

MPORS - Cost Sharing Plan w/a Special Funding Situation

**Contributions
for Fiscal Year Ending June 30, 2014**

NOTE: This schedule was extracted from the June 30, 2014 GASB 67/68 Report for this system, which contains a detailed description supporting these calculations.
NOTE: Covered-Employee Payroll, as defined by GASB, 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 schedule.

Member	Employer	State	Employer	State		
Rate	Rate	Rate	Contribution	Contribution		
Total Before Adjustments			\$ 6,401,875.54	\$ 13,048,097.42		
Due to Adjustments			\$ 57,612.48	\$ 840.60		
Total			\$ 6,459,488.02	\$ 13,048,938.02		
State as Special Funding Entity						
Employers						
ANACONDA-DEER LODGE COUNT - PG0301		9.000%	14.410%	29.370%	\$ 134,140.59	\$ 270,980.02
CITY OF BILLINGS - PG0305	- PN0305	9.000%	14.410%	29.370%	\$ 1,399,836.81	\$ 2,827,837.71
CITY OF BOZEMAN - PG0306		9.000%	14.410%	29.370%	\$ 589,331.80	\$ 1,190,520.69
BUTTE-SILVER BOW - PG0307	- PN0307	9.000%	14.410%	29.370%	\$ 385,589.53	\$ 778,936.95
CITY OF COLUMBIA FALLS - PG0314		9.000%	14.410%	29.370%	\$ 56,539.89	\$ 114,217.35
CITY OF CUT BANK - PG0317		9.000%	14.410%	29.370%	\$ 38,879.86	\$ 78,541.97
CITY OF DILLON - PG0321		9.000%	14.410%	29.370%	\$ 47,941.11	\$ 96,846.76
CITY OF BAKER - PG0322		9.000%	14.410%	29.370%	\$ 31,140.71	\$ 62,907.95
CITY OF BELGRADE - PG0323		9.000%	14.410%	29.370%	\$ 105,827.30	\$ 213,783.79
CITY OF EAST HELENA - PG0325		9.000%	14.410%	29.370%	\$ 30,454.72	\$ 61,522.18
CITY OF GLASGOW - PG0332		9.000%	14.410%	29.370%	\$ 68,831.65	\$ 139,048.17
CITY OF GLENDIVE - PG0333		9.000%	14.410%	29.370%	\$ 54,292.39	\$ 109,677.12
CITY OF GREAT FALLS - PG0334		9.000%	14.410%	29.370%	\$ 847,013.25	\$ 1,711,068.04
CITY OF HAMILTON - PG0337		9.000%	14.410%	29.370%	\$ 75,753.96	\$ 153,032.07
CITY OF HAVRE - PG0339		9.000%	14.410%	29.370%	\$ 115,635.68	\$ 233,597.89
CITY OF HELENA - PG0340		9.000%	14.410%	29.370%	\$ 445,616.41	\$ 900,198.43
CITY OF KALISPELL - PG0343		9.000%	14.410%	29.370%	\$ 292,989.33	\$ 591,873.48
CITY OF LAUREL - PG0345		9.000%	14.410%	29.370%	\$ 86,701.95	\$ 175,148.29
CITY OF LEWISTOWN - PG0347		9.000%	14.410%	29.370%	\$ 89,337.65	\$ 180,472.73
CITY OF LIBBY - PG0348		9.000%	14.410%	29.370%	\$ 31,771.32	\$ 64,181.85
CITY OF LIVINGSTON - PG0349		9.000%	14.410%	29.370%	\$ 89,782.23	\$ 181,370.85
CITY OF MILES CITY - PG0353		9.000%	14.410%	29.370%	\$ 104,137.87	\$ 210,370.94
CITY OF MISSOULA - PG0354	- PN0354	9.000%	14.410%	29.370%	\$ 1,006,303.12	\$ 2,032,852.61
CITY OF TROY - PG0356		9.000%	14.410%	29.370%	\$ 12,016.60	\$ 24,274.95
CITY OF PLAINS - PG0358		9.000%	14.410%	29.370%	\$ 20,167.70	\$ 40,741.15
CITY OF POLSON - PG0360		9.000%	14.410%	29.370%	\$ 26,440.13	\$ 53,412.22
CITY OF POPLAR - PG0361		9.000%	14.410%	29.370%	\$ 17,943.62	\$ 36,248.27
CITY OF WHITEFISH - PG0376		9.000%	14.410%	29.370%	\$ 117,523.77	\$ 237,412.06
CITY OF WOLF POINT - PG0378		9.000%	14.410%	29.370%	\$ 40,358.41	\$ 81,528.82
CITY OF THOMPSON FALLS - PG0379		9.000%	14.410%	29.370%	\$ 14,720.78	\$ 29,737.72
CITY OF RED LODGE - PG0385		9.000%	14.410%	29.370%	\$ 40,280.09	\$ 81,370.60
TOWN OF WEST YELLOWSTONE - PG9073		9.000%	14.410%	29.370%	\$ 42,187.79	\$ 85,224.39

The purpose of this schedule is to present the GASB 68 calculations by employer for this system. This schedule is for the use of this system, participating employers, and the plan auditor. In preparing our schedule, we relied on information (some oral and some written) supplied by Montana Public Employee Retirement Administration (MPERA). This schedule was prepared for the above mentioned system for the purposes described herein and for the use by the plan auditor in completing an audit report. Future reporting requirements may differ significantly from the current reporting requirement presented in this schedule due to such factors as the following:

MPORS - Cost Sharing Plan w/a Special Funding Situation

**Net Pension Liability
as of June 30, 2013**

NOTE: This schedule was extracted from the June 30, 2014 GASB 67/68 Report for this system, which contains a detailed description supporting these calculations.
NOTE: Covered-Employee Payroll, as defined by GASB, 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 schedule.

	Net Pension Liability - ER	Employer proportion	Net Pension Liability - State	State proportion
Total Before Adjustments	\$ 179,034,121.98	100.000000%	\$ 119,753,646.79	99.999999%
Due to Adjustments				
Total	\$ 179,034,121.98	100.000000%	\$ 119,753,646.79	99.999999%
State as Special Funding Entity	\$ 119,753,646.79	66.888728%		
Employers				
ANACONDA-DEER LODGE COUNT - PG0301	\$ 1,231,044.61	0.687603%	\$ 2,486,857.21	2.076644%
CITY OF BILLINGS - PG0305 - PN0305	\$ 12,846,682.44	7.175550%	\$ 25,951,834.38	21.671018%
CITY OF BOZEMAN - PG0306	\$ 5,408,457.92	3.020909%	\$ 10,925,731.58	9.123506%
BUTTE-SILVER BOW - PG0307 - PN0307	\$ 3,538,659.80	1.976528%	\$ 7,148,515.86	5.969351%
CITY OF COLUMBIA FALLS - PG0314	\$ 518,881.92	0.289823%	\$ 1,048,203.63	0.875300%
CITY OF CUT BANK - PG0317	\$ 356,811.03	0.199298%	\$ 720,800.98	0.601903%
CITY OF DILLON - PG0321	\$ 439,968.58	0.245746%	\$ 888,789.01	0.742181%
CITY OF BAKER - PG0322	\$ 285,786.75	0.159627%	\$ 577,323.34	0.482092%
CITY OF BELGRADE - PG0323	\$ 971,205.86	0.542470%	\$ 1,961,951.88	1.638323%
CITY OF EAST HELENA - PG0325	\$ 279,491.23	0.156111%	\$ 564,605.75	0.471473%
CITY OF GLASGOW - PG0332	\$ 631,686.74	0.352830%	\$ 1,276,082.81	1.065590%
CITY OF GLENDIVE - PG0333	\$ 498,256.00	0.278302%	\$ 1,006,536.71	0.840506%
CITY OF GREAT FALLS - PG0334	\$ 7,773,270.55	4.341782%	\$ 15,702,935.93	13.112700%
CITY OF HAMILTON - PG0337	\$ 695,214.66	0.388314%	\$ 1,404,416.85	1.172755%
CITY OF HAVRE - PG0339	\$ 1,061,220.03	0.592747%	\$ 2,143,791.25	1.790168%
CITY OF HELENA - PG0340	\$ 4,089,542.77	2.284225%	\$ 8,261,365.38	6.898634%
CITY OF KALISPELL - PG0343	\$ 2,688,842.62	1.501860%	\$ 5,431,783.61	4.535798%
CITY OF LAUREL - PG0345	\$ 795,687.33	0.444433%	\$ 1,607,383.41	1.342242%
CITY OF LEWISTOWN - PG0347	\$ 819,875.87	0.457944%	\$ 1,656,247.24	1.383045%
CITY OF LIBBY - PG0348	\$ 291,574.03	0.162859%	\$ 589,014.26	0.491855%
CITY OF LIVINGSTON - PG0349	\$ 823,955.90	0.460223%	\$ 1,664,489.53	1.389928%
CITY OF MILES CITY - PG0353	\$ 955,701.50	0.533810%	\$ 1,930,631.23	1.612169%
CITY OF MISSOULA - PG0354 - PN0354	\$ 9,235,116.93	5.158300%	\$ 18,656,040.29	15.578682%
CITY OF TROY - PG0356	\$ 110,279.60	0.061597%	\$ 222,777.81	0.186030%
CITY OF PLAINS - PG0358	\$ 185,084.46	0.103379%	\$ 373,892.59	0.312218%
CITY OF POLSON - PG0360	\$ 242,648.25	0.135532%	\$ 490,178.44	0.409322%
CITY OF POPLAR - PG0361	\$ 164,673.47	0.091979%	\$ 332,660.21	0.277787%
CITY OF WHITEFISH - PG0376	\$ 1,078,547.54	0.602426%	\$ 2,178,794.93	1.819398%
CITY OF WOLF POINT - PG0378	\$ 370,380.09	0.206877%	\$ 748,212.11	0.624793%
CITY OF THOMPSON FALLS - PG0379	\$ 135,096.59	0.075459%	\$ 272,911.13	0.227894%
CITY OF RED LODGE - PG0385	\$ 369,661.32	0.206475%	\$ 746,760.09	0.623580%
TOWN OF WEST YELLOWSTONE - PG9073	\$ 387,168.80	0.216254%	\$ 782,127.36	0.653114%

*The purpose of this schedule is to present the GASB 68 calculations by employers, the State of Montana as a non-employer contributing entity, and their :
In preparing our schedule, we relied on information (some oral and some W). This information includes, but is not limited to, the plan provisions, employee d
This schedule was prepared for the above mentioned system for the purpcelated to the matters herein. Other users of this schedule are not intended users a
Future reporting requirements may differ significantly from the current repg: plan experience differing from that anticipated by the assumptions; changes in*

MPORS - Cost Sharing Plan w/a Special Funding Situation

**Net Pension Liability
as of June 30, 2014**

NOTE: This schedule was extracted from the June 30, 2014 GASB 67/68 Report for this system, which contains a detailed description supporting these calculations.
NOTE: Covered-Employee Payroll, as defined by GASB, 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 schedule.

	Net Pension Liability - ER	Employer proportion	Net Pension Liability - State	State proportion
Total Before Adjustments	\$ 157,135,903.02	100.000000%	\$ 105,106,206.67	99.999999%
Due to Adjustments				
Total	\$ 157,135,903.02	100.000000%	\$ 105,106,206.67	99.999999%
State as Special Funding Entity	\$ 105,106,206.66	66.888728%		
Employers				
ANACONDA-DEER LODGE COUNT - PG0301	\$ 1,080,471.73	0.687603%	\$ 2,182,681.99	2.076644%
CITY OF BILLINGS - PG0305 - PN0305	\$ 11,275,364.85	7.175550%	\$ 22,777,584.99	21.671018%
CITY OF BOZEMAN - PG0306	\$ 4,746,932.65	3.020909%	\$ 9,589,371.45	9.123506%
BUTTE-SILVER BOW - PG0307 - PN0307	\$ 3,105,835.34	1.976528%	\$ 6,274,158.70	5.969351%
CITY OF COLUMBIA FALLS - PG0314	\$ 455,415.86	0.289823%	\$ 919,994.59	0.875300%
CITY OF CUT BANK - PG0317	\$ 313,168.37	0.199298%	\$ 632,637.58	0.601903%
CITY OF DILLON - PG0321	\$ 386,154.66	0.245746%	\$ 780,078.47	0.742181%
CITY OF BAKER - PG0322	\$ 250,831.29	0.159627%	\$ 506,709.13	0.482092%
CITY OF BELGRADE - PG0323	\$ 852,414.66	0.542470%	\$ 1,721,979.46	1.638323%
CITY OF EAST HELENA - PG0325	\$ 245,305.79	0.156111%	\$ 495,547.07	0.471473%
CITY OF GLASGOW - PG0332	\$ 554,423.17	0.352830%	\$ 1,120,001.16	1.065590%
CITY OF GLENDIVE - PG0333	\$ 437,312.76	0.278302%	\$ 883,424.08	0.840506%
CITY OF GREAT FALLS - PG0334	\$ 6,822,497.71	4.341782%	\$ 13,782,261.11	13.112700%
CITY OF HAMILTON - PG0337	\$ 610,180.80	0.388314%	\$ 1,232,638.27	1.172755%
CITY OF HAVRE - PG0339	\$ 931,418.91	0.592747%	\$ 1,881,577.49	1.790168%
CITY OF HELENA - PG0340	\$ 3,589,338.11	2.284225%	\$ 7,250,892.15	6.898634%
CITY OF KALISPELL - PG0343	\$ 2,359,961.94	1.501860%	\$ 4,767,405.30	4.535798%
CITY OF LAUREL - PG0345	\$ 698,364.35	0.444433%	\$ 1,410,779.36	1.342242%
CITY OF LEWISTOWN - PG0347	\$ 719,594.31	0.457944%	\$ 1,453,666.50	1.383045%
CITY OF LIBBY - PG0348	\$ 255,910.70	0.162859%	\$ 516,970.10	0.491855%
CITY OF LIVINGSTON - PG0349	\$ 723,175.30	0.460223%	\$ 1,460,900.65	1.389928%
CITY OF MILES CITY - PG0353	\$ 838,806.69	0.533810%	\$ 1,694,489.73	1.612169%
CITY OF MISSOULA - PG0354 - PN0354	\$ 8,105,541.12	5.158300%	\$ 16,374,162.11	15.578682%
CITY OF TROY - PG0356	\$ 96,790.96	0.061597%	\$ 195,529.16	0.186030%
CITY OF PLAINS - PG0358	\$ 162,446.20	0.103379%	\$ 328,160.63	0.312218%
CITY OF POLSON - PG0360	\$ 212,969.19	0.135532%	\$ 430,223.20	0.409322%
CITY OF POPLAR - PG0361	\$ 144,531.75	0.091979%	\$ 291,971.51	0.277787%
CITY OF WHITEFISH - PG0376	\$ 946,627.05	0.602426%	\$ 1,912,299.76	1.819398%
CITY OF WOLF POINT - PG0378	\$ 325,077.75	0.206877%	\$ 656,695.97	0.624793%
CITY OF THOMPSON FALLS - PG0379	\$ 118,572.51	0.075459%	\$ 239,530.52	0.227894%
CITY OF RED LODGE - PG0385	\$ 324,446.90	0.206475%	\$ 655,421.54	0.623580%
TOWN OF WEST YELLOWSTONE - PG9073	\$ 339,812.98	0.216254%	\$ 686,462.94	0.653114%

*The purpose of this schedule is to present the GASB 68 calculations by enuditors in preparing financial reports in accordance with applicable law and accoi
In preparing our schedule, we relied on information (some oral and some vata, and financial information. We performed an informal examination of the obvio
This schedule was prepared for the above mentioned system for the purpcs defined in the Actuarial Standards of Practice, and Cheiron assumes no duty or
Future reporting requirements may differ significantly from the current rep assumptions; and changes in plan provisions or applicable law.*

MPORS - Cost Sharing Plan w/a Special Funding Situation

NOTE: This schedule was extracted from the June 30, 2014 GASB 67/68 Report for this system, which contains a detailed description supporting these calculations.
 NOTE: Covered-Employee Payroll, as defined by GASB, 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 schedule.

**Pension Expense
for Fiscal Year Ending June 30, 2014**

Employer Pension Expense (includes Support Revenue)	Support Revenue provided by the State
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Total Before Adjustments	\$ 16,902,335.02	\$ 11,305,756.90
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Due to Adjustments

Total	\$ 16,902,335.02	\$ 11,305,756.90
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State as Special Funding Entity

Employers

ANACONDA-DEER LODGE COUNT - PG0301	\$ 351,001.37	\$ 234,780.35
CITY OF BILLINGS - PG0305 - PN0305	\$ 3,662,908.06	\$ 2,450,072.61
CITY OF BOZEMAN - PG0306	\$ 1,542,085.61	\$ 1,031,481.45
BUTTE-SILVER BOW - PG0307 - PN0307	\$ 1,008,959.75	\$ 674,880.34
CITY OF COLUMBIA FALLS - PG0314	\$ 147,946.13	\$ 98,959.29
CITY OF CUT BANK - PG0317	\$ 101,735.69	\$ 68,049.71
CITY OF DILLON - PG0321	\$ 125,445.95	\$ 83,909.20
CITY OF BAKER - PG0322	\$ 81,484.89	\$ 54,504.20
CITY OF BELGRADE - PG0323	\$ 276,914.89	\$ 185,224.85
CITY OF EAST HELENA - PG0325	\$ 79,689.89	\$ 53,303.56
CITY OF GLASGOW - PG0332	\$ 180,109.58	\$ 120,473.01
CITY OF GLENDIVE - PG0333	\$ 142,065.16	\$ 95,025.58
CITY OF GREAT FALLS - PG0334	\$ 2,216,352.40	\$ 1,482,489.93
CITY OF HAMILTON - PG0337	\$ 198,222.97	\$ 132,588.83
CITY OF HAVRE - PG0339	\$ 302,580.17	\$ 202,392.02
CITY OF HELENA - PG0340	\$ 1,166,030.17	\$ 779,942.75
CITY OF KALISPELL - PG0343	\$ 766,655.78	\$ 512,806.30
CITY OF LAUREL - PG0345	\$ 226,870.20	\$ 151,750.59
CITY OF LEWISTOWN - PG0347	\$ 233,766.96	\$ 156,363.74
CITY OF LIBBY - PG0348	\$ 83,134.98	\$ 55,607.93
CITY OF LIVINGSTON - PG0349	\$ 234,930.29	\$ 157,141.89
CITY OF MILES CITY - PG0353	\$ 272,494.22	\$ 182,267.91
CITY OF MISSOULA - PG0354 - PN0354	\$ 2,633,161.08	\$ 1,761,287.96
CITY OF TROY - PG0356	\$ 31,443.44	\$ 21,032.11
CITY OF PLAINS - PG0358	\$ 52,772.16	\$ 35,298.62
CITY OF POLSON - PG0360	\$ 69,185.04	\$ 46,276.99
CITY OF POPLAR - PG0361	\$ 46,952.51	\$ 31,405.94
CITY OF WHITEFISH - PG0376	\$ 307,520.67	\$ 205,696.66
CITY OF WOLF POINT - PG0378	\$ 105,604.56	\$ 70,637.55
CITY OF THOMPSON FALLS - PG0379	\$ 38,519.38	\$ 25,765.12
CITY OF RED LODGE - PG0385	\$ 105,399.62	\$ 70,500.47
TOWN OF WEST YELLOWSTONE - PG9073	\$ 110,391.45	\$ 73,839.44

*The purpose of this schedule is to present the GASB 68 calculations by ennting requirements. This schedule is not appropriate f
In preparing our schedule, we relied on information (some oral and some us characteristics of the data for reasonableness and c
This schedule was prepared for the above mentioned system for the purpdiability to such other users.
Future reporting requirements may differ significantly from the current rep*

MPORS - Cost Sharing Plan w/a Special Funding Situation

Deferred Outflows

to be inserted by each employer

NOTE: This schedule was extracted from the June 30, 2014 GASB 67/68 Report for this system, which contains a detailed description supporting these calculations.

NOTE: Covered-Employee Payroll, as defined by GASB, 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 schedule.

	Actual vs. Expected Experience	Changes of Assumptions	Actual vs. Expected Investment Earnings	Changes in Proportionate Shares	ER contributions subsequent to the measurement date
Total Before Adjustments	\$ -	\$ -	\$ -	\$ -	
Due to Adjustments					
Total	\$ -	\$ -	\$ -	\$ -	
State as Special Funding Entity	\$ -	\$ -	\$ -	\$ -	
Employers					
ANACONDA-DEER LODGE COUNT - PG0301	\$ -	\$ -	\$ -	\$ -	#
CITY OF BILLINGS - PG0305 - PN0305	\$ -	\$ -	\$ -	\$ -	#
CITY OF BOZEMAN - PG0306	\$ -	\$ -	\$ -	\$ -	#
BUTTE-SILVER BOW - PG0307 - PN0307	\$ -	\$ -	\$ -	\$ -	#
CITY OF COLUMBIA FALLS - PG0314	\$ -	\$ -	\$ -	\$ -	#
CITY OF CUT BANK - PG0317	\$ -	\$ -	\$ -	\$ -	#
CITY OF DILLON - PG0321	\$ -	\$ -	\$ -	\$ -	#
CITY OF BAKER - PG0322	\$ -	\$ -	\$ -	\$ -	#
CITY OF BELGRADE - PG0323	\$ -	\$ -	\$ -	\$ -	#
CITY OF EAST HELENA - PG0325	\$ -	\$ -	\$ -	\$ -	#
CITY OF GLASGOW - PG0332	\$ -	\$ -	\$ -	\$ -	#
CITY OF GLENDIVE - PG0333	\$ -	\$ -	\$ -	\$ -	#
CITY OF GREAT FALLS - PG0334	\$ -	\$ -	\$ -	\$ -	#
CITY OF HAMILTON - PG0337	\$ -	\$ -	\$ -	\$ -	#
CITY OF HAVRE - PG0339	\$ -	\$ -	\$ -	\$ -	#
CITY OF HELENA - PG0340	\$ -	\$ -	\$ -	\$ -	#
CITY OF KALISPELL - PG0343	\$ -	\$ -	\$ -	\$ -	#
CITY OF LAUREL - PG0345	\$ -	\$ -	\$ -	\$ -	#
CITY OF LEWISTOWN - PG0347	\$ -	\$ -	\$ -	\$ -	#
CITY OF LIBBY - PG0348	\$ -	\$ -	\$ -	\$ -	#
CITY OF LIVINGSTON - PG0349	\$ -	\$ -	\$ -	\$ -	#
CITY OF MILES CITY - PG0353	\$ -	\$ -	\$ -	\$ -	#
CITY OF MISSOULA - PG0354 - PN0354	\$ -	\$ -	\$ -	\$ -	#
CITY OF TROY - PG0356	\$ -	\$ -	\$ -	\$ -	#
CITY OF PLAINS - PG0358	\$ -	\$ -	\$ -	\$ -	#
CITY OF POLSON - PG0360	\$ -	\$ -	\$ -	\$ -	#
CITY OF POPLAR - PG0361	\$ -	\$ -	\$ -	\$ -	#
CITY OF WHITEFISH - PG0376	\$ -	\$ -	\$ -	\$ -	#
CITY OF WOLF POINT - PG0378	\$ -	\$ -	\$ -	\$ -	#
CITY OF THOMPSON FALLS - PG0379	\$ -	\$ -	\$ -	\$ -	#
CITY OF RED LODGE - PG0385	\$ -	\$ -	\$ -	\$ -	#
TOWN OF WEST YELLOWSTONE - PG9073	\$ -	\$ -	\$ -	\$ -	#

The purpose of this schedule is to present the GASB 68 calculations by error other purposes, including the measurement of funding requirements for this system. In preparing our schedule, we relied on information (some oral and some consistency in accordance with Actuarial Standard of Practice No. 23. This schedule was prepared for the above mentioned system for the purpose. Future reporting requirements may differ significantly from the current report.

MPORS - Cost Sharing Plan w/a Special Funding Situation

NOTE: This schedule was extracted from the June 30, 2014 GASB 67/68 Report for this system, which contains a detailed description supporting these calculations.
 NOTE: Covered-Employee Payroll, as defined by GASB, 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 schedule.

	Deferred Inflows					
	Actual vs.	Changes of	Actual vs.	Changes in	ER contributions	
	Expected Experience	Assumptions	Expected Investment Earnings	Proportionate Shares	subsequent to the measurement date	
Total Before Adjustments	\$ -	\$ -	\$ 19,292,128.03	\$ -	\$ -	
Due to Adjustments						
Total	\$ -	\$ -	\$ 19,292,128.03	\$ -	\$ -	
State as Special Funding Entity	\$ -	\$ -	\$ 12,904,259.01	\$ -		
Employers						
ANACONDA-DEER LODGE COUNT - PG0301	\$ -	\$ -	\$ 132,653.32	\$ -	\$ -	
CITY OF BILLINGS - PG0305 - PN0305	\$ -	\$ -	\$ 1,384,316.24	\$ -	\$ -	
CITY OF BOZEMAN - PG0306	\$ -	\$ -	\$ 582,797.63	\$ -	\$ -	
BUTTE-SILVER BOW - PG0307 - PN0307	\$ -	\$ -	\$ 381,314.34	\$ -	\$ -	
CITY OF COLUMBIA FALLS - PG0314	\$ -	\$ -	\$ 55,913.01	\$ -	\$ -	
CITY OF CUT BANK - PG0317	\$ -	\$ -	\$ 38,448.78	\$ -	\$ -	
CITY OF DILLON - PG0321	\$ -	\$ -	\$ 47,409.57	\$ -	\$ -	
CITY OF BAKER - PG0322	\$ -	\$ -	\$ 30,795.44	\$ -	\$ -	
CITY OF BELGRADE - PG0323	\$ -	\$ -	\$ 104,653.95	\$ -	\$ -	
CITY OF EAST HELENA - PG0325	\$ -	\$ -	\$ 30,117.06	\$ -	\$ -	
CITY OF GLASGOW - PG0332	\$ -	\$ -	\$ 68,068.48	\$ -	\$ -	
CITY OF GLENDIVE - PG0333	\$ -	\$ -	\$ 53,690.43	\$ -	\$ -	
CITY OF GREAT FALLS - PG0334	\$ -	\$ -	\$ 837,622.06	\$ -	\$ -	
CITY OF HAMILTON - PG0337	\$ -	\$ -	\$ 74,914.04	\$ -	\$ -	
CITY OF HAVRE - PG0339	\$ -	\$ -	\$ 114,353.58	\$ -	\$ -	
CITY OF HELENA - PG0340	\$ -	\$ -	\$ 440,675.68	\$ -	\$ -	
CITY OF KALISPELL - PG0343	\$ -	\$ -	\$ 289,740.84	\$ -	\$ -	
CITY OF LAUREL - PG0345	\$ -	\$ -	\$ 85,740.65	\$ -	\$ -	
CITY OF LEWISTOWN - PG0347	\$ -	\$ -	\$ 88,347.13	\$ -	\$ -	
CITY OF LIBBY - PG0348	\$ -	\$ -	\$ 31,419.06	\$ -	\$ -	
CITY OF LIVINGSTON - PG0349	\$ -	\$ -	\$ 88,786.78	\$ -	\$ -	
CITY OF MILES CITY - PG0353	\$ -	\$ -	\$ 102,983.25	\$ -	\$ -	
CITY OF MISSOULA - PG0354 - PN0354	\$ -	\$ -	\$ 995,145.82	\$ -	\$ -	
CITY OF TROY - PG0356	\$ -	\$ -	\$ 11,883.37	\$ -	\$ -	
CITY OF PLAINS - PG0358	\$ -	\$ -	\$ 19,944.09	\$ -	\$ -	
CITY OF POLSON - PG0360	\$ -	\$ -	\$ 26,146.98	\$ -	\$ -	
CITY OF POPLAR - PG0361	\$ -	\$ -	\$ 17,744.67	\$ -	\$ -	
CITY OF WHITEFISH - PG0376	\$ -	\$ -	\$ 116,220.74	\$ -	\$ -	
CITY OF WOLF POINT - PG0378	\$ -	\$ -	\$ 39,910.94	\$ -	\$ -	
CITY OF THOMPSON FALLS - PG0379	\$ -	\$ -	\$ 14,557.56	\$ -	\$ -	
CITY OF RED LODGE - PG0385	\$ -	\$ -	\$ 39,833.49	\$ -	\$ -	
TOWN OF WEST YELLOWSTONE - PG9073	\$ -	\$ -	\$ 41,720.04	\$ -	\$ -	

*The purpose of this schedule is to present the GASB 68 calculations by en
In preparing our schedule, we relied on information (some oral and some v
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Future reporting requirements may differ significantly from the current rep*

MPORS - Cost Sharing Plan w/a Special Funding Situation

**Recognition of Deferred Outflows and Deferred Inflows
for Fiscal Year Ending June 30,**

NOTE: This schedule was extracted from the June 30, 2014 GASB 67/68 Report for this system, which contains a detailed description supporting these calculations.
NOTE: Covered-Employee Payroll, as defined by GASB, 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 schedule.

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>Thereafter</u>
Total Before Adjustments	\$ (4,823,032.05)	\$ (4,823,032.05)	\$ (4,823,032.05)	\$ (4,823,032.05)	\$ -	\$ -
Due to Adjustments						
Total	\$ (4,823,032.05)	\$ (4,823,032.05)	\$ (4,823,032.05)	\$ (4,823,032.05)	\$ -	\$ -
State as Special Funding Entity	\$ (3,226,064.75)	\$ (3,226,064.75)	\$ (3,226,064.75)	\$ (3,226,064.75)	\$ -	\$ -
Employers						
ANACONDA-DEER LODGE COUNT - PG0301	\$ (33,163.33)	\$ (33,163.33)	\$ (33,163.33)	\$ (33,163.33)	\$ -	\$ -
CITY OF BILLINGS - PG0305 - PN0305	\$ (346,079.06)	\$ (346,079.06)	\$ (346,079.06)	\$ (346,079.06)	\$ -	\$ -
CITY OF BOZEMAN - PG0306	\$ (145,699.41)	\$ (145,699.41)	\$ (145,699.41)	\$ (145,699.41)	\$ -	\$ -
BUTTE-SILVER BOW - PG0307 - PN0307	\$ (95,328.59)	\$ (95,328.59)	\$ (95,328.59)	\$ (95,328.59)	\$ -	\$ -
CITY OF COLUMBIA FALLS - PG0314	\$ (13,978.25)	\$ (13,978.25)	\$ (13,978.25)	\$ (13,978.25)	\$ -	\$ -
CITY OF CUT BANK - PG0317	\$ (9,612.20)	\$ (9,612.20)	\$ (9,612.20)	\$ (9,612.20)	\$ -	\$ -
CITY OF DILLON - PG0321	\$ (11,852.39)	\$ (11,852.39)	\$ (11,852.39)	\$ (11,852.39)	\$ -	\$ -
CITY OF BAKER - PG0322	\$ (7,698.86)	\$ (7,698.86)	\$ (7,698.86)	\$ (7,698.86)	\$ -	\$ -
CITY OF BELGRADE - PG0323	\$ (26,163.49)	\$ (26,163.49)	\$ (26,163.49)	\$ (26,163.49)	\$ -	\$ -
CITY OF EAST HELENA - PG0325	\$ (7,529.27)	\$ (7,529.27)	\$ (7,529.27)	\$ (7,529.27)	\$ -	\$ -
CITY OF GLASGOW - PG0332	\$ (17,017.12)	\$ (17,017.12)	\$ (17,017.12)	\$ (17,017.12)	\$ -	\$ -
CITY OF GLENDIVE - PG0333	\$ (13,422.61)	\$ (13,422.61)	\$ (13,422.61)	\$ (13,422.61)	\$ -	\$ -
CITY OF GREAT FALLS - PG0334	\$ (209,405.52)	\$ (209,405.52)	\$ (209,405.52)	\$ (209,405.52)	\$ -	\$ -
CITY OF HAMILTON - PG0337	\$ (18,728.51)	\$ (18,728.51)	\$ (18,728.51)	\$ (18,728.51)	\$ -	\$ -
CITY OF HAVRE - PG0339	\$ (28,588.40)	\$ (28,588.40)	\$ (28,588.40)	\$ (28,588.40)	\$ -	\$ -
CITY OF HELENA - PG0340	\$ (110,168.92)	\$ (110,168.92)	\$ (110,168.92)	\$ (110,168.92)	\$ -	\$ -
CITY OF KALISPELL - PG0343	\$ (72,435.21)	\$ (72,435.21)	\$ (72,435.21)	\$ (72,435.21)	\$ -	\$ -
CITY OF LAUREL - PG0345	\$ (21,435.16)	\$ (21,435.16)	\$ (21,435.16)	\$ (21,435.16)	\$ -	\$ -
CITY OF LEWISTOWN - PG0347	\$ (22,086.78)	\$ (22,086.78)	\$ (22,086.78)	\$ (22,086.78)	\$ -	\$ -
CITY OF LIBBY - PG0348	\$ (7,854.77)	\$ (7,854.77)	\$ (7,854.77)	\$ (7,854.77)	\$ -	\$ -
CITY OF LIVINGSTON - PG0349	\$ (22,196.70)	\$ (22,196.70)	\$ (22,196.70)	\$ (22,196.70)	\$ -	\$ -
CITY OF MILES CITY - PG0353	\$ (25,745.81)	\$ (25,745.81)	\$ (25,745.81)	\$ (25,745.81)	\$ -	\$ -
CITY OF MISSOULA - PG0354 - PN0354	\$ (248,786.46)	\$ (248,786.46)	\$ (248,786.46)	\$ (248,786.46)	\$ -	\$ -
CITY OF TROY - PG0356	\$ (2,970.84)	\$ (2,970.84)	\$ (2,970.84)	\$ (2,970.84)	\$ -	\$ -
CITY OF PLAINS - PG0358	\$ (4,986.02)	\$ (4,986.02)	\$ (4,986.02)	\$ (4,986.02)	\$ -	\$ -
CITY OF POLSON - PG0360	\$ (6,536.75)	\$ (6,536.75)	\$ (6,536.75)	\$ (6,536.75)	\$ -	\$ -
CITY OF POPLAR - PG0361	\$ (4,436.17)	\$ (4,436.17)	\$ (4,436.17)	\$ (4,436.17)	\$ -	\$ -
CITY OF WHITEFISH - PG0376	\$ (29,055.19)	\$ (29,055.19)	\$ (29,055.19)	\$ (29,055.19)	\$ -	\$ -
CITY OF WOLF POINT - PG0378	\$ (9,977.74)	\$ (9,977.74)	\$ (9,977.74)	\$ (9,977.74)	\$ -	\$ -
CITY OF THOMPSON FALLS - PG0379	\$ (3,639.39)	\$ (3,639.39)	\$ (3,639.39)	\$ (3,639.39)	\$ -	\$ -
CITY OF RED LODGE - PG0385	\$ (9,958.37)	\$ (9,958.37)	\$ (9,958.37)	\$ (9,958.37)	\$ -	\$ -
TOWN OF WEST YELLOWSTONE - PG9073	\$ (10,430.01)	\$ (10,430.01)	\$ (10,430.01)	\$ (10,430.01)	\$ -	\$ -

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This schedule was prepared for the above mentioned system for the purpc
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MPORS - Cost Sharing Plan w/a Special Funding Situation

NOTE: This schedule was extracted from the June 30, 2014 GASB 67/68 Report for this system, which contains a detailed description supporting these calculations.
 NOTE: Covered-Employee Payroll, as defined by GASB, 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 schedule.

**Sensitivity of Employer's Proportionate Share of the Net Pension Liability
 as of June 30, 2014**

	1% Decrease 6.75%	Discount Rate 7.75%	1% Increase 8.75%
Total Before Adjustments	\$ 226,560,623.01	\$ 157,135,903.02	\$ 102,022,702.01
Due to Adjustments			
Total	\$ 226,560,623.01	\$ 157,135,903.02	\$ 102,022,702.01
State as Special Funding Entity	\$ 151,543,518.75	\$ 105,106,206.66	\$ 68,241,687.58
Employers			
ANACONDA-DEER LODGE COUNT - PG0301	\$ 1,557,838.42	\$ 1,080,471.73	\$ 701,511.51
CITY OF BILLINGS - PG0305 - PN0305	\$ 16,256,970.15	\$ 11,275,364.85	\$ 7,320,689.71
CITY OF BOZEMAN - PG0306	\$ 6,844,190.27	\$ 4,746,932.65	\$ 3,082,013.00
BUTTE-SILVER BOW - PG0307 - PN0307	\$ 4,478,034.46	\$ 3,105,835.34	\$ 2,016,507.41
CITY OF COLUMBIA FALLS - PG0314	\$ 656,624.61	\$ 455,415.86	\$ 295,685.17
CITY OF CUT BANK - PG0317	\$ 451,530.29	\$ 313,168.37	\$ 203,328.98
CITY OF DILLON - PG0321	\$ 556,762.89	\$ 386,154.66	\$ 250,716.36
CITY OF BAKER - PG0322	\$ 361,651.86	\$ 250,831.29	\$ 162,855.75
CITY OF BELGRADE - PG0323	\$ 1,229,022.73	\$ 852,414.66	\$ 553,442.24
CITY OF EAST HELENA - PG0325	\$ 353,685.14	\$ 245,305.79	\$ 159,268.25
CITY OF GLASGOW - PG0332	\$ 799,374.66	\$ 554,423.17	\$ 359,967.07
CITY OF GLENDIVE - PG0333	\$ 630,523.33	\$ 437,312.76	\$ 283,931.48
CITY OF GREAT FALLS - PG0334	\$ 9,836,767.42	\$ 6,822,497.71	\$ 4,429,602.89
CITY OF HAMILTON - PG0337	\$ 879,766.74	\$ 610,180.80	\$ 396,168.49
CITY OF HAVRE - PG0339	\$ 1,342,932.11	\$ 931,418.91	\$ 604,736.87
CITY OF HELENA - PG0340	\$ 5,175,155.15	\$ 3,589,338.11	\$ 2,330,428.41
CITY OF KALISPELL - PG0343	\$ 3,402,624.33	\$ 2,359,961.94	\$ 1,532,238.58
CITY OF LAUREL - PG0345	\$ 1,006,910.95	\$ 698,364.35	\$ 453,422.91
CITY OF LEWISTOWN - PG0347	\$ 1,037,520.59	\$ 719,594.31	\$ 467,206.76
CITY OF LIBBY - PG0348	\$ 368,975.44	\$ 255,910.70	\$ 166,153.64
CITY OF LIVINGSTON - PG0349	\$ 1,042,683.71	\$ 723,175.30	\$ 469,531.76
CITY OF MILES CITY - PG0353	\$ 1,209,402.58	\$ 838,806.69	\$ 544,607.08
CITY OF MISSOULA - PG0354 - PN0354	\$ 11,686,676.38	\$ 8,105,541.12	\$ 5,262,636.93
CITY OF TROY - PG0356	\$ 139,554.49	\$ 96,790.96	\$ 62,842.90
CITY OF PLAINS - PG0358	\$ 234,217.08	\$ 162,446.20	\$ 105,470.49
CITY OF POLSON - PG0360	\$ 307,061.80	\$ 212,969.19	\$ 138,273.25
CITY OF POPLAR - PG0361	\$ 208,387.79	\$ 144,531.75	\$ 93,839.28
CITY OF WHITEFISH - PG0376	\$ 1,364,859.39	\$ 946,627.05	\$ 614,610.97
CITY OF WOLF POINT - PG0378	\$ 468,701.40	\$ 325,077.75	\$ 211,061.31
CITY OF THOMPSON FALLS - PG0379	\$ 170,959.41	\$ 118,572.51	\$ 76,984.88
CITY OF RED LODGE - PG0385	\$ 467,791.83	\$ 324,446.90	\$ 210,651.73
TOWN OF WEST YELLOWSTONE - PG9073	\$ 489,946.86	\$ 339,812.98	\$ 220,628.37

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MPORS - Cost Sharing Plan w/a Special Funding Situation

**Schedule of Employer's Proportionate Share of the Net Pension Liability
as of June 30, 2014**

NOTE: This schedule was extracted from the June 30, 2014 GASB 67/68 Report for this system, which contains a detailed description supporting these calculations.
NOTE: Covered-Employee Payroll, as defined by GASB, 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 schedule.

	Net Pension Liability - ER	Net Pension Liability - State	Total	Employer's Pensionable Payroll	Employer's Proportionate Share as % Pensionable Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability
Total Before Adjustments	\$ 52,029,696.36	\$ 105,106,206.67	\$ 157,135,903.03	\$ 44,426,617.04		
Due to Adjustments						
Total	\$ 52,029,696.36	\$ 105,106,206.67	\$ 157,135,903.03	\$ 44,426,617.04		
State as Special Funding Entity						
Employers						
ANACONDA-DEER LODGE COUNT - PG0301	\$ 1,080,471.73	\$ 2,182,681.99	\$ 3,263,153.72	\$ 922,582.77	117.114%	67.0%
CITY OF BILLINGS - PG0305 - PN0305	\$ 11,275,364.85	\$ 22,777,584.99	\$ 34,052,949.84	\$ 9,627,700.20	117.114%	67.0%
CITY OF BOZEMAN - PG0306	\$ 4,746,932.65	\$ 9,589,371.45	\$ 14,336,304.10	\$ 4,053,265.25	117.114%	67.0%
BUTTE-SILVER BOW - PG0307 - PN0307	\$ 3,105,835.34	\$ 6,274,158.70	\$ 9,379,994.04	\$ 2,651,980.83	117.114%	67.0%
CITY OF COLUMBIA FALLS - PG0314	\$ 455,415.86	\$ 919,994.59	\$ 1,375,410.45	\$ 388,866.15	117.114%	67.0%
CITY OF CUT BANK - PG0317	\$ 313,168.37	\$ 632,637.58	\$ 945,805.95	\$ 267,405.20	117.114%	67.0%
CITY OF DILLON - PG0321	\$ 386,154.66	\$ 780,078.47	\$ 1,166,233.13	\$ 329,725.99	117.114%	67.0%
CITY OF BAKER - PG0322	\$ 250,831.29	\$ 506,709.13	\$ 757,540.42	\$ 214,177.38	117.114%	67.0%
CITY OF BELGRADE - PG0323	\$ 852,414.66	\$ 1,721,979.46	\$ 2,574,394.12	\$ 727,851.60	117.114%	67.0%
CITY OF EAST HELENA - PG0325	\$ 245,305.79	\$ 495,547.07	\$ 740,852.86	\$ 209,459.36	117.114%	67.0%
CITY OF GLASGOW - PG0332	\$ 554,423.17	\$ 1,120,001.16	\$ 1,674,424.33	\$ 473,405.55	117.114%	67.0%
CITY OF GLENDIVE - PG0333	\$ 437,312.76	\$ 883,424.08	\$ 1,320,736.84	\$ 373,408.41	117.114%	67.0%
CITY OF GREAT FALLS - PG0334	\$ 6,822,497.71	\$ 13,782,261.11	\$ 20,604,758.82	\$ 5,825,528.82	117.114%	67.0%
CITY OF HAMILTON - PG0337	\$ 610,180.80	\$ 1,232,638.27	\$ 1,842,819.07	\$ 521,015.37	117.114%	67.0%
CITY OF HAVRE - PG0339	\$ 931,418.91	\$ 1,881,577.49	\$ 2,812,996.40	\$ 795,311.01	117.114%	67.0%
CITY OF HELENA - PG0340	\$ 3,589,338.11	\$ 7,250,892.15	\$ 10,840,230.26	\$ 3,064,829.57	117.114%	67.0%
CITY OF KALISPELL - PG0343	\$ 2,359,961.94	\$ 4,767,405.30	\$ 7,127,367.24	\$ 2,015,101.64	117.114%	67.0%
CITY OF LAUREL - PG0345	\$ 698,364.35	\$ 1,410,779.36	\$ 2,109,143.71	\$ 596,312.60	117.114%	67.0%
CITY OF LEWISTOWN - PG0347	\$ 719,594.31	\$ 1,453,666.50	\$ 2,173,260.81	\$ 614,440.25	117.114%	67.0%
CITY OF LIBBY - PG0348	\$ 255,910.70	\$ 516,970.10	\$ 772,880.80	\$ 218,514.54	117.114%	67.0%
CITY OF LIVINGSTON - PG0349	\$ 723,175.30	\$ 1,460,900.65	\$ 2,184,075.95	\$ 617,498.01	117.114%	67.0%
CITY OF MILES CITY - PG0353	\$ 838,806.69	\$ 1,694,489.73	\$ 2,533,296.42	\$ 716,232.18	117.114%	67.0%
CITY OF MISSOULA - PG0354 - PN0354	\$ 8,105,541.12	\$ 16,374,162.11	\$ 24,479,703.23	\$ 6,921,081.59	117.114%	67.0%
CITY OF TROY - PG0356	\$ 96,790.96	\$ 195,529.16	\$ 292,320.12	\$ 82,646.88	117.114%	67.0%
CITY OF PLAINS - PG0358	\$ 162,446.20	\$ 328,160.63	\$ 490,606.83	\$ 138,707.95	117.114%	67.0%
CITY OF POLSON - PG0360	\$ 212,969.19	\$ 430,223.20	\$ 643,192.39	\$ 181,848.08	117.114%	67.0%
CITY OF POPLAR - PG0361	\$ 144,531.75	\$ 291,971.51	\$ 436,503.26	\$ 123,411.41	117.114%	67.0%
CITY OF WHITEFISH - PG0376	\$ 946,627.05	\$ 1,912,299.76	\$ 2,858,926.81	\$ 808,296.78	117.114%	67.0%
CITY OF WOLF POINT - PG0378	\$ 325,077.75	\$ 656,695.97	\$ 981,773.72	\$ 277,574.28	117.114%	67.0%
CITY OF THOMPSON FALLS - PG0379	\$ 118,572.51	\$ 239,530.52	\$ 358,103.03	\$ 101,245.51	117.114%	67.0%
CITY OF RED LODGE - PG0385	\$ 324,446.90	\$ 655,421.54	\$ 979,868.44	\$ 277,035.60	117.114%	67.0%
TOWN OF WEST YELLOWSTONE - PG9073	\$ 339,812.98	\$ 686,462.94	\$ 1,026,275.92	\$ 290,156.28	117.114%	67.0%

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MPORS - Cost Sharing Plan w/a Special Funding Situation

**Schedule of Employer Contributions
as of June 30, 2014**

NOTE: This schedule was extracted from the June 30, 2014 GASB 67/68 Report for this system, which contains a detailed description supporting these calculations.
NOTE: Covered-Employee Payroll, as defined by GASB, 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 schedule.

Total Before Adjustments

Due to Adjustments

Total

State as Special Funding Entity

Employers

	Contractually Required Contribution	Contributions in Relation to the Contractually Required Contrib	Contribution Deficiency (Excess)	Employer's Pensionable Payroll	Contributions as % Pensionable Payroll
ANACONDA-DEER LODGE COUNT - PG0301	\$ 134,140.59	\$ 134,140.59	\$ -	\$ 922,582.77	14.540%
CITY OF BILLINGS - PG0305 - PN0305	\$ 1,399,836.81	\$ 1,399,836.81	\$ -	\$ 9,627,700.20	14.540%
CITY OF BOZEMAN - PG0306	\$ 589,331.80	\$ 589,331.80	\$ -	\$ 4,053,265.25	14.540%
BUTTE-SILVER BOW - PG0307 - PN0307	\$ 385,589.53	\$ 385,589.53	\$ -	\$ 2,651,980.83	14.540%
CITY OF COLUMBIA FALLS - PG0314	\$ 56,539.89	\$ 56,539.89	\$ -	\$ 388,866.15	14.540%
CITY OF CUT BANK - PG0317	\$ 38,879.86	\$ 38,879.86	\$ -	\$ 267,405.20	14.540%
CITY OF DILLON - PG0321	\$ 47,941.11	\$ 47,941.11	\$ -	\$ 329,725.99	14.540%
CITY OF BAKER - PG0322	\$ 31,140.71	\$ 31,140.71	\$ -	\$ 214,177.38	14.540%
CITY OF BELGRADE - PG0323	\$ 105,827.30	\$ 105,827.30	\$ -	\$ 727,851.60	14.540%
CITY OF EAST HELENA - PG0325	\$ 30,454.72	\$ 30,454.72	\$ -	\$ 209,459.36	14.540%
CITY OF GLASGOW - PG0332	\$ 68,831.65	\$ 68,831.65	\$ -	\$ 473,405.55	14.540%
CITY OF GLENDIVE - PG0333	\$ 54,292.39	\$ 54,292.39	\$ -	\$ 373,408.41	14.540%
CITY OF GREAT FALLS - PG0334	\$ 847,013.25	\$ 847,013.25	\$ -	\$ 5,825,528.82	14.540%
CITY OF HAMILTON - PG0337	\$ 75,753.96	\$ 75,753.96	\$ -	\$ 521,015.37	14.540%
CITY OF HAVRE - PG0339	\$ 115,635.68	\$ 115,635.68	\$ -	\$ 795,311.01	14.540%
CITY OF HELENA - PG0340	\$ 445,616.41	\$ 445,616.41	\$ -	\$ 3,064,829.57	14.540%
CITY OF KALISPELL - PG0343	\$ 292,989.33	\$ 292,989.33	\$ -	\$ 2,015,101.64	14.540%
CITY OF LAUREL - PG0345	\$ 86,701.95	\$ 86,701.95	\$ -	\$ 596,312.60	14.540%
CITY OF LEWISTOWN - PG0347	\$ 89,337.65	\$ 89,337.65	\$ -	\$ 614,440.25	14.540%
CITY OF LIBBY - PG0348	\$ 31,771.32	\$ 31,771.32	\$ -	\$ 218,514.54	14.540%
CITY OF LIVINGSTON - PG0349	\$ 89,782.23	\$ 89,782.23	\$ -	\$ 617,498.01	14.540%
CITY OF MILES CITY - PG0353	\$ 104,137.87	\$ 104,137.87	\$ -	\$ 716,232.18	14.540%
CITY OF MISSOULA - PG0354 - PN0354	\$ 1,006,303.12	\$ 1,006,303.12	\$ -	\$ 6,921,081.59	14.540%
CITY OF TROY - PG0356	\$ 12,016.60	\$ 12,016.60	\$ -	\$ 82,646.88	14.540%
CITY OF PLAINS - PG0358	\$ 20,167.70	\$ 20,167.70	\$ -	\$ 138,707.95	14.540%
CITY OF POLSON - PG0360	\$ 26,440.13	\$ 26,440.13	\$ -	\$ 181,848.08	14.540%
CITY OF POPLAR - PG0361	\$ 17,943.62	\$ 17,943.62	\$ -	\$ 123,411.41	14.540%
CITY OF WHITEFISH - PG0376	\$ 117,523.77	\$ 117,523.77	\$ -	\$ 808,296.78	14.540%
CITY OF WOLF POINT - PG0378	\$ 40,358.41	\$ 40,358.41	\$ -	\$ 277,574.28	14.540%
CITY OF THOMPSON FALLS - PG0379	\$ 14,720.78	\$ 14,720.78	\$ -	\$ 101,245.51	14.540%
CITY OF RED LODGE - PG0385	\$ 40,280.09	\$ 40,280.09	\$ -	\$ 277,035.60	14.540%
TOWN OF WEST YELLOWSTONE - PG9073	\$ 42,187.79	\$ 42,187.79	\$ -	\$ 290,156.28	14.540%

*The purpose of this schedule is to present the GASB 68 calculations by en
In preparing our schedule, we relied on information (some oral and some v
This schedule was prepared for the above mentioned system for the purpc
Future reporting requirements may differ significantly from the current rep*

Montana Public Employees' Retirement Board

A component unit of the State of Montana

Municipal Police Officers' Retirement System (MPORS)

Notes to the GASB 68 Schedule of Employer and Non-Employer Contributing Entity Allocations
and Schedule of Pension Amounts by Employer and Non-Employer Contributing Entity

June 30, 2015

GASB Statement 68 replaced GASB 27 effective for fiscal years beginning after June 15, 2014. Statement 68 was issued by GASB in June 2012, requiring employers participating in public pension plans to comply with the new accounting and financial reporting standards. This report provides the pension information for the MPORS Multiple-Employer, Cost Sharing Plan (the Plan). The individual participating employers should use this information along with their FY15 contribution data to prepare their financial reports in accordance with GASB Statement 68.

The total pension liability is calculated by Cheiron, Inc., the Public Employees' Retirement Board's (PERB) actuary. The Plan's fiduciary net position is reported in the PERB *Comprehensive Annual Financial Report's* (CAFR) financial statements and can be found on the MPERA website at <http://mpera.mt.gov/annualReports.shtml> . In addition, the net pension liability is disclosed in the notes to the financial statements. The schedules are prepared by Cheiron, Inc. however, responsibility for the schedules is maintained by MPERA management, staff of the PERB.

Since GASB 68 allows a measurement date of up to 12 months before the employer's fiscal year-end, this report can be used for fiscal year ends between June 15, 2014 and June 30, 2015. Please note employers with fiscal years ending prior to June 15, 2015 are not required to implement GASB 68 for those fiscal years, and most have probably already closed their financials for these fiscal years. The schedules contained with this report are provided for employers who elect to use the 2014 measurement date for their 2015 reporting. For employers with fiscal years ending after June 30th, the initial reporting date will be the first fiscal year that ends after June 30, 2015. These employers will not use the measurements shown in this report but rather will need to wait for the measurements as of June 30, 2015.

Measurements as of the reporting date are based on fair value of assets as of June 30, 2014 and the Total Pension Liability as of an actuarial valuation date of June 30, 2013, updated to June 30, 2014. Because the beginning and ending values are based on the same actuarial valuation and there were no significant events, no liability gains or losses due to experience are reported this year.

The GASB 67 & 68 Report and the actuarial valuation contains the Pension Plan Fiduciary Net Position; Changes in the Net Pension Liability; Summary of Significant Accounting Policies;

General Information about the Pension Plan; Plan Description, Benefits Provided; Employees Covered; and Actuarial Methods and Assumptions.

The employer's proportionate share allocation of the collective pension amounts are derived based on actual employer contributions made to the Plan during the measurement period (FY2014). Contributions are defined in law as a percentage of salary and are consistent for employers. This method uses the plan's actuarial assumptions and reflects the current demographics of all employers, along with the employer's expected long-term contribution effort to the plan in relation to the other employers. Employee contributions are utilized to reduce the collective pension expense of the plan.

Appendix C Employer and Non-Employer Proportionate Share Allocations discloses contribution percent and amount for each employer and non-employer. Pension amounts displayed based on the proportionate share allocation are Allocations of Net Pension Liability to Individual Employers; Deferred Inflows and Outflows by source; Recognition of Deferred Inflows and Outflows; and Sensitivity of the Net Pension Liability. Some amounts in the pension amounts schedule are calculated according to the standard. These amounts include the Difference between Actual Contributions and Proportionate Share Contributions, and the Pension Expense.

The plan has contributions that qualify as special funding from the State of Montana. These contributions are included in the employers reporting.

At the employer level, the difference between total employer contributions and the amount of the employer's proportionate share of the total contributions for the plan are recognized in pension expense according to the standard. The amount not recognized in the pension expense is reported as a deferred inflow or a deferred outflow of resources for each employer according to the standard.

The amounts in the pension amounts schedule allocated to the State as a non-employer contributing entity are included in the total for all employers and allocated to each employer as support revenue. The State totals as well as the totals for all employer and non-employer-contributing entities can be seen at the top of the pension amounts schedule.