAR PAW COOPERATIVE	OA0570		\$ (1,554.29)	\$ (1,554.29)	\$ (1,522.83)	\$ 859.72	\$ -	\$ -
JUDITH BASIN CONSERVATION	OA0571		\$ (1,731.13)	\$ (1,731.13)	\$ (1,711.27)	\$ 474.54	\$ -	\$ -
PONDERA COUNTY CEMETERY D	OA0572		\$ (1,387.26)	\$ (1,387.26)	\$ (1,352.76)	\$ 971.62	\$ -	\$ -
BERT MOONEY AIRPORT AUTHO	OA0574		\$ (33,441.12)	\$ (33,441.12)	\$ (33,445.97)	\$ 8,922.43	\$ -	\$ -
VICTOR WATER & SEWER	OA0575		\$ (1,782.82)	\$ (1,782.82)	\$ (1,750.80)	\$ 856.77	\$ -	\$ -

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 MEASUREMENT DATE

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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,					
				2016	2017	2018	2019	2020	Future Year Deferrals
CASCADE CONSERVATION DIST	OA0576			\$ (4,350.22)	\$ (4,350.22)	\$ (4,275.56)	\$ 1,980.22	\$ -	\$ -
LINCOLN COUNTY RURAL FIRE	OA0578			\$ 107.89	\$ 107.89	\$ 183.31	\$ 2,410.09	\$ -	\$ -
LOCKWOOD RURAL FIRE DIST	OA0579			\$ (1,500.69)	\$ (1,500.69)	\$ (1,461.39)	\$ 1,114.14	\$ -	\$ -
PONDERA COUNTY COUNCIL ON	OA0580			\$ (2,355.58)	\$ (2,355.58)	\$ (2,334.86)	\$ 445.08	\$ -	\$ -
PORT OF MONTANA - PORT AU	OA0581			\$ (16,532.61)	\$ (16,532.61)	\$ (16,323.15)	\$ 5,161.60	\$ -	\$ -
TETON COUNTY CONSERVATION	OA0582			\$ 63.84	\$ 63.84	\$ 73.49	\$ 313.08	\$ -	\$ -
SIDNEY RICHLAND AIRPORT A	OA0583			\$ 3,321.81	\$ 3,321.81	\$ 3,378.49	\$ 2,106.14	\$ -	\$ -
GALLATIN CONSERVATION DIS	OA0584			\$ 1,749.79	\$ 1,749.79	\$ 1,295.63	\$ 168.30	\$ -	\$ -
PRAIRIE VIEW SPECIAL SERV	OA0585			\$ 860.59	\$ 860.59	\$ 453.30	\$ -	\$ -	\$ -
LAKESIDE CO WATER & SEWER	OA0586			\$ (15,151.52)	\$ (15,151.52)	\$ (14,915.59)	\$ 6,129.71	\$ -	\$ -
BIG SKY ECONOMIC DEVELOPM	OA0587			\$ (12,582.49)	\$ (12,582.49)	\$ (17,456.05)	\$ 9,760.96	\$ -	\$ -
BIG COUNTRY EDUCATIONAL C	OA0588			\$ 388.64	\$ 388.64	\$ 408.10	\$ 654.67	\$ -	\$ -
BIG SKY SPECIAL EDUCATION	OA0589			\$ (2,376.91)	\$ (2,376.91)	\$ (2,344.72)	\$ 808.22	\$ -	\$ -
FALLON MEDICAL COMPLEX	OA0592			\$ (6,861.54)	\$ (6,861.54)	\$ (6,488.40)	\$ 11,250.65	\$ -	\$ -
HUMAN RESOURCES COUNCIL D	OA0594			\$ (86,520.22)	\$ (86,520.22)	\$ (85,669.83)	\$ 28,928.11	\$ -	\$ -
FLATHEAD JOINT BD OF CONT	OA0597	OA9102		\$ 3,331.00	\$ 3,331.00	\$ 3,347.90	\$ 854.48	\$ -	\$ -
NO MONTANA JOINT REFUSE D	OA0598			\$ (16,404.40)	\$ (16,404.40)	\$ (16,325.95)	\$ 9,755.95	\$ -	\$ -
FERGUS COUNTY CONSERVATIO	OA0599			\$ (2,208.94)	\$ (2,208.94)	\$ (2,180.99)	\$ 688.32	\$ -	\$ -
GRANITE CO HOSPITAL & NUR	OA9003			\$ (166,006.19)	\$ (166,006.19)	\$ (166,539.64)	\$ 34,619.65	\$ -	\$ -
PRICKLEY PEAR SPECIAL SVC	OA9004			\$ (613.07)	\$ (613.07)	\$ (790.17)	\$ 843.09	\$ -	\$ -
UPPER MUSSELSHELL CONSERV	OA9009			\$ (441.54)	\$ (441.54)	\$ (429.00)	\$ 358.96	\$ -	\$ -
URBAN TRANS DIST/DAWSON C	OA9010			\$ (6,177.09)	\$ (6,177.09)	\$ (6,042.78)	\$ 3,712.20	\$ -	\$ -
GALLATIN CANYON CONSOL RR	OA9012			\$ (994.62)	\$ (994.62)	\$ (1,539.07)	\$ 446.93	\$ -	\$ -
BIG SKY CO WATER & SEWER	OA9013			\$ 9,799.01	\$ 9,799.01	\$ 6,255.14	\$ 4,244.84	\$ -	\$ -
BITTERROOT VALLEY SEC	OA9015			\$ 2,258.53	\$ 2,258.53	\$ 1,636.60	\$ 472.47	\$ -	\$ -
HELENA BUSINESS IMPROVEME	OA9016			\$ (9,861.17)	\$ (9,861.17)	\$ (9,792.41)	\$ 1,290.89	\$ -	\$ -
ROUNDUP COMMUNITY LIBRARY	OA9017			\$ (547.56)	\$ (547.56)	\$ (535.85)	\$ 323.13	\$ -	\$ -
MALTA CEMETERY DISTRICT	OA9020			\$ (1,652.37)	\$ (1,652.37)	\$ (1,619.67)	\$ 890.33	\$ -	\$ -
LARCHMONT GOLF COURSE	OA9022			\$ (8,549.00)	\$ (8,549.00)	\$ (8,556.72)	\$ 5,525.04	\$ -	\$ -
LEWIS & CLARK CONSERVATIO	OA9023			\$ (2,163.65)	\$ (2,163.65)	\$ (2,119.79)	\$ 1,198.80	\$ -	\$ -
YELLOWSTONE CITY-COUNTY H	OA9026			\$ (521,339.55)	\$ (521,339.55)	\$ (548,508.86)	\$ 297,347.17	\$ -	\$ -
TWIN BRIDGES PUBLIC LIBRA	OA9035			\$ (3,462.03)	\$ (3,462.03)	\$ (3,442.38)	\$ 310.16	\$ -	\$ -
LIBERTY CO CONSERVATION D	OA9037			\$ (772.61)	\$ (772.61)	\$ (758.84)	\$ 367.89	\$ -	\$ -
GRANITE CONSERVATION DIST	OA9038			\$ (1,833.55)	\$ (1,833.55)	\$ (1,810.51)	\$ 566.52	\$ -	\$ -
HINSDALE WATER & SEWER DI	OA9042			\$ (2,103.90)	\$ (2,103.90)	\$ (2,079.57)	\$ 582.76	\$ -	\$ -
PETROLEUM CO CONSERVATION	OA9048			\$ (2,687.02)	\$ (2,687.02)	\$ (2,616.29)	\$ 2,006.34	\$ -	\$ -
PARK CO RURAL FIRE DISTRI	OA9051			\$ 5,281.87	\$ 5,281.87	\$ 5,342.48	\$ 2,409.65	\$ -	\$ -
VALLEY COUNTY CONSERVATIO	OA9052			\$ (921.71)	\$ (921.71)	\$ (907.48)	\$ 369.05	\$ -	\$ -
SEELEY LAKE MISSOULA CO W	OA9053			\$ (3,222.67)	\$ (3,222.67)	\$ (3,438.91)	\$ 2,658.28	\$ -	\$ -
DRY PRAIRIE RURAL WATER	OA9054			\$ (4,041.17)	\$ (4,041.17)	\$ (3,552.64)	\$ 15,179.35	\$ -	\$ -
LOCKWOOD WATER & SEWER DI	OA9056			\$ (12,231.40)	\$ (12,231.40)	\$ (13,057.15)	\$ 4,676.59	\$ -	\$ -
PABLO-LAKE COUNTY WATER &	OA9058			\$ (5,705.77)	\$ (5,705.77)	\$ (5,538.88)	\$ 4,792.00	\$ -	\$ -
DALY DITCHES IRRIGATION D	OA9059			\$ (35,241.44)	\$ (35,241.44)	\$ (35,479.90)	\$ 339.78	\$ -	\$ -
LINCOLN CONSERVATION DIST	OA9062			\$ (1,034.77)	\$ (1,034.77)	\$ (1,014.80)	\$ 541.31	\$ -	\$ -
NORTH VALLEY PUBLIC LIBRA	OA9063			\$ 1,908.19	\$ 1,908.19	\$ 2,021.77	\$ 3,788.26	\$ -	\$ -
PHILLIPS CONSERVATION DIS	OA9069			\$ 261.53	\$ 261.53	\$ 139.95	\$ -	\$ -	\$ -
PARK COUNTY SEC	OA9072			\$ (3,894.25)	\$ (3,894.25)	\$ (3,862.40)	\$ 659.25	\$ -	\$ -
NORTHWEST MT EDUC COOP	OA9076			\$ (1,041.16)	\$ (1,041.16)	\$ (1,017.52)	\$ 657.74	\$ -	\$ -
SHERIDAN DANIELS SEC	OA9078			\$ 259.68	\$ 259.68	\$ 132.00	\$ -	\$ -	\$ -
FRENCHTOWN RURAL FIRE DIS	OA9079			\$ (2,071.62)	\$ (2,071.62)	\$ (2,036.39)	\$ 932.55	\$ -	\$ -
RAE WATER AND SEWER DISTR	OA9080			\$ 1,988.73	\$ 1,988.73	\$ 2,110.39	\$ 4,052.85	\$ -	\$ -
HEBGEN BASIN RURAL FD	OA9082			\$ (4,957.66)	\$ (4,957.66)	\$ (4,914.76)	\$ 913.98	\$ -	\$ -
MILK RIVER JBC	OA9084			\$ (3,312.74)	\$ (3,312.74)	\$ (3,245.27)	\$ 1,845.81	\$ -	\$ -
LAKEVIEW CEMETERY DISTRIC	OA9085			\$ (3,233.70)	\$ (3,233.70)	\$ (3,171.49)	\$ 1,685.75	\$ -	\$ -
BUFFALO RAPIDS IRR PROJ	OA9086			\$ 7,982.41	\$ 7,982.41	\$ 8,115.89	\$ 4,974.50	\$ -	\$ -
BUFFALO RAPIDS IRR PROJ	OA9087			\$ (2,694.09)	\$ (2,694.09)	\$ (2,569.39)	\$ 3,723.39	\$ -	\$ -
FLATHEAD EMERGENCY COMM C	OA9088			\$ (41,050.58)	\$ (41,050.58)	\$ (40,894.90)	\$ 36,871.44	\$ -	\$ -
NORTH LAKE CO PUBLIC LIBR	OA9089			\$ (6,367.34)	\$ (6,367.34)	\$ (6,198.63)	\$ 4,789.72	\$ -	\$ -
SOURDOUGH RFD	OA9090			\$ 8,461.72	\$ 8,461.72	\$ 8,443.28	\$ 768.01	\$ -	\$ -
LIBERTY CO CEMETERY DIST	OA9091			\$ (376.85)	\$ (376.85)	\$ (375.36)	\$ 13.22	\$ -	\$ -
THOMPSON FALLS PUBLIC LIB	OA9094			\$ (1,277.92)	\$ (1,277.92)	\$ (1,297.56)	\$ 852.90	\$ -	\$ -
MADISON CONSERVATION DIST	OA9095			\$ (2,412.89)	\$ (2,412.89)	\$ (2,371.18)	\$ 1,107.72	\$ -	\$ -
CME/FLATHEAD INDIAN IRRIG	OA9096			\$ (354,587.37)	\$ (354,587.37)	\$ (354,212.25)	\$ 5,455.53	\$ -	\$ -
CORVALLIS COUNTY SEWER DI	OA9098			\$ (670.84)	\$ (670.84)	\$ (642.69)	\$ 834.87	\$ -	\$ -
ARLEE-LAKE COUNTY WATER &	OA9100			\$ (1,007.41)	\$ (1,007.41)	\$ (1,002.57)	\$ 62.57	\$ -	\$ -
RONAN LIBRARY DISTRICT	OA9101			\$ 23,519.69	\$ 23,519.69	\$ 23,534.58	\$ 2,614.42	\$ -	\$ -



**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 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,					
				2016	2017	2018	2019	2020	Future Year Deferrals
RED LODGE RURAL FIRE DIST	OA9110			\$ 45,513.13	\$ 45,513.13	\$ 45,513.13	\$ 4,301.93	\$ -	\$ -
BIG HORN COUNTY CEMETERY	OA9111			\$ 16,362.11	\$ 16,362.11	\$ 16,362.11	\$ 1,544.61	\$ -	\$ -
SCHOOL DISTRICT 1 - BIG T	SD0600			\$ (10,090.21)	\$ (10,090.21)	\$ (10,093.64)	\$ 4,676.74	\$ -	\$ -
SCHOOL DISTRICT 1 - BUTTE	SD0601			\$ (202,383.08)	\$ (202,383.08)	\$ (202,192.01)	\$ 99,273.49	\$ -	\$ -
SCHOOL DISTRICT 1 - CHOTE	SD0602			\$ (15,123.79)	\$ (15,123.79)	\$ (14,828.22)	\$ 8,030.20	\$ -	\$ -
SCHOOL DISTRICT 1 - CIRCL	SD0603			\$ (16,718.97)	\$ (16,718.97)	\$ (16,463.53)	\$ 6,608.02	\$ -	\$ -
SCHOOL DISTRICT 1 - CLANC	SD0604			\$ (13,962.12)	\$ (13,962.12)	\$ (13,876.48)	\$ 5,177.02	\$ -	\$ -
SCHOOL DISTRICT 1 - CORVA	SD0605			\$ (40,877.98)	\$ (40,877.98)	\$ (40,102.02)	\$ 21,725.21	\$ -	\$ -
SCHOOL DISTRICT 1 - DEER	SD0606			\$ (35,027.32)	\$ (35,027.32)	\$ (34,524.91)	\$ 12,801.73	\$ -	\$ -
SCHOOL DISTRICT 1 - GLASG	SD0607			\$ (35,816.58)	\$ (35,816.58)	\$ (35,317.55)	\$ 22,175.57	\$ -	\$ -
SCHOOL DISTRICT 1 - GLEND	SD0608			\$ (46,006.10)	\$ (46,006.10)	\$ (45,513.19)	\$ 25,499.70	\$ -	\$ -
GREAT FALLS PUBLIC SCHOOL	SD0609			\$ (544,096.18)	\$ (544,096.18)	\$ (537,672.18)	\$ 231,981.70	\$ -	\$ -
SCHOOL DISTRICT 1 - HELEN	SD0610			\$ (272,983.96)	\$ (272,983.96)	\$ (271,971.38)	\$ 145,985.36	\$ -	\$ -
SCHOOL DISTRICT 1 - LEWIS	SD0612			\$ (79,354.82)	\$ (79,354.82)	\$ (77,825.81)	\$ 42,618.00	\$ -	\$ -
SCHOOL DISTRICT 1 - MILES	SD0613			\$ (46,800.68)	\$ (46,800.68)	\$ (45,733.25)	\$ 29,711.80	\$ -	\$ -
SCHOOL DISTRICT 1 - MISSO	SD0614		SD7614	\$ (427,101.71)	\$ (427,101.71)	\$ (421,269.97)	\$ 212,948.97	\$ -	\$ -
SCHOOL DISTRICT 1 - PLAIN	SD0615			\$ (19,432.57)	\$ (19,432.57)	\$ (19,669.58)	\$ 7,826.23	\$ -	\$ -
SCHOOL DISTRICT 1 - PHILI	SD0616			\$ (7,052.02)	\$ (7,052.02)	\$ (6,865.89)	\$ 5,281.92	\$ -	\$ -
SCHOOL DISTRICT 1 - RED L	SD0617			\$ (12,595.44)	\$ (12,595.44)	\$ (12,358.60)	\$ 11,119.38	\$ -	\$ -
SCHOOL DISTRICT 1 - SCOBE	SD0618			\$ 4,994.95	\$ 4,994.95	\$ 3,340.97	\$ 4,461.03	\$ -	\$ -
SCHOOL DISTRICT 1 - HEART	SD0619			\$ (26,410.93)	\$ (26,410.93)	\$ (26,419.00)	\$ 6,900.74	\$ -	\$ -
SCHOOL DISTRICT 1 - KALIS	SD0620			\$ (6,893.83)	\$ (6,893.83)	\$ (6,591.00)	\$ 9,023.36	\$ -	\$ -
SCHOOL DISTRICT 1 & 7 -	SD0621			\$ (4,837.30)	\$ (4,837.30)	\$ (4,741.95)	\$ 2,594.22	\$ -	\$ -
SCHOOL DISTRICT 2 - ALDER	SD0622			\$ 1,591.65	\$ 1,591.65	\$ 1,608.50	\$ 681.28	\$ -	\$ -
SCHOOL DISTRICT 2 - FRAZE	SD0623			\$ (19,312.08)	\$ (19,312.08)	\$ (19,111.48)	\$ 4,626.67	\$ -	\$ -
SCHOOL DISTRICT 2 & 11 -	SD0624			\$ (17,841.49)	\$ (17,841.49)	\$ (17,645.56)	\$ 8,757.90	\$ -	\$ -
SCHOOL DISTRICT 2 - ALBER	SD0625			\$ (6,243.52)	\$ (6,243.52)	\$ (6,053.49)	\$ 5,479.48	\$ -	\$ -
SCHOOL DISTRICT 2 - BILLI	SD0626		SD9626	\$ (563,485.22)	\$ (563,485.22)	\$ (556,228.38)	\$ 324,285.78	\$ -	\$ -
SCHOOL DISTRICT 2 - BRID	SD0627			\$ (11,369.21)	\$ (11,369.21)	\$ (11,123.55)	\$ 7,481.47	\$ -	\$ -
SCHOOL DISTRICT 2 - DODSO	SD0629			\$ (3,460.64)	\$ (3,460.64)	\$ (3,348.91)	\$ 3,240.93	\$ -	\$ -
SCHOOL DISTRICT 2 - SUNBU	SD0631			\$ (17,856.06)	\$ (17,856.06)	\$ (18,203.34)	\$ 6,276.74	\$ -	\$ -
SCHOOL DISTRICT 2 - THOMP	SD0632			\$ (21,213.94)	\$ (21,213.94)	\$ (20,818.86)	\$ 10,642.84	\$ -	\$ -
SCHOOL DISTRICT 2 - STEVE	SD0633			\$ (38,850.98)	\$ (38,850.98)	\$ (38,574.56)	\$ 18,005.10	\$ -	\$ -
SCHOOL DISTRICT 2 - DEER	SD0635			\$ 179.77	\$ 179.77	\$ 231.47	\$ 1,655.68	\$ -	\$ -
SCHOOL DISTRICT 3 - CASCA	SD0637			\$ (40,500.80)	\$ (40,500.80)	\$ (40,108.67)	\$ 8,733.55	\$ -	\$ -
SCHOOL DISTRICT 3 - FAIR	SD0638			\$ 1,893.91	\$ 1,893.91	\$ 1,937.39	\$ 2,874.88	\$ -	\$ -
SCHOOL DISTRICT 3 - MANHA	SD0640			\$ (239.81)	\$ (239.81)	\$ (191.10)	\$ 10,068.46	\$ -	\$ -
SCHOOL DISTRICT 3 - RAMSA	SD0641			\$ (5,104.03)	\$ (5,104.03)	\$ (4,951.74)	\$ 4,382.08	\$ -	\$ -
SCHOOL DISTRICT 3 - SUPER	SD0642			\$ (21,949.60)	\$ (21,949.60)	\$ (22,062.55)	\$ 10,964.77	\$ -	\$ -
SCHOOL DISTRICT 3 - HAML	SD0643			\$ (46,464.68)	\$ (46,464.68)	\$ (45,321.31)	\$ 32,650.03	\$ -	\$ -
SCHOOL DISTRICT 3 - WOLF	SD0644			\$ 9,055.45	\$ 9,055.45	\$ 9,153.77	\$ 3,912.99	\$ -	\$ -
SCHOOL DISTRICT 3 - WESTB	SD0645			\$ (10,592.02)	\$ (10,592.02)	\$ (11,041.46)	\$ 3,763.82	\$ -	\$ -
SCHOOL DISTRICT 4 - FORSY	SD0648			\$ (39,617.21)	\$ (39,617.21)	\$ (39,188.01)	\$ 14,558.53	\$ -	\$ -
SCHOOL DISTRICT 4 - HELLG	SD0649			\$ (53,567.55)	\$ (53,567.55)	\$ (52,871.84)	\$ 24,292.67	\$ -	\$ -
SCHOOL DISTRICT 4 - LIBBY	SD0650			\$ (20,252.71)	\$ (20,252.71)	\$ (19,623.80)	\$ 18,171.94	\$ -	\$ -
SCHOOL DISTRICT 4 - LIVIN	SD0651			\$ (55,356.62)	\$ (55,356.62)	\$ (55,650.77)	\$ 35,439.30	\$ -	\$ -
SCHOOL DISTRICT 4 & 47 -	SD0652			\$ (11,041.26)	\$ (11,041.26)	\$ (10,768.18)	\$ 7,686.05	\$ -	\$ -
SCHOOL DISTRICT 4 & 28 -	SD0653			\$ (12,046.34)	\$ (12,046.34)	\$ (12,019.25)	\$ 3,694.84	\$ -	\$ -
SCHOOL DISTRICT 4 - SWAN	SD0654			\$ (4,617.41)	\$ (4,617.41)	\$ (4,579.93)	\$ 2,000.92	\$ -	\$ -
SCHOOL DISTRICT 5 - BASIN	SD0656			\$ (16.32)	\$ (16.32)	\$ (5.49)	\$ 343.13	\$ -	\$ -
SCHOOL DISTRICT 5 - KALIS	SD0657			\$ (271,480.44)	\$ (271,480.44)	\$ (270,015.64)	\$ 118,948.72	\$ -	\$ -
SCHOOL DISTRICT 5 - PARK	SD0658			\$ (26,394.60)	\$ (26,394.60)	\$ (26,133.06)	\$ 5,921.80	\$ -	\$ -
SCHOOL DISTRICT 5 - SAND	SD0659			\$ (22,108.74)	\$ (22,108.74)	\$ (21,961.82)	\$ 6,305.61	\$ -	\$ -
SCHOOL DISTRICT 5 - SHERI	SD0660			\$ (24,739.91)	\$ (24,739.91)	\$ (24,523.51)	\$ 4,631.82	\$ -	\$ -
SCHOOL DISTRICT 5 - SIDNE	SD0661			\$ (24,884.67)	\$ (24,884.67)	\$ (23,704.42)	\$ 38,409.05	\$ -	\$ -
SCHOOL DISTRICT 5 - TERRY	SD0662			\$ (6,108.86)	\$ (6,108.86)	\$ (6,105.68)	\$ 5,365.29	\$ -	\$ -
SCHOOL DISTRICT 6 - LAME	SD0664			\$ (81,254.46)	\$ (81,254.46)	\$ (80,188.86)	\$ 26,518.23	\$ -	\$ -
SCHOOL DISTRICT 6 - COLUM	SD0665			\$ (19,831.08)	\$ (19,831.08)	\$ (19,520.96)	\$ 14,801.23	\$ -	\$ -
SCHOOL DISTRICT 6 - TROUT	SD0666			\$ (2,457.78)	\$ (2,457.78)	\$ (2,360.75)	\$ 2,864.24	\$ -	\$ -
SCHOOL DISTRICT 6 - COLUM	SD0667			\$ (90,270.28)	\$ (90,270.28)	\$ (89,741.30)	\$ 54,603.40	\$ -	\$ -
SCHOOL DISTRICT 6 - RYEGA	SD0668			\$ (4,030.21)	\$ (4,030.21)	\$ (3,913.98)	\$ 3,332.11	\$ -	\$ -
SCHOOL DISTRICT 55F - SU	SD0669			\$ (39,488.15)	\$ (39,488.15)	\$ (39,010.60)	\$ 11,604.66	\$ -	\$ -
SCHOOL DISTRICT 6 & 1 - S	SD0670			\$ (1,925.14)	\$ (1,925.14)	\$ (2,133.06)	\$ 4,698.90	\$ -	\$ -
SCHOOL DISTRICT 6 - WIBAU	SD0671			\$ (7,186.12)	\$ (7,186.12)	\$ (6,973.08)	\$ 6,125.79	\$ -	\$ -
SCHOOL DISTRICT 7 - BOULD	SD0672			\$ (4,712.36)	\$ (4,712.36)	\$ (4,668.88)	\$ 6,200.34	\$ -	\$ -

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 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,					
				2016	2017	2018	2019	2020	Future Year Deferrals
SCHOOL DISTRICT 7 - BOZEM	SD0673	\$ (343,346.12)	\$ (343,346.12)	\$ (343,789.92)	\$ 125,089.31	\$ -	\$ -		
SCHOOL DISTRICT 7 - CHARL	SD0674	\$ (17,419.72)	\$ (17,419.72)	\$ (17,138.85)	\$ 7,353.31	\$ -	\$ -		
SCHOOL DISTRICT 7 - GARDI	SD0675	\$ (21,264.65)	\$ (21,264.65)	\$ (21,057.59)	\$ 4,654.51	\$ -	\$ -		
SCHOOL DISTRICT 7 - HINS	SD0676	\$ (29,486.86)	\$ (29,486.86)	\$ (29,449.45)	\$ 3,095.07	\$ -	\$ -		
SCHOOL DISTRICT 7 & 70	SD0677	\$ (74,415.86)	\$ (74,415.86)	\$ (73,147.65)	\$ 42,531.02	\$ -	\$ -		
SCHOOL DISTRICT 7 - LOLO	SD0678	\$ (13,110.79)	\$ (13,110.79)	\$ (13,258.54)	\$ 12,971.45	\$ -	\$ -		
SCHOOL DISTRICT 1 & 7 - T	SD0679	\$ (34,280.70)	\$ (34,280.70)	\$ (34,127.88)	\$ 10,775.53	\$ -	\$ -		
SCHOOL DISTRICT 7 - VICTO	SD0680	\$ (12,701.69)	\$ (12,701.69)	\$ (12,415.89)	\$ 7,939.81	\$ -	\$ -		
SCHOOL DISTRICT 7 - MEDIC	SD0681	\$ (13,277.63)	\$ (13,277.63)	\$ (12,990.78)	\$ 7,920.60	\$ -	\$ -		
SCHOOL DISTRICT 7 - TWIN	SD0682	\$ (16,504.07)	\$ (16,504.07)	\$ (16,184.96)	\$ 8,653.87	\$ -	\$ -		
SCHOOL DISTRICT 7 - JOLIE	SD0683	\$ (16,508.33)	\$ (16,508.33)	\$ (16,199.43)	\$ 9,000.20	\$ -	\$ -		
SCHOOL DISTRICT 7 & 2 - S	SD0684	\$ (6,078.10)	\$ (6,078.10)	\$ (6,192.88)	\$ 3,415.96	\$ -	\$ -		
SCHOOL DISTRICT 8 - ALEE	SD0685	\$ (21,385.61)	\$ (21,385.61)	\$ (22,093.36)	\$ 12,107.28	\$ -	\$ -		
SCHOOL DISTRICT 8-WHITE S	SD0686	\$ (14,035.40)	\$ (14,035.40)	\$ (13,767.56)	\$ 7,246.84	\$ -	\$ -		
SCHOOL DISTRICT 8 - ELDER	SD0687	\$ 39.83	\$ 39.83	\$ (188.96)	\$ 2,535.19	\$ -	\$ -		
SCHOOL DISTRICT 9 - BROWN	SD0690	\$ (143,414.29)	\$ (143,414.29)	\$ (140,472.76)	\$ 89,549.27	\$ -	\$ -		
SCHOOL DISTRICT 9 - DARBY	SD0691	\$ (38,070.87)	\$ (38,070.87)	\$ (37,568.90)	\$ 12,493.12	\$ -	\$ -		
SCHOOL DISTRICT 9 - DIXON	SD0692	\$ 1,989.71	\$ 1,989.71	\$ 2,130.71	\$ 4,668.57	\$ -	\$ -		
SCHOOL DISTRICT 9 - EAST	SD0693	\$ (30,161.13)	\$ (30,161.13)	\$ (30,136.28)	\$ 15,666.70	\$ -	\$ -		
SCHOOL DISTRICT 9 - OPHEI	SD0695	\$ (5,395.13)	\$ (5,395.13)	\$ (5,263.46)	\$ 3,699.63	\$ -	\$ -		
SCHOOL DISTRICT 9 - POPLA	SD0696	\$ (44,090.86)	\$ (44,090.86)	\$ (43,108.63)	\$ 34,395.86	\$ -	\$ -		
SCHOOL DISTRICT 9 & 9 - R	SD0697	\$ (9,889.47)	\$ (9,889.47)	\$ (9,727.88)	\$ 4,242.40	\$ -	\$ -		
SCHOOL DISTRICT 15 - KALI	SD0698	\$ (5,180.07)	\$ (5,180.07)	\$ (5,059.46)	\$ 3,363.59	\$ -	\$ -		
SCHOOL DISTRICT 16 - HARL	SD0699	\$ (10,407.59)	\$ (10,407.59)	\$ (10,150.53)	\$ 7,233.59	\$ -	\$ -		
SCHOOL DISTRICT 10 - ANAC	SD0700	\$ (45,527.70)	\$ (45,527.70)	\$ (44,668.92)	\$ 23,187.16	\$ -	\$ -		
SCHOOL DISTRICT 10 - CHIN	SD0701	\$ (21,550.77)	\$ (21,550.77)	\$ (21,180.04)	\$ 9,837.33	\$ -	\$ -		
SCHOOL DISTRICT 10 - CONR	SD0702	\$ (25,691.98)	\$ (25,691.98)	\$ (25,138.30)	\$ 15,275.09	\$ -	\$ -		
SCHOOL DISTRICT 10 - DILL	SD0703	\$ (26,519.63)	\$ (26,519.63)	\$ (26,135.61)	\$ 9,807.97	\$ -	\$ -		
SCHOOL DISTRICT 10 - NOXO	SD0704	\$ (3,826.16)	\$ (3,826.16)	\$ (4,138.08)	\$ 3,919.87	\$ -	\$ -		
SCHOOL DISTRICT 11 - POTO	SD0705	\$ (7,542.89)	\$ (7,542.89)	\$ (7,460.37)	\$ 1,927.26	\$ -	\$ -		
SCHOOL DISTRICT 12 - LIMA	SD0706	\$ (6,435.95)	\$ (6,435.95)	\$ (6,654.23)	\$ 2,838.56	\$ -	\$ -		
SCHOOL DISTRICT 12 - BAKE	SD0707	\$ (10,798.78)	\$ (10,798.78)	\$ (10,180.92)	\$ 18,680.81	\$ -	\$ -		
SCHOOL DISTRICT 13 - BOX	SD0708	\$ (42,579.94)	\$ (42,579.94)	\$ (41,795.39)	\$ 21,093.32	\$ -	\$ -		
SCHOOL DISTRICT 12 - HARL	SD0709	\$ (40,621.52)	\$ (40,621.52)	\$ (39,916.76)	\$ 18,729.22	\$ -	\$ -		
SCHOOL DISTRICT 13 - LONE	SD0710	\$ (37,910.98)	\$ (37,910.98)	\$ (38,153.46)	\$ 4,898.37	\$ -	\$ -		
SCHOOL DISTRICT 12 - ROSE	SD0711	\$ (7,886.18)	\$ (7,886.18)	\$ (7,747.45)	\$ 3,697.59	\$ -	\$ -		
SCHOOL DISTRICT 12 - SACO	SD0712	\$ (11,543.70)	\$ (11,543.70)	\$ (11,510.52)	\$ 4,028.71	\$ -	\$ -		
SCHOOL DISTRICT 12 - STAN	SD0713	\$ (2,530.89)	\$ (2,530.89)	\$ (2,505.40)	\$ 4,713.42	\$ -	\$ -		
SCHOOL DISTRICT 14 - BONN	SD0714	\$ (11,854.96)	\$ (11,854.96)	\$ (12,225.24)	\$ 5,618.02	\$ -	\$ -		
SCHOOL DISTRICT 24 - WORD	SD0715	\$ (59,124.29)	\$ (59,124.29)	\$ (58,448.37)	\$ 23,335.01	\$ -	\$ -		
SCHOOL DISTRICT 14 - HOT	SD0716	\$ (8,970.72)	\$ (8,970.72)	\$ (8,773.77)	\$ 5,451.61	\$ -	\$ -		
SCHOOL DISTRICT 13 - EURE	SD0717	\$ (42,057.61)	\$ (42,057.61)	\$ (41,400.88)	\$ 17,052.79	\$ -	\$ -		
SCHOOL DISTRICT 3 & 13	SD0718	\$ (13,317.94)	\$ (13,317.94)	\$ (13,066.38)	\$ 6,793.77	\$ -	\$ -		
SCHOOL DISTRICT 13 - NASH	SD0719	\$ (14,970.31)	\$ (14,970.31)	\$ (14,760.75)	\$ 5,306.83	\$ -	\$ -		
SCHOOL DISTRICT 15 & 17	SD0720	\$ (5,469.34)	\$ (5,469.34)	\$ (5,373.97)	\$ 2,537.33	\$ -	\$ -		
SCHOOL DISTRICT 15 & 6	SD0721	\$ (21,490.70)	\$ (21,490.70)	\$ (20,983.57)	\$ 14,183.89	\$ -	\$ -		
SCHOOL DISTRICT 14 - MALT	SD0722	\$ (27,615.37)	\$ (27,615.37)	\$ (27,167.81)	\$ 11,730.61	\$ -	\$ -		
SCHOOL DISTRICT 15 - CUST	SD0723	\$ (4,015.34)	\$ (4,015.34)	\$ (3,900.66)	\$ 3,284.30	\$ -	\$ -		
SCHOOL DISTRICT 15 - CUT	SD0724	\$ (56,503.29)	\$ (56,503.29)	\$ (55,998.80)	\$ 26,942.32	\$ -	\$ -		
SCHOOL DISTRICT 15 - EKAL	SD0725	\$ (4,335.12)	\$ (4,335.12)	\$ (4,900.24)	\$ 5,969.19	\$ -	\$ -		
HAVRE PUBLIC SCHOOLS	SD0726	\$ (116,842.12)	\$ (116,842.12)	\$ (116,001.01)	\$ 56,018.83	\$ -	\$ -		
SCHOOL DISTRICT 17 - CULB	SD0727	\$ (16,512.67)	\$ (16,512.67)	\$ (16,354.65)	\$ 10,475.03	\$ -	\$ -		
SCHOOL DISTRICT 17 H - HA	SD0728	\$ (62,797.32)	\$ (62,797.32)	\$ (61,867.48)	\$ 57,691.80	\$ -	\$ -		
SCHOOL DISTRICT 18 - VALI	SD0729	\$ (12,071.93)	\$ (12,071.93)	\$ (11,839.13)	\$ 6,310.17	\$ -	\$ -		
SCHOOL DISTRICT 20 - GARR	SD0731	\$ (873.80)	\$ (873.80)	\$ (864.94)	\$ 202.34	\$ -	\$ -		
SCHOOL DISTRICT 20 - PLEN	SD0732	\$ (15,535.30)	\$ (15,535.30)	\$ (16,029.63)	\$ 11,369.57	\$ -	\$ -		
SCHOOL DISTRICT 21 - BROA	SD0734	\$ (11,164.73)	\$ (11,164.73)	\$ (10,998.07)	\$ 4,288.01	\$ -	\$ -		
SCHOOL DISTRICT 23 - MISS	SD0736	\$ (9,592.84)	\$ (9,592.84)	\$ (9,827.75)	\$ 7,838.06	\$ -	\$ -		
SCHOOL DISTRICT 23 - POLS	SD0737	\$ (48,845.69)	\$ (48,845.69)	\$ (48,865.80)	\$ 37,234.81	\$ -	\$ -		
SCHOOL DISTRICT 23 - ROBE	SD0738	\$ (12,582.91)	\$ (12,582.91)	\$ (12,502.06)	\$ 3,187.73	\$ -	\$ -		
SCHOOL DISTRICT 24 - THRE	SD0739	\$ (15,372.51)	\$ (15,372.51)	\$ (15,350.11)	\$ 5,993.53	\$ -	\$ -		
SCHOOL DISTRICT 25 - HOBS	SD0740	\$ (4,963.14)	\$ (4,963.14)	\$ (5,175.69)	\$ 3,993.70	\$ -	\$ -		
SCHOOL DISTRICT 26 - LOCK	SD0741	\$ (49,450.29)	\$ (49,450.29)	\$ (49,317.80)	\$ 13,926.38	\$ -	\$ -		
SCHOOL DISTRICT 27 - MONT	SD0742	\$ 689.48	\$ 689.48	\$ 891.47	\$ 6,490.94	\$ -	\$ -		
SCHOOL DISTRICT 28 - ST I	SD0743	\$ (39,284.44)	\$ (39,284.44)	\$ (38,720.07)	\$ 14,386.33	\$ -	\$ -		
SCHOOL DISTRICT 29 - SOME	SD0744	\$ (15,025.82)	\$ (15,025.82)	\$ (14,744.64)	\$ 7,581.12	\$ -	\$ -		

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 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,					
				2016	2017	2018	2019	2020	Future Year Deferrals
SCHOOL DISTRICT 29 - BELT	SD0745			\$ (12,979.97)	\$ (12,979.97)	\$ (12,718.38)	\$ 7,143.87	\$ -	\$ -
SCHOOL DISTRICT 20 - WHIT	SD0746			\$ (10,359.56)	\$ (10,359.56)	\$ (10,205.17)	\$ 3,970.62	\$ -	\$ -
SCHOOL DISTRICT 33 - GOLD	SD0748			\$ (1,037.31)	\$ (1,037.31)	\$ (1,021.45)	\$ 410.54	\$ -	\$ -
SCHOOL DISTRICT 32 - CLIN	SD0749			\$ 639.85	\$ 639.85	\$ 344.55	\$ 4,577.91	\$ -	\$ -
SCHOOL DISTRICT 30 - POWE	SD0751			\$ (12,156.82)	\$ (12,156.82)	\$ (12,016.75)	\$ 5,232.76	\$ -	\$ -
SCHOOL DISTRICT 30 - RONA	SD0752			\$ (50,048.33)	\$ (50,048.33)	\$ (49,177.27)	\$ 37,479.41	\$ -	\$ -
SCHOOL DISTRICT 32 J - AS	SD0754			\$ (7,081.19)	\$ (7,081.19)	\$ (6,998.38)	\$ 1,991.00	\$ -	\$ -
SCHOOL DISTRICT 38 - BIG	SD0755			\$ (35,981.41)	\$ (35,981.41)	\$ (35,231.62)	\$ 20,587.34	\$ -	\$ -
SCHOOL DISTRICT 30 & 6 -	SD0756			\$ 2,279.04	\$ 2,279.04	\$ 1,991.92	\$ 4,343.12	\$ -	\$ -
SCHOOL DISTRICT 3 - BELFR	SD0757			\$ (6,035.45)	\$ (6,035.45)	\$ (6,241.35)	\$ 2,540.30	\$ -	\$ -
SCHOOL DISTRICT 43 - TURN	SD0758			\$ (10,950.26)	\$ (10,950.26)	\$ (10,821.90)	\$ 3,088.59	\$ -	\$ -
SCHOOL DISTRICT 30 - FREN	SD0759			\$ (52,308.94)	\$ (52,308.94)	\$ (51,926.05)	\$ 29,897.14	\$ -	\$ -
LAVINA K-12	SD0760			\$ (5,551.69)	\$ (5,551.69)	\$ (5,445.22)	\$ 2,883.10	\$ -	\$ -
SCHOOL DISTRICT 44 - BELG	SD0761			\$ (141,400.19)	\$ (141,400.19)	\$ (140,057.55)	\$ 85,101.83	\$ -	\$ -
SCHOOL DISTRICT 44 - MOOR	SD0762			\$ (6,505.87)	\$ (6,505.87)	\$ (6,392.08)	\$ 3,029.06	\$ -	\$ -
SCHOOL DISTRICT 44 - WHIT	SD0763			\$ (33,189.05)	\$ (33,189.05)	\$ (32,211.94)	\$ 28,076.35	\$ -	\$ -
SCHOOL DISTRICT 45 - AUGU	SD0764			\$ (11,025.79)	\$ (11,025.79)	\$ (10,878.29)	\$ 3,690.82	\$ -	\$ -
SCHOOL DISTRICT 45 - WOLF	SD0765			\$ (57,243.57)	\$ (57,243.57)	\$ (56,276.03)	\$ 25,573.65	\$ -	\$ -
SCHOOL DISTRICT 44 - GERA	SD0766			\$ 533.74	\$ 533.74	\$ 455.09	\$ 4,514.22	\$ -	\$ -
SCHOOL DISTRICT 21 - FAIR	SD0767			\$ (18,364.52)	\$ (18,364.52)	\$ (17,989.14)	\$ 10,275.29	\$ -	\$ -
SCHOOL DISTRICT 65 - FROI	SD0768			\$ (6,455.86)	\$ (6,455.86)	\$ (6,313.96)	\$ 3,928.45	\$ -	\$ -
SCHOOL DISTRICT 55 - PLEV	SD0769			\$ (12,870.12)	\$ (12,870.12)	\$ (12,645.11)	\$ 5,989.66	\$ -	\$ -
SCHOOL DISTRICT 50 - EAST	SD0770			\$ (6,828.97)	\$ (6,828.97)	\$ (6,683.27)	\$ 4,015.41	\$ -	\$ -
SCHOOL DISTRICT 50 - HAYS	SD0771			\$ 13,839.37	\$ 13,839.37	\$ 13,961.29	\$ 13,020.31	\$ -	\$ -
SCHOOL DISTRICT 52 - ABSA	SD0772			\$ (12,633.69)	\$ (12,633.69)	\$ (12,696.48)	\$ 8,593.98	\$ -	\$ -
SCHOOL DISTRICT 52 - ENNI	SD0773			\$ (36,398.65)	\$ (36,398.65)	\$ (36,734.50)	\$ 11,275.05	\$ -	\$ -
SHIELDS VALLEY	SD0774			\$ (9,827.84)	\$ (9,827.84)	\$ (9,629.26)	\$ 5,425.50	\$ -	\$ -
SCHOOL DISTRICT 55 - BROC	SD0775			\$ (13,963.04)	\$ (13,963.04)	\$ (13,756.89)	\$ 5,290.08	\$ -	\$ -
SCHOOL DISTRICT 55 - ROUN	SD0776			\$ (36,105.11)	\$ (36,105.11)	\$ (35,449.15)	\$ 17,590.34	\$ -	\$ -
SCHOOL DISTRICT 57 - HAVR	SD0777			\$ (7,537.45)	\$ (7,537.45)	\$ (7,513.83)	\$ 47.34	\$ -	\$ -
SCHOOL DISTRICT 58 - GEYS	SD0778			\$ (9,802.28)	\$ (9,802.28)	\$ (9,892.09)	\$ 2,805.93	\$ -	\$ -
SCHOOL DISTRICT 58 - YELL	SD0779			\$ (12,618.33)	\$ (12,618.33)	\$ (12,478.24)	\$ 3,310.05	\$ -	\$ -
SCHOOL DISTRICT 64J - MEL	SD0780			\$ (7,299.28)	\$ (7,299.28)	\$ (7,146.71)	\$ 4,191.19	\$ -	\$ -
SCHOOL DISTRICT 73 - SWAN	SD0781			\$ (365.27)	\$ (365.27)	\$ (358.93)	\$ 168.36	\$ -	\$ -
SD 75 GREENFIELD	SD0782			\$ (4,886.79)	\$ (4,886.79)	\$ (4,890.70)	\$ 2,563.91	\$ -	\$ -
SCHOOL DISTRICT 87 - BOX	SD0783			\$ (93,450.64)	\$ (93,450.64)	\$ (91,334.94)	\$ 58,827.58	\$ -	\$ -
SCHOOL DISTRICT 84 - DENT	SD0785			\$ (1,455.31)	\$ (1,455.31)	\$ (1,342.59)	\$ 3,454.79	\$ -	\$ -
SCHOOL DISTRICT 74 - ROY	SD0786			\$ (8,570.77)	\$ (8,570.77)	\$ (8,465.97)	\$ 2,555.34	\$ -	\$ -
SCHOOL DISTRICT 74 - VAUG	SD0787			\$ (4,824.84)	\$ (4,824.84)	\$ (5,336.41)	\$ 2,297.23	\$ -	\$ -
SCHOOL DISTRICT 159 - WIN	SD0790			\$ (10,249.39)	\$ (10,249.39)	\$ (10,093.48)	\$ 4,029.18	\$ -	\$ -
SCHOOL DISTRICT 41 - PION	SD0791			\$ (3,644.93)	\$ (3,644.93)	\$ (3,582.33)	\$ 1,660.29	\$ -	\$ -
SCHOOL DISTRICT 50 - EVER	SD0792			\$ (9,124.08)	\$ (9,124.08)	\$ (9,580.34)	\$ 17,244.93	\$ -	\$ -
SCHOOL DISTRICT 37 - SHEP	SD0793			\$ (39,862.07)	\$ (39,862.07)	\$ (39,174.97)	\$ 19,154.03	\$ -	\$ -
SCHOOL DISTRICT 19 - COLS	SD0794		SD9794	\$ (53,522.65)	\$ (53,522.65)	\$ (52,403.36)	\$ 32,348.64	\$ -	\$ -
SCHOOL DISTRICT 2 & 3 - P	SD0796			\$ (22,024.30)	\$ (22,024.30)	\$ (21,737.57)	\$ 7,120.78	\$ -	\$ -
SCHOOL DISTRICT 69 - WEST	SD0798			\$ (5,796.99)	\$ (5,796.99)	\$ (5,754.60)	\$ 6,715.99	\$ -	\$ -
SCHOOL DISTRICT 11 & 2 -	SD0799			\$ (6,878.43)	\$ (6,878.43)	\$ (6,724.41)	\$ 4,275.87	\$ -	\$ -
SCHOOL DISTRICT 1 - TROY	SD0800			\$ (37,584.84)	\$ (37,584.84)	\$ (37,160.88)	\$ 11,033.41	\$ -	\$ -
SCHOOL DISTRICT 85 - ULM	SD0801			\$ (4,665.15)	\$ (4,665.15)	\$ (4,903.15)	\$ 2,134.04	\$ -	\$ -
SCHOOL DISTRICT 14 - SHEL	SD0802			\$ (24,749.91)	\$ (24,749.91)	\$ (24,161.27)	\$ 16,481.12	\$ -	\$ -
SCHOOL DISTRICT 10 - CAYU	SD0803			\$ (7,631.36)	\$ (7,631.36)	\$ (7,479.04)	\$ 4,153.25	\$ -	\$ -
SCHOOL DISTRICT 52 - INDE	SD0805			\$ (4,685.02)	\$ (4,685.02)	\$ (4,824.62)	\$ 3,832.14	\$ -	\$ -
SCHOOL DISTRICT 23 - HARR	SD0806			\$ (5,208.36)	\$ (5,208.36)	\$ (5,129.72)	\$ 2,028.58	\$ -	\$ -
SCHOOL DISTRICT 27 - GRAS	SD0807			\$ (2,122.74)	\$ (2,122.74)	\$ (2,162.81)	\$ 3,227.80	\$ -	\$ -
SCHOOL DISTRICT 32 - RAPE	SD0810			\$ (9,092.18)	\$ (9,092.18)	\$ (8,964.12)	\$ 3,334.09	\$ -	\$ -
SCHOOL DISTRICT 115 - WIN	SD0811			\$ (4,736.27)	\$ (4,736.27)	\$ (4,620.63)	\$ 3,249.23	\$ -	\$ -
SCHOOL DISTRICT 78J & 2 -	SD0812			\$ (5,371.21)	\$ (5,371.21)	\$ (5,210.54)	\$ 4,624.44	\$ -	\$ -
SCHOOL DISTRICT 27 - MONF	SD0813			\$ (18,329.23)	\$ (18,329.23)	\$ (18,090.89)	\$ 5,917.14	\$ -	\$ -
SCHOOL DISTRICT 35 - GALL	SD0814			\$ (7,053.36)	\$ (7,053.36)	\$ (6,955.47)	\$ 2,473.48	\$ -	\$ -
SCHOOL DISTRICT 23 - BILL	SD0815			\$ (6,895.86)	\$ (6,895.86)	\$ (6,756.56)	\$ 3,805.72	\$ -	\$ -
SCHOOL DISTRICT 58 - WHIT	SD0816			\$ (2,650.44)	\$ (2,650.44)	\$ (2,578.17)	\$ 2,058.64	\$ -	\$ -
SCHOOL DISTRICT 29 - WYOL	SD0817			\$ (20,041.90)	\$ (20,041.90)	\$ (19,781.66)	\$ 6,458.06	\$ -	\$ -
SCHOOL DISTRICT 64 - BAIN	SD0819			\$ (31,217.01)	\$ (31,217.01)	\$ (30,890.16)	\$ 8,367.47	\$ -	\$ -
SCHOOL DISTRICT 2 - DUPUY	SD0820			\$ (1,257.01)	\$ (1,257.01)	\$ (1,238.61)	\$ 471.26	\$ -	\$ -
SCHOOL DISTRICT 2-27 - LO	SD0821			\$ (78,727.27)	\$ (78,727.27)	\$ (77,949.30)	\$ 17,594.53	\$ -	\$ -
SCHOOL DISTRICT 33 - SWAN	SD0822			\$ (3,099.95)	\$ (3,099.95)	\$ (3,029.03)	\$ 1,974.97	\$ -	\$ -

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 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)					Future Year Deferrals
				for Fiscal Year Ending June 30,					
				2016	2017	2018	2019	2020	
SCHOOL DISTRICT 23 - LUST	-	SD0824		\$ (126.37)	\$ (126.37)	\$ (71.90)	\$ 1,722.07	\$ -	\$ -
SCHOOL DISTRICT 41 - ANDE	-	SD0825		\$ (4,062.89)	\$ (4,062.89)	\$ (4,354.94)	\$ 3,261.55	\$ -	\$ -
SCHOOL DISTRICT 34 - SEEL	-	SD0826		\$ (8,678.31)	\$ (8,678.31)	\$ (8,516.04)	\$ 4,374.56	\$ -	\$ -
SCHOOL DISTRICT 5 - MELRO	-	SD0827		\$ (496.25)	\$ (496.25)	\$ (485.21)	\$ 306.11	\$ -	\$ -
SCHOOL DISTRICT 45 - GOLD	-	SD0829		\$ (756.80)	\$ (756.80)	\$ (819.94)	\$ 414.39	\$ -	\$ -
SCHOOL DISTRICT 26 - REIC	-	SD0830		\$ (514.62)	\$ (514.62)	\$ (505.69)	\$ 237.23	\$ -	\$ -
SCHOOL DISTRICT 14 - FORT	-	SD9000		\$ (13,755.36)	\$ (13,755.36)	\$ (13,649.34)	\$ 2,122.35	\$ -	\$ -
SCHOOL DISTRICT 21 - GALA	-	SD9002		\$ 28.06	\$ 28.06	\$ (65.73)	\$ 280.98	\$ -	\$ -
SCHOOL DISTRICT 12 12 - M	-	SD9005		\$ 2.57	\$ 2.57	\$ 6.03	\$ 110.20	\$ -	\$ -
SCHOOL DISTRICT 38 - LINC	-	SD9006		\$ (4,382.11)	\$ (4,382.11)	\$ (4,595.69)	\$ 2,986.20	\$ -	\$ -
SCHOOL DISTRICT 1 - FORT	-	SD9007		\$ (36,682.48)	\$ (36,682.48)	\$ (36,566.75)	\$ 11,570.53	\$ -	\$ -
SCHOOL DISTRICT 4 - CANYO	-	SD9011		\$ (4,314.73)	\$ (4,314.73)	\$ (4,107.96)	\$ 6,187.60	\$ -	\$ -
SCHOOL DISTRICT 13 - FISH	-	SD9014		\$ (595.77)	\$ (595.77)	\$ (585.43)	\$ 274.60	\$ -	\$ -
BIG SKY SCHOOL DISTRICT #	-	SD9019		\$ (2,869.45)	\$ (2,869.45)	\$ (2,419.86)	\$ 14,046.77	\$ -	\$ -
SCHOOL DISTRICT 43 - LAMO	-	SD9025		\$ (1,815.21)	\$ (1,815.21)	\$ (1,835.13)	\$ 1,076.09	\$ -	\$ -
SCHOOL DISTRICT 11 - BROR	-	SD9027		\$ (1,055.44)	\$ (1,055.44)	\$ (1,036.55)	\$ 505.08	\$ -	\$ -
SCHOOL DISTRICT 104 - SPR	-	SD9028		\$ (64.26)	\$ (64.26)	\$ (60.22)	\$ 122.44	\$ -	\$ -
SCHOOL DISTRICT 75 - ARRO	-	SD9029		\$ 3,814.07	\$ 3,814.07	\$ 3,882.03	\$ 2,509.78	\$ -	\$ -
SCHOOL DISTRICT 17 - MORI	-	SD9030		\$ 89.20	\$ 89.20	\$ 141.59	\$ 1,675.32	\$ -	\$ -
SCHOOL DISTRICT 7 - GRANT	-	SD9033		\$ (1,400.57)	\$ (1,400.57)	\$ (1,375.85)	\$ 659.22	\$ -	\$ -
SCHOOL DISTRICT 20 - KILA	-	SD9034		\$ (13,073.64)	\$ (13,073.64)	\$ (12,905.22)	\$ 4,170.26	\$ -	\$ -
SCHOOL DISTRICT 64 - MOUN	-	SD9039		\$ (653.66)	\$ (653.66)	\$ (635.08)	\$ 531.99	\$ -	\$ -
JUDITH GAP SCHOOL	-	SD9040		\$ 493.31	\$ 493.31	\$ 107.21	\$ 1,451.55	\$ -	\$ -
SCHOOL DISTRICT 86 & 4 -	-	SD9043		\$ (12,381.68)	\$ (12,381.68)	\$ (12,132.28)	\$ 6,810.30	\$ -	\$ -
SCHOOL DISTRICT 18 - WOOD	-	SD9045		\$ (1,934.81)	\$ (1,934.81)	\$ (2,040.02)	\$ -	\$ -	\$ -
SCHOOL DISTRICT 75 - AMST	-	SD9046		\$ (1,373.27)	\$ (1,373.27)	\$ (1,333.00)	\$ 1,156.72	\$ -	\$ -
SCHOOL DISTRICT 8 - WEST	-	SD9049		\$ 392.95	\$ 392.95	\$ 432.21	\$ 1,285.46	\$ -	\$ -
SCHOOL DISTRICT 4 - DIVID	-	SD9050		\$ (531.22)	\$ (531.22)	\$ (522.01)	\$ 244.89	\$ -	\$ -
SCHOOL DISTRICT 89 - SMIT	-	SD9057		\$ (1,427.73)	\$ (1,427.73)	\$ (1,724.27)	\$ 2,443.24	\$ -	\$ -
SCHOOL DISTRICT 27 - ELLI	-	SD9060		\$ (813.88)	\$ (813.88)	\$ (795.60)	\$ 507.98	\$ -	\$ -
SCHOOL DISTRICT 99 M	-	SD9065		\$ (14,506.35)	\$ (14,506.35)	\$ (14,245.11)	\$ 6,993.69	\$ -	\$ -
SCHOOL DISTRICT 28C	-	SD9066		\$ (12,832.48)	\$ (12,832.48)	\$ (12,649.40)	\$ 4,658.59	\$ -	\$ -
SCHOOL DISTRICT 48-1J & 4	-	SD9067		\$ (19,271.71)	\$ (19,271.71)	\$ (19,047.99)	\$ 5,340.49	\$ -	\$ -
SCHOOL DISTRICT 3 - BILLI	-	SD9068		\$ (1,195.65)	\$ (1,195.65)	\$ (1,595.08)	\$ 1,736.65	\$ -	\$ -
SCHOOL DISTRICT 12 - HAVR	-	SD9071		\$ 3,014.73	\$ 3,014.73	\$ 3,025.71	\$ 623.86	\$ -	\$ -
SCHOOL DISTRICT 11 - WISE	-	SD9077		\$ (756.21)	\$ (756.21)	\$ (743.27)	\$ 342.99	\$ -	\$ -
OVANDO ELEMENTARY SCHOOL	-	SD9112		\$ 1,725.96	\$ 1,725.96	\$ 1,725.96	\$ 165.27	\$ -	\$ -
MSU COLLEGE OF TECHNOLOGY	-	UN3513		\$ (8,667.39)	\$ (8,667.39)	\$ (9,444.35)	\$ 46,195.05	\$ -	\$ -
UNIVERSITY OF MONTANA	-	UN5103	UN9103	\$ (2,276,989.30)	\$ (2,276,989.30)	\$ (2,350,079.95)	\$ 1,302,147.69	\$ -	\$ -
MONTANA STATE UNIVERSITY	-	UN5104		\$ (1,322,192.23)	\$ (1,322,192.23)	\$ (1,378,605.20)	\$ 940,067.03	\$ -	\$ -
MONTANA STATE UNIVERSITY	-	UN5106		\$ (423,171.79)	\$ (423,171.79)	\$ (419,699.54)	\$ 219,134.57	\$ -	\$ -
MONTANA STATE UNIVERSITY	-	UN5107		\$ (71,602.40)	\$ (71,602.40)	\$ (70,818.91)	\$ 63,901.17	\$ -	\$ -

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 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, 2015		
				1% Decrease 6.75%	Discount Rate 7.75%	1% Increase 8.75%
Total Before Working Retiree Contributions and Adjustments				\$ 2,155,216,221.98	\$ 1,397,872,045.99	\$ 758,312,455.92
Due to Working Retiree Contributions and Adjustments						
Total				\$ 2,155,216,221.98	\$ 1,397,872,045.99	\$ 758,312,455.92
State as Special Funding Entity				\$ 20,605,810.02	\$ 13,364,916.95	\$ 7,250,150.70
Employers						
	CITY OF BIG TIMBER - CI0302			\$ 269,748.40	\$ 174,958.66	\$ 94,910.93
	CITY OF BELT - CI0303			\$ 235,198.71	\$ 152,549.75	\$ 82,754.62
	TOWN OF BIG SANDY - CI0304			\$ 72,947.38	\$ 47,313.63	\$ 25,666.52
	CITY OF BILLINGS - CI0305			\$ 53,463,540.91	\$ 34,676,422.98	\$ 18,811,137.65
	CITY OF BOZEMAN - CI0306			\$ 20,664,965.47	\$ 13,403,285.14	\$ 7,270,964.54
	BUTTE SILVER BOW - CI0307			\$ 29,069,277.11	\$ 18,854,317.01	\$ 10,228,020.14
	TOWN OF BROADUS - CI0308			\$ 299,350.39	\$ 194,158.50	\$ 105,326.38
	TOWN OF BOULDER - CI0309			\$ 584,824.02	\$ 379,316.53	\$ 205,770.23
	TOWN OF CASCADE - CI0310			\$ 181,995.76	\$ 118,042.35	\$ 64,035.18
	CITY OF CHINOOK - CI0311			\$ 706,776.73	\$ 458,415.00	\$ 248,679.27
	CITY OF CHOTEAU - CI0312			\$ 597,001.34	\$ 387,214.74	\$ 210,054.82
	TOWN OF CIRCLE - CI0313			\$ 227,681.11	\$ 147,673.84	\$ 80,109.56
	CITY OF COLUMBIA FALLS - CI0314			\$ 1,400,377.28	\$ 908,283.93	\$ 492,722.51
	CITY OF CONRAD - CI0315			\$ 1,481,070.19	\$ 960,621.30	\$ 521,114.29
	TOWN OF CULBERTSON - CI0316			\$ 464,576.79	\$ 301,324.25	\$ 163,461.26
	CITY OF CUT BANK - CI0317			\$ 1,528,339.33	\$ 991,280.04	\$ 537,745.93
	TOWN OF CHESTER - CI0318			\$ 451,502.12	\$ 292,844.03	\$ 158,860.94
	TOWN OF BROWNING - CI0319			\$ 513,698.21	\$ 333,184.37	\$ 180,744.63
	CITY OF DEER LODGE - CI0320			\$ 1,182,084.20	\$ 766,699.16	\$ 415,916.12
	CITY OF DILLON - CI0321			\$ 1,258,738.62	\$ 816,417.17	\$ 442,886.96
	CITY OF BAKER - CI0322			\$ 1,278,351.28	\$ 829,137.93	\$ 449,787.68
	CITY OF BELGRADE - CI0323			\$ 1,962,004.20	\$ 1,272,554.83	\$ 690,330.84
	TOWN OF COLUMBUS - CI0324			\$ 1,082,390.24	\$ 702,037.71	\$ 380,838.82
	CITY OF EAST HELENA - CI0325			\$ 721,923.31	\$ 468,239.06	\$ 254,008.59
	TOWN OF ENNIS - CI0326			\$ 574,398.13	\$ 372,554.31	\$ 202,101.88
	TOWN OF FAIRFIELD - CI0327			\$ 134,729.54	\$ 87,385.50	\$ 47,404.56
	CITY OF FAIRVIEW - CI0328			\$ 730,970.46	\$ 474,107.04	\$ 257,191.83
	CITY OF FORSYTH - CI0329			\$ 997,669.60	\$ 647,087.95	\$ 351,029.88
	CITY OF FORT BENTON - CI0330			\$ 817,804.24	\$ 530,427.38	\$ 287,744.28
	TOWN OF GERALDINE - CI0331			\$ 67,125.19	\$ 43,537.36	\$ 23,617.99
	CITY OF GLASGOW - CI0332			\$ 1,162,871.35	\$ 754,237.71	\$ 409,156.08
	CITY OF GLENDIVE - CI0333			\$ 2,535,350.12	\$ 1,644,426.68	\$ 892,062.50
	CITY OF GREAT FALLS - CI0334			\$ 28,902,040.65	\$ 18,745,847.53	\$ 10,169,178.02
	TOWN OF GRASS RANGE - CI0335			\$ 57,892.25	\$ 37,548.88	\$ 20,369.38
	CITY OF HARLEM - CI0336			\$ 499,957.26	\$ 324,272.00	\$ 175,909.88
	CITY OF HAMILTON - CI0337			\$ 2,690,247.22	\$ 1,744,892.86	\$ 946,563.02
	CITY OF HARDIN - CI0338			\$ 1,697,931.42	\$ 1,101,277.38	\$ 597,416.88
	CITY OF HAVRE - CI0339			\$ 3,871,510.73	\$ 2,511,059.71	\$ 1,362,190.38
	CITY OF HELENA - CI0340			\$ 19,882,108.72	\$ 12,895,524.69	\$ 6,995,516.52
	TOWN OF HOT SPRINGS - CI0341			\$ 391,826.62	\$ 254,138.53	\$ 137,864.13
	TOWN OF MELSTONE - CI0342			\$ 60,195.44	\$ 39,042.73	\$ 21,179.76
	CITY OF KALISPELL - CI0343			\$ 9,191,217.63	\$ 5,961,418.66	\$ 3,233,928.34
	TOWN OF NASHUA - CI0344			\$ 166,541.71	\$ 108,018.86	\$ 58,597.67
	CITY OF LAUREL - CI0345			\$ 4,347,579.73	\$ 2,819,837.80	\$ 1,529,695.18
	TOWN OF DRUMMOND - CI0346			\$ 102,194.15	\$ 66,283.07	\$ 35,957.00
	CITY OF LEWISTOWN - CI0347			\$ 2,833,077.72	\$ 1,837,532.64	\$ 996,817.91
	CITY OF LIBBY - CI0348			\$ 1,120,176.33	\$ 726,545.74	\$ 394,133.85
	CITY OF LIVINGSTON - CI0349			\$ 4,630,828.16	\$ 3,003,552.57	\$ 1,629,356.09

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 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, 2015					
				1% Decrease	Discount Rate	1% Increase			
				6.75%	7.75%	8.75%			
				\$	91,140.31	\$	59,113.55	\$	32,067.70
	TOWN OF LIMA	-	CI0350	\$	130,886.92	\$	84,893.18	\$	46,052.54
	TOWN OF MEDICINE LAKE	-	CI0351	\$	615,144.51	\$	398,982.38	\$	216,438.49
	CITY OF MALTA	-	CI0352	\$	3,999,054.58	\$	2,593,784.58	\$	1,407,066.66
	CITY OF MILES CITY	-	CI0353	\$	22,194,304.33	\$	14,395,213.48	\$	7,809,062.15
	CITY OF MISSOULA	-	CI0354	\$	100,737.43	\$	65,338.24	\$	35,444.45
	TOWN OF RICHEY	-	CI0355	\$	774,547.82	\$	502,371.28	\$	272,524.52
	CITY OF TROY	-	CI0356	\$	397,144.56	\$	257,587.74	\$	139,735.25
	TOWN OF PHILIPSBURG	-	CI0357	\$	390,239.91	\$	253,109.39	\$	137,305.85
	CITY OF PLAINS	-	CI0358	\$	661,332.98	\$	428,940.20	\$	232,689.90
	CITY OF PLENTYWOOD	-	CI0359	\$	2,184,137.65	\$	1,416,630.47	\$	768,488.46
	CITY OF POLSON	-	CI0360	\$	407,089.73	\$	264,038.17	\$	143,234.45
	CITY OF POPLAR	-	CI0361	\$	270,757.57	\$	175,613.21	\$	95,266.01
	TOWN OF TERRY	-	CI0362	\$	645,279.65	\$	418,528.02	\$	227,041.53
	CITY OF RONAN	-	CI0363	\$	571,009.79	\$	370,356.63	\$	200,909.69
	CITY OF ROUNDUP	-	CI0364	\$	62,945.96	\$	40,826.72	\$	22,147.53
	TOWN OF RYEGATE	-	CI0365	\$	107,845.80	\$	69,948.72	\$	37,945.53
	TOWN OF SHERIDAN	-	CI0366	\$	1,357,859.31	\$	880,706.79	\$	477,762.56
	CITY OF SHELBY	-	CI0367	\$	3,187,920.57	\$	2,067,683.51	\$	1,121,669.30
	CITY OF SIDNEY	-	CI0368	\$	98,954.18	\$	64,181.62	\$	34,817.01
	TOWN OF STANFORD	-	CI0369	\$	153,267.81	\$	99,409.42	\$	53,927.25
	TOWN OF SUNBURST	-	CI0370	\$	355,081.75	\$	230,305.83	\$	124,935.45
	TOWN OF SUPERIOR	-	CI0371	\$	496,255.62	\$	321,871.12	\$	174,607.45
	CITY OF TOWNSEND	-	CI0372	\$	283,392.08	\$	183,807.95	\$	99,711.46
	TOWN OF VALIER	-	CI0373	\$	253,782.25	\$	164,603.03	\$	89,293.24
	CITY OF WHITE SULPHUR SPR	-	CI0374	\$	5,309,624.13	\$	3,443,819.26	\$	1,868,190.33
	CITY OF WHITEFISH	-	CI0376	\$	99,330.01	\$	64,425.39	\$	34,949.25
	TOWN OF WINNETT	-	CI0377	\$	1,467,823.18	\$	952,029.30	\$	516,453.33
	CITY OF WOLF POINT	-	CI0378	\$	477,896.18	\$	309,963.20	\$	168,147.69
	TOWN OF THOMPSON FALLS	-	CI0379	\$	268,331.79	\$	174,039.85	\$	94,412.49
	CITY OF WIBAUX	-	CI0380	\$	420,148.71	\$	272,508.22	\$	147,829.25
	CITY OF SCOBEE	-	CI0381	\$	221,502.58	\$	143,666.45	\$	77,935.65
	TOWN OF TWIN BRIDGES	-	CI0382	\$	1,165,530.66	\$	755,962.54	\$	410,091.76
	TOWN OF MANHATTAN	-	CI0383	\$	1,205,258.45	\$	781,729.96	\$	424,069.98
	CITY OF RED LODGE	-	CI0385	\$	655,928.31	\$	425,434.74	\$	230,788.26
	TOWN OF STEVENSVILLE	-	CI0386	\$	217,273.82	\$	140,923.68	\$	76,447.76
	TOWN OF FORT PECK	-	CI0387	\$	376,297.71	\$	244,066.49	\$	132,400.29
	CITY OF HARLOWTON	-	CI0388	\$	136,424.72	\$	88,484.99	\$	48,001.01
	TOWN OF EKALAKA	-	CI0389	\$	425,740.96	\$	276,135.35	\$	149,796.88
	TOWN OF BRIDGER	-	CI9001	\$	319,573.09	\$	207,274.93	\$	112,441.73
	TOWN OF SACO	-	CI9018	\$	84,269.27	\$	54,657.00	\$	29,650.13
	TOWN OF WESTBY	-	CI9021	\$	166,687.83	\$	108,113.63	\$	58,649.08
	TOWN OF ST IGNATIUS	-	CI9031	\$	2,230,918.90	\$	1,446,972.76	\$	784,948.43
	CITY OF COLSTRIP	-	CI9036	\$	544,680.28	\$	353,279.32	\$	191,645.66
	CITY OF THREE FORKS	-	CI9044	\$	556,088.45	\$	360,678.66	\$	195,659.62
	TOWN OF EUREKA	-	CI9047	\$	4,502.40	\$	2,920.25	\$	1,584.17
	TOWN OF ALBERTON	-	CI9064	\$	1,951,705.83	\$	1,265,875.32	\$	686,707.36
	TOWN OF WEST YELLOWSTONE	-	CI9073	\$	89,578.47	\$	58,100.55	\$	31,518.17
	TOWN OF FROID	-	CI9075	\$	114,929.06	\$	74,542.93	\$	40,437.77
	TOWN OF DENTON	-	CI9097	\$	110,413.89	\$	71,614.39	\$	38,849.11
	TOWN OF HYSHAM	-	CI9099						
	BEAVERHEAD COUNTY	-	CO0201	\$	4,022,246.08	\$	2,608,826.58	\$	1,415,226.59
	BIG HORN COUNTY	-	CO0202	\$	7,473,665.70	\$	4,847,415.43	\$	2,629,607.99
	BLAINE COUNTY	-	CO0203	\$	4,332,051.94	\$	2,809,766.49	\$	1,524,231.73
	BROADWATER COUNTY	-	CO0204	\$	2,715,633.45	\$	1,761,358.35	\$	955,495.16
	CARBON COUNTY	-	CO0205	\$	4,401,702.42	\$	2,854,941.75	\$	1,548,738.24
	CARTER COUNTY	-	CO0206	\$	1,528,552.91	\$	991,418.57	\$	537,821.08
	CASCADE COUNTY	-	CO0207	\$	23,679,765.31	\$	15,358,682.64	\$	8,331,721.34
	CHOUTEAU COUNTY	-	CO0208	\$	3,437,884.86	\$	2,229,810.21	\$	1,209,619.19
	CUSTER COUNTY	-	CO0209	\$	3,270,560.77	\$	2,121,283.90	\$	1,150,746.24
	DANIELS COUNTY	-	CO0210	\$	1,551,046.08	\$	1,006,007.62	\$	545,735.29
	DAWSON COUNTY	-	CO0211	\$	6,316,225.69	\$	4,096,700.48	\$	2,222,362.92
	ANACONDA-DEER LODGE COUNT	-	CO0212	\$	6,059,664.68	\$	3,930,295.15	\$	2,132,091.97
	FALLON COUNTY	-	CO0213	\$	6,071,566.80	\$	3,938,014.86	\$	2,136,279.73
	FERGUS COUNTY	-	CO0214	\$	4,367,244.39	\$	2,832,592.29	\$	1,536,614.19
	FLATHEAD COUNTY	-	CO0215	\$	30,436,315.57	\$	19,740,977.40	\$	10,709,012.38

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 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, 2015			
				1% Decrease	Discount Rate	1% Increase	
				6.75%	7.75%	8.75%	
				N/A	N/A	N/A	
PUBLIC EMPLOYEES' RETIREM	CP6104						
TEACHERS' RETIREMENT SYST	CP6105	\$	1,815,943.81	\$	1,177,820.15	\$	638,939.52
OFFICE OF PUBLIC DEFENDER	CP6108	\$	19,262,137.53	\$	12,493,411.71	\$	6,777,379.77
DEPARTMENT OF AGRICULTURE	CP6201	\$	7,345,647.86	\$	4,764,383.13	\$	2,584,564.93
DEPARTMENT OF CORRECTIONS	CP6401	\$	43,432,434.42	\$	28,170,252.87	\$	15,281,694.56
DEPARTMENT OF COMMERCE	CP6501	\$	18,959,398.13	\$	12,297,055.11	\$	6,670,860.96
DEPARTMENT OF LABOR & IND	CP6602	\$	60,915,585.24	\$	39,509,814.80	\$	21,433,138.16
DEPARTMENT OF MILITARY AF	CP6701	\$	13,803,613.29	\$	8,953,015.93	\$	4,856,798.96
DEPT OF PUBLIC HEALTH & H	CP6901	\$	216,531,050.70	\$	140,441,919.37	\$	76,186,412.84
BEAVERHEAD COUNTY HIGH SC	HS0401	\$	860,474.62	\$	558,103.36	\$	302,757.85
JORDAN PUBLIC SCHOOLS	HS0421	\$	308,267.56	\$	199,942.17	\$	108,463.89
JEFFERSON COUNTY HIGH SCH	HS0425	\$	360,286.07	\$	233,681.35	\$	126,766.59
POWDER RIVER COUNTY HIGH	HS0452	\$	501,462.40	\$	325,248.23	\$	176,439.46
POWELL COUNTY HIGH SCHOOL	HS0453	\$	319,916.20	\$	207,497.47	\$	112,562.46
SWEET GRASS COUNTY HIGH S	HS0465	\$	560,186.55	\$	363,336.68	\$	197,101.54
HOUSING AUTHORITY OF ANAC	OA0500	\$	621,771.93	\$	403,280.93	\$	218,770.35
HELENA REGIONAL AIRPORT A	OA0501	\$	1,496,420.70	\$	970,577.64	\$	526,515.37
BITTERROOT CONSERVATION D	OA0503	\$	92,805.45	\$	60,193.57	\$	32,653.58
HUMAN RESOURCES COUNCIL D	OA0504	\$	3,629,596.75	\$	2,354,154.44	\$	1,277,072.99
HOUSING AUTHORITY OF BUTT	OA0506	\$	1,335,749.37	\$	866,366.30	\$	469,983.18
FORT SHAW IRRIGATION DIST	OA0507	\$	185,634.21	\$	120,402.25	\$	65,315.37
HOUSING AUTHORITY OF GLAS	OA0509	\$	232,894.17	\$	151,055.03	\$	81,943.77
GREENFIELDS IRRIGATION DI	OA0510	\$	1,260,108.39	\$	817,305.60	\$	443,368.92
CHOUTEAU COUNTY CONSERVAT	OA0511	\$	23,637.04	\$	15,330.97	\$	8,316.69
GREAT FALLS INT AIRPORT	OA0514	\$	978,100.86	\$	634,395.68	\$	344,144.62
MISSOULA RURAL FIRE DISTR	OA0515	\$	1,474,148.28	\$	956,131.76	\$	518,678.82
CENTER FOR MENTAL HEALTH	OA0516	\$	969,578.80	\$	628,868.27	\$	341,146.13
HELENA HOUSING AUTHORITY	OA0517	\$	1,111,112.59	\$	720,667.01	\$	390,944.77
HILL CO PUBLIC CEMETERY D	OA0518	\$	152,833.93	\$	99,128.00	\$	53,774.59
WHITEFISH HOUSING AUTHORI	OA0522	\$	171,380.95	\$	111,157.59	\$	60,300.36
MILES COMMUNITY COLLEGE	OA0524	\$	1,713,305.91	\$	1,111,249.26	\$	602,826.39
MALTA IRRIGATION DISTRICT	OA0525	\$	669,198.62	\$	434,041.85	\$	235,457.42
RICHLAND CO HOUSING AUTHO	OA0526	\$	772,107.47	\$	500,788.48	\$	271,665.88
PONDERA CO CANAL & RESERV	OA0527	\$	814,438.09	\$	528,244.09	\$	286,559.90
FLATHEAD VALLEY COMM COLL	OA0529	\$	10,709,318.88	\$	6,946,058.28	\$	3,768,072.00
DAWSON COLLEGE	OA0530	\$	1,409,173.88	\$	913,989.40	\$	495,817.59
PRAIRIE COUNTY HOSPITAL D	OA0531	\$	1,166,998.14	\$	756,914.35	\$	410,608.09
GALLATIN AIRPORT AUTHORIT	OA0534	\$	3,009,533.00	\$	1,951,981.43	\$	1,058,903.67
HELENA VALLEY IRRIGATION	OA0537	\$	410,427.20	\$	266,202.85	\$	144,408.74
DEER LODGE COUNTY HEAD ST	OA0538	\$	638,210.28	\$	413,942.83	\$	224,554.18
GLASGOW IRRIGATION DISTRI	OA0541	\$	298,517.81	\$	193,618.49	\$	105,033.44
LEWIS & CLARK LIBRARY	OA0544	\$	1,800,713.42	\$	1,167,941.72	\$	633,580.71
BILLINGS HOUSING AUTHORIT	OA0547	\$	1,890,120.22	\$	1,225,930.93	\$	665,038.47
YELLOWSTONE WEST CARBON S	OA0548	\$	76,603.09	\$	49,684.72	\$	26,952.78
FLATHEAD SPECIAL EDUC COO	OA0549	\$	36,282.30	\$	23,532.68	\$	12,765.92
MISSOULA COUNTY AIRPORT	OA0550	\$	3,253,188.55	\$	2,110,016.29	\$	1,144,633.83
GALLATIN-MADISON SEC	OA0551	\$	76,589.64	\$	49,676.00	\$	26,948.05
CENTRAL MONTANA LEARNING	OA0552	\$	88,689.42	\$	57,523.91	\$	31,205.36
EASTERN YELLOWSTONE COUNT	OA0554	\$	36,450.61	\$	23,641.84	\$	12,825.14
MISSOULA AREA SEC	OA0555	\$	140,607.76	\$	91,198.11	\$	49,472.81
CROWN HILL CEMETERY DISTR	OA0556	\$	76,571.72	\$	49,664.37	\$	26,941.74
FLATHEAD MUNICIPAL AIRPOR	OA0557	\$	1,699,598.14	\$	1,102,358.41	\$	598,003.31
BIG FORK CO WATER & SEWER	OA0558	\$	414,482.05	\$	268,832.83	\$	145,835.44
SANDERS SPEC ED COOP	OA0560	\$	70,380.86	\$	45,648.99	\$	24,763.49
NORTH CENTRAL LEARNING SE	OA0562	\$	52,512.68	\$	34,059.69	\$	18,476.58
FLATHEAD CONSERVATION DIS	OA0565	\$	157,717.32	\$	102,295.37	\$	55,492.81
GREAT DIVIDE EDUCATION SE	OA0566	\$	162,693.94	\$	105,523.20	\$	57,243.83
GARDINER - PARK COUNTY WA	OA0567	\$	273,508.09	\$	177,397.20	\$	96,233.78
CENTRAL VALLEY FIRE DISTR	OA0569	\$	96,682.36	\$	62,708.12	\$	34,017.67
BEAR PAW COOPERATIVE	OA0570	\$	60,199.03	\$	39,045.06	\$	21,181.02
JUDITH BASIN CONSERVATION	OA0571	\$	33,228.11	\$	21,551.73	\$	11,691.30
PONDERA COUNTY CEMETERY D	OA0572	\$	68,034.86	\$	44,127.37	\$	23,938.05
BERT MOONEY AIRPORT AUTHO	OA0574	\$	624,764.94	\$	405,222.19	\$	219,823.44
VICTOR WATER & SEWER	OA0575	\$	59,992.40	\$	38,911.04	\$	21,108.31

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 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, 2015					
				1% Decrease 6.75%	Discount Rate 7.75%	1% Increase 8.75%			
				\$	138,658.43	\$	89,933.78	\$	48,786.95
	CASCADE CONSERVATION DIST	- OA0576		\$	168,758.85	\$	109,456.89	\$	59,377.77
	LINCOLN COUNTY RURAL FIRE	- OA0578		\$	78,014.10	\$	50,599.90	\$	27,449.25
	LOCKWOOD RURAL FIRE DIST	- OA0579		\$	31,165.61	\$	20,214.00	\$	10,965.62
	PONDERA COUNTY COUNCIL ON	- OA0580		\$	361,424.78	\$	234,419.91	\$	127,167.25
	PORT OF MONTANA - PORT AU	- OA0581		\$	21,922.58	\$	14,218.98	\$	7,713.46
	TETON COUNTY CONSERVATION	- OA0582		\$	147,475.88	\$	95,652.77	\$	51,889.36
	SIDNEY RICHLAND AIRPORT A	- OA0583		\$	11,784.45	\$	7,643.39	\$	4,146.36
	GALLATIN CONSERVATION DIS	- OA0584		\$	-	\$	-	\$	-
	PRAIRIE VIEW SPECIAL SERV	- OA0585		\$	429,213.34	\$	278,387.54	\$	151,018.64
	LAKESIDE CO WATER & SEWER	- OA0586		\$	683,480.35	\$	443,304.97	\$	240,482.44
	BIG SKY ECONOMIC DEVELOPM	- OA0587		\$	45,841.33	\$	29,732.66	\$	16,129.26
	BIG COUNTRY EDUCATIONAL C	- OA0588		\$	56,592.85	\$	36,706.09	\$	19,912.18
	BIG SKY SPECIAL EDUCATION	- OA0589		\$	787,791.01	\$	510,960.81	\$	277,184.13
	FALLON MEDICAL COMPLEX	- OA0592		\$	2,025,599.63	\$	1,313,802.80	\$	712,706.88
	HUMAN RESOURCES COUNCIL D	- OA0594		\$	59,832.43	\$	38,807.28	\$	21,052.03
	FLATHEAD JOINT BD OF CONT	- OA0597	- OA9102	\$	683,129.84	\$	443,077.63	\$	240,359.12
	NO MONTANA JOINT REFUSE D	- OA0598		\$	48,197.41	\$	31,260.81	\$	16,958.25
	FERGUS COUNTY CONSERVATIO	- OA0599		\$	2,424,131.89	\$	1,572,290.60	\$	852,930.39
	GRANITE CO HOSPITAL & NUR	- OA9003		\$	59,034.99	\$	38,290.06	\$	20,771.45
	PRICKLEY PEAR SPECIAL SVC	- OA9004		\$	25,134.77	\$	16,302.40	\$	8,843.67
	UPPER MUSSELSHELL CONSERV	- OA9009		\$	259,934.78	\$	168,593.56	\$	91,458.01
	URBAN TRANS DIST/DAWSON C	- OA9010		\$	31,294.92	\$	20,297.87	\$	11,011.11
	GALLATIN CANYON CONSOL RR	- OA9012		\$	297,231.64	\$	192,784.28	\$	104,580.90
	BIG SKY CO WATER & SEWER	- OA9013		\$	33,083.33	\$	21,457.83	\$	11,640.37
	BITTERROOT VALLEY SEC	- OA9015		\$	90,390.43	\$	58,627.18	\$	31,803.86
	HELENA BUSINESS IMPROVEME	- OA9016		\$	22,626.07	\$	14,675.26	\$	7,960.98
	ROUNDUP COMMUNITY LIBRARY	- OA9017		\$	62,342.21	\$	40,435.12	\$	21,935.09
	MALTA CEMETERY DISTRICT	- OA9020		\$	386,873.76	\$	250,926.10	\$	136,121.46
	LARCHMONT GOLF COURSE	- OA9022		\$	83,942.52	\$	54,445.07	\$	29,535.16
	LEWIS & CLARK CONSERVATIO	- OA9023		\$	20,820,796.00	\$	13,504,356.73	\$	7,325,793.48
	YELLOWSTONE CITY-COUNTY H	- OA9026		\$	21,717.97	\$	14,086.26	\$	7,641.46
	TWIN BRIDGES PUBLIC LIBRA	- OA9035		\$	25,760.49	\$	16,708.24	\$	9,063.82
	LIBERTY CO CONSERVATION D	- OA9037		\$	39,668.63	\$	25,729.05	\$	13,957.40
	GRANITE CONSERVATION DIST	- OA9038		\$	40,806.22	\$	26,466.89	\$	14,357.66
	HINSDALE WATER & SEWER DI	- OA9042		\$	140,487.41	\$	91,120.05	\$	49,430.47
	PETROLEUM CO CONSERVATION	- OA9048		\$	168,727.92	\$	109,436.83	\$	59,366.89
	PARK CO RURAL FIRE DISTRI	- OA9051		\$	25,841.62	\$	16,760.86	\$	9,092.37
	VALLEY COUNTY CONSERVATIO	- OA9052		\$	186,137.79	\$	120,728.87	\$	65,492.55
	SEELEY LAKE MISSOULA CO W	- OA9053		\$	1,062,885.82	\$	689,387.15	\$	373,976.19
	DRY PRAIRIE RURAL WATER	- OA9054		\$	327,463.15	\$	212,392.42	\$	115,217.85
	LOCKWOOD WATER & SEWER DI	- OA9056		\$	335,544.84	\$	217,634.20	\$	118,061.39
	PABLO-LAKE COUNTY WATER &	- OA9058		\$	23,792.12	\$	15,431.56	\$	8,371.25
	DALY DITCHES IRRIGATION D	- OA9059		\$	37,903.30	\$	24,584.06	\$	13,336.27
	LINCOLN CONSERVATION DIST	- OA9062		\$	265,260.79	\$	172,048.00	\$	93,331.96
	NORTH VALLEY PUBLIC LIBRA	- OA9063		\$	-	\$	-	\$	-
	PHILLIPS CONSERVATION DIS	- OA9069		\$	46,161.81	\$	29,940.52	\$	16,242.02
	PARK COUNTY SEC	- OA9072		\$	46,056.47	\$	29,872.20	\$	16,204.96
	NORTHWEST MT EDUC COOP	- OA9076		\$	-	\$	-	\$	-
	SHERIDAN DANIELS SEC	- OA9078		\$	65,299.13	\$	42,352.98	\$	22,975.49
	FRENCHTOWN RURAL FIRE DIS	- OA9079		\$	283,787.86	\$	184,064.65	\$	99,850.71
	RAE WATER AND SEWER DISTR	- OA9080		\$	63,998.39	\$	41,509.32	\$	22,517.82
	HEBGEN BASIN RURAL FD	- OA9082		\$	129,246.87	\$	83,829.45	\$	45,475.49
	MILK RIVER JBC	- OA9084		\$	118,039.51	\$	76,560.36	\$	41,532.18
	LAKEVIEW CEMETERY DISTRIC	- OA9085		\$	348,323.67	\$	225,922.54	\$	122,557.62
	BUFFALO RAPIDS IRRI PROJE	- OA9086		\$	260,718.95	\$	169,102.17	\$	91,733.92
	BUFFALO RAPIDS IRRI PROJE	- OA9087		\$	2,581,806.19	\$	1,674,558.06	\$	908,408.06
	FLATHEAD EMERGENCY COMM C	- OA9088		\$	335,384.82	\$	217,530.41	\$	118,005.09
	NORTH LAKE CO PUBLIC LIBR	- OA9089		\$	53,777.79	\$	34,880.24	\$	18,921.70
	SOURDOUGH RFD	- OA9090		\$	925.36	\$	600.19	\$	325.59
	LIBERTY CO CEMETERY DIST	- OA9091		\$	59,721.89	\$	38,735.59	\$	21,013.14
	THOMPSON FALLS PUBLIC LIB	- OA9094		\$	77,564.30	\$	50,308.17	\$	27,290.99
	MADISON CONSERVATION DIST	- OA9095		\$	382,006.28	\$	247,769.06	\$	134,408.84
	CME/FLATHEAD INDIAN IRRIG	- OA9096		\$	58,459.48	\$	37,916.78	\$	20,568.96
	CORVALLIS COUNTY SEWER DI	- OA9098		\$	4,381.15	\$	2,841.61	\$	1,541.51
	ARLEE-LAKE COUNTY WATER &	- OA9100		\$	183,066.34	\$	118,736.73	\$	64,411.86
	RONAN LIBRARY DISTRICT	- OA9101		\$					

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>				Sensitivity of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2015					
				1% Decrease	Discount Rate	1% Increase			
				6.75%	7.75%	8.75%			
				\$	301,229.12	\$	195,377.04	\$	105,987.41
	RED LODGE RURAL FIRE DIST	- OA9110		\$	108,156.41	\$	70,150.19	\$	38,054.81
	BIG HORN COUNTY CEMETERY	- OA9111		\$	327,474.13	\$	212,399.54	\$	115,221.72
	SCHOOL DISTRICT 1 - BIG T	- SD0600		\$	6,951,312.76	\$	4,508,617.60	\$	2,445,818.19
	SCHOOL DISTRICT 1 - BUTTE	- SD0601		\$	562,289.61	\$	364,700.73	\$	197,841.50
	SCHOOL DISTRICT 1 - CHOTE	- SD0602		\$	462,705.91	\$	300,110.79	\$	162,802.99
	SCHOOL DISTRICT 1 - CIRCL	- SD0603		\$	362,504.55	\$	235,120.25	\$	127,547.16
	SCHOOL DISTRICT 1 - CLANC	- SD0604		\$	1,521,239.03	\$	986,674.79	\$	535,247.69
	SCHOOL DISTRICT 1 - CORVA	- SD0605		\$	896,401.03	\$	581,405.21	\$	315,398.55
	SCHOOL DISTRICT 1 - DEER	- SD0606		\$	1,552,774.42	\$	1,007,128.63	\$	546,343.41
	SCHOOL DISTRICT 1 - GLASG	- SD0607		\$	1,785,535.92	\$	1,158,097.61	\$	628,240.50
	SCHOOL DISTRICT 1 - GLEND	- SD0608		\$	16,243,785.52	\$	10,535,710.28	\$	5,715,373.13
	GREAT FALLS PUBLIC SCHOOL	- SD0609		\$	10,222,163.76	\$	6,630,089.74	\$	3,596,666.55
	SCHOOL DISTRICT 1 - HELEN	- SD0610		\$	2,984,190.47	\$	1,935,544.29	\$	1,049,986.90
	SCHOOL DISTRICT 1 - LEWIS	- SD0612		\$	2,080,474.67	\$	1,349,394.72	\$	732,014.65
	SCHOOL DISTRICT 1 - MILES	- SD0613		\$	14,911,078.69	\$	9,671,317.37	\$	5,246,460.47
	SCHOOL DISTRICT 1 - MISSO	- SD0614	- SD7614	\$	548,006.76	\$	355,436.88	\$	192,816.08
	SCHOOL DISTRICT 1 - PLAIN	- SD0615		\$	369,850.03	\$	239,884.52	\$	130,131.67
	SCHOOL DISTRICT 1 - PHILI	- SD0616		\$	778,599.30	\$	504,999.08	\$	273,950.03
	SCHOOL DISTRICT 1 - RED L	- SD0617		\$	312,369.47	\$	202,602.67	\$	109,907.14
	SCHOOL DISTRICT 1 - SCOBE	- SD0618		\$	483,202.24	\$	313,404.71	\$	170,014.63
	SCHOOL DISTRICT 1 - HEART	- SD0619		\$	631,832.07	\$	409,805.93	\$	222,310.00
	SCHOOL DISTRICT 1 - KALIS	- SD0620		\$	181,651.98	\$	117,819.37	\$	63,914.22
	SCHOOL DISTRICT 1 & 7 -	- SD0621		\$	47,704.14	\$	30,940.88	\$	16,784.69
	SCHOOL DISTRICT 2 - ALDER	- SD0622		\$	323,967.69	\$	210,125.26	\$	113,987.97
	SCHOOL DISTRICT 2 - FRAZE	- SD0623		\$	613,244.49	\$	397,750.03	\$	215,769.97
	SCHOOL DISTRICT 2 & 11 -	- SD0624		\$	383,683.08	\$	248,856.63	\$	134,998.83
	SCHOOL DISTRICT 2 - ALBER	- SD0625		\$	22,707,086.83	\$	14,727,803.92	\$	7,989,484.58
	SCHOOL DISTRICT 2 - BILLI	- SD0626	- SD9626	\$	523,866.37	\$	339,779.44	\$	184,322.29
	SCHOOL DISTRICT 2 - BRID	- SD0627		\$	226,935.72	\$	147,190.38	\$	79,847.29
	SCHOOL DISTRICT 2 - DODSO	- SD0629		\$	439,509.02	\$	285,065.31	\$	154,641.17
	SCHOOL DISTRICT 2 - SUNBU	- SD0631		\$	745,231.57	\$	483,356.78	\$	262,209.60
	SCHOOL DISTRICT 2 - THOMP	- SD0632		\$	1,260,750.46	\$	817,722.05	\$	443,594.83
	SCHOOL DISTRICT 2 - STEVE	- SD0633		\$	115,933.98	\$	75,194.72	\$	40,791.35
	SCHOOL DISTRICT 2 - DEER	- SD0635		\$	611,539.45	\$	396,644.15	\$	215,170.05
	SCHOOL DISTRICT 3 - CASCA	- SD0637		\$	201,304.31	\$	130,565.86	\$	70,828.89
	SCHOOL DISTRICT 3 - FAIR	- SD0638		\$	705,012.08	\$	457,270.44	\$	248,058.38
	SCHOOL DISTRICT 3 - MANHA	- SD0640		\$	306,841.31	\$	199,017.11	\$	107,962.06
	SCHOOL DISTRICT 3 - RAMSA	- SD0641		\$	767,773.15	\$	497,977.24	\$	270,140.85
	SCHOOL DISTRICT 3 - SUPER	- SD0642		\$	2,286,215.49	\$	1,482,838.10	\$	804,404.53
	SCHOOL DISTRICT 3 - HAMIL	- SD0643		\$	273,994.42	\$	177,712.63	\$	96,404.89
	SCHOOL DISTRICT 3 - WOLF	- SD0644		\$	263,549.25	\$	170,937.90	\$	92,729.76
	SCHOOL DISTRICT 3 - WESTB	- SD0645		\$	1,019,415.36	\$	661,192.24	\$	358,681.12
	SCHOOL DISTRICT 4 - FORSY	- SD0648		\$	1,701,017.43	\$	1,103,278.96	\$	598,502.69
	SCHOOL DISTRICT 4 - HELLG	- SD0649		\$	1,272,432.50	\$	825,299.01	\$	447,705.16
	SCHOOL DISTRICT 4 - LIBBY	- SD0650		\$	2,481,525.27	\$	1,609,515.91	\$	873,124.24
	SCHOOL DISTRICT 4 - LIVIN	- SD0651		\$	538,191.35	\$	349,070.61	\$	189,362.53
	SCHOOL DISTRICT 4 & 47 -	- SD0652		\$	258,719.20	\$	167,805.13	\$	91,030.31
	SCHOOL DISTRICT 4 & 28 -	- SD0653		\$	140,108.21	\$	90,874.11	\$	49,297.05
	SCHOOL DISTRICT 4 - SWAN	- SD0654		\$	24,026.77	\$	15,583.75	\$	8,453.81
	SCHOOL DISTRICT 5 - BASIN	- SD0656		\$	8,329,008.39	\$	5,402,190.22	\$	2,930,560.17
	SCHOOL DISTRICT 5 - KALIS	- SD0657		\$	414,655.29	\$	268,945.19	\$	145,896.39
	SCHOOL DISTRICT 5 - PARK	- SD0658		\$	441,530.51	\$	286,376.44	\$	155,352.43
	SCHOOL DISTRICT 5 - SAND	- SD0659		\$	324,328.28	\$	210,359.14	\$	114,114.85
	SCHOOL DISTRICT 5 - SHERI	- SD0660		\$	2,689,472.69	\$	1,744,390.50	\$	946,290.50
	SCHOOL DISTRICT 5 - SIDNE	- SD0661		\$	375,687.68	\$	243,670.82	\$	132,185.65
	SCHOOL DISTRICT 5 - TERRY	- SD0662		\$	1,856,855.13	\$	1,204,355.21	\$	653,334.16
	SCHOOL DISTRICT 6 - LAME	- SD0664		\$	1,036,409.51	\$	672,214.63	\$	364,660.51
	SCHOOL DISTRICT 6 - COLUM	- SD0665		\$	200,559.37	\$	130,082.69	\$	70,566.78
	SCHOOL DISTRICT 6 - TROUT	- SD0666		\$	3,823,430.53	\$	2,479,874.92	\$	1,345,273.37
	SCHOOL DISTRICT 6 - COLUM	- SD0667		\$	233,320.65	\$	151,331.64	\$	82,093.83
	SCHOOL DISTRICT 6 - RYEGA	- SD0668		\$	812,579.76	\$	527,038.78	\$	285,906.05
	SCHOOL DISTRICT 55F - SU	- SD0669		\$	329,025.66	\$	213,405.86	\$	115,767.62
	SCHOOL DISTRICT 6 & 1 - S	- SD0670		\$	428,939.26	\$	278,209.76	\$	150,922.20
	SCHOOL DISTRICT 6 - WIBAU	- SD0671		\$	434,159.48	\$	281,595.60	\$	152,758.94
	SCHOOL DISTRICT 7 - BOULD	- SD0672		\$					

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
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<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, 2015			
				1% Decrease 6.75%	Discount Rate 7.75%	1% Increase 8.75%	
SCHOOL DISTRICT 7 - BOZEM	SD0673	\$	8,758,983.72	\$	5,681,071.98	\$	3,081,846.91
SCHOOL DISTRICT 7 - CHARL	SD0674	\$	514,892.50	\$	333,958.99	\$	181,164.84
SCHOOL DISTRICT 7 - GARDI	SD0675	\$	325,917.23	\$	211,389.74	\$	114,673.92
SCHOOL DISTRICT 7 - HINSD	SD0676	\$	216,722.28	\$	140,565.95	\$	76,253.70
SCHOOL DISTRICT 7 & 70 -	SD0677	\$	2,978,100.24	\$	1,931,594.17	\$	1,047,844.06
SCHOOL DISTRICT 7 - LOLO	SD0678	\$	908,284.76	\$	589,112.99	\$	319,579.84
SCHOOL DISTRICT 1 & 7 - T	SD0679	\$	754,522.79	\$	489,383.06	\$	265,478.71
SCHOOL DISTRICT 7 - VICTO	SD0680	\$	555,960.03	\$	360,590.37	\$	195,614.44
SCHOOL DISTRICT 7 - MEDIC	SD0681	\$	554,614.69	\$	359,722.78	\$	195,141.08
SCHOOL DISTRICT 7 - TWIN	SD0682	\$	605,959.75	\$	393,025.15	\$	213,206.83
SCHOOL DISTRICT 7 - JOLIE	SD0683	\$	630,210.40	\$	408,754.11	\$	221,739.42
SCHOOL DISTRICT 7 & 2 - S	SD0684	\$	239,191.48	\$	155,139.46	\$	84,159.48
SCHOOL DISTRICT 8 - ARLEE	SD0685	\$	847,773.77	\$	549,865.60	\$	298,289.06
SCHOOL DISTRICT 8 - WHITE S	SD0686	\$	507,437.21	\$	329,123.49	\$	178,541.69
SCHOOL DISTRICT 8 - ELDER	SD0687	\$	177,518.47	\$	115,138.38	\$	62,459.84
SCHOOL DISTRICT 9 - BROWN	SD0690	\$	6,270,404.54	\$	4,066,980.90	\$	2,206,240.75
SCHOOL DISTRICT 9 - DARBY	SD0691	\$	874,791.53	\$	567,389.30	\$	307,795.25
SCHOOL DISTRICT 9 - DIXON	SD0692	\$	326,901.75	\$	212,028.30	\$	115,020.33
SCHOOL DISTRICT 9 - EAST	SD0693	\$	1,097,011.49	\$	711,521.05	\$	385,983.30
SCHOOL DISTRICT 9 - OPHEI	SD0695	\$	259,055.15	\$	168,023.02	\$	91,148.51
SCHOOL DISTRICT 9 - POPLA	SD0696	\$	2,408,461.35	\$	1,562,126.69	\$	847,416.71
SCHOOL DISTRICT 9 & 9 - R	SD0697	\$	297,060.86	\$	192,673.51	\$	104,520.81
SCHOOL DISTRICT 15 - KALI	SD0698	\$	235,524.79	\$	152,761.25	\$	82,869.36
SCHOOL DISTRICT 16 - HARL	SD0699	\$	506,509.39	\$	328,521.71	\$	178,215.24
SCHOOL DISTRICT 10 - ANAC	SD0700	\$	1,623,607.54	\$	1,053,070.95	\$	571,266.03
SCHOOL DISTRICT 10 - CHIN	SD0701	\$	688,827.87	\$	446,773.38	\$	242,363.97
SCHOOL DISTRICT 10 - CONR	SD0702	\$	1,069,590.11	\$	693,735.55	\$	376,335.10
SCHOOL DISTRICT 10 - DILL	SD0703	\$	686,772.32	\$	445,440.15	\$	241,640.72
SCHOOL DISTRICT 10 - NOXO	SD0704	\$	274,476.26	\$	178,025.15	\$	96,574.42
SCHOOL DISTRICT 11 - POTO	SD0705	\$	134,950.51	\$	87,528.83	\$	47,482.31
SCHOOL DISTRICT 12 - LIMA	SD0706	\$	198,761.54	\$	128,916.63	\$	69,934.21
SCHOOL DISTRICT 12 - BAKE	SD0707	\$	1,308,064.88	\$	848,410.15	\$	460,242.40
SCHOOL DISTRICT 13 - BOX	SD0708	\$	1,476,992.93	\$	957,976.79	\$	519,679.71
SCHOOL DISTRICT 12 - HARL	SD0709	\$	1,311,454.79	\$	850,608.85	\$	461,435.14
SCHOOL DISTRICT 13 - LONE	SD0710	\$	342,992.96	\$	222,465.04	\$	120,682.01
SCHOOL DISTRICT 12 - ROSE	SD0711	\$	258,911.94	\$	167,930.14	\$	91,098.12
SCHOOL DISTRICT 12 - SACO	SD0712	\$	282,097.39	\$	182,968.21	\$	99,255.92
SCHOOL DISTRICT 12 - STAN	SD0713	\$	330,042.68	\$	214,065.50	\$	116,125.46
SCHOOL DISTRICT 14 - BONN	SD0714	\$	393,384.42	\$	255,148.92	\$	138,412.24
SCHOOL DISTRICT 24 - WORD	SD0715	\$	1,633,960.37	\$	1,059,785.79	\$	574,908.67
SCHOOL DISTRICT 14 - HOT	SD0716	\$	381,731.97	\$	247,591.14	\$	134,312.33
SCHOOL DISTRICT 13 - EURE	SD0717	\$	1,194,067.89	\$	774,471.77	\$	420,132.58
SCHOOL DISTRICT 3 & 13 -	SD0718	\$	475,712.44	\$	308,546.82	\$	167,379.34
SCHOOL DISTRICT 13 - NASH	SD0719	\$	371,593.84	\$	241,015.56	\$	130,745.23
SCHOOL DISTRICT 15 & 17 -	SD0720	\$	177,668.84	\$	115,235.91	\$	62,512.75
SCHOOL DISTRICT 15 & 6 -	SD0721	\$	993,182.22	\$	644,177.44	\$	349,450.99
SCHOOL DISTRICT 14 - MALT	SD0722	\$	821,398.99	\$	532,758.93	\$	289,009.09
SCHOOL DISTRICT 15 - CUST	SD0723	\$	229,972.43	\$	149,159.99	\$	80,915.76
SCHOOL DISTRICT 15 - CUT	SD0724	\$	1,886,550.80	\$	1,223,615.80	\$	663,782.57
SCHOOL DISTRICT 15 - EKAL	SD0725	\$	417,973.48	\$	271,097.37	\$	147,063.90
HAVRE PUBLIC SCHOOLS	SD0726	\$	3,922,541.81	\$	2,544,158.44	\$	1,380,145.66
SCHOOL DISTRICT 17 - CULB	SD0727	\$	733,481.18	\$	475,735.49	\$	258,075.23
SCHOOL DISTRICT 17 H - HA	SD0728	\$	4,039,685.99	\$	2,620,138.09	\$	1,421,362.82
SCHOOL DISTRICT 18 - VALI	SD0729	\$	441,849.42	\$	286,583.29	\$	155,464.64
SCHOOL DISTRICT 20 - GARR	SD0731	\$	14,168.33	\$	9,189.57	\$	4,985.12
SCHOOL DISTRICT 20 - PLEN	SD0732	\$	796,117.87	\$	516,361.61	\$	280,113.94
SCHOOL DISTRICT 21 - BROA	SD0734	\$	300,254.68	\$	194,745.02	\$	105,644.56
SCHOOL DISTRICT 23 - MISS	SD0736	\$	548,835.53	\$	355,974.42	\$	193,107.69
SCHOOL DISTRICT 23 - POLS	SD0737	\$	2,607,250.23	\$	1,691,061.05	\$	917,360.54
SCHOOL DISTRICT 23 - ROBE	SD0738	\$	223,210.76	\$	144,774.37	\$	78,536.67
SCHOOL DISTRICT 24 - THRE	SD0739	\$	419,678.07	\$	272,202.97	\$	147,663.66
SCHOOL DISTRICT 25 - HOBBS	SD0740	\$	279,646.51	\$	181,378.57	\$	98,393.58
SCHOOL DISTRICT 26 - LOCK	SD0741	\$	975,150.66	\$	632,482.18	\$	343,106.59
SCHOOL DISTRICT 27 - MONT	SD0742	\$	454,507.68	\$	294,793.43	\$	159,918.45
SCHOOL DISTRICT 28 - ST I	SD0743	\$	1,007,357.49	\$	653,371.51	\$	354,438.56
SCHOOL DISTRICT 29 - SOME	SD0744	\$	530,844.08	\$	344,305.18	\$	186,777.40

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 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, 2015					
				1% Decrease	Discount Rate	1% Increase			
				6.75%	7.75%	8.75%			
				\$	500,226.87	\$	324,446.87	\$	176,004.74
				\$	278,029.99	\$	180,330.10	\$	97,824.80
				\$	28,746.78	\$	18,645.14	\$	10,114.55
				\$	320,553.35	\$	207,910.72	\$	112,786.64
				\$	366,407.67	\$	237,651.81	\$	128,920.48
				\$	2,624,377.05	\$	1,702,169.50	\$	923,386.61
				\$	139,413.69	\$	90,423.64	\$	49,052.68
				\$	1,441,563.59	\$	934,997.35	\$	507,213.90
				\$	304,113.20	\$	197,247.66	\$	107,002.18
				\$	177,876.82	\$	115,370.81	\$	62,585.93
				\$	216,268.46	\$	140,271.60	\$	76,094.02
				\$	2,093,452.52	\$	1,357,812.14	\$	736,580.91
				\$	201,879.83	\$	130,939.15	\$	71,031.38
				\$	5,958,986.87	\$	3,864,995.58	\$	2,096,668.50
				\$	212,100.66	\$	137,568.37	\$	74,627.58
				\$	1,965,957.97	\$	1,275,119.25	\$	691,721.97
				\$	258,438.17	\$	167,622.85	\$	90,931.42
				\$	1,790,714.01	\$	1,161,456.12	\$	630,062.42
				\$	316,094.20	\$	205,018.52	\$	111,217.69
				\$	719,494.84	\$	466,663.95	\$	253,154.13
				\$	275,077.32	\$	178,415.00	\$	96,785.91
				\$	419,407.35	\$	272,027.37	\$	147,568.40
				\$	281,166.21	\$	182,364.25	\$	98,928.28
				\$	911,706.05	\$	591,332.04	\$	320,783.62
				\$	601,766.40	\$	390,305.35	\$	211,731.40
				\$	789,500.09	\$	512,069.32	\$	277,785.47
				\$	379,903.44	\$	246,405.16	\$	133,668.96
				\$	370,420.84	\$	240,254.75	\$	130,332.51
				\$	1,231,707.86	\$	798,885.03	\$	433,376.20
				\$	3,315.06	\$	2,150.14	\$	1,166.40
				\$	196,476.05	\$	127,434.26	\$	69,130.07
				\$	231,775.85	\$	150,329.69	\$	81,550.29
				\$	293,474.63	\$	190,347.48	\$	103,259.00
				\$	11,788.71	\$	7,646.15	\$	4,147.86
				\$	179,529.42	\$	116,442.68	\$	63,167.39
				\$	4,119,215.30	\$	2,671,720.76	\$	1,449,345.19
				\$	241,910.84	\$	156,903.24	\$	85,116.29
				\$	178,929.47	\$	116,053.56	\$	62,956.30
				\$	160,856.45	\$	104,331.40	\$	56,597.31
				\$	282,130.33	\$	182,989.58	\$	99,267.51
				\$	116,256.70	\$	75,404.03	\$	40,904.90
				\$	1,207,521.75	\$	783,197.94	\$	424,866.32
				\$	1,341,200.43	\$	869,901.85	\$	471,901.14
				\$	2,265,111.59	\$	1,469,150.12	\$	796,979.12
				\$	498,610.35	\$	323,398.40	\$	175,435.97
				\$	470,265.63	\$	305,014.03	\$	165,462.88
				\$	299,404.17	\$	194,193.38	\$	105,345.31
				\$	772,579.67	\$	501,094.75	\$	271,832.02
				\$	149,429.23	\$	96,919.72	\$	52,576.65
				\$	1,154,038.67	\$	748,508.84	\$	406,048.31
				\$	290,818.02	\$	188,624.40	\$	102,324.27
				\$	268,333.36	\$	174,040.87	\$	94,413.05
				\$	142,045.21	\$	92,130.44	\$	49,978.58
				\$	226,016.41	\$	146,594.12	\$	79,523.84
				\$	233,459.38	\$	151,421.62	\$	82,142.64
				\$	227,516.84	\$	147,567.29	\$	80,051.76
				\$	323,811.48	\$	210,023.95	\$	113,933.01
				\$	414,328.98	\$	268,733.55	\$	145,781.58
				\$	173,197.60	\$	112,335.87	\$	60,939.54
				\$	266,483.32	\$	172,840.93	\$	93,762.11
				\$	144,149.61	\$	93,495.36	\$	50,719.02
				\$	452,205.39	\$	293,300.16	\$	159,108.39
				\$	585,905.80	\$	380,018.18	\$	206,150.86
				\$	32,998.62	\$	21,402.89	\$	11,610.56
				\$	1,232,001.67	\$	799,075.60	\$	433,479.58
				\$	138,291.12	\$	89,695.54	\$	48,657.71

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 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, 2015					
				Net Pension Liability - Employer	Net Pension Liability - State	Total	Employer's DB Pensionable Payroll	Employer's Proportionate Share as % DB Pensionable Payroll	Plan Fiduciary Net Position as % of Total Pension Liability
Total Before Working Retiree Contributions and Adjustments				\$ 1,384,507,129.04	\$ 13,364,916.97	\$ 1,397,872,046.01	\$ 1,154,912,122.99		
Due to Working Retiree Contributions and Adjustments									
Total				\$ 1,384,507,129.04	\$ 13,364,916.97	\$ 1,397,872,046.01	\$ 1,154,912,122.99		
State as Special Funding Entity									
Employers									
	CITY OF BIG TIMBER	- CI0302		\$ 174,958.66	\$ 2,149.13	\$ 177,107.79	\$ 146,065.13	119.781%	78.4%
	CITY OF BELT	- CI0303		\$ 152,549.75	\$ 1,873.82	\$ 154,423.57	\$ 127,356.80	119.781%	78.4%
	TOWN OF BIG SANDY	- CI0304		\$ 47,313.63	\$ 581.14	\$ 47,894.77	\$ 39,500.04	119.781%	78.4%
	CITY OF BILLINGS	- CI0305		\$ 34,676,422.98	\$ 425,941.02	\$ 35,102,364.00	\$ 28,949,778.06	119.781%	78.4%
	CITY OF BOZEMAN	- CI0306		\$ 13,403,285.14	\$ 164,636.61	\$ 13,567,921.75	\$ 11,189,797.02	119.781%	78.4%
	BUTTE SILVER BOW	- CI0307		\$ 18,854,317.01	\$ 231,593.12	\$ 19,085,910.13	\$ 15,740,617.02	119.781%	78.4%
	TOWN OF BROADUS	- CI0308		\$ 194,158.50	\$ 2,384.90	\$ 196,543.40	\$ 162,094.21	119.781%	78.4%
	TOWN OF BOULDER	- CI0309		\$ 379,316.53	\$ 4,659.18	\$ 383,975.71	\$ 316,674.25	119.781%	78.4%
	TOWN OF CASCADE	- CI0310		\$ 118,042.35	\$ 1,449.95	\$ 119,492.30	\$ 98,548.24	119.781%	78.4%
	CITY OF CHINOOK	- CI0311		\$ 458,415.00	\$ 5,630.90	\$ 464,045.90	\$ 382,710.00	119.781%	78.4%
	CITY OF CHOTEAU	- CI0312		\$ 387,214.74	\$ 4,756.28	\$ 391,971.02	\$ 323,267.99	119.781%	78.4%
	TOWN OF CIRCLE	- CI0313		\$ 147,673.84	\$ 1,813.93	\$ 149,487.77	\$ 123,286.24	119.781%	78.4%
	CITY OF COLUMBIA FALLS	- CI0314		\$ 908,283.93	\$ 11,156.85	\$ 919,440.78	\$ 758,285.11	119.781%	78.4%
	CITY OF CONRAD	- CI0315		\$ 960,621.30	\$ 11,799.63	\$ 972,420.93	\$ 801,979.34	119.781%	78.4%
	TOWN OF CULBERTSON	- CI0316		\$ 301,324.25	\$ 3,701.27	\$ 305,025.52	\$ 251,561.86	119.781%	78.4%
	CITY OF CUT BANK	- CI0317		\$ 991,280.04	\$ 12,176.11	\$ 1,003,456.15	\$ 827,574.88	119.781%	78.4%
	TOWN OF CHESTER	- CI0318		\$ 292,844.03	\$ 3,597.04	\$ 296,441.07	\$ 244,482.22	119.781%	78.4%
	TOWN OF BROWNING	- CI0319		\$ 333,184.37	\$ 4,092.57	\$ 337,276.94	\$ 278,160.53	119.781%	78.4%
	CITY OF DEER LODGE	- CI0320		\$ 766,699.16	\$ 9,417.49	\$ 776,116.65	\$ 640,082.43	119.781%	78.4%
	CITY OF DILLON	- CI0321		\$ 816,417.17	\$ 10,028.29	\$ 826,445.46	\$ 681,589.80	119.781%	78.4%
	CITY OF BAKER	- CI0322		\$ 829,137.93	\$ 10,184.55	\$ 839,322.48	\$ 692,209.87	119.781%	78.4%
	CITY OF BELGRADE	- CI0323		\$ 1,272,554.83	\$ 15,631.13	\$ 1,288,185.96	\$ 1,062,398.63	119.781%	78.4%
	TOWN OF COLUMBUS	- CI0324		\$ 702,037.71	\$ 8,623.25	\$ 710,660.96	\$ 586,099.53	119.781%	78.4%
	CITY OF EAST HELENA	- CI0325		\$ 468,239.06	\$ 5,751.55	\$ 473,990.61	\$ 390,911.64	119.781%	78.4%
	TOWN OF ENNIS	- CI0326		\$ 372,554.31	\$ 4,576.18	\$ 377,130.49	\$ 311,028.84	119.781%	78.4%
	TOWN OF FAIRFIELD	- CI0327		\$ 87,385.50	\$ 1,073.47	\$ 88,458.97	\$ 72,954.24	119.781%	78.4%
	CITY OF FAIRVIEW	- CI0328		\$ 474,107.04	\$ 5,823.65	\$ 479,930.69	\$ 395,810.50	119.781%	78.4%
	CITY OF FORSYTH	- CI0329		\$ 647,087.95	\$ 7,948.35	\$ 655,036.30	\$ 540,224.45	119.781%	78.4%
	CITY OF FORT BENTON	- CI0330		\$ 530,427.38	\$ 6,515.41	\$ 536,942.79	\$ 442,829.84	119.781%	78.4%
	TOWN OF GERALDINE	- CI0331		\$ 43,537.36	\$ 534.77	\$ 44,072.13	\$ 36,347.43	119.781%	78.4%
	CITY OF GLASGOW	- CI0332		\$ 754,237.71	\$ 9,264.57	\$ 763,502.28	\$ 629,678.98	119.781%	78.4%
	CITY OF GLENDIVE	- CI0333		\$ 1,644,426.68	\$ 20,198.88	\$ 1,664,625.56	\$ 1,372,857.44	119.781%	78.4%
	CITY OF GREAT FALLS	- CI0334		\$ 18,745,847.53	\$ 230,260.91	\$ 18,976,108.44	\$ 15,650,060.74	119.781%	78.4%
	TOWN OF GRASS RANGE	- CI0335		\$ 37,548.88	\$ 461.22	\$ 38,010.10	\$ 31,347.87	119.781%	78.4%
	CITY OF HARLEM	- CI0336		\$ 324,272.00	\$ 3,983.12	\$ 328,255.12	\$ 270,719.97	119.781%	78.4%
	CITY OF HAMILTON	- CI0337		\$ 1,744,892.86	\$ 21,432.98	\$ 1,766,325.84	\$ 1,456,732.16	119.781%	78.4%
	CITY OF HARDIN	- CI0338		\$ 1,101,277.38	\$ 13,527.21	\$ 1,114,804.59	\$ 919,406.71	119.781%	78.4%
	CITY OF HAVRE	- CI0339		\$ 2,511,059.71	\$ 30,844.07	\$ 2,541,903.78	\$ 2,096,370.16	119.781%	78.4%
	CITY OF HELENA	- CI0340		\$ 12,895,524.69	\$ 158,399.56	\$ 13,053,924.25	\$ 10,765,890.54	119.781%	78.4%
	TOWN OF HOT SPRINGS	- CI0341		\$ 254,138.53	\$ 3,121.72	\$ 257,260.25	\$ 212,168.80	119.781%	78.4%
	TOWN OF MELSTONE	- CI0342		\$ 39,042.73	\$ 479.68	\$ 39,522.41	\$ 32,595.00	119.781%	78.4%
	CITY OF KALISPELL	- CI0343		\$ 5,961,418.66	\$ 73,225.98	\$ 6,034,644.64	\$ 4,976,918.91	119.781%	78.4%
	TOWN OF NASHUA	- CI0344		\$ 108,018.86	\$ 1,326.83	\$ 109,345.69	\$ 90,180.00	119.781%	78.4%
	CITY OF LAUREL	- CI0345		\$ 2,819,837.80	\$ 34,636.91	\$ 2,854,474.71	\$ 2,354,155.19	119.781%	78.4%
	TOWN OF DRUMMOND	- CI0346		\$ 66,283.07	\$ 814.15	\$ 67,097.22	\$ 55,336.62	119.782%	78.4%
	CITY OF LEWISTOWN	- CI0347		\$ 1,837,532.64	\$ 22,570.99	\$ 1,860,103.63	\$ 1,534,072.81	119.781%	78.4%
	CITY OF LIBBY	- CI0348		\$ 726,545.74	\$ 8,924.43	\$ 735,470.17	\$ 606,560.05	119.781%	78.4%
	CITY OF LIVINGSTON	- CI0349		\$ 3,003,552.57	\$ 36,893.60	\$ 3,040,446.17	\$ 2,507,530.23	119.781%	78.4%

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 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, 2015					
		Net Pension Liability - Employer	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
	TOWN OF LIMA - CI0350	\$ 59,113.55	\$ 726.07	\$ 59,839.62	\$ 49,351.25	119.781%	78.4%
	TOWN OF MEDICINE LAKE - CI0351	\$ 84,893.18	\$ 1,042.66	\$ 85,935.84	\$ 70,873.50	119.781%	78.4%
	CITY OF MALTA - CI0352	\$ 398,982.38	\$ 4,900.76	\$ 403,883.14	\$ 333,092.43	119.781%	78.4%
	CITY OF MILES CITY - CI0353	\$ 2,593,784.58	\$ 31,860.13	\$ 2,625,644.71	\$ 2,165,433.59	119.781%	78.4%
	CITY OF MISSOULA - CI0354	\$ 14,395,213.48	\$ 176,820.71	\$ 14,572,034.19	\$ 12,017,913.03	119.781%	78.4%
	TOWN OF RICHEY - CI0355	\$ 65,338.24	\$ 802.67	\$ 66,140.91	\$ 54,548.01	119.781%	78.4%
	CITY OF TROY - CI0356	\$ 502,371.28	\$ 6,170.76	\$ 508,542.04	\$ 419,406.97	119.781%	78.4%
	TOWN OF PHILIPSBURG - CI0357	\$ 257,587.74	\$ 3,163.87	\$ 260,751.61	\$ 215,048.37	119.781%	78.4%
	CITY OF PLAINS - CI0358	\$ 253,109.39	\$ 3,109.07	\$ 256,218.46	\$ 211,309.61	119.781%	78.4%
	CITY OF PLENTYWOOD - CI0359	\$ 428,940.20	\$ 5,268.81	\$ 434,209.01	\$ 358,102.75	119.781%	78.4%
	CITY OF POLSON - CI0360	\$ 1,416,630.47	\$ 17,400.87	\$ 1,434,031.34	\$ 1,182,680.82	119.781%	78.4%
	CITY OF POPLAR - CI0361	\$ 264,038.17	\$ 3,243.24	\$ 267,281.41	\$ 220,433.52	119.781%	78.4%
	TOWN OF TERRY - CI0362	\$ 175,613.21	\$ 2,157.12	\$ 177,770.33	\$ 146,611.51	119.781%	78.4%
	CITY OF RONAN - CI0363	\$ 418,528.02	\$ 5,140.90	\$ 423,668.92	\$ 349,410.12	119.781%	78.4%
	CITY OF ROUNDUP - CI0364	\$ 370,356.63	\$ 4,549.14	\$ 374,905.77	\$ 309,194.06	119.781%	78.4%
	TOWN OF RYGATE - CI0365	\$ 40,826.72	\$ 501.49	\$ 41,328.21	\$ 34,084.34	119.781%	78.4%
	TOWN OF SHERIDAN - CI0366	\$ 69,948.72	\$ 859.21	\$ 70,807.93	\$ 58,397.06	119.781%	78.4%
	CITY OF SHELBY - CI0367	\$ 880,706.79	\$ 10,818.02	\$ 891,524.81	\$ 735,262.40	119.781%	78.4%
	CITY OF SIDNEY - CI0368	\$ 2,067,683.51	\$ 25,397.92	\$ 2,093,081.43	\$ 1,726,215.63	119.781%	78.4%
	TOWN OF STANFORD - CI0369	\$ 64,181.62	\$ 788.28	\$ 64,969.90	\$ 53,582.39	119.781%	78.4%
	TOWN OF SUNBURST - CI0370	\$ 99,409.42	\$ 1,221.01	\$ 100,630.43	\$ 82,992.53	119.781%	78.4%
	TOWN OF SUPERIOR - CI0371	\$ 230,305.83	\$ 2,828.82	\$ 233,134.65	\$ 192,271.96	119.781%	78.4%
	CITY OF TOWNSEND - CI0372	\$ 321,871.12	\$ 3,953.75	\$ 325,824.87	\$ 268,715.74	119.781%	78.4%
	TOWN OF VALIER - CI0373	\$ 183,807.95	\$ 2,257.71	\$ 186,065.66	\$ 153,452.95	119.781%	78.4%
	CITY OF WHITE SULPHUR SPR - CI0374	\$ 164,603.03	\$ 2,021.94	\$ 166,624.97	\$ 137,419.71	119.781%	78.4%
	CITY OF WHITEFISH - CI0376	\$ 3,443,819.26	\$ 42,301.52	\$ 3,486,120.78	\$ 2,875,089.05	119.781%	78.4%
	TOWN OF WINNETT - CI0377	\$ 64,425.39	\$ 791.48	\$ 65,216.87	\$ 53,785.87	119.781%	78.4%
	CITY OF WOLF POINT - CI0378	\$ 952,029.30	\$ 11,694.10	\$ 963,723.40	\$ 794,806.15	119.781%	78.4%
	TOWN OF THOMPSON FALLS - CI0379	\$ 309,963.20	\$ 3,807.38	\$ 313,770.58	\$ 258,774.19	119.781%	78.4%
	CITY OF WIBAUX - CI0380	\$ 174,039.85	\$ 2,137.79	\$ 176,177.64	\$ 145,298.08	119.781%	78.4%
	CITY OF SCOBIE - CI0381	\$ 272,508.22	\$ 3,347.32	\$ 275,855.54	\$ 227,504.71	119.781%	78.4%
	TOWN OF TWIN BRIDGES - CI0382	\$ 143,666.45	\$ 1,764.65	\$ 145,431.10	\$ 119,940.60	119.781%	78.4%
	TOWN OF MANHATTAN - CI0383	\$ 755,962.54	\$ 9,285.80	\$ 765,248.34	\$ 631,118.94	119.781%	78.4%
	CITY OF RED LODGE - CI0385	\$ 781,729.96	\$ 9,602.24	\$ 791,332.20	\$ 652,630.90	119.781%	78.4%
	TOWN OF STEVENSVILLE - CI0386	\$ 425,434.74	\$ 5,225.79	\$ 430,660.53	\$ 355,176.16	119.781%	78.4%
	TOWN OF FORT PECK - CI0387	\$ 140,923.68	\$ 1,730.93	\$ 142,654.61	\$ 117,650.77	119.781%	78.4%
	CITY OF HARLOWTON - CI0388	\$ 244,066.49	\$ 2,997.88	\$ 247,064.37	\$ 203,759.98	119.781%	78.4%
	TOWN OF EKALAKA - CI0389	\$ 88,484.99	\$ 1,086.85	\$ 89,571.84	\$ 73,872.15	119.781%	78.4%
	TOWN OF BRIDGER - CI9001	\$ 276,135.35	\$ 3,391.80	\$ 279,527.15	\$ 230,532.95	119.781%	78.4%
	TOWN OF SACO - CI9018	\$ 207,274.93	\$ 2,545.96	\$ 209,820.89	\$ 173,044.50	119.781%	78.4%
	TOWN OF WESTBY - CI9021	\$ 54,657.00	\$ 671.41	\$ 55,328.41	\$ 45,630.54	119.782%	78.4%
	TOWN OF ST IGNATIUS - CI9031	\$ 108,113.63	\$ 1,328.00	\$ 109,441.63	\$ 90,259.09	119.781%	78.4%
	CITY OF COLSTRIP - CI9036	\$ 1,446,972.76	\$ 17,773.57	\$ 1,464,746.33	\$ 1,208,012.24	119.781%	78.4%
	CITY OF THREE FORKS - CI9044	\$ 353,279.32	\$ 4,339.53	\$ 357,618.85	\$ 294,936.88	119.781%	78.4%
	TOWN OF EUREKA - CI9047	\$ 360,678.66	\$ 4,430.38	\$ 365,109.04	\$ 301,114.37	119.781%	78.4%
	TOWN OF ALBERTON - CI9064	\$ 2,920.25	\$ 35.90	\$ 2,956.15	\$ 2,438.01	119.780%	78.4%
	TOWN OF WEST YELLOWSTONE - CI9073	\$ 1,265,875.32	\$ 15,549.30	\$ 1,281,424.62	\$ 1,056,822.10	119.781%	78.4%
	TOWN OF FROID - CI9075	\$ 58,100.55	\$ 713.71	\$ 58,814.26	\$ 48,505.49	119.781%	78.4%
	TOWN OF DENTON - CI9097	\$ 74,542.93	\$ 915.61	\$ 75,458.54	\$ 62,232.52	119.781%	78.4%
	TOWN OF HYSHAM - CI9099	\$ 71,614.39	\$ 879.71	\$ 72,494.10	\$ 59,787.50	119.782%	78.4%
	BEAVERHEAD COUNTY - CO0201	\$ 2,608,826.58	\$ 32,045.17	\$ 2,640,871.75	\$ 2,177,991.45	119.781%	78.4%
	BIG HORN COUNTY - CO0202	\$ 4,847,415.43	\$ 59,542.36	\$ 4,906,957.79	\$ 4,046,888.06	119.781%	78.4%
	BLAINE COUNTY - CO0203	\$ 2,809,766.49	\$ 34,513.07	\$ 2,844,279.56	\$ 2,345,747.08	119.781%	78.4%
	BROADWATER COUNTY - CO0204	\$ 1,761,358.35	\$ 21,635.31	\$ 1,782,993.66	\$ 1,470,478.51	119.781%	78.4%
	CARBON COUNTY - CO0205	\$ 2,854,941.75	\$ 35,068.05	\$ 2,890,009.80	\$ 2,383,461.82	119.781%	78.4%
	CARTER COUNTY - CO0206	\$ 991,418.57	\$ 12,177.85	\$ 1,003,596.42	\$ 827,690.52	119.781%	78.4%
	CASCADE COUNTY - CO0207	\$ 15,358,682.64	\$ 188,655.37	\$ 15,547,338.01	\$ 12,822,269.86	119.781%	78.4%
	CHOUTEAU COUNTY - CO0208	\$ 2,229,810.21	\$ 27,389.48	\$ 2,257,199.69	\$ 1,861,567.80	119.781%	78.4%
	CUSTER COUNTY - CO0209	\$ 2,121,283.90	\$ 26,056.25	\$ 2,147,340.15	\$ 1,770,964.07	119.781%	78.4%
	DANIELS COUNTY - CO0210	\$ 1,006,007.62	\$ 12,357.08	\$ 1,018,364.70	\$ 839,870.36	119.781%	78.4%
	DAWSON COUNTY - CO0211	\$ 4,096,700.48	\$ 50,320.96	\$ 4,147,021.44	\$ 3,420,149.99	119.781%	78.4%
	ANACONDA-DEER LODGE COUNT - CO0212	\$ 3,930,295.15	\$ 48,277.07	\$ 3,978,572.22	\$ 3,281,225.80	119.781%	78.4%
	FALLON COUNTY - CO0213	\$ 3,938,014.86	\$ 48,371.84	\$ 3,986,386.70	\$ 3,287,670.56	119.781%	78.4%
	FERGUS COUNTY - CO0214	\$ 2,832,592.29	\$ 34,793.46	\$ 2,867,385.75	\$ 2,364,803.32	119.781%	78.4%
	FLATHEAD COUNTY - CO0215	\$ 19,740,977.40	\$ 242,484.41	\$ 19,983,461.81	\$ 16,480,849.66	119.781%	78.4%

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 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, 2015					
	Net Pension Liability - Employer	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
GALLATIN COUNTY - CO0216	\$ 16,100,567.21	\$ 197,768.18	\$ 16,298,335.39	\$ 13,441,635.88	119.781%	78.4%
GARFIELD COUNTY - CO0217	\$ 1,102,166.97	\$ 13,538.26	\$ 1,115,705.23	\$ 920,149.32	119.781%	78.4%
GLACIER COUNTY - CO0218	\$ 3,320,259.25	\$ 40,783.69	\$ 3,361,042.94	\$ 2,771,934.36	119.781%	78.4%
GOLDEN VALLEY COUNTY - CO0219	\$ 279,597.94	\$ 3,434.39	\$ 283,032.33	\$ 233,423.64	119.781%	78.4%
GRANITE COUNTY - CO0220	\$ 1,292,020.09	\$ 15,870.25	\$ 1,307,890.34	\$ 1,078,649.26	119.781%	78.4%
HILL COUNTY - CO0221	\$ 3,187,730.89	\$ 39,155.96	\$ 3,226,886.85	\$ 2,661,292.49	119.781%	78.4%
JEFFERSON COUNTY - CO0222	\$ 3,752,185.99	\$ 46,089.28	\$ 3,798,275.27	\$ 3,132,530.44	119.781%	78.4%
JUDITH BASIN COUNTY - CO0223	\$ 1,063,254.92	\$ 13,060.18	\$ 1,076,315.10	\$ 887,663.49	119.781%	78.4%
LAKE COUNTY - CO0224	\$ 5,971,172.95	\$ 73,345.61	\$ 6,044,518.56	\$ 4,985,062.32	119.781%	78.4%
LEWIS & CLARK COUNTY - CO0225	\$ 14,361,451.92	\$ 176,406.00	\$ 14,537,857.92	\$ 11,989,727.14	119.781%	78.4%
LIBERTY COUNTY - CO0226	\$ 1,362,308.66	\$ 16,733.68	\$ 1,379,042.34	\$ 1,137,329.90	119.781%	78.4%
LINCOLN COUNTY - CO0227	\$ 4,861,437.01	\$ 59,714.61	\$ 4,921,151.62	\$ 4,058,594.03	119.781%	78.4%
MADISON COUNTY - CO0228	\$ 6,565,890.24	\$ 80,650.89	\$ 6,646,541.13	\$ 5,481,564.97	119.781%	78.4%
MCCONE COUNTY - CO0229	\$ 1,204,490.68	\$ 14,795.03	\$ 1,219,285.71	\$ 1,005,574.81	119.781%	78.4%
MEAGHER COUNTY - CO0230	\$ 1,060,273.61	\$ 13,023.55	\$ 1,073,297.16	\$ 885,174.50	119.781%	78.4%
MINERAL COUNTY - CO0231	\$ 1,777,086.87	\$ 21,828.50	\$ 1,798,915.37	\$ 1,483,609.44	119.781%	78.4%
MISSOULA COUNTY - CO0232	\$ 31,979,503.44	\$ 392,813.80	\$ 32,372,317.24	\$ 26,698,241.99	119.781%	78.4%
MUSSELSHELL COUNTY - CO0233	\$ 1,505,975.55	\$ 18,498.33	\$ 1,524,473.88	\$ 1,257,270.93	119.781%	78.4%
PARK COUNTY - CO0234	\$ 2,860,745.05	\$ 35,139.42	\$ 2,895,884.47	\$ 2,388,306.69	119.781%	78.4%
PETROLEUM COUNTY - CO0235	\$ 241,450.18	\$ 2,965.75	\$ 244,415.93	\$ 201,575.76	119.781%	78.4%
PHILLIPS COUNTY - CO0236	\$ 1,891,791.07	\$ 23,237.46	\$ 1,915,028.53	\$ 1,579,370.94	119.781%	78.4%
PONDERA COUNTY - CO0237	\$ 1,511,425.19	\$ 18,565.34	\$ 1,529,990.53	\$ 1,261,820.53	119.781%	78.4%
POWELL COUNTY - CO0238	\$ 1,468,896.61	\$ 18,042.92	\$ 1,486,939.53	\$ 1,226,315.44	119.781%	78.4%
POWDER RIVER COUNTY - CO0239	\$ 3,510,517.33	\$ 43,120.77	\$ 3,553,638.10	\$ 2,930,772.29	119.781%	78.4%
PRAIRIE COUNTY - CO0240	\$ 736,597.29	\$ 9,047.84	\$ 745,645.13	\$ 614,951.74	119.781%	78.4%
RAVALLI COUNTY - CO0241	\$ 6,132,665.30	\$ 75,329.32	\$ 6,207,994.62	\$ 5,119,885.04	119.781%	78.4%
RICHLAND COUNTY - CO0242	\$ 6,782,774.97	\$ 83,314.88	\$ 6,866,089.85	\$ 5,662,632.28	119.781%	78.4%
ROOSEVELT COUNTY - CO0243	\$ 4,226,188.08	\$ 51,911.62	\$ 4,278,099.70	\$ 3,528,253.26	119.781%	78.4%
ROSEBUD COUNTY - CO0244	\$ 3,261,563.31	\$ 40,062.86	\$ 3,301,626.17	\$ 2,722,931.92	119.781%	78.4%
SANDERS COUNTY - CO0245	\$ 3,066,970.92	\$ 37,672.44	\$ 3,104,643.36	\$ 2,560,475.40	119.781%	78.4%
SHERIDAN COUNTY - CO0246	\$ 3,119,521.68	\$ 38,318.12	\$ 3,157,839.80	\$ 2,604,347.69	119.781%	78.4%
STILLWATER COUNTY - CO0248	\$ 2,798,893.38	\$ 34,379.63	\$ 2,833,273.01	\$ 2,336,669.62	119.781%	78.4%
SWEET GRASS COUNTY - CO0249	\$ 3,668,458.29	\$ 45,060.72	\$ 3,713,519.01	\$ 3,062,629.98	119.781%	78.4%
TETON COUNTY - CO0250	\$ 3,103,792.13	\$ 38,124.79	\$ 3,141,916.92	\$ 2,591,215.70	119.781%	78.4%
TOOLE COUNTY - CO0251	\$ 5,974,378.68	\$ 73,385.15	\$ 6,047,763.83	\$ 4,987,738.77	119.781%	78.4%
TREASURE COUNTY - CO0252	\$ 557,583.56	\$ 6,849.01	\$ 564,432.57	\$ 465,501.34	119.781%	78.4%
VALLEY COUNTY - CO0253	\$ 2,902,891.62	\$ 35,657.04	\$ 2,938,548.66	\$ 2,423,492.88	119.781%	78.4%
WHEATLAND COUNTY - CO0254	\$ 808,444.98	\$ 9,930.32	\$ 818,375.30	\$ 674,934.09	119.781%	78.4%
WIBAUX COUNTY - CO0255	\$ 1,220,504.11	\$ 14,991.70	\$ 1,235,495.81	\$ 1,018,943.81	119.781%	78.4%
YELLOWSTONE COUNTY - CO0256	\$ 15,557,793.94	\$ 191,101.02	\$ 15,748,894.96	\$ 12,988,498.92	119.781%	78.4%
LEGISLATIVE COUNCIL - CP1104	\$ 9,100,328.84	\$ -	\$ 9,100,328.84	\$ 7,506,247.35	121.237%	78.4%
CONSUMER COUNSEL - CP1112	\$ 354,277.65	\$ -	\$ 354,277.65	\$ 292,219.76	121.237%	78.4%
SUPREME COURT - CP2110	\$ 18,151,667.78	\$ -	\$ 18,151,667.78	\$ 14,972,086.05	121.237%	78.4%
GOVERNORS OFFICE - CP3101	\$ 3,834,579.88	\$ -	\$ 3,834,579.88	\$ 3,162,886.11	121.237%	78.4%
SECRETARY OF STATE - CP3201	\$ 2,972,012.53	\$ -	\$ 2,972,012.53	\$ 2,451,412.53	121.237%	78.4%
COMM OF POLITICAL PRACTIC - CP3202	\$ 385,973.96	\$ -	\$ 385,973.96	\$ 318,363.94	121.237%	78.4%
STATE AUDITOR'S OFFICE - CP3401	\$ 4,904,964.92	\$ -	\$ 4,904,964.92	\$ 4,045,774.67	121.237%	78.4%
SUPT OF PUBLIC INSTRUCTIO - CP3501	\$ 7,901,079.93	\$ -	\$ 7,901,079.93	\$ 6,517,067.81	121.237%	78.4%
BOARD OF CRIME CONTROL - CP4107	\$ 1,053,325.18	\$ -	\$ 1,053,325.18	\$ 868,816.92	121.237%	78.4%
DEPARTMENT OF JUSTICE - CP4110	\$ 23,991,458.81	\$ -	\$ 23,991,458.81	\$ 19,788,935.83	121.237%	78.4%
PUBLIC SERVICE COMMISSION - CP4201	\$ 2,467,184.25	\$ -	\$ 2,467,184.25	\$ 2,035,013.84	121.237%	78.4%
BOARD OF PUBLIC EDUCATION - CP5101	\$ 66,514.63	\$ -	\$ 66,514.63	\$ 54,863.46	121.237%	78.4%
COMM OF HIGHER EDUCATION - CP5102	\$ 3,792,547.56	\$ -	\$ 3,792,547.56	\$ 3,128,216.49	121.237%	78.4%
SCHOOL FOR THE DEAF & BLI - CP5113	\$ 2,104,062.69	\$ -	\$ 2,104,062.69	\$ 1,735,499.35	121.237%	78.4%
MONTANA ARTS COUNCIL - CP5114	\$ 576,517.09	\$ -	\$ 576,517.09	\$ 475,529.98	121.237%	78.4%
MONTANA STATE LIBRARY - CP5115	\$ 1,970,943.17	\$ -	\$ 1,970,943.17	\$ 1,625,698.02	121.237%	78.4%
MONTANA HISTORICAL SOCIET - CP5117	\$ 2,784,781.53	\$ -	\$ 2,784,781.53	\$ 2,296,978.43	121.237%	78.4%
DEPARTMENT OF FISH WILDL - CP5201	\$ 30,729,028.43	\$ -	\$ 30,729,028.43	\$ 25,346,302.44	121.237%	78.4%
DEPT OF ENVIRONMENTAL QUA - CP5301	\$ 25,691,655.22	\$ -	\$ 25,691,655.22	\$ 21,191,313.19	121.237%	78.4%
DEPARTMENT OF TRANSPORTAT - CP5401	\$ 124,692,825.41	\$ -	\$ 124,692,825.41	\$ 102,850,698.99	121.237%	78.4%
DEPARTMENT OF LIVESTOCK - CP5603	\$ 4,323,742.14	\$ -	\$ 4,323,742.14	\$ 3,566,363.14	121.237%	78.4%
DEPT OF NATURAL RESOURCES - CP5706	\$ 30,067,566.40	\$ -	\$ 30,067,566.40	\$ 24,800,706.95	121.237%	78.4%
DEPARTMENT OF REVENUE - CP5801	\$ 30,756,433.17	\$ -	\$ 30,756,433.17	\$ 25,368,906.75	121.237%	78.4%
DEPARTMENT OF ADMINSTRAT - CP6101	\$ 32,778,262.59	\$ -	\$ 32,778,262.59	\$ 27,036,577.40	121.237%	78.4%
MONTANA STATE FUND - CP6103	\$ 19,369,771.00	\$ -	\$ 19,369,771.00	\$ 15,976,817.29	121.237%	78.4%

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 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, 2015					
				Net Pension Liability - Employer	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
				N/A	N/A	N/A	\$ 2,145,058.05	N/A	N/A
	PUBLIC EMPLOYEES' RETIREM - CP6104			\$ 1,177,820.15	\$ -	\$ 1,177,820.15	\$ 971,504.36	121.237%	78.4%
	TEACHERS' RETIREMENT SYST - CP6105			\$ 12,493,411.71	\$ -	\$ 12,493,411.71	\$ 10,304,972.41	121.237%	78.4%
	OFFICE OF PUBLIC DEFENDER - CP6108			\$ 4,764,383.13	\$ -	\$ 4,764,383.13	\$ 3,929,818.15	121.237%	78.4%
	DEPARTMENT OF AGRICULTURE - CP6201			\$ 28,170,252.87	\$ -	\$ 28,170,252.87	\$ 23,235,741.05	121.237%	78.4%
	DEPARTMENT OF CORRECTIONS - CP6401			\$ 12,297,055.11	\$ -	\$ 12,297,055.11	\$ 10,143,011.14	121.237%	78.4%
	DEPARTMENT OF COMMERCE - CP6501			\$ 39,509,814.80	\$ -	\$ 39,509,814.80	\$ 32,588,980.71	121.237%	78.4%
	DEPARTMENT OF LABOR & IND - CP6602			\$ 8,953,015.93	\$ -	\$ 8,953,015.93	\$ 7,384,738.73	121.237%	78.4%
	DEPARTMENT OF MILITARY AF - CP6701			\$ 140,441,919.37	\$ -	\$ 140,441,919.37	\$ 115,841,064.13	121.237%	78.4%
	DEPT OF PUBLIC HEALTH & H - CP6901								
	BEAVERHEAD COUNTY HIGH SC - HS0401			\$ 558,103.36	\$ 26,225.01	\$ 584,328.37	\$ 481,739.56	115.852%	78.4%
	JORDAN PUBLIC SCHOOLS - HS0421			\$ 199,942.17	\$ 9,395.25	\$ 209,337.42	\$ 172,584.70	115.852%	78.4%
	JEFFERSON COUNTY HIGH SCH - HS0425			\$ 233,681.35	\$ 10,980.68	\$ 244,662.03	\$ 201,707.36	115.852%	78.4%
	POWDER RIVER COUNTY HIGH - HS0452			\$ 325,248.23	\$ 15,283.29	\$ 340,531.52	\$ 280,745.24	115.852%	78.4%
	POWELL COUNTY HIGH SCHOOL - HS0453			\$ 207,497.47	\$ 9,750.36	\$ 217,247.83	\$ 179,106.11	115.852%	78.4%
	SWEET GRASS COUNTY HIGH S - HS0465			\$ 363,336.68	\$ 17,073.09	\$ 380,409.77	\$ 313,622.44	115.852%	78.4%
	HOUSING AUTHORITY OF ANAC - OA0500			\$ 403,280.93	\$ 4,953.67	\$ 408,234.60	\$ 336,681.04	119.781%	78.4%
	HELENA REGIONAL AIRPORT A - OA0501			\$ 970,577.64	\$ 11,921.87	\$ 982,499.51	\$ 810,291.42	119.781%	78.4%
	BITTERROOT CONSERVATION D - OA0503			\$ 60,193.57	\$ 739.29	\$ 60,932.86	\$ 50,252.80	119.782%	78.4%
	HUMAN RESOURCES COUNCIL D - OA0504			\$ 2,354,154.44	\$ 28,916.76	\$ 2,383,071.20	\$ 1,965,377.10	119.781%	78.4%
	HOUSING AUTHORITY OF BUTT - OA0506			\$ 866,366.30	\$ 10,641.85	\$ 877,008.15	\$ 723,290.04	119.781%	78.4%
	FORT SHAW IRRIGATION DIST - OA0507			\$ 120,402.25	\$ 1,479.02	\$ 121,881.27	\$ 100,518.44	119.781%	78.4%
	HOUSING AUTHORITY OF GLAS - OA0509			\$ 151,055.03	\$ 1,855.50	\$ 152,910.53	\$ 126,108.95	119.781%	78.4%
	GREENFIELDS IRRIGATION DI - OA0510			\$ 817,305.60	\$ 10,039.19	\$ 827,344.79	\$ 682,331.50	119.781%	78.4%
	CHOUTEAU COUNTY CONSERVAT - OA0511			\$ 15,330.97	\$ 188.38	\$ 15,519.35	\$ 12,799.14	119.781%	78.4%
	GREAT FALLS INT AIRPORT - OA0514			\$ 634,395.68	\$ 7,792.53	\$ 642,188.21	\$ 529,628.32	119.781%	78.4%
	MISSOULA RURAL FIRE DISTR - OA0515			\$ 956,131.76	\$ 11,744.54	\$ 967,876.30	\$ 798,231.21	119.781%	78.4%
	CENTER FOR MENTAL HEALTH - OA0516			\$ 628,868.27	\$ 7,724.65	\$ 636,592.92	\$ 525,013.82	119.781%	78.4%
	HELENA HOUSING AUTHORITY - OA0517			\$ 720,667.01	\$ 8,852.34	\$ 729,519.35	\$ 601,652.38	119.781%	78.4%
	HILL CO PUBLIC CEMETERY D - OA0518			\$ 99,128.00	\$ 1,217.67	\$ 100,345.67	\$ 82,757.38	119.781%	78.4%
	WHITEFISH HOUSING AUTHORI - OA0522			\$ 111,157.59	\$ 1,365.35	\$ 112,522.94	\$ 92,800.49	119.781%	78.4%
	MILES COMMUNITY COLLEGE - OA0524			\$ 1,111,249.26	\$ 13,649.75	\$ 1,124,899.01	\$ 927,731.83	119.781%	78.4%
	MALTA IRRIGATION DISTRICT - OA0525			\$ 434,041.85	\$ 5,331.46	\$ 439,373.31	\$ 362,361.86	119.781%	78.4%
	RICHLAND CO HOUSING AUTHO - OA0526			\$ 500,788.48	\$ 6,151.28	\$ 506,939.76	\$ 418,085.61	119.781%	78.4%
	PONDERA CO CANAL & RESERV - OA0527			\$ 528,244.09	\$ 6,488.66	\$ 534,732.75	\$ 441,007.13	119.781%	78.4%
	FLATHEAD VALLEY COMM COLL - OA0529			\$ 6,946,058.28	\$ 85,320.54	\$ 7,031,378.82	\$ 5,798,950.02	119.781%	78.4%
	DAWSON COLLEGE - OA0530			\$ 913,989.40	\$ 11,226.77	\$ 925,216.17	\$ 763,048.40	119.781%	78.4%
	PRAIRIE COUNTY HOSPITAL D - OA0531			\$ 756,914.35	\$ 9,297.42	\$ 766,211.77	\$ 631,913.61	119.781%	78.4%
	GALLATIN AIRPORT AUTHORITY - OA0534			\$ 1,951,981.43	\$ 23,976.75	\$ 1,975,958.18	\$ 1,629,620.93	119.781%	78.4%
	HELENA VALLEY IRRIGATION - OA0537			\$ 266,202.85	\$ 3,269.84	\$ 269,472.69	\$ 222,240.76	119.781%	78.4%
	DEER LODGE COUNTY HEAD ST - OA0538			\$ 413,942.83	\$ 5,084.50	\$ 419,027.33	\$ 345,582.10	119.781%	78.4%
	GLASGOW IRRIGATION DISTRI - OA0541			\$ 193,618.49	\$ 2,378.21	\$ 195,996.70	\$ 161,643.35	119.781%	78.4%
	LEWIS & CLARK LIBRARY - OA0544			\$ 1,167,941.72	\$ 14,346.16	\$ 1,182,287.88	\$ 975,061.68	119.781%	78.4%
	BILLINGS HOUSING AUTHORITY - OA0547			\$ 1,225,930.93	\$ 15,058.42	\$ 1,240,989.35	\$ 1,023,474.46	119.781%	78.4%
	YELLOWSTONE WEST CARBON S - OA0548			\$ 49,684.72	\$ 610.36	\$ 50,295.08	\$ 41,479.58	119.781%	78.4%
	FLATHEAD SPECIAL EDUC COO - OA0549			\$ 23,532.68	\$ 289.12	\$ 23,821.80	\$ 19,646.45	119.781%	78.4%
	MISSOULA COUNTY AIRPORT - OA0550			\$ 2,110,016.29	\$ 25,918.01	\$ 2,135,934.30	\$ 1,761,557.23	119.781%	78.4%
	GALLATIN-MADISON SEC - OA0551			\$ 49,676.00	\$ 610.22	\$ 50,286.22	\$ 41,472.35	119.781%	78.4%
	CENTRAL MONTANA LEARNING - OA0552			\$ 57,523.91	\$ 706.59	\$ 58,230.50	\$ 48,024.02	119.782%	78.4%
	EASTERN YELLOWSTONE COUNT - OA0554			\$ 23,641.84	\$ 290.43	\$ 23,932.27	\$ 19,737.60	119.781%	78.4%
	MISSOULA AREA SEC - OA0555			\$ 91,198.11	\$ 1,120.28	\$ 92,318.39	\$ 76,137.14	119.781%	78.4%
	CROWN HILL CEMETERY DISTR - OA0556			\$ 49,664.37	\$ 610.07	\$ 50,274.44	\$ 41,462.65	119.781%	78.4%
	FLATHEAD MUNICIPAL AIRPOR - OA0557			\$ 1,102,358.41	\$ 13,540.59	\$ 1,115,899.00	\$ 920,309.25	119.781%	78.4%
	BIG FORK CO WATER & SEWER - OA0558			\$ 268,832.83	\$ 3,302.26	\$ 272,135.09	\$ 224,436.35	119.781%	78.4%
	SANDERS SPEC ED COOP - OA0560			\$ 45,648.99	\$ 560.65	\$ 46,209.64	\$ 38,110.28	119.781%	78.4%
	NORTH CENTRAL LEARNING SE - OA0562			\$ 34,059.69	\$ 418.34	\$ 34,478.03	\$ 28,434.86	119.781%	78.4%
	FLATHEAD CONSERVATION DIS - OA0565			\$ 102,295.37	\$ 1,256.48	\$ 103,551.85	\$ 85,401.84	119.781%	78.4%
	GREAT DIVIDE EDUCATION SE - OA0566			\$ 105,523.20	\$ 1,296.16	\$ 106,819.36	\$ 88,096.65	119.781%	78.4%
	GARDINER - PARK COUNTY WA - OA0567			\$ 177,397.20	\$ 2,179.07	\$ 179,576.27	\$ 148,100.81	119.781%	78.4%
	CENTRAL VALLEY FIRE DISTR - OA0569			\$ 62,708.12	\$ 770.26	\$ 63,478.38	\$ 52,352.17	119.781%	78.4%
	BEAR PAW COOPERATIVE - OA0570			\$ 39,045.06	\$ 479.68	\$ 39,524.74	\$ 32,597.00	119.781%	78.4%
	JUDITH BASIN CONSERVATION - OA0571			\$ 21,551.73	\$ 264.70	\$ 21,816.43	\$ 17,992.64	119.781%	78.4%
	PONDERA COUNTY CEMETERY D - OA0572			\$ 44,127.37	\$ 542.04	\$ 44,669.41	\$ 36,840.00	119.781%	78.4%
	BERT MOONEY AIRPORT AUTHO - OA0574			\$ 405,222.19	\$ 4,977.51	\$ 410,199.70	\$ 338,301.66	119.781%	78.4%
	VICTOR WATER & SEWER - OA0575			\$ 38,911.04	\$ 477.94	\$ 39,388.98	\$ 32,484.99	119.782%	78.4%

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 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, 2015					
				Net Pension Liability - Employer	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
	CASCADE CONSERVATION DIST - OA0576	\$ 89,933.78	\$ 1,104.73	\$ 91,038.51	\$ 75,081.60	119.781%	78.4%		
	LINCOLN COUNTY RURAL FIRE - OA0578	\$ 109,456.89	\$ 1,344.42	\$ 110,801.31	\$ 91,380.48	119.781%	78.4%		
	LOCKWOOD RURAL FIRE DIST - OA0579	\$ 50,599.90	\$ 621.55	\$ 51,221.45	\$ 42,243.64	119.781%	78.4%		
	PONDERA COUNTY COUNCIL ON - OA0580	\$ 20,214.00	\$ 248.42	\$ 20,462.42	\$ 16,875.65	119.782%	78.4%		
	PORT OF MONTANA - PORT AU - OA0581	\$ 234,419.91	\$ 2,879.55	\$ 237,299.46	\$ 195,706.57	119.781%	78.4%		
	TETON COUNTY CONSERVATION - OA0582	\$ 14,218.98	\$ 174.58	\$ 14,393.56	\$ 11,870.91	119.780%	78.4%		
	SIDNEY RICHLAND AIRPORT A - OA0583	\$ 95,652.77	\$ 1,174.93	\$ 96,827.70	\$ 79,856.15	119.781%	78.4%		
	GALLATIN CONSERVATION DIS - OA0584	\$ 7,643.39	\$ 94.05	\$ 7,737.44	\$ 7,620.06	100.306%	78.4%		
	PRAIRIE VIEW SPECIAL SERV - OA0585	\$ -	\$ -	\$ -	\$ -	N/A	78.4%		
	LAKESIDE CO WATER & SEWER - OA0586	\$ 278,387.54	\$ 3,419.42	\$ 281,806.96	\$ 232,413.15	119.781%	78.4%		
	BIG SKY ECONOMIC DEVELOPM - OA0587	\$ 443,304.97	\$ 5,445.28	\$ 448,750.25	\$ 370,095.30	119.781%	78.4%		
	BIG COUNTRY EDUCATIONAL C - OA0588	\$ 29,732.66	\$ 365.14	\$ 30,097.80	\$ 24,822.50	119.781%	78.4%		
	BIG SKY SPECIAL EDUCATION - OA0589	\$ 36,706.09	\$ 450.76	\$ 37,156.85	\$ 30,644.30	119.781%	78.4%		
	FALLON MEDICAL COMPLEX - OA0592	\$ 510,960.81	\$ 6,276.29	\$ 517,237.10	\$ 426,578.08	119.781%	78.4%		
	HUMAN RESOURCES COUNCIL D - OA0594	\$ 1,313,802.80	\$ 16,137.85	\$ 1,329,940.65	\$ 1,096,834.65	119.781%	78.4%		
	FLATHEAD JOINT BD OF CONT - OA0597 - OA9102	\$ 38,807.28	\$ 476.75	\$ 39,284.03	\$ 25,120.00	154.488%	78.4%		
	NO MONTANA JOINT REFUSE D - OA0598	\$ 443,077.63	\$ 5,442.52	\$ 448,520.15	\$ 369,905.51	119.781%	78.4%		
	FERGUS COUNTY CONSERVATIO - OA0599	\$ 31,260.81	\$ 384.04	\$ 31,644.85	\$ 26,098.25	119.781%	78.4%		
	GRANITE CO HOSPITAL & NUR - OA9003	\$ 1,572,290.60	\$ 19,312.92	\$ 1,591,603.52	\$ 1,312,634.37	119.781%	78.4%		
	PRICKLEY PEAR SPECIAL SVC - OA9004	\$ 38,290.06	\$ 470.38	\$ 38,760.44	\$ 31,966.52	119.782%	78.4%		
	UPPER MUSSELSHELL CONSERV - OA9009	\$ 16,302.40	\$ 200.30	\$ 16,502.70	\$ 13,610.00	119.783%	78.4%		
	URBAN TRANS DIST/DAWSON C - OA9010	\$ 168,593.56	\$ 2,070.92	\$ 170,664.48	\$ 140,751.15	119.781%	78.4%		
	GALLATIN CANYON CONSOL RR - OA9012	\$ 20,297.87	\$ 249.29	\$ 20,547.16	\$ 16,945.79	119.781%	78.4%		
	BIG SKY CO WATER & SEWER - OA9013	\$ 192,784.28	\$ 2,368.04	\$ 195,152.32	\$ 160,946.89	119.781%	78.4%		
	BITTERROOT VALLEY SEC - OA9015	\$ 21,457.83	\$ 263.68	\$ 21,721.51	\$ 17,914.16	119.781%	78.4%		
	HELENA BUSINESS IMPROVEME - OA9016	\$ 58,627.18	\$ 720.25	\$ 59,347.43	\$ 48,945.24	119.781%	78.4%		
	ROUNDUP COMMUNITY LIBRARY - OA9017	\$ 14,675.26	\$ 180.24	\$ 14,855.50	\$ 12,251.74	119.781%	78.4%		
	MALTA CEMETERY DISTRICT - OA9020	\$ 40,435.12	\$ 496.69	\$ 40,931.81	\$ 33,757.49	119.781%	78.4%		
	LARCHMONT GOLF COURSE - OA9022	\$ 250,926.10	\$ 3,082.18	\$ 254,008.28	\$ 209,486.89	119.781%	78.4%		
	LEWIS & CLARK CONSERVATIO - OA9023	\$ 54,445.07	\$ 668.65	\$ 55,113.72	\$ 45,453.65	119.782%	78.4%		
	YELLOWSTONE CITY-COUNTY H - OA9026	\$ 13,504,356.73	\$ 165,878.11	\$ 13,670,234.84	\$ 11,274,177.05	119.781%	78.4%		
	TWIN BRIDGES PUBLIC LIBRA - OA9035	\$ 14,086.26	\$ 172.98	\$ 14,259.24	\$ 11,760.00	119.781%	78.4%		
	LIBERTY CO CONSERVATION D - OA9037	\$ 16,708.24	\$ 205.25	\$ 16,913.49	\$ 13,948.94	119.781%	78.4%		
	GRANITE CONSERVATION DIST - OA9038	\$ 25,729.05	\$ 316.01	\$ 26,045.06	\$ 21,480.00	119.781%	78.4%		
	HINSDALE WATER & SEWER DI - OA9042	\$ 26,466.89	\$ 325.17	\$ 26,792.06	\$ 22,096.00	119.781%	78.4%		
	PETROLEUM CO CONSERVATION - OA9048	\$ 91,120.05	\$ 1,119.26	\$ 92,239.31	\$ 76,072.08	119.781%	78.4%		
	PARK CO RURAL FIRE DISTRI - OA9051	\$ 109,436.83	\$ 1,344.13	\$ 110,780.96	\$ 91,363.91	119.781%	78.4%		
	VALLEY COUNTY CONSERVATIO - OA9052	\$ 16,760.86	\$ 205.83	\$ 16,966.69	\$ 13,992.85	119.782%	78.4%		
	SEELEY LAKE MISSOULA CO W - OA9053	\$ 120,728.87	\$ 1,482.95	\$ 122,211.82	\$ 100,791.09	119.781%	78.4%		
	DRY PRAIRIE RURAL WATER - OA9054	\$ 689,387.15	\$ 8,468.01	\$ 697,855.16	\$ 575,538.19	119.781%	78.4%		
	LOCKWOOD WATER & SEWER DI - OA9056	\$ 212,392.42	\$ 2,608.90	\$ 215,001.32	\$ 177,316.83	119.781%	78.4%		
	PABLO-LAKE COUNTY WATER & - OA9058	\$ 217,634.20	\$ 2,673.29	\$ 220,307.49	\$ 181,692.94	119.781%	78.4%		
	DALY DITCHES IRRIGATION D - OA9059	\$ 15,431.56	\$ 189.69	\$ 15,621.25	\$ 15,138.84	101.934%	78.4%		
	LINCOLN CONSERVATION DIST - OA9062	\$ 24,584.06	\$ 301.91	\$ 24,885.97	\$ 20,524.23	119.781%	78.4%		
	NORTH VALLEY PUBLIC LIBRA - OA9063	\$ 172,048.00	\$ 2,113.37	\$ 174,161.37	\$ 143,635.11	119.781%	78.4%		
	PHILLIPS CONSERVATION DIS - OA9069	\$ -	\$ -	\$ -	\$ -	N/A	78.4%		
	PARK COUNTY SEC - OA9072	\$ 29,940.52	\$ 367.76	\$ 30,308.28	\$ 24,996.00	119.781%	78.4%		
	NORTHWEST MT EDUC COOP - OA9076	\$ 29,872.20	\$ 366.89	\$ 30,239.09	\$ 24,939.04	119.781%	78.4%		
	SHERIDAN DANIELS SEC - OA9078	\$ -	\$ -	\$ -	\$ -	N/A	78.4%		
	FRENCHTOWN RURAL FIRE DIS - OA9079	\$ 42,352.98	\$ 520.24	\$ 42,873.22	\$ 35,358.57	119.781%	78.4%		
	RAE WATER AND SEWER DISTR - OA9080	\$ 184,064.65	\$ 2,260.91	\$ 186,325.56	\$ 153,667.35	119.781%	78.4%		
	HEBGEN BASIN RURAL FD - OA9082	\$ 41,509.32	\$ 509.77	\$ 42,019.09	\$ 34,654.32	119.781%	78.4%		
	MILK RIVER JBC - OA9084	\$ 83,829.45	\$ 1,029.72	\$ 84,859.17	\$ 69,985.32	119.781%	78.4%		
	LAKEVIEW CEMETERY DISTRIC - OA9085	\$ 76,560.36	\$ 940.47	\$ 77,500.83	\$ 63,916.83	119.781%	78.4%		
	BUFFALO RAPIDS IRR PROJ - OA9086	\$ 225,922.54	\$ 2,775.04	\$ 228,697.58	\$ 188,612.40	119.781%	78.4%		
	BUFFALO RAPIDS IRR PROJ - OA9087	\$ 169,102.17	\$ 2,077.17	\$ 171,179.34	\$ 141,175.69	119.781%	78.4%		
	FLATHEAD EMERGENCY COMM C - OA9088	\$ 1,674,558.06	\$ 20,569.11	\$ 1,695,127.17	\$ 1,398,012.88	119.781%	78.4%		
	NORTH LAKE CO PUBLIC LIBR - OA9089	\$ 217,530.41	\$ 2,671.98	\$ 220,202.39	\$ 181,606.26	119.781%	78.4%		
	SOURDOUGH RFD - OA9090	\$ 34,880.24	\$ 428.52	\$ 35,308.76	\$ 29,119.91	119.781%	78.4%		
	LIBERTY CO CEMETERY DIST - OA9091	\$ 600.19	\$ 7.41	\$ 607.60	\$ 501.12	119.769%	78.4%		
	THOMPSON FALLS PUBLIC LIB - OA9094	\$ 38,735.59	\$ 475.76	\$ 39,211.35	\$ 32,338.74	119.781%	78.4%		
	MADISON CONSERVATION DIST - OA9095	\$ 50,308.17	\$ 617.92	\$ 50,926.09	\$ 42,000.00	119.781%	78.4%		
	CME/FLATHEAD INDIAN IRRIG - OA9096	\$ 247,769.06	\$ 3,043.37	\$ 250,812.43	\$ 206,851.09	119.781%	78.4%		
	CORVALLIS COUNTY SEWER DI - OA9098	\$ 37,916.78	\$ 465.87	\$ 38,382.65	\$ 31,655.00	119.781%	78.4%		
	ARLEE-LAKE COUNTY WATER & - OA9100	\$ 2,841.61	\$ 34.89	\$ 2,876.50	\$ 2,372.25	119.786%	78.4%		
	RONAN LIBRARY DISTRICT - OA9101	\$ 118,736.73	\$ 1,458.53	\$ 120,195.26	\$ 99,127.90	119.781%	78.4%		

**MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 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, 2015					
				Net Pension Liability - Employer	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
	RED LODGE RURAL FIRE DIST - OA9110			\$ 195,377.04	\$ 2,399.85	\$ 197,776.89	\$ 76,863.36	254.187%	78.4%
	BIG HORN COUNTY CEMETERY - OA9111			\$ 70,150.19	\$ 861.57	\$ 71,011.76	\$ 28,881.50	242.890%	78.4%
	SCHOOL DISTRICT 1 - BIG T - SD0600			\$ 212,399.54	\$ 9,980.61	\$ 222,380.15	\$ 183,337.43	115.852%	78.4%
	SCHOOL DISTRICT 1 - BUTTE - SD0601			\$ 4,508,617.60	\$ 211,859.10	\$ 4,720,476.70	\$ 3,891,715.79	115.852%	78.4%
	SCHOOL DISTRICT 1 - CHOTE - SD0602			\$ 364,700.73	\$ 17,137.19	\$ 381,837.92	\$ 314,799.71	115.852%	78.4%
	SCHOOL DISTRICT 1 - CIRCL - SD0603			\$ 300,110.79	\$ 14,102.25	\$ 314,213.04	\$ 259,047.44	115.852%	78.4%
	SCHOOL DISTRICT 1 - CLANC - SD0604			\$ 235,120.25	\$ 11,048.27	\$ 246,168.52	\$ 202,949.38	115.852%	78.4%
	SCHOOL DISTRICT 1 - CORVA - SD0605			\$ 986,674.79	\$ 46,363.57	\$ 1,033,038.36	\$ 851,670.82	115.852%	78.4%
	SCHOOL DISTRICT 1 - DEER - SD0606			\$ 581,405.21	\$ 27,320.14	\$ 608,725.35	\$ 501,853.16	115.852%	78.4%
	SCHOOL DISTRICT 1 - GLASG - SD0607			\$ 1,007,128.63	\$ 47,324.83	\$ 1,054,453.46	\$ 869,326.00	115.852%	78.4%
	SCHOOL DISTRICT 1 - GLEND - SD0608			\$ 1,158,097.61	\$ 54,418.76	\$ 1,212,516.37	\$ 999,638.34	115.852%	78.4%
	GREAT FALLS PUBLIC SCHOOL - SD0609			\$ 10,535,710.28	\$ 495,070.94	\$ 11,030,781.22	\$ 9,094,137.99	115.852%	78.4%
	SCHOOL DISTRICT 1 - HELEN - SD0610			\$ 6,630,089.74	\$ 311,546.59	\$ 6,941,636.33	\$ 5,722,912.60	115.852%	78.4%
	SCHOOL DISTRICT 1 - LEWIS - SD0612			\$ 1,935,544.29	\$ 90,950.86	\$ 2,026,495.15	\$ 1,670,708.96	115.852%	78.4%
	SCHOOL DISTRICT 1 - MILES - SD0613			\$ 1,349,394.72	\$ 63,407.73	\$ 1,412,802.45	\$ 1,164,760.68	115.852%	78.4%
	SCHOOL DISTRICT 1 - MISSO - SD0614	- SD7614		\$ 9,671,317.37	\$ 454,453.25	\$ 10,125,770.62	\$ 8,348,017.42	115.852%	78.4%
	SCHOOL DISTRICT 1 - PLAIN - SD0615			\$ 355,436.88	\$ 16,701.85	\$ 372,138.73	\$ 306,803.32	115.852%	78.4%
	SCHOOL DISTRICT 1 - PHILI - SD0616			\$ 239,884.52	\$ 11,272.12	\$ 251,156.64	\$ 207,061.73	115.852%	78.4%
	SCHOOL DISTRICT 1 - RED L - SD0617			\$ 504,999.08	\$ 23,729.79	\$ 528,728.87	\$ 435,901.35	115.852%	78.4%
	SCHOOL DISTRICT 1 - SCOB - SD0618			\$ 202,602.67	\$ 9,520.26	\$ 212,122.93	\$ 174,881.19	115.852%	78.4%
	SCHOOL DISTRICT 1 - HEART - SD0619			\$ 313,404.71	\$ 14,726.71	\$ 328,131.42	\$ 270,522.35	115.852%	78.4%
	SCHOOL DISTRICT 1 - KALIS - SD0620			\$ 409,805.93	\$ 19,256.67	\$ 429,062.60	\$ 353,733.22	115.852%	78.4%
	SCHOOL DISTRICT 1 & 7 - SD0621			\$ 117,819.37	\$ 5,536.27	\$ 123,355.64	\$ 101,698.53	115.852%	78.4%
	SCHOOL DISTRICT 2 - ALDER - SD0622			\$ 30,940.88	\$ 1,453.88	\$ 32,394.76	\$ 26,707.20	115.852%	78.4%
	SCHOOL DISTRICT 2 - FRAZE - SD0623			\$ 210,125.26	\$ 9,873.77	\$ 219,999.03	\$ 181,374.38	115.852%	78.4%
	SCHOOL DISTRICT 2 & 11 - SD0624			\$ 397,750.03	\$ 18,690.20	\$ 416,440.23	\$ 343,326.95	115.852%	78.4%
	SCHOOL DISTRICT 2 - ALBER - SD0625			\$ 248,856.63	\$ 11,693.66	\$ 260,550.29	\$ 214,806.23	115.852%	78.4%
	SCHOOL DISTRICT 2 - BILLI - SD0626	- SD9626		\$ 14,727,803.92	\$ 692,056.52	\$ 15,419,860.44	\$ 12,712,638.84	115.852%	78.4%
	SCHOOL DISTRICT 2 - BRID - SD0627			\$ 339,779.44	\$ 15,966.19	\$ 355,745.63	\$ 293,288.38	115.852%	78.4%
	SCHOOL DISTRICT 2 - DODSO - SD0629			\$ 147,190.38	\$ 6,916.45	\$ 154,106.83	\$ 127,050.79	115.852%	78.4%
	SCHOOL DISTRICT 2 - SUNBU - SD0631			\$ 285,065.31	\$ 13,395.23	\$ 298,460.54	\$ 246,060.61	115.852%	78.4%
	SCHOOL DISTRICT 2 - THOMP - SD0632			\$ 483,356.78	\$ 22,712.86	\$ 506,069.64	\$ 417,220.32	115.852%	78.4%
	SCHOOL DISTRICT 2 - STEVE - SD0633			\$ 817,722.05	\$ 38,424.52	\$ 856,146.57	\$ 705,835.50	115.852%	78.4%
	SCHOOL DISTRICT 2 - DEER - SD0635			\$ 75,194.72	\$ 3,533.38	\$ 78,728.10	\$ 64,905.96	115.852%	78.4%
	SCHOOL DISTRICT 3 - CASCA - SD0637			\$ 396,644.15	\$ 18,638.31	\$ 415,282.46	\$ 342,372.45	115.852%	78.4%
	SCHOOL DISTRICT 3 - FAIR - SD0638			\$ 130,565.86	\$ 6,135.29	\$ 136,701.15	\$ 112,700.84	115.852%	78.4%
	SCHOOL DISTRICT 3 - MANHA - SD0640			\$ 457,270.44	\$ 21,487.05	\$ 478,757.49	\$ 394,703.44	115.852%	78.4%
	SCHOOL DISTRICT 3 - RAMSA - SD0641			\$ 199,017.11	\$ 9,351.79	\$ 208,368.90	\$ 171,786.13	115.852%	78.4%
	SCHOOL DISTRICT 3 - SUPER - SD0642			\$ 497,977.24	\$ 23,399.82	\$ 521,377.06	\$ 429,840.28	115.852%	78.4%
	SCHOOL DISTRICT 3 - HAMIL - SD0643			\$ 1,482,838.10	\$ 69,678.21	\$ 1,552,516.31	\$ 1,279,945.57	115.852%	78.4%
	SCHOOL DISTRICT 3 - WOLF - SD0644			\$ 177,712.63	\$ 8,350.70	\$ 186,063.33	\$ 153,396.70	115.852%	78.4%
	SCHOOL DISTRICT 3 - WESTB - SD0645			\$ 170,937.90	\$ 8,032.37	\$ 178,970.27	\$ 147,549.04	115.852%	78.4%
	SCHOOL DISTRICT 4 - FORSY - SD0648			\$ 661,192.24	\$ 31,069.38	\$ 692,261.62	\$ 570,723.18	115.852%	78.4%
	SCHOOL DISTRICT 4 - HELLG - SD0649			\$ 1,103,278.96	\$ 51,842.86	\$ 1,155,121.82	\$ 952,320.34	115.852%	78.4%
	SCHOOL DISTRICT 4 - LIBBY - SD0650			\$ 825,299.01	\$ 38,780.65	\$ 864,079.66	\$ 712,375.57	115.852%	78.4%
	SCHOOL DISTRICT 4 - LIVIN - SD0651			\$ 1,609,515.91	\$ 75,630.79	\$ 1,685,146.70	\$ 1,389,290.22	115.852%	78.4%
	SCHOOL DISTRICT 4 & 47 - SD0652			\$ 349,070.61	\$ 16,402.70	\$ 365,473.31	\$ 301,308.23	115.852%	78.4%
	SCHOOL DISTRICT 4 & 28 - SD0653			\$ 167,805.13	\$ 7,884.98	\$ 175,690.11	\$ 144,844.81	115.852%	78.4%
	SCHOOL DISTRICT 4 - SWAN - SD0654			\$ 90,874.11	\$ 4,270.20	\$ 95,144.31	\$ 78,440.13	115.852%	78.4%
	SCHOOL DISTRICT 5 - BASIN - SD0656			\$ 15,583.75	\$ 732.32	\$ 16,316.07	\$ 13,451.50	115.851%	78.4%
	SCHOOL DISTRICT 5 - KALIS - SD0657			\$ 5,402,190.22	\$ 253,847.96	\$ 5,656,038.18	\$ 4,663,023.38	115.852%	78.4%
	SCHOOL DISTRICT 5 - PARK - SD0658			\$ 268,945.19	\$ 12,637.62	\$ 281,582.81	\$ 232,146.16	115.852%	78.4%
	SCHOOL DISTRICT 5 - SAND - SD0659			\$ 286,376.44	\$ 13,456.72	\$ 299,833.16	\$ 247,192.29	115.852%	78.4%
	SCHOOL DISTRICT 5 - SHERI - SD0660			\$ 210,359.14	\$ 9,884.67	\$ 220,243.81	\$ 181,576.32	115.852%	78.4%
	SCHOOL DISTRICT 5 - SIDNE - SD0661			\$ 1,744,390.50	\$ 81,968.57	\$ 1,826,359.07	\$ 1,505,710.19	115.852%	78.4%
	SCHOOL DISTRICT 5 - TERRY - SD0662			\$ 243,670.82	\$ 11,450.04	\$ 255,120.86	\$ 210,330.00	115.852%	78.4%
	SCHOOL DISTRICT 6 - LAME - SD0664			\$ 1,204,355.21	\$ 56,592.45	\$ 1,260,947.66	\$ 1,039,566.65	115.852%	78.4%
	SCHOOL DISTRICT 6 - COLUM - SD0665			\$ 672,214.63	\$ 31,587.29	\$ 703,801.92	\$ 580,237.25	115.852%	78.4%
	SCHOOL DISTRICT 6 - TROUT - SD0666			\$ 130,082.69	\$ 6,112.62	\$ 136,195.31	\$ 112,283.70	115.852%	78.4%
	SCHOOL DISTRICT 6 - COLUM - SD0667			\$ 2,479,874.92	\$ 116,528.73	\$ 2,596,403.65	\$ 2,140,560.33	115.852%	78.4%
	SCHOOL DISTRICT 6 - RYEGA - SD0668			\$ 151,331.64	\$ 7,110.94	\$ 158,442.58	\$ 130,625.36	115.852%	78.4%
	SCHOOL DISTRICT 55F - SU - SD0669			\$ 527,038.78	\$ 24,765.32	\$ 551,804.10	\$ 454,925.53	115.852%	78.4%
	SCHOOL DISTRICT 6 & 1 - S - SD0670			\$ 213,405.86	\$ 10,027.85	\$ 223,433.71	\$ 184,206.11	115.852%	78.4%
	SCHOOL DISTRICT 6 - WIBAU - SD0671			\$ 278,209.76	\$ 13,072.97	\$ 291,282.73	\$ 240,143.09	115.852%	78.4%
	SCHOOL DISTRICT 7 - BOULD - SD0672			\$ 281,595.60	\$ 13,232.14	\$ 294,827.74	\$ 243,065.73	115.852%	78.4%

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 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, 2015					
				Net Pension Liability - Employer	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 7 - BOZEM	- SD0673	\$ 5,681,071.98	\$ 266,952.61	\$ 5,948,024.59	\$ 4,903,746.40	115.852%	78.4%	
	SCHOOL DISTRICT 7 - CHARL	- SD0674	\$ 333,958.99	\$ 15,692.77	\$ 349,651.76	\$ 288,264.39	115.852%	78.4%	
	SCHOOL DISTRICT 7 - GARDI	- SD0675	\$ 211,389.74	\$ 9,933.08	\$ 221,322.82	\$ 182,465.84	115.852%	78.4%	
	SCHOOL DISTRICT 7 - HINS	- SD0676	\$ 140,565.95	\$ 6,605.09	\$ 147,171.04	\$ 121,332.67	115.852%	78.4%	
	SCHOOL DISTRICT 7 & 70 -	- SD0677	\$ 1,931,594.17	\$ 90,765.09	\$ 2,022,359.26	\$ 1,667,299.35	115.852%	78.4%	
	SCHOOL DISTRICT 7 - LOLO	- SD0678	\$ 589,112.99	\$ 27,682.23	\$ 616,795.22	\$ 508,506.29	115.852%	78.4%	
	SCHOOL DISTRICT 1 & 7 - T	- SD0679	\$ 489,383.06	\$ 22,996.02	\$ 512,379.08	\$ 422,422.17	115.852%	78.4%	
	SCHOOL DISTRICT 7 - VICTO	- SD0680	\$ 360,595.37	\$ 16,944.30	\$ 377,539.67	\$ 311,256.00	115.852%	78.4%	
	SCHOOL DISTRICT 7 - MEDIC	- SD0681	\$ 359,722.78	\$ 16,903.31	\$ 376,626.09	\$ 310,502.90	115.852%	78.4%	
	SCHOOL DISTRICT 7 - TWIN	- SD0682	\$ 393,025.15	\$ 18,468.24	\$ 411,493.39	\$ 339,248.61	115.852%	78.4%	
	SCHOOL DISTRICT 7 - JOUE	- SD0683	\$ 408,754.11	\$ 19,207.25	\$ 427,961.36	\$ 352,825.35	115.852%	78.4%	
	SCHOOL DISTRICT 7 & 2 - S	- SD0684	\$ 155,139.46	\$ 7,290.02	\$ 162,429.48	\$ 133,912.21	115.852%	78.4%	
	SCHOOL DISTRICT 8 - ARLEE	- SD0685	\$ 549,865.60	\$ 25,837.92	\$ 575,703.52	\$ 474,629.08	115.852%	78.4%	
	SCHOOL DISTRICT 8-WHITE S	- SD0686	\$ 329,123.49	\$ 15,465.43	\$ 344,588.92	\$ 284,090.52	115.852%	78.4%	
	SCHOOL DISTRICT 8 - ELDER	- SD0687	\$ 115,138.38	\$ 5,410.25	\$ 120,548.63	\$ 99,384.38	115.852%	78.4%	
	SCHOOL DISTRICT 9 - BROWN	- SD0690	\$ 4,066,980.90	\$ 191,106.69	\$ 4,258,087.59	\$ 3,510,507.06	115.852%	78.4%	
	SCHOOL DISTRICT 9 - DARBY	- SD0691	\$ 567,389.30	\$ 26,661.52	\$ 594,050.82	\$ 489,754.99	115.852%	78.4%	
	SCHOOL DISTRICT 9 - DIXON	- SD0692	\$ 212,028.30	\$ 9,963.17	\$ 221,991.47	\$ 183,017.10	115.852%	78.4%	
	SCHOOL DISTRICT 9 - EAST	- SD0693	\$ 711,521.05	\$ 33,434.22	\$ 744,955.27	\$ 614,165.60	115.852%	78.4%	
	SCHOOL DISTRICT 9 - OPHEI	- SD0695	\$ 168,023.02	\$ 7,895.30	\$ 175,918.32	\$ 145,032.85	115.852%	78.4%	
	SCHOOL DISTRICT 9 - POPLA	- SD0696	\$ 1,562,126.69	\$ 73,404.04	\$ 1,635,530.73	\$ 1,348,385.14	115.852%	78.4%	
	SCHOOL DISTRICT 9 & 9 - R	- SD0697	\$ 192,673.51	\$ 9,053.66	\$ 201,727.17	\$ 166,310.48	115.852%	78.4%	
	SCHOOL DISTRICT 15 - KALI	- SD0698	\$ 152,761.25	\$ 7,178.24	\$ 159,939.49	\$ 131,859.33	115.852%	78.4%	
	SCHOOL DISTRICT 16 - HARL	- SD0699	\$ 328,521.71	\$ 15,437.08	\$ 343,958.79	\$ 283,570.98	115.852%	78.4%	
	SCHOOL DISTRICT 10 - ANAC	- SD0700	\$ 1,053,070.95	\$ 49,483.55	\$ 1,102,554.50	\$ 908,982.15	115.852%	78.4%	
	SCHOOL DISTRICT 10 - CHIN	- SD0701	\$ 446,773.38	\$ 20,993.85	\$ 467,767.23	\$ 385,642.61	115.852%	78.4%	
	SCHOOL DISTRICT 10 - CONR	- SD0702	\$ 693,735.55	\$ 32,598.55	\$ 726,334.10	\$ 598,813.64	115.852%	78.4%	
	SCHOOL DISTRICT 10 - DILL	- SD0703	\$ 445,440.15	\$ 20,931.20	\$ 466,371.35	\$ 384,491.86	115.852%	78.4%	
	SCHOOL DISTRICT 10 - NOXO	- SD0704	\$ 178,025.15	\$ 8,365.39	\$ 186,390.54	\$ 153,666.37	115.852%	78.4%	
	SCHOOL DISTRICT 11 - POTO	- SD0705	\$ 87,528.83	\$ 4,113.07	\$ 91,641.90	\$ 75,552.51	115.852%	78.4%	
	SCHOOL DISTRICT 12 - LIMA	- SD0706	\$ 128,916.63	\$ 6,057.82	\$ 134,974.45	\$ 111,277.19	115.852%	78.4%	
	SCHOOL DISTRICT 12 - BAKE	- SD0707	\$ 848,410.15	\$ 39,866.62	\$ 888,276.77	\$ 732,324.54	115.852%	78.4%	
	SCHOOL DISTRICT 13 - BOX	- SD0708	\$ 957,976.79	\$ 45,015.22	\$ 1,002,992.01	\$ 826,899.44	115.852%	78.4%	
	SCHOOL DISTRICT 12 - HARL	- SD0709	\$ 850,608.85	\$ 39,969.83	\$ 890,578.68	\$ 734,222.35	115.852%	78.4%	
	SCHOOL DISTRICT 13 - LONE	- SD0710	\$ 222,465.04	\$ 10,453.61	\$ 232,918.65	\$ 192,025.76	115.852%	78.4%	
	SCHOOL DISTRICT 12 - ROSE	- SD0711	\$ 167,930.14	\$ 7,891.08	\$ 175,821.22	\$ 144,952.79	115.852%	78.4%	
	SCHOOL DISTRICT 12 - SACO	- SD0712	\$ 182,968.21	\$ 8,597.67	\$ 191,565.88	\$ 157,933.07	115.852%	78.4%	
	SCHOOL DISTRICT 12 - STAN	- SD0713	\$ 214,065.50	\$ 10,058.81	\$ 224,124.31	\$ 184,775.46	115.852%	78.4%	
	SCHOOL DISTRICT 14 - BONN	- SD0714	\$ 255,148.92	\$ 11,989.47	\$ 267,138.39	\$ 220,237.52	115.852%	78.4%	
	SCHOOL DISTRICT 24 - WORD	- SD0715	\$ 1,059,785.79	\$ 49,799.12	\$ 1,109,584.91	\$ 914,778.15	115.852%	78.4%	
	SCHOOL DISTRICT 14 - HOT	- SD0716	\$ 247,591.14	\$ 11,634.21	\$ 259,225.35	\$ 213,713.96	115.852%	78.4%	
	SCHOOL DISTRICT 13 - EURE	- SD0717	\$ 774,471.77	\$ 36,392.41	\$ 810,864.18	\$ 668,502.89	115.852%	78.4%	
	SCHOOL DISTRICT 3 & 13 -	- SD0718	\$ 308,546.82	\$ 14,498.65	\$ 323,045.47	\$ 266,329.14	115.852%	78.4%	
	SCHOOL DISTRICT 13 - NASH	- SD0719	\$ 241,015.56	\$ 11,325.32	\$ 252,340.88	\$ 208,038.16	115.852%	78.4%	
	SCHOOL DISTRICT 15 & 17 -	- SD0720	\$ 115,235.91	\$ 5,414.90	\$ 120,650.81	\$ 99,468.49	115.852%	78.4%	
	SCHOOL DISTRICT 15 & 6 -	- SD0721	\$ 644,177.44	\$ 30,269.76	\$ 674,447.20	\$ 556,036.42	115.852%	78.4%	
	SCHOOL DISTRICT 14 - MALT	- SD0722	\$ 532,758.93	\$ 25,034.23	\$ 557,793.16	\$ 459,862.95	115.852%	78.4%	
	SCHOOL DISTRICT 15 - CUST	- SD0723	\$ 149,159.99	\$ 7,009.04	\$ 156,169.03	\$ 128,750.91	115.852%	78.4%	
	SCHOOL DISTRICT 15 - CUT	- SD0724	\$ 1,223,615.80	\$ 57,497.45	\$ 1,281,113.25	\$ 1,056,191.79	115.852%	78.4%	
	SCHOOL DISTRICT 15 - EKAL	- SD0725	\$ 271,097.37	\$ 12,738.93	\$ 283,836.30	\$ 234,003.96	115.852%	78.4%	
	HAVRE PUBLIC SCHOOLS	- SD0726	\$ 2,544,158.44	\$ 119,549.43	\$ 2,663,707.87	\$ 2,196,048.29	115.852%	78.4%	
	SCHOOL DISTRICT 17 - CULB	- SD0727	\$ 475,735.49	\$ 22,354.69	\$ 498,090.18	\$ 410,641.84	115.852%	78.4%	
	SCHOOL DISTRICT 17 H - HA	- SD0728	\$ 2,620,138.09	\$ 123,119.73	\$ 2,743,257.82	\$ 2,261,631.81	115.852%	78.4%	
	SCHOOL DISTRICT 18 - VALI	- SD0729	\$ 286,583.29	\$ 13,466.45	\$ 300,049.74	\$ 247,370.90	115.852%	78.4%	
	SCHOOL DISTRICT 20 - GARR	- SD0731	\$ 9,189.57	\$ 431.86	\$ 9,621.43	\$ 7,932.14	115.852%	78.4%	
	SCHOOL DISTRICT 20 - PLEN	- SD0732	\$ 516,361.61	\$ 24,263.83	\$ 540,625.44	\$ 445,709.30	115.852%	78.4%	
	SCHOOL DISTRICT 21 - BROA	- SD0734	\$ 194,745.02	\$ 9,150.90	\$ 203,895.92	\$ 168,098.60	115.852%	78.4%	
	SCHOOL DISTRICT 23 - MISS	- SD0736	\$ 355,974.42	\$ 16,727.14	\$ 372,701.56	\$ 307,267.56	115.852%	78.4%	
	SCHOOL DISTRICT 23 - POLS	- SD0737	\$ 1,691,061.05	\$ 79,462.59	\$ 1,770,523.64	\$ 1,459,677.80	115.852%	78.4%	
	SCHOOL DISTRICT 23 - ROBE	- SD0738	\$ 144,774.37	\$ 6,802.93	\$ 151,577.30	\$ 124,965.33	115.852%	78.4%	
	SCHOOL DISTRICT 24 - THRE	- SD0739	\$ 272,202.97	\$ 12,790.68	\$ 284,993.65	\$ 234,958.21	115.852%	78.4%	
	SCHOOL DISTRICT 25 - HOB	- SD0740	\$ 181,378.57	\$ 8,522.81	\$ 189,901.38	\$ 156,560.99	115.852%	78.4%	
	SCHOOL DISTRICT 26 - LOCK	- SD0741	\$ 632,482.18	\$ 29,720.16	\$ 662,202.34	\$ 545,941.33	115.852%	78.4%	
	SCHOOL DISTRICT 27 - MONT	- SD0742	\$ 294,793.43	\$ 13,852.24	\$ 308,645.67	\$ 254,457.67	115.852%	78.4%	
	SCHOOL DISTRICT 28 - STI	- SD0743	\$ 653,371.51	\$ 30,701.77	\$ 684,073.28	\$ 563,972.54	115.852%	78.4%	
	SCHOOL DISTRICT 29 - SOME	- SD0744	\$ 344,305.18	\$ 16,178.84	\$ 360,484.02	\$ 297,194.89	115.852%	78.4%	

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				Schedule of Employer's Proportionate Share of the Net Pension Liability as of June 30, 2015					
				Net Pension Liability - Employer	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 29 - BELT - SD0745	\$ 324,446.87	\$ 15,245.64	\$ 339,692.51	\$ 280,053.57	115.852%	78.4%	
		SCHOOL DISTRICT 20 - WHIT - SD0746	\$ 180,330.10	\$ 8,473.68	\$ 188,803.78	\$ 155,655.97	115.852%	78.4%	
		SCHOOL DISTRICT 33 - GOLD - SD0748	\$ 18,645.14	\$ 876.22	\$ 19,521.36	\$ 16,094.00	115.852%	78.4%	
		SCHOOL DISTRICT 32 - CLIN - SD0749	\$ 207,910.72	\$ 9,769.69	\$ 217,680.41	\$ 179,462.84	115.852%	78.4%	
		SCHOOL DISTRICT 30 - POWE - SD0751	\$ 237,651.81	\$ 11,167.17	\$ 248,818.98	\$ 205,134.54	115.852%	78.4%	
		SCHOOL DISTRICT 30 - RONA - SD0752	\$ 1,702,169.50	\$ 79,984.72	\$ 1,782,154.22	\$ 1,469,266.40	115.852%	78.4%	
		SCHOOL DISTRICT 32 J - AS - SD0754	\$ 90,423.64	\$ 4,248.98	\$ 94,672.62	\$ 78,051.24	115.852%	78.4%	
		SCHOOL DISTRICT 38 - BIG - SD0755	\$ 934,997.35	\$ 43,935.35	\$ 978,932.70	\$ 807,064.26	115.852%	78.4%	
		SCHOOL DISTRICT 30 & 6 - SD0756	\$ 197,247.66	\$ 9,268.64	\$ 206,516.30	\$ 170,258.79	115.852%	78.4%	
		SCHOOL DISTRICT 3 - BELFR - SD0757	\$ 115,370.81	\$ 5,421.15	\$ 120,791.96	\$ 99,584.94	115.852%	78.4%	
		SCHOOL DISTRICT 44 - TURN - SD0758	\$ 140,271.60	\$ 6,591.28	\$ 146,862.88	\$ 121,078.67	115.852%	78.4%	
		SCHOOL DISTRICT 40 - FREN - SD0759	\$ 1,357,812.14	\$ 63,803.40	\$ 1,421,615.54	\$ 1,172,026.35	115.852%	78.4%	
		LAVINA K-12 - SD0760	\$ 130,939.15	\$ 6,152.88	\$ 137,092.03	\$ 113,023.16	115.852%	78.4%	
		SCHOOL DISTRICT 44 - BELG - SD0761	\$ 3,864,995.58	\$ 181,615.36	\$ 4,046,610.94	\$ 3,336,158.81	115.852%	78.4%	
		SCHOOL DISTRICT 44 - MOOR - SD0762	\$ 137,568.37	\$ 6,464.39	\$ 144,032.76	\$ 118,745.20	115.852%	78.4%	
		SCHOOL DISTRICT 44 - WHIT - SD0763	\$ 1,275,119.25	\$ 59,917.67	\$ 1,335,036.92	\$ 1,100,648.15	115.852%	78.4%	
		SCHOOL DISTRICT 45 - AUGU - SD0764	\$ 167,622.85	\$ 7,876.54	\$ 175,499.39	\$ 144,687.54	115.852%	78.4%	
		SCHOOL DISTRICT 45 - WOLF - SD0765	\$ 1,161,456.12	\$ 54,576.47	\$ 1,216,032.59	\$ 1,002,537.27	115.852%	78.4%	
		SCHOOL DISTRICT 44 - GERA - SD0766	\$ 205,018.52	\$ 9,633.78	\$ 214,652.30	\$ 176,966.46	115.852%	78.4%	
		SCHOOL DISTRICT 21 - FAIR - SD0767	\$ 466,663.95	\$ 21,928.36	\$ 488,592.31	\$ 402,811.50	115.852%	78.4%	
		SCHOOL DISTRICT 65 - FROI - SD0768	\$ 178,415.00	\$ 8,383.70	\$ 186,798.70	\$ 154,003.05	115.852%	78.4%	
		SCHOOL DISTRICT 55 - PLEV - SD0769	\$ 272,027.37	\$ 12,782.40	\$ 284,809.77	\$ 234,806.67	115.852%	78.4%	
		SCHOOL DISTRICT 50 - EAST - SD0770	\$ 182,364.25	\$ 8,569.18	\$ 190,933.43	\$ 157,411.73	115.852%	78.4%	
		SCHOOL DISTRICT 50 - HAYS - SD0771	\$ 591,332.04	\$ 27,786.60	\$ 619,118.64	\$ 510,421.81	115.852%	78.4%	
		SCHOOL DISTRICT 52 - ABSA - SD0772	\$ 390,305.35	\$ 18,340.33	\$ 408,645.68	\$ 336,900.91	115.852%	78.4%	
		SCHOOL DISTRICT 52 - ENNI - SD0773	\$ 512,069.32	\$ 24,061.93	\$ 536,131.25	\$ 442,004.25	115.852%	78.4%	
		SHIELDS VALLEY - SD0774	\$ 246,405.16	\$ 11,578.54	\$ 257,983.70	\$ 212,690.29	115.852%	78.4%	
		SCHOOL DISTRICT 55 - BROC - SD0775	\$ 240,254.75	\$ 11,289.56	\$ 251,544.31	\$ 207,381.34	115.852%	78.4%	
		SCHOOL DISTRICT 55 - ROUN - SD0776	\$ 798,885.03	\$ 37,539.43	\$ 836,424.46	\$ 689,575.71	115.852%	78.4%	
		SCHOOL DISTRICT 57 - HAVR - SD0777	\$ 2,150.14	\$ 101.02	\$ 2,251.16	\$ 1,855.89	115.855%	78.4%	
		SCHOOL DISTRICT 58 - GEYS - SD0778	\$ 127,434.26	\$ 5,988.05	\$ 133,422.31	\$ 109,997.71	115.852%	78.4%	
		SCHOOL DISTRICT 58 - YELL - SD0779	\$ 150,329.69	\$ 7,063.85	\$ 157,393.54	\$ 129,760.43	115.852%	78.4%	
		SCHOOL DISTRICT 64 - MEL - SD0780	\$ 190,347.48	\$ 8,944.35	\$ 199,291.83	\$ 164,302.72	115.852%	78.4%	
		SCHOOL DISTRICT 73 - SWAN - SD0781	\$ 7,646.15	\$ 359.33	\$ 8,005.48	\$ 6,600.00	115.851%	78.4%	
		SD 75 GREENFIELD - SD0782	\$ 116,442.68	\$ 5,471.59	\$ 121,914.27	\$ 100,510.13	115.852%	78.4%	
		SCHOOL DISTRICT 87 - BOX - SD0783	\$ 2,671,720.76	\$ 125,543.58	\$ 2,797,264.34	\$ 2,306,156.56	115.852%	78.4%	
		SCHOOL DISTRICT 84 - DENT - SD0785	\$ 156,903.24	\$ 7,372.88	\$ 164,276.12	\$ 135,434.47	115.852%	78.4%	
		SCHOOL DISTRICT 74 - ROY - SD0786	\$ 116,053.56	\$ 5,453.27	\$ 121,506.83	\$ 100,174.20	115.852%	78.4%	
		SCHOOL DISTRICT 74 - VAUG - SD0787	\$ 104,331.40	\$ 4,902.51	\$ 109,233.91	\$ 90,055.98	115.852%	78.4%	
		SCHOOL DISTRICT 159 - WIN - SD0790	\$ 182,989.58	\$ 8,598.69	\$ 191,588.27	\$ 157,951.57	115.852%	78.4%	
		SCHOOL DISTRICT 41 - PION - SD0791	\$ 75,404.03	\$ 3,543.26	\$ 78,947.29	\$ 65,086.65	115.852%	78.4%	
		SCHOOL DISTRICT 50 - EVER - SD0792	\$ 783,197.94	\$ 36,802.32	\$ 820,000.26	\$ 676,035.08	115.852%	78.4%	
		SCHOOL DISTRICT 37 - SHEP - SD0793	\$ 869,901.85	\$ 40,876.57	\$ 910,778.42	\$ 750,875.55	115.852%	78.4%	
		SCHOOL DISTRICT 19 - COLS - SD0794	\$ 1,469,150.12	\$ 69,035.00	\$ 1,538,185.12	\$ 1,268,130.24	115.852%	78.4%	
	SD9794	SCHOOL DISTRICT 2 & 3 - P - SD0796	\$ 323,398.40	\$ 15,196.37	\$ 338,594.77	\$ 279,148.77	115.852%	78.4%	
		SCHOOL DISTRICT 69 - WEST - SD0798	\$ 305,014.03	\$ 14,332.65	\$ 319,346.68	\$ 263,279.80	115.852%	78.4%	
		SCHOOL DISTRICT 11 & 2 - SD0799	\$ 194,193.38	\$ 9,125.03	\$ 203,318.41	\$ 167,622.48	115.852%	78.4%	
		SCHOOL DISTRICT 1 - TROY - SD0800	\$ 501,094.75	\$ 23,546.34	\$ 524,641.09	\$ 432,531.22	115.852%	78.4%	
		SCHOOL DISTRICT 85 - ULM - SD0801	\$ 96,919.72	\$ 4,554.23	\$ 101,473.95	\$ 83,658.43	115.852%	78.4%	
		SCHOOL DISTRICT 14 - SHEL - SD0802	\$ 748,508.84	\$ 35,172.27	\$ 783,681.11	\$ 646,092.52	115.852%	78.4%	
		SCHOOL DISTRICT 10 - CAYU - SD0803	\$ 188,624.40	\$ 8,863.53	\$ 197,487.93	\$ 162,815.45	115.852%	78.4%	
		SCHOOL DISTRICT 52 - INDE - SD0805	\$ 174,040.87	\$ 8,178.16	\$ 182,219.03	\$ 150,227.31	115.852%	78.4%	
		SCHOOL DISTRICT 23 - HARR - SD0806	\$ 92,130.44	\$ 4,329.21	\$ 96,459.65	\$ 79,524.48	115.852%	78.4%	
		SCHOOL DISTRICT 27 - GRAS - SD0807	\$ 146,594.12	\$ 6,888.54	\$ 153,482.66	\$ 126,536.07	115.852%	78.4%	
		SCHOOL DISTRICT 32 - RAPE - SD0810	\$ 151,421.62	\$ 7,115.30	\$ 158,536.92	\$ 130,703.00	115.852%	78.4%	
		SCHOOL DISTRICT 115 - WIN - SD0811	\$ 147,567.29	\$ 6,934.19	\$ 154,501.48	\$ 127,375.95	115.852%	78.4%	
		SCHOOL DISTRICT 78J & 2 - SD0812	\$ 210,023.95	\$ 9,868.97	\$ 219,892.92	\$ 181,286.89	115.852%	78.4%	
		SCHOOL DISTRICT 27 - MONF - SD0813	\$ 268,733.55	\$ 12,627.74	\$ 281,361.29	\$ 231,963.46	115.852%	78.4%	
		SCHOOL DISTRICT 35 - GALL - SD0814	\$ 112,335.87	\$ 5,278.55	\$ 117,614.42	\$ 96,965.23	115.852%	78.4%	
		SCHOOL DISTRICT 23 - BILL - SD0815	\$ 172,840.93	\$ 8,121.76	\$ 180,962.69	\$ 149,191.57	115.852%	78.4%	
		SCHOOL DISTRICT 58 - WHIT - SD0816	\$ 93,495.36	\$ 4,393.32	\$ 97,888.68	\$ 80,702.62	115.852%	78.4%	
		SCHOOL DISTRICT 29 - WYOL - SD0817	\$ 293,300.16	\$ 13,782.03	\$ 307,082.19	\$ 253,168.74	115.852%	78.4%	
		SCHOOL DISTRICT 64 - BAIN - SD0819	\$ 380,018.18	\$ 17,857.01	\$ 397,875.19	\$ 328,021.43	115.852%	78.4%	
		SCHOOL DISTRICT 2 - DUPUY - SD0820	\$ 21,402.89	\$ 1,005.74	\$ 22,408.63	\$ 18,474.33	115.852%	78.4%	
		SCHOOL DISTRICT 2-27 - LO - SD0821	\$ 799,075.60	\$ 37,548.44	\$ 836,624.04	\$ 689,740.41	115.852%	78.4%	
		SCHOOL DISTRICT 33 - SWAN - SD0822	\$ 89,695.54	\$ 4,214.67	\$ 93,910.21	\$ 77,422.80	115.852%	78.4%	

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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, 2015					
				Net Pension Liability - Employer	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
				\$ 78,209.89	\$ 3,675.10	\$ 81,884.99	\$ 67,508.66	115.852%	78.4%
				\$ 148,126.78	\$ 6,960.50	\$ 155,087.28	\$ 127,859.03	115.852%	78.4%
				\$ 198,675.66	\$ 9,335.80	\$ 208,011.46	\$ 171,491.44	115.852%	78.4%
				\$ 13,902.24	\$ 653.24	\$ 14,555.48	\$ 12,000.00	115.852%	78.4%
				\$ 18,819.86	\$ 884.36	\$ 19,704.22	\$ 16,244.86	115.851%	78.4%
				\$ 10,774.27	\$ 506.28	\$ 11,280.55	\$ 9,300.00	115.852%	78.4%
				\$ 96,389.01	\$ 4,529.23	\$ 100,918.24	\$ 83,200.36	115.852%	78.4%
				\$ 12,761.17	\$ 599.75	\$ 13,360.92	\$ 11,015.05	115.852%	78.4%
				\$ 5,004.70	\$ 235.04	\$ 5,239.74	\$ 4,320.00	115.849%	78.4%
				\$ 135,621.73	\$ 6,372.81	\$ 141,994.54	\$ 117,064.93	115.852%	78.4%
				\$ 525,488.82	\$ 24,692.50	\$ 550,181.32	\$ 453,587.55	115.852%	78.4%
				\$ 281,016.64	\$ 13,204.81	\$ 294,221.45	\$ 242,565.97	115.852%	78.4%
				\$ 12,471.47	\$ 586.09	\$ 13,057.56	\$ 10,765.08	115.851%	78.4%
				\$ 637,949.69	\$ 29,977.01	\$ 667,926.70	\$ 550,660.79	115.852%	78.4%
				\$ 48,871.73	\$ 2,296.52	\$ 51,168.25	\$ 42,184.78	115.852%	78.4%
				\$ 22,938.60	\$ 1,077.83	\$ 24,016.43	\$ 19,800.00	115.852%	78.4%
				\$ 5,560.84	\$ 261.35	\$ 5,822.19	\$ 4,800.00	115.851%	78.4%
				\$ 113,984.52	\$ 5,356.17	\$ 119,340.69	\$ 98,388.43	115.852%	78.4%
				\$ 76,086.49	\$ 3,575.24	\$ 79,661.73	\$ 65,675.70	115.852%	78.4%
				\$ 29,939.07	\$ 1,406.93	\$ 31,346.00	\$ 25,842.66	115.851%	78.4%
				\$ 189,397.28	\$ 8,899.87	\$ 198,297.15	\$ 163,482.45	115.852%	78.4%
				\$ 24,160.92	\$ 1,135.25	\$ 25,296.17	\$ 20,854.96	115.852%	78.4%
				\$ 65,923.60	\$ 3,097.74	\$ 69,021.34	\$ 56,903.33	115.852%	78.4%
				\$ 309,297.45	\$ 14,533.82	\$ 323,831.27	\$ 266,977.16	115.852%	78.4%
				\$ -	\$ -	\$ -	\$ -	N/A	78.4%
				\$ 52,533.60	\$ 2,468.62	\$ 55,002.22	\$ 45,345.63	115.852%	78.4%
				\$ 58,380.65	\$ 2,743.21	\$ 61,123.86	\$ 50,392.57	115.852%	78.4%
				\$ 11,121.82	\$ 522.56	\$ 11,644.38	\$ 9,600.00	115.852%	78.4%
				\$ 110,962.52	\$ 5,214.16	\$ 116,176.68	\$ 95,779.82	115.852%	78.4%
				\$ 23,070.59	\$ 1,084.08	\$ 24,154.67	\$ 19,914.03	115.851%	78.4%
				\$ 317,626.50	\$ 14,925.27	\$ 332,551.77	\$ 274,166.59	115.852%	78.4%
				\$ 211,575.21	\$ 9,941.94	\$ 221,517.15	\$ 182,625.94	115.852%	78.4%
				\$ 242,544.58	\$ 11,397.13	\$ 253,941.71	\$ 209,357.96	115.852%	78.4%
				\$ 78,872.14	\$ 3,706.21	\$ 82,578.35	\$ 68,080.30	115.852%	78.4%
				\$ 28,333.15	\$ 1,331.34	\$ 29,664.49	\$ 24,456.40	115.852%	78.4%
				\$ 15,577.35	\$ 732.03	\$ 16,309.38	\$ 13,446.00	115.851%	78.4%
				\$ 7,505.96	\$ 352.58	\$ 7,858.54	\$ 1,952.52	384.424%	78.4%
				\$ 2,098,000.22	\$ -	\$ 2,098,000.22	\$ 1,730,498.82	121.237%	78.4%
				\$ 59,138,504.44	\$ -	\$ 59,138,504.44	\$ 48,779,362.45	121.237%	78.4%
				\$ 42,694,203.46	\$ -	\$ 42,694,203.46	\$ 35,215,567.91	121.237%	78.4%
				\$ 9,952,243.45	\$ -	\$ 9,952,243.45	\$ 8,208,934.25	121.237%	78.4%
				\$ 2,902,143.60	\$ -	\$ 2,902,143.60	\$ 2,393,782.42	121.237%	78.4%

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 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, 2015						
			Contractually Required DB Contributions	Plan Choice Rate Required Contributions	DC/MUS-RP 1% Required Contributions	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's DB Pensionable Payroll	Contributions as % DB Pensionable Payroll
Total Before Working Retiree Contributions and Adjustments			\$ 95,116,976.94	\$ 3,583,612.65	\$ 1,307,887.83	\$ 100,008,477.42	\$ -	\$ 1,154,912,122.99	
Due to Working Retiree Contributions and Adjustments			\$ 120,221.47	\$ 47,157.06	\$ 0.04	\$ 167,378.57	\$ -		
Total			\$ 95,237,198.41	\$ 3,630,769.71	\$ 1,307,887.87	\$ 100,175,855.99	\$ -	\$ 1,154,912,122.99	
State as Special Funding Entity									
Employers									
	CITY OF BIG TIMBER - CI0302		\$ 12,036.35	\$ 3,746.38	\$ 1,349.53	\$ 17,132.26	\$ -	\$ 146,065.13	11.729%
	CITY OF BELT - CI0303		\$ 10,494.72	\$ -	\$ -	\$ 10,494.72	\$ -	\$ 127,356.80	8.240%
	TOWN OF BIG SANDY - CI0304		\$ 3,254.96	\$ -	\$ -	\$ 3,254.96	\$ -	\$ 39,500.04	8.240%
	CITY OF BILLINGS - CI0305		\$ 2,385,578.15	\$ 91,641.16	\$ 33,011.28	\$ 2,510,230.59	\$ -	\$ 28,949,778.06	8.671%
	CITY OF BOZEMAN - CI0306		\$ 922,084.27	\$ 38,340.06	\$ 13,810.98	\$ 974,235.31	\$ -	\$ 11,189,797.02	8.706%
	BUTTE SILVER BOW - CI0307		\$ 1,297,090.15	\$ 33,195.71	\$ 11,957.87	\$ 1,342,243.73	\$ -	\$ 15,740,617.02	8.527%
	TOWN OF BROADUS - CI0308		\$ 13,357.21	\$ -	\$ -	\$ 13,357.21	\$ -	\$ 162,094.21	8.240%
	TOWN OF BOULDER - CI0309		\$ 26,095.23	\$ -	\$ -	\$ 26,095.23	\$ -	\$ 316,674.25	8.240%
	TOWN OF CASCADE - CI0310		\$ 8,120.77	\$ -	\$ -	\$ 8,120.77	\$ -	\$ 98,548.24	8.240%
	CITY OF CHINOOK - CI0311		\$ 31,536.84	\$ 6,455.03	\$ 2,325.25	\$ 40,317.12	\$ -	\$ 382,710.00	10.535%
	CITY OF CHOTEAU - CI0312		\$ 26,638.59	\$ 931.95	\$ 335.71	\$ 27,906.25	\$ -	\$ 323,267.99	8.633%
	TOWN OF CIRCLE - CI0313		\$ 10,159.28	\$ 584.36	\$ 210.50	\$ 10,954.14	\$ -	\$ 123,286.24	8.885%
	CITY OF COLUMBIA FALLS - CI0314		\$ 62,485.75	\$ 1,573.56	\$ 566.83	\$ 64,626.14	\$ -	\$ 758,285.11	8.523%
	CITY OF CONRAD - CI0315		\$ 66,086.32	\$ 155.41	\$ 55.98	\$ 66,297.71	\$ -	\$ 801,979.34	8.267%
	TOWN OF CULBERTSON - CI0316		\$ 20,729.72	\$ -	\$ -	\$ 20,729.72	\$ -	\$ 251,561.86	8.240%
	CITY OF CUT BANK - CI0317		\$ 68,195.50	\$ 1,691.68	\$ 609.38	\$ 70,496.56	\$ -	\$ 827,574.88	8.518%
	TOWN OF CHESTER - CI0318		\$ 20,146.32	\$ 66.63	\$ 24.00	\$ 20,236.95	\$ -	\$ 244,482.22	8.277%
	TOWN OF BROWNING - CI0319		\$ 22,921.55	\$ -	\$ -	\$ 22,921.55	\$ -	\$ 278,160.53	8.240%
	CITY OF DEER LODGE - CI0320		\$ 52,745.37	\$ 49.97	\$ 18.00	\$ 52,813.34	\$ -	\$ 640,082.43	8.251%
	CITY OF DILLON - CI0321		\$ 56,165.74	\$ 2,916.04	\$ 1,050.43	\$ 60,132.21	\$ -	\$ 681,589.80	8.822%
	CITY OF BAKER - CI0322		\$ 57,040.87	\$ 769.16	\$ 277.07	\$ 58,087.10	\$ -	\$ 692,209.87	8.392%
	CITY OF BELGRADE - CI0323		\$ 87,545.91	\$ 5,673.41	\$ 2,043.69	\$ 95,263.01	\$ -	\$ 1,062,398.63	8.967%
	TOWN OF COLUMBUS - CI0324		\$ 48,296.96	\$ 1,072.82	\$ 386.45	\$ 49,756.23	\$ -	\$ 586,099.53	8.489%
	CITY OF EAST HELENA - CI0325		\$ 32,212.69	\$ 113.26	\$ 40.80	\$ 32,366.75	\$ -	\$ 390,911.64	8.280%
	TOWN OF ENNIS - CI0326		\$ 25,630.02	\$ 883.88	\$ 318.39	\$ 26,832.29	\$ -	\$ 311,028.84	8.627%
	TOWN OF FAIRFIELD - CI0327		\$ 6,011.72	\$ 925.36	\$ 333.34	\$ 7,270.42	\$ -	\$ 72,954.24	9.966%
	CITY OF FAIRVIEW - CI0328		\$ 32,616.38	\$ 2,841.62	\$ 1,023.62	\$ 36,481.62	\$ -	\$ 395,810.50	9.217%
	CITY OF FORSYTH - CI0329		\$ 44,516.67	\$ -	\$ -	\$ 44,516.67	\$ -	\$ 540,224.45	8.240%
	CITY OF FORT BENTON - CI0330		\$ 36,490.96	\$ -	\$ -	\$ 36,490.96	\$ -	\$ 442,829.84	8.240%
	TOWN OF GERALDINE - CI0331		\$ 2,995.17	\$ -	\$ -	\$ 2,995.17	\$ -	\$ 36,347.43	8.240%
	CITY OF GLASGOW - CI0332		\$ 51,888.08	\$ 7,300.03	\$ 2,629.64	\$ 61,817.75	\$ -	\$ 629,678.98	9.817%
	CITY OF GLENDIVE - CI0333		\$ 113,128.98	\$ 2,635.45	\$ 949.35	\$ 116,713.78	\$ -	\$ 1,372,857.44	8.502%
	CITY OF GREAT FALLS - CI0334		\$ 1,289,627.95	\$ 32,732.62	\$ 11,791.05	\$ 1,334,151.62	\$ -	\$ 15,650,060.74	8.525%
	TOWN OF GRASS RANGE - CI0335		\$ 2,583.19	\$ -	\$ -	\$ 2,583.19	\$ -	\$ 31,347.87	8.240%
	CITY OF HARLEM - CI0336		\$ 22,308.42	\$ 327.62	\$ 118.02	\$ 22,754.06	\$ -	\$ 270,719.97	8.405%
	CITY OF HAMILTON - CI0337		\$ 120,040.59	\$ 4,692.15	\$ 1,690.22	\$ 126,422.96	\$ -	\$ 1,456,732.16	8.679%
	CITY OF HARDIN - CI0338		\$ 75,762.81	\$ 1,067.56	\$ 384.56	\$ 77,214.93	\$ -	\$ 919,406.71	8.398%
	CITY OF HAVRE - CI0339		\$ 172,749.34	\$ 6,163.68	\$ 2,220.30	\$ 181,133.32	\$ -	\$ 2,096,370.16	8.640%
	CITY OF HELENA - CI0340		\$ 887,152.69	\$ 14,518.91	\$ 5,230.05	\$ 906,901.65	\$ -	\$ 10,765,890.54	8.424%
	TOWN OF HOT SPRINGS - CI0341		\$ 17,483.56	\$ 769.85	\$ 277.32	\$ 18,530.73	\$ -	\$ 212,168.80	8.734%
	TOWN OF MELSTONE - CI0342		\$ 2,685.96	\$ -	\$ -	\$ 2,685.96	\$ -	\$ 32,595.00	8.240%
	CITY OF KALISPELL - CI0343		\$ 410,118.14	\$ 14,696.71	\$ 5,294.10	\$ 430,108.95	\$ -	\$ 4,976,918.91	8.642%
	TOWN OF NASHUA - CI0344		\$ 7,431.20	\$ -	\$ -	\$ 7,431.20	\$ -	\$ 90,180.00	8.240%
	CITY OF LAUREL - CI0345		\$ 193,991.85	\$ 1,520.36	\$ 547.67	\$ 196,059.88	\$ -	\$ 2,354,155.19	8.328%
	TOWN OF DRUMMOND - CI0346		\$ 4,559.97	\$ -	\$ -	\$ 4,559.97	\$ -	\$ 55,336.62	8.240%
	CITY OF LEWISTOWN - CI0347		\$ 126,413.78	\$ 1,447.42	\$ 521.39	\$ 128,382.59	\$ -	\$ 1,534,072.81	8.369%
	CITY OF LIBBY - CI0348		\$ 49,983.00	\$ 3,414.24	\$ 1,229.89	\$ 54,627.13	\$ -	\$ 606,560.05	9.006%
	CITY OF LIVINGSTON - CI0349		\$ 206,630.58	\$ 5,749.42	\$ 2,071.07	\$ 214,451.07	\$ -	\$ 2,507,530.23	8.552%

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 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, 2015						
			Contractually Required DB Contributions	Plan Choice Rate Required Contributions	DC/MUS-RP 1% Required Contributions	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's DB Pensionable Payroll	Contributions as % DB Pensionable Payroll
TOWN OF LIMA - CI0350			\$ 4,066.74	\$ -	\$ -	\$ 4,066.74	\$ -	\$ 49,351.25	8.240%
TOWN OF MEDICINE LAKE - CI0351			\$ 5,840.26	\$ -	\$ -	\$ 5,840.26	\$ -	\$ 70,873.50	8.240%
CITY OF MALTA - CI0352			\$ 27,448.15	\$ -	\$ -	\$ 27,448.15	\$ -	\$ 333,092.43	8.240%
CITY OF MILES CITY - CI0353			\$ 178,440.43	\$ 4,879.65	\$ 1,757.76	\$ 185,077.84	\$ -	\$ 2,165,433.59	8.547%
CITY OF MISSOULA - CI0354			\$ 990,324.37	\$ 51,816.61	\$ 18,665.55	\$ 1,060,806.53	\$ -	\$ 12,017,913.03	8.827%
TOWN OF RICHEY - CI0355			\$ 4,494.97	\$ -	\$ -	\$ 4,494.97	\$ -	\$ 54,548.01	8.240%
CITY OF TROY - CI0356			\$ 34,560.83	\$ -	\$ -	\$ 34,560.83	\$ -	\$ 419,406.97	8.240%
TOWN OF PHILIPSBURG - CI0357			\$ 17,720.85	\$ 1,110.31	\$ 399.96	\$ 19,231.12	\$ -	\$ 215,048.37	8.943%
CITY OF PLAINS - CI0358			\$ 17,412.76	\$ -	\$ -	\$ 17,412.76	\$ -	\$ 211,309.61	8.240%
CITY OF PLENTYWOOD - CI0359			\$ 29,509.11	\$ -	\$ -	\$ 29,509.11	\$ -	\$ 358,102.75	8.240%
CITY OF POLSON - CI0360			\$ 97,457.65	\$ 1,247.84	\$ 449.50	\$ 99,154.99	\$ -	\$ 1,182,680.82	8.384%
CITY OF POPLAR - CI0361			\$ 18,164.61	\$ 2,628.91	\$ 946.99	\$ 21,740.51	\$ -	\$ 220,433.52	9.863%
TOWN OF TERRY - CI0362			\$ 12,081.38	\$ -	\$ -	\$ 12,081.38	\$ -	\$ 146,611.51	8.240%
CITY OF RONAN - CI0363			\$ 28,792.80	\$ 1,467.62	\$ 528.67	\$ 30,789.09	\$ -	\$ 349,410.12	8.812%
CITY OF ROUNDUP - CI0364			\$ 25,478.83	\$ -	\$ -	\$ 25,478.83	\$ -	\$ 309,194.06	8.240%
TOWN OF RYEGATE - CI0365			\$ 2,808.69	\$ -	\$ -	\$ 2,808.69	\$ -	\$ 34,084.34	8.240%
TOWN OF SHERIDAN - CI0366			\$ 4,812.15	\$ 940.31	\$ 338.72	\$ 6,091.18	\$ -	\$ 58,397.06	10.431%
CITY OF SHELBY - CI0367			\$ 60,588.57	\$ 2,313.23	\$ 833.28	\$ 63,735.08	\$ -	\$ 735,262.40	8.668%
CITY OF SIDNEY - CI0368			\$ 142,247.10	\$ 5,960.11	\$ 2,146.97	\$ 150,354.18	\$ -	\$ 1,726,215.63	8.710%
TOWN OF STANFORD - CI0369			\$ 4,415.40	\$ -	\$ -	\$ 4,415.40	\$ -	\$ 53,582.39	8.240%
TOWN OF SUNBURST - CI0370			\$ 6,838.91	\$ 675.63	\$ 243.38	\$ 7,757.92	\$ -	\$ 82,992.53	9.348%
TOWN OF SUPERIOR - CI0371			\$ 15,843.98	\$ -	\$ -	\$ 15,843.98	\$ -	\$ 192,271.96	8.240%
CITY OF TOWNSEND - CI0372			\$ 22,143.25	\$ -	\$ -	\$ 22,143.25	\$ -	\$ 268,715.74	8.240%
TOWN OF VALIER - CI0373			\$ 12,645.14	\$ -	\$ -	\$ 12,645.14	\$ -	\$ 153,452.95	8.240%
CITY OF WHITE SULPHUR SPR - CI0374			\$ 11,323.93	\$ -	\$ -	\$ 11,323.93	\$ -	\$ 137,419.71	8.240%
CITY OF WHITEFISH - CI0376			\$ 236,918.90	\$ 11,975.52	\$ 4,313.86	\$ 253,208.28	\$ -	\$ 2,875,089.05	8.807%
TOWN OF WINNETT - CI0377			\$ 4,432.17	\$ -	\$ -	\$ 4,432.17	\$ -	\$ 53,785.87	8.240%
CITY OF WOLF POINT - CI0378			\$ 65,495.23	\$ 33.31	\$ 12.00	\$ 65,540.54	\$ -	\$ 794,806.15	8.246%
TOWN OF THOMPSON FALLS - CI0379			\$ 21,324.04	\$ -	\$ -	\$ 21,324.04	\$ -	\$ 258,774.19	8.240%
CITY OF WIBAUX - CI0380			\$ 11,973.14	\$ -	\$ -	\$ 11,973.14	\$ -	\$ 145,298.08	8.240%
CITY OF SCOBEE - CI0381			\$ 18,747.31	\$ 161.59	\$ 58.21	\$ 18,967.11	\$ -	\$ 227,504.71	8.337%
TOWN OF TWIN BRIDGES - CI0382			\$ 9,883.59	\$ -	\$ -	\$ 9,883.59	\$ -	\$ 119,940.60	8.240%
TOWN OF MANHATTAN - CI0383			\$ 52,006.74	\$ 247.33	\$ 89.09	\$ 52,343.16	\$ -	\$ 631,118.94	8.294%
CITY OF RED LODGE - CI0385			\$ 53,779.42	\$ 5,215.46	\$ 1,878.73	\$ 60,873.61	\$ -	\$ 652,630.90	9.327%
TOWN OF STEVENSVILLE - CI0386			\$ 29,267.95	\$ 2,657.00	\$ 957.11	\$ 32,882.06	\$ -	\$ 355,176.16	9.528%
TOWN OF FORT PECK - CI0387			\$ 9,694.90	\$ -	\$ -	\$ 9,694.90	\$ -	\$ 117,650.77	8.240%
CITY OF HARLOWTON - CI0388			\$ 16,790.65	\$ 234.76	\$ 84.57	\$ 17,109.98	\$ -	\$ 203,759.98	8.397%
TOWN OF EKALAKA - CI0389			\$ 6,087.36	\$ -	\$ -	\$ 6,087.36	\$ -	\$ 73,872.15	8.240%
TOWN OF BRIDGER - CI9001			\$ 18,996.84	\$ -	\$ -	\$ 18,996.84	\$ -	\$ 230,532.95	8.240%
TOWN OF SACO - CI9018			\$ 14,259.56	\$ -	\$ -	\$ 14,259.56	\$ -	\$ 173,044.50	8.240%
TOWN OF WESTBY - CI9021			\$ 3,760.15	\$ -	\$ -	\$ 3,760.15	\$ -	\$ 45,630.54	8.240%
TOWN OF ST IGNATIUS - CI9031			\$ 7,437.72	\$ -	\$ -	\$ 7,437.72	\$ -	\$ 90,259.09	8.240%
CITY OF COLSTRIP - CI9036			\$ 99,545.06	\$ 2,742.68	\$ 987.98	\$ 103,275.72	\$ -	\$ 1,208,012.24	8.549%
CITY OF THREE FORKS - CI9044			\$ 24,303.99	\$ -	\$ -	\$ 24,303.99	\$ -	\$ 294,936.88	8.240%
TOWN OF EUREKA - CI9047			\$ 24,813.03	\$ 835.42	\$ 300.94	\$ 25,949.39	\$ -	\$ 301,114.37	8.618%
TOWN OF ALBERTON - CI9064			\$ 200.90	\$ 1,191.90	\$ 429.35	\$ 1,822.15	\$ -	\$ 2,438.01	74.739%
TOWN OF WEST YELLOWSTONE - CI9073			\$ 87,086.39	\$ 2,401.38	\$ 865.03	\$ 90,352.80	\$ -	\$ 1,056,822.10	8.549%
TOWN OF FROID - CI9075			\$ 3,997.05	\$ 41.66	\$ 15.01	\$ 4,053.72	\$ -	\$ 48,505.49	8.357%
TOWN OF DENTON - CI9097			\$ 5,128.21	\$ -	\$ -	\$ 5,128.21	\$ -	\$ 62,232.52	8.240%
TOWN OF HYSHAM - CI9099			\$ 4,926.74	\$ -	\$ -	\$ 4,926.74	\$ -	\$ 59,787.50	8.240%
BEAVERHEAD COUNTY - CO0201			\$ 179,475.25	\$ 5,480.62	\$ 1,974.25	\$ 186,930.12	\$ -	\$ 2,177,991.45	8.583%
BIG HORN COUNTY - CO0202			\$ 333,479.85	\$ 10,381.97	\$ 3,739.83	\$ 347,601.65	\$ -	\$ 4,046,888.06	8.589%
BLAINE COUNTY - CO0203			\$ 193,298.99	\$ 3,544.95	\$ 1,276.97	\$ 198,120.91	\$ -	\$ 2,345,747.08	8.446%
BROADWATER COUNTY - CO0204			\$ 121,173.34	\$ 2,261.99	\$ 814.82	\$ 124,250.15	\$ -	\$ 1,470,478.51	8.450%
CARBON COUNTY - CO0205			\$ 196,406.84	\$ 8,120.32	\$ 2,925.13	\$ 207,452.29	\$ -	\$ 2,383,461.82	8.704%
CARTER COUNTY - CO0206			\$ 68,205.03	\$ 1,337.05	\$ 481.64	\$ 70,023.72	\$ -	\$ 827,690.52	8.460%
CASCADE COUNTY - CO0207			\$ 1,056,606.61	\$ 15,805.51	\$ 5,693.51	\$ 1,078,105.63	\$ -	\$ 12,822,269.86	8.408%
CHOUTEAU COUNTY - CO0208			\$ 153,400.67	\$ -	\$ -	\$ 153,400.67	\$ -	\$ 1,861,567.80	8.240%
CUSTER COUNTY - CO0209			\$ 145,934.56	\$ 1,732.18	\$ 623.97	\$ 148,290.71	\$ -	\$ 1,770,964.07	8.373%
DANIELS COUNTY - CO0210			\$ 69,208.69	\$ 1,904.56	\$ 686.07	\$ 71,799.32	\$ -	\$ 839,870.36	8.549%
DAWSON COUNTY - CO0211			\$ 281,834.12	\$ 8,537.24	\$ 3,075.31	\$ 293,446.67	\$ -	\$ 3,420,149.99	8.580%
ANACONDA-DEER LODGE COUNTY - CO0212			\$ 270,386.20	\$ 236.64	\$ 85.24	\$ 270,708.08	\$ -	\$ 3,281,225.80	8.250%
FALLON COUNTY - CO0213			\$ 270,917.28	\$ 5,065.06	\$ 1,824.55	\$ 277,806.89	\$ -	\$ 3,287,670.56	8.450%
FERGUS COUNTY - CO0214			\$ 194,869.30	\$ 6,835.53	\$ 2,462.32	\$ 204,167.15	\$ -	\$ 2,364,803.32	8.634%
FLATHEAD COUNTY - CO0215			\$ 1,358,088.30	\$ 35,522.48	\$ 12,796.03	\$ 1,406,406.81	\$ -	\$ 16,480,849.66	8.534%



MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 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, 2015						
			Contractually Required DB Contributions	Plan Choice Rate Required Contributions	DC/MUS-RP 1% Required Contributions	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's DB Pensionable Payroll	Contributions as % DB Pensionable Payroll
	GALLATIN COUNTY -	CO0216	\$ 1,107,644.85	\$ 42,549.44	\$ 15,327.30	\$ 1,165,521.59	\$ -	\$ 13,441,635.88	8.671%
	GARFIELD COUNTY -	CO0217	\$ 75,824.01	\$ 3,203.14	\$ 1,153.85	\$ 80,181.00	\$ -	\$ 920,149.32	8.714%
	GLACIER COUNTY -	CO0218	\$ 228,418.54	\$ 3,482.16	\$ 1,254.35	\$ 233,155.05	\$ -	\$ 2,771,934.36	8.411%
	GOLDEN VALLEY COUNTY -	CO0219	\$ 19,235.05	\$ -	\$ -	\$ 19,235.05	\$ -	\$ 233,423.64	8.240%
	GRANITE COUNTY -	CO0220	\$ 88,885.03	\$ 1,134.56	\$ 408.69	\$ 90,428.28	\$ -	\$ 1,078,649.26	8.383%
	HILL COUNTY -	CO0221	\$ 219,301.20	\$ 15,398.88	\$ 5,547.03	\$ 240,247.11	\$ -	\$ 2,661,292.49	9.027%
	JEFFERSON COUNTY -	CO0222	\$ 258,133.11	\$ 1,951.25	\$ 702.89	\$ 260,787.25	\$ -	\$ 3,132,530.44	8.325%
	JUDITH BASIN COUNTY -	CO0223	\$ 73,147.04	\$ -	\$ -	\$ 73,147.04	\$ -	\$ 887,663.49	8.240%
	LAKE COUNTY -	CO0224	\$ 410,789.19	\$ 6,567.06	\$ 2,365.61	\$ 419,721.86	\$ -	\$ 4,985,062.32	8.420%
	LEWIS & CLARK COUNTY -	CO0225	\$ 988,001.73	\$ 32,214.11	\$ 11,604.27	\$ 1,031,820.11	\$ -	\$ 11,989,727.14	8.606%
	LIBERTY COUNTY -	CO0226	\$ 93,720.56	\$ 1,447.66	\$ 521.48	\$ 95,689.70	\$ -	\$ 1,137,329.90	8.414%
	LINCOLN COUNTY -	CO0227	\$ 334,444.47	\$ 4,513.94	\$ 1,626.03	\$ 340,584.44	\$ -	\$ 4,058,594.03	8.392%
	MADISON COUNTY -	CO0228	\$ 451,703.00	\$ 6,817.52	\$ 2,455.83	\$ 460,976.35	\$ -	\$ 5,481,564.97	8.410%
	MCCONE COUNTY -	CO0229	\$ 82,863.41	\$ 695.33	\$ 250.47	\$ 83,809.21	\$ -	\$ 1,005,574.81	8.334%
	MEAGHER COUNTY -	CO0230	\$ 72,941.94	\$ 11.58	\$ 4.17	\$ 72,957.69	\$ -	\$ 885,174.50	8.242%
	MINERAL COUNTY -	CO0231	\$ 122,255.39	\$ 692.94	\$ 249.61	\$ 123,197.94	\$ -	\$ 1,483,609.44	8.304%
	MISSOULA COUNTY -	CO0232	\$ 2,200,042.51	\$ 101,859.63	\$ 36,692.21	\$ 2,338,594.35	\$ -	\$ 26,698,241.99	8.759%
	MUSSELSHELL COUNTY -	CO0233	\$ 103,604.18	\$ 2,858.54	\$ 1,029.71	\$ 107,492.43	\$ -	\$ 1,257,270.93	8.550%
	PARK COUNTY -	CO0234	\$ 196,806.68	\$ 9,425.88	\$ 3,395.42	\$ 209,627.38	\$ -	\$ 2,388,306.69	8.777%
	PETROLEUM COUNTY -	CO0235	\$ 16,610.66	\$ 69.06	\$ 24.88	\$ 16,704.60	\$ -	\$ 201,575.76	8.287%
	PHILLIPS COUNTY -	CO0236	\$ 130,146.51	\$ 2,336.52	\$ 841.67	\$ 133,324.70	\$ -	\$ 1,579,370.94	8.442%
	PONDERA COUNTY -	CO0237	\$ 103,979.09	\$ 3,559.19	\$ 1,282.10	\$ 108,820.38	\$ -	\$ 1,261,820.53	8.624%
	POWELL COUNTY -	CO0238	\$ 101,053.32	\$ 5,244.83	\$ 1,889.31	\$ 108,187.46	\$ -	\$ 1,226,315.44	8.822%
	POWDER RIVER COUNTY -	CO0239	\$ 241,507.42	\$ 5,478.05	\$ 1,973.32	\$ 248,958.79	\$ -	\$ 2,930,772.29	8.495%
	PRAIRIE COUNTY -	CO0240	\$ 50,674.50	\$ 3,972.31	\$ 1,430.92	\$ 56,077.73	\$ -	\$ 614,951.74	9.119%
	RAVALLI COUNTY -	CO0241	\$ 421,899.12	\$ 2,607.79	\$ 939.39	\$ 425,446.30	\$ -	\$ 5,119,885.04	8.310%
	RICHLAND COUNTY -	CO0242	\$ 466,623.67	\$ 26,078.01	\$ 9,393.91	\$ 502,095.59	\$ -	\$ 5,662,632.28	8.867%
	ROOSEVELT COUNTY -	CO0243	\$ 290,742.27	\$ 4,933.14	\$ 1,777.03	\$ 297,452.44	\$ -	\$ 3,528,253.26	8.431%
	ROSEBUD COUNTY -	CO0244	\$ 224,380.53	\$ 9,382.60	\$ 3,379.83	\$ 237,142.96	\$ -	\$ 2,722,931.92	8.709%
	SANDERS COUNTY -	CO0245	\$ 210,993.47	\$ 1,000.10	\$ 360.26	\$ 212,353.83	\$ -	\$ 2,560,475.40	8.294%
	SHERIDAN COUNTY -	CO0246	\$ 214,608.72	\$ -	\$ -	\$ 214,608.72	\$ -	\$ 2,604,347.69	8.240%
	STILLWATER COUNTY -	CO0248	\$ 192,550.97	\$ 3,257.09	\$ 1,173.28	\$ 196,981.34	\$ -	\$ 2,336,669.62	8.430%
	SWEET GRASS COUNTY -	CO0249	\$ 252,373.03	\$ 8,607.08	\$ 3,100.47	\$ 264,080.58	\$ -	\$ 3,062,629.98	8.623%
	TETON COUNTY -	CO0250	\$ 213,526.60	\$ 946.56	\$ 340.97	\$ 214,814.13	\$ -	\$ 2,591,215.70	8.290%
	TOOLE COUNTY -	CO0251	\$ 411,009.73	\$ 12,593.57	\$ 4,536.50	\$ 428,139.80	\$ -	\$ 4,987,738.77	8.584%
	TREASURE COUNTY -	CO0252	\$ 38,359.18	\$ 831.05	\$ 299.36	\$ 39,489.59	\$ -	\$ 465,501.34	8.483%
	VALLEY COUNTY -	CO0253	\$ 199,705.57	\$ 6,030.98	\$ 2,172.50	\$ 207,909.05	\$ -	\$ 2,423,492.88	8.579%
	WHEATLAND COUNTY -	CO0254	\$ 55,617.29	\$ 1,350.57	\$ 486.51	\$ 57,454.37	\$ -	\$ 674,934.09	8.513%
	WIBAUX COUNTY -	CO0255	\$ 83,965.06	\$ -	\$ -	\$ 83,965.06	\$ -	\$ 1,018,943.81	8.240%
	YELLOWSTONE COUNTY -	CO0256	\$ 1,070,304.55	\$ 42,775.89	\$ 15,408.87	\$ 1,128,489.31	\$ -	\$ 12,988,498.92	8.688%
	LEGISLATIVE COUNCIL -	CP1104	\$ 626,060.70	\$ 28,396.49	\$ 10,229.08	\$ 664,686.27	\$ -	\$ 7,506,247.35	8.855%
	CONSUMER COUNSEL -	CP1112	\$ 24,372.67	\$ 3,597.17	\$ 1,295.79	\$ 29,265.63	\$ -	\$ 292,219.76	10.015%
	SUPREME COURT -	CP2110	\$ 1,248,751.12	\$ 40,303.69	\$ 14,518.33	\$ 1,303,573.14	\$ -	\$ 14,972,086.05	8.707%
	GOVERNORS OFFICE -	CP3101	\$ 263,801.43	\$ 13,652.76	\$ 4,918.04	\$ 282,372.23	\$ -	\$ 3,162,886.11	8.928%
	SECRETARY OF STATE -	CP3201	\$ 204,460.77	\$ 6,740.56	\$ 2,428.11	\$ 213,629.44	\$ -	\$ 2,451,412.53	8.715%
	COMM OF POLITICAL PRACTIC -	CP3202	\$ 26,553.23	\$ -	\$ -	\$ 26,553.23	\$ -	\$ 318,363.94	8.341%
	STATE AUDITOR'S OFFICE -	CP3401	\$ 337,438.99	\$ 11,854.08	\$ 4,270.12	\$ 353,563.19	\$ -	\$ 4,045,774.67	8.739%
	SUPT OF PUBLIC INSTRUCTIO -	CP3501	\$ 543,557.90	\$ 7,277.21	\$ 2,621.42	\$ 553,456.53	\$ -	\$ 6,517,067.81	8.492%
	BOARD OF CRIME CONTROL -	CP4107	\$ 72,463.92	\$ 967.61	\$ 348.56	\$ 73,780.09	\$ -	\$ 868,816.92	8.492%
	DEPARTMENT OF JUSTICE -	CP4110	\$ 1,650,501.84	\$ 100,784.47	\$ 36,304.92	\$ 1,787,591.23	\$ -	\$ 19,788,935.83	9.033%
	PUBLIC SERVICE COMMISSION -	CP4201	\$ 169,730.91	\$ 9,173.74	\$ 3,304.59	\$ 182,209.24	\$ -	\$ 2,035,013.84	8.954%
	BOARD OF PUBLIC EDUCATION -	CP5101	\$ 4,575.90	\$ -	\$ -	\$ 4,575.90	\$ -	\$ 54,863.46	8.341%
	COMM OF HIGHER EDUCATION -	CP5102	\$ 260,909.80	\$ 11,756.83	\$ 4,235.08	\$ 276,901.71	\$ -	\$ 3,128,216.49	8.852%
	SCHOOL FOR THE DEAF & BLI -	CP5113	\$ 144,749.82	\$ 1,939.65	\$ 698.71	\$ 147,388.18	\$ -	\$ 1,735,499.35	8.493%
	MONTANA ARTS COUNCIL -	CP5114	\$ 39,661.72	\$ 1,027.92	\$ 370.28	\$ 41,059.92	\$ -	\$ 475,529.98	8.635%
	MONTANA STATE LIBRARY -	CP5115	\$ 135,591.81	\$ 13,856.61	\$ 4,991.47	\$ 154,439.89	\$ -	\$ 1,625,698.02	9.500%
	MONTANA HISTORICAL SOCIET -	CP5117	\$ 191,580.14	\$ 8,074.29	\$ 2,908.55	\$ 202,562.98	\$ -	\$ 2,296,978.43	8.819%
	DEPARTMENT OF FISH WILDL -	CP5201	\$ 2,114,015.59	\$ 71,203.52	\$ 25,649.17	\$ 2,210,868.28	\$ -	\$ 25,346,302.44	8.723%
	DEPT OF ENVIRONMENTAL QUA -	CP5301	\$ 1,767,467.52	\$ 86,211.16	\$ 31,055.27	\$ 1,884,733.95	\$ -	\$ 21,191,313.19	8.894%
	DEPARTMENT OF TRANSPORTAT -	CP5401	\$ 8,578,291.94	\$ 224,399.23	\$ 80,833.83	\$ 8,883,525.00	\$ -	\$ 102,850,698.99	8.637%
	DEPARTMENT OF LIVESTOCK -	CP5603	\$ 297,453.54	\$ 12,785.31	\$ 4,605.57	\$ 314,844.42	\$ -	\$ 3,566,363.14	8.828%
	DEPT OF NATURAL RESOURCES -	CP5706	\$ 2,068,510.05	\$ 93,888.04	\$ 33,820.66	\$ 2,196,218.75	\$ -	\$ 24,800,706.95	8.855%
	DEPARTMENT OF REVENUE -	CP5801	\$ 2,115,900.91	\$ 94,279.95	\$ 33,961.83	\$ 2,244,142.69	\$ -	\$ 25,368,906.75	8.846%
	DEPARTMENT OF ADMINISTRAT -	CP6101	\$ 2,254,993.46	\$ 86,943.62	\$ 31,319.12	\$ 2,373,256.20	\$ -	\$ 27,036,577.40	8.778%
	MONTANA STATE FUND -	CP6103	\$ 1,332,551.01	\$ 81,114.52	\$ 29,219.34	\$ 1,442,884.87	\$ -	\$ 15,976,817.29	9.031%

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 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, 2015						
			Contractually Required DB Contributions	Plan Choice Rate Required Contributions	DC/MUS-RP 1% Required Contributions	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's DB Pensionable Payroll	Contributions as % DB Pensionable Payroll
			N/A	N/A	N/A	N/A	N/A	\$ 2,145,058.05	N/A
	PUBLIC EMPLOYEES' RETIREM - CP6104								
	TEACHERS' RETIREMENT SYST - CP6105		\$ 81,028.60	\$ 925.57	\$ 333.41	\$ 82,287.58	\$ -	\$ 971,504.36	8.470%
	OFFICE OF PUBLIC DEFENDER - CP6108		\$ 859,489.17	\$ 68,864.20	\$ 24,806.49	\$ 953,159.86	\$ -	\$ 10,304,972.41	9.250%
	DEPARTMENT OF AGRICULTURE - CP6201		\$ 327,767.61	\$ 33,028.11	\$ 11,897.50	\$ 372,693.22	\$ -	\$ 3,929,818.15	9.484%
	DEPARTMENT OF CORRECTIONS - CP6401		\$ 1,937,983.62	\$ 44,143.82	\$ 15,901.63	\$ 1,998,029.07	\$ -	\$ 23,235,741.05	8.599%
	DEPARTMENT OF COMMERCE - CP6501		\$ 845,980.74	\$ 36,247.74	\$ 13,057.28	\$ 895,285.76	\$ -	\$ 10,143,011.14	8.827%
	DEPARTMENT OF LABOR & IND - CP6602		\$ 2,718,093.24	\$ 122,364.76	\$ 44,078.64	\$ 2,884,536.64	\$ -	\$ 32,588,980.71	8.851%
	DEPARTMENT OF MILITARY AF - CP6701		\$ 615,926.25	\$ 16,596.61	\$ 5,978.49	\$ 638,501.35	\$ -	\$ 7,384,738.73	8.646%
	DEPT OF PUBLIC HEALTH & H - CP6901		\$ 9,661,757.05	\$ 333,854.33	\$ 120,262.11	\$ 10,115,873.49	\$ -	\$ 115,841,064.13	8.733%
	BEAVERHEAD COUNTY HIGH SC - HS0401		\$ 38,394.94	\$ 0.87	\$ 0.31	\$ 38,396.12	\$ -	\$ 481,739.56	7.970%
	JORDAN PUBLIC SCHOOLS - HS0421		\$ 13,755.10	\$ 235.03	\$ 84.66	\$ 14,074.79	\$ -	\$ 172,584.70	8.155%
	JEFFERSON COUNTY HIGH SCH - HS0425		\$ 16,076.20	\$ -	\$ -	\$ 16,076.20	\$ -	\$ 201,707.36	7.970%
	POWDER RIVER COUNTY HIGH - HS0452		\$ 22,375.58	\$ 269.18	\$ 96.96	\$ 22,741.72	\$ -	\$ 280,745.24	8.100%
	POWELL COUNTY HIGH SCHOOL - HS0453		\$ 14,274.87	\$ 1,510.35	\$ 544.06	\$ 16,329.28	\$ -	\$ 179,106.11	9.117%
	SWEET GRASS COUNTY HIGH S - HS0465		\$ 24,995.89	\$ 645.13	\$ 232.39	\$ 25,873.41	\$ -	\$ 313,622.44	8.250%
	HOUSING AUTHORITY OF ANAC - OA0500		\$ 27,743.87	\$ 917.29	\$ 330.43	\$ 28,991.59	\$ -	\$ 336,681.04	8.611%
	HELENA REGIONAL AIRPORT A - OA0501		\$ 66,771.27	\$ 6,773.99	\$ 2,440.15	\$ 75,985.41	\$ -	\$ 810,291.42	9.378%
	BITTERROOT CONSERVATION D - OA0503		\$ 4,141.04	\$ -	\$ -	\$ 4,141.04	\$ -	\$ 50,252.80	8.240%
	HUMAN RESOURCES COUNCIL D - OA0504		\$ 161,954.98	\$ 2,160.60	\$ 778.30	\$ 164,893.88	\$ -	\$ 1,965,377.10	8.390%
	HOUSING AUTHORITY OF BUTT - OA0506		\$ 59,602.01	\$ -	\$ -	\$ 59,602.01	\$ -	\$ 723,290.04	8.240%
	FORT SHAW IRRIGATION DIST - OA0507		\$ 8,283.12	\$ -	\$ -	\$ 8,283.12	\$ -	\$ 100,518.44	8.240%
	HOUSING AUTHORITY OF GLAS - OA0509		\$ 10,391.89	\$ -	\$ -	\$ 10,391.89	\$ -	\$ 126,108.95	8.240%
	GREENFIELDS IRRIGATION DI - OA0510		\$ 56,226.86	\$ 1,233.74	\$ 444.42	\$ 57,905.02	\$ -	\$ 682,331.50	8.486%
	CHOUTEAU COUNTY CONSERVAT - OA0511		\$ 1,054.70	\$ -	\$ -	\$ 1,054.70	\$ -	\$ 12,799.14	8.240%
	GREAT FALLS INT AIRPORT - OA0514		\$ 43,643.50	\$ 3,668.05	\$ 1,321.32	\$ 48,632.87	\$ -	\$ 529,628.32	9.182%
	MISSOULA RURAL FIRE DISTR - OA0515		\$ 65,777.46	\$ 1,182.16	\$ 425.84	\$ 67,385.46	\$ -	\$ 798,231.21	8.442%
	CENTER FOR MENTAL HEALTH - OA0516		\$ 43,263.24	\$ 824.05	\$ 296.84	\$ 44,384.13	\$ -	\$ 525,013.82	8.454%
	HELENA HOUSING AUTHORITY - OA0517		\$ 49,578.57	\$ 3,701.99	\$ 1,333.54	\$ 54,614.10	\$ -	\$ 601,652.38	9.077%
	HILL CO PUBLIC CEMETERY D - OA0518		\$ 6,819.55	\$ -	\$ -	\$ 6,819.55	\$ -	\$ 82,757.38	8.240%
	WHITEFISH HOUSING AUTHORI - OA0522		\$ 7,647.13	\$ -	\$ -	\$ 7,647.13	\$ -	\$ 92,800.49	8.240%
	MILES COMMUNITY COLLEGE - OA0524		\$ 76,448.83	\$ 5,806.87	\$ 2,091.77	\$ 84,347.47	\$ -	\$ 927,731.83	9.029%
	MALTA IRRIGATION DISTRICT - OA0525		\$ 29,860.08	\$ -	\$ -	\$ 29,860.08	\$ -	\$ 362,361.86	8.240%
	RICHLAND CO HOUSING AUTHO - OA0526		\$ 34,451.94	\$ 1,680.03	\$ 605.19	\$ 36,737.16	\$ -	\$ 418,085.61	8.787%
	PONDERA CO CANAL & RESERV - OA0527		\$ 36,340.76	\$ -	\$ -	\$ 36,340.76	\$ -	\$ 441,007.13	8.240%
	FLATHEAD VALLEY COMM COLL - OA0529		\$ 477,856.81	\$ 16,518.91	\$ 5,950.50	\$ 500,326.22	\$ -	\$ 5,798,950.02	8.628%
	DAWSON COLLEGE - OA0530		\$ 62,878.26	\$ 4,492.96	\$ 1,618.47	\$ 68,989.69	\$ -	\$ 763,048.40	9.041%
	PRAIRIE COUNTY HOSPITAL D - OA0531		\$ 52,072.22	\$ 1,584.79	\$ 570.88	\$ 54,227.89	\$ -	\$ 631,913.61	8.582%
	GALLATIN AIRPORT AUTHORIT - OA0534		\$ 134,287.33	\$ 11,206.87	\$ 4,036.97	\$ 149,531.17	\$ -	\$ 1,629,620.93	9.176%
	HELENA VALLEY IRRIGATION - OA0537		\$ 18,313.53	\$ -	\$ -	\$ 18,313.53	\$ -	\$ 222,240.76	8.240%
	DEER LODGE COUNTY HEAD ST - OA0538		\$ 28,477.36	\$ -	\$ -	\$ 28,477.36	\$ -	\$ 345,582.10	8.240%
	GLASGOW IRRIGATION DISTRI - OA0541		\$ 13,320.06	\$ -	\$ -	\$ 13,320.06	\$ -	\$ 161,643.35	8.240%
	LEWIS & CLARK LIBRARY - OA0544		\$ 80,349.01	\$ 6,528.41	\$ 2,351.68	\$ 89,229.10	\$ -	\$ 975,061.68	9.151%
	BILLINGS HOUSING AUTHORIT - OA0547		\$ 84,338.40	\$ 2,932.01	\$ 1,056.18	\$ 88,326.59	\$ -	\$ 1,023,474.46	8.630%
	YELLOWSTONE WEST CARBON S - OA0548		\$ 3,418.08	\$ -	\$ -	\$ 3,418.08	\$ -	\$ 41,479.58	8.240%
	FLATHEAD SPECIAL EDUC COO - OA0549		\$ 1,618.94	\$ 156.05	\$ 56.21	\$ 1,831.20	\$ -	\$ 19,646.45	9.321%
	MISSOULA COUNTY AIRPORT - OA0550		\$ 145,159.40	\$ 8,359.81	\$ 3,011.40	\$ 156,530.61	\$ -	\$ 1,761,557.23	8.886%
	GALLATIN-MADISON SEC - OA0551		\$ 3,417.48	\$ -	\$ -	\$ 3,417.48	\$ -	\$ 41,472.35	8.240%
	CENTRAL MONTANA LEARNING - OA0552		\$ 3,957.38	\$ 812.49	\$ 292.68	\$ 5,062.55	\$ -	\$ 48,024.02	10.542%
	EASTERN YELLOWSTONE COUNT - OA0554		\$ 1,626.45	\$ -	\$ -	\$ 1,626.45	\$ -	\$ 19,737.60	8.240%
	MISSOULA AREA SEC - OA0555		\$ 6,274.01	\$ -	\$ -	\$ 6,274.01	\$ -	\$ 76,137.14	8.240%
	CROWN HILL CEMETERY DISTR - OA0556		\$ 3,416.68	\$ -	\$ -	\$ 3,416.68	\$ -	\$ 41,462.65	8.240%
	FLATHEAD MUNICIPAL AIRPOR - OA0557		\$ 75,837.18	\$ 2,600.44	\$ 936.74	\$ 79,374.36	\$ -	\$ 920,309.25	8.625%
	BIG FORK CO WATER & SEWER - OA0558		\$ 18,494.46	\$ 2,057.49	\$ 741.15	\$ 21,293.10	\$ -	\$ 224,436.35	9.487%
	SANDERS SPEC ED COOP - OA0560		\$ 3,140.44	\$ -	\$ -	\$ 3,140.44	\$ -	\$ 38,110.28	8.240%
	NORTH CENTRAL LEARNING SE - OA0562		\$ 2,343.15	\$ -	\$ -	\$ 2,343.15	\$ -	\$ 28,434.86	8.240%
	FLATHEAD CONSERVATION DIS - OA0565		\$ 7,037.45	\$ 1,220.63	\$ 439.70	\$ 8,697.78	\$ -	\$ 85,401.84	10.185%
	GREAT DIVIDE EDUCATION SE - OA0566		\$ 7,259.51	\$ -	\$ -	\$ 7,259.51	\$ -	\$ 88,096.65	8.240%
	GARDINER - PARK COUNTY WA - OA0567		\$ 12,204.11	\$ -	\$ -	\$ 12,204.11	\$ -	\$ 148,100.81	8.240%
	CENTRAL VALLEY FIRE DISTR - OA0569		\$ 4,314.03	\$ -	\$ -	\$ 4,314.03	\$ -	\$ 52,352.17	8.240%
	BEAR PAW COOPERATIVE - OA0570		\$ 2,686.12	\$ -	\$ -	\$ 2,686.12	\$ -	\$ 32,597.00	8.240%
	JUDITH BASIN CONSERVATION - OA0571		\$ 1,482.66	\$ -	\$ -	\$ 1,482.66	\$ -	\$ 17,992.64	8.240%
	PONDERA COUNTY CEMETERY D - OA0572		\$ 3,035.76	\$ -	\$ -	\$ 3,035.76	\$ -	\$ 36,840.00	8.240%
	BERT MOONEY AIRPORT AUTHO - OA0574		\$ 27,877.42	\$ 1,106.82	\$ 398.70	\$ 29,382.94	\$ -	\$ 338,301.66	8.685%
	VICTOR WATER & SEWER - OA0575		\$ 2,676.90	\$ -	\$ -	\$ 2,676.90	\$ -	\$ 32,484.99	8.240%

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 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, 2015						
			Contractually Required DB Contributions	Plan Choice Rate Required Contributions	DC/MUS-RP 1% Required Contributions	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's DB Pensionable Payroll	Contributions as % DB Pensionable Payroll
CASCADE CONSERVATION DIST	OA0576		\$ 6,187.03	\$ -	\$ -	\$ 6,187.03	\$ -	\$ 75,081.60	8.240%
LINCOLN COUNTY RURAL FIRE	OA0578		\$ 7,530.13	\$ -	\$ -	\$ 7,530.13	\$ -	\$ 91,380.48	8.240%
LOCKWOOD RURAL FIRE DIST	OA0579		\$ 3,481.04	\$ -	\$ -	\$ 3,481.04	\$ -	\$ 42,243.64	8.240%
PONDERA COUNTY COUNCIL ON	OA0580		\$ 1,390.63	\$ -	\$ -	\$ 1,390.63	\$ -	\$ 16,875.65	8.240%
PORT OF MONTANA - PORT AU	OA0581		\$ 16,127.01	\$ -	\$ -	\$ 16,127.01	\$ -	\$ 195,706.57	8.240%
TETON COUNTY CONSERVATION	OA0582		\$ 978.20	\$ -	\$ -	\$ 978.20	\$ -	\$ 11,870.91	8.240%
SIDNEY RICHLAND AIRPORT A	OA0583		\$ 6,580.47	\$ -	\$ -	\$ 6,580.47	\$ -	\$ 79,856.15	8.240%
GALLATIN CONSERVATION DIS	OA0584		\$ 525.83	\$ 2,403.33	\$ 865.74	\$ 3,794.90	\$ -	\$ 7,620.06	49.801%
PRAIRIE VIEW SPECIAL SERV	OA0585		\$ -	\$ 1,333.00	\$ 480.18	\$ 1,813.18	\$ -	\$ -	N/A
LAKESIDE CO WATER & SEWER	OA0586		\$ 19,151.78	\$ -	\$ -	\$ 19,151.78	\$ -	\$ 232,413.15	8.240%
BIG SKY ECONOMIC DEVELOPM	OA0587		\$ 30,497.34	\$ 17,155.54	\$ 6,179.82	\$ 53,832.70	\$ -	\$ 370,095.30	14.546%
BIG COUNTRY EDUCATIONAL C	OA0588		\$ 2,045.47	\$ -	\$ -	\$ 2,045.47	\$ -	\$ 24,822.50	8.240%
BIG SKY SPECIAL EDUCATION	OA0589		\$ 2,525.21	\$ -	\$ -	\$ 2,525.21	\$ -	\$ 30,644.30	8.240%
FALLON MEDICAL COMPLEX	OA0592		\$ 35,151.75	\$ -	\$ -	\$ 35,151.75	\$ -	\$ 426,578.08	8.240%
HUMAN RESOURCES COUNCIL D	OA0594		\$ 90,383.58	\$ 1,059.99	\$ 381.83	\$ 91,825.40	\$ -	\$ 1,096,834.65	8.372%
FLATHEAD JOINT BD OF CONT	OA0597	OA9102	\$ 2,069.98	\$ -	\$ -	\$ 2,069.98	\$ -	\$ 25,120.00	8.240%
NO MONTANA JOINT REFUSE D	OA0598		\$ 30,481.70	\$ 793.25	\$ 285.75	\$ 31,560.70	\$ -	\$ 369,905.51	8.532%
FERGUS COUNTY CONSERVATIO	OA0599		\$ 2,150.60	\$ -	\$ -	\$ 2,150.60	\$ -	\$ 26,098.25	8.240%
GRANITE CO HOSPITAL & NUR	OA9003		\$ 108,166.35	\$ 11,413.68	\$ 4,111.47	\$ 123,691.50	\$ -	\$ 1,312,634.37	9.423%
PRICKLEY PEAR SPECIAL SVC	OA9004		\$ 2,634.18	\$ 664.05	\$ 239.21	\$ 3,537.44	\$ -	\$ 31,966.52	11.066%
UPPER MUSSELSHELL CONSERV	OA9009		\$ 1,121.53	\$ -	\$ -	\$ 1,121.53	\$ -	\$ 13,610.00	8.240%
URBAN TRANS DIST/DAWSON C	OA9010		\$ 11,598.46	\$ -	\$ -	\$ 11,598.46	\$ -	\$ 140,751.15	8.240%
GALLATIN CANYON CONSOL RR	OA9012		\$ 1,396.40	\$ 1,793.83	\$ 646.18	\$ 3,836.41	\$ -	\$ 16,945.79	22.639%
BIG SKY CO WATER & SEWER	OA9013		\$ 13,262.67	\$ 10,709.75	\$ 3,857.90	\$ 27,830.32	\$ -	\$ 160,946.89	17.292%
BITTERROOT VALLEY SEC	OA9015		\$ 1,476.20	\$ 1,789.49	\$ 644.62	\$ 3,910.31	\$ -	\$ 17,914.16	21.828%
HELENA BUSINESS IMPROVEME	OA9016		\$ 4,033.28	\$ -	\$ -	\$ 4,033.28	\$ -	\$ 48,945.24	8.240%
ROUNDUP COMMUNITY LIBRARY	OA9017		\$ 1,009.59	\$ -	\$ -	\$ 1,009.59	\$ -	\$ 12,251.74	8.240%
MALTA CEMETERY DISTRICT	OA9020		\$ 2,781.75	\$ -	\$ -	\$ 2,781.75	\$ -	\$ 33,757.49	8.240%
LARCHMONT GOLF COURSE	OA9022		\$ 17,262.56	\$ 510.64	\$ 183.95	\$ 17,957.15	\$ -	\$ 209,486.89	8.572%
LEWIS & CLARK CONSERVATIO	OA9023		\$ 3,745.57	\$ -	\$ -	\$ 3,745.57	\$ -	\$ 45,453.65	8.240%
YELLOWSTONE CITY-COUNTY H	OA9026		\$ 929,037.53	\$ 127,497.02	\$ 45,927.40	\$ 1,102,461.95	\$ -	\$ 11,274,177.05	9.779%
TWIN BRIDGES PUBLIC LIBRA	OA9035		\$ 969.07	\$ -	\$ -	\$ 969.07	\$ -	\$ 11,760.00	8.240%
LIBERTY CO CONSERVATION D	OA9037		\$ 1,149.45	\$ -	\$ -	\$ 1,149.45	\$ -	\$ 13,948.94	8.240%
GRANITE CONSERVATION DIST	OA9038		\$ 1,770.04	\$ -	\$ -	\$ 1,770.04	\$ -	\$ 21,480.00	8.240%
HINSDALE WATER & SEWER DI	OA9042		\$ 1,820.80	\$ -	\$ -	\$ 1,820.80	\$ -	\$ 22,096.00	8.240%
PETROLEUM CO CONSERVATION	OA9048		\$ 6,268.64	\$ -	\$ -	\$ 6,268.64	\$ -	\$ 76,072.08	8.240%
PARK CO RURAL FIRE DISTRI	OA9051		\$ 7,528.75	\$ -	\$ -	\$ 7,528.75	\$ -	\$ 91,363.91	8.240%
VALLEY COUNTY CONSERVATIO	OA9052		\$ 1,153.07	\$ -	\$ -	\$ 1,153.07	\$ -	\$ 13,992.85	8.240%
SEELEY LAKE MISSOULA CO W	OA9053		\$ 8,305.59	\$ 907.68	\$ 326.97	\$ 9,540.24	\$ -	\$ 100,791.09	9.465%
DRY PRAIRIE RURAL WATER	OA9054		\$ 47,426.66	\$ -	\$ -	\$ 47,426.66	\$ -	\$ 575,538.19	8.240%
LOCKWOOD WATER & SEWER DI	OA9056		\$ 14,611.62	\$ 2,968.85	\$ 1,069.45	\$ 18,649.92	\$ -	\$ 177,316.83	10.518%
PABLO-LAKE COUNTY WATER &	OA9058		\$ 14,972.23	\$ -	\$ -	\$ 14,972.23	\$ -	\$ 181,692.94	8.240%
DALY DITCHES IRRIGATION D	OA9059		\$ 1,061.62	\$ 5,248.05	\$ 1,890.47	\$ 8,200.14	\$ -	\$ 15,138.84	54.166%
LINCOLN CONSERVATION DIST	OA9062		\$ 1,691.27	\$ -	\$ -	\$ 1,691.27	\$ -	\$ 20,524.23	8.240%
NORTH VALLEY PUBLIC LIBRA	OA9063		\$ 11,836.11	\$ -	\$ -	\$ 11,836.11	\$ -	\$ 143,635.11	8.240%
PHILLIPS CONSERVATION DIS	OA9069		\$ -	\$ 411.69	\$ 148.30	\$ 559.99	\$ -	\$ -	N/A
PARK COUNTY SEC	OA9072		\$ 2,059.77	\$ -	\$ -	\$ 2,059.77	\$ -	\$ 24,996.00	8.240%
NORTHWEST MT EDUC COOP	OA9076		\$ 2,055.07	\$ -	\$ -	\$ 2,055.07	\$ -	\$ 24,939.04	8.240%
SHERIDAN DANIELS SEC	OA9078		\$ -	\$ 388.66	\$ 140.01	\$ 528.67	\$ -	\$ -	N/A
FRENCHTOWN RURAL FIRE DIS	OA9079		\$ 2,913.69	\$ -	\$ -	\$ 2,913.69	\$ -	\$ 35,358.57	8.240%
RAE WATER AND SEWER DISTR	OA9080		\$ 12,662.80	\$ -	\$ -	\$ 12,662.80	\$ -	\$ 153,667.35	8.240%
HEBGEN BASIN RURAL FD	OA9082		\$ 2,855.65	\$ -	\$ -	\$ 2,855.65	\$ -	\$ 34,654.32	8.240%
MILK RIVER JBC	OA9084		\$ 5,767.08	\$ -	\$ -	\$ 5,767.08	\$ -	\$ 69,985.32	8.240%
LAKEVIEW CEMETERY DISTRIC	OA9085		\$ 5,267.00	\$ -	\$ -	\$ 5,267.00	\$ -	\$ 63,916.83	8.240%
BUFFALO RAPIDS IRRI PROJE	OA9086		\$ 15,542.43	\$ -	\$ -	\$ 15,542.43	\$ -	\$ 188,612.40	8.240%
BUFFALO RAPIDS IRRI PROJE	OA9087		\$ 11,633.45	\$ -	\$ -	\$ 11,633.45	\$ -	\$ 141,175.69	8.240%
FLATHEAD EMERGENCY COMM C	OA9088		\$ 115,201.88	\$ 2,832.61	\$ 1,020.37	\$ 119,054.86	\$ -	\$ 1,398,012.88	8.516%
NORTH LAKE CO PUBLIC LIBR	OA9089		\$ 14,965.09	\$ -	\$ -	\$ 14,965.09	\$ -	\$ 181,606.26	8.240%
SOURDOUGH RFD	OA9090		\$ 2,399.60	\$ 10.75	\$ 3.87	\$ 2,414.22	\$ -	\$ 29,119.91	8.291%
LIBERTY CO CEMETERY DIST	OA9091		\$ 41.29	\$ -	\$ -	\$ 41.29	\$ -	\$ 501.12	8.240%
THOMPSON FALLS PUBLIC LIB	OA9094		\$ 2,664.83	\$ 183.45	\$ 66.08	\$ 2,914.36	\$ -	\$ 32,338.74	9.012%
MADISON CONSERVATION DIST	OA9095		\$ 3,460.97	\$ -	\$ -	\$ 3,460.97	\$ -	\$ 42,000.00	8.240%
CME/FLATHEAD INDIAN IRRIG	OA9096		\$ 17,045.37	\$ -	\$ -	\$ 17,045.37	\$ -	\$ 206,851.09	8.240%
CORVALLIS COUNTY SEWER DI	OA9098		\$ 2,608.50	\$ -	\$ -	\$ 2,608.50	\$ -	\$ 31,655.00	8.240%
ARLEE-LAKE COUNTY WATER &	OA9100		\$ 195.49	\$ -	\$ -	\$ 195.49	\$ -	\$ 2,372.25	8.241%
RONAN LIBRARY DISTRICT	OA9101		\$ 8,168.54	\$ -	\$ -	\$ 8,168.54	\$ -	\$ 99,127.90	8.240%

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			Contractually Required DB Contributions	Plan Choice Rate Required Contributions	DC/MUS-RP 1% Required Contributions	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's DB Pensionable Payroll	Contributions as % DB Pensionable Payroll
	RED LODGE RURAL FIRE DIST - OA9110		\$ 6,333.86	\$ 47.79	\$ 17.22	\$ 6,398.87	\$ -	\$ 76,863.36	8.325%
	BIG HORN COUNTY CEMETERY - OA9111		\$ 2,379.95	\$ -	\$ -	\$ 2,379.95	\$ -	\$ 28,881.50	8.240%
	SCHOOL DISTRICT 1 - BIG T - SD0600		\$ 14,612.11	\$ 525.91	\$ 189.44	\$ 15,327.46	\$ -	\$ 183,337.43	8.360%
	SCHOOL DISTRICT 1 - BUTTE - SD0601		\$ 310,172.12	\$ 9,559.03	\$ 3,443.39	\$ 323,174.54	\$ -	\$ 3,891,715.79	8.304%
	SCHOOL DISTRICT 1 - CHOTE - SD0602		\$ 25,089.73	\$ -	\$ -	\$ 25,089.73	\$ -	\$ 314,799.71	7.970%
	SCHOOL DISTRICT 1 - CIRCL - SD0603		\$ 20,646.24	\$ -	\$ -	\$ 20,646.24	\$ -	\$ 259,047.44	7.970%
	SCHOOL DISTRICT 1 - CLANC - SD0604		\$ 16,175.19	\$ 341.44	\$ 123.00	\$ 16,639.63	\$ -	\$ 202,949.38	8.199%
	SCHOOL DISTRICT 1 - CORVA - SD0605		\$ 67,878.68	\$ 339.97	\$ 122.46	\$ 68,341.11	\$ -	\$ 851,670.82	8.024%
	SCHOOL DISTRICT 1 - DEER - SD0606		\$ 39,998.00	\$ -	\$ -	\$ 39,998.00	\$ -	\$ 501,853.16	7.970%
	SCHOOL DISTRICT 1 - GLASG - SD0607		\$ 69,285.81	\$ 898.12	\$ 323.52	\$ 70,507.45	\$ -	\$ 869,326.00	8.111%
	SCHOOL DISTRICT 1 - GLEND - SD0608		\$ 79,671.78	\$ 3,875.64	\$ 1,396.10	\$ 84,943.52	\$ -	\$ 999,638.34	8.497%
	GREAT FALLS PUBLIC SCHOOL - SD0609		\$ 724,808.33	\$ 7,560.43	\$ 2,723.44	\$ 735,092.20	\$ -	\$ 9,094,137.99	8.083%
	SCHOOL DISTRICT 1 - HELEN - SD0610		\$ 456,119.63	\$ 13,132.39	\$ 4,730.59	\$ 473,982.61	\$ -	\$ 5,722,912.60	8.282%
	SCHOOL DISTRICT 1 - LEWIS - SD0612		\$ 133,156.53	\$ 351.74	\$ 126.71	\$ 133,634.98	\$ -	\$ 1,670,708.96	7.999%
	SCHOOL DISTRICT 1 - MILES - SD0613		\$ 92,832.14	\$ -	\$ -	\$ 92,832.14	\$ -	\$ 1,164,760.68	7.970%
	SCHOOL DISTRICT 1 - MISSO - SD0614	SD7614	\$ 665,342.08	\$ 5,412.63	\$ 1,949.76	\$ 672,704.47	\$ -	\$ 8,348,017.42	8.058%
	SCHOOL DISTRICT 1 - PLAIN - SD0615		\$ 24,452.42	\$ 1,558.80	\$ 561.52	\$ 26,572.74	\$ -	\$ 306,803.32	8.661%
	SCHOOL DISTRICT 1 - PHIU - SD0616		\$ 16,502.95	\$ -	\$ -	\$ 16,502.95	\$ -	\$ 207,061.73	7.970%
	SCHOOL DISTRICT 1 - RED L - SD0617		\$ 34,741.61	\$ 446.46	\$ 160.83	\$ 35,348.90	\$ -	\$ 435,901.35	8.109%
	SCHOOL DISTRICT 1 - SCOBE - SD0618		\$ 13,938.13	\$ 5,028.00	\$ 1,811.20	\$ 20,777.33	\$ -	\$ 174,881.19	11.881%
	SCHOOL DISTRICT 1 - HEART - SD0619		\$ 21,560.80	\$ 881.94	\$ 317.69	\$ 22,760.43	\$ -	\$ 270,522.35	8.414%
	SCHOOL DISTRICT 1 - KALIS - SD0620		\$ 28,192.76	\$ -	\$ -	\$ 28,192.76	\$ -	\$ 353,733.22	7.970%
	SCHOOL DISTRICT 1 & 7 - SD0621		\$ 8,105.43	\$ -	\$ -	\$ 8,105.43	\$ -	\$ 101,698.53	7.970%
	SCHOOL DISTRICT 2 - ALDER - SD0622		\$ 2,128.59	\$ -	\$ -	\$ 2,128.59	\$ -	\$ 26,707.20	7.970%
	SCHOOL DISTRICT 2 - FRAZE - SD0623		\$ 14,455.65	\$ -	\$ -	\$ 14,455.65	\$ -	\$ 181,374.38	7.970%
	SCHOOL DISTRICT 2 & 11 - SD0624		\$ 27,363.37	\$ 342.40	\$ 123.34	\$ 27,829.11	\$ -	\$ 343,326.95	8.106%
	SCHOOL DISTRICT 2 - ALBER - SD0625		\$ 17,120.19	\$ -	\$ -	\$ 17,120.19	\$ -	\$ 214,806.23	7.970%
	SCHOOL DISTRICT 2 - BILLI - SD0626	SD9626	\$ 1,013,205.06	\$ 14,415.52	\$ 5,192.80	\$ 1,032,813.38	\$ -	\$ 12,712,638.84	8.124%
	SCHOOL DISTRICT 2 - BRID - SD0627		\$ 23,375.26	\$ -	\$ -	\$ 23,375.26	\$ -	\$ 293,288.38	7.970%
	SCHOOL DISTRICT 2 - DODSO - SD0629		\$ 10,126.02	\$ -	\$ -	\$ 10,126.02	\$ -	\$ 127,050.79	7.970%
	SCHOOL DISTRICT 2 - SUNBU - SD0631		\$ 19,611.18	\$ 1,858.18	\$ 669.36	\$ 22,138.72	\$ -	\$ 246,060.61	8.997%
	SCHOOL DISTRICT 2 - THOMP - SD0632		\$ 33,252.72	\$ -	\$ -	\$ 33,252.72	\$ -	\$ 417,220.32	7.970%
	SCHOOL DISTRICT 2 - STEVE - SD0633		\$ 56,255.51	\$ 1,643.88	\$ 592.16	\$ 58,491.55	\$ -	\$ 705,835.50	8.287%
	SCHOOL DISTRICT 2 - DEER - SD0635		\$ 5,173.05	\$ 199.91	\$ 72.01	\$ 5,444.97	\$ -	\$ 64,905.96	8.389%
	SCHOOL DISTRICT 3 - CASCA - SD0637		\$ 27,287.29	\$ 1,946.57	\$ 701.20	\$ 29,935.06	\$ -	\$ 342,372.45	8.743%
	SCHOOL DISTRICT 3 - FAIR - SD0638		\$ 8,982.33	\$ 69.12	\$ 24.90	\$ 9,076.35	\$ -	\$ 112,700.84	8.053%
	SCHOOL DISTRICT 3 - MANHA - SD0640		\$ 31,458.10	\$ 11.23	\$ 4.05	\$ 31,473.38	\$ -	\$ 394,703.44	7.974%
	SCHOOL DISTRICT 3 - RAMSA - SD0641		\$ 13,691.46	\$ -	\$ -	\$ 13,691.46	\$ -	\$ 171,786.13	7.970%
	SCHOOL DISTRICT 3 - SUPER - SD0642		\$ 34,258.54	\$ 1,738.72	\$ 626.33	\$ 36,623.59	\$ -	\$ 429,840.28	8.520%
	SCHOOL DISTRICT 3 - HAMIL - SD0643		\$ 102,012.43	\$ 749.73	\$ 270.07	\$ 103,032.23	\$ -	\$ 1,279,945.57	8.050%
	SCHOOL DISTRICT 3 - WOLF - SD0644		\$ 12,225.81	\$ 1,289.71	\$ 464.58	\$ 13,980.10	\$ -	\$ 153,396.70	9.114%
	SCHOOL DISTRICT 3 - WESTB - SD0645		\$ 11,759.74	\$ 1,674.76	\$ 603.29	\$ 14,037.79	\$ -	\$ 147,549.04	9.514%
	SCHOOL DISTRICT 4 - FORSY - SD0648		\$ 45,486.98	\$ 399.40	\$ 143.87	\$ 46,030.25	\$ -	\$ 570,723.18	8.065%
	SCHOOL DISTRICT 4 - HELLG - SD0649		\$ 75,900.51	\$ 994.58	\$ 358.27	\$ 77,253.36	\$ -	\$ 952,320.34	8.112%
	SCHOOL DISTRICT 4 - LIBBY - SD0650		\$ 56,776.77	\$ -	\$ -	\$ 56,776.77	\$ -	\$ 712,375.57	7.970%
	SCHOOL DISTRICT 4 - LIVIN - SD0651		\$ 110,727.28	\$ 5,066.89	\$ 1,825.21	\$ 117,619.38	\$ -	\$ 1,389,290.22	8.466%
	SCHOOL DISTRICT 4 & 47 - SD0652		\$ 24,014.45	\$ -	\$ -	\$ 24,014.45	\$ -	\$ 301,308.23	7.970%
	SCHOOL DISTRICT 4 & 28 - SD0653		\$ 11,544.22	\$ 14.75	\$ 5.31	\$ 11,564.28	\$ -	\$ 144,844.81	7.984%
	SCHOOL DISTRICT 4 - SWAN - SD0654		\$ 6,251.72	\$ -	\$ -	\$ 6,251.72	\$ -	\$ 78,440.13	7.970%
	SCHOOL DISTRICT 5 - BASIN - SD0656		\$ 1,072.09	\$ -	\$ -	\$ 1,072.09	\$ -	\$ 13,451.50	7.970%
	SCHOOL DISTRICT 5 - KALIS - SD0657		\$ 371,645.80	\$ 13,388.57	\$ 4,822.88	\$ 389,857.25	\$ -	\$ 4,663,023.38	8.361%
	SCHOOL DISTRICT 5 - PARK - SD0658		\$ 18,502.19	\$ -	\$ -	\$ 18,502.19	\$ -	\$ 232,146.16	7.970%
	SCHOOL DISTRICT 5 - SAND - SD0659		\$ 19,701.38	\$ 1,005.37	\$ 362.16	\$ 21,068.91	\$ -	\$ 247,192.29	8.523%
	SCHOOL DISTRICT 5 - SHERI - SD0660		\$ 14,471.74	\$ 632.91	\$ 227.99	\$ 15,332.64	\$ -	\$ 181,576.32	8.444%
	SCHOOL DISTRICT 5 - SIDNE - SD0661		\$ 120,006.03	\$ -	\$ -	\$ 120,006.03	\$ -	\$ 1,505,710.19	7.970%
	SCHOOL DISTRICT 5 - TERRY - SD0662		\$ 16,763.43	\$ 498.28	\$ 179.49	\$ 17,441.20	\$ -	\$ 210,330.00	8.292%
	SCHOOL DISTRICT 6 - LAME - SD0664		\$ 82,854.09	\$ -	\$ -	\$ 82,854.09	\$ -	\$ 1,039,566.65	7.970%
	SCHOOL DISTRICT 6 - COLUM - SD0665		\$ 46,245.27	\$ 695.07	\$ 250.38	\$ 47,190.72	\$ -	\$ 580,237.25	8.133%
	SCHOOL DISTRICT 6 - TROUT - SD0666		\$ 8,949.09	\$ -	\$ -	\$ 8,949.09	\$ -	\$ 112,283.70	7.970%
	SCHOOL DISTRICT 6 - COLUM - SD0667		\$ 170,603.97	\$ 4,440.55	\$ 1,599.59	\$ 176,644.11	\$ -	\$ 2,140,560.33	8.252%
	SCHOOL DISTRICT 6 - RYEGA - SD0668		\$ 10,410.92	\$ -	\$ -	\$ 10,410.92	\$ -	\$ 130,625.36	7.970%
	SCHOOL DISTRICT 55F - SU - SD0669		\$ 36,257.84	\$ -	\$ -	\$ 36,257.84	\$ -	\$ 454,925.53	7.970%
	SCHOOL DISTRICT 6 & 1 - S - SD0670		\$ 14,681.34	\$ 1,043.51	\$ 375.90	\$ 16,100.75	\$ -	\$ 184,206.11	8.741%
	SCHOOL DISTRICT 6 - WIBAU - SD0671		\$ 19,139.55	\$ -	\$ -	\$ 19,139.55	\$ -	\$ 240,143.09	7.970%
	SCHOOL DISTRICT 7 - BOULD - SD0672		\$ 19,372.48	\$ 520.51	\$ 187.50	\$ 20,080.49	\$ -	\$ 243,065.73	8.261%

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SCHOOL DISTRICT 7 - BOZEM	- SD0673	\$ 390,831.58	\$ 23,046.77	\$ 8,301.98	\$ 422,180.33	\$ -	\$ 4,903,746.40	8.609%	
SCHOOL DISTRICT 7 - CHARL	- SD0674	\$ 22,974.84	\$ -	\$ -	\$ 22,974.84	\$ -	\$ 288,264.39	7.970%	
SCHOOL DISTRICT 7 - GARDI	- SD0675	\$ 14,542.64	\$ -	\$ -	\$ 14,542.64	\$ -	\$ 182,465.84	7.970%	
SCHOOL DISTRICT 7 - HINS	- SD0676	\$ 9,670.29	\$ 1,628.49	\$ 586.62	\$ 11,885.40	\$ -	\$ 121,332.67	9.796%	
SCHOOL DISTRICT 7 & 70	- SD0677	\$ 132,884.78	\$ 655.64	\$ 236.18	\$ 133,776.60	\$ -	\$ 1,667,299.35	8.024%	
SCHOOL DISTRICT 7 - LOLO	- SD0678	\$ 40,528.26	\$ 1,708.76	\$ 615.54	\$ 42,852.56	\$ -	\$ 508,506.29	8.427%	
SCHOOL DISTRICT 1 & 7 - T	- SD0679	\$ 33,667.30	\$ 877.47	\$ 316.09	\$ 34,860.86	\$ -	\$ 422,422.17	8.253%	
SCHOOL DISTRICT 7 - VICTO	- SD0680	\$ 24,807.30	\$ -	\$ -	\$ 24,807.30	\$ -	\$ 311,256.00	7.970%	
SCHOOL DISTRICT 7 - MEDIC	- SD0681	\$ 24,747.27	\$ -	\$ -	\$ 24,747.27	\$ -	\$ 310,502.90	7.970%	
SCHOOL DISTRICT 7 - TWIN	- SD0682	\$ 27,038.32	\$ -	\$ -	\$ 27,038.32	\$ -	\$ 339,248.61	7.970%	
SCHOOL DISTRICT 7 - JOLIE	- SD0683	\$ 28,120.40	\$ -	\$ -	\$ 28,120.40	\$ -	\$ 352,825.35	7.970%	
SCHOOL DISTRICT 7 & 2 - S	- SD0684	\$ 10,672.88	\$ 688.85	\$ 248.14	\$ 11,609.87	\$ -	\$ 133,912.21	8.670%	
SCHOOL DISTRICT 8 - ARLEE	- SD0685	\$ 37,828.22	\$ 3,963.28	\$ 1,427.67	\$ 43,219.17	\$ -	\$ 474,629.08	9.106%	
SCHOOL DISTRICT 8-WHITE S	- SD0686	\$ 22,642.18	\$ -	\$ -	\$ 22,642.18	\$ -	\$ 284,090.52	7.970%	
SCHOOL DISTRICT 8 - ELDER	- SD0687	\$ 7,920.99	\$ 890.06	\$ 320.62	\$ 9,131.67	\$ -	\$ 99,384.38	9.188%	
SCHOOL DISTRICT 9 - BROWN	- SD0690	\$ 279,789.55	\$ 1,158.99	\$ 417.49	\$ 281,366.03	\$ -	\$ 3,510,507.06	8.015%	
SCHOOL DISTRICT 9 - DARBY	- SD0691	\$ 39,033.77	\$ 573.94	\$ 206.75	\$ 39,814.46	\$ -	\$ 489,754.99	8.129%	
SCHOOL DISTRICT 9 - DIXON	- SD0692	\$ 14,586.57	\$ -	\$ -	\$ 14,586.57	\$ -	\$ 183,017.10	7.970%	
SCHOOL DISTRICT 9 - EAST	- SD0693	\$ 48,949.37	\$ 1,633.58	\$ 588.45	\$ 51,171.40	\$ -	\$ 614,165.60	8.332%	
SCHOOL DISTRICT 9 - OPHEI	- SD0695	\$ 11,559.21	\$ -	\$ -	\$ 11,559.21	\$ -	\$ 145,032.85	7.970%	
SCHOOL DISTRICT 9 - POPLA	- SD0696	\$ 107,467.12	\$ 774.10	\$ 278.85	\$ 108,520.07	\$ -	\$ 1,348,385.14	8.048%	
SCHOOL DISTRICT 9 & 9 - R	- SD0697	\$ 13,255.05	\$ -	\$ -	\$ 13,255.05	\$ -	\$ 166,310.48	7.970%	
SCHOOL DISTRICT 15 - KALI	- SD0698	\$ 10,509.27	\$ 109.52	\$ 39.45	\$ 10,658.24	\$ -	\$ 131,859.33	8.083%	
SCHOOL DISTRICT 16 - HARL	- SD0699	\$ 22,600.78	\$ -	\$ -	\$ 22,600.78	\$ -	\$ 283,570.98	7.970%	
SCHOOL DISTRICT 10 - ANAC	- SD0700	\$ 72,446.43	\$ 3.50	\$ 1.26	\$ 72,451.19	\$ -	\$ 908,982.15	7.971%	
SCHOOL DISTRICT 10 - CHIN	- SD0701	\$ 30,735.95	\$ -	\$ -	\$ 30,735.95	\$ -	\$ 385,642.61	7.970%	
SCHOOL DISTRICT 10 - CONR	- SD0702	\$ 47,725.81	\$ 243.43	\$ 87.69	\$ 48,056.93	\$ -	\$ 598,813.64	8.025%	
SCHOOL DISTRICT 10 - DILL	- SD0703	\$ 30,644.23	\$ -	\$ -	\$ 30,644.23	\$ -	\$ 384,491.86	7.970%	
SCHOOL DISTRICT 10 - NOXO	- SD0704	\$ 12,247.31	\$ 1,506.45	\$ 542.66	\$ 14,296.42	\$ -	\$ 153,666.37	9.304%	
SCHOOL DISTRICT 11 - POTO	- SD0705	\$ 6,021.58	\$ 406.30	\$ 146.36	\$ 6,574.24	\$ -	\$ 75,552.51	8.702%	
SCHOOL DISTRICT 12 - LIMA	- SD0706	\$ 8,868.87	\$ 1,064.65	\$ 383.51	\$ 10,317.03	\$ -	\$ 111,277.19	9.271%	
SCHOOL DISTRICT 12 - BAKE	- SD0707	\$ 58,366.71	\$ -	\$ -	\$ 58,366.71	\$ -	\$ 732,324.54	7.970%	
SCHOOL DISTRICT 13 - BOX	- SD0708	\$ 65,904.39	\$ -	\$ -	\$ 65,904.39	\$ -	\$ 826,899.44	7.970%	
SCHOOL DISTRICT 12 - HARL	- SD0709	\$ 58,517.97	\$ 94.45	\$ 34.02	\$ 58,646.44	\$ -	\$ 734,222.35	7.988%	
SCHOOL DISTRICT 13 - LONE	- SD0710	\$ 15,304.57	\$ 2,124.73	\$ 765.38	\$ 18,194.68	\$ -	\$ 192,025.76	9.475%	
SCHOOL DISTRICT 12 - ROSE	- SD0711	\$ 11,552.82	\$ -	\$ -	\$ 11,552.82	\$ -	\$ 144,952.79	7.970%	
SCHOOL DISTRICT 12 - SACO	- SD0712	\$ 12,587.37	\$ 358.11	\$ 129.00	\$ 13,074.48	\$ -	\$ 157,933.07	8.278%	
SCHOOL DISTRICT 12 - STAN	- SD0713	\$ 14,726.72	\$ 14.52	\$ 5.23	\$ 14,746.47	\$ -	\$ 184,775.46	7.981%	
SCHOOL DISTRICT 14 - BONN	- SD0714	\$ 17,553.07	\$ 1,690.51	\$ 608.96	\$ 19,852.54	\$ -	\$ 220,237.52	9.014%	
SCHOOL DISTRICT 24 - WORD	- SD0715	\$ 72,908.38	\$ 785.66	\$ 283.01	\$ 73,977.05	\$ -	\$ 914,778.15	8.087%	
SCHOOL DISTRICT 14 - HOT	- SD0716	\$ 17,033.13	\$ -	\$ -	\$ 17,033.13	\$ -	\$ 213,713.96	7.970%	
SCHOOL DISTRICT 13 - EURE	- SD0717	\$ 53,280.09	\$ 649.71	\$ 234.04	\$ 54,163.84	\$ -	\$ 668,502.89	8.102%	
SCHOOL DISTRICT 3 & 13 -	- SD0718	\$ 21,226.60	\$ -	\$ -	\$ 21,226.60	\$ -	\$ 266,329.14	7.970%	
SCHOOL DISTRICT 13 - NASH	- SD0719	\$ 16,580.76	\$ -	\$ -	\$ 16,580.76	\$ -	\$ 208,038.16	7.970%	
SCHOOL DISTRICT 15 & 17 -	- SD0720	\$ 7,927.70	\$ -	\$ -	\$ 7,927.70	\$ -	\$ 99,468.49	7.970%	
SCHOOL DISTRICT 15 & 6 -	- SD0721	\$ 44,316.44	\$ -	\$ -	\$ 44,316.44	\$ -	\$ 556,036.42	7.970%	
SCHOOL DISTRICT 14 - MALT	- SD0722	\$ 36,651.36	\$ -	\$ -	\$ 36,651.36	\$ -	\$ 459,862.95	7.970%	
SCHOOL DISTRICT 15 - CUST	- SD0723	\$ 10,261.52	\$ -	\$ -	\$ 10,261.52	\$ -	\$ 128,750.91	7.970%	
SCHOOL DISTRICT 15 - CUT	- SD0724	\$ 84,179.13	\$ 2,832.54	\$ 1,020.35	\$ 88,032.02	\$ -	\$ 1,056,191.79	8.335%	
SCHOOL DISTRICT 15 - EKAL	- SD0725	\$ 18,650.25	\$ 2,064.72	\$ 743.76	\$ 21,458.73	\$ -	\$ 234,003.96	9.170%	
HAVRE PUBLIC SCHOOLS	- SD0726	\$ 175,026.38	\$ 4,323.34	\$ 1,557.37	\$ 180,907.09	\$ -	\$ 2,196,048.29	8.238%	
SCHOOL DISTRICT 17 - CULB	- SD0727	\$ 32,728.41	\$ 626.77	\$ 225.78	\$ 33,580.96	\$ -	\$ 410,641.84	8.178%	
SCHOOL DISTRICT 17 H - HA	- SD0728	\$ 180,253.43	\$ 2,871.44	\$ 1,034.36	\$ 184,159.23	\$ -	\$ 2,261,631.81	8.143%	
SCHOOL DISTRICT 18 - VALI	- SD0729	\$ 19,715.61	\$ -	\$ -	\$ 19,715.61	\$ -	\$ 247,370.90	7.970%	
SCHOOL DISTRICT 20 - GARR	- SD0731	\$ 632.20	\$ -	\$ -	\$ 632.20	\$ -	\$ 7,932.14	7.970%	
SCHOOL DISTRICT 20 - PLEN	- SD0732	\$ 35,523.30	\$ 2,488.05	\$ 896.25	\$ 38,907.60	\$ -	\$ 445,709.30	8.729%	
SCHOOL DISTRICT 21 - BROA	- SD0734	\$ 13,397.56	\$ -	\$ -	\$ 13,397.56	\$ -	\$ 168,098.60	7.970%	
SCHOOL DISTRICT 23 - MISS	- SD0736	\$ 24,489.40	\$ 1,479.63	\$ 533.00	\$ 26,502.03	\$ -	\$ 307,267.56	8.625%	
SCHOOL DISTRICT 23 - POLS	- SD0737	\$ 116,337.21	\$ 3,939.69	\$ 1,419.17	\$ 121,696.07	\$ -	\$ 1,459,677.80	8.337%	
SCHOOL DISTRICT 23 - ROBE	- SD0738	\$ 9,959.81	\$ 754.38	\$ 271.75	\$ 10,985.94	\$ -	\$ 124,965.33	8.791%	
SCHOOL DISTRICT 24 - THRE	- SD0739	\$ 18,726.31	\$ 673.05	\$ 242.45	\$ 19,641.81	\$ -	\$ 234,958.21	8.360%	
SCHOOL DISTRICT 25 - HOB	- SD0740	\$ 12,478.01	\$ 1,007.10	\$ 362.78	\$ 13,847.89	\$ -	\$ 156,560.99	8.845%	
SCHOOL DISTRICT 26 - LOCK	- SD0741	\$ 43,511.86	\$ 1,648.31	\$ 593.76	\$ 45,753.93	\$ -	\$ 545,941.33	8.381%	
SCHOOL DISTRICT 27 - MONT	- SD0742	\$ 20,280.43	\$ -	\$ -	\$ 20,280.43	\$ -	\$ 254,457.67	7.970%	
SCHOOL DISTRICT 28 - ST I	- SD0743	\$ 44,948.95	\$ -	\$ -	\$ 44,948.95	\$ -	\$ 563,972.54	7.970%	
SCHOOL DISTRICT 29 - SOME	- SD0744	\$ 23,686.61	\$ -	\$ -	\$ 23,686.61	\$ -	\$ 297,194.89	7.970%	

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 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, 2015						
			Contractually Required DB Contributions	Plan Choice Rate Required Contributions	DC/MUS-RP 1% Required Contributions	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's DB Pensionable Payroll	Contributions as % DB Pensionable Payroll
	SCHOOL DISTRICT 29 - BELT	SD0745	\$ 22,320.45	\$ -	\$ -	\$ 22,320.45	\$ -	\$ 280,053.57	7.970%
	SCHOOL DISTRICT 20 - WHIT	SD0746	\$ 12,405.88	\$ -	\$ -	\$ 12,405.88	\$ -	\$ 155,655.97	7.970%
	SCHOOL DISTRICT 33 - GOLD	SD0748	\$ 1,282.70	\$ -	\$ -	\$ 1,282.70	\$ -	\$ 16,094.00	7.970%
	SCHOOL DISTRICT 32 - CLIN	SD0749	\$ 14,303.30	\$ 1,324.89	\$ 477.26	\$ 16,105.45	\$ -	\$ 179,462.84	8.974%
	SCHOOL DISTRICT 30 - POWE	SD0751	\$ 16,349.35	\$ -	\$ -	\$ 16,349.35	\$ -	\$ 205,134.54	7.970%
	SCHOOL DISTRICT 30 - RONA	SD0752	\$ 117,101.42	\$ 899.69	\$ 324.09	\$ 118,325.20	\$ -	\$ 1,469,266.40	8.053%
	SCHOOL DISTRICT 32 J - AS	SD0754	\$ 6,220.73	\$ -	\$ -	\$ 6,220.73	\$ -	\$ 78,051.24	7.970%
	SCHOOL DISTRICT 38 - BIG	SD0755	\$ 64,323.51	\$ -	\$ -	\$ 64,323.51	\$ -	\$ 807,064.26	7.970%
	SCHOOL DISTRICT 30 & 6 -	SD0756	\$ 13,569.73	\$ 540.91	\$ 194.85	\$ 14,305.49	\$ -	\$ 170,258.79	8.402%
	SCHOOL DISTRICT 3 - BELFR	SD0757	\$ 7,936.98	\$ 982.24	\$ 353.82	\$ 9,273.04	\$ -	\$ 99,584.94	9.312%
	SCHOOL DISTRICT 43 - TURN	SD0758	\$ 9,650.04	\$ -	\$ -	\$ 9,650.04	\$ -	\$ 121,078.67	7.970%
	SCHOOL DISTRICT 40 - FREN	SD0759	\$ 93,411.22	\$ 1,422.01	\$ 512.24	\$ 95,345.47	\$ -	\$ 1,172,026.35	8.135%
	LAVINA K-12	SD0760	\$ 9,008.01	\$ -	\$ -	\$ 9,008.01	\$ -	\$ 113,023.16	7.970%
	SCHOOL DISTRICT 44 - BELG	SD0761	\$ 265,893.89	\$ 5,774.18	\$ 2,080.00	\$ 273,748.07	\$ -	\$ 3,336,158.81	8.205%
	SCHOOL DISTRICT 44 - MOOR	SD0762	\$ 9,464.07	\$ -	\$ -	\$ 9,464.07	\$ -	\$ 118,745.20	7.970%
	SCHOOL DISTRICT 44 - WHIT	SD0763	\$ 87,722.33	\$ -	\$ -	\$ 87,722.33	\$ -	\$ 1,100,648.15	7.970%
	SCHOOL DISTRICT 45 - AUGU	SD0764	\$ 11,531.68	\$ -	\$ -	\$ 11,531.68	\$ -	\$ 144,687.54	7.970%
	SCHOOL DISTRICT 45 - WOLF	SD0765	\$ 79,902.83	\$ 285.39	\$ 102.80	\$ 80,291.02	\$ -	\$ 1,002,537.27	8.009%
	SCHOOL DISTRICT 44 - GERA	SD0766	\$ 14,104.33	\$ 654.49	\$ 235.76	\$ 14,994.58	\$ -	\$ 176,966.46	8.473%
	SCHOOL DISTRICT 21 - FAIR	SD0767	\$ 32,104.33	\$ -	\$ -	\$ 32,104.33	\$ -	\$ 402,811.50	7.970%
	SCHOOL DISTRICT 65 - FROI	SD0768	\$ 12,274.13	\$ -	\$ -	\$ 12,274.13	\$ -	\$ 154,003.05	7.970%
	SCHOOL DISTRICT 55 - PLEV	SD0769	\$ 18,714.23	\$ -	\$ -	\$ 18,714.23	\$ -	\$ 234,806.67	7.970%
	SCHOOL DISTRICT 50 - EAST	SD0770	\$ 12,545.82	\$ -	\$ -	\$ 12,545.82	\$ -	\$ 157,411.73	7.970%
	SCHOOL DISTRICT 50 - HAYS	SD0771	\$ 40,680.92	\$ 848.01	\$ 305.47	\$ 41,834.40	\$ -	\$ 510,421.81	8.196%
	SCHOOL DISTRICT 52 - ABSA	SD0772	\$ 26,851.21	\$ 744.12	\$ 268.05	\$ 27,863.38	\$ -	\$ 336,900.91	8.270%
	SCHOOL DISTRICT 52 - ENNI	SD0773	\$ 35,228.01	\$ 1,751.36	\$ 630.88	\$ 37,610.25	\$ -	\$ 442,004.25	8.509%
	SHIELDS VALLEY	SD0774	\$ 16,951.54	\$ -	\$ -	\$ 16,951.54	\$ -	\$ 212,690.29	7.970%
	SCHOOL DISTRICT 55 - BROC	SD0775	\$ 16,528.42	\$ -	\$ -	\$ 16,528.42	\$ -	\$ 207,381.34	7.970%
	SCHOOL DISTRICT 55 - ROUN	SD0776	\$ 54,959.61	\$ -	\$ -	\$ 54,959.61	\$ -	\$ 689,575.71	7.970%
	SCHOOL DISTRICT 57 - HAVR	SD0777	\$ 147.92	\$ 596.38	\$ 214.83	\$ 959.13	\$ -	\$ 1,855.89	51.680%
	SCHOOL DISTRICT 58 - GEYS	SD0778	\$ 8,766.89	\$ 679.25	\$ 244.68	\$ 9,690.82	\$ -	\$ 109,997.71	8.810%
	SCHOOL DISTRICT 58 - YELL	SD0779	\$ 10,341.99	\$ -	\$ -	\$ 10,341.99	\$ -	\$ 129,760.43	7.970%
	SCHOOL DISTRICT 64J - MEL	SD0780	\$ 13,095.03	\$ -	\$ -	\$ 13,095.03	\$ -	\$ 164,302.72	7.970%
	SCHOOL DISTRICT 73 - SWAN	SD0781	\$ 526.02	\$ -	\$ -	\$ 526.02	\$ -	\$ 6,600.00	7.970%
	SD 75 GREENFIELD	SD0782	\$ 8,010.72	\$ 285.10	\$ 102.70	\$ 8,398.52	\$ -	\$ 100,510.13	8.356%
	SCHOOL DISTRICT 87 - BOX	SD0783	\$ 183,802.08	\$ -	\$ -	\$ 183,802.08	\$ -	\$ 2,306,156.56	7.970%
	SCHOOL DISTRICT 84 - DENT	SD0785	\$ 10,794.22	\$ -	\$ -	\$ 10,794.22	\$ -	\$ 135,434.47	7.970%
	SCHOOL DISTRICT 74 - ROY	SD0786	\$ 7,983.95	\$ -	\$ -	\$ 7,983.95	\$ -	\$ 100,174.20	7.970%
	SCHOOL DISTRICT 74 - VAUG	SD0787	\$ 7,177.52	\$ 1,310.51	\$ 472.08	\$ 8,960.11	\$ -	\$ 90,055.98	9.949%
	SCHOOL DISTRICT 159 - WIN	SD0790	\$ 12,588.84	\$ -	\$ -	\$ 12,588.84	\$ -	\$ 157,951.57	7.970%
	SCHOOL DISTRICT 41 - PION	SD0791	\$ 5,187.45	\$ -	\$ -	\$ 5,187.45	\$ -	\$ 65,086.65	7.970%
	SCHOOL DISTRICT 50 - EVER	SD0792	\$ 53,880.41	\$ 3,164.76	\$ 1,140.02	\$ 58,185.19	\$ -	\$ 676,035.08	8.607%
	SCHOOL DISTRICT 37 - SHEP	SD0793	\$ 59,845.24	\$ 28.12	\$ 10.13	\$ 59,883.49	\$ -	\$ 750,875.55	9.975%
	SCHOOL DISTRICT 19 - COLS	SD0794	\$ 101,070.76	\$ 735.70	\$ 265.02	\$ 102,071.48	\$ -	\$ 1,268,130.24	8.049%
	SCHOOL DISTRICT 2 & 3 - P	SD0796	\$ 22,248.32	\$ -	\$ -	\$ 22,248.32	\$ -	\$ 279,148.77	7.970%
	SCHOOL DISTRICT 69 - WEST	SD0798	\$ 20,983.56	\$ -	\$ -	\$ 20,983.56	\$ -	\$ 263,279.80	7.970%
	SCHOOL DISTRICT 11 & 2 -	SD0799	\$ 13,359.61	\$ -	\$ -	\$ 13,359.61	\$ -	\$ 167,622.48	7.970%
	SCHOOL DISTRICT 1 - TROY	SD0800	\$ 34,473.01	\$ -	\$ -	\$ 34,473.01	\$ -	\$ 432,531.22	7.970%
	SCHOOL DISTRICT 85 - ULM	SD0801	\$ 6,667.63	\$ 752.31	\$ 271.00	\$ 7,690.94	\$ -	\$ 83,658.43	9.193%
	SCHOOL DISTRICT 14 - SHEL	SD0802	\$ 51,493.96	\$ -	\$ -	\$ 51,493.96	\$ -	\$ 646,092.52	7.970%
	SCHOOL DISTRICT 10 - CAYU	SD0803	\$ 12,976.49	\$ -	\$ -	\$ 12,976.49	\$ -	\$ 162,815.45	7.970%
	SCHOOL DISTRICT 52 - INDE	SD0805	\$ 11,973.21	\$ 890.89	\$ 320.92	\$ 13,185.02	\$ -	\$ 150,227.31	8.777%
	SCHOOL DISTRICT 23 - HARR	SD0806	\$ 6,338.15	\$ -	\$ -	\$ 6,338.15	\$ -	\$ 79,524.48	7.970%
	SCHOOL DISTRICT 27 - GRAS	SD0807	\$ 10,085.00	\$ 131.78	\$ 47.47	\$ 10,264.25	\$ -	\$ 126,536.07	8.112%
	SCHOOL DISTRICT 32 - RAPE	SD0810	\$ 10,417.11	\$ -	\$ -	\$ 10,417.11	\$ -	\$ 130,703.00	7.970%
	SCHOOL DISTRICT 115 - WIN	SD0811	\$ 10,151.95	\$ -	\$ -	\$ 10,151.95	\$ -	\$ 127,375.95	7.970%
	SCHOOL DISTRICT 78J & 2 -	SD0812	\$ 14,448.68	\$ -	\$ -	\$ 14,448.68	\$ -	\$ 181,286.89	7.970%
	SCHOOL DISTRICT 27 - MONF	SD0813	\$ 18,487.63	\$ -	\$ -	\$ 18,487.63	\$ -	\$ 231,963.46	7.970%
	SCHOOL DISTRICT 35 - GALL	SD0814	\$ 7,728.19	\$ -	\$ -	\$ 7,728.19	\$ -	\$ 96,965.23	7.970%
	SCHOOL DISTRICT 23 - BILL	SD0815	\$ 11,890.66	\$ -	\$ -	\$ 11,890.66	\$ -	\$ 149,191.57	7.970%
	SCHOOL DISTRICT 58 - WHIT	SD0816	\$ 6,432.05	\$ -	\$ -	\$ 6,432.05	\$ -	\$ 80,702.62	7.970%
	SCHOOL DISTRICT 29 - WYOL	SD0817	\$ 20,177.70	\$ -	\$ -	\$ 20,177.70	\$ -	\$ 253,168.74	7.970%
	SCHOOL DISTRICT 64 - BAIN	SD0819	\$ 26,143.50	\$ 887.02	\$ 319.53	\$ 27,350.05	\$ -	\$ 328,021.43	8.338%
	SCHOOL DISTRICT 2 - DUPUY	SD0820	\$ 1,472.42	\$ -	\$ -	\$ 1,472.42	\$ -	\$ 18,474.33	7.970%
	SCHOOL DISTRICT 2-27 - LO	SD0821	\$ 54,972.72	\$ -	\$ -	\$ 54,972.72	\$ -	\$ 689,740.41	7.970%
	SCHOOL DISTRICT 33 - SWAN	SD0822	\$ 6,170.64	\$ -	\$ -	\$ 6,170.64	\$ -	\$ 77,422.80	7.970%

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 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, 2015						
			Contractually Required DB Contributions	Plan Choice Rate Required Contributions	DC/MUS-RP 1% Required Contributions	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's DB Pensionable Payroll	Contributions as % DB Pensionable Payroll
	SCHOOL DISTRICT 23 - LUST	SD0824	\$ 5,380.48	\$ -	\$ -	\$ 5,380.48	\$ -	\$ 67,508.66	7.970%
	SCHOOL DISTRICT 41 - ANDE	SD0825	\$ 10,190.44	\$ 1,306.80	\$ 470.74	\$ 11,967.98	\$ -	\$ 127,859.03	9.360%
	SCHOOL DISTRICT 34 - SEEL	SD0826	\$ 13,667.97	\$ -	\$ -	\$ 13,667.97	\$ -	\$ 171,491.44	7.970%
	SCHOOL DISTRICT 5 - MELRO	SD0827	\$ 956.41	\$ -	\$ -	\$ 956.41	\$ -	\$ 12,000.00	7.970%
	SCHOOL DISTRICT 45 - GOLD	SD0829	\$ 1,294.72	\$ 217.98	\$ 78.52	\$ 1,591.22	\$ -	\$ 16,244.86	9.795%
	SCHOOL DISTRICT 26 - REIC	SD0830	\$ 741.22	\$ -	\$ -	\$ 741.22	\$ -	\$ 9,300.00	7.970%
	SCHOOL DISTRICT 14 - FORT	SD9000	\$ 6,631.12	\$ -	\$ -	\$ 6,631.12	\$ -	\$ 83,200.36	7.970%
	SCHOOL DISTRICT 21 - GALA	SD9002	\$ 877.91	\$ 304.19	\$ 109.58	\$ 1,291.68	\$ -	\$ 11,015.05	11.727%
	SCHOOL DISTRICT 12 12 - M	SD9005	\$ 344.30	\$ -	\$ -	\$ 344.30	\$ -	\$ 4,320.00	7.970%
	SCHOOL DISTRICT 38 - LINC	SD9006	\$ 9,330.15	\$ 928.68	\$ 334.53	\$ 10,593.36	\$ -	\$ 117,064.93	9.049%
	SCHOOL DISTRICT 1 - FORT	SD9007	\$ 36,151.21	\$ 984.49	\$ 354.64	\$ 37,490.34	\$ -	\$ 453,587.55	8.265%
	SCHOOL DISTRICT 4 - CANYO	SD9011	\$ 19,332.65	\$ -	\$ -	\$ 19,332.65	\$ -	\$ 242,565.97	7.970%
	SCHOOL DISTRICT 13 - FISH	SD9014	\$ 857.98	\$ -	\$ -	\$ 857.98	\$ -	\$ 10,765.08	7.970%
	BIG SKY SCHOOL DISTRICT #	SD9019	\$ 43,888.00	\$ -	\$ -	\$ 43,888.00	\$ -	\$ 550,660.79	7.970%
	SCHOOL DISTRICT 43 - LAMO	SD9025	\$ 3,362.15	\$ 177.24	\$ 63.85	\$ 3,603.24	\$ -	\$ 42,184.78	8.542%
	SCHOOL DISTRICT 11 - BROR	SD9027	\$ 1,578.07	\$ -	\$ -	\$ 1,578.07	\$ -	\$ 19,800.00	7.970%
	SCHOOL DISTRICT 104 - SPR	SD9028	\$ 382.56	\$ -	\$ -	\$ 382.56	\$ -	\$ 4,800.00	7.970%
	SCHOOL DISTRICT 75 - ARRO	SD9029	\$ 7,841.61	\$ -	\$ -	\$ 7,841.61	\$ -	\$ 98,388.43	7.970%
	SCHOOL DISTRICT 17 - MORI	SD9030	\$ 5,234.40	\$ -	\$ -	\$ 5,234.40	\$ -	\$ 65,675.70	7.970%
	SCHOOL DISTRICT 7 - GRANT	SD9033	\$ 2,059.67	\$ -	\$ -	\$ 2,059.67	\$ -	\$ 25,842.66	7.970%
	SCHOOL DISTRICT 20 - KILA	SD9034	\$ 13,029.66	\$ -	\$ -	\$ 13,029.66	\$ -	\$ 163,482.45	7.970%
	SCHOOL DISTRICT 64 - MOUN	SD9039	\$ 1,662.16	\$ -	\$ -	\$ 1,662.16	\$ -	\$ 20,854.96	7.970%
	JUDITH GAP SCHOOL	SD9040	\$ 4,535.24	\$ 1,275.69	\$ 459.53	\$ 6,270.46	\$ -	\$ 56,903.33	11.019%
	SCHOOL DISTRICT 86 & 4	SD9043	\$ 21,278.24	\$ -	\$ -	\$ 21,278.24	\$ -	\$ 266,977.16	7.970%
	SCHOOL DISTRICT 18 - WOOD	SD9045	\$ -	\$ 657.70	\$ 236.92	\$ 894.62	\$ -	\$ -	N/A
	SCHOOL DISTRICT 75 - AMST	SD9046	\$ 3,614.07	\$ -	\$ -	\$ 3,614.07	\$ -	\$ 45,345.63	7.970%
	SCHOOL DISTRICT 8 - WEST	SD9049	\$ 4,016.32	\$ -	\$ -	\$ 4,016.32	\$ -	\$ 50,392.57	7.970%
	SCHOOL DISTRICT 4 - DIVID	SD9050	\$ 765.13	\$ -	\$ -	\$ 765.13	\$ -	\$ 9,600.00	7.970%
	SCHOOL DISTRICT 89 - SMIT	SD9057	\$ 7,633.71	\$ 1,299.59	\$ 468.14	\$ 9,401.44	\$ -	\$ 95,779.82	9.816%
	SCHOOL DISTRICT 27 - ELLI	SD9060	\$ 1,587.15	\$ -	\$ -	\$ 1,587.15	\$ -	\$ 19,914.03	7.970%
	SCHOOL DISTRICT 99 M	SD9065	\$ 21,851.24	\$ -	\$ -	\$ 21,851.24	\$ -	\$ 274,166.59	7.970%
	SCHOOL DISTRICT 28C	SD9066	\$ 14,555.40	\$ -	\$ -	\$ 14,555.40	\$ -	\$ 182,625.94	7.970%
	SCHOOL DISTRICT 48-1J & 4	SD9067	\$ 16,685.95	\$ 824.23	\$ 296.91	\$ 17,807.09	\$ -	\$ 209,357.96	8.506%
	SCHOOL DISTRICT 3 - BILLI	SD9068	\$ 5,426.04	\$ 399.86	\$ 144.04	\$ 5,969.94	\$ -	\$ 68,080.30	8.769%
	SCHOOL DISTRICT 12 - HAVR	SD9071	\$ 1,949.19	\$ 1.46	\$ 0.53	\$ 1,951.18	\$ -	\$ 24,456.40	7.978%
	SCHOOL DISTRICT 11 - WISE	SD9077	\$ 1,071.65	\$ -	\$ -	\$ 1,071.65	\$ -	\$ 13,446.00	7.970%
	OVANDO ELEMENTARY SCHOOL	SD9112	\$ 155.62	\$ -	\$ -	\$ 155.62	\$ -	\$ 1,952.52	7.970%
	MSU COLLEGE OF TECHNOLOGY	UN3513	\$ 144,332.75	\$ 6,254.87	\$ 2,253.15	\$ 152,840.77	\$ -	\$ 1,730,498.82	8.832%
	UNIVERSITY OF MONTANA	UN5103	\$ 4,068,456.66	\$ 333,383.24	\$ 120,092.41	\$ 4,521,932.31	\$ -	\$ 48,779,362.45	9.270%
	MONTANA STATE UNIVERSITY	UN5104	\$ 2,937,164.51	\$ 241,223.79	\$ 86,894.43	\$ 3,265,282.73	\$ -	\$ 35,215,567.91	9.272%
	MONTANA STATE UNIVERSITY	UN5106	\$ 684,668.50	\$ 15,300.56	\$ 5,511.62	\$ 705,480.68	\$ -	\$ 8,208,934.25	8.594%
	MONTANA STATE UNIVERSITY	UN5107	\$ 199,654.11	\$ 4,977.63	\$ 1,793.06	\$ 206,424.80	\$ -	\$ 2,393,782.42	8.623%

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				Schedule of PERS-DC and MUS-RP Employer Contributions as of June 30, 2015					
				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				\$113,341,023.49	\$ 5,177,993.04		\$ 17,447,759.53	\$ 807,831.26	
Due to Working Retiree Contributions and Adjustments									
Total				\$113,341,023.49	\$ 5,177,993.04		\$ 17,447,759.53	\$ 807,831.26	
State as Special Funding Entity									
Employers									
	CITY OF BIG TIMBER	CI0302		\$ 134,953.29	\$ 6,113.38	4.530%	\$ -	\$ -	N/A
	CITY OF BELT	CI0303		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	TOWN OF BIG SANDY	CI0304		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	CITY OF BILLINGS	CI0305		\$ 3,301,128.07	\$ 149,541.10	4.530%	\$ -	\$ -	N/A
	CITY OF BOZEMAN	CI0306		\$ 1,381,098.43	\$ 62,563.76	4.530%	\$ -	\$ -	N/A
	BUTTE SILVER BOW	CI0307		\$ 1,195,786.98	\$ 54,169.15	4.530%	\$ -	\$ -	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		\$ 232,525.23	\$ 10,533.39	4.530%	\$ -	\$ -	N/A
	CITY OF CHOTEAU	CI0312		\$ 33,571.14	\$ 1,520.77	4.530%	\$ -	\$ -	N/A
	TOWN OF CIRCLE	CI0313		\$ 21,050.00	\$ 953.57	4.530%	\$ -	\$ -	N/A
	CITY OF COLUMBIA FALLS	CI0314		\$ 56,683.16	\$ 2,567.75	4.530%	\$ -	\$ -	N/A
	CITY OF CONRAD	CI0315		\$ 5,598.20	\$ 253.60	4.530%	\$ -	\$ -	N/A
	TOWN OF CULBERTSON	CI0316		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	CITY OF CUT BANK	CI0317		\$ 60,938.23	\$ 2,760.50	4.530%	\$ -	\$ -	N/A
	TOWN OF CHESTER	CI0318		\$ 2,400.00	\$ 108.72	4.530%	\$ -	\$ -	N/A
	TOWN OF BROWNING	CI0319		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	CITY OF DEER LODGE	CI0320		\$ 1,800.00	\$ 81.54	4.530%	\$ -	\$ -	N/A
	CITY OF DILLON	CI0321		\$ 105,042.53	\$ 4,758.43	4.530%	\$ -	\$ -	N/A
	CITY OF BAKER	CI0322		\$ 27,707.09	\$ 1,255.13	4.530%	\$ -	\$ -	N/A
	CITY OF BELGRADE	CI0323		\$ 204,369.36	\$ 9,257.93	4.530%	\$ -	\$ -	N/A
	TOWN OF COLUMBUS	CI0324		\$ 38,645.36	\$ 1,750.63	4.530%	\$ -	\$ -	N/A
	CITY OF EAST HELENA	CI0325		\$ 4,080.00	\$ 184.82	4.530%	\$ -	\$ -	N/A
	TOWN OF ENNIS	CI0326		\$ 31,839.37	\$ 1,442.32	4.530%	\$ -	\$ -	N/A
	TOWN OF FAIRFIELD	CI0327		\$ 33,333.54	\$ 1,510.01	4.530%	\$ -	\$ -	N/A
	CITY OF FAIRVIEW	CI0328		\$ 102,361.77	\$ 4,636.99	4.530%	\$ -	\$ -	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		\$ 262,964.27	\$ 11,912.28	4.530%	\$ -	\$ -	N/A
	CITY OF GLENDIVE	CI0333		\$ 94,935.19	\$ 4,300.56	4.530%	\$ -	\$ -	N/A
	CITY OF GREAT FALLS	CI0334		\$ 1,179,105.39	\$ 53,413.47	4.530%	\$ -	\$ -	N/A
	TOWN OF GRASS RANGE	CI0335		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	CITY OF HARLEM	CI0336		\$ 11,801.65	\$ 534.61	4.530%	\$ -	\$ -	N/A
	CITY OF HAMILTON	CI0337		\$ 169,022.03	\$ 7,656.70	4.530%	\$ -	\$ -	N/A
	CITY OF HARDIN	CI0338		\$ 38,455.82	\$ 1,742.05	4.530%	\$ -	\$ -	N/A
	CITY OF HAVRE	CI0339		\$ 222,030.07	\$ 10,057.96	4.530%	\$ -	\$ -	N/A
	CITY OF HELENA	CI0340		\$ 523,004.81	\$ 23,692.12	4.530%	\$ -	\$ -	N/A
	TOWN OF HOT SPRINGS	CI0341		\$ 27,731.65	\$ 1,256.24	4.530%	\$ -	\$ -	N/A
	TOWN OF MELSTONE	CI0342		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	CITY OF KALISPELL	CI0343		\$ 529,409.75	\$ 23,982.26	4.530%	\$ -	\$ -	N/A
	TOWN OF NASHUA	CI0344		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	CITY OF LAUREL	CI0345		\$ 54,766.80	\$ 2,480.94	4.530%	\$ -	\$ -	N/A
	TOWN OF DRUMMOND	CI0346		\$ -	\$ -	N/A	\$ -	\$ -	N/A
	CITY OF LEWISTOWN	CI0347		\$ 52,139.36	\$ 2,361.91	4.530%	\$ -	\$ -	N/A
	CITY OF LIBBY	CI0348		\$ 122,988.99	\$ 5,571.40	4.530%	\$ -	\$ -	N/A
	CITY OF LIVINGSTON	CI0349		\$ 207,107.34	\$ 9,381.96	4.530%	\$ -	\$ -	N/A

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				Schedule of PERS-DC and MUS-RP Employer Contributions as of June 30, 2015					
				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
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		\$ 175,776.33	\$ 7,962.67	4.530%	\$ -	\$ -	N/A		
CITY OF MISSOULA - CI0354		\$ 1,866,555.12	\$ 84,554.95	4.530%	\$ -	\$ -	N/A		
TOWN OF RICHEY - CI0355		\$ -	\$ -	N/A	\$ -	\$ -	N/A		
CITY OF TROY - CI0356		\$ -	\$ -	N/A	\$ -	\$ -	N/A		
TOWN OF PHILIPSBURG - CI0357		\$ 39,995.82	\$ 1,811.81	4.530%	\$ -	\$ -	N/A		
CITY OF PLAINS - CI0358		\$ -	\$ -	N/A	\$ -	\$ -	N/A		
CITY OF PLENTYWOOD - CI0359		\$ -	\$ -	N/A	\$ -	\$ -	N/A		
CITY OF POLSON - CI0360		\$ 44,950.13	\$ 2,036.24	4.530%	\$ -	\$ -	N/A		
CITY OF POPLAR - CI0361		\$ 94,699.40	\$ 4,289.88	4.530%	\$ -	\$ -	N/A		
TOWN OF TERRY - CI0362		\$ -	\$ -	N/A	\$ -	\$ -	N/A		
CITY OF RONAN - CI0363		\$ 52,867.15	\$ 2,394.88	4.530%	\$ -	\$ -	N/A		
CITY OF ROUNDUP - CI0364		\$ -	\$ -	N/A	\$ -	\$ -	N/A		
TOWN OF RYEGATE - CI0365		\$ -	\$ -	N/A	\$ -	\$ -	N/A		
TOWN OF SHERIDAN - CI0366		\$ 33,872.28	\$ 1,534.41	4.530%	\$ -	\$ -	N/A		
CITY OF SHELBY - CI0367		\$ 83,328.10	\$ 3,774.76	4.530%	\$ -	\$ -	N/A		
CITY OF SIDNEY - CI0368		\$ 214,697.11	\$ 9,725.78	4.530%	\$ -	\$ -	N/A		
TOWN OF STANFORD - CI0369		\$ -	\$ -	N/A	\$ -	\$ -	N/A		
TOWN OF SUNBURST - CI0370		\$ 24,337.72	\$ 1,102.50	4.530%	\$ -	\$ -	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		\$ 431,386.20	\$ 19,541.79	4.530%	\$ -	\$ -	N/A		
TOWN OF WINNETT - CI0377		\$ -	\$ -	N/A	\$ -	\$ -	N/A		
CITY OF WOLF POINT - CI0378		\$ 1,200.00	\$ 54.36	4.530%	\$ -	\$ -	N/A		
TOWN OF THOMPSON FALLS - CI0379		\$ -	\$ -	N/A	\$ -	\$ -	N/A		
CITY OF WIBAUX - CI0380		\$ -	\$ -	N/A	\$ -	\$ -	N/A		
CITY OF SCOBEE - CI0381		\$ 5,820.76	\$ 263.68	4.530%	\$ -	\$ -	N/A		
TOWN OF TWIN BRIDGES - CI0382		\$ -	\$ -	N/A	\$ -	\$ -	N/A		
TOWN OF MANHATTAN - CI0383		\$ 8,909.49	\$ 403.60	4.530%	\$ -	\$ -	N/A		
CITY OF RED LODGE - CI0385		\$ 187,872.91	\$ 8,510.64	4.530%	\$ -	\$ -	N/A		
TOWN OF STEVENSVILLE - CI0386		\$ 95,711.38	\$ 4,335.73	4.530%	\$ -	\$ -	N/A		
TOWN OF FORT PECK - CI0387		\$ -	\$ -	N/A	\$ -	\$ -	N/A		
CITY OF HARLOWTON - CI0388		\$ 8,456.71	\$ 383.09	4.530%	\$ -	\$ -	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		\$ 98,797.72	\$ 4,475.54	4.530%	\$ -	\$ -	N/A		
CITY OF THREE FORKS - CI9044		\$ -	\$ -	N/A	\$ -	\$ -	N/A		
TOWN OF EUREKA - CI9047		\$ 30,093.67	\$ 1,363.24	4.530%	\$ -	\$ -	N/A		
TOWN OF ALBERTON - CI9064		\$ 42,935.06	\$ 1,944.96	4.530%	\$ -	\$ -	N/A		
TOWN OF WEST YELLOWSTONE - CI9073		\$ 86,503.42	\$ 3,918.60	4.530%	\$ -	\$ -	N/A		
TOWN OF FROID - CI9075		\$ 1,500.76	\$ 67.98	4.530%	\$ -	\$ -	N/A		
TOWN OF DENTON - CI9097		\$ -	\$ -	N/A	\$ -	\$ -	N/A		
TOWN OF HYSHAM - CI9099		\$ -	\$ -	N/A	\$ -	\$ -	N/A		
BEAVERHEAD COUNTY - CO0201		\$ 197,424.56	\$ 8,943.33	4.530%	\$ -	\$ -	N/A		
BIG HORN COUNTY - CO0202		\$ 373,982.78	\$ 16,941.42	4.530%	\$ -	\$ -	N/A		
BLAINE COUNTY - CO0203		\$ 127,697.47	\$ 5,784.70	4.530%	\$ -	\$ -	N/A		
BROADWATER COUNTY - CO0204		\$ 81,482.03	\$ 3,691.14	4.530%	\$ -	\$ -	N/A		
CARBON COUNTY - CO0205		\$ 292,512.78	\$ 13,250.83	4.530%	\$ -	\$ -	N/A		
CARTER COUNTY - CO0206		\$ 48,163.67	\$ 2,181.81	4.530%	\$ -	\$ -	N/A		
CASCADE COUNTY - CO0207		\$ 569,351.26	\$ 25,791.61	4.530%	\$ -	\$ -	N/A		
CHOUTEAU COUNTY - CO0208		\$ -	\$ -	N/A	\$ -	\$ -	N/A		
CUSTER COUNTY - CO0209		\$ 62,397.22	\$ 2,826.59	4.530%	\$ -	\$ -	N/A		
DANIELS COUNTY - CO0210		\$ 68,606.58	\$ 3,107.88	4.530%	\$ -	\$ -	N/A		
DAWSON COUNTY - CO0211		\$ 307,531.24	\$ 13,931.17	4.530%	\$ -	\$ -	N/A		
ANACONDA-DEER LODGE COUNT - CO0212		\$ 8,524.30	\$ 386.15	4.530%	\$ -	\$ -	N/A		
FALLON COUNTY - CO0213		\$ 182,455.26	\$ 8,265.22	4.530%	\$ -	\$ -	N/A		
FERGUS COUNTY - CO0214		\$ 246,231.65	\$ 11,154.29	4.530%	\$ -	\$ -	N/A		
FLATHEAD COUNTY - CO0215		\$ 1,279,602.67	\$ 57,966.00	4.530%	\$ -	\$ -	N/A		

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>				Schedule of PERS-DC and MUS-RP Employer Contributions as of June 30, 2015					
				PERS-DC			MUS-RP		MUS-RP
				Compensation	Contributions	Contributions as % DC Pensionable Payroll	Compensation	Contributions	Contributions as % MUS-RP Pensionable Payroll
	GALLATIN COUNTY - CO0216		\$ 1,532,730.15	\$ 69,432.68	4.530%	\$ -	\$ -	N/A	
	GARFIELD COUNTY - CO0217		\$ 115,384.56	\$ 5,226.92	4.530%	\$ -	\$ -	N/A	
	GLACIER COUNTY - CO0218		\$ 125,435.40	\$ 5,682.22	4.530%	\$ -	\$ -	N/A	
	GOLDEN VALLEY COUNTY - CO0219		\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	GRANITE COUNTY - CO0220		\$ 40,869.37	\$ 1,851.38	4.530%	\$ -	\$ -	N/A	
	HILL COUNTY - CO0221		\$ 554,703.45	\$ 25,128.07	4.530%	\$ -	\$ -	N/A	
	JEFFERSON COUNTY - CO0222		\$ 70,288.73	\$ 3,184.08	4.530%	\$ -	\$ -	N/A	
	JUDITH BASIN COUNTY - CO0223		\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	LAKE COUNTY - CO0224		\$ 236,560.76	\$ 10,716.20	4.530%	\$ -	\$ -	N/A	
	LEWIS & CLARK COUNTY - CO0225		\$ 1,160,427.30	\$ 52,567.36	4.530%	\$ -	\$ -	N/A	
	LIBERTY COUNTY - CO0226		\$ 52,148.01	\$ 2,362.30	4.530%	\$ -	\$ -	N/A	
	LINCOLN COUNTY - CO0227		\$ 162,602.67	\$ 7,365.90	4.530%	\$ -	\$ -	N/A	
	MADISON COUNTY - CO0228		\$ 245,583.04	\$ 11,124.91	4.530%	\$ -	\$ -	N/A	
	MCCONE COUNTY - CO0229		\$ 25,047.40	\$ 1,134.65	4.530%	\$ -	\$ -	N/A	
	MEAGHER COUNTY - CO0230		\$ 416.96	\$ 18.89	4.530%	\$ -	\$ -	N/A	
	MINERAL COUNTY - CO0231		\$ 24,961.14	\$ 1,130.74	4.530%	\$ -	\$ -	N/A	
	MISSOULA COUNTY - CO0232		\$ 3,669,221.39	\$ 166,215.73	4.530%	\$ -	\$ -	N/A	
	MUSSELSHELL COUNTY - CO0233		\$ 102,971.27	\$ 4,664.60	4.530%	\$ -	\$ -	N/A	
	PARK COUNTY - CO0234		\$ 339,542.01	\$ 15,381.25	4.530%	\$ -	\$ -	N/A	
	PETROLEUM COUNTY - CO0235		\$ 2,487.72	\$ 112.69	4.530%	\$ -	\$ -	N/A	
	PHILLIPS COUNTY - CO0236		\$ 84,166.96	\$ 3,812.76	4.530%	\$ -	\$ -	N/A	
	PONDERA COUNTY - CO0237		\$ 128,210.38	\$ 5,807.93	4.530%	\$ -	\$ -	N/A	
	POWELL COUNTY - CO0238		\$ 188,931.14	\$ 8,558.58	4.530%	\$ -	\$ -	N/A	
	POWDER RIVER COUNTY - CO0239		\$ 197,332.25	\$ 8,939.15	4.530%	\$ -	\$ -	N/A	
	PRAIRIE COUNTY - CO0240		\$ 143,091.77	\$ 6,482.06	4.530%	\$ -	\$ -	N/A	
	RAVALLI COUNTY - CO0241		\$ 93,938.61	\$ 4,255.42	4.530%	\$ -	\$ -	N/A	
	RICHLAND COUNTY - CO0242		\$ 939,390.63	\$ 42,554.39	4.530%	\$ -	\$ -	N/A	
	ROOSEVELT COUNTY - CO0243		\$ 177,703.16	\$ 8,049.95	4.530%	\$ -	\$ -	N/A	
	ROSEBUD COUNTY - CO0244		\$ 337,983.12	\$ 15,310.63	4.530%	\$ -	\$ -	N/A	
	SANDERS COUNTY - CO0245		\$ 36,026.08	\$ 1,631.98	4.530%	\$ -	\$ -	N/A	
	SHERIDAN COUNTY - CO0246		\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	STILLWATER COUNTY - CO0248		\$ 117,328.03	\$ 5,314.96	4.530%	\$ -	\$ -	N/A	
	SWEET GRASS COUNTY - CO0249	- CO9249	\$ 310,047.07	\$ 14,045.13	4.530%	\$ -	\$ -	N/A	
	TETON COUNTY - CO0250		\$ 34,097.18	\$ 1,544.60	4.530%	\$ -	\$ -	N/A	
	TOOLE COUNTY - CO0251		\$ 453,649.72	\$ 20,550.33	4.530%	\$ -	\$ -	N/A	
	TREASURE COUNTY - CO0252		\$ 29,936.20	\$ 1,356.11	4.530%	\$ -	\$ -	N/A	
	VALLEY COUNTY - CO0253		\$ 217,250.00	\$ 9,841.43	4.530%	\$ -	\$ -	N/A	
	WHEATLAND COUNTY - CO0254		\$ 48,650.51	\$ 2,203.87	4.530%	\$ -	\$ -	N/A	
	WIBAUX COUNTY - CO0255		\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	YELLOWSTONE COUNTY - CO0256		\$ 1,540,887.06	\$ 69,802.18	4.530%	\$ -	\$ -	N/A	
	LEGISLATIVE COUNCIL - CP1104		\$ 1,022,907.72	\$ 47,360.63	4.630%	\$ -	\$ -	N/A	
	CONSUMER COUNSEL - CP1112		\$ 129,578.61	\$ 5,999.49	4.630%	\$ -	\$ -	N/A	
	SUPREME COURT - CP2110		\$ 1,451,832.83	\$ 67,219.86	4.630%	\$ -	\$ -	N/A	
	GOVERNORS OFFICE - CP3101		\$ 491,804.05	\$ 22,770.53	4.630%	\$ -	\$ -	N/A	
	SECRETARY OF STATE - CP3201		\$ 242,810.51	\$ 11,242.13	4.630%	\$ -	\$ -	N/A	
	COMM OF POLITICAL PRACTIC - CP3202		\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	STATE AUDITOR'S OFFICE - CP3401		\$ 427,011.52	\$ 19,770.63	4.630%	\$ -	\$ -	N/A	
	SUPT OF PUBLIC INSTRUCTIO - CP3501		\$ 262,142.03	\$ 12,137.18	4.630%	\$ -	\$ -	N/A	
	BOARD OF CRIME CONTROL - CP4107		\$ 34,855.57	\$ 1,613.81	4.630%	\$ -	\$ -	N/A	
	DEPARTMENT OF JUSTICE - CP4110		\$ 3,630,491.58	\$ 168,091.76	4.630%	\$ -	\$ -	N/A	
	PUBLIC SERVICE COMMISSION - CP4201		\$ 330,459.49	\$ 15,300.27	4.630%	\$ -	\$ -	N/A	
	BOARD OF PUBLIC EDUCATION - CP5101		\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	COMM OF HIGHER EDUCATION - CP5102		\$ 199,849.62	\$ 9,253.04	4.630%	\$ 223,658.82	\$ 10,355.40	4.630%	
	SCHOOL FOR THE DEAF & BLI - CP5113		\$ 69,870.63	\$ 3,235.01	4.630%	\$ -	\$ -	N/A	
	MONTANA ARTS COUNCIL - CP5114		\$ 37,027.97	\$ 1,714.39	4.630%	\$ -	\$ -	N/A	
	MONTANA STATE LIBRARY - CP5115		\$ 499,147.34	\$ 23,110.52	4.630%	\$ -	\$ -	N/A	
	MONTANA HISTORICAL SOCIET - CP5117		\$ 290,854.57	\$ 13,466.57	4.630%	\$ -	\$ -	N/A	
	DEPARTMENT OF FISH WILDL - CP5201		\$ 2,564,916.60	\$ 118,755.64	4.630%	\$ -	\$ -	N/A	
	DEPT OF ENVIRONMENTAL QUA - CP5301		\$ 3,105,526.89	\$ 143,785.89	4.630%	\$ -	\$ -	N/A	
	DEPARTMENT OF TRANSPORTAT - CP5401		\$ 8,083,383.33	\$ 374,260.65	4.630%	\$ -	\$ -	N/A	
	DEPARTMENT OF LIVESTOCK - CP5603		\$ 460,556.71	\$ 21,323.78	4.630%	\$ -	\$ -	N/A	
	DEPT OF NATURAL RESOURCES - CP5706		\$ 3,382,066.00	\$ 156,589.66	4.630%	\$ -	\$ -	N/A	
	DEPARTMENT OF REVENUE - CP5801		\$ 3,396,183.45	\$ 157,243.29	4.630%	\$ -	\$ -	N/A	
	DEPARTMENT OF ADMINISTRAT - CP6101		\$ 3,131,911.66	\$ 145,007.51	4.630%	\$ -	\$ -	N/A	
	MONTANA STATE FUND - CP6103		\$ 2,921,934.14	\$ 135,285.55	4.630%	\$ -	\$ -	N/A	



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

				Schedule of PERS-DC and MUS-RP Employer Contributions as of June 30, 2015					
				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
	PUBLIC EMPLOYEES' RETIREM - CP6104		N/A	N/A	N/A	N/A	N/A	N/A	
	TEACHERS' RETIREMENT SYST - CP6105	\$ 33,341.27	\$ 1,543.70	4.630%	\$ -	\$ -		N/A	
	OFFICE OF PUBLIC DEFENDER - CP6108	\$ 2,480,648.79	\$ 114,854.04	4.630%	\$ -	\$ -		N/A	
	DEPARTMENT OF AGRICULTURE - CP6201	\$ 1,189,749.66	\$ 55,085.41	4.630%	\$ -	\$ -		N/A	
	DEPARTMENT OF CORRECTIONS - CP6401	\$ 1,590,163.27	\$ 73,624.56	4.630%	\$ -	\$ -		N/A	
	DEPARTMENT OF COMMERCE - CP6501	\$ 1,305,728.18	\$ 60,455.21	4.630%	\$ -	\$ -		N/A	
	DEPARTMENT OF LABOR & IND - CP6602	\$ 4,407,863.63	\$ 204,084.09	4.630%	\$ -	\$ -		N/A	
	DEPARTMENT OF MILITARY AF - CP6701	\$ 597,848.58	\$ 27,680.39	4.630%	\$ -	\$ -		N/A	
	DEPT OF PUBLIC HEALTH & H - CP6901	\$ 12,026,210.99	\$ 556,813.57	4.630%	\$ -	\$ -		N/A	
	BEAVERHEAD COUNTY HIGH SC - HS0401	\$ 31.39	\$ 1.34	4.269%	\$ -	\$ -		N/A	
	JORDAN PUBLIC SCHOOLS - HS0421	\$ 8,466.44	\$ 360.67	4.260%	\$ -	\$ -		N/A	
	JEFFERSON COUNTY HIGH SCH - HS0425	\$ -	\$ -	N/A	\$ -	\$ -		N/A	
	POWDER RIVER COUNTY HIGH - HS0452	\$ 9,696.33	\$ 413.06	4.260%	\$ -	\$ -		N/A	
	POWELL COUNTY HIGH SCHOOL - HS0453	\$ 54,406.33	\$ 2,317.71	4.260%	\$ -	\$ -		N/A	
	SWEET GRASS COUNTY HIGH S - HS0465	\$ 23,239.24	\$ 989.99	4.260%	\$ -	\$ -		N/A	
	HOUSING AUTHORITY OF ANAC - OA0500	\$ 33,043.04	\$ 1,496.85	4.530%	\$ -	\$ -		N/A	
	HELENA REGIONAL AIRPORT A - OA0501	\$ 244,014.80	\$ 11,053.87	4.530%	\$ -	\$ -		N/A	
	BITTERROOT CONSERVATION D - OA0503	\$ -	\$ -	N/A	\$ -	\$ -		N/A	
	HUMAN RESOURCES COUNCIL D - OA0504	\$ 77,829.87	\$ 3,525.69	4.530%	\$ -	\$ -		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	\$ 44,442.03	\$ 2,013.22	4.530%	\$ -	\$ -		N/A	
	CHOUTEAU COUNTY CONSERVAT - OA0511	\$ -	\$ -	N/A	\$ -	\$ -		N/A	
	GREAT FALLS INT AIRPORT - OA0514	\$ 132,131.84	\$ 5,985.57	4.530%	\$ -	\$ -		N/A	
	MISSOULA RURAL FIRE DISTR - OA0515	\$ 42,584.18	\$ 1,929.06	4.530%	\$ -	\$ -		N/A	
	CENTER FOR MENTAL HEALTH - OA0516	\$ 29,684.30	\$ 1,344.70	4.530%	\$ -	\$ -		N/A	
	HELENA HOUSING AUTHORITY - OA0517	\$ 133,354.18	\$ 6,040.94	4.530%	\$ -	\$ -		N/A	
	HILL CO PUBLIC CEMETERY D - OA0518	\$ -	\$ -	N/A	\$ -	\$ -		N/A	
	WHITEFISH HOUSING AUTHORI - OA0522	\$ -	\$ -	N/A	\$ -	\$ -		N/A	
	MILES COMMUNITY COLLEGE - OA0524	\$ 209,176.90	\$ 9,475.71	4.530%	\$ -	\$ -		N/A	
	MALTA IRRIGATION DISTRICT - OA0525	\$ -	\$ -	N/A	\$ -	\$ -		N/A	
	RICHLAND CO HOUSING AUTHO - OA0526	\$ 60,518.61	\$ 2,741.49	4.530%	\$ -	\$ -		N/A	
	PONDERA CO CANAL & RESERV - OA0527	\$ -	\$ -	N/A	\$ -	\$ -		N/A	
	FLATHEAD VALLEY COMM COLL - OA0529	\$ 595,049.63	\$ 26,955.75	4.530%	\$ -	\$ -		N/A	
	DAWSON COLLEGE - OA0530	\$ 161,846.71	\$ 7,331.66	4.530%	\$ -	\$ -		N/A	
	PRAIRIE COUNTY HOSPITAL D - OA0531	\$ 57,087.68	\$ 2,586.07	4.530%	\$ -	\$ -		N/A	
	GALLATIN AIRPORT AUTHORIT - OA0534	\$ 403,697.41	\$ 18,287.49	4.530%	\$ -	\$ -		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	\$ 235,168.41	\$ 10,653.13	4.530%	\$ -	\$ -		N/A	
	BILLINGS HOUSING AUTHORIT - OA0547	\$ 105,617.97	\$ 4,784.49	4.530%	\$ -	\$ -		N/A	
	YELLOWSTONE WEST CARBON S - OA0548	\$ -	\$ -	N/A	\$ -	\$ -		N/A	
	FLATHEAD SPECIAL EDUC COO - OA0549	\$ 5,621.39	\$ 254.65	4.530%	\$ -	\$ -		N/A	
	MISSOULA COUNTY AIRPORT - OA0550	\$ 301,139.87	\$ 13,641.64	4.530%	\$ -	\$ -		N/A	
	GALLATIN-MADISON SEC - OA0551	\$ -	\$ -	N/A	\$ -	\$ -		N/A	
	CENTRAL MONTANA LEARNING - OA0552	\$ 29,267.85	\$ 1,325.83	4.530%	\$ -	\$ -		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	\$ 93,673.87	\$ 4,243.43	4.530%	\$ -	\$ -		N/A	
	BIG FORK CO WATER & SEWER - OA0558	\$ 74,115.44	\$ 3,357.43	4.530%	\$ -	\$ -		N/A	
	SANDERS SPEC ED COOP - OA0560	\$ -	\$ -	N/A	\$ -	\$ -		N/A	
	NORTH CENTRAL LEARNING SE - OA0562	\$ -	\$ -	N/A	\$ -	\$ -		N/A	
	FLATHEAD CONSERVATION DIS - OA0565	\$ 43,970.11	\$ 1,991.85	4.530%	\$ -	\$ -		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	\$ 39,870.25	\$ 1,806.12	4.530%	\$ -	\$ -		N/A	
	VICTOR WATER & SEWER - OA0575	\$ -	\$ -	N/A	\$ -	\$ -		N/A	

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 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, 2015					
				PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC	MUS-RP Compensation	MUS-RP Contributions	MUS-RP
						Pensionable Payroll			as % MUS-RP Pensionable Payroll
	RED LODGE RURAL FIRE DIST - OA9110	\$ 1,721.50	\$ 77.98	4.530%	\$ -	\$ -	N/A		
	BIG HORN COUNTY CEMETERY - OA9111	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 1 - BIG T - SD0600	\$ 18,944.43	\$ 807.03	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 1 - BUTTE - SD0601	\$ 344,338.61	\$ 14,668.82	4.260%	\$ -	\$ -	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	\$ 12,299.62	\$ 523.96	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 1 - CORVA - SD0605	\$ 12,246.46	\$ 521.70	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 1 - DEER - SD0606	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 1 - GLASG - SD0607	\$ 32,352.28	\$ 1,378.21	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 1 - GLEND - SD0608	\$ 139,609.67	\$ 5,947.37	4.260%	\$ -	\$ -	N/A		
	GREAT FALLS PUBLIC SCHOOL - SD0609	\$ 272,344.18	\$ 11,601.86	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 1 - HELEN - SD0610	\$ 473,059.22	\$ 20,152.32	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 1 - LEWIS - SD0612	\$ 12,670.51	\$ 539.76	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 1 - MILES - SD0613	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 1 - MISSO - SD0614 - SD7614	\$ 194,975.67	\$ 8,305.96	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 1 - PLAIN - SD0615	\$ 56,151.52	\$ 2,392.06	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 1 - PHILI - SD0616	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 1 - RED L - SD0617	\$ 16,082.53	\$ 685.12	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 1 - SCOB - SD0618	\$ 181,120.38	\$ 7,715.73	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 1 - HEART - SD0619	\$ 31,769.37	\$ 1,353.38	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 1 - KALIS - SD0620	\$ -	\$ -	N/A	\$ -	\$ -	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	\$ 12,333.92	\$ 525.43	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 2 - ALBER - SD0625	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 2 - BILLI - SD0626 - SD9626	\$ 519,280.46	\$ 22,121.35	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 2 - BRID - SD0627	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 2 - DODSO - SD0629	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 2 - SUNBU - SD0631	\$ 66,935.82	\$ 2,851.46	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 2 - THOMP - SD0632	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 2 - STEVE - SD0633	\$ 59,216.30	\$ 2,522.61	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 2 - DEER - SD0635	\$ 7,201.27	\$ 306.77	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 3 - CASCA - SD0637	\$ 70,120.10	\$ 2,987.12	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 3 - FAIR - SD0638	\$ 2,490.00	\$ 106.07	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 3 - MANHA - SD0640	\$ 404.56	\$ 17.23	4.259%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 3 - RAMSA - SD0641	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 3 - SUPER - SD0642	\$ 62,632.91	\$ 2,668.16	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 3 - HAMIL - SD0643	\$ 27,006.97	\$ 1,150.50	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 3 - WOLF - SD0644	\$ 46,458.33	\$ 1,979.12	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 3 - WESTB - SD0645	\$ 60,328.86	\$ 2,570.01	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 4 - FORSY - SD0648	\$ 14,387.34	\$ 612.90	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 4 - HELLG - SD0649	\$ 35,827.03	\$ 1,526.23	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 4 - LIBBY - SD0650	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 4 - LIVIN - SD0651	\$ 182,521.14	\$ 7,775.40	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 4 & 47 - SD0652	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 4 & 28 - SD0653	\$ 531.39	\$ 22.64	4.261%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 4 - SWAN - SD0654	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 5 - BASIN - SD0656	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 5 - KALIS - SD0657	\$ 482,287.66	\$ 20,545.45	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 5 - PARK - SD0658	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 5 - SAND - SD0659	\$ 36,215.82	\$ 1,542.79	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 5 - SHERI - SD0660	\$ 22,798.86	\$ 971.23	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 5 - SIDNE - SD0661	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 5 - TERRY - SD0662	\$ 17,949.37	\$ 764.64	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 6 - LAME - SD0664	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 6 - COLUM - SD0665	\$ 25,037.97	\$ 1,066.62	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 6 - TROUT - SD0666	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 6 - COLUM - SD0667	\$ 159,958.99	\$ 6,814.25	4.260%	\$ -	\$ -	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	\$ 37,589.62	\$ 1,601.32	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 6 - WIBAU - SD0671	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 7 - BOULD - SD0672	\$ 18,750.13	\$ 798.76	4.260%	\$ -	\$ -	N/A		

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				Schedule of PERS-DC and MUS-RP Employer Contributions as of June 30, 2015					
				PERS-DC		PERS-DC	MUS-RP		MUS-RP
				Compensation	Contributions	Pensionable Payroll	Compensation	Contributions	Payroll
SCHOOL DISTRICT 7 - BOZEM	- SD0673	\$ 830,198.30	\$ 35,366.45	4.260%	\$ -	\$ -	N/A		
SCHOOL DISTRICT 7 - CHARL	- SD0674	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
SCHOOL DISTRICT 7 - GARDI	- SD0675	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
SCHOOL DISTRICT 7 - HINS	- SD0676	\$ 58,662.01	\$ 2,499.00	4.260%	\$ -	\$ -	N/A		
SCHOOL DISTRICT 7 & 70 -	- SD0677	\$ 23,617.72	\$ 1,006.11	4.260%	\$ -	\$ -	N/A		
SCHOOL DISTRICT 7 - LOLO	- SD0678	\$ 61,553.54	\$ 2,622.18	4.260%	\$ -	\$ -	N/A		
SCHOOL DISTRICT 1 & 7 - T	- SD0679	\$ 31,608.61	\$ 1,346.53	4.260%	\$ -	\$ -	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	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
SCHOOL DISTRICT 7 & 2 - S	- SD0684	\$ 24,814.05	\$ 1,057.08	4.260%	\$ -	\$ -	N/A		
SCHOOL DISTRICT 8 - ARLEE	- SD0685	\$ 142,766.71	\$ 6,081.86	4.260%	\$ -	\$ -	N/A		
SCHOOL DISTRICT 8-WHITE S	- SD0686	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
SCHOOL DISTRICT 8 - ELDER	- SD0687	\$ 32,061.90	\$ 1,365.84	4.260%	\$ -	\$ -	N/A		
SCHOOL DISTRICT 9 - BROWN	- SD0690	\$ 41,749.37	\$ 1,778.52	4.260%	\$ -	\$ -	N/A		
SCHOOL DISTRICT 9 - DARBY	- SD0691	\$ 20,674.51	\$ 880.73	4.260%	\$ -	\$ -	N/A		
SCHOOL DISTRICT 9 - DIXON	- SD0692	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
SCHOOL DISTRICT 9 - EAST	- SD0693	\$ 58,845.19	\$ 2,506.80	4.260%	\$ -	\$ -	N/A		
SCHOOL DISTRICT 9 - OPHEI	- SD0695	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
SCHOOL DISTRICT 9 - POPLA	- SD0696	\$ 27,884.94	\$ 1,187.90	4.260%	\$ -	\$ -	N/A		
SCHOOL DISTRICT 9 & 9 - R	- SD0697	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
SCHOOL DISTRICT 15 - KALI	- SD0698	\$ 3,945.06	\$ 168.06	4.260%	\$ -	\$ -	N/A		
SCHOOL DISTRICT 16 - HARL	- SD0699	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
SCHOOL DISTRICT 10 - ANAC	- SD0700	\$ 125.95	\$ 5.37	4.264%	\$ -	\$ -	N/A		
SCHOOL DISTRICT 10 - CHIN	- SD0701	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
SCHOOL DISTRICT 10 - CONR	- SD0702	\$ 8,769.02	\$ 373.56	4.260%	\$ -	\$ -	N/A		
SCHOOL DISTRICT 10 - DILL	- SD0703	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
SCHOOL DISTRICT 10 - NOXO	- SD0704	\$ 54,265.82	\$ 2,311.73	4.260%	\$ -	\$ -	N/A		
SCHOOL DISTRICT 11 - POTO	- SD0705	\$ 14,635.95	\$ 623.49	4.260%	\$ -	\$ -	N/A		
SCHOOL DISTRICT 12 - LIMA	- SD0706	\$ 38,351.27	\$ 1,633.76	4.260%	\$ -	\$ -	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	\$ 3,402.15	\$ 144.93	4.260%	\$ -	\$ -	N/A		
SCHOOL DISTRICT 13 - LONE	- SD0710	\$ 76,537.84	\$ 3,260.51	4.260%	\$ -	\$ -	N/A		
SCHOOL DISTRICT 12 - ROSE	- SD0711	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
SCHOOL DISTRICT 12 - SACO	- SD0712	\$ 12,900.00	\$ 549.54	4.260%	\$ -	\$ -	N/A		
SCHOOL DISTRICT 12 - STAN	- SD0713	\$ 523.04	\$ 22.28	4.260%	\$ -	\$ -	N/A		
SCHOOL DISTRICT 14 - BONN	- SD0714	\$ 60,896.20	\$ 2,594.18	4.260%	\$ -	\$ -	N/A		
SCHOOL DISTRICT 24 - WORD	- SD0715	\$ 28,301.27	\$ 1,205.63	4.260%	\$ -	\$ -	N/A		
SCHOOL DISTRICT 14 - HOT	- SD0716	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
SCHOOL DISTRICT 13 - EURE	- SD0717	\$ 23,403.99	\$ 997.01	4.260%	\$ -	\$ -	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	\$ 102,034.81	\$ 4,346.68	4.260%	\$ -	\$ -	N/A		
SCHOOL DISTRICT 15 - EKAL	- SD0725	\$ 74,376.08	\$ 3,168.42	4.260%	\$ -	\$ -	N/A		
HAVRE PUBLIC SCHOOLS	- SD0726	\$ 155,736.71	\$ 6,634.38	4.260%	\$ -	\$ -	N/A		
SCHOOL DISTRICT 17 - CULB	- SD0727	\$ 22,577.85	\$ 961.82	4.260%	\$ -	\$ -	N/A		
SCHOOL DISTRICT 17 H - HA	- SD0728	\$ 103,435.82	\$ 4,406.37	4.260%	\$ -	\$ -	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	\$ 89,625.19	\$ 3,818.03	4.260%	\$ -	\$ -	N/A		
SCHOOL DISTRICT 21 - BROA	- SD0734	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
SCHOOL DISTRICT 23 - MISS	- SD0736	\$ 53,299.75	\$ 2,270.57	4.260%	\$ -	\$ -	N/A		
SCHOOL DISTRICT 23 - POLS	- SD0737	\$ 141,916.84	\$ 6,045.66	4.260%	\$ -	\$ -	N/A		
SCHOOL DISTRICT 23 - ROBE	- SD0738	\$ 27,174.56	\$ 1,157.64	4.260%	\$ -	\$ -	N/A		
SCHOOL DISTRICT 24 - THRE	- SD0739	\$ 24,244.81	\$ 1,032.83	4.260%	\$ -	\$ -	N/A		
SCHOOL DISTRICT 25 - HOBS	- SD0740	\$ 36,277.97	\$ 1,545.44	4.260%	\$ -	\$ -	N/A		
SCHOOL DISTRICT 26 - LOCK	- SD0741	\$ 59,375.95	\$ 2,529.42	4.260%	\$ -	\$ -	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		

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 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, 2015					
				PERS-DC Compensation	PERS-DC Contributions	PERS-DC Contributions as % DC	MUS-RP Compensation	MUS-RP Contributions	MUS-RP
						Pensionable Payroll			as % MUS-RP Pensionable Payroll
	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	\$ 47,725.57	\$ 2,033.11	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 30 - POWE - SD0751	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 30 - RONA - SD0752	\$ 32,409.11	\$ 1,380.63	4.260%	\$ -	\$ -	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	\$ 19,484.81	\$ 830.05	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 3 - BELFR - SD0757	\$ 35,382.41	\$ 1,507.29	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 43 - TURN - SD0758	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 40 - FREN - SD0759	\$ 51,224.05	\$ 2,182.14	4.260%	\$ -	\$ -	N/A		
	LAVINA K-12 - SD0760	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 44 - BELG - SD0761	\$ 207,999.50	\$ 8,860.78	4.260%	\$ -	\$ -	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	\$ 10,280.25	\$ 437.94	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 44 - GERA - SD0766	\$ 23,576.08	\$ 1,004.34	4.260%	\$ -	\$ -	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	\$ 30,547.34	\$ 1,301.32	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 52 - ABSA - SD0772	\$ 26,804.94	\$ 1,141.89	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 52 - ENNI - SD0773	\$ 63,087.97	\$ 2,687.55	4.260%	\$ -	\$ -	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	\$ 21,483.13	\$ 915.18	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 58 - GEYS - SD0778	\$ 24,468.23	\$ 1,042.35	4.260%	\$ -	\$ -	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	\$ 10,269.87	\$ 437.50	4.260%	\$ -	\$ -	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	\$ 47,207.72	\$ 2,011.05	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 159 - WIN - SD0790	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 41 - PION - SD0791	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 50 - EVER - SD0792	\$ 114,002.03	\$ 4,856.49	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 37 - SHEP - SD0793	\$ 1,012.78	\$ 43.14	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 19 - COLS - SD0794	\$ 26,501.62	\$ 1,128.97	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 2 & 3 - P - SD0796	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 69 - WEST - SD0798	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 11 & 2 - SD0799	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 1 - TROY - SD0800	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 85 - ULM - SD0801	\$ 27,100.00	\$ 1,154.46	4.260%	\$ -	\$ -	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	\$ 32,092.03	\$ 1,367.12	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 23 - HARR - SD0806	\$ -	\$ -	N/A	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 27 - GRAS - SD0807	\$ 4,746.96	\$ 202.22	4.260%	\$ -	\$ -	N/A		
	SCHOOL DISTRICT 32 - RAPE - SD0810	\$ -	\$ -	N/A	\$ -	\$ -	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	\$ 31,952.59	\$ 1,361.18	4.260%	\$ -	\$ -	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		

MONTANA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 GASB 67 AND 68 REPORTING FOR JUNE 30, 2015 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, 2015					
				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 23 - LUST - SD0824		\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 41 - ANDE - SD0825		\$ 47,074.05	\$ 2,005.36	4.260%	\$ -	\$ -	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		\$ 7,852.03	\$ 334.50	4.260%	\$ -	\$ -	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		\$ 10,957.59	\$ 466.79	4.260%	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 12 12 - M - SD9005		\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 38 - LINC - SD9006		\$ 33,453.04	\$ 1,425.10	4.260%	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 1 - FORT - SD9007		\$ 35,463.54	\$ 1,510.75	4.260%	\$ -	\$ -	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		\$ 6,384.56	\$ 271.98	4.260%	\$ -	\$ -	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		\$ 45,953.29	\$ 1,957.61	4.260%	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 86 & 4 - SD9043		\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 18 - WOOD - SD9045		\$ 23,691.83	\$ 1,009.27	4.260%	\$ -	\$ -	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		\$ 46,814.18	\$ 1,994.28	4.260%	\$ -	\$ -	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		\$ 29,690.72	\$ 1,264.82	4.260%	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 3 - BILLI - SD9068		\$ 14,403.80	\$ 613.60	4.260%	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 12 - HAVR - SD9071		\$ 52.53	\$ 2.24	4.264%	\$ -	\$ -	N/A	
	SCHOOL DISTRICT 11 - WISE - SD9077		\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	OVANDO ELEMENTARY SCHOOL - SD9112		\$ -	\$ -	N/A	\$ -	\$ -	N/A	
	MSU COLLEGE OF TECHNOLOGY - UN3513		\$ 62,677.59	\$ 2,901.97	4.630%	\$ 162,637.47	\$ 7,530.11	4.630%	
	UNIVERSITY OF MONTANA - UN5103	UN9103	\$ 2,203,203.67	\$ 102,008.33	4.630%	\$ 9,806,037.47	\$ 454,019.54	4.630%	
	MONTANA STATE UNIVERSITY - UN5104		\$ 1,955,174.40	\$ 90,524.57	4.630%	\$ 6,734,268.75	\$ 311,796.64	4.630%	
	MONTANA STATE UNIVERSITY - UN5106		\$ 183,356.84	\$ 8,489.42	4.630%	\$ 367,804.83	\$ 17,029.36	4.630%	
	MONTANA STATE UNIVERSITY - UN5107		\$ 25,953.54	\$ 1,201.65	4.630%	\$ 153,352.19	\$ 7,100.21	4.630%	